

**LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK**

**September 1998**

**Florida  
Legislative Committee on Intergovernmental Relations  
and  
Florida Department of Revenue**



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**WHAT IS THE LCIR?**

The Legislative Committee on Intergovernmental Relations is a public entity that facilitates the development of intergovernmental policies and practices. Because the intergovernmental element is key in its purpose and functioning, the ultimate challenge facing the Florida LCIR is improving coordination and cooperation among state agencies, local governments, and the federal government.

**WHAT ISSUES HAVE BEEN ADDRESSED BY THE LCIR?**

The LCIR completes several projects annually, including the Local Government Financial Information Handbook (prepared jointly with the Florida Department of Revenue), salaries of county constitutional officer and elected school district officials, and a report on state mandates affecting municipalities and counties. In addition, the LCIR has addressed the following issues:

- |  |  |
|--|--|
| o Municipal Annexation                   | o State Revenue Sharing Programs         |
| o Impact Fees                            | o Special District Accountability        |
| o Jail and Article V Costs               | o Double Taxation                        |
| o Local Govt. Financial Emergencies      | o Local Government Debt                  |
| o Regional Planning                      | o Local Infrastructure Costs             |
| o Constitutional Initiatives & Referenda | o Urban Infill & Infrastructure Capacity |

If you have comments or questions pertaining to the information contained herein, please contact the LCIR at (850) 488-9627 or Suncom 278-9627. We welcome your input or suggestions. Our mailing address is:

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**Local Government Financial Information Handbook**

**September 1998**

**Prepared by the**  
**Florida Legislative Committee on Intergovernmental Relations**  
**with the assistance of the**  
**Florida Department of Revenue**

## **Acknowledgments**

The *Local Government Financial Information Handbook* is published and distributed annually by the Florida Legislative Committee on Intergovernmental Relations (LCIR). In addition to the LCIR staff, this year's update was prepared with the assistance and expertise of analysts with the Florida Department of Revenue. Key personnel responsible for the information provided in this publication are the following:

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*Bureau of Revenue Accounting* - David Ansley

The contributions of all those participating in this publication's preparation is greatly appreciated.

### **Inquiries and Suggestions**

General inquiries and questions regarding this publication should be directed to the Florida LCIR. Inquiries regarding the estimated distributions of select state-shared revenues and local option taxes as prepared by the Florida Department of Revenue should be directed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

In addition, suggested improvements that will make this publication more informative and useful as a resource are always welcome. If you have suggestions for the next update of this document, which will occur during the summer of 1999, please direct your comments to:

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## INTRODUCTION

### **Components of the Handbook**

The *Local Government Financial Information Handbook* is a reference for most of the revenue sources available to local governments. It contains relevant information on several items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, population estimates, and salaries of county constitutional officers and elected school district officials. In its entirety, this publication should aid the reader in understanding revenue sources available to local governments as well as providing county and municipal officials with information useful in preparing annual budgets. This publication was written as a guide to understanding constitutional and statutory laws regarding these revenue sources. However, questions of legal interpretation should be directed to appropriate legal counsel.

This publication was prepared by the Florida Legislative Committee on Intergovernmental Relations (LCIR) with the assistance of the Florida Department of Revenue's Office of Research and Analysis. LCIR staff updated the text to describe the revenue sources, summarized any relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables.

The Office of Research and Analysis prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the upcoming fiscal year. It is important for the reader to note that the estimated distributions presented in this publication do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to change during the fiscal year.

This year's update has been substantially modified from those issued in prior years which explains the document's later than usual release. Included in the 1998 update are discussions of a number of revenue sources not previously presented. For purposes of presentation, the discussion of local government revenue sources is organized as follows:

- Part One: Revenue Sources Authorized in the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature
  - Shared Revenues
  - Other Own Source Revenues
  - Local Option Taxes
    - Local Discretionary Sales Surtaxes
    - Local Option Food and Beverages Taxes
    - Local Option Fuel Taxes
    - Local Option Tourist Taxes

In addition, appendices address the following topics:

- Appendix One: County and Municipal Population
- Appendix Two: Salaries of County Constitutional Officers and Elected School District Officials in Fiscal Year 1998-99 Pursuant to the Salary Formula in Chapter 145, *Florida Statutes*
- Appendix Three: Profile of Local Government Revenues and Expenditures for Fiscal Year 1995-96

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## **PART ONE**

### **REVENUE SOURCES AUTHORIZED IN THE CONSTITUTION**

The ability of local governments to raise revenue for their operations is narrowly constrained by the state constitution.

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.<sup>1</sup>

With the exception of the ad valorem tax and several constitutionally-authorized, state-shared, revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation, thereby increasing the relative importance of the ad valorem tax. This section identifies those local government revenue sources authorized by the constitution.

The Florida Constitution also contains several other provisions which are relevant to local government revenue capacity. The Legislature is authorized to appropriate funds to counties, municipalities, or special districts based upon conditions set in general law, including the use of relative ad valorem assessment levels.<sup>2</sup> Hence, revenue sharing may be based on a local government's relative ad valorem assessment level or any other factor established by the Legislature.

Second, the ability of the Legislature to impose 'unfunded mandates' on local governments is restricted, unless certain procedural requirements are met.<sup>3</sup> A county or municipality shall not be bound by any general law requiring such county or municipality to spend funds or take action regarding the expenditure of funds unless: 1) the Legislature determines that the measure satisfies an important state interest and funds have been appropriated at the time of the measure's enactment sufficient to fund it; 2) the Legislature authorizes the county or municipality to enact a previously unavailable funding source; 3) the law imposing the mandate is approved by two-thirds of the membership of each house; 4) the law requiring the expenditure applies to all persons similarly situated, including both state and local government; or 5) the law is required to comply with a federal requirement which specifically requires action by counties and municipalities. In addition,

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

<sup>2</sup> Article VII, section 8, *Florida Constitution*.

<sup>3</sup> Article VII, section 18, *Florida Constitution*.

the section restricts the Legislature from repealing a general law if the effect of doing so would be to reduce the percentage of state tax shared with counties and municipalities based on the percentage of state shared revenue available to counties and municipalities on February 1, 1989.

Third, the state's revenue raising capacity is limited. Consequently, the ability of state government to aid local governments may be affected. The collection of state revenue for any fiscal year is limited to certain state revenues allowed plus an adjustment for growth.<sup>4</sup> This recent change to the constitution, approved by the voters at the November 1996 general election, prohibits the imposition of new state taxes or fees by constitutional amendment unless the proposed amendment is approved by two-thirds of the voters voting in the general election in which the proposed amendment appears on the ballot. This amendment could have the effect of limiting the enactment of a statewide tax.

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<sup>4</sup> Article III, section 1(e), *Florida Constitution*.

**AD VALOREM TAX <sup>1</sup>**

Article VII, Section 9, *Florida Constitution*  
Chapters 192-197 and 200, *Florida Statutes*

**Brief Overview**

The ad valorem tax is defined as a tax based upon the assessed value of property. Ad valorem tax rates are expressed in mills. A mill is defined as 1/1000 of a dollar, or \$1 per \$1,000 of taxable value.

As previously mentioned, the ability of local governments to raise revenue for governmental operations is narrowly constrained by the state constitution. With the exception of the ad valorem tax and a few other constitutionally-authorized, state-shared, revenue programs, local governments are dependent on the Legislature for the authority to levy any other forms of taxation. As a result, the relative importance of the ad valorem tax is increased.

The state constitution provides that:

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.<sup>2</sup>

Given the above, the Legislature is compelled by the constitution to authorize counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Additionally, the state constitution provides:

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal

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<sup>1</sup> This discussion of ad valorem taxes has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties. In addition, information contained in a publication entitled *1998 Florida Tax Handbook* was also utilized. This publication was prepared as a joint effort of the Florida Legislature and the Florida Department of Revenue.

<sup>2</sup> Article VII, section 9(a), *Florida Constitution*.

purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.<sup>3</sup>

Ad valorem taxes may be levied by local governments subject to the following limitations:

- 1) Ten mills for county purposes;
- 2) Ten mills for municipal purposes;
- 3) Ten mills for school purposes;
- 4) A millage fixed by law for a county furnishing municipal services; and
- 5) A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County/City of Jacksonville is a consolidated government; therefore, it has a twenty mill cap since it operates as both a county and municipal government.

### County Millages

The statutory guidelines for the determination of millage are specified in s. 200.001, F.S. County government millages shall be composed of four categories of millage:

- 1) General millage is the nonvoted millage rate set by the county's governing body.
- 2) Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
- 3) Voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 4) County dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as county millage for the purpose of the ten mill cap.

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<sup>3</sup> Article VII, section 9(b), *Florida Constitution*.

A dependent special district is defined as a special district meeting at least one of the four criteria specified in s. 189.403(2), F.S. Included in this millage category is the additional levy authorized in the state constitution which allows a county to impose additional taxes if such county is furnishing municipal services.

Section 125.01(1)(q), *Florida Statutes*, implements the constitutional language authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes by authorizing the establishment of municipal service taxing or benefit units. The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSBU is the correct terminology when the mechanism used to fund the county services is derived through service charges or special assessments rather than taxes.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area less than countywide to fund a particular service or services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties are authorized to levy up to ten mills.

The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

### Municipal Millages

Municipal government millages shall be composed of four categories of millage:

- 1) General millage is the nonvoted millage rate set by the municipality's governing body.
- 2) Debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.
- 3) Voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 4) Municipal dependent special district millage as provided in s. 200.001(5), F.S. Millage levied by such a district is included as municipal millage for the purpose of the ten mill cap.

### School District Millages

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten mill cap. By general law, the school millages shall be composed of five categories:

- 1) Nonvoted required operating millage (otherwise known as required local effort) is that rate set by the school board for current operating purposes and imposed pursuant to s. 236.02(6), F.S.
- 2) Nonvoted discretionary operating millage is that rate set by the school board for those operating purposes other than the required local effort millage rate authorized in s. 236.02(6), F.S., and the nonvoted capital improvement millage rate authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 3) Nonvoted capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 236.25(2), F.S. The maximum rate allowed is capped by general law.
- 4) Voted operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the state constitution.
- 5) Voted debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the state constitution.

As previously mentioned, the Legislature requires all school districts to levy a required local effort millage rate in order to participate in state funding of kindergarten through grade 12 public school programs, via the Florida Education Finance Program (FEFP).<sup>4</sup> The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The millage rate required of each school district to provide its respective share of the costs shall be calculated annually by formula. This rate is adjusted by an equalization factor designed to account for differing levels of assessment in each district.

### Independent Special District Millages

Independent special district millages shall be that rate set by the district's governing body and shall be identified as to whether:

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<sup>4</sup> Section 236.081, *Florida Statutes*.

- 1) The millage was authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the state constitution; authorized pursuant to s. 15, Art. XII of the state constitution; or otherwise authorized.
- 2) The tax is levied countywide, less than countywide, or on a multicounty basis.

### Adjustments to the Tax Base

The ad valorem tax base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, and credits. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. For example, motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes shall not be subject to ad valorem taxation.<sup>5</sup>

Differentials are reductions in assessments which result from a valuation standard other than fair market value. For example, the Legislature is compelled to classify, by general law, agricultural land, aquifer-recharge land, and land used exclusively for non-recreational purposes on the basis of character or use.<sup>6</sup> In addition, the Legislature may establish a percentage value by which tangible personal property held as stock in trade and livestock may be classified, or the Legislature may choose to exempt this subset of tangible personal property from taxation.

Another example of a differential is the assessment of homestead property pursuant to the constitutional provisions known as the 'Save Our Homes Amendment.'<sup>7</sup> Under this provision, changes in assessments are limited to three percent of the assessment for the prior year or the percent change in the Consumer Price Index (CPI) for the preceding year, whichever is lower. After a change in ownership or the creation of new homestead property, the property is assessed at just value as of January 1st of the following year, and thereafter assessed following the three percent or CPI limitation.

Property may be immune or exempt from ad valorem taxes. Immunity precludes the power to tax while exemption presupposes the existence of a power to tax but the power is foreclosed by a constitutional or statutory provision. Institutions of the United States are immune from local taxes. Property of the state and county are immune from taxation. Property owned by municipalities and used exclusively by it for municipal or public purposes shall be exempt.<sup>8</sup>

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<sup>5</sup> Article VII, section 1, *Florida Constitution*.

<sup>6</sup> Article VII, section 3, *Florida Constitution* and Chapter 193, *Florida Statutes*.

<sup>7</sup> Article VII, section 4(c), *Florida Constitution*.

<sup>8</sup> Article VII, section 3(a), *Florida Constitution*.

Exemptions are those deductions from the assessed value which are typically specified as a dollar amount. One example is the homestead exemption for persons owning real estate and maintaining a permanent residence on the real property. The Legislature is directed to set the amount of the homestead exemption in general law at \$25,000.<sup>9</sup> This exemption only applies to ad valorem taxation; assessments for special benefits are not subject to the exemption.

Additionally, a number of other exemptions from ad valorem taxation are provided.<sup>10</sup> Such exemptions include property owned by a municipality and used for municipal or public purposes; household goods and personal effects of not less than \$1,000, in an amount to be set by general law; community and economic development tax exemptions to new and expanded business if authorized by general law and subject to the approval of the county or municipal governing body by ordinance and approved by referendum; exemption for a renewable energy source device and the real property on which it is installed, subject to general law; and exemption for historic preservation subject to the approval of the county or municipal governing body by ordinance.

Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Currently, the only credits allowed in Florida are early payment and installment discounts of not more than four percent.

### **1998 General Law Amendments**

#### Chapter 98-32, *Laws of Florida*, (HB 3477)

amends s. 200.065, F.S., regarding the method of fixing millage. Section 1 authorizes taxing authorities to adopt the tax levies and budgets of all of their dependent special taxing districts by a single, unanimous vote. If a member of the general public requests that the tax levy and budget of a particular district be separately discussed and adopted, the taxing authority shall discuss and adopt that tax levy and budget separately. This change is effective April 29, 1998.

#### Chapter 98-52, *Laws of Florida*, (HB 1555)

amends s. 194.032, F.S., regarding the timetables for value adjustment board hearings. Section 2 extends the time when the value adjustment board must meet from forty-five to sixty days after the notification to taxpayers of their property tax assessments. Section 3 extends the deadline for noticing a petitioner, from five to fifteen calendar days, of their scheduled appearance before the value adjustment board. These changes are effective January 1, 1999.

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<sup>9</sup> Article VII, section 6, *Florida Constitution*.

<sup>10</sup> Article VII, section 3, *Florida Constitution* and Chapter 196, *Florida Statutes*.

Chapter 98-53, *Laws of Florida*, (CS/HB 1605)

amends s. 200.065, F.S., to change the required 'Notice of Tax Increase' for school boards to conform to the 'Notice of Proposed Tax Increase' used by all other property taxing authorities. In addition, the second TRIM advertisements for school boards, under certain conditions, are changed. These changes are effective January 1, 1999.

Chapter 98-129, *Laws of Florida*, (CS/SB 1402)

amends s. 196.141, F.S., to provide additional duties of the property appraiser with regard to the homestead exemption. Section 38 requires the property appraiser to examine each referral, of a person registering to vote at an address different from the one where the person has filed for a homestead exemption, which has been provided by the supervisor of elections pursuant to s. 98.015, F.S. If the person claiming such exemption is not entitled to the exemption under law, the property appraiser shall initiate procedures to terminate that person's homestead exemption and assess back taxes, if appropriate. This change is effective July 1, 1998.

Chapter 98-139, *Laws of Florida*, (CS/SB 1686)

provides specific statutory authority for provisions of Department of Revenue rules subject to repeal under s. 120.536, F.S., as they relate to administration of the ad valorem tax. These changes are effective July 1, 1998.

Chapter 98-167, *Laws of Florida*, (SB 2222)

amends several provisions related to ad valorem taxation. Section 1 amends s. 197.122, F.S., to specify the time within which property appraisers may correct a material mistake of fact in an appraisal and allows the property appraiser to directly submit a correction and refund order to the tax collector, effective January 1, 1999. Section 2 creates s. 197.4155, F.S., authorizing county tax collectors to implement an installment payment program for delinquent personal property taxes, effective October 1, 1998. Section 3 amends s. 197.432, F.S., to make several changes to provisions regarding the sale of tax certificates for unpaid taxes, effective October 1, 1998. Section 4 amends s. 200.069, F.S., to provide that the notice of proposed property taxes should include a notice of proposed non-ad valorem assessments, if so requested by the local governing board levying the non-ad valorem assessments and agreed to by the property appraiser, effective May 22, 1998.

Chapter 98-177, *Laws of Florida*, (CS/CS/HB 1093)

creates s. 196.1977, F.S., to provide an exemption of \$25,000 for each unit in a certified continuing care facility, occupied by a person holding a continuing care contract as defined under Chapter 651, *Florida Statutes*, that is not now qualified for the exemption for non-profit homes for the aged. This change is effective January 1, 1999, and shall apply to the 1999 tax rolls and each year thereafter. (Note: The bill's staff analysis stated that the legislation would result in a loss of approximately \$115 million to local governments')

property tax base. It is estimated that the recurring negative fiscal impact to counties, municipalities, and school districts collectively is \$2.7 million.)

Chapter 98-289, *Laws of Florida*, (CS/HB 29)

amends several sections relating to ad valorem tax exemption. Section 1 requires property appraisers to grant the charitable exemption to property owners who fail to timely file an exemption application due to inadvertent error but who are otherwise entitled to the exemption. This process only applies to 1994 tax year exemptions and expires one year after the bill's effective date. Sections 2 & 3 modify the guidelines for determining profit or nonprofit status for purposes of the exemption and provide that the use of property to conduct activities which cause a corporation to qualify for a consumer certificate of exemption under s. 212.08(7)(o), F.S., is considered an exempt use. These changes are effective May 29, 1998.

Chapter 98-313, *Laws of Florida*, (CS/HB 489)

amends s. 193.461, F.S., regarding the classification and assessment of agricultural lands. Section 1 requires the county property appraiser to rely on five-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes. This change is effective May 30, 1998, and shall first apply to assessments effective January 1, 1999.

Chapter 98-342, *Laws of Florida*, (CS/HB 4413)

amends s. 192.001, F.S., to provide an effective date to 1997 amendments involving the ad valorem taxation of computer software. This change is effective July 1, 1998.

### **Eligibility Requirements**

As previously mentioned, the state constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. In addition, the Legislature may, at its discretion, authorize special districts to levy ad valorem taxes.

Millage rates shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or special law.<sup>11</sup> Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

### **Administrative Procedures**

The ad valorem tax is administered by the units of local governments and the Department of Revenue. Two county constitutional officers, the property appraiser and tax collector, have

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<sup>11</sup> Section 200.001(7), *Florida Statutes*.

primary responsibility for the collection and administration of ad valorem taxes at the local level. The property appraiser is charged with determining the value of all property with the county, maintaining appropriate records related to the valuation of such property, and determining the ad valorem tax on taxable property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation. The Department shall prescribe and furnish all forms as well as prescribe rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

The administration of property assessments is addressed by Chapter 195, *Florida Statutes*. Additional chapters deal with other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 196, exemptions; Chapter 197, tax collections; and Chapter 200, determination of millage.

### **Distribution of Proceeds**

The tax collector shall distribute taxes to each taxing authority as provided in s. 197.383, F.S.

### **Authorized Uses**

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. A local unit of special purpose (i.e., special district) may be restricted in the expenditure of the revenue for the purpose associated with the creation of the district itself. If ad valorem taxes are levied within a municipal service taxing unit (MSTU), the expenditure of those funds may be restricted to those services specified in s. 125.01(1)(q), F.S.

### **Relevant Attorney General Opinions**

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in over one hundred opinions addressing ad valorem taxation. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legal1.firn.edu>) and perform a search using the keywords *ad valorem tax*. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **County Ad Valorem Tax Profile for the 1997 Calendar Year**

As indicated in **Table 1**, total ad valorem taxes levied within Florida's sixty-seven counties totaled approximately \$12.9 billion in 1997. County ad valorem taxes levied (including countywide levies, less than countywide levies, countywide dependent special district levies, less than countywide dependent special district levies, and municipal service taxing units levies) totaled approximately \$4.7 billion. Ad valorem taxes levied for school districts totaled approximately \$5.7 billion.

Generally, small counties (defined as those counties having a total population of 50,000 or less) had higher countywide operating millage rates than the larger urban counties in 1997. Of the twenty-one counties which had a millage rate of nine mills or greater, all but three counties were small counties. Of the thirteen counties which had a countywide operating millage of ten mills, all were small counties. Of the twenty-nine small counties in 1997, only one had a countywide operating millage of less than five mills.

Interestingly, a majority of school districts had high operating millage rates in 1997. Of the state's sixty-seven school districts, forty-nine had an operating millage rate of nine mills or greater. Only one district had an operating millage rate of less than six mills that year.

### **Municipal Ad Valorem Tax Profile for the 1997 Calendar Year**

As indicated in **Table 2**, total ad valorem taxes levied by the state's municipalities in 1997 totaled approximately \$1.5 billion. Operating millage rates among the Florida's municipalities are fairly well distributed within the ten mill cap limitation. Of the 359 municipalities that reported an operating millage rate, 144 municipalities reported a rate of five mills or greater.

### **Estimated Distributions for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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TABLE 1  
**1997 AD VALOREM TAX PROFILE: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

| #  | County       | 1997 Population Estimates | Pop. Size Rank | County Taxable Value | Per Capita and Centrally Assessed Properties | SCHOOL DISTRICT   |                    | COUNTY GOVERNMENT (COUNTY-WIDE LEVY) |                    | COUNTY GOVERNMENT (LESS THAN CO.-WIDE LEVY) |                       |
|----|--------------|---------------------------|----------------|----------------------|--|-------------------|--------------------|--------------------------------------|--------------------|---|-----------------------|
|    |              |                           |                |                      |  | Operating Millage | Total Debt Millage | Operating Millage                    | Total Debt Millage | Operating Millages                          | # of Highest Millages |
| 1  | ALACHUA      | 208,125                   | 19             | \$ 4,866,628,463     | \$ 23,383                                    | 9.4170            | 2.7600             | \$ 59,259,506                        | 9.0000             | 0.0290                                      | \$ 43,939,690         |
| 2  | BAKER        | 21,138                    | 51             | 297,665,010          | 14,082                                       | 9.6880            |                    | 2,987,282                            | 9.1100             |   | 2,715,022             |
| 3  | BAY          | 144,584                   | 24             | 4,734,432,837        | 32,745                                       | 7.9270            | 2.0000             | 44,777,757                           | 5.6320             |   | 26,664,326            |
| 4  | BRADFORD     | 25,231                    | 49             | 409,743,241          | 16,240                                       | 9.5210            |                    | 3,901,167                            | 7.3770             | 0.1852                                      | \$ 406,722            |
| 5  | BREVARD      | 458,035                   | 9              | 14,587,185,637       | 31,847                                       | 9.4590            |                    | 136,389,115                          | 4.2796             |   | 62,595,980            |
| 6  | BROWARD      | 1,423,729                 | 2              | 61,102,820,705       | 42,917                                       | 9.4460            | 0.5285             | 609,470,113                          | 7.1487             | 0.6893                                      | 478,923,913           |
| 7  | CALHOUN      | 12,876                    | 62             | 211,464,285          | 16,423                                       | 6.7690            |                    | 1,431,402                            | 10.0000            |   | 2,114,643             |
| 8  | CHARLOTTE    | 131,307                   | 26             | 6,349,231,294        | 48,354                                       | 9.0340            | 0.5625             | 60,908,951                           | 4.5992             |   | 29,191,107            |
| 9  | CITRUS       | 109,984                   | 30             | 4,507,613,665        | 40,984                                       | 9.4240            |                    | 42,520,812                           | 7.8760             |   | 35,536,128            |
| 10 | CLAY         | 127,926                   | 27             | 3,363,821,616        | 26,295                                       | 9.6970            |                    | 32,248,016                           | 8.4585             |   | 28,452,050            |
| 11 | COLLIER      | 200,024                   | 20             | 19,529,075,510       | 97,634                                       | 8.4240            |                    | 164,926,211                          | 3.6813             |   | 71,941,844            |
| 12 | COLUMBIA     | 53,684                    | 37             | 959,151,865          | 17,867                                       | 9.1740            |                    | 8,799,239                            | 8.7260             |   | 8,369,543             |
| 13 | DADE         | 2,070,573                 | 1              | 82,662,803,651       | 39,923                                       | 9.3560            | 1.1060             | 857,256,280                          | 6.1230             | 0.9290                                      | 577,559,900           |
| 14 | DE SOTO      | 27,224                    | 48             | 672,339,598          | 24,697                                       | 8.6490            |                    | 5,815,065                            | 8.4800             |   | 5,701,440             |
| 15 | DIXIE        | 13,039                    | 61             | 209,349,472          | 16,056                                       | 9.6710            |                    | 2,024,619                            | 10.0000            |   | 2,093,485             |
| 16 | DUVAL (1)    | 741,508                   | 7              | 24,568,059,273       | 33,133                                       | 9.1050            | 0.7700             | 242,609,585                          | 0.0275             |   | 675,622               |
| 17 | DUVAL (2)    | 698,735                   | -              | -                    | -  | -                 | -                  | -                                    | -                  | 10.9883                                     | 251,377,700           |
| 18 | DUVAL (3)    | 20,349                    | -              | -                    | -  | -                 | -                  | -                                    | -                  | 8.6376                                      | 7,188,444             |
| 19 | DUVAL (4)    | 22,424                    | -              | -                    | -  | -                 | -                  | -                                    | -                  | 7.9476                                      | 6,805,402             |
| 20 | ESCAMBIA     | 281,135                   | 15             | 6,413,814,940        | 22,030                                       | 9.5650            |                    | 61,964,743                           | 8.2600             |   | 52,973,136            |
| 21 | FLAGLER      | 41,190                    | 42             | 2,328,703,134        | 56,536                                       | 8.6940            | 1.5420             | 24,092,825                           | 4.8715             | 0.2000                                      | 11,810,087            |
| 22 | FRANKLIN     | 10,497                    | 64             | 625,135,481          | 59,554                                       | 7.6540            |                    | 4,784,787                            | 7.7540             |   | 4,847,301             |
| 23 | GADSDEN      | 49,740                    | 39             | 635,136,300          | 12,769                                       | 8.7890            |                    | 4,069,133                            | 10.0000            |   | 4,629,800             |
| 24 | GILCHRIST    | 12,531                    | 63             | 219,667,471          | 17,530                                       | 9.7200            |                    | 2,135,188                            | 10.0000            |   | 2,196,675             |
| 25 | GLADES       | 9,648                     | 65             | 355,240,473          | 36,820                                       | 8.6910            |                    | 3,087,395                            | 10.0000            |   | 3,552,405             |
| 26 | GULF         | 14,103                    | 57             | 668,337,747          | 46,681                                       | 8.0180            |                    | 5,275,006                            | 7.3290             |   | 4,821,711             |
| 27 | HAMILTON     | 13,708                    | 59             | 482,301,076          | 35,184                                       | 9.5690            |                    | 4,615,142                            | 10.0000            |   | 4,823,010             |
| 28 | HARDY        | 22,447                    | 50             | 736,207,774          | 32,798                                       | 9.6100            |                    | 7,893,392                            | 9.7500             |   | 7,178,032             |
| 29 | HERNDY       | 30,308                    | 47             | 1,216,894,851        | 40,151                                       | 9.1140            |                    | 11,090,767                           | 8.9500             |   | 10,891,242            |
| 30 | HERNANDO     | 122,089                   | 28             | 3,742,035,118        | 30,648                                       | 9.2250            | 1.6000             | 40,608,417                           | 8.8580             | 0.1000                                      | 33,554,090            |
| 31 | HIGHLANDS    | 79,536                    | 35             | 2,515,372,860        | 31,626                                       | 9.1520            | 0.4360             | 283,330,318                          | 7.8065             | 0.1880                                      | 236,241,576           |
| 32 | HILLSBOROUGH | 928,731                   | 4              | 29,349,684,182       | 31,626                                       | 8.3710            |                    | 1,906,454                            | 8.1150             |   | 1,843,961             |
| 33 | HOLMES       | 17,609                    | 56             | 227,228,773          | 12,904                                       | 9.9750            | 1.1650             | 62,461,840                           | 4.2783             | 0.2710                                      | 28,023,444            |
| 34 | INDIAN RIVER | 104,605                   | 32             | 6,189,944,874        | 58,888                                       | 7.3650            |                    | 5,266,660                            | 8.7500             |   | 6,257,100             |
| 35 | JACKSON      | 49,387                    | 40             | 713,869,100          | 14,455                                       | 9.6430            |                    | 2,163,099                            | 10.0000            |   | 1,178,694             |
| 36 | JEFFERSON    | 13,988                    | 67             | 256,625,849          | 18,346                                       | 9.1000            |                    | 1,136,615                            | 10.0000            |   | 1,178,694             |
| 37 | LAFAYETTE    | 7,002                     | 68             | 117,869,356          | 16,834                                       | 9.2450            |                    | 83,578,242                           | 4.7330             |   | 27,866,573            |
| 38 | LAKE         | 188,331                   | 21             | 5,887,718,659        | 31,263                                       | 9.5300            |                    | 7,524,095                            | 9.0000             |   | 6,992,645             |
| 39 | LEE          | 394,244                   | 11             | 22,185,186,530       | 56,273                                       | 9.6840            |                    | 205,213,134                          | 5.2471             | 0.5755                                      | 116,470,939           |
| 40 | LEON         | 227,714                   | 18             | 6,821,324,793        | 29,956                                       | 9.3640            | 1.2260             | 79,964,529                           | 6.0000             |   | 58,663,393            |
| 41 | LEVY         | 31,591                    | 46             | 776,960,501          | 24,594                                       | 9.6300            |                    | 1,086,879                            | 10.0000            |   | 6,992,645             |
| 42 | LIBERTY      | 7,694                     | 66             | 113,902,320          | 14,804                                       | 7.3800            |                    | 2,178,045                            | 10.0000            |   | 2,951,281             |
| 43 | MADISON      | 19,035                    | 54             | 295,128,083          | 15,504                                       | 9.0290            | 0.1434             | 94,045,421                           | 7.3808             | 0.4006                                      | 79,783,317            |
| 44 | MANATEE      | 241,422                   | 16             | 10,253,452,444       | 42,471                                       | 9.4650            | 1.1200             | 61,445,559                           | 6.2200             |   | 36,107,009            |
| 45 | MARION       | 237,204                   | 17             | 5,796,133,986        | 24,435                                       | 9.0010            | 0.1120             | 79,964,529                           | 5.4860             | 0.5520                                      | 53,333,140            |
| 46 | MARTIN       | 116,359                   | 29             | 8,774,188,929        | 75,406                                       | 9.9040            |                    | 46,376,041                           | 5.8089             |   | 7,994,651             |
| 47 | MONROE       | 84,743                    | 34             | 7,854,663,747        | 92,688                                       | 9.4080            |                    | 20,235,766                           | 6.7321             |   | 26,079,213            |
| 48 | NASSAU       | 52,740                    | 38             | 2,151,002,256        | 40,785                                       | 8.5720            |                    | 49,370,826                           | 4.5280             |   | 8,4719                |
| 49 | OKALOOSA     | 34,746                    | 44             | 878,658,611          | 25,288                                       | 9.2560            |                    | 8,132,864                            | 8.4719             | 0.6268                                      | 14,480,147            |
| 50 | ORANGE       | 803,614                   | 6              | 40,256,736,430       | 50,095                                       | 9.1040            | 0.6150             | 60,906,606                           | 5.9945             |   | 37,566,071            |
| 51 | OSCEOLA      | 143,828                   | 25             | 6,266,786,421        | 43,571                                       | 9.1050            | 0.9160             | 79,808,013                           | 9.1000             |   | 72,473,165            |
| 52 | PALM BEACH   | 1,003,798                 | 3              | 59,983,057,873       | 59,576                                       | 9.1050            | 0.9160             | 303,749,823                          | 6.2510             |   | 205,045,624           |
| 53 | PASCO        | 315,765                   | 13             | 7,964,076,699        | 25,220                                       | 9.1330            |                    |                                      |                    |   |                       |
| 54 | PINELLAS     | 888,141                   | 5              | 33,258,493,679       | 37,447                                       |                   |                    |                                      |                    |   |                       |

**TABLE 1**  
**1997 AD VALOREM TAX PROFILE: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

| #                    | County     | 1997<br>Population<br>Estimates | Pop.<br>Size<br>Rank | County Taxable Value:                                     |   | SCHOOL DISTRICT      |                          |                                     | COUNTY GOVERNMENT<br>(COUNTY-WIDE LEVY) |                          |                                     | COUNTY GOVERNMENT<br>(LESS THAN CO-WIDE LEVY) |                          |                       |
|----------------------|------------|---------------------------------|----------------------|---|---|----------------------|--------------------------|-------------------------------------|---|--------------------------|-------------------------------------|---|--------------------------|-----------------------|
|                      |            |                                 |                      | Real, Personal<br>and Centrally<br>Assessed<br>Properties | Per<br>Capita<br>County<br>Taxable<br>Value | Operating<br>Millage | Total<br>Debt<br>Millage | Total<br>Ad Valorem<br>Taxes Levied | Operating<br>Millage                    | Total<br>Debt<br>Millage | Total<br>Ad Valorem<br>Taxes Levied | Operating<br># of<br>Millages                 | Debt<br># of<br>Millages | Highest<br>Millages   |
| 53                   | POLK       | 459,010                         | 8                    | 13,665,207,808  | 29,771                                      | 9.4310               |                          | 129,248,688                         | 7.9770                                  |                          | 109,320,415                         |   |                          |                       |
| 54                   | PUTNAM     | 70,243                          | 36                   | 2,137,486,125   | 30,430                                      | 9.0990               | 0.9950                   | 21,579,853                          | 8.4000                                  |                          | 17,954,891                          |   |                          |                       |
| 55                   | ST. JOHNS  | 105,965                         | 31                   | 5,547,054,404   | 52,348                                      | 9.3160               | 0.7600                   | 55,892,014                          | 6.0930                                  | 0.3000                   | 35,462,268                          |   |                          |                       |
| 56                   | ST. LUCIE  | 179,133                         | 22                   | 7,937,402,083   | 44,310                                      | 9.6530               |                          | 76,891,640                          | 8.7049                                  |                          | 77,048,884                          |   |                          |                       |
| 57                   | SANTA ROSA | 102,338                         | 33                   | 3,308,796,374   | 32,332                                      | 8.8460               |                          | 29,545,220                          | 6.9720                                  |                          | 23,068,928                          |   |                          |                       |
| 58                   | SARASOTA   | 311,043                         | 14                   | 19,146,803,661  | 61,557                                      | 8.9470               |                          | 171,295,125                         | 3.8424                                  | 0.1210                   | 75,881,259                          |   |                          |                       |
| 59                   | SEMINOLE   | 337,498                         | 12                   | 12,458,815,329  | 36,915                                      | 9.1560               | 0.8800                   | 125,105,932                         | 5.1638                                  | 0.1987                   | 66,847,405                          |   |                          |                       |
| 60                   | SUMTER     | 44,366                          | 41                   | 748,122,682   | 16,863                                      | 9.4250               |                          | 7,051,065                           | 10.0000                                 |                          | 7,481,227                           |   |                          |                       |
| 61                   | SUWANNEE   | 33,223                          | 45                   | 585,731,551   | 17,751                                      | 9.2950               |                          | 5,471,673                           | 9.0500                                  |                          | 5,327,450                           |   |                          |                       |
| 62                   | TAYLOR     | 19,184                          | 53                   | 680,938,124   | 35,495                                      | 8.9810               |                          | 6,115,506                           | 8.0760                                  |                          | 5,499,256                           |   |                          |                       |
| 63                   | UNION      | 13,103                          | 60                   | 115,252,209   | 8,796                                       | 9.6430               |                          | 1,111,291                           | 10.0000                                 |                          | 1,152,432                           |   |                          |                       |
| 64                   | VOLUSIA    | 413,668                         | 10                   | 13,741,302,364  | 33,218                                      | 9.1860               | 1.3010                   | 144,328,171                         | 6.3810                                  |                          | 87,819,020                          |   |                          |                       |
| 65                   | WAKULLA    | 16,660                          | 55                   | 355,923,241   | 19,074                                      | 9.6520               | 1.9500                   | 4,129,421                           | 10.0000                                 |                          | 3,559,232                           |   |                          |                       |
| 66                   | WALTON     | 36,094                          | 43                   | 2,575,121,347   | 71,345                                      | 9.3540               |                          | 24,087,695                          | 6.7430                                  |                          | 17,364,043                          |   |                          |                       |
| 67                   | WASHINGTON | 20,116                          | 52                   | 383,091,056   | 19,044                                      | 9.4500               |                          | 3,841,571                           | 10.0000                                 |                          | 3,830,911                           |   |                          |                       |
| <b>FLORIDA TOTAL</b> |            | <b>14,712,922</b>               |                      | <b>\$ 594,453,768,134</b>                                 | <b>\$ 40,404</b>                            |                      |                          | <b>\$ 5,716,860,616</b>             |   |                          | <b>\$ 3,607,973,925</b>             |   |                          | <b>\$ 600,193,375</b> |

**Notes:**

- 1) The official 1997 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
- 2) Duval (1) refers to the countywide levies for school district, county government debt, water management district, and independent special districts.
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- 6) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1,000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide and less than countywide levies), dependent special districts (countywide and less than countywide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
- 7) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

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TABLE 1 CONTINUED  
**1997 AD VALOREM TAX PROFILE: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

| #  | County       | COUNTRY-WIDE DEPENDENT SPECIAL DISTRICTS |                |                    | LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST. |                 |                         | WATER MANAGEMENT DISTRICTS |                        |                 | OTHER INDEPENDENT SPECIAL DISTRICTS |                            |                        |                 |
|----|--------------|--|----------------|--------------------|---|-----------------|-------------------------|----------------------------|------------------------|-----------------|-------------------------------------|----------------------------|------------------------|-----------------|
|    |              | Operating Millages                       | Total Millages | Debt # of Millages | # of Valorem Districts                      | Highest Millage | Ad Valorem Taxes Levied | Total Valorem Taxes Levied | # of Valorem Districts | Highest Millage | Ad Valorem Taxes Levied             | Total Valorem Taxes Levied | # of Valorem Districts | Highest Millage |
| 1  | ALACHUA      |  |                |                    |   |                 |                         |                            |                        |                 |                                     |                            |                        |                 |
| 2  | BAKER        | 1  | 0.1100         |                    |   | 0.5000          | \$ 32,781               | 1,809,339                  | 2                      | 0.4914          | \$ 2,356,084                        | 2                          | 0.4914                 | \$ 8,811,807    |
| 3  | BAY          |  |                |                    | 2   | 0.5000          |                         | 1,809,339                  |                        |                 |                                     |                            |                        |                 |
| 4  | BRADFORD     |  |                |                    |   |                 |                         |                            |                        |                 |                                     |                            |                        |                 |
| 5  | BREVARD      |  |                |                    | 2   | 0.5807          | 6,759,655               | 1,031,745                  | 2                      | 0.4914          | 201,101                             | 3                          | 0.13010                | 1,666,809       |
| 6  | BROWARD      |  |                | 2                  | 0.4620                                      |                 |                         | 9,295,083                  | 1                      | 0.4920          | 7,051,900                           | 13                         | 3.00000                | 149,863,352     |
| 7  | CALHOUN      |  |                |                    | 3   | 1.8355          |                         |                            | 1                      | 0.6970          | 42,588,586                          |                            |                        |                 |
| 8  | CHARLOTTE    |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 10,574                              |                            |                        |                 |
| 9  | CITRUS       |  |                |                    | 1   | 0.3330          | 1,502,503               | 1,994,467                  | 2                      | 0.6970          | 3,920,666                           | 2                          | 0.31950                | 256,424         |
| 10 | CLAY         |  |                |                    |   |                 |                         |                            | 1                      | 0.4220          | 3,078,622                           | 3                          | 1.36000                | 2,782,887       |
| 11 | COLLIER      |  |                |                    | 1   | 0.0452          | 883,337                 |                            | 1                      | 0.4820          | 1,621,329                           |                            |                        |                 |
| 12 | COLUMBIA     |  |                |                    | 1   | 0.1380          | 132,362                 |                            | 1                      | 0.5820          | 10,982,948                          | 7                          | 2.00000                | 19,265,280      |
| 13 | DADE         |  |                |                    |   |                 |                         |                            | 1                      | 0.4914          | 471,324                             | 1                          | 1.50000                | 1,438,735       |
| 14 | DE SOTO      |  |                |                    |   |                 |                         |                            | 1                      | 0.5970          | 48,894,300                          | 1                          | 0.05000                | 4,095,000       |
| 15 | DIXIE        |  |                |                    |   |                 |                         |                            | 1                      | 0.6170          | 414,834                             |                            |                        |                 |
| 16 | DUVAL (1)    |  |                |                    |   |                 |                         |                            | 1                      | 0.4914          | 102,874                             |                            |                        |                 |
| 17 | DUVAL (2)    |  |                |                    |   |                 |                         |                            | 1                      | 0.4820          | 11,841,805                          |                            |                        |                 |
| 18 | DUVAL (3)    |  |                |                    |   |                 |                         |                            |                        |                 |                                     |                            |                        |                 |
| 19 | DUVAL (4)    |  |                |                    |   |                 |                         |                            |                        |                 |                                     |                            |                        |                 |
| 20 | ESCAMBIA     |  |                |                    |   |                 |                         |                            |                        |                 |                                     |                            |                        |                 |
| 21 | FLAGLER      |  |                |                    | 1   | 1.2440          | 1,689,215               |                            | 1                      | 0.0500          | 323,914                             | 2                          | 0.35400                | 863,575         |
| 22 | FRANKLIN     |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 1,122,429                           | 3                          | 4.00000                | 255,818         |
| 23 | GADSDEN      |  |                |                    | 1   | 1.0940          | 506,500                 |                            | 1                      | 0.0500          | 31,257                              |                            |                        |                 |
| 24 | GILCHRIST    |  |                |                    |   |                 |                         |                            | 1                      | 0.4914          | 107,945                             |                            |                        |                 |
| 25 | GLADES       |  |                |                    |   |                 |                         |                            | 1                      | 0.6970          | 247,602                             | 2                          | 3.85000                | 103,880         |
| 26 | GULF         |  |                |                    | 4   | 0.5000          | 166,455                 |                            | 1                      | 0.0500          | 32,903                              |                            |                        |                 |
| 27 | HAMILTON     |  |                |                    |   |                 |                         |                            | 1                      | 0.4914          | 237,004                             |                            |                        |                 |
| 28 | HARDEE       |  |                |                    |   |                 |                         |                            | 1                      | 0.6170          | 506,788                             | 1                          | 0.58000                | 476,396         |
| 29 | HENDRY       |  |                |                    |   |                 |                         |                            | 1                      | 0.6970          | 848,210                             | 2                          | 3.85000                | 3,149,321       |
| 30 | HERNANDO     |  |                |                    |   |                 |                         |                            | 1                      | 0.4220          | 2,490,310                           | 1                          | 2.75000                | 4,417,573       |
| 31 | HIGHLANDS    |  |                |                    |   |                 |                         |                            | 2                      | 0.6970          | 1,583,043                           | 4                          | 2.60000                | 36,892,858      |
| 32 | HILLSBOROUGH |  |                |                    | 1   | 0.6423          | 17,903,726              |                            | 1                      | 0.4220          | 20,458,055                          |                            |                        |                 |
| 33 | HOLMES       |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 11,387                              | 4                          | 0.61825                | 6,895,400       |
| 34 | INDIAN RIVER |  |                |                    | 1   | 2.2259          | 11,697,167              |                            | 1                      | 0.4820          | 2,969,103                           |                            |                        |                 |
| 35 | JACKSON      |  |                |                    | 1   | 0.5550          | 344,158                 |                            | 2                      | 0.4914          | 49,710                              |                            |                        |                 |
| 36 | JEFFERSON    |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 35,755                              |                            |                        |                 |
| 37 | LAKE         |  |                |                    | 1   | 0.1580          | 717,694                 |                            | 2                      | 0.4914          | 57,921                              | 3                          | 2.00000                | 9,492,774       |
| 38 | LEE          |  |                |                    |   |                 |                         |                            | 2                      | 0.4820          | 2,836,362                           | 23                         | 3.00000                | 44,815,928      |
| 39 | LEON         |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 341,066                             |                            |                        |                 |
| 40 | LIBERTY      |  |                |                    | 2   | 0.7200          | 463,247                 |                            | 2                      | 0.7200          | 463,247                             | 2                          | 3.00000                | 74,855          |
| 41 | MADISON      |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 5,685                               |                            |                        |                 |
| 42 | MANATEE      |  |                |                    | 1   | 0.4914          | 145,026                 |                            | 1                      | 0.4914          | 145,026                             | 5                          | 3.00000                | 3,068,284       |
| 43 | MARION       |  |                |                    | 3   | 2.8700          | 1,812,120               |                            | 2                      | 0.7200          | 5,967,302                           | 4                          | 3.00000                | 194,560         |
| 44 | MARTIN       |  |                |                    |   |                 |                         |                            | 1                      | 0.6970          | 6,116,057                           | 2                          | 0.22810                | 2,440,322       |
| 45 | MONROE       |  |                |                    | 1   | 0.6970          | 5,475,002               |                            | 1                      | 0.6970          | 5,475,002                           | 2                          | 0.90000                | 7,785,644       |
| 46 | NASSAU       |  |                |                    | 1   | 0.4820          | 1,036,741               |                            | 1                      | 0.4820          | 1,036,741                           | 1                          | 0.40290                | 587,220         |
| 47 | OKALOOSA     |  |                |                    |   |                 |                         |                            | 1                      | 0.0500          | 288,014                             | 6                          | 3.95000                | 4,713,221       |
| 48 | ORANGE       |  |                |                    | 4   | 0.7000          | 803,072                 |                            | 2                      | 0.6970          | 602,350                             | 1                          | 0.32000                | 281,171         |
| 49 | OSCEOLA      |  |                |                    |   |                 |                         |                            | 2                      | 0.6970          | 23,419,561                          | 2                          | 0.44120                | 21,566,404      |
| 50 | PALM BEACH   |  |                |                    | 5   | 2.5764          | 92,386,427              |                            | 2                      | 0.6970          | 4,352,076                           | 6                          | 2.00000                | 101,544,260     |
| 51 | PASCO        |  |                |                    | 3   | 1.2480          | 7,184,356               |                            | 1                      | 0.4220          | 5,597,671                           | 1                          | 0.23800                | 1,512,460       |
| 52 | PINELLAS     |  |                |                    | 1   | 0.0214          | 711,735                 |                            | 1                      | 0.8230          | 27,371,740                          | 5                          | 3.00000                | \$2,184,470     |

TABLE 1 CONTINUED  
**1997 AD VALOREM TAX PROFILE: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

| #  | County     | COUNTRY-WIDE DEPENDENT SPECIAL DISTRICTS |                    |                               | LESS THAN COUNTY-WIDE DEPENDENT SPEC. DIST. |                 |                               | WATER MANAGEMENT DISTRICTS |                 |                               | OTHER INDEPENDENT SPECIAL DISTRICTS |                 |                               |
|----|------------|--|--------------------|-------------------------------|---|-----------------|-------------------------------|----------------------------|-----------------|-------------------------------|-------------------------------------|-----------------|-------------------------------|
|    |            | Operating # of Millages                  | Debt # of Millages | Total Ad Valorem Taxes Levied | # of Ad Valorem Districts                   | Highest Millage | Total Ad Valorem Taxes Levied | # of Ad Valorem Districts  | Highest Millage | Total Ad Valorem Taxes Levied | # of Ad Valorem Districts           | Highest Millage | Total Ad Valorem Taxes Levied |
| 53 | POLK       |  |                    |                               |   |                 |                               |                            |                 |                               |                                     |                 |                               |
| 54 | PUTNAM     |  |                    |                               |   |                 |                               |                            |                 |                               |                                     |                 |                               |
| 55 | ST. JOHNS  |  |                    |                               | 3   | 0.7500          | 3,692,161                     |                            |                 | 3                             | 0.5960                              | 8,242,513       |                               |
| 56 | ST. LUCIE  | 1  | 3                  | 4,787,963                     | 21  | 2.0603          | 2,578,218                     |                            |                 | 2                             | 0.4914                              | 1,030,496       |                               |
| 57 | SANTA ROSA |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.6970                              | 5,537,639       |                               |
| 58 | SARASOTA   |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.0500                              | 166,998         |                               |
| 59 | SEMINOLE   | 1  |                    | 1,701,940                     |   |                 |                               |                            |                 | 1                             | 0.5820                              | 11,143,070      |                               |
| 60 | SUMTER     |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.4820                              | 6,008,475       |                               |
| 61 | SUWANNEE   |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.7200                              | 538,643         |                               |
| 62 | TAYLOR     |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.4914                              | 289,272         |                               |
| 63 | UNION      |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.4914                              | 334,613         |                               |
| 64 | VOLUSIA    |  |                    |                               | 6   | 2.9200          | 9,947,056                     |                            |                 | 1                             | 0.4820                              | 56,630          |                               |
| 65 | WAKULLA    |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.0500                              | 17,796          |                               |
| 66 | WALTON     |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.0500                              | 128,756         |                               |
| 67 | WASHINGTON |  |                    |                               |   |                 |                               |                            |                 | 1                             | 0.0500                              | 19,268          |                               |
|    |            |  |                    | \$ 20,152,155                 | 62  |                 | \$ 165,052,459                |                            |                 |                               | \$ 352,405,972                      |                 | \$ 546,248,249                |

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TABLE 1 CONTINUED  
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| #  | County       | MUNICIPAL SERVICE TAXING / BENEFIT UNITS |                 |                               | MUNICIPALITIES          |   |  | Per Capita Ad Valorem Taxes Levied | Aggregate Millage Rate | % of Total Just Value |                              |                       |
|----|--------------|--|-----------------|-------------------------------|-------------------------|---|--|------------------------------------|------------------------|-----------------------|------------------------------|-----------------------|
|    |              | # of Ad Valorem Units                    | Highest Millage | Total Ad Valorem Taxes Levied | Ad Valorem Taxes Levied | Total Ad Valorem Taxes Levied in the County | Exempt to \$25,000 Homestead Exemption |                                    |                        | Just Value            | Exempt Due to All Exemptions | % of Total Just Value |
| 1  | ALACHUA      | 1  | 3.4949          | \$ 8,293,772                  | \$ 12,419,360           | \$ 135,080,219                              | 649                                    | 27.8                               | 9.8%                   | 52.4%                 |                              |                       |
| 2  | BAKER        |  |                 |                               | 273,640                 | 6,892,899                                   | 326                                    | 23.2                               | 13.3%                  | 61.1%                 |                              |                       |
| 3  | BAY          |  |                 |                               | 6,167,242               | 80,065,430                                  | 554                                    | 16.9                               | 10.4%                  | 38.7%                 |                              |                       |
| 4  | BRADFORD     |  |                 |                               | 465,592                 | 7,590,538                                   | 301                                    | 18.5                               | 15.6%                  | 50.4%                 |                              |                       |
| 5  | BREVARD      | 9  | 1.5864          | 21,319,746                    | 42,108,502              | 280,923,553                                 | 613                                    | 19.3                               | 10.7%                  | 48.9%                 |                              |                       |
| 6  | BROWARD      |  |                 |                               | 309,587,261             | 1,599,528,618                               | 1,123                                  | 26.2                               | 11.9%                  | 21.0%                 |                              |                       |
| 7  | CHARLOTTE    |  |                 |                               | 60,022                  | 3,616,641                                   | 281                                    | 17.1                               | 14.4%                  | 50.7%                 |                              |                       |
| 8  | CALHOUN      | 6  | 6.0000          | 8,879,497                     | 3,609,415               | 106,766,060                                 | 813                                    | 16.8                               | 12.4%                  | 24.1%                 |                              |                       |
| 9  | CITRUS       |  |                 |                               | 2,577,078               | 89,992,497                                  | 818                                    | 20.0                               | 15.1%                  | 25.9%                 |                              |                       |
| 10 | CLAY         |  |                 |                               | 1,876,977               | 64,198,371                                  | 502                                    | 19.1                               | 16.0%                  | 32.8%                 |                              |                       |
| 11 | COLLIER      | 26                                       | 5.4544          | 15,733,262                    | 5,978,922               | 289,411,803                                 | 1,447                                  | 14.8                               | 5.5%                   | 16.7%                 |                              |                       |
| 12 | COLUMBIA     |  |                 |                               | 986,392                 | 20,207,594                                  | 376                                    | 21.1                               | 15.0%                  | 47.7%                 |                              |                       |
| 13 | DADE         |  |                 |                               | 344,886,866             | 2,101,339,341                               | 1,015                                  | 25.4                               | 8.6%                   | 24.1%                 |                              |                       |
| 14 | DE SOTO      |  |                 |                               | 970,613                 | 12,901,951                                  | 474                                    | 19.2                               | 9.0%                   | 54.4%                 |                              |                       |
| 15 | DIXIE        | 3  | 2.0000          | 628,048                       | 101,736                 | 4,950,772                                   | 380                                    | 23.6                               | 18.0%                  | 50.7%                 |                              |                       |
| 16 | DUVAL (1)    |  |                 |                               | 0                       | 256,355,414                                 | 346                                    | 10.4                               | 10.8%                  | 34.8%                 |                              |                       |
|    | DUVAL (2)    |  |                 |                               | 0                       | 253,517,965                                 | 363                                    | 10.3                               | -                      | -                     |                              |                       |
|    | DUVAL (3)    |  |                 |                               | 0                       | 10,440,038                                  | 513                                    | 0.4                                | -                      | -                     |                              |                       |
|    | DUVAL (4)    |  |                 |                               | 0                       | 9,389,362                                   | 419                                    | 0.4                                | -                      | -                     |                              |                       |
| 17 | ESCAMBIA     | 1  | 0.4660          | 2,213,404                     | 8,605,720               | 126,080,917                                 | 433                                    | 19.7                               | 13.3%                  | 45.6%                 |                              |                       |
| 18 | FLAGLER      |  |                 |                               | 919,526                 | 40,497,657                                  | 983                                    | 17.4                               | 10.4%                  | 23.4%                 |                              |                       |
| 19 | FRANKLIN     |  |                 |                               | 720,706                 | 10,639,868                                  | 1,014                                  | 17.0                               | 4.3%                   | 58.5%                 |                              |                       |
| 20 | GADSDEN      |  |                 |                               | 397,010                 | 9,625,597                                   | 194                                    | 15.2                               | 16.7%                  | 51.1%                 |                              |                       |
| 21 | GILCHRIST    | 1  | 0.5000          | 94,586                        | 9,471                   | 4,543,844                                   | 363                                    | 20.7                               | 14.2%                  | 60.0%                 |                              |                       |
| 22 | GULF         |  |                 |                               | 98,462                  | 7,089,744                                   | 735                                    | 20.0                               | 5.3%                   | 63.0%                 |                              |                       |
| 23 | HAMILTON     |  |                 |                               | 1,581,343               | 11,877,417                                  | 842                                    | 18.0                               | 7.2%                   | 40.6%                 |                              |                       |
| 24 | HARDÉE       |  |                 |                               | 187,643                 | 9,862,799                                   | 719                                    | 20.4                               | 7.1%                   | 35.2%                 |                              |                       |
| 25 | HARDEE       |  |                 |                               | 538,276                 | 16,592,884                                  | 739                                    | 22.5                               | 5.9%                   | 59.9%                 |                              |                       |
| 26 | HENDRY       |  |                 |                               | 1,065,514               | 27,045,054                                  | 892                                    | 22.2                               | 5.1%                   | 53.9%                 |                              |                       |
| 27 | HERNANDO     | 1  | 3.0000          | 288,669                       | 1,627,086               | 82,986,145                                  | 680                                    | 22.2                               | 17.5%                  | 32.7%                 |                              |                       |
| 28 | HIGHLANDS    |  |                 |                               | 3,241,162               | 49,419,250                                  | 621                                    | 19.6                               | 14.0%                  | 33.9%                 |                              |                       |
| 29 | HILLSBOROUGH | 1  | 5.0621          | 86,496,005                    | 78,183,028              | 761,026,308                                 | 819                                    | 25.9                               | 11.9%                  | 31.0%                 |                              |                       |
| 30 | HOLMES       |  |                 |                               | 4,271                   | 3,766,073                                   | 214                                    | 16.6                               | 18.4%                  | 58.0%                 |                              |                       |
| 31 | INDIAN RIVER | 1  | 1.5297          | 5,406,451                     | 7,241,959               | 123,695,364                                 | 1,182                                  | 20.1                               | 8.3%                   | 26.9%                 |                              |                       |
| 32 | JACKSON      |  |                 |                               | 425,494                 | 12,329,197                                  | 250                                    | 17.3                               | 13.8%                  | 55.1%                 |                              |                       |
| 33 | JEFFERSON    |  |                 |                               | 435,236                 | 5,085,995                                   | 364                                    | 19.8                               | 8.7%                   | 67.9%                 |                              |                       |
| 34 | LAFAYETTE    |  |                 |                               | 17,036                  | 2,390,266                                   | 341                                    | 20.3                               | 8.1%                   | 69.4%                 |                              |                       |
| 35 | LAKE         |  |                 |                               | 10,850,047              | 105,341,692                                 | 559                                    | 17.9                               | 15.3%                  | 29.0%                 |                              |                       |
| 36 | LEE          | 47                                       | 5.36480         | 18,646,777                    | 38,918,093              | 452,522,000                                 | 1,148                                  | 20.4                               | 9.3%                   | 19.5%                 |                              |                       |
| 37 | LEON         |  |                 |                               | 14,746,936              | 145,989,224                                 | 641                                    | 21.4                               | 8.9%                   | 47.7%                 |                              |                       |
| 38 | LEVY         |  |                 |                               | 916,301                 | 15,971,132                                  | 506                                    | 20.6                               | 15.4%                  | 43.0%                 |                              |                       |
| 39 | LIBERTY      |  |                 |                               | 10,651                  | 2,252,249                                   | 293                                    | 19.8                               | 8.8%                   | 62.1%                 |                              |                       |
| 40 | MADISON      |  |                 |                               | 348,816                 | 5,623,168                                   | 295                                    | 19.1                               | 14.8%                  | 49.8%                 |                              |                       |
| 41 | MANATEE      | 2  | 0.7274          | 5,180,926                     | 8,196,933               | 196,242,182                                 | 813                                    | 19.1                               | 11.0%                  | 22.7%                 |                              |                       |
| 42 | MARION       | 1  | 3.7900          | 14,893,232                    | 9,621,031               | 127,183,905                                 | 536                                    | 21.9                               | 16.8%                  | 37.8%                 |                              |                       |
| 43 | MARTIN       | 10                                       | 1.6270          | 18,348,502                    | 8,695,577               | 168,898,127                                 | 772                                    | 19.2                               | 7.7%                   | 21.2%                 |                              |                       |
| 44 | MONROE       | 2  | 1.0807          | 4,736,321                     | 8,419,715               | 78,897,817                                  | 931                                    | 10.0                               | 3.7%                   | 30.4%                 |                              |                       |
| 45 | NASSAU       |  |                 |                               | 4,699,226               | 41,403,343                                  | 785                                    | 19.2                               | 10.9%                  | 29.7%                 |                              |                       |
| 46 | OKALOOSA     | 1  | 0.0066          | 17,684                        | 9,088,907               | 89,557,864                                  | 524                                    | 15.5                               | 11.3%                  | 28.7%                 |                              |                       |
| 47 | OKECHOBEE    |  |                 |                               | 17,787,035              | 17,787,035                                  | 1,001                                  | 20.3                               | 10.7%                  | 43.3%                 |                              |                       |
| 48 | ORANGE       | 16                                       | 2.6487          | 59,255,777                    | 75,645,753              | 804,804,406                                 | 1,001                                  | 20.0                               | 7.5%                   | 24.9%                 |                              |                       |
| 49 | OSCEOLA      | 57                                       | 5.0000          | 1,142,814                     | 6,883,660               | 113,984,805                                 | 793                                    | 18.2                               | 8.1%                   | 28.1%                 |                              |                       |
| 50 | PALM BEACH   |  |                 |                               | 205,086,838             | 1,306,288,165                               | 1,301                                  | 21.8                               | 9.3%                   | 21.0%                 |                              |                       |
| 51 | PASCO        |  |                 |                               | 5,521,867               | 172,097,531                                 | 545                                    | 21.6                               | 19.2%                  | 34.2%                 |                              |                       |
| 52 | PINELLAS     | 18                                       | 5.0000          | 39,264,434                    | 116,599,434             | 744,927,260                                 | 839                                    | 22.4                               | 13.4%                  | 25.6%                 |                              |                       |

TABLE 1 CONTINUED  
**1997 AD VALOREM TAX PROFILE: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (July 1998)

| #                    | County     | MUNICIPAL SERVICE TAXING / BENEFIT UNITS |                 |                               | MUNICIPALITIES                |                               |             | Total Ad Valorem Taxes Levied in the County | Per Capita Ad Valorem Taxes Levied | Aggregate Millage Rate | % of Total Just Value Exempt to \$25,000 Homestead Exemption | % of Total Just Value Exempt Due to All Exemptions |
|----------------------|------------|--|-----------------|-------------------------------|-------------------------------|-------------------------------|-------------|---|------------------------------------|------------------------|--|--|
|                      |            | # of Ad Valorem Units                    | Highest Millage | Total Ad Valorem Taxes Levied | Total Ad Valorem Taxes Levied | Total Ad Valorem Taxes Levied |             |   |                                    |                        |  |  |
| 53                   | POLK       |  |                 | 19,892,489                    | 268,452,290                   | 585                           | 19.6        | 12.8%                                       | 30.0%                              |                        |  |  |
| 54                   | PUTNAM     | 2  | 3.0000          | 1,033,690                     | 43,882,618                    | 625                           | 20.5        | 12.7%                                       | 37.5%                              |                        |  |  |
| 55                   | ST. JOHNS  | 1  | 0.9500          | 501,236                       | 3,700,290                     | 994                           | 19.0        | 10.1%                                       | 22.3%                              |                        |  |  |
| 56                   | ST. LUCIE  | 5  | 0.5181          | 3,586,640                     | 190,170,650                   | 1,052                         | 24.0        | 9.7%  | 32.4%                              |                        |  |  |
| 57                   | SANTA ROSA | 1  | 0.3000          | 173,574                       | 1,050,533                     | 532                           | 16.5        | 13.7%                                       | 33.7%                              |                        |  |  |
| 58                   | SARASOTA   | 40                                       | 6.9248          | 512,528                       | 291,256,294                   | 936                           | 15.2        | 9.7%  | 19.5%                              |                        |  |  |
| 59                   | SEMINOLE   | 2  | 2.0971          | 17,174,147                    | 30,477,275                    | 728                           | 19.7        | 13.0%                                       | 20.7%                              |                        |  |  |
| 60                   | SUMTER     |  |                 | 525,986                       | 15,596,921                    | 352                           | 20.8        | 18.8%                                       | 44.6%                              |                        |  |  |
| 61                   | SUWANNEE   |  |                 | 519,080                       | 11,607,475                    | 349                           | 19.7        | 17.1%                                       | 48.0%                              |                        |  |  |
| 62                   | TAYLOR     | 1  | 1.2760          | 683,988                       | 13,318,728                    | 694                           | 19.6        | 8.9%  | 41.4%                              |                        |  |  |
| 63                   | UNION      |  |                 | 52,722                        | 2,430,698                     | 186                           | 21.1        | 8.4%  | 74.9%                              |                        |  |  |
| 64                   | VOLUSIA    | 4  | 2.0950          | 6,542,710                     | 335,655,663                   | 811                           | 24.4        | 15.0%                                       | 26.0%                              |                        |  |  |
| 65                   | WAKULLA    |  |                 | 40,804                        | 7,747,353                     | 415                           | 21.8        | 15.5%                                       | 52.6%                              |                        |  |  |
| 66                   | WALTON     |  |                 | 531,286                       | 44,677,724                    | 1,238                         | 17.3        | 6.4%  | 23.4%                              |                        |  |  |
| 67                   | WASHINGTON |  |                 | 483,067                       | 7,974,817                     | 396                           | 20.8        | 16.0%                                       | 44.6%                              |                        |  |  |
| <b>FLORIDA TOTAL</b> |            |  |                 | <b>\$ 341,048,420</b>         | <b>\$ 1,515,760,601</b>       | <b>\$ 874</b>                 | <b>21.6</b> | <b>10.6%</b>                                | <b>28.0%</b>                       |                        |  |  |

- Notes:
- 1) The official 1997 population estimates are those published by the Bureau of Economic and Business Research, University of Florida.
  - 2) Duval (1) refers to the countywide levies for school district, county government debt, water management district, and independent special districts.
  - 3) Duval (2) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #1 ("Old City of Jacksonville").
  - 4) Duval (3) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service District #2 (City of Jacksonville Beach).
  - 5) Duval (4) refers to the county government (less than countywide) and independent special district (less than countywide) levies for the Urban Service Districts #3, #4, and #5 (Cities of Atlantic Beach, Neptune Beach, and Baldwin, respectively).
  - 6) The aggregate millage rate is calculated by determining the total ad valorem taxes levied within a county, dividing that total by the county's taxable value, and multiplying by 1,000. Total ad valorem taxes levied in an individual county is determined by summing the ad valorem taxes levied by the school district, county government (countywide and less than countywide levies), dependent special districts (countywide and less than countywide levies), water management districts, other independent special districts, municipal service taxing units, and municipalities.
  - 7) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (July 1998) based on data obtained from the Florida Department of Revenue.

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #  | Municipality         | County   | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                                     | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|----|----------------------|----------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|---|--------------------|-------------------------------------|--------------------------------|--|-------------------------------------|
|    |                      |          |                                 |                               |                          |                                     | # of Ad<br>Valorem<br>Districts                         | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied |                                |  |                                     |
| 1  | Alachua              | Alachua  | 5,745                           | 5.50000                       |                          | \$ 950,459                          |   |                    |                                     | \$ 30,085                      | \$ 950,459                               | \$ 165.44                           |
| 2  | Archer               | Alachua  | 1,427                           | 4.00000                       |                          | 62,160                              |   |                    |                                     | 10,908                         | 62,160                                   | 43.56                               |
| 3  | Gamesville           | Alachua  | 99,870                          | 4.94160                       |                          | 10,625,320                          |   |                    |                                     | 21,530                         | 10,625,320                               | 106.39                              |
| 4  | Hawthorne            | Alachua  | 1,392                           | 4.91850                       |                          | 110,837                             |   |                    |                                     | 16,210                         | 110,837                                  | 79.62                               |
| 5  | High Springs         | Alachua  | 3,738                           | 6.25000                       |                          | 417,275                             |   |                    |                                     | 17,866                         | 417,275                                  | 111.63                              |
| 6  | LaCrosse             | Alachua  | 139                             | 4.59000                       |                          | 12,644                              |   |                    |                                     | 20,010                         | 12,644                                   | 90.96                               |
| 7  | Micanopy             | Alachua  | 651                             | 6.00000                       |                          | 61,434                              |   |                    |                                     | 15,729                         | 61,434                                   | 94.37                               |
| 8  | Newberry             | Alachua  | 2,437                           | 3.09000                       |                          | 133,837                             |   |                    |                                     | 17,791                         | 133,837                                  | 54.92                               |
| 9  | Waldo                | Alachua  | 1,042                           | 5.03140                       |                          | 45,394                              |   |                    |                                     | 8,681                          | 45,394                                   | 43.56                               |
| 10 | Glen Saint Mary      | Baker    | 460                             | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 11 | Macclenny            | Baker    | 4,271                           | 3.65000                       |                          | 273,640                             |   |                    |                                     | 17,516                         | 273,640                                  | 64.07                               |
| 12 | Callaway             | Bay      | 14,091                          | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 13 | Cedar Grove          | Bay      | 2,135                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 14 | Lynn Haven           | Bay      | 11,893                          | 2.90000                       |                          | 712,230                             |   |                    |                                     | 20,651                         | 712,230                                  | 59.89                               |
| 15 | Mexico Beach         | Bay      | 1,023                           | 5.32000                       |                          | 364,086                             |   |                    |                                     | 66,899                         | 364,086                                  | 355.90                              |
| 16 | Panama City          | Bay      | 37,347                          | 5.00000                       |                          | 4,993,956                           |   |                    |                                     | 26,744                         | 5,090,926                                | 136.31                              |
| 17 | Panama City Beach    | Bay      | 4,710                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 18 | Parker               | Bay      | 5,001                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 19 | Springfield          | Bay      | 9,459                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 20 | Brooker              | Bradford | 335                             | 0.53300                       |                          | 1,636                               |   |                    |                                     | 9,161                          | 1,636                                    | 4.88                                |
| 21 | Hampton              | Bradford | 302                             | 0.62820                       |                          | 1,532                               |   |                    |                                     | 8,075                          | 1,532                                    | 5.07                                |
| 22 | Lawley               | Bradford | 661                             | 2.11400                       |                          | 14,512                              |   |                    |                                     | 10,386                         | 14,512                                   | 21.96                               |
| 23 | Starke               | Bradford | 5,198                           | 4.00000                       |                          | 447,912                             |   |                    |                                     | 21,542                         | 447,912                                  | 86.17                               |
| 24 | Cape Canaveral       | Brevard  | 8,492                           | 1.61390                       |                          | 568,768                             |   |                    |                                     | 41,498                         | 568,768                                  | 66.98                               |
| 25 | Cocoa Beach          | Brevard  | 17,744                          | 4.13210                       |                          | 1,413,131                           |   |                    |                                     | 64,894                         | 4,303,105                                | 335.71                              |
| 26 | Cocoa                | Brevard  | 12,818                          | 5.17320                       |                          | 4,303,105                           |   |                    |                                     | 49,603                         | 749,023                                  | 246.15                              |
| 27 | Indianland           | Brevard  | 3,043                           | 3.69270                       |                          | 749,023                             |   |                    |                                     | 44,281                         | 1,259,560                                | 163.52                              |
| 28 | Indian Harbour Beach | Brevard  | 7,703                           | 3.69270                       |                          | 1,259,560                           |   |                    |                                     | 49,485                         | 165,402                                  | 69.06                               |
| 29 | Malabar              | Brevard  | 2,395                           | 1.39560                       |                          | 165,402                             |   |                    |                                     | 30,038                         | 9,245,866                                | 135.86                              |
| 30 | Melbourne            | Brevard  | 68,056                          | 4.52280                       |                          | 9,245,866                           |   |                    |                                     | 48,245                         | 552,314                                  | 171.79                              |
| 31 | Melbourne Beach      | Brevard  | 3,215                           | 3.56080                       |                          | 552,314                             |   |                    |                                     | 48,606                         | 106,271                                  | 172.52                              |
| 32 | Melbourne Village    | Brevard  | 616                             | 3.54930                       |                          | 106,271                             |   |                    |                                     | 23,477                         | 12,798,602                               | 168.43                              |
| 33 | Palm Bay             | Brevard  | 75,987                          | 6.17420                       | 1.00000                  | 12,798,602                          |   |                    |                                     |                                |  |                                     |
| 34 | Palm Shores          | Brevard  | 586                             | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 35 | Rockledge            | Brevard  | 18,948                          | 5.36000                       |                          | 2,902,292                           |   |                    |                                     | 28,577                         | 2,902,292                                | 153.17                              |
| 36 | Satellite Beach      | Brevard  | 10,212                          | 5.82100                       |                          | 2,032,963                           |   |                    |                                     | 34,200                         | 2,032,963                                | 199.08                              |
| 37 | Titusville           | Brevard  | 41,376                          | 6.18290                       |                          | 6,011,205                           |   |                    |                                     | 23,497                         | 6,011,205                                | 145.28                              |
| 38 | West Melbourne       | Brevard  | 9,418                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                                |  |                                     |
| 39 | Coconut Creek        | Broward  | 35,949                          | 4.69840                       | 0.35470                  | 6,236,565                           |   |                    |                                     | 34,346                         | 6,236,565                                | 173.48                              |
| 40 | Cooper City          | Broward  | 27,920                          | 4.95700                       |                          | 4,790,662                           |   |                    |                                     | 34,615                         | 4,790,662                                | 171.59                              |
| 41 | Coral Springs        | Broward  | 102,916                         | 3.40110                       | 0.66600                  | 16,955,363                          |   |                    |                                     | 40,488                         | 16,955,363                               | 164.75                              |
| 42 | Dania                | Broward  | 17,478                          | 6.10000                       |                          | 5,292,440                           |   |                    |                                     | 49,640                         | 5,292,440                                | 302.81                              |

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #  | Municipality          | County    | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | # of Ad<br>Valorem<br>Districts | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | Total<br>Taxable<br>Value | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|----|-----------------------|-----------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|---------------------------------|--------------------|-------------------------------------|---------------------------|--------------------------------|--|-------------------------------------|
|    |                       |           |                                 |                               |                          |                                     |                                 |                    |                                     |                           |                                |  |                                     |
| 43 | Dave                  | Broward   | 61,813                          | 5.10860                       | 0.72920                  | 14,141,313                          |                                 |                    | 2,422,370,133                       | 39,189                    | 14,141,313                     | 228.78                                   |                                     |
| 44 | Deerfield Beach       | Broward   | 49,384                          | 5.61440                       | 0.61340                  | 14,980,989                          |                                 |                    | 2,389,445,118                       | 48,385                    | 14,880,989                     | 301.33                                   |                                     |
| 45 | Fort Lauderdale       | Broward   | 150,175                         | 5.06330                       | 0.75760                  | 59,492,528                          |                                 |                    | 10,220,503,216                      | 68,057                    | 59,492,528                     | 396.15                                   |                                     |
| 46 | Hallandale            | Broward   | 31,470                          | 6.98700                       |                          | 9,405,628                           | 2                               | 1.11700            | 377,289                             | 1,346,161,191             | 42,776                         | 9,782,917                                | 310.86                              |
| 47 | Hillsboro Beach       | Broward   | 1,761                           | 4.03900                       |                          | 1,628,059                           |                                 |                    | 403,084,504                         | 228,895                   | 1,628,059                      | 924.51                                   |                                     |
| 48 | Hollywood             | Broward   | 126,522                         | 5.99990                       |                          | 30,812,129                          |                                 |                    | 5,135,435,192                       | 40,589                    | 30,812,129                     | 243.53                                   |                                     |
| 49 | Lauderdale Lakes      | Broward   | 27,854                          | 4.95000                       |                          | 3,022,942                           |                                 |                    | 610,694,686                         | 21,925                    | 3,022,942                      | 108.53                                   |                                     |
| 50 | Lauderdale-by-the-Sea | Broward   | 2,985                           | 3.85000                       |                          | 1,629,763                           |                                 |                    | 423,314,782                         | 141,814                   | 1,629,763                      | 545.98                                   |                                     |
| 51 | Lauderhill            | Broward   | 50,198                          | 4.45000                       |                          | 5,373,570                           |                                 |                    | 1,207,543,398                       | 24,056                    | 5,373,570                      | 107.05                                   |                                     |
| 52 | Lazy Lake Village     | Broward   | 36                              | 2.84000                       |                          | 5,413                               |                                 |                    | 1,905,971                           | 52,944                    | 5,413                          | 150.36                                   |                                     |
| 53 | Lighthouse Point      | Broward   | 10,469                          | 3.96290                       |                          | 3,202,292                           |                                 |                    | 808,067,603                         | 77,187                    | 3,202,292                      | 305.88                                   |                                     |
| 54 | Margate               | Broward   | 49,908                          | 6.47660                       | 0.27860                  | 9,314,227                           |                                 |                    | 1,378,823,595                       | 27,627                    | 9,314,227                      | 186.63                                   |                                     |
| 55 | Miramar               | Broward   | 50,058                          | 6.92260                       |                          | 10,608,565                          |                                 |                    | 1,532,453,461                       | 30,614                    | 10,608,565                     | 211.93                                   |                                     |
| 56 | North Lauderdale      | Broward   | 27,806                          | 4.48200                       | 0.21490                  | 2,460,188                           |                                 |                    | 523,789,835                         | 18,837                    | 2,460,188                      | 88.48                                    |                                     |
| 57 | Oakland Park          | Broward   | 28,200                          | 5.13230                       |                          | 5,793,021                           |                                 |                    | 1,128,737,648                       | 40,026                    | 5,793,021                      | 205.43                                   |                                     |
| 58 | Parkland              | Broward   | 11,268                          | 4.10000                       |                          | 3,223,352                           |                                 |                    | 786,182,731                         | 69,771                    | 3,223,352                      | 286.06                                   |                                     |
| 59 | Pembroke Park         | Broward   | 4,874                           | 6.25000                       |                          | 1,272,667                           |                                 |                    | 203,626,090                         | 41,778                    | 1,272,667                      | 261.11                                   |                                     |
| 60 | Pembroke Pines        | Broward   | 104,143                         | 3.90340                       |                          | 15,485,197                          |                                 |                    | 3,967,104,049                       | 38,093                    | 15,485,197                     | 148.69                                   |                                     |
| 61 | Plantation            | Broward   | 77,450                          | 3.73700                       |                          | 14,845,550                          | 1                               | 2.00000            | 218,708                             | 3,972,584,510             | 51,292                         | 15,064,258                               | 194.50                              |
| 62 | Pompano Beach         | Broward   | 74,245                          | 5.02300                       | 0.46200                  | 22,914,669                          | 1                               | 0.50000            | 2,088,942                           | 4,177,696,105             | 56,269                         | 25,003,612                               | 336.77                              |
| 63 | Sea Ranch Lakes       | Broward   | 619                             | 5.45000                       |                          | 495,103                             |                                 |                    | 90,844,541                          | 146,760                   | 495,103                        | 799.84                                   |                                     |
| 64 | Sunrise               | Broward   | 75,310                          | 6.37500                       |                          | 16,855,724                          | 2                               | 10.03000           | 2,113,859                           | 2,644,032,274             | 35,109                         | 18,969,583                               | 251.89                              |
| 65 | Tamarac               | Broward   | 50,792                          | 4.99990                       | 0.51000                  | 8,918,592                           |                                 |                    | 1,618,643,520                       | 31,868                    | 8,918,592                      | 175.59                                   |                                     |
| 66 | Weston                | Broward   | 24,910                          | 1.52350                       |                          | 3,203,431                           |                                 |                    | 2,102,677,121                       | 84,411                    | 3,203,431                      | 128.60                                   |                                     |
| 67 | Wilton Manors         | Broward   | 11,837                          | 5.69000                       | 0.72300                  | 2,292,948                           |                                 |                    | 357,547,196                         | 30,206                    | 2,292,948                      | 193.71                                   |                                     |
| 68 | Altha                 | Calhoun   | 637                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                           |                                |  |                                     |
| 69 | Blountstown           | Calhoun   | 2,443                           | 1.50000                       |                          | 60,022                              |                                 |                    | 40,014,457                          | 16,379                    | 60,022                         | 24.57                                    |                                     |
| 70 | Punta Gorda           | Charlotte | 12,531                          | 3.20420                       | 0.10010                  | 3,609,415                           |                                 |                    | 1,092,370,148                       | 87,173                    | 3,609,415                      | 288.04                                   |                                     |
| 71 | Crystal River         | Citrus    | 4,114                           | 5.50000                       |                          | 1,179,933                           |                                 |                    | 214,354,382                         | 52,104                    | 1,179,933                      | 286.81                                   |                                     |
| 72 | Inverness             | Citrus    | 6,801                           | 6.66590                       |                          | 1,397,145                           |                                 |                    | 209,429,896                         | 30,794                    | 1,397,145                      | 205.43                                   |                                     |
| 73 | Green Cove Springs    | Clay      | 5,032                           | 2.61100                       |                          | 388,808                             |                                 |                    | 148,918,282                         | 29,594                    | 388,808                        | 77.27                                    |                                     |
| 74 | Keystone Heights      | Clay      | 1,345                           | 2.00000                       |                          | 61,525                              |                                 |                    | 30,763,880                          | 22,873                    | 61,525                         | 45.74                                    |                                     |
| 75 | Orange Park           | Clay      | 9,481                           | 5.00000                       |                          | 1,426,644                           |                                 |                    | 285,335,788                         | 30,096                    | 1,426,644                      | 150.47                                   |                                     |
| 76 | Penney Farms          | Clay      | 651                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                           |                                |  |                                     |
| 77 | Everglades            | Collier   | 544                             | 6.15910                       |                          | 162,670                             |                                 |                    | 26,313,749                          | 48,371                    | 162,670                        | 299.03                                   |                                     |
| 78 | Naples                | Collier   | 21,202                          | 1.18000                       |                          | 5,698,316                           | 2                               | 0.50000            | 117,935                             | 4,826,553,552             | 227,646                        | 5,816,252                                | 274.33                              |
| 79 | Fort White            | Columbia  | 526                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                           |                                |  |                                     |
| 80 | Lake City             | Columbia  | 10,052                          | 3.62700                       |                          | 996,392                             |                                 |                    | 274,716,175                         | 27,330                    | 996,392                        | 99.12                                    |                                     |
| 81 | Aventura              | Dade      | 20,383                          | 2.22700                       |                          | 6,137,612                           |                                 |                    | 2,756,000,000                       | 135,211                   | 6,137,612                      | 301.11                                   |                                     |
| 82 | Bal Harbour           | Dade      | 3,131                           | 3.33000                       |                          | 2,837,160                           |                                 |                    | 852,000,000                         | 272,118                   | 2,837,160                      | 906.15                                   |                                     |
| 83 | Bay Harbor Islands    | Dade      | 4,688                           | 4.86270                       |                          | 1,317,792                           |                                 |                    | 271,000,000                         | 57,807                    | 1,317,792                      | 281.10                                   |                                     |
| 84 | Biscayne Park         | Dade      | 3,032                           | 8.76000                       |                          | 665,760                             |                                 |                    | 76,000,000                          | 25,066                    | 665,760                        | 219.58                                   |                                     |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality         | County            | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | MUNICIPAL GOVERNMENT                   |  |  | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                                     | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|-----|----------------------|-------------------|---------------------------------|-------------------------------|--------------------------|--|--|--|---|--------------------|-------------------------------------|--------------------------------|--|-------------------------------------|
|     |                      |                   |                                 |                               |                          | Total<br>Ad<br>Valorem<br>Taxes Levied | Total<br>Ad<br>Valorem<br>Taxes Levied | Total<br>Ad<br>Valorem<br>Taxes Levied | # of Ad<br>Valorem<br>Districts                         | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied |                                |  |                                     |
| 85  | Coral Gables         | Dade              | 42,238                          | 5.50900                       |                          | 28,376,859                             |  |  | 5,151,000,000   |                    |                                     | 121,952                        | 28,376,859                               | 671.83                              |
| 86  | El Portal            | Dade              | 2,510                           | 7.70000                       |                          | 315,700                                |  |  | 41,000,000  |                    |                                     | 16,335                         | 315,700                                  | 125.78                              |
| 87  | Florida City         | Dade              | 5,978                           | 7.13300                       |                          | 1,077,083                              |  |  | 151,000,000   |                    |                                     | 25,259                         | 1,077,083                                | 180.17                              |
| 88  | Golden Beach         | Dade              | 840                             | 8.73770                       |                          | 1,957,245                              |  |  | 224,000,000   |                    |                                     | 266,667                        | 1,957,245                                | 2,330.05                            |
| 89  | Hialeah              | Dade              | 207,053                         | 7.48100                       |                          | 36,021,015                             |  |  | 4,815,000,000   |                    |                                     | 23,255                         | 36,021,015                               | 173.97                              |
| 90  | Hialeah Gardens      | Dade              | 16,630                          | 7.66500                       |                          | 3,027,675                              |  |  | 395,000,000   |                    |                                     | 23,752                         | 3,027,675                                | 182.06                              |
| 91  | Homestead            | Dade              | 25,865                          | 8.68160                       |                          | 4,983,238                              |  |  | 574,000,000   |                    |                                     | 22,192                         | 4,983,238                                | 192.66                              |
| 92  | Indian Creek Village | Dade              | 52                              | 9.96000                       |                          | 1,055,760                              |  |  | 106,000,000   |                    |                                     | 2,038,462                      | 1,055,760                                | 20,303.08                           |
| 93  | Islandia             | Dade              | 13                              | 9.16000                       |                          | 3,138                                  |  |  | 342,548   |                    |                                     | 26,350                         | 3,138                                    | 241.36                              |
| 94  | Key Biscayne         | Dade              | 8,937                           | 3.60600                       |                          | 7,185,122                              |  |  | 1,987,000,000   |                    |                                     | 222,334                        | 7,165,122                                | 801.74                              |
| 95  | Medley               | Dade              | 877                             | 7.92300                       |                          | 4,730,031                              |  |  | 597,000,000   |                    |                                     | 680,730                        | 4,730,031                                | 5,393.42                            |
| 96  | Miami                | Dade              | 364,719                         | 9.59950                       | 1.92000                  | 134,086,980                            |  |  | 11,640,000,000  | 1                  | 0.50000                             | 31,915                         | 135,454,480                              | 371.39                              |
| 97  | Miami Beach          | Dade              | 92,927                          | 7.49900                       | 1.71100                  | 59,422,920                             |  |  | 6,452,000,000   | 1                  | 0.96600                             | 69,431                         | 65,655,352                               | 706.53                              |
| 98  | Miami Shores         | Dade              | 10,214                          | 8.74000                       |                          | 3,093,960                              |  |  | 354,000,000   |                    |                                     | 34,658                         | 3,093,960                                | 302.91                              |
| 99  | Miami Springs        | Dade              | 13,320                          | 6.95000                       |                          | 3,725,200                              |  |  | 536,000,000   |                    |                                     | 40,240                         | 3,725,200                                | 279.67                              |
| 100 | North Bay            | Dade              | 5,934                           | 4.88700                       | 0.62600                  | 1,212,860                              |  |  | 220,000,000   |                    |                                     | 37,074                         | 1,212,860                                | 204.39                              |
| 101 | North Miami          | Dade              | 50,393                          | 7.93100                       | 1.18400                  | 11,010,920                             |  |  | 1,208,000,000   |                    |                                     | 23,972                         | 11,010,920                               | 218.50                              |
| 102 | North Miami Beach    | Dade              | 37,151                          | 7.60000                       | 0.95290                  | 9,202,920                              |  |  | 1,076,000,000   |                    |                                     | 28,963                         | 9,202,920                                | 247.72                              |
| 103 | Opalocka             | Dade              | 15,771                          | 9.80000                       |                          | 3,763,200                              |  |  | 384,000,000   |                    |                                     | 24,348                         | 3,763,200                                | 238.62                              |
| 104 | Pinecrest            | Dade              | 18,431                          | 2.27700                       |                          | 3,691,017                              |  |  | 1,621,000,000   |                    |                                     | 87,950                         | 3,691,017                                | 200.26                              |
| 105 | South Miami          | Dade              | 10,521                          | 6.59000                       |                          | 3,703,580                              |  |  | 562,000,000   |                    |                                     | 53,417                         | 3,703,580                                | 352.02                              |
| 106 | Surfside             | Dade              | 4,361                           | 5.80300                       |                          | 2,314,039                              |  |  | 413,000,000   |                    |                                     | 94,703                         | 2,314,039                                | 530.62                              |
| 107 | Sweetwater           | Dade              | 14,011                          | 3.53160                       |                          | 727,510                                |  |  | 206,000,000   |                    |                                     | 14,703                         | 727,510                                  | 51.92                               |
| 108 | Virginia Gardens     | Dade              | 2,264                           | 3.29300                       |                          | 250,268                                |  |  | 76,000,000  |                    |                                     | 33,569                         | 250,268                                  | 110.54                              |
| 109 | West Miami           | Dade              | 5,819                           | 8.49500                       |                          | 1,410,170                              |  |  | 166,000,000   |                    |                                     | 28,527                         | 1,410,170                                | 242.34                              |
| 110 | Arcadia              | DeSoto            | 6,577                           | 8.19140                       |                          | 970,613                                |  |  | 118,491,694   |                    |                                     | 18,016                         | 970,613                                  | 147.58                              |
| 111 | Cross City           | Dixie             | 2,089                           | 5.00000                       |                          | 80,924                                 |  |  | 16,184,740  |                    |                                     | 7,748                          | 80,924                                   | 38.74                               |
| 112 | Horseshoe Beach      | Dixie             | 199                             | 3.00000                       |                          | 20,812                                 |  |  | 6,937,435   |                    |                                     | 34,861                         | 20,812                                   | 104.58                              |
| 113 | Atlantic Beach       | Duval             | 13,316                          | REFER TO COUNTY TAX PROFILE   |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 114 | Baldwin              | Duval             | 1,565                           | REFER TO COUNTY TAX PROFILE   |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 115 | Jacksonville         | Duval             | 698,735                         | REFER TO COUNTY TAX PROFILE   |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 116 | Jacksonville Beach   | Duval             | 20,349                          | REFER TO COUNTY TAX PROFILE   |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 117 | Neptune Beach        | Duval             | 7,543                           | REFER TO COUNTY TAX PROFILE   |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 118 | Century              | Escambia          | 1,968                           | 1.12800                       |                          | 24,515                                 |  |  | 21,743,880  |                    |                                     | 11,049                         | 24,515                                   | 12.46                               |
| 119 | Pensacola            | Escambia          | 60,591                          | 5.05700                       |                          | 8,302,003                              |  |  | 1,641,747,510   | 1                  | 2.00000                             | 27,096                         | 8,581,205                                | 141.63                              |
| 120 | Beverly Beach        | Flagler           | 326                             | 0.95730                       |                          | 16,038                                 |  |  | 16,753,098  |                    |                                     | 51,390                         | 16,038                                   | 49.20                               |
| 121 | Bunnell              | Flagler           | 2,078                           | 4.75000                       |                          | 244,918                                |  |  | 51,561,507  |                    |                                     | 24,813                         | 244,918                                  | 117.86                              |
| 122 | Flagler Beach        | Flagler           | 4,246                           | 2.77370                       |                          | 658,570                                |  |  | 237,434,411   |                    |                                     | 55,920                         | 658,570                                  | 155.10                              |
| 123 | Marineland           | Flagler/St. Johns | 17                              | NO MILLAGE REPORTED           |                          |  |  |  |   |                    |                                     |                                |  |                                     |
| 124 | Apalachicola         | Franklin          | 2,815                           | 8.29140                       |                          | 496,320                                |  |  | 59,859,604  |                    |                                     | 21,265                         | 496,320                                  | 176.31                              |
| 125 | Carrabelle           | Franklin          | 1,399                           | 8.02600                       |                          | 224,386                                |  |  | 27,957,380  |                    |                                     | 20,128                         | 224,386                                  | 161.54                              |
| 126 | Chattahoochee        | Gadsden           | 3,917                           | 1.06400                       |                          | 27,460                                 |  |  | 25,808,063  |                    |                                     | 6,589                          | 27,460                                   | 7.01                                |

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality        | County         | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | MUNICIPALITY LEVYING FOR        |                    |                                     | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|-----|---------------------|----------------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|---------------------------------|--------------------|-------------------------------------|--------------------------------|--|-------------------------------------|
|     |                     |                |                                 |                               |                          |                                     | DEPENDENT SPECIAL DISTRICTS     |                    |                                     |                                |  |                                     |
|     |                     |                |                                 |                               |                          |                                     | # of Ad<br>Valorem<br>Districts | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied |                                |  |                                     |
| 127 | Greensboro          | Gadsden        | 597                             | 2.00000                       |                          | 8,769                               |                                 |                    | 4,384,647                           | 7,344                          | 8,769                                    | 14.69                               |
| 128 | Gretna              | Gadsden        | 2,862                           | 2.00000                       |                          | 10,564                              |                                 |                    | 5,281,753                           | 1,845                          | 10,564                                   | 3.69                                |
| 129 | Havana              | Gadsden        | 1,801                           | 1.10200                       |                          | 33,635                              |                                 |                    | 30,521,702                          | 16,947                         | 33,635                                   | 18.68                               |
| 130 | Midway              | Gadsden        | 1,175                           | 5.00000                       |                          | 44,042                              |                                 |                    | 8,808,241                           | 7,486                          | 44,042                                   | 37.48                               |
| 131 | Quincy              | Gadsden        | 7,374                           | 2.00000                       |                          | 272,540                             |                                 |                    | 136,269,923                         | 18,480                         | 272,540                                  | 36.96                               |
| 132 | Bell                | Gilchrist      | 284                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 133 | Trenton             | Gilchrist      | 1,351                           | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 134 | Fanning Springs     | Gilchrist/Levy | 534                             | 2.00000                       |                          | 27,229                              |                                 |                    | 4,735,294                           | 8,868                          | 27,229                                   | 50.99                               |
| 135 | Moore Haven         | Glades         | 1,554                           | 4.41000                       |                          | 98,462                              |                                 |                    | 22,326,989                          | 14,367                         | 98,462                                   | 63.36                               |
| 136 | Port St. Joe        | Gulf           | 4,117                           | 5.24080                       |                          | 1,523,472                           |                                 |                    | 290,704,752                         | 70,611                         | 1,523,472                                | 370.04                              |
| 137 | Wewahitchka         | Gulf           | 1,958                           | 2.60000                       |                          | 57,871                              |                                 |                    | 22,258,883                          | 11,368                         | 57,871                                   | 29.56                               |
| 138 | Jasper              | Hamilton       | 2,096                           | 3.75000                       |                          | 147,428                             |                                 |                    | 39,314,104                          | 18,757                         | 147,428                                  | 70.34                               |
| 139 | Jennings            | Hamilton       | 798                             | 1.39450                       |                          | 12,348                              |                                 |                    | 8,855,279                           | 11,097                         | 12,348                                   | 15.47                               |
| 140 | White Springs       | Hamilton       | 841                             | 3.52300                       |                          | 27,867                              |                                 |                    | 7,910,208                           | 9,406                          | 27,867                                   | 33.14                               |
| 141 | Bowling Green       | Hardee         | 1,814                           | 6.00000                       |                          | 99,146                              |                                 |                    | 16,524,319                          | 9,109                          | 99,146                                   | 54.66                               |
| 142 | Wauchula            | Hardee         | 3,556                           | 5.02000                       |                          | 309,350                             |                                 |                    | 61,623,409                          | 17,329                         | 309,350                                  | 86.99                               |
| 143 | Zolfo Springs       | Hardee         | 1,254                           | 9.11200                       |                          | 129,780                             |                                 |                    | 14,242,803                          | 11,358                         | 129,780                                  | 103.49                              |
| 144 | Clewiston           | Hendry         | 6,354                           | 5.22710                       |                          | 771,800                             |                                 |                    | 147,653,585                         | 23,238                         | 771,800                                  | 121.47                              |
| 145 | La Belle            | Hendry         | 3,177                           | 3.00000                       |                          | 293,714                             |                                 |                    | 97,904,630                          | 30,817                         | 293,714                                  | 92.45                               |
| 146 | Brooksville         | Hernando       | 7,798                           | 8.00000                       |                          | 1,607,511                           |                                 |                    | 200,938,844                         | 25,768                         | 1,607,511                                | 206.14                              |
| 147 | Weeki Wachee        | Hernando       | 12                              | 1.05000                       |                          | 19,575                              |                                 |                    | 18,642,858                          | 1,553,572                      | 19,575                                   | 1,631.25                            |
| 148 | Avon Park           | Highlands      | 8,183                           | 8.50000                       |                          | 1,237,789                           |                                 |                    | 145,621,893                         | 17,796                         | 1,237,789                                | 151.26                              |
| 149 | Lake Placid         | Highlands      | 1,409                           | 8.50000                       |                          | 294,879                             |                                 |                    | 56,707,560                          | 40,247                         | 294,879                                  | 209.28                              |
| 150 | Sebring             | Highlands      | 8,845                           | 7.50000                       |                          | 1,708,494                           |                                 |                    | 227,799,223                         | 25,755                         | 1,708,494                                | 193.16                              |
| 151 | Plant City          | Hillsborough   | 26,645                          | 4.70000                       |                          | 4,091,261                           |                                 |                    | 870,481,070                         | 32,670                         | 4,091,261                                | 153.55                              |
| 152 | Tampa               | Hillsborough   | 290,886                         | 6.53900                       |                          | 70,538,922                          |                                 |                    | 10,787,417,402                      | 37,085                         | 70,538,922                               | 242.50                              |
| 153 | Temple Terrace      | Hillsborough   | 20,337                          | 4.41000                       |                          | 3,552,845                           |                                 |                    | 805,633,740                         | 39,614                         | 3,552,845                                | 174.70                              |
| 154 | Bonifay             | Holmes         | 2,784                           | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 155 | Esto                | Holmes         | 331                             | 0.98000                       |                          | 2,436                               |                                 |                    | 2,485,282                           | 7,508                          | 2,436                                    | 7.36                                |
| 156 | Noma                | Holmes         | 229                             | 2.08000                       |                          | 1,835                               |                                 |                    | 882,215                             | 3,852                          | 1,835                                    | 8.01                                |
| 157 | Ponce de Leon       | Holmes         | 463                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 158 | Westville           | Holmes         | 297                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 159 | Fellsmere           | Indian River   | 2,468                           | 5.75070                       |                          | 150,017                             |                                 |                    | 26,086,728                          | 10,570                         | 150,017                                  | 60.78                               |
| 160 | Indian River Shores | Indian River   | 2,689                           | 1.47600                       |                          | 1,335,658                           |                                 |                    | 904,916,961                         | 336,525                        | 1,335,658                                | 496.71                              |
| 161 | Orchid              | Indian River   | 45                              | 2.59210                       |                          | 153,052                             |                                 |                    | 59,045,443                          | 1,312,121                      | 153,052                                  | 3,401.16                            |
| 162 | Sebastian           | Indian River   | 14,470                          | 6.90000                       |                          | 2,909,607                           |                                 |                    | 421,680,660                         | 29,142                         | 2,909,607                                | 201.08                              |
| 163 | Vero Beach          | Indian River   | 17,787                          | 2.21900                       |                          | 2,693,625                           |                                 |                    | 1,213,891,585                       | 68,246                         | 2,693,625                                | 151.44                              |
| 164 | Alford              | Jackson        | 574                             | 0.99300                       |                          | 3,014                               |                                 |                    | 3,035,253                           | 5,288                          | 3,014                                    | 5.25                                |
| 165 | Bascom              | Jackson        | 123                             | NO MILLAGE REPORTED           |                          |                                     |                                 |                    |                                     |                                |  |                                     |
| 166 | Campbellton         | Jackson        | 255                             | 2.00000                       |                          | 4,667                               |                                 |                    | 2,333,596                           | 9,151                          | 4,667                                    | 18.30                               |
| 167 | Cottondale          | Jackson        | 1,157                           | 2.79800                       |                          | 27,725                              |                                 |                    | 9,908,866                           | 8,564                          | 27,725                                   | 23.96                               |
| 168 | Graceville          | Jackson        | 2,654                           | 3.00000                       |                          | 114,047                             |                                 |                    | 38,015,716                          | 14,324                         | 114,047                                  | 42.97                               |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality       | County    | 1997 Population Estimates | Total Operating Millage | Total Debt Millage | Total Ad Valorem Taxes Levied | MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS |                 |                               | Sum of All Ad Valorem Taxes Levied | Per Capita Taxable Value | Per Capita Total Taxes Levied |
|-----|--------------------|-----------|---------------------------|-------------------------|--------------------|-------------------------------|--|-----------------|-------------------------------|------------------------------------|--------------------------|-------------------------------|
|     |                    |           |                           |                         |                    |                               | # of Ad Valorem Districts                            | Highest Millage | Total Ad Valorem Taxes Levied |                                    |                          |                               |
| 169 | Grand Ridge        | Jackson   | 722                       | NO MILLAGE REPORTED     |                    |                               |  |                 |                               |                                    |                          |                               |
| 170 | Greenwood          | Jackson   | 643                       | 1.00000                 |                    | 7,340                         |  |                 | 7,340                         | 11,416                             | 11,416                   | 11,416                        |
| 171 | Jacob City         | Jackson   | 324                       | 4.00000                 |                    | 7,382                         |  |                 | 7,382                         | 5,696                              | 7,382                    | 22,78                         |
| 172 | Malone             | Jackson   | 2,081                     | NO MILLAGE REPORTED     |                    |                               |  |                 |                               |                                    |                          |                               |
| 173 | Marianna           | Jackson   | 6,750                     | 2.11000                 |                    | 249,121                       |  |                 | 249,121                       | 17,491                             | 249,121                  | 36,91                         |
| 174 | Sneads             | Jackson   | 2,143                     | 0.75000                 |                    | 12,198                        |  |                 | 12,198                        | 7,589                              | 12,198                   | 5,69                          |
| 175 | Monticello         | Jefferson | 2,907                     | 9.33550                 |                    | 435,236                       |  |                 | 435,236                       | 16,038                             | 435,236                  | 149,72                        |
| 176 | Mayo               | Lafayette | 967                       | 2.00000                 |                    | 17,036                        |  |                 | 17,036                        | 8,809                              | 17,036                   | 17,62                         |
| 177 | Astatula           | Lake      | 1,219                     | 1.75000                 |                    | 28,614                        |  |                 | 28,614                        | 13,413                             | 28,614                   | 23,47                         |
| 178 | Clermont           | Lake      | 7,582                     | 2.97900                 |                    | 737,208                       |  |                 | 737,208                       | 32,639                             | 737,208                  | 97,23                         |
| 179 | Eustis             | Lake      | 14,631                    | 5.40000                 |                    | 2,000,097                     |  |                 | 2,000,097                     | 25,315                             | 2,000,097                | 136,70                        |
| 180 | Fruitland Park     | Lake      | 2,977                     | 3.39000                 |                    | 195,221                       |  |                 | 195,221                       | 19,344                             | 195,221                  | 65,58                         |
| 181 | Groveland          | Lake      | 2,523                     | 6.00000                 |                    | 280,033                       |  |                 | 280,033                       | 18,499                             | 280,033                  | 110,99                        |
| 182 | Howey-in-the-Hills | Lake      | 829                       | 5.44500                 |                    | 202,683                       |  |                 | 202,683                       | 44,902                             | 202,683                  | 244,49                        |
| 183 | Lady Lake          | Lake      | 12,383                    | 2.72000                 |                    | 886,222                       |  |                 | 886,222                       | 26,312                             | 886,222                  | 71,57                         |
| 184 | Leesburg           | Lake      | 15,409                    | 4.50000                 |                    | 2,543,785                     |  |                 | 2,543,785                     | 36,685                             | 2,543,785                | 165,08                        |
| 185 | Mascotte           | Lake      | 2,428                     | 5.32000                 |                    | 148,567                       |  |                 | 148,567                       | 11,433                             | 148,567                  | 61,19                         |
| 186 | Minnieola          | Lake      | 2,814                     | 3.50000                 |                    | 288,185                       |  |                 | 288,185                       | 27,230                             | 288,185                  | 95,30                         |
| 187 | Montverde          | Lake      | 1,138                     | 2.99000                 |                    | 63,990                        |  |                 | 63,990                        | 18,806                             | 63,990                   | 56,23                         |
| 188 | Mount Dora         | Lake      | 8,628                     | 6.18100                 |                    | 2,171,477                     |  |                 | 2,171,477                     | 40,718                             | 2,171,477                | 251,68                        |
| 189 | Tavares            | Lake      | 8,331                     | 4.42000                 |                    | 1,009,239                     |  |                 | 1,009,239                     | 27,408                             | 1,009,239                | 121,14                        |
| 190 | Umatilla           | Lake      | 2,434                     | 5.51400                 |                    | 314,726                       |  |                 | 314,726                       | 23,450                             | 314,726                  | 129,30                        |
| 191 | Cape Coral         | Lee       | 90,026                    | 5.42980                 |                    | 19,757,834                    | 1  | 0.83760         | 3,047,840                     | 40,419                             | 22,805,674               | 253,32                        |
| 192 | Fort Myers         | Lee       | 46,522                    | 5.73600                 |                    | 10,339,785                    |  |                 | 10,339,785                    | 38,748                             | 10,339,785               | 222,26                        |
| 193 | Ft. Myers Beach    | Lee       | 6,034                     | 1.09610                 |                    | 1,260,006                     |  |                 | 1,260,006                     | 190,510                            | 1,260,006                | 208,82                        |
| 194 | Sanibel            | Lee       | 5,884                     | 2.06930                 |                    | 4,512,628                     |  |                 | 4,512,628                     | 370,624                            | 4,512,628                | 766,93                        |
| 195 | Tallahassee        | Leon      | 140,643                   | 3.20000                 |                    | 14,644,145                    | 1  | 1.00000         | 102,792                       | 32,538                             | 14,746,936               | 104,85                        |
| 196 | Bronson            | Levy      | 887                       | 3.43400                 |                    | 46,402                        |  |                 | 46,402                        | 15,234                             | 46,402                   | 52,31                         |
| 197 | Cedar Key          | Levy      | 731                       | 2.50000                 |                    | 142,051                       |  |                 | 142,051                       | 77,729                             | 142,051                  | 194,32                        |
| 198 | Chiefland          | Levy      | 1,989                     | 5.00000                 |                    | 347,371                       |  |                 | 347,371                       | 34,929                             | 347,371                  | 174,65                        |
| 199 | Inglis             | Levy      | 1,318                     | 4.00000                 |                    | 143,448                       |  |                 | 143,448                       | 27,209                             | 143,448                  | 108,84                        |
| 200 | Otter Creek        | Levy      | 117                       | 2.94700                 |                    | 6,374                         |  |                 | 6,374                         | 18,488                             | 6,374                    | 54,48                         |
| 201 | Williston          | Levy      | 2,270                     | 3.55900                 |                    | 167,183                       |  |                 | 167,183                       | 20,694                             | 167,183                  | 73,65                         |
| 202 | Yankeetown         | Levy      | 612                       | 1.95100                 |                    | 45,713                        |  |                 | 45,713                        | 38,285                             | 45,713                   | 74,69                         |
| 203 | Bristol            | Liberty   | 1,241                     | 1.00000                 |                    | 10,651                        |  |                 | 10,651                        | 13,418                             | 10,651                   | 8,58                          |
| 204 | Greenville         | Madison   | 1,002                     | 9.65000                 |                    | 78,069                        |  |                 | 78,069                        | 8,074                              | 78,069                   | 77,91                         |
| 205 | Lee                | Madison   | 338                       | 6.67000                 |                    | 16,843                        |  |                 | 16,843                        | 7,471                              | 16,843                   | 49,83                         |
| 206 | Madison            | Madison   | 3,428                     | 4.65300                 |                    | 253,904                       |  |                 | 253,904                       | 15,918                             | 253,904                  | 74,07                         |
| 207 | Anna Maria         | Manatee   | 1,862                     | 1.70000                 |                    | 400,600                       |  |                 | 400,600                       | 126,559                            | 400,600                  | 215,15                        |
| 208 | Bradenton          | Manatee   | 48,011                    | 2.14950                 |                    | 3,197,221                     |  |                 | 3,197,221                     | 30,982                             | 3,197,221                | 66,59                         |
| 209 | Bradenton Beach    | Manatee   | 1,692                     | 2.55080                 |                    | 377,106                       |  |                 | 377,106                       | 87,387                             | 377,106                  | 222,88                        |
| 210 | Holmes Beach       | Manatee   | 5,082                     | 2.25000                 |                    | 1,080,037                     |  |                 | 1,080,037                     | 94,457                             | 1,080,037                | 212,52                        |

TABLE 2

1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality      | County           | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | MUNICIPAL GOVERNMENT         |                          |                                     | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                                     | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|-----|-------------------|------------------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|------------------------------|--------------------------|-------------------------------------|---|--------------------|-------------------------------------|--------------------------------|--|-------------------------------------|
|     |                   |                  |                                 |                               |                          |                                     | 1997<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | # of Ad<br>Valorem<br>Districts                         | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied |                                |  |                                     |
| 211 | Palmetto          | Manatee          | 10,115                          | 4.16450                       |                          | 1,125,641                           |                              |                          | 270,314,766                         | 26,724  | 1,125,641          |                                     | 111.28                         |  |                                     |
| 212 | Longboat Key      | Manatee/Sarasota | 6,604                           | 2.32200                       | 0.14130                  | 5,634,784                           |                              |                          | 2,287,512,240                       | 346,383   | 7,646,949          |                                     | 1,157.93                       |  |                                     |
| 213 | Bellevue          | Marion           | 3,463                           | 4.84900                       |                          | 367,048                             |                              |                          | 75,513,583                          | 21,806  | 367,048            |                                     | 105.99                         |  |                                     |
| 214 | Dunnellon         | Marion           | 1,783                           | 6.30000                       |                          | 429,122                             |                              |                          | 68,023,511                          | 38,151  | 429,122            |                                     | 240.67                         |  |                                     |
| 215 | Mcintosh          | Marion           | 428                             | 2.49400                       |                          | 19,654                              |                              |                          | 7,876,773                           | 18,404  | 19,654             |                                     | 45.92                          |  |                                     |
| 216 | Ocala             | Marion           | 43,630                          | 5.22370                       |                          | 8,705,206                           |                              |                          | 1,662,531,988                       | 38,105  | 8,705,206          |                                     | 199.52                         |  |                                     |
| 217 | Reddick           | Marion           | 559                             | NO MILLAGE REPORTED           |                          |                                     |                              |                          |                                     |   |                    |                                     |                                |  |                                     |
| 218 | Jupiter Island    | Martin           | 584                             | 3.33300                       | 1.72900                  | 3,531,905                           |                              |                          | 697,729,182                         | 1,194,742   | 3,531,905          |                                     | 6,047.78                       |  |                                     |
| 219 | Ocean Breeze Park | Martin           | 514                             | NO MILLAGE REPORTED           |                          |                                     |                              |                          |                                     |   |                    |                                     |                                |  |                                     |
| 220 | Sewalls Point     | Martin           | 1,758                           | 1.78300                       |                          | 524,640                             |                              |                          | 294,219,562                         | 167,360   | 524,640            |                                     | 298.43                         |  |                                     |
| 221 | Stuart            | Martin           | 13,801                          | 4.06390                       |                          | 2,940,278                           |                              |                          | 723,483,596                         | 52,423  | 2,940,278          |                                     | 213.05                         |  |                                     |
| 222 | Key Colony Beach  | Monroe           | 1,048                           | 1.56000                       |                          | 342,880                             |                              |                          | 219,795,286                         | 209,728   | 342,880            |                                     | 327.18                         |  |                                     |
| 223 | Key West          | Monroe           | 27,305                          | 3.72200                       |                          | 8,049,941                           |                              |                          | 2,162,799,861                       | 79,209  | 8,049,941          |                                     | 294.82                         |  |                                     |
| 224 | Layton            | Monroe           | 197                             | 1.40000                       |                          | 26,893                              |                              |                          | 19,209,209                          | 97,509  | 26,893             |                                     | 136.51                         |  |                                     |
| 225 | Callahan          | Nassau           | 1,018                           | 3.00000                       |                          | 98,042                              |                              |                          | 32,680,620                          | 32,103  | 98,042             |                                     | 96.31                          |  |                                     |
| 226 | Fernandina Beach  | Nassau           | 10,438                          | 6.94770                       |                          | 4,474,920                           |                              |                          | 644,086,504                         | 61,706  | 4,474,920          |                                     | 428.71                         |  |                                     |
| 227 | Hilliard          | Nassau           | 2,552                           | 0.76820                       |                          | 26,264                              |                              |                          | 34,188,648                          | 13,397  | 26,264             |                                     | 10.29                          |  |                                     |
| 228 | Cinco Bayou       | Okaloosa         | 413                             | 2.30000                       |                          | 65,580                              |                              |                          | 28,513,796                          | 69,041  | 65,580             |                                     | 158.79                         |  |                                     |
| 229 | Crestview         | Okaloosa         | 13,018                          | 5.86100                       |                          | 1,621,843                           |                              |                          | 276,763,399                         | 21,260  | 1,621,843          |                                     | 124.58                         |  |                                     |
| 230 | Destin            | Okaloosa         | 10,690                          | 1.54913                       |                          | 2,225,088                           |                              |                          | 1,436,361,452                       | 134,365   | 2,225,088          |                                     | 208.15                         |  |                                     |
| 231 | Fort Walton Beach | Okaloosa         | 22,044                          | 4.97000                       |                          | 3,328,057                           |                              |                          | 669,647,135                         | 30,378  | 3,328,057          |                                     | 150.97                         |  |                                     |
| 232 | Laurel Hill       | Okaloosa         | 614                             | NO MILLAGE REPORTED           |                          |                                     |                              |                          |                                     |   |                    |                                     |                                |  |                                     |
| 233 | Mary Esther       | Okaloosa         | 4,364                           | 2.77600                       |                          | 527,752                             |                              |                          | 190,113,352                         | 43,365  | 527,752            |                                     | 120.38                         |  |                                     |
| 234 | Niceville         | Okaloosa         | 11,815                          | 2.73000                       |                          | 871,362                             |                              |                          | 319,180,913                         | 27,015  | 871,362            |                                     | 73.75                          |  |                                     |
| 235 | Shalimar          | Okaloosa         | 647                             | 3.20000                       |                          | 157,343                             |                              |                          | 49,169,721                          | 75,996  | 157,343            |                                     | 243.19                         |  |                                     |
| 236 | Valparaiso        | Okaloosa         | 6,645                           | 2.75000                       |                          | 291,882                             |                              |                          | 106,139,447                         | 15,973  | 291,882            |                                     | 43.93                          |  |                                     |
| 237 | Okeechobee        | Okeechobee       | 5,071                           | 4.93990                       |                          | 785,999                             |                              |                          | 159,112,521                         | 31,377  | 785,999            |                                     | 155.00                         |  |                                     |
| 238 | Apopka            | Orange           | 20,373                          | 3.76190                       |                          | 2,860,607                           |                              |                          | 760,440,731                         | 37,326  | 2,860,607          |                                     | 140.41                         |  |                                     |
| 239 | Bay Lake          | Orange           | 24                              | 0.17500                       |                          | 578,529                             |                              |                          | 3,305,880,031                       | 137,745,001   | 578,529            |                                     | 24,105.38                      |  |                                     |
| 240 | Belle Isle        | Orange           | 5,603                           | 3.00000                       |                          | 800,117                             |                              |                          | 266,712,746                         | 47,602  | 800,117            |                                     | 142.80                         |  |                                     |
| 241 | Eatonville        | Orange           | 2,479                           | 7.37200                       |                          | 472,082                             |                              |                          | 64,037,814                          | 25,832  | 472,082            |                                     | 190.43                         |  |                                     |
| 242 | Edgewood          | Orange           | 1,534                           | 3.40000                       |                          | 485,842                             |                              |                          | 142,839,892                         | 93,116  | 485,842            |                                     | 316.59                         |  |                                     |
| 243 | Lake Buena Vista  | Orange           | 23                              | 0.22500                       |                          | 282,693                             |                              |                          | 1,256,413,391                       | 54,626,669  | 282,693            |                                     | 12,291.00                      |  |                                     |
| 244 | Maitland          | Orange           | 9,892                           | 3.46000                       |                          | 3,513,332                           |                              |                          | 1,015,428,883                       | 102,652   | 3,513,332          |                                     | 355.17                         |  |                                     |
| 245 | Oakland           | Orange           | 788                             | 5.15000                       |                          | 126,510                             |                              |                          | 24,565,657                          | 31,175  | 126,510            |                                     | 160.55                         |  |                                     |
| 246 | Ocoee             | Orange           | 20,560                          | 4.00000                       |                          | 3,004,824                           |                              |                          | 751,226,256                         | 36,538  | 3,004,824          |                                     | 146.15                         |  |                                     |
| 247 | Orlando           | Orange           | 176,373                         | 6.06660                       |                          | 53,246,307                          |                              | 966,593                  | 8,777,058,007                       | 49,764  | 54,212,900         |                                     | 307.38                         |  |                                     |
| 248 | Wintermere        | Orange           | 1,763                           | 2.40000                       |                          | 418,170                             |                              |                          | 174,240,452                         | 98,832  | 418,170            |                                     | 237.19                         |  |                                     |
| 249 | Winter Garden     | Orange           | 12,738                          | 4.30400                       |                          | 1,489,637                           |                              |                          | 346,124,980                         | 27,173  | 1,489,637          |                                     | 116.94                         |  |                                     |
| 250 | Winter Park       | Orange           | 24,855                          | 3.85300                       |                          | 7,300,177                           |                              |                          | 1,894,690,128                       | 76,230  | 7,300,177          |                                     | 293.71                         |  |                                     |
| 251 | Kissimmee         | Osceola          | 38,787                          | 4.54530                       |                          | 5,157,716                           |                              |                          | 1,134,736,071                       | 29,256  | 5,157,716          |                                     | 132.98                         |  |                                     |
| 252 | St. Cloud         | Osceola          | 16,969                          | 4.17900                       |                          | 1,726,144                           |                              |                          | 413,052,018                         | 24,342  | 1,726,144          |                                     | 101.72                         |  |                                     |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality         | County     | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | MUNICIPAL GOVERNMENT                   |  |  | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                           | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|-----|----------------------|------------|---------------------------------|-------------------------------|--------------------------|--|--|--|---|--------------------|---------------------------|--|-------------------------------------|
|     |                      |            |                                 |                               |                          | Total<br>Ad<br>Valorem<br>Taxes Levied | Total<br>Ad<br>Valorem<br>Taxes Levied | Total<br>Ad<br>Valorem<br>Taxes Levied | # of Ad<br>Valorem<br>Districts                         | Highest<br>Millage | Total<br>Taxable<br>Value |  |                                     |
| 253 | Atlantis             | Palm Beach | 1,696                           | 7.76950                       |                          | 2,111,690                              |  | 271,792,313                            |   |                    | 160,255                   | 2,111,690                                | 1,245.10                            |
| 254 | Belle Glade          | Palm Beach | 16,763                          | 9.16480                       |                          | 1,680,987                              |  | 183,417,725                            |   |                    | 10,942                    | 1,680,987                                | 100.28                              |
| 255 | Boca Raton           | Palm Beach | 68,432                          | 3.12710                       | 0.26000                  | 27,264,451                             |  | 8,049,497,089                          |   |                    | 117,628                   | 27,264,451                               | 398.42                              |
| 256 | Boynton Beach        | Palm Beach | 52,311                          | 7.92510                       | 0.41110                  | 18,722,611                             |  | 2,245,940,786                          |   |                    | 42,934                    | 18,722,611                               | 357.91                              |
| 257 | Briny Breezes        | Palm Beach | 399                             | 1.29010                       |                          | 19,584                                 |  | 15,180,165                             |   |                    | 38,046                    | 19,584                                   | 49.08                               |
| 258 | Cloud Lake           | Palm Beach | 116                             | NO MILLAGE REPORTED           |                          |  |  |  |   |                    |                           |  |                                     |
| 259 | Delray Beach         | Palm Beach | 52,920                          | 6.95000                       | 0.85000                  | 21,519,704                             |  | 2,758,936,396                          |   |                    | 52,134                    | 21,519,704                               | 406.65                              |
| 260 | Glen Ridge           | Palm Beach | 219                             | NO MILLAGE REPORTED           |                          |  |  |  |   |                    |                           |  |                                     |
| 261 | Golf Village         | Palm Beach | 191                             | 6.65050                       |                          | 422,831                                |  | 63,578,815                             |   |                    | 332,873                   | 422,831                                  | 2,213.77                            |
| 262 | Golfview             | Palm Beach | 153                             | 3.05920                       |                          | 35,330                                 |  | 11,548,640                             |   |                    | 75,481                    | 35,330                                   | 230.92                              |
| 263 | Greenacres           | Palm Beach | 24,065                          | 5.90000                       | 0.55650                  | 4,004,446                              |  | 620,219,288                            |   |                    | 25,773                    | 4,004,446                                | 166.40                              |
| 264 | Gulf Stream          | Palm Beach | 709                             | 4.08560                       |                          | 1,213,488                              |  | 297,015,850                            |   |                    | 418,922                   | 1,213,488                                | 1,711.55                            |
| 265 | Haverhill            | Palm Beach | 1,184                           | 4.00000                       |                          | 144,863                                |  | 36,215,640                             |   |                    | 30,588                    | 144,863                                  | 122.35                              |
| 266 | Highland Beach       | Palm Beach | 3,285                           | 3.72520                       | 0.27480                  | 2,866,432                              |  | 721,608,034                            |   |                    | 219,668                   | 2,866,432                                | 878.67                              |
| 267 | Hypoluxo             | Palm Beach | 1,380                           | 3.25000                       |                          | 480,661                                |  | 147,895,684                            |   |                    | 107,171                   | 480,661                                  | 348.31                              |
| 268 | Juno Beach           | Palm Beach | 2,845                           | 4.07080                       |                          | 1,825,602                              |  | 448,462,645                            |   |                    | 157,632                   | 1,825,602                                | 641.69                              |
| 269 | Jupiter              | Palm Beach | 30,992                          | 2.26800                       |                          | 6,041,229                              |  | 2,663,681,301                          |   |                    | 85,947                    | 6,041,229                                | 194.93                              |
| 270 | Jupiter Inlet Colony | Palm Beach | 414                             | 5.47030                       |                          | 467,881                                |  | 85,531,087                             |   |                    | 206,597                   | 467,881                                  | 1,130.15                            |
| 271 | Lake Clarke Shores   | Palm Beach | 3,648                           | 4.31640                       |                          | 600,212                                |  | 139,053,838                            |   |                    | 38,118                    | 600,212                                  | 164.53                              |
| 272 | Lake Park            | Palm Beach | 6,864                           | 8.39140                       | 1.47820                  | 2,637,138                              |  | 267,198,028                            |   |                    | 38,927                    | 2,637,138                                | 384.20                              |
| 273 | Lake Worth           | Palm Beach | 30,295                          | 8.10000                       | 2.66680                  | 7,186,315                              |  | 667,451,327                            |   |                    | 22,032                    | 7,186,315                                | 237.21                              |
| 274 | Lantana              | Palm Beach | 8,595                           | 6.48140                       |                          | 2,216,423                              |  | 341,966,726                            |   |                    | 39,787                    | 2,216,423                                | 257.87                              |
| 275 | Manalapan            | Palm Beach | 335                             | 3.00000                       |                          | 1,098,744                              |  | 366,247,963                            |   |                    | 1,093,278                 | 1,098,744                                | 3,279.63                            |
| 276 | Mangonia Park        | Palm Beach | 1,383                           | 7.99000                       |                          | 879,487                                |  | 110,073,501                            |   |                    | 79,590                    | 879,487                                  | 635.93                              |
| 277 | North Palm Beach     | Palm Beach | 12,141                          | 5.40000                       |                          | 4,105,193                              |  | 760,220,910                            |   |                    | 62,616                    | 4,105,193                                | 338.13                              |
| 278 | Ocean Ridge          | Palm Beach | 1,646                           | 3.69010                       | 0.45310                  | 1,269,842                              |  | 306,488,038                            |   |                    | 186,202                   | 1,269,842                                | 771.47                              |
| 279 | Pahokee              | Palm Beach | 6,983                           | 7.35060                       |                          | 412,786                                |  | 56,156,754                             |   |                    | 8,042                     | 412,786                                  | 59.11                               |
| 280 | Palm Beach           | Palm Beach | 9,781                           | 4.35880                       | 0.43130                  | 22,566,771                             |  | 4,710,632,410                          |   |                    | 481,611                   | 22,566,771                               | 2,307.20                            |
| 281 | Palm Beach Gardens   | Palm Beach | 33,229                          | 3.84480                       | 0.25210                  | 12,656,444                             |  | 3,089,273,251                          |   |                    | 92,969                    | 12,656,444                               | 380.89                              |
| 282 | Palm Beach Shores    | Palm Beach | 1,026                           | 5.90000                       |                          | 884,836                                |  | 149,972,270                            |   |                    | 146,172                   | 884,836                                  | 862.41                              |
| 283 | Palm Springs         | Palm Beach | 10,146                          | 5.26320                       | 0.40640                  | 1,007,354                              |  | 177,676,316                            |   |                    | 17,512                    | 1,007,354                                | 99.29                               |
| 284 | Riviera Beach        | Palm Beach | 18,221                          | 8.79970                       |                          | 12,113,574                             |  | 1,376,589,416                          |   |                    | 48,612                    | 12,113,574                               | 427.77                              |
| 285 | Royal Palm Beach     | Palm Beach | 28,318                          | 6.95000                       | 0.24130                  | 4,448,033                              |  | 618,251,609                            |   |                    | 33,931                    | 4,448,033                                | 244.01                              |
| 286 | South Bay            | Palm Beach | 3,362                           | 9.28890                       |                          | 348,865                                |  | 618,251,609                            |   |                    | 11,171                    | 348,865                                  | 103.77                              |
| 287 | South Palm Beach     | Palm Beach | 1,502                           | 4.10000                       |                          | 669,366                                |  | 163,259,960                            |   |                    | 108,695                   | 669,366                                  | 445.65                              |
| 288 | Tequesta             | Palm Beach | 4,686                           | 6.63100                       |                          | 2,546,664                              |  | 384,054,333                            |   |                    | 81,958                    | 2,546,664                                | 543.46                              |
| 289 | Wellington           | Palm Beach | 27,039                          | 1.93500                       |                          | 3,228,153                              |  | 1,668,296,300                          |   |                    | 61,700                    | 3,228,153                                | 119.39                              |
| 290 | West Palm Beach      | Palm Beach | 79,783                          | 8.53690                       | 0.61040                  | 35,370,848                             |  | 3,866,748,937                          |   |                    | 48,466                    | 35,370,848                               | 443.34                              |
| 291 | Dade City            | Pasco      | 6,136                           | 7.49650                       |                          | 960,424                                |  | 128,116,397                            |   |                    | 20,879                    | 960,424                                  | 156.52                              |
| 292 | New Port Richey      | Pasco      | 14,622                          | 5.25000                       |                          | 2,165,314                              |  | 412,440,423                            |   |                    | 28,207                    | 2,165,314                                | 148.09                              |
| 293 | Port Richey          | Pasco      | 2,670                           | 4.32000                       |                          | 545,380                                |  | 126,245,343                            |   |                    | 47,283                    | 545,380                                  | 204.26                              |
| 294 | Saint Leo            | Pasco      | 714                             | 3.00000                       |                          | 17,632                                 |  | 5,877,446                              |   |                    | 8,232                     | 17,632                                   | 24.70                               |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
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| #   | Municipality          | County   | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | Total Ad<br>Valorem<br>Taxes Levied | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                                     | Total<br>Taxable<br>Value | Per Capita<br>Taxable<br>Value | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Total Taxes<br>Levied |
|-----|-----------------------|----------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|---|--------------------|-------------------------------------|---------------------------|--------------------------------|--|-------------------------------------|
|     |                       |          |                                 |                               |                          |                                     | # of Ad<br>Valorem<br>Districts                         | Highest<br>Millage | Total Ad<br>Valorem<br>Taxes Levied |                           |                                |  |                                     |
| 295 | San Antonio           | Pasco    | 889                             | 3.00000                       |                          | 41,400                              |   |                    | 13,799,879                          | 15,523                    | 41,400                         | 46.57                                    |                                     |
| 296 | Zephyrhills           | Pasco    | 8,913                           | 6.42000                       |                          | 1,791,717                           |   |                    | 279,083,192                         | 31,312                    | 1,791,717                      | 201.02                                   |                                     |
| 297 | Belleair              | Pinellas | 4,104                           | 4.40830                       |                          | 1,587,536                           |   |                    | 360,124,240                         | 87,750                    | 1,587,536                      | 386.83                                   |                                     |
| 298 | Belleair Beach        | Pinellas | 2,154                           | 2.36000                       |                          | 426,091                             |   |                    | 180,547,140                         | 83,819                    | 426,091                        | 197.81                                   |                                     |
| 299 | Belleair Bluffs       | Pinellas | 2,217                           | 4.35000                       |                          | 463,588                             |   |                    | 106,571,880                         | 48,070                    | 463,588                        | 209.11                                   |                                     |
| 300 | Belleair Shore        | Pinellas | 59                              | 1.19000                       |                          | 44,104                              |   |                    | 37,062,440                          | 628,177                   | 44,104                         | 747.53                                   |                                     |
| 301 | Clearwater            | Pinellas | 104,472                         | 5.11580                       |                          | 22,991,749                          |   |                    | 4,494,262,759                       | 43,019                    | 22,991,749                     | 220.08                                   |                                     |
| 302 | Dunedin               | Pinellas | 35,586                          | 4.57400                       |                          | 4,818,143                           |   |                    | 1,053,376,160                       | 29,601                    | 4,818,143                      | 135.39                                   |                                     |
| 303 | Gulfport              | Pinellas | 11,886                          | 4.30000                       |                          | 1,472,633                           |   |                    | 342,472,890                         | 28,813                    | 1,472,633                      | 123.90                                   |                                     |
| 304 | Indian Rocks Beach    | Pinellas | 4,214                           | 2.51850                       |                          | 856,729                             |   |                    | 340,174,180                         | 80,725                    | 856,729                        | 203.31                                   |                                     |
| 305 | Indian Shores         | Pinellas | 1,484                           | 1.71290                       |                          | 427,430                             |   |                    | 249,536,070                         | 168,151                   | 427,430                        | 288.03                                   |                                     |
| 306 | Kenneth City          | Pinellas | 4,347                           | 3.75400                       |                          | 315,631                             |   |                    | 84,078,620                          | 19,342                    | 315,631                        | 72.61                                    |                                     |
| 307 | Largo                 | Pinellas | 68,038                          | 3.40000                       |                          | 6,288,099                           |   |                    | 1,849,440,960                       | 27,182                    | 6,288,099                      | 92.42                                    |                                     |
| 308 | Madeira Beach         | Pinellas | 4,160                           | 2.20000                       |                          | 871,553                             |   |                    | 396,160,230                         | 95,231                    | 871,553                        | 209.51                                   |                                     |
| 309 | North Redington Beach | Pinellas | 1,149                           | 1.36000                       |                          | 188,161                             |   |                    | 138,353,330                         | 120,412                   | 188,161                        | 163.76                                   |                                     |
| 310 | Oldsmar               | Pinellas | 9,734                           | 4.65000                       |                          | 1,858,205                           |   |                    | 399,613,956                         | 41,053                    | 1,858,205                      | 190.90                                   |                                     |
| 311 | Pinellas Park         | Pinellas | 44,625                          | 4.38080                       |                          | 6,703,785                           |   |                    | 1,530,265,088                       | 34,292                    | 6,703,785                      | 150.22                                   |                                     |
| 312 | Redington Beach       | Pinellas | 1,615                           | 3.30000                       |                          | 392,623                             |   |                    | 118,976,750                         | 73,670                    | 392,623                        | 243.11                                   |                                     |
| 313 | Redington Shores      | Pinellas | 2,415                           | 1.49000                       |                          | 274,607                             |   |                    | 184,299,720                         | 76,315                    | 274,607                        | 113.71                                   |                                     |
| 314 | Safety Harbor         | Pinellas | 16,884                          | 3.61210                       |                          | 2,158,713                           |   |                    | 597,633,864                         | 35,396                    | 2,158,713                      | 127.86                                   |                                     |
| 315 | Seminole              | Pinellas | 9,717                           | 3.50580                       |                          | 1,131,634                           |   |                    | 322,789,200                         | 33,219                    | 1,131,634                      | 116.46                                   |                                     |
| 316 | South Pasadena        | Pinellas | 5,897                           | 1.93360                       |                          | 424,202                             |   |                    | 304,393,060                         | 51,618                    | 424,202                        | 71.94                                    |                                     |
| 317 | St. Petersburg        | Pinellas | 241,413                         | 7.35000                       | 0.42510                  | 54,875,768                          |   |                    | 7,057,885,755                       | 29,236                    | 54,875,768                     | 227.31                                   |                                     |
| 318 | St. Petersburg Beach  | Pinellas | 9,597                           | 2.80000                       | 0.16470                  | 3,077,860                           |   |                    | 1,038,169,010                       | 108,176                   | 3,077,860                      | 320.71                                   |                                     |
| 319 | Tarpon Springs        | Pinellas | 19,827                          | 5.45410                       |                          | 3,971,973                           |   |                    | 728,254,530                         | 36,730                    | 3,971,973                      | 200.33                                   |                                     |
| 320 | Treasure Island       | Pinellas | 7,353                           | 1.52720                       |                          | 978,617                             |   |                    | 640,791,720                         | 87,147                    | 978,617                        | 133.09                                   |                                     |
| 321 | Auburndale            | Polk     | 9,378                           | 4.51600                       |                          | 1,120,279                           |   |                    | 248,068,850                         | 26,452                    | 1,120,279                      | 119.46                                   |                                     |
| 322 | Bartow                | Polk     | 14,925                          | 0.78200                       |                          | 209,730                             |   |                    | 268,197,375                         | 17,970                    | 209,730                        | 14.05                                    |                                     |
| 323 | Davenport             | Polk     | 2,123                           | 5.60000                       |                          | 193,879                             |   |                    | 34,621,336                          | 16,308                    | 193,879                        | 91.32                                    |                                     |
| 324 | Dundee                | Polk     | 2,601                           | 4.49000                       |                          | 286,165                             |   |                    | 63,733,919                          | 24,504                    | 286,165                        | 110.02                                   |                                     |
| 325 | Eagle Lake            | Polk     | 1,909                           | 5.48900                       |                          | 112,050                             |   |                    | 20,413,563                          | 10,693                    | 112,050                        | 58.70                                    |                                     |
| 326 | Fort Meade            | Polk     | 5,465                           | NO MILLAGE REPORTED           |                          |                                     |   |                    |                                     |                           |                                |  |                                     |
| 327 | Frostproof            | Polk     | 2,890                           | 6.25000                       |                          | 617,606                             |   |                    | 98,816,553                          | 34,193                    | 617,606                        | 213.70                                   |                                     |
| 328 | Haines City           | Polk     | 13,341                          | 8.00000                       |                          | 1,897,301                           |   |                    | 237,162,591                         | 17,777                    | 1,897,301                      | 142.22                                   |                                     |
| 329 | Highland Park         | Polk     | 157                             | 6.50400                       |                          | 67,215                              |   |                    | 10,334,403                          | 65,824                    | 67,215                         | 428.12                                   |                                     |
| 330 | Hillcrest Heights     | Polk     | 237                             | 2.93000                       |                          | 19,272                              |   |                    | 6,577,610                           | 27,754                    | 19,272                         | 81.32                                    |                                     |
| 331 | Lake Alfred           | Polk     | 3,799                           | 7.05800                       |                          | 540,635                             |   |                    | 76,598,936                          | 20,163                    | 540,635                        | 142.31                                   |                                     |
| 332 | Lake Hamilton         | Polk     | 1,146                           | 6.64800                       |                          | 210,065                             |   |                    | 31,598,265                          | 27,573                    | 210,065                        | 183.30                                   |                                     |
| 333 | Lake Wales            | Polk     | 10,027                          | 7.75000                       |                          | 2,086,735                           |   |                    | 269,255,370                         | 26,853                    | 2,086,735                      | 208.11                                   |                                     |
| 334 | Lakeland              | Polk     | 75,265                          | 2.99500                       |                          | 6,817,912                           |   |                    | 2,276,431,377                       | 30,246                    | 6,817,912                      | 90.59                                    |                                     |
| 335 | Mulberry              | Polk     | 3,327                           | 8.50000                       |                          | 715,965                             |   |                    | 84,230,572                          | 25,317                    | 715,965                        | 215.20                                   |                                     |
| 336 | Polk City             | Polk     | 1,822                           | 5.50000                       |                          | 105,526                             |   |                    | 19,186,283                          | 10,530                    | 105,526                        | 57.92                                    |                                     |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #   | Municipality         | County     | 1997 Population Estimates | Total Operating Millage | Total Debt Millage | Total Ad Valorem Taxes Levied | MUNICIPAL GOVERNMENT          |                               |                 | MUNICIPALITY LEVYING FOR DEPENDENT SPECIAL DISTRICTS |                               |                               | Sum of All Ad Valorem Taxes Levied | Per Capita Taxable Value | Per Capita Total Taxes Levied |
|-----|----------------------|------------|---------------------------|-------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|-----------------|--|-------------------------------|-------------------------------|------------------------------------|--------------------------|-------------------------------|
|     |                      |            |                           |                         |                    |                               | Total Ad Valorem Taxes Levied | Total Ad Valorem Taxes Levied | Highest Millage | # of Ad Valorem Districts                            | Total Ad Valorem Taxes Levied | Total Ad Valorem Taxes Levied |                                    |                          |                               |
| 337 | Winter Haven         | Polk       | 25,638                    | 6.35000                 |                    | 4,892,153                     |                               |                               | 770,417,113     |  |                               | 30,050                        | 4,892,153                          | 190.82                   |                               |
| 338 | Crescent City        | Putnam     | 1,843                     | 8.25000                 |                    | 336,567                       |                               |                               | 40,795,989      |  |                               | 22,136                        | 336,567                            | 182.62                   |                               |
| 339 | Interlachen          | Putnam     | 1,403                     | 7.38000                 |                    | 181,622                       |                               |                               | 24,609,620      |  |                               | 17,541                        | 181,622                            | 129.45                   |                               |
| 340 | Palatka              | Putnam     | 10,666                    | 7.55500                 |                    | 1,578,817                     |                               |                               | 208,976,323     |  |                               | 19,593                        | 1,578,817                          | 148.02                   |                               |
| 341 | Pomona Park          | Putnam     | 756                       | 5.72900                 |                    | 85,404                        |                               |                               | 14,907,385      |  |                               | 19,719                        | 85,404                             | 112.97                   |                               |
| 342 | Welaka               | Putnam     | 596                       | 5.00000                 |                    | 101,278                       |                               |                               | 20,255,461      |  |                               | 33,986                        | 101,278                            | 169.93                   |                               |
| 343 | Gulf Breeze          | Santa Rosa | 5,987                     | 1.83000                 |                    | 596,441                       |                               |                               | 325,924,120     |  |                               | 54,439                        | 596,441                            | 99.82                    |                               |
| 344 | Jay                  | Santa Rosa | 672                       | 2.00000                 |                    | 57,362                        |                               |                               | 28,680,852      |  |                               | 42,680                        | 57,362                             | 85.36                    |                               |
| 345 | Milton               | Santa Rosa | 7,665                     | 2.75000                 |                    | 396,730                       |                               |                               | 144,265,594     |  |                               | 18,821                        | 396,730                            | 51.76                    |                               |
| 346 | North Port           | Sarasota   | 16,708                    | 5.00000                 |                    | 2,686,997                     |                               |                               | 537,450,095     |  |                               | 32,167                        | 2,686,997                          | 160.82                   |                               |
| 347 | Sarasota             | Sarasota   | 51,315                    | 3.19490                 | 1.03880            | 13,024,317                    |                               |                               | 3,076,588,490   |  |                               | 59,955                        | 13,024,317                         | 253.81                   |                               |
| 348 | Venice               | Sarasota   | 18,986                    | 3.40600                 |                    | 3,962,336                     |                               |                               | 1,163,402,421   |  |                               | 61,601                        | 3,962,336                          | 209.80                   |                               |
| 349 | Altamonte Springs    | Seminole   | 39,153                    | 4.75000                 |                    | 8,169,729                     |                               |                               | 1,719,960,229   |  |                               | 43,929                        | 8,169,729                          | 208.66                   |                               |
| 350 | Casselberry          | Seminole   | 24,552                    | 4.95000                 |                    | 3,280,779                     |                               |                               | 662,796,519     |  |                               | 26,996                        | 3,280,779                          | 133.63                   |                               |
| 351 | Lake Mary            | Seminole   | 8,289                     | 3.76480                 |                    | 2,496,731                     |                               |                               | 663,186,878     |  |                               | 80,008                        | 2,496,731                          | 301.21                   |                               |
| 352 | Longwood             | Seminole   | 13,674                    | 5.06010                 |                    | 2,952,240                     |                               |                               | 583,446,352     |  |                               | 42,668                        | 2,952,240                          | 215.90                   |                               |
| 353 | Oviedo               | Seminole   | 20,497                    | 4.99500                 |                    | 3,545,590                     |                               |                               | 709,837,813     |  |                               | 34,631                        | 3,545,590                          | 172.98                   |                               |
| 354 | Sanford              | Seminole   | 35,329                    | 6.87590                 |                    | 6,957,506                     |                               |                               | 1,011,892,733   |  |                               | 28,481                        | 6,957,506                          | 195.83                   |                               |
| 355 | Winter Springs       | Seminole   | 27,466                    | 3.60000                 |                    | 3,074,799                     |                               |                               | 854,119,200     |  |                               | 31,097                        | 3,074,799                          | 111.95                   |                               |
| 356 | Hastings             | St. Johns  | 661                       | 8.60000                 |                    | 88,256                        |                               |                               | 10,262,356      |  |                               | 15,526                        | 88,256                             | 133.52                   |                               |
| 357 | St. Augustine        | St. Johns  | 12,342                    | 7.50000                 |                    | 3,099,245                     |                               |                               | 413,244,850     |  |                               | 33,483                        | 3,099,245                          | 251.11                   |                               |
| 358 | St. Augustine Beach  | St. Johns  | 4,108                     | 2.00000                 |                    | 512,788                       |                               |                               | 256,394,054     |  |                               | 62,413                        | 512,788                            | 124.83                   |                               |
| 359 | Fort Pierce          | St. Lucie  | 37,484                    | 7.33050                 |                    | 6,961,205                     |                               |                               | 949,622,262     |  |                               | 25,334                        | 6,961,205                          | 185.71                   |                               |
| 360 | Port St. Lucie       | St. Lucie  | 77,985                    | 3.94000                 |                    | 10,096,902                    |                               |                               | 2,562,662,599   |  |                               | 32,861                        | 10,096,902                         | 129.47                   |                               |
| 361 | St. Lucie Village    | St. Lucie  | 606                       | 0.89550                 |                    | 21,300                        |                               |                               | 23,785,175      |  |                               | 39,249                        | 21,300                             | 35.15                    |                               |
| 362 | Bushnell             | Sumter     | 2,384                     | 2.18800                 |                    | 97,781                        |                               |                               | 44,689,547      |  |                               | 18,746                        | 97,781                             | 41.02                    |                               |
| 363 | Center Hill          | Sumter     | 783                       | 0.87000                 |                    | 5,744                         |                               |                               | 6,602,461       |  |                               | 8,432                         | 5,744                              | 7.34                     |                               |
| 364 | Coleman              | Sumter     | 849                       | NO MILLAGE REPORTED     |                    |                               |                               |                               |                 |  |                               |                               |                                    |                          |                               |
| 365 | Webster              | Sumter     | 818                       | 5.20000                 |                    | 40,817                        |                               |                               | 7,849,374       |  |                               | 9,596                         | 40,817                             | 49.90                    |                               |
| 366 | Wildwood             | Sumter     | 4,015                     | 5.58800                 |                    | 381,644                       |                               |                               | 68,665,692      |  |                               | 17,102                        | 381,644                            | 95.05                    |                               |
| 367 | Branford             | Suwannee   | 646                       | 4.25000                 |                    | 44,366                        |                               |                               | 10,439,012      |  |                               | 16,159                        | 44,366                             | 68.68                    |                               |
| 368 | Live Oak             | Suwannee   | 6,578                     | 4.70000                 |                    | 340,389                       | 1                             | 4.70000                       | 72,424,863      |  |                               | 11,010                        | 474,714                            | 72.17                    |                               |
| 369 | Perry                | Taylor     | 7,210                     | 4.73000                 |                    | 685,365                       |                               | 134,326                       | 144,897,435     |  |                               | 20,097                        | 685,365                            | 95.06                    |                               |
| 370 | Lake Butler          | Union      | 2,073                     | 2.47900                 |                    | 50,046                        |                               |                               | 20,189,670      |  |                               | 9,739                         | 50,046                             | 24.14                    |                               |
| 371 | Railford             | Union      | 236                       | NO MILLAGE REPORTED     |                    |                               |                               |                               |                 |  |                               |                               |                                    |                          |                               |
| 372 | Worthington Springs  | Union      | 189                       | 1.00000                 |                    | 2,676                         |                               |                               | 2,675,856       |  |                               | 14,158                        | 2,676                              | 14.16                    |                               |
| 373 | Daytona Beach        | Volusia    | 64,138                    | 6.49517                 |                    | 14,035,622                    | 1                             | 0.99592                       | 2,160,932,187   |  | 103,913                       | 33,692                        | 14,139,535                         | 220.45                   |                               |
| 374 | Daytona Beach Shores | Volusia    | 2,901                     | 3.69000                 |                    | 2,035,898                     |                               |                               | 551,733,933     |  |                               | 190,187                       | 2,035,898                          | 701.79                   |                               |
| 375 | DeBary               | Volusia    | 12,321                    | 2.58760                 |                    | 1,478,641                     |                               |                               | 571,433,540     |  |                               | 46,379                        | 1,478,641                          | 120.01                   |                               |
| 376 | Deland               | Volusia    | 18,371                    | 5.90000                 |                    | 3,494,631                     |                               |                               | 592,310,312     |  |                               | 32,242                        | 3,494,631                          | 190.23                   |                               |
| 377 | Deltona              | Volusia    | 58,434                    | 4.19800                 |                    | 5,386,434                     |                               |                               | 1,283,095,367   |  |                               | 21,958                        | 5,386,434                          | 92.18                    |                               |
| 378 | Edgewater            | Volusia    | 18,077                    | 6.44000                 |                    | 2,576,392                     |                               |                               | 400,060,875     |  |                               | 22,131                        | 2,576,392                          | 142.52                   |                               |

TABLE 2

**1997 AD VALOREM TAX PROFILE: BY MUNICIPALITY**  
 Compiled by the Legislative Committee on Intergovernmental Relations (May 1998)

| #  | Municipality     | County     | 1997<br>Population<br>Estimates | Total<br>Operating<br>Millage | Total<br>Debt<br>Millage | MUNICIPAL GOVERNMENT                |                                     |                                     | MUNICIPALITY LEVYING FOR<br>DEPENDENT SPECIAL DISTRICTS |                    |                           | Sum of All<br>Ad Valorem<br>Taxes Levied | Per Capita<br>Taxable<br>Value | Per Capita<br>Total Taxes<br>Levied |
|--|------------------|------------|---------------------------------|-------------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|--------------------|---------------------------|--|--------------------------------|-------------------------------------|
|  |                  |            |                                 |                               |                          | Total Ad<br>Valorem<br>Taxes Levied | Total Ad<br>Valorem<br>Taxes Levied | Total Ad<br>Valorem<br>Taxes Levied | # of Ad<br>Districts                                    | Highest<br>Millage | Total<br>Taxable<br>Value |  |                                |                                     |
| 379  | Holly Hill       | Volusia    | 11,269                          | 5.51831                       |                          | 1,494,721                           |                                     | 270,865,719                         | 24,036  | 1,494,721          | 132.64                    |  |                                |                                     |
| 380  | Lake Helen       | Volusia    | 2,515                           | 4.96855                       |                          | 217,727                             |                                     | 43,820,946                          | 17,424  | 217,727            | 86.57                     |  |                                |                                     |
| 381  | New Smyrna Beach | Volusia    | 18,425                          | 5.32896                       |                          | 5,779,129                           |                                     | 1,084,476,000                       | 58,859  | 5,779,129          | 313.66                    |  |                                |                                     |
| 382  | Oak Hill         | Volusia    | 1,104                           | 4.00000                       |                          | 109,848                             |                                     | 27,462,081                          | 24,875  | 109,848            | 99.50                     |  |                                |                                     |
| 383  | Orange City      | Volusia    | 6,248                           | 5.37949                       |                          | 1,281,866                           |                                     | 238,287,669                         | 38,138  | 1,281,866          | 205.16                    |  |                                |                                     |
| 384  | Ormond Beach     | Volusia    | 34,038                          | 2.96067                       |                          | 4,567,064                           |                                     | 1,542,577,963                       | 45,319  | 4,567,064          | 134.18                    |  |                                |                                     |
| 385  | Pierson          | Volusia    | 1,249                           | 4.40300                       |                          | 130,863                             |                                     | 29,721,430                          | 23,796  | 130,863            | 104.77                    |  |                                |                                     |
| 386  | Ponce Inlet      | Volusia    | 2,408                           | 4.43850                       |                          | 1,026,757                           |                                     | 231,329,723                         | 96,067  | 1,026,757          | 426.39                    |  |                                |                                     |
| 387  | Port Orange      | Volusia    | 41,561                          | 4.40707                       |                          | 4,757,214                           |                                     | 1,079,450,615                       | 25,973  | 4,757,214          | 114.46                    |  |                                |                                     |
| 388  | South Daytona    | Volusia    | 12,945                          | 4.26841                       |                          | 1,500,632                           |                                     | 351,566,904                         | 27,159  | 1,500,632          | 115.92                    |  |                                |                                     |
| 389  | Sopchoppy        | Wakulla    | 423                             | NO MILLAGE REPORTED           |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| 390  | St. Marks        | Wakulla    | 308                             | 4.00000                       |                          | 40,904                              |                                     | 10,226,020                          | 33,201  | 40,904             | 132.81                    |  |                                |                                     |
| 391  | DeFuniak Springs | Walton     | 5,466                           | 4.50000                       |                          | 464,360                             |                                     | 103,191,191                         | 18,879  | 464,360            | 84.95                     |  |                                |                                     |
| 392  | Freeport         | Walton     | 1,103                           | 3.93000                       |                          | 66,926                              |                                     | 17,029,619                          | 15,439  | 66,926             | 60.68                     |  |                                |                                     |
| 393  | Paxton           | Walton     | 650                             | NO MILLAGE REPORTED           |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| 394  | Caryville        | Washington | 333                             | NO MILLAGE REPORTED           |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| 395  | Chipley          | Washington | 4,091                           | 5.54000                       |                          | 462,739                             |                                     | 83,526,983                          | 20,417  | 462,739            | 113.11                    |  |                                |                                     |
| 396  | Ebro             | Washington | 269                             | NO MILLAGE REPORTED           |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| 397  | Vernon           | Washington | 909                             | 2.86000                       |                          | 20,328                              |                                     | 7,107,553                           | 7,819   | 20,328             | 22.36                     |  |                                |                                     |
| 398  | Wausau           | Washington | 343                             | NO MILLAGE REPORTED           |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
|  |                  |            |                                 |                               |                          | \$ 1,483,522,829                    | \$ 19,260,666                       | \$ 282,104,964,618                  | \$ 43,785   | \$ 1,502,783,495   | \$ 233.24                 |  |                                |                                     |
| Total: (All Municipalities Reporting a Millage Rate)   |                  |            |                                 |                               |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| Average: (All Municipalities Reporting a Millage Rate) |                  |            |                                 |                               |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| # of Municipalities Reporting a Millage Rate:          |                  |            |                                 | 359                           | 36                       |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |
| Total Incorporated Population                          |                  |            |                                 | 7,253,318                     |                          |                                     |                                     |                                     |   |                    |                           |  |                                |                                     |

Notes:  
 (1) The official 1997 population estimates for the 398 municipalities are those published by the Bureau of Economic and Business Research, University of Florida.  
 (2) The millage rates, total taxable values, and total taxes levied were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Form DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.  
 (3) In some cases where debt and/or dependent special district millages are imposed in addition to operating millage, the amount of total taxes levied will not equal the sum of the millage rates multiplied by the total taxable value. This is due to differing tax bases for operating versus debt and/or dependent special district levies.

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## **CONSTITUTIONAL FUEL TAX**

Article XII, Section 9(c), *Florida Constitution*

Sections 206.41(1)(a), 206.47, 336.023, and 336.024, *Florida Statutes*

### **Brief Overview**

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2 cents per gallon tax on motor fuel, and this tax was approved by the voters in 1943. The original intent of the tax was to cover the costs of state road construction. In its current form, the tax is a revenue source for counties only. The proceeds are allocated via the distribution formula to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings secured by any portion of the tax proceeds allocated under the provisions of s.16, Art.IX of the State Constitution of 1885, as amended. After complying with the necessary debt service obligations, a county's surplus funds are distributed to its governing body.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Administrative Procedures**

The tax is collected by the Department of Revenue and is transferred monthly to the State Board of Administration (SBA) for distribution to the counties. There are no deductions from the proceeds for the General Revenue Service Charges authorized in s. 215.20, F.S. However, the SBA deducts administrative costs from the proceeds.<sup>1</sup> During the 1996-97 state fiscal year, \$31,389 or approximately 0.02 percent of total distributions were deducted as administrative costs.

### **Distribution of Proceeds**

The State Board of Administration (SBA) calculates a monthly allocation for each county based on the constitutional formula and credits to the account of each county the amount allocated pursuant to the formula. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on

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<sup>1</sup> Pursuant to Article XII, section 9(c)(4), *Florida Constitution*.

these three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly allocation, the monthly statewide tax receipts are multiplied by each county's distribution factor.

Below is an explanation of how a county's monthly distribution is determined.

1. First, the distribution factor for each county is calculated as follows:

$$\begin{aligned} & \frac{1}{4} \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\ + & \quad \frac{1}{4} \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\ + & \quad \frac{1}{2} \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\ = & \quad \text{County's Distribution Factor} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide Constitutional Fuel Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

The State Board of Administration shall annually use the funds in each county account to first pay the current principal and any interest maturing of bonds issued for road and bridge purposes as well as gasoline or other fuel tax anticipation certificates of the county or special road and bridge district, or other special taxing district. After satisfying this obligation, the funds shall be used to establish a sinking fund account to meet future requirements of such bonds and gasoline or other fuel tax anticipation certificates where it appears the anticipated income for any year or years will not equal the scheduled payments. Any remaining proceeds in each county account are surplus funds and shall be remitted by the State Board of Administration as follows:

1. 80 percent to the Department of Transportation for the construction or reconstruction of state roads and bridges within the county or for the lease or purchase of bridges connecting state highways within the county; and
2. 20 percent to the Board of County Commissioners for use on roads and bridges within the county.

In each fiscal year, the SBA will distribute the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county. In each fiscal year, the SBA will distribute the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds will be advanced monthly to the Board of County Commissioners for use in the county.

Pursuant to s. 336.024, F.S., the SBA shall assume the responsibility for distribution of the counties' 80 percent portion in the same manner as the 20 percent portion is currently distributed pursuant to s. 206.47, F.S. However, the SBA shall assure that county funds are made available to the Department of Transportation to be held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.

**Table 1** displays the actual distribution to counties for the 1996-97 state fiscal year. This table indicates those counties which had all or some portion of their proceeds withheld by the SBA to meet debt service requirements as well as those counties which received the full allocation.

**Table 2** presents the actual statewide constitutional fuel tax distributions for the 1984-85 through 1996-97 state fiscal years. Inquiries regarding the data contained in these two tables should be addressed to the State Board of Administration at (850) 488-4406 or Suncom 278-4406.

### **Authorized Uses**

Current law requires that the proceeds credited to each county must first be used to meet the debt service requirements, if any, of the debt assumed or refunded by the State Board of Administration payable from the tax. The remaining fuel tax funds credited to each county are surplus funds and shall be distributed as provided by law. These surplus funds shall be used for the acquisition, construction, and maintenance of roads. Maintenance means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

Periodic maintenance, as defined in s. 334.03(19), F.S., means activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.

Routine maintenance is defined in s. 334.03(24), F.S., to mean minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.

Pursuant to s. 336.023, F.S., any county which agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system shall provide the connecting road. Any surplus, not otherwise used to provide the connecting road, shall be used on any road in the county at the discretion of the county's governing body.

### **Relevant Attorney General Opinions**

A number of opinions relevant to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **AGO 79-43**

**Can the surplus funds be used for the purchase of road equipment? Does resurfacing or widening of a road constitute new construction or maintenance under the provisions of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S.? Does the fact that the county has bonded the surplus funds and will receive several years' money in a large sum affect the use of that money, and can the money be used for the acquisition of right-of-way?** According to this opinion dated April 26, 1979, surplus funds returned to the county may not be used for the purchase of road machinery, such funds being restricted to the acquisition and construction of roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction; therefore, surplus funds may not be used to resurface existing roads. It is unclear if new construction of roads includes the widening of an existing road. Unless the funds received by a county have been pledged to the payment of bonds, any surplus of such funds may be used by a county in the purchase of right-of-way for future road construction.

*It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.*

**AGO 79-104**

**May the surplus funds be used for the repair and maintenance of existing roads and bridges? May such revenues be used for ‘overhead costs of the county identifiable as relating exclusively to a specific county road and bridge project, including costs paid by the county out of the county transportation fund for such things as supplies and equipment, administrative personnel, buildings to house county employees, and utilities payable by the county? May the county use such funds for those ‘overhead’ costs of the county not identifiable as relating exclusively to a specific county road and bridge project but rather incurred generally for one or more other county projects? The use of the surplus funds may not lawfully be used for the maintenance and repair of existing roads and bridges. Although all funds received by a county for transportation are deposited in the transportation trust fund, only the expenditure of the surplus funds is controlled by s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F.S. To the extent those funds deposited into the transportation trust fund, other than the constitutional gas tax revenues, are authorized by statute to be used for those described ‘overhead’ costs, such use by a county would be proper.**

*It should be noted that current law does provide for the use of the surplus funds for maintenance as well as acquisition and construction of roads.*

**AGO 80-22**

**May the surplus funds be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county? According to this opinion dated March 17, 1980, the county commission may use the surplus funds for the acquisition and construction of roads within the county road system, which is limited within the city limits of incorporated municipalities in that county to include only extensions of county collector roads into and through such municipalities.**

**AGO 82-55**

**Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., change the permitted uses of surplus funds such that they may be used for road maintenance? Until legislatively or judicially determined otherwise, the 1980 amendment changes the permitted uses of the surplus funds such that these funds may be used for maintenance of roads with the county road system, according to this opinion dated July 26, 1982.**

**AGO 83-22**

**Does the 1980 constitutional amendment of s. 9(c)(5), Art. XII, State Const., remove the 5 percent or \$50,000 cap on in-house road construction and reconstruction established by s.**

**336.41(3)(b), F.S.?** The 1980 amendment did not affect the limitations on in-house road and bridge construction and reconstruction by a county paid from the 80 percent portion of the surplus funds, according to this opinion dated April 4, 1983. The 5 percent or \$50,000 cap on in-house road and bridge construction and reconstruction contained in s. 336.41(3)(b), F.S., remains in full force and effect.

*It should be noted that current law provides for a \$250,000 cap rather than the \$50,000 cap that existed at the date of this opinion.*

**AGO 83-26**

**May the Board of County Commissioners use the surplus of the constitutional gas tax to lease or purchase road equipment for the maintenance of county roads and bridges?** Until and unless legislatively clarified or directed otherwise, the Board of County Commissioners may use the surplus funds to lease or purchase road equipment necessary for or directly connected with and necessarily incidental to carrying out its responsibilities for the construction and maintenance of roads, except for any construction or maintenance projects which are required to be let to contract as provided in ss. 336.41(3) and 336.44(1), F.S., according to this opinion dated April 28, 1983.

**AGO 84-6**

**Is the county authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system?** Unless or until legislative clarification or direction otherwise is forthcoming, the Board of County Commissioners is authorized to utilize the surplus funds to purchase and install traffic control devices on existing roads within the county road system, according to this opinion dated January 23, 1984.

*It should be noted that current law does provide that the surplus funds shall be used for the acquisition, construction, and maintenance of roads. The term 'maintenance' may include the installation of traffic signals.*

**AGO 85-53**

**Upon authorization by the Board of County Commissioners, may the Clerk of Circuit Court pay to himself from the constitutional gas tax monies a service charge or administration fee for his efforts in providing investment, accounting, and bookkeeping services for those funds on behalf of the board?** According to this opinion dated July 8, 1985, the Clerk of Circuit Court is not authorized to exact a service charge or administration fee from the gas tax monies for his efforts in providing investment, accounting, and bookkeeping services for those funds. However, the Clerk may retain as income of the office of the Clerk of Circuit Court the earnings from investments of surplus county funds except as directed by the Board of County Commissioners.

**AGO 93-25**

**May a county use the proceeds from the 80 percent portion of the constitutional gas tax for routine maintenance of county roads?** According to this opinion dated March 25, 1993, the 1980 amendment of s. 9(c)(5), Art. XII, State Const., changed the permitted uses of the surplus funds to allow those funds to be used by counties to maintain roads within the county road system, as defined in s. 334.03(7), F.S.

**Estimated Distributions for the 1998-99 Fiscal Year**

**Table 3** displays the estimated 1998-99 local government fiscal year distributions for each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on a statewide estimate of total constitutional fuel tax collections. These estimates are net of the State Board of Administration's administrative deductions.

Inquiries regarding the Department of Revenue's estimation of this tax should be addressed to the Office of Research and Analysis, Department of Revenue at (850) 488-2900 or Suncom 278-2900.

**Table 1  
Distribution of the Constitutional Fuel Tax  
State Fiscal Year 1996-97**

| County    | 80 Percent Portion |                 | 20 Percent Portion |               | Total in<br>FY 1996-97 |
|-----------|--------------------|-----------------|--------------------|---------------|------------------------|
|           | To SBA             | To County       | To SBA             | To County     |                        |
| Alachua   | \$ 756,788.56      | \$ 1,037,947.32 | \$ 0.00            | \$ 448,683.95 | \$ 2,243,419.83        |
| Baker     | 129,702.05         | 338,737.39      | 0.00               | 117,109.87    | 585,549.31             |
| Bay       | 0.00               | 1,454,635.85    | 0.00               | 363,658.96    | 1,818,294.81           |
| Bradford  | 0.00               | 332,044.06      | 0.00               | 83,011.02     | 415,055.08             |
| Brevard   | 0.00               | 3,581,691.15    | 0.00               | 895,422.79    | 4,477,113.94           |
| Broward   | 9,588,573.90       | 0.00            | 0.00               | 2,397,116.03  | 11,985,689.93          |
| Calhoun   | 0.00               | 394,616.67      | 0.00               | 98,654.17     | 493,270.84             |
| Charlotte | 233,267.56         | 1,099,751.11    | 0.00               | 333,254.69    | 1,666,273.36           |
| Citrus    | 0.00               | 959,919.71      | 0.00               | 239,979.93    | 1,199,899.64           |
| Clay      | 0.00               | 1,076,590.11    | 0.00               | 269,147.53    | 1,345,737.64           |
| Collier   | 668,744.70         | 1,631,761.90    | 0.00               | 575,126.65    | 2,875,633.25           |
| Columbia  | 0.00               | 948,570.88      | 0.00               | 237,142.72    | 1,185,713.60           |
| Dade      | 0.00               | 13,215,695.57   | 0.00               | 3,303,923.88  | 16,519,619.45          |
| DeSoto    | 0.00               | 494,235.12      | 0.00               | 123,558.78    | 617,793.90             |
| Dixie     | 0.00               | 475,690.63      | 0.00               | 118,922.63    | 594,613.26             |
| Duval     | 0.00               | 5,558,201.83    | 0.00               | 1,389,550.46  | 6,947,752.29           |
| Escambia  | 0.00               | 2,253,223.05    | 0.00               | 563,305.77    | 2,816,528.82           |
| Flagler   | 0.00               | 518,028.41      | 0.00               | 129,507.10    | 647,535.51             |
| Franklin  | 0.00               | 475,947.47      | 0.00               | 118,986.87    | 594,934.34             |
| Gadsden   | 0.00               | 566,326.47      | 0.00               | 141,581.60    | 707,908.07             |
| Gilchrist | 63,721.60          | 182,195.88      | 0.00               | 61,479.37     | 307,396.85             |
| Glades    | 0.00               | 576,167.48      | 0.00               | 144,041.87    | 720,209.35             |
| Gulf      | 0.00               | 419,808.41      | 0.00               | 104,952.08    | 524,760.49             |
| Hamilton  | 0.00               | 443,104.52      | 0.00               | 110,776.14    | 553,880.66             |
| Hardee    | 0.00               | 495,107.99      | 0.00               | 123,776.98    | 618,884.97             |
| Hendry    | 0.00               | 879,935.81      | 0.00               | 219,983.95    | 1,099,919.76           |
| Hernando  | 305,018.28         | 702,391.65      | 0.00               | 251,852.49    | 1,259,262.42           |
| Highlands | 0.00               | 1,104,830.94    | 0.00               | 276,207.71    | 1,381,038.65           |

| Table 1 continued |                    |              |                    |              |                        |
|-------------------|--------------------|--------------|--------------------|--------------|------------------------|
| County            | 80 Percent Portion |              | 20 Percent Portion |              | Total in<br>FY 1996-97 |
|                   | To SBA             | To County    | To SBA             | To County    |                        |
| Hillsborough      | 6,782,778.98       | 0.00         | 0.00               | 1,695,694.75 | 8,478,473.73           |
| Holmes            | 171,049.30         | 226,665.82   | 0.00               | 99,428.78    | 497,143.90             |
| Indian River      | 0.00               | 999,485.71   | 0.00               | 249,871.41   | 1,249,357.12           |
| Jackson           | 0.00               | 1,014,722.68 | 0.00               | 253,680.67   | 1,268,403.35           |
| Jefferson         | 228,790.69         | 225,213.57   | 57,804.57          | 55,696.48    | 567,505.31             |
| Lafayette         | 120,270.24         | 205,001.12   | 0.00               | 81,317.85    | 406,589.21             |
| Lake              | 0.00               | 1,749,151.86 | 0.00               | 437,287.96   | 2,186,439.82           |
| Lee               | 738,184.44         | 2,309,914.39 | 0.00               | 762,024.71   | 3,810,123.54           |
| Leon              | 0.00               | 1,779,552.70 | 0.00               | 444,888.16   | 2,224,440.86           |
| Levy              | 0.00               | 854,715.69   | 0.00               | 213,678.92   | 1,068,394.61           |
| Liberty           | 172,631.78         | 320,656.10   | 0.00               | 123,321.99   | 616,609.87             |
| Madison           | 207,600.07         | 431,927.38   | 0.00               | 159,881.87   | 799,409.32             |
| Manatee           | 0.00               | 1,898,754.55 | 0.00               | 474,688.64   | 2,373,443.19           |
| Marion            | 0.00               | 2,651,729.02 | 0.00               | 662,932.25   | 3,314,661.27           |
| Martin            | 0.00               | 1,119,442.38 | 0.00               | 279,860.62   | 1,399,303.00           |
| Monroe            | 0.00               | 1,651,034.96 | 0.00               | 412,758.73   | 2,063,793.69           |
| Nassau            | 232,192.39         | 481,721.76   | 0.00               | 178,478.54   | 892,392.69             |
| Okaloosa          | 0.00               | 1,623,175.97 | 0.00               | 405,793.99   | 2,028,969.96           |
| Okeechobee        | 0.00               | 767,067.66   | 0.00               | 191,766.93   | 958,834.59             |
| Orange            | 0.00               | 6,160,411.38 | 0.00               | 1,540,102.83 | 7,700,514.21           |
| Osceola           | 0.00               | 1,847,724.04 | 0.00               | 461,931.03   | 2,309,655.07           |
| Palm Beach        | 2,285,239.96       | 4,770,703.75 | 0.00               | 1,763,985.91 | 8,819,929.62           |
| Pasco             | 0.00               | 2,261,241.85 | 0.00               | 565,310.44   | 2,826,552.29           |
| Pinellas          | 0.00               | 5,341,924.55 | 0.00               | 1,335,481.14 | 6,677,405.69           |
| Polk              | 0.00               | 4,293,608.81 | 0.00               | 1,073,402.21 | 5,367,011.02           |
| Putnam            | 125,482.33         | 768,817.67   | 0.00               | 223,574.98   | 1,117,874.98           |
| St. Johns         | 0.00               | 1,192,226.72 | 0.00               | 298,056.67   | 1,490,283.39           |
| St. Lucie         | 0.00               | 1,501,496.00 | 0.00               | 375,373.99   | 1,876,869.99           |
| Santa Rosa        | 0.00               | 1,269,994.43 | 0.00               | 317,498.61   | 1,587,493.04           |

| <b>Table 1 Continued</b>                         |                         |                          |                     |                               |                          |
|--|-------------------------|--------------------------|---------------------|-------------------------------|--------------------------|
| County   | 80 Percent Portion      |                          | 20 Percent Portion  |                               | Total in<br>FY 1996-97   |
|  | To SBA                  | To County                | To SBA              | To County                     |                          |
| Sarasota   | 0.00                    | 2,121,282.62             | 0.00                | 530,320.66                    | 2,651,603.28             |
| Seminole   | 0.00                    | 2,116,393.79             | 0.00                | 529,098.44                    | 2,645,492.23             |
| Sumter   | 0.00                    | 893,352.33               | 0.00                | 223,338.06                    | 1,116,690.39             |
| Suwannee   | 0.00                    | 645,049.59               | 0.00                | 161,262.39                    | 806,311.98               |
| Taylor   | 0.00                    | 740,757.89               | 0.00                | 185,189.47                    | 925,947.36               |
| Union  | 0.00                    | 209,344.04               | 0.00                | 52,336.02                     | 261,680.06               |
| Volusia  | 0.00                    | 3,228,352.84             | 0.00                | 807,088.20                    | 4,035,441.04             |
| Wakulla  | 0.00                    | 442,562.62               | 0.00                | 110,640.67                    | 553,203.29               |
| Walton   | 0.00                    | 891,041.14               | 0.00                | 222,760.28                    | 1,113,801.42             |
| Washington                                       | 0.00                    | 461,246.39               | 0.00                | 115,311.73                    | 576,558.12               |
| <b>TOTALS</b>                                    | <b>\$ 22,810,036.83</b> | <b>\$ 102,684,623.15</b> | <b>\$ 57,804.57</b> | <b>\$ 31,315,832.97</b>       | <b>\$ 156,868,297.52</b> |
| <b>Distributions at the End of the Bond Year</b> |                         |                          |                     | <b>Administrative Expense</b> | <b>\$ 31,388.91</b>      |
| Broward  | \$ 9,588,573.92         |                          |                     |                               |                          |
| Hillsborough                                     | 7,138,000.00            |                          |                     |                               |                          |
| <b>TOTALS</b>                                    | <b>\$ 16,726,573.92</b> |                          |                     |                               |                          |
| Source: State Board of Administration            |                         |                          |                     |                               |                          |

**Table 2**

**Constitutional Fuel Tax  
Summary of Actual Distributions**

| State Fiscal Year | 80 Percent Portion  |              | 20 Percent Portion |              | Total Distribution |
|-------------------|---|--------------|--------------------|--------------|--------------------|
|                   | To SBA  | To Counties  | To SBA             | To Counties  |                    |
| 1984-85           | \$38,535,588  | \$51,405,732 | \$3,119,077        | \$19,366,253 | \$112,426,650      |
| 1985-86           | 38,241,824  | 55,224,766   | 2,198,444          | 21,168,203   | 116,833,237        |
| 1986-87           | 45,837,418  | 50,925,572   | 1,975,194          | 22,215,553   | 120,953,737        |
| 1987-88           | 42,967,326  | 59,831,367   | 2,099,023          | 23,600,671   | 128,498,386        |
| 1988-89           | 36,083,376  | 68,169,786   | 2,504,950          | 23,558,341   | 130,316,453        |
| 1989-90           | 39,753,611  | 113,914,691  | 2,373,548          | 36,043,528   | 192,085,377        |
| 1990-91           | Information not on file at the LCIR - interested persons can contact the SBA. |              |                    |              |                    |
| 1991-92           | 27,195,264  | 85,687,599   | 307,398            | 27,913,318   | 141,103,579        |
| 1992-93           | 25,782,720  | 89,093,663   | 50,709             | 28,668,387   | 143,595,479        |
| 1993-94           | 24,516,783  | 96,457,066   | 61,844             | 30,181,618   | 151,217,311        |
| 1994-95           | 24,390,556  | 99,691,313   | 45,193             | 30,975,275   | 155,102,336        |
| 1995-96           | 25,526,794  | 99,125,938   | 56,049             | 31,107,134   | 155,815,914        |
| 1996-97           | 22,810,037  | 102,684,623  | 57,805             | 31,315,833   | 156,868,298        |

Source: Compiled by the Florida LCIR based on information furnished by the State Board of Administration.

TABLE 3

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1998-99

| COUNTY       | COLLECTION COMPONENT | POPULATION COMPONENT | AREA COMPONENT | DISTRIBUTION FACTOR | ESTIMATED ALLOCATION |
|--------------|----------------------|----------------------|----------------|---------------------|----------------------|
| ALACHUA      | 0.68580%             | 0.35090%             | 0.40960%       | 1.44630%            | \$2,469,196          |
| BAKER        | 0.09355%             | 0.03570%             | 0.24530%       | 0.37450%            | 639,365              |
| BAY          | 0.55288%             | 0.24540%             | 0.36710%       | 1.16540%            | 1,989,629            |
| BRADFORD     | 0.09869%             | 0.04350%             | 0.12260%       | 0.26480%            | 452,080              |
| BREVARD      | 1.49581%             | 0.77100%             | 0.54030%       | 2.80710%            | 4,792,421            |
| BROWARD      | 4.69443%             | 2.42610%             | 0.51240%       | 7.63290%            | 13,031,269           |
| CALHOUN      | 0.05003%             | 0.02130%             | 0.24060%       | 0.31190%            | 532,491              |
| CHARLOTTE    | 0.51910%             | 0.21440%             | 0.33840%       | 1.07190%            | 1,830,001            |
| CITRUS       | 0.30526%             | 0.18070%             | 0.27480%       | 0.76080%            | 1,298,876            |
| CLAY         | 0.39242%             | 0.20480%             | 0.26040%       | 0.85760%            | 1,464,138            |
| COLLIER      | 0.67780%             | 0.29390%             | 0.86260%       | 1.83430%            | 3,131,609            |
| COLUMBIA     | 0.34133%             | 0.08240%             | 0.33290%       | 0.75660%            | 1,291,705            |
| DADE         | 5.83052%             | 3.74320%             | 0.91700%       | 10.49070%           | 17,910,248           |
| DESOTO       | 0.07549%             | 0.04610%             | 0.26590%       | 0.38750%            | 661,559              |
| DIXIE        | 0.05067%             | 0.02050%             | 0.30930%       | 0.38050%            | 649,609              |
| DUVAL        | 2.79653%             | 1.30040%             | 0.35900%       | 4.45590%            | 7,607,335            |
| ESCAMBIA     | 0.95590%             | 0.50780%             | 0.31990%       | 1.78360%            | 3,045,051            |
| FLAGLER      | 0.14447%             | 0.05550%             | 0.21280%       | 0.41280%            | 704,753              |
| FRANKLIN     | 0.03964%             | 0.01730%             | 0.32150%       | 0.37840%            | 646,023              |
| GADSDEN      | 0.17285%             | 0.07950%             | 0.22460%       | 0.47690%            | 814,188              |
| GILCHRIST    | 0.02849%             | 0.01870%             | 0.14920%       | 0.19640%            | 335,304              |
| GLADES       | 0.02775%             | 0.01470%             | 0.41210%       | 0.45460%            | 776,116              |
| GULF         | 0.03766%             | 0.02220%             | 0.27390%       | 0.33380%            | 569,880              |
| HAMILTON     | 0.10942%             | 0.02110%             | 0.21750%       | 0.34800%            | 594,123              |
| HARDEE       | 0.08648%             | 0.03770%             | 0.26760%       | 0.39180%            | 668,901              |
| HENDRY       | 0.16100%             | 0.04980%             | 0.49600%       | 0.70680%            | 1,206,684            |
| HERNANDO     | 0.41883%             | 0.19540%             | 0.20730%       | 0.82150%            | 1,402,506            |
| HIGHLANDS    | 0.28421%             | 0.13220%             | 0.45980%       | 0.87620%            | 1,495,892            |
| HILLSBOROUGH | 3.30885%             | 1.61160%             | 0.52040%       | 5.44090%            | 9,288,977            |
| HOLMES       | 0.07041%             | 0.03050%             | 0.20860%       | 0.30950%            | 528,394              |
| INDIAN RIVER | 0.41140%             | 0.17430%             | 0.22120%       | 0.80690%            | 1,377,580            |
| JACKSON      | 0.33142%             | 0.08000%             | 0.39660%       | 0.80800%            | 1,379,458            |
| JEFFERSON    | 0.08839%             | 0.02180%             | 0.25160%       | 0.36180%            | 617,683              |
| LAFAYETTE    | 0.01838%             | 0.01080%             | 0.23090%       | 0.26010%            | 444,056              |
| LAKE         | 0.61356%             | 0.29390%             | 0.48500%       | 1.39250%            | 2,377,346            |
| LEE          | 1.35945%             | 0.64750%             | 0.42980%       | 2.43670%            | 4,160,056            |
| LEON         | 0.72603%             | 0.37200%             | 0.29790%       | 1.39590%            | 2,383,150            |
| LEVY         | 0.14606%             | 0.05010%             | 0.48590%       | 0.68210%            | 1,164,515            |
| LIBERTY      | 0.03823%             | 0.01080%             | 0.34770%       | 0.39670%            | 677,266              |
| MADISON      | 0.19484%             | 0.03200%             | 0.30000%       | 0.52680%            | 899,379              |
| MANATEE      | 0.73846%             | 0.40910%             | 0.35570%       | 1.50330%            | 2,566,509            |
| MARION       | 1.06530%             | 0.37650%             | 0.68440%       | 2.12620%            | 3,629,955            |
| MARTIN       | 0.40841%             | 0.19500%             | 0.28450%       | 0.88790%            | 1,515,867            |
| MONROE       | 0.34890%             | 0.15080%             | 0.82010%       | 1.31980%            | 2,253,229            |

TABLE 3

CONSTITUTIONAL FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1998-99

| COUNTY        | COLLECTION COMPONENT | POPULATION COMPONENT | AREA COMPONENT   | DISTRIBUTION FACTOR | ESTIMATED ALLOCATION |
|---------------|----------------------|----------------------|------------------|---------------------|----------------------|
| NASSAU        | 0.22336%             | 0.08490%             | 0.27480%         | 0.58310%            | 995,497              |
| OKALOOSA      | 0.59491%             | 0.27780%             | 0.41760%         | 1.29030%            | 2,202,865            |
| OKEECHOBEE    | 0.19406%             | 0.05730%             | 0.37080%         | 0.62220%            | 1,062,251            |
| ORANGE        | 3.24381%             | 1.30910%             | 0.41850%         | 4.97140%            | 8,487,423            |
| OSCEOLA       | 0.64011%             | 0.20820%             | 0.62880%         | 1.47710%            | 2,521,779            |
| PALM BEACH    | 2.96006%             | 1.66850%             | 0.93300%         | 5.56160%            | 9,495,042            |
| PASCO         | 0.92567%             | 0.54320%             | 0.32410%         | 1.79300%            | 3,061,099            |
| PINELLAS      | 2.37256%             | 1.64570%             | 0.18120%         | 4.19950%            | 7,169,596            |
| POLK          | 1.79569%             | 0.78330%             | 0.83950%         | 3.41850%            | 5,836,234            |
| PUTNAM        | 0.23718%             | 0.12570%             | 0.34560%         | 0.70850%            | 1,209,587            |
| ST JOHNS      | 0.49821%             | 0.16200%             | 0.29250%         | 0.95270%            | 1,626,497            |
| ST LUCIE      | 0.64882%             | 0.29020%             | 0.25450%         | 1.19350%            | 2,037,603            |
| SANTA ROSA    | 0.35899%             | 0.15770%             | 0.48500%         | 1.00170%            | 1,710,152            |
| SARASOTA      | 0.91580%             | 0.53680%             | 0.24910%         | 1.70170%            | 2,905,227            |
| SEMINOLE      | 0.96427%             | 0.55560%             | 0.14620%         | 1.66610%            | 2,844,449            |
| SUMTER        | 0.42353%             | 0.06100%             | 0.24110%         | 0.72560%            | 1,238,781            |
| SUWANNEE      | 0.16265%             | 0.05180%             | 0.28870%         | 0.50310%            | 858,917              |
| TAYLOR        | 0.11682%             | 0.03310%             | 0.44040%         | 0.59030%            | 1,007,790            |
| UNION         | 0.04168%             | 0.01980%             | 0.10450%         | 0.16600%            | 283,404              |
| VOLUSIA       | 1.34048%             | 0.71640%             | 0.52300%         | 2.57990%            | 4,404,534            |
| WAKULLA       | 0.07062%             | 0.02750%             | 0.26040%         | 0.35850%            | 612,049              |
| WALTON        | 0.20189%             | 0.05370%             | 0.47960%         | 0.73520%            | 1,255,170            |
| WASHINGTON    | 0.07370%             | 0.03180%             | 0.26040%         | 0.36590%            | 624,683              |
| <b>TOTALS</b> | <b>50.00000%</b>     | <b>25.00000%</b>     | <b>25.00000%</b> | <b>100.00000%</b>   | <b>\$170,725,000</b> |

Source: Florida Department of Revenue, June 1998

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**CONSTITUTIONAL SCHOOL REVENUE SOURCES**  
**GROSS RECEIPTS TAX ON UTILITIES & MOTOR VEHICLE LICENSE TAX**  
Article XII, Sections 9(a) & (d), *Florida Constitution*  
Chapters 203 & 320, *Florida Statutes*

**Brief Overview**

In addition to the ad valorem and constitutional fuel taxes previously discussed, the state constitution authorizes two additional sources of revenue for the benefit of school districts. A tax of 2.5 percent is imposed on the gross receipts of sellers of electricity, natural or manufactured gas, and telecommunication services in the state.<sup>1</sup> The proceeds of the tax are placed in the Public Education Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of the state system of public education which includes universities, community colleges, vocational technical schools, and public schools. The order of priority and purposes for which the monies in the trust fund shall be used in each fiscal year are: 1) the servicing of any bonds due in the current fiscal year; 2) the deposit into any reserve funds established for the issuance of bonds; and 3) the direct payment of any part of the cost of any capital project for the state system of education, as authorized by the Legislature.

Additionally, a portion of the revenues derived from the licensing of motor vehicles and mobile homes are made available for the benefit of school districts.<sup>2</sup> The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges districts based on the constitutional formula. The order of priority and purposes for which the distributed monies shall be used in each fiscal year are: 1) the compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to enactment of the 1968 Florida Constitution; 2) the debt service on bonds or motor vehicle license revenue anticipation certificates; 3) the debt service on bonds where the proceeds of such bonds were used for capital outlay needs; 4) the payment of the state board of education's expenses in administering the distribution and use of the motor vehicle license tax by school districts; 5) the construction and maintenance of capital outlay projects; and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

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<sup>1</sup> Authorized in Article XII, section 9(a), *Florida Constitution*, with implementing language in Chapter 203, *Florida Statutes*.

<sup>2</sup> Authorized in Article XII, section 9(d), *Florida Constitution*, with implementing language in Chapter 320, *Florida Statutes*.

**Estimated Collections or Distributions for the 1998-99 Fiscal Year**

Collections of approximately \$643 million are expected from the gross receipts tax during the fiscal year. Estimated distributions to public schools and community colleges resulting from the licensing of motor vehicles are expected to total approximately \$103 million.

## **PART TWO**

### **REVENUE SOURCES BASED ON HOME RULE AUTHORITY**

Local governments levy a variety of fees under their 'home rule' authority. The concept of home rule and the local government revenues derived from this authority are discussed here.

The state constitution defines the relationship between the power of local governments vis-a-vis the state. Charter counties are granted the broadest authority of local self-government:

Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors.<sup>1</sup>

In contrast, non-charter counties are granted only such power of local self-government as is provided by general or special law. Municipalities, in a similar fashion to non-charter counties, may exercise any power for municipal purposes, except as otherwise provided by law.

The County Home Rule Powers Act of 1971 and the Municipal Home Rule Powers Act of 1973 legislatively granted all counties and municipalities home rule powers by statute beyond what is granted in the Florida Constitution.<sup>2</sup> For counties, s. 125.01, F.S., grants to the governing boards of all counties the power to carry on county government to the extent not inconsistent with general or special law. The legislative intent to grant municipalities broad home rule authority, except when expressly prohibited by law, is expressed by the following:

The provisions of this section shall be so construed as to secure for municipalities the broad exercise of home rule powers granted by the constitution. It is the further intent of the Legislature to extend to municipalities the exercise of powers for municipal governmental, corporate, or proprietary purposes not expressly prohibited by the constitution, general or special law, or county charter and to remove any limitations, judicially imposed or otherwise, on the exercise of home rule powers other than those so expressly prohibited.<sup>3</sup>

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<sup>1</sup> Article VIII, section 1(g), *Florida Constitution*.

<sup>2</sup> Chapter 71-14, *Laws of Florida*, and Chapter 73-129, *Laws of Florida*.

<sup>3</sup> Section 166.021(4), *Florida Statutes*.

The exercise of home rule powers by a county or municipality is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. For example, counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. In contrast, as will be discussed in this section, local governments may levy special assessments, impact fees, service fees, and franchise fees absent any general law prohibition.

Because of the constitutional preemption of taxing authority to the state, local governments do not possess 'fiscal home rule' to levy any tax they so choose. This concept has been defined in a number of different ways. For example, a 1991 report of the Senate Finance, Taxation & Claims Committee defined it as follows:

Fiscal home rule refers to the transfer of certain state taxing or fee levying powers to local entities in matters of local concerns. Interpreted in its broadest form, self-executing or mandatory constitutional fiscal home rule would authorize local governments to determine their revenue sources, set tax rates, borrow funds, and engage in other related actions without the need for legislative action.<sup>4</sup>

A formulation of fiscal home rule that follows the home rule powers granted to counties and municipalities pursuant to Article VIII of the Florida Constitution could be to amend the Florida Constitution to delete the state tax preemption set forth in Article VII. Municipalities and counties could be granted taxing powers not otherwise prohibited by general law.

Finally, for the purpose of discussing available revenue sources, it is important to point out that charter counties are vested with municipal powers.<sup>5</sup> Additionally, the Florida Supreme Court has upheld the authority of charter counties to levy taxes which the Legislature has authorized municipalities to levy, unless precluded by general or special law.<sup>6</sup> Hence, unless a statute authorizing a municipal tax expressly excludes charter counties, such counties may levy the municipal tax within the county's taxing jurisdiction.

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<sup>4</sup> *Fiscal Home Rule in Florida: An Examination of Constitutional and Statutory Revenue-Sharing Authority*, Senate Finance, Taxation & Claims Committee Staff, October 1991, p.13.

<sup>5</sup> Article VII, section 9(b), *Florida Constitution*, and Article VIII, section 1(g), *Florida Constitution*.

<sup>6</sup> *Volusia County v. Dickinson*, 269 So.2d 9 (Fla. 1972); see also, *McLeod v. Orange County*, 645 So.2d 411 (Fla. 1994).

## SPECIAL ASSESSMENTS

Home Rule Authority; also Chapters 125, 170, and Section 403.0893, *Florida Statutes*

### Brief Overview

Special assessments are a form of revenue levied by counties, municipalities, and special districts for a variety of public purposes.<sup>1</sup> A special assessment has been defined as a levy "imposed on property owners within a limited area to help pay the cost of a local improvement which especially benefits property within that area."<sup>2</sup> It has also been defined as a levy "imposed on properties specially benefited by an improvement to defray some or all of the cost of the improvement."<sup>3</sup>

Currently, a clear definition of special assessments or one of general application does not appear in Florida statutory law.<sup>4</sup> An understanding of special assessments must be based on general descriptions of local sources of financing and revenues, the laws or legal powers that authorize their levy in this state, and the interpretations that have been articulated in Florida case law.

The courts have defined the differences between a special assessment as opposed to a tax and user fees or service charges. Two requirements have been articulated by the courts for the imposition of a special assessment. First, the property assessed must derive a special benefit from the service provided. Second, the assessment must be fairly and reasonable apportioned among property that receives a special benefit.

According to one source, special assessments are distinguished from taxes as follows:

A "special assessment" is like a tax in that it is an enforced contribution from the property owner, it may possess other points of similarity to a tax, but it is inherently different and governed by entirely different principles. It is imposed

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<sup>1</sup> This discussion of special assessments has been adapted from a Florida Advisory Council on Intergovernmental Relations (ACIR) Report-in-Brief, *Special Assessments: Current Status In Law and Application* (1992), and an article written by Henry Kenza van Assenderp and Andrew Ignatus Solis, "Dispelling the Myths: Florida's Non-Ad Valorem Special Assessments Law," *Florida State University Law Review* (Volume 20, November 4, 1993).

<sup>2</sup> Martinez, John. 1989. "Special Assessments," in C. Dallas Sands and Michael Libonati, eds., *Local Government Law*, Volume 4, Chapter 24, Callaghan and Company: Wilmette, Illinois, p. 24-2.

<sup>3</sup> *id.*, at 24-4.

<sup>4</sup> A definition of non-ad valorem assessments appears in s. 197.3632(1)(d), F.S., as "only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution." Section 718.103(21), *Florida Statutes*, in the "Condominium Act," defines a special assessment as "any assessment levied against unit owners other than the assessment required by a budget adopted annually."

upon the theory that the portion of the community which is required to bear it receives some special or peculiar benefit in the enhancement of value of the property against which it is imposed as a result of the improvement made with the proceeds of the special assessment. It is limited to the property benefitted, is not governed by uniformity, and may be determined legislatively or judicially...<sup>5</sup>

Another important distinction in relevant descriptions of local government revenues is between special assessments and user or service charges. While special assessments and service charges are similar in many respects, a key difference is that a special assessment is an enforceable levy while a service charge or fee is voluntary.

Another distinction that is often blurred is the purpose for which a special assessment may be levied. Current impositions of special assessments generally avoid covering the cost of operating expenses of a service or facility. However, it is important to note that special assessments are applied for the purpose of funding public systems, facilities, services, and improvements.

### **1998 General Law Amendments**

Chapter 98-52, *Laws of Florida*, (HB 1555)

amends s. 170.07, F.S., regarding the publication of the preliminary assessment. Section 1 requires 30 days written notice, rather than 10 days notice, as to the time and place for a public hearing to discuss the imposition of a special assessment upon property. This change is effective as of January 1, 1999.

Chapter 98-167, *Laws of Florida*, (SB 2222)

amends s. 170.201, F.S., regarding special assessments. Section 5 authorizes a municipality to exempt a governmentally financed, insured, or subsidized housing facility that is used primarily for persons who are elderly or disabled from any special assessment levied by the municipality to fund emergency medical services, if the municipality so desires. This change is effective as of October 1, 1998.

### **Eligibility Requirements**

The levy of special assessments stems primarily from county and municipal home rule authority granted in the Florida Constitution.<sup>6</sup> In addition, statutes authorize explicitly the levy of special assessments; for counties, Chapter 125, *Florida Statutes*, and for municipalities, Chapter 170,

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<sup>5</sup> *Klemm v. Davenport*, supra note 141, at 129 So. 907. See generally, 29A Fla. Jur. *Special Assessments* (1967).

<sup>6</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

*Florida Statutes*. Special districts must derive their authority to levy special assessments through general law or special acts.<sup>7</sup>

County governments are authorized by s. 125.01(1)(q), F.S., to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county for the purpose of providing a number of municipal-type services. Such services can be funded, in whole or in part, from special assessments. The boundaries of the taxing or benefit unit may include all or part of the boundaries of a municipality subject to the consent by ordinance of the governing body of the affected municipality. Additionally, s. 125.01(1)(r), F.S., grants to counties the home rule power to levy special assessments for county purposes. Also, s. 125.01(5), F.S., grants counties the power to create special districts to include both the incorporated and unincorporated areas, subject to the approval of the governing bodies of the affected municipalities. Such districts are authorized to provide municipal services and facilities from funds derived from service charges, special assessments, or taxes within the district only.

Municipalities also have the authority, pursuant to Chapter 170, *Florida Statutes*, to make local municipal improvements and provide for the payment of all or any part of the costs of such improvements by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property. Such decision by the governing body to make any authorized public improvement and to defray all or part of the associated expenses of such improvement shall be so declared by resolution.

### **Administrative Procedures**

Two methods are generally enlisted for the collection and enforcement of existing and new special assessments. The first method is termed the “uniform method” and is authorized pursuant to ss. 197-3632 - 197.3635, F.S. This method applies to non-ad valorem assessments which are not based on millage and which can become a lien against a homestead as permitted in s. 4, Art. X, of the State Constitution.

The second method that is commonly used is articulated in Chapter 170, *Florida Statutes*. This chapter governs the municipal administration of special assessments levied for the purpose of making local improvements.

Commissions paid to county property appraisers and tax collectors for services rendered in the collection and remittance of special assessments are authorized in Chapter 192, *Florida Statutes*.

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<sup>7</sup> Specific statutory authority for special districts to levy special assessments encompasses several types of districts, including community development districts, mosquito control districts, neighborhood improvement districts, water control districts, and water and sewer districts.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may pay out of its general funds or out of any special funds that may have been provided for the particular purpose such portion of the cost of any improvement as the authority may deem proper.

### **Authorized Uses**

The proceeds collected by county governments, via the municipal service taxing or benefit units, must be used for those facilities and services outlined in s. 125.01(1)(q), F.S. The proceeds collected by municipalities must be used for those improvements outlined in s. 170.01, F.S.

### **Summaries of Select Court Rulings**

In *Boca Raton v. State*, the Florida Supreme Court recognized a municipality's broad home rule power to impose a special assessment except where expressly prohibited by law.<sup>8</sup> The court reiterated the distinction between a special assessment and a tax. While there is no specific requirement that taxes provide any specific benefit to the property in question, a special assessment "must confer a special benefit upon the land burdened by the assessment."<sup>9</sup> In addition, the court indicated that if "reasonable persons may differ as to whether the land assessed was benefited by the local improvement..." the findings of the local government must be sustained in order to determine whether the benefits to the property are in proportion to the amount of the assessment.<sup>10</sup>

Several appellate court cases have reviewed the invalidation of special assessments at the trial court level. In *Madison v. Foxx*, the First District Court of Appeals invalidated several Madison County ordinances which levied special assessments for a number of services provided by the county including garbage collection and disposal, landfill closure, ambulance service, and fire protection.<sup>11</sup> Some assessments were levied only on residents of the incorporated area of the county and others were imposed on both municipal residents and unincorporated county residents.

The Court struck the ordinances for failing to comply with the requirements of section 125.01(q), F.S., but declined to address the issue of whether the ordinances levied a tax for the general benefit of the county rather than a special assessment. After remanding the case to the trial court,

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<sup>8</sup> *City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992) at 28.

<sup>9</sup> *id.*, at 29 discussing *City of Naples v. Moon*, 269 So.2d 355 (Fla. 1972).

<sup>10</sup> *id.*, at 30.

<sup>11</sup> *Madison v. Foxx*, 636 So.2d 39 (Fla. 1st DCA 1994).

the appeals court reviewed the trial court's determination that Madison County must refund the revenues generated by the assessment to taxpayers for the years 1991, 1992 and 1993 but not 1989 and 1990. The appeals court affirmed the trial court's refund determination but struck the trial court's award of prejudgment interest.

In *Sarasota County v. Sarasota Church of Christ, Inc.*, the Florida Supreme Court held that a special assessment levied against a church for stormwater treatment services was a special assessment as opposed to a tax from which a church would be exempt.<sup>12</sup> Both the trial court and the district court had invalidated the special assessment on the basis that the stormwater services served the community as a whole and therefore should be funded through a tax rather than a special assessment.

In reversing, the Florida Supreme Court held that the method of assessment employed by Sarasota County which distinguished between developed and undeveloped real property was proper because: 1) developed property receives the special benefit of the tax as developed property causes contaminated stormwater runoff, and 2) the method of apportionment used by the county is proper because it requires developed properties who contribute to contaminated stormwater runoff to pay for treatment. Accordingly, even though the special assessment was levied on developed property throughout the county, including churches, the requisite showing of special benefit was satisfied.

This ruling upholds the authority of a local government to levy special assessments for stormwater treatment services. Local governments are also authorized pursuant to s. 403.0893, F.S., to levy "stormwater utility fees." These fees are assessed and collected in the same fashion as special assessments. All property owners within a stormwater management system benefit area may be assessed a per acreage fee. Any benefit area containing different land uses which receive different levels of benefits shall be assessed different per acreage fees from subarea to subarea based upon a reasonable relationship to benefits received. The fee assessed must be sufficient to fund the planning, construction, operation, and maintenance of stormwater management systems called for by a local stormwater management plan.

### **Relevant Attorney General Opinions**

A search of the Florida Attorney General's on-line database of advisory legal opinions resulted in just over one hundred opinions addressing special assessments. Due to the number of opinions, a summary is not provided here. Interested persons may view the opinions on-line by accessing the website (<http://legall.firn.edu>) and perform separate searches using the keywords *special assessments* and *chapter 170*.

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<sup>12</sup> *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So.2d 180 (Fla. 1995).

The following opinions specifically relevant to the “stormwater utility fee” are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

**AGO 90-47**

**Are stormwater utility fees imposed by the City of Orlando pursuant to s. 403.0893, F.S., special assessment or service charges for purposes of s. 197.363, F.S.? Do such utility fees qualify as non-ad valorem assessments as defined in s. 197.3632, F.S.? Is the real property of the State of Florida immune or exempt from the imposition of such utility fees? May the non-ad valorem levy, collection, and enforcement method provided for in Chapter 197, Florida Statutes, be used when a county or municipality elects to create a stormwater utility under s. 403.0893(1), F.S., as opposed to stormwater management benefit areas under s. 403.0893(3), F.S.?** According to this opinion dated June 20, 1990, the stormwater utility fees imposed by the City of Orlando appear to be special assessments rather than user charges, and as such, the fees would appear to qualify as non-ad valorem assessments. As such utility fees appear to be special assessments, the real property of the state is not subject to such fees absent a specific statute imposing such liability upon the state. In light of the language of s. 403.0893(3), F.S., the use of the non-ad valorem levy, collection, and enforcement method is authorized when a county or municipality elects to create a stormwater utility pursuant to s. 403.0893(1), F.S.

**AGO 91-27**

**May a municipality pursuant to s. 403.0892, F.S., impose a stormwater utility service user’s fee on a district school board based upon estimated use?** A municipality is authorized to charge stormwater utility user fees pursuant to s. 403.0893(1), F.S., which, if not imposed as an impact or service availability fee contemplated by s. 235.26(1), F.S. (1990 Supp.), may be imposed upon a school district, according to this opinion dated April 25, 1991.

**AGO 97-70**

**Can the charges imposed by the City of Gainesville’s Stormwater Management Utility Program pursuant to s. 403.0893, F.S., be lawfully levied against property of the State of Florida, Department of Transportation?** According to this opinion dated October 2, 1997, the charges imposed by the City represent a service charge imposed for stormwater utility services and may lawfully be levied against property of the State of Florida, Department of Transportation.

**Revenues Reported for the 1997 Calendar Year**

**Table 1** lists the non-ad valorem assessment revenues by county, based on information obtained from the recapitulation of taxes as extended on the 1997 tax rolls. This information is submitted annually by county property appraisers to the Property Tax Administration Program of the Department of Revenue. The non-ad valorem assessments totaled approximately \$322 million.

**Revenues Reported for the 1995-96 Fiscal Year**

**Table 2** lists the special assessment revenues reported by Florida's counties and municipalities during the 1995-96 fiscal year. Counties and municipalities reported revenues totaling approximately \$263 million and \$32 million, respectively. Additionally, special districts reported special assessment revenues totaling approximately \$136 million.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

**Estimated Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.



**TABLE 1**  
**1997 NON-AD VALOREM ASSESSMENTS: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

| #  | County        | COUNTY COMMISSION LEVY (COUNTY-WIDE) |                   | COUNTY COMMISSION LEVY (LESS THAN COUNTY-WIDE) |                   | INDEPENDENT SPECIAL DISTRICT LEVY (LESS THAN COUNTY-WIDE) |                   | COUNTY COMMISSION LEVY FOR DEPENDENT SPECIAL DISTRICT (LESS THAN COUNTY-WIDE) |                   | MUNICIPAL SERVICE TAXING / BENEFIT UNITS (LESS THAN COUNTY-WIDE) |                   |
|----|---------------|--------------------------------------|-------------------|--|-------------------|---|-------------------|---|-------------------|--|-------------------|
|    |               | # of Levies                          | Total Assessments | # of Levies                                    | Total Assessments | # of Levies   | Total Assessments | # of Levies   | Total Assessments | # of Levies  | Total Assessments |
| 41 | MANATEE       |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 42 | MARION        |                                      |                   |  |                   |   |                   | 51  | 584,802           |  |                   |
| 43 | MARTIN        |                                      |                   | 10   | 11,556,854        |   |                   |   |                   | 54   | 15,707,714        |
| 44 | MONROE        |                                      |                   | 6  | 719,033           |   |                   |   |                   |  |                   |
| 45 | NASSAU        |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 46 | OKALOOSA      |                                      |                   | 6  | 829,362           |   |                   |   |                   | 1  | 6,200             |
| 47 | OKEECHOBEE    |                                      |                   | 1  | 330,535           |   |                   |   |                   |  |                   |
| 48 | ORANGE        |                                      |                   | 3  | 1,389,187         |   |                   |   |                   | 2  | 30,307,033        |
| 49 | OSCEOLA       |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 50 | PALM BEACH    |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 51 | PASCO         |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 52 | PINELLAS      |                                      |                   | 2  | 2,483,041         |   |                   |   |                   |  |                   |
| 53 | POLK          |                                      |                   | 2  | 32,098            |   |                   | 6   | 14,889            |  |                   |
| 54 | PUTNAM        |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 55 | ST. JOHNS     |                                      |                   | 2  | 517,224           |   |                   |   |                   |  |                   |
| 56 | ST. LUCIE     |                                      |                   | 7  | 2,014,434         |   |                   |   |                   | 2  | 542,204           |
| 57 | SANTA ROSA    |                                      |                   | 1  | 123,661           |   |                   |   |                   |  |                   |
| 58 | SARASOTA      |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 59 | SEMINOLE      |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 60 | SUMTER        |                                      |                   | 10   | 496,084           |   |                   |   |                   |  |                   |
| 61 | SUWANNEE      |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 62 | TAYLOR        |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 63 | UNION         |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 64 | VOLUSIA       |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 65 | WAKULLA       |                                      |                   |  |                   |   |                   |   |                   |  |                   |
| 66 | WALTON        |                                      |                   | 3  | 91,399            |   |                   |   |                   |  |                   |
| 67 | WASHINGTON    |                                      |                   |  |                   |   |                   |   |                   |  |                   |
|    | FLORIDA TOTAL | 2                                    | \$ 22,039,735     | 6  | \$ 128,588,208    | 171   | \$ 41,260,461     | 63  | \$ 21,123,979     | 79   | \$ 51,882,443     |

Note:  
 The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (August 1998) based on data obtained from the Florida Department of Revenue.



**TABLE 1 CONTINUED**  
**1997 NON-AD VALOREM ASSESSMENTS: BY COUNTY**  
 Compiled by the Legislative Committee on Intergovernmental Relations, August 1998

| #  | County        | MUNICIPAL LEVY<br>(MUNICIPAL-WIDE) |                      | MUNICIPAL LEVY<br>(LESS THAN MUNICIPAL-WIDE) |                      | MUNICIPAL LEVY<br>FOR DEPENDENT<br>SPECIAL DISTRICT<br>(MUNICIPAL-WIDE) |                      | MUNICIPAL LEVY<br>FOR DEPENDENT<br>SPECIAL DISTRICT<br>(LESS THAN MUNICIPAL-WIDE) |                      | Total<br>Non-Ad Valorem<br>Assessments |
|----|---------------|------------------------------------|----------------------|--|----------------------|---|----------------------|---|----------------------|--|
|    |               | # of<br>Levies                     | Total<br>Assessments | # of<br>Levies                               | Total<br>Assessments | # of<br>Levies  | Total<br>Assessments | # of<br>Levies  | Total<br>Assessments |  |
| 41 | MANATEE       |                                    |                      |  |                      |   |                      |   |                      | 12,141,655                             |
| 42 | MARION        |                                    |                      |  |                      |   |                      |   |                      | 15,707,714                             |
| 43 | MARTIN        |                                    |                      |  |                      |   |                      |   |                      | 719,033                                |
| 44 | MONROE        |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 45 | MASSAU        |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 46 | OKALOOSA      |                                    |                      |  |                      |   |                      |   |                      | 835,562                                |
| 47 | OKEECHOBEE    |                                    |                      |  |                      |   |                      |   |                      | 330,635                                |
| 48 | ORANGE        | 5                                  | 10,659,520           | 1  | 191,519              |   |                      |   |                      | 42,547,259                             |
| 49 | OSCEOLA       |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 50 | PALM BEACH    |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 51 | PASCO         |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 52 | PINELLAS      |                                    |                      |  |                      |   |                      |   |                      | 2,483,041                              |
| 53 | POLK          |                                    |                      |  |                      |   |                      |   |                      | 46,987                                 |
| 54 | PUTNAM        |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 55 | ST. JOHNS     |                                    |                      |  |                      |   |                      |   |                      | 517,224                                |
| 56 | ST. LUCIE     |                                    |                      |  |                      | 3   | 13,157,312           | 1   | 116,789              | 15,830,738                             |
| 57 | SANTA ROSA    |                                    |                      |  |                      |   |                      |   |                      | 123,661                                |
| 58 | SARASOTA      |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 59 | SEMINOLE      |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 60 | SUMTER        |                                    |                      |  |                      |   |                      |   |                      | 496,084                                |
| 61 | SUWANNEE      |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 62 | TAYLOR        |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 63 | UNION         |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 64 | VOLUSIA       |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 65 | WAKULLA       |                                    |                      |  |                      |   |                      |   |                      | -                                      |
| 66 | WALTON        |                                    |                      |  |                      |   |                      |   |                      | 91,399                                 |
| 67 | WASHINGTON    |                                    |                      |  |                      |   |                      |   |                      | -                                      |
|    | FLORIDA TOTAL | 7                                  | \$ 10,936,713        | 2  | \$ 10,427,092        | 16  | \$ 35,754,687        | 2   | \$ 143,161           | \$ 322,156,477                         |

Note:  
 The number of non ad-valorem assessment levies and total revenue were obtained from the recapitulation of taxes as extended on the 1997 tax rolls (specifically, Forms DR-403 CC and DR-403 BM) on file with the Property Tax Administration Program of the Florida Department of Revenue as submitted by county property appraisers.

Compiled by the Legislative Committee on Intergovernmental Relations (August 1998) based on data obtained from the Florida Department of Revenue.

Table 2

Reported County and Municipal Special Assessment Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                   | Reported<br>Revenues |                       | Reported<br>Revenues |
|-------------------|----------------------|-----------------------|----------------------|
|                   | -----                |                       | -----                |
| ALACHUA           | \$ 3,233,460         | BREVARD (CONT.)       |                      |
| Alachua           | -                    | Indialantic           | 10,568               |
| Archer            | -                    | Indian Harbour Beach  | -                    |
| Gainesville       | -                    | Malabar               | -                    |
| Hawthorne         | 2,523                | Melbourne             | 10,509               |
| High Springs      | -                    | Melbourne Beach       | -                    |
| LaCrosse          | -                    | Melbourne Village     | -                    |
| Micanopy          | -                    | Palm Bay              | -                    |
| Newberry          | -                    | Palm Shores           | -                    |
| Waldo             | -                    | Rockledge             | 1,810                |
|                   | -----                | Satellite Beach       | -                    |
|                   | 3,235,983            | Titusville            | 34,669               |
|                   |                      | West Melbourne        | -                    |
|                   |                      |                       | -----                |
| BAKER             | 367,569              |                       | 7,758,617            |
| Glen Saint Mary   | -                    |                       |                      |
| Macclenny         | 73                   | BROWARD               | 13,635,000           |
|                   | -----                | Coconut Creek         | -                    |
|                   | 367,642              | Cooper City           | -                    |
|                   |                      | Coral Springs         | 82,862               |
| BAY               | 78,693               | Dania                 | 104,351              |
| Callaway          | -                    | Davie                 | -                    |
| Cedar Grove       | -                    | Deerfield Beach       | 26,067               |
| Lynn Haven        | -                    | Ft. Lauderdale        | 1,165,947            |
| Mexico Beach      | 88,890               | Hallandale            | 42,816               |
| Panama City       | -                    | Hillsboro Beach       | -                    |
| Panama City Beach | -                    | Hollywood             | 68,775               |
| Parker            | -                    | Lauderdale-by-the-Sea | -                    |
| Springfield       | -                    | Lauderdale Lakes      | -                    |
|                   | -----                | Lauderhill            | -                    |
|                   | 167,583              | Lazy Lake             | -                    |
|                   |                      | Lighthouse Point      | -                    |
| BRADFORD          | -                    | Margate               | -                    |
| Brooker           | -                    | Miramar               | 336,719              |
| Hampton           | -                    | North Lauderdale      | -                    |
| Lawtey            | -                    | Oakland Park          | 13,875               |
| Starke            | -                    | Parkland              | 8,056                |
|                   | -----                | Pembroke Park         | -                    |
|                   | -                    | Pembroke Pines        | 7,418,010            |
| BREVARD           | 7,701,061            | Plantation            | 280,572              |
| Cape Canaveral    | -                    | Pompano Beach         | 123,015              |
| Cocoa             | -                    | Sea Ranch Lakes       | -                    |
| Cocoa Beach       | -                    | Sunrise               | 2,316,957            |

Table 2

Reported County and Municipal Special Assessment Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                    | Reported<br>Revenues<br>----- |                      | Reported<br>Revenues<br>----- |
|--------------------|-------------------------------|----------------------|-------------------------------|
| BROWARD (CONT.)    |                               | COLUMBIA             | 3,723,684                     |
| Tamarac            | -                             | Fort White           | -                             |
| Weston             | -                             | Lake City            | -                             |
| Wilton Manors      | -                             |                      | -----                         |
|                    | -----                         |                      | 3,723,684                     |
|                    | 25,623,022                    |                      |                               |
| CALHOUN            | -                             | DADE                 | 44,315,208                    |
| Altha              | -                             | Adventura            | -                             |
| Blountstown        | -                             | Bal Harbour          | 110,684                       |
|                    | -----                         | Bay Harbor Islands   | -                             |
|                    | -                             | Biscayne Park        | -                             |
|                    |                               | Coral Gables         | 181,508                       |
|                    |                               | El Portal            | -                             |
| CHARLOTTE          | 9,293,631                     | Florida City         | -                             |
| Punta Gorda        | 860,929                       | Golden Beach         | 203,522                       |
|                    | -----                         | Hialeah              | 55,995                        |
|                    | 10,154,560                    | Hialeah Gardens      | 7,969                         |
|                    |                               | Homestead            | -                             |
| CITRUS             | 1,019,573                     | Indian Creek Village | -                             |
| Crystal River      | -                             | Key Biscayne         | -                             |
| Inverness          | -                             | Medley               | -                             |
|                    | -----                         | Miami                | -                             |
|                    | 1,019,573                     | Miami Beach          | 1,381,214                     |
|                    |                               | Miami Shores         | -                             |
| CLAY               | -                             | Miami Springs        | -                             |
| Green Cove Springs | -                             | North Bay            | -                             |
| Keystone Heights   | -                             | North Miami          | -                             |
| Orange Park        | 2,160                         | North Miami Beach    | 15,149                        |
| Penney Farms       | -                             | Opa-locka            | -                             |
|                    | -----                         | Pinecrest            | -                             |
|                    | 2,160                         | South Miami          | -                             |
|                    |                               | Sunny Isles Beach    | -                             |
| COLLIER            | 1,358,858                     | Surfside             | 152,046                       |
| Everglades         | -                             | Sweetwater           | -                             |
| Marco Island       | -                             | Virginia Gardens     | -                             |
| Naples             | 292,216                       | West Miami           | -                             |
|                    | -----                         |                      | -----                         |
|                    | 1,651,074                     |                      | 46,423,295                    |

Table 2

Reported County and Municipal Special Assessment Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                      | Reported<br>Revenues |                 | Reported<br>Revenues |
|----------------------|----------------------|-----------------|----------------------|
|                      | -----                |                 | -----                |
| DE SOTO              | 1,616,681            | GADSDEN (CONT.) |                      |
| Arcadia              | -                    | Havana          | -                    |
|                      | -----                | Midway          | -                    |
|                      | 1,616,681            | Quincy          | 15,765               |
|                      |                      |                 | -----                |
| DIXIE                | 684,968              |                 | 15,765               |
| Cross City           | -                    |                 |                      |
| Horseshoe Beach      | -                    | GILCHRIST       | 683,601              |
|                      | -----                | Bell            | -                    |
|                      | 684,968              | Fanning Springs | -                    |
|                      |                      | Trenton         | -                    |
|                      |                      |                 | -----                |
| DUVAL                |                      |                 | 683,601              |
| Atlantic Beach       | 1,673                |                 |                      |
| Baldwin              | -                    | GLADES          | 335,942              |
| Jacksonville Beach   | -                    | Moore Haven     | -                    |
| Neptune Beach        | 21,844               |                 | -----                |
| Jacksonville (Duval) | -                    |                 | 335,942              |
|                      | -----                |                 |                      |
|                      | 23,517               | GULF            | 42,141               |
|                      |                      | Port St. Joe    | -                    |
| ESCAMBIA             | 5,224,303            | Wewahitchka     | -                    |
| Century              | -                    |                 | -----                |
| Pensacola            | 73,822               |                 | 42,141               |
|                      | -----                |                 |                      |
|                      | 5,298,125            | HAMILTON        | -                    |
|                      |                      | Jasper          | -                    |
| FLAGLER              | 412,321              | Jennings        | -                    |
| Beverly Beach        | -                    | White Springs   | -                    |
| Bunnell              | -                    |                 | -----                |
| Flagler Beach        | -                    |                 | -                    |
|                      | -----                |                 |                      |
|                      | 412,321              | HARDEE          | 983,918              |
|                      |                      | Bowling Green   | -                    |
| FRANKLIN             | 124,543              | Wauchula        | -                    |
| Apalachicola         | -                    | Zolfo Springs   | -                    |
| Carrabelle           | -                    |                 | -----                |
|                      | -----                |                 | 983,918              |
|                      | 124,543              |                 |                      |
|                      |                      |                 |                      |
| GADSDEN              | -                    |                 |                      |
| Chattahoochee        | -                    |                 |                      |
| Greensboro           | -                    |                 |                      |
| Gretna               | -                    |                 |                      |

Table 2

Reported County and Municipal Special Assessment Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                     | Reported<br>Revenues<br>----- |                    | Reported<br>Revenues<br>----- |
|---------------------|-------------------------------|--------------------|-------------------------------|
| HENDRY              | -                             | JACKSON            | 20,742                        |
| Clewiston           | -                             | Alford             | -                             |
| La Belle            | 233,901                       | Bascom             | -                             |
|                     | -----                         | Campbellton        | -                             |
|                     | 233,901                       | Cottondale         | -                             |
| HERNANDO            | 5,863,167                     | Graceville         | -                             |
| Brooksville         | -                             | Grand Ridge        | -                             |
| Weeki Wachee        | -                             | Greenwood          | -                             |
|                     | -----                         | Jacob City         | -                             |
|                     | 5,863,167                     | Malone             | -                             |
| HIGHLANDS           | 4,445,118                     | Marianna           | -                             |
| Avon Park           | -                             | Sneads             | -                             |
| Lake Placid         | -                             |                    | -----                         |
| Sebring             | -                             |                    | 20,742                        |
|                     | -----                         | JEFFERSON          | 799,547                       |
|                     | 4,445,118                     | Monticello         | -                             |
| HILLSBOROUGH        | 9,227,813                     |                    | -----                         |
| Plant City          | -                             |                    | 799,547                       |
| Tampa               | -                             | LAFAYETTE          | 347,641                       |
| Temple Terrace      | -                             | Mayo               | -                             |
|                     | -----                         |                    | -----                         |
|                     | 9,227,813                     |                    | 347,641                       |
| HOLMES              | -                             | LAKE               | 4,218,679                     |
| Bonifay             | -                             | Astatula           | -                             |
| Esto                | -                             | Clermont           | -                             |
| Noma                | -                             | Eustis             | -                             |
| Ponce de Leon       | -                             | Fruitland Park     | -                             |
| Westville           | -                             | Groveland          | -                             |
|                     | -----                         | Howey-in-the-Hills | -                             |
|                     | -                             | Lady Lake          | 43,370                        |
| INDIAN RIVER        | 6,406,323                     | Leesburg           | -                             |
| Fellsmere           | -                             | Mascotte           | -                             |
| Indian River Shores | -                             | Minneola           | -                             |
| Orchid              | 219                           | Montverde          | 20,239                        |
| Sebastian           | 174,060                       | Mount Dora         | -                             |
| Vero Beach          | 8,619                         | Tavares            | 144,877                       |
|                     | -----                         | Umatilla           | -                             |
|                     | 6,589,221                     |                    | -----                         |
|                     |                               |                    | 4,427,165                     |

Table 2

Reported County and Municipal Special Assessment Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                  | Reported<br>Revenues<br>----- |                   | Reported<br>Revenues<br>----- |
|------------------|-------------------------------|-------------------|-------------------------------|
| LEE              | 6,800,136                     | MANATEE (CONT.)   |                               |
| Cape Coral       | 157,155                       | Palmetto          | 9,939                         |
| Fort Myers       | 2,219,038                     |                   | -----                         |
| Fort Myers Beach | -                             |                   | 424,264                       |
| Sanibel          | 30,871                        |                   | -----                         |
|                  | -----                         | MARION            | 16,050,959                    |
|                  | 9,207,200                     | Belleview         | -                             |
|                  | -----                         | Dunnellon         | 2,735                         |
| LEON             | 59,843                        | McIntosh          | -                             |
| Tallahassee      | -                             | Ocala             | 10,752                        |
|                  | -----                         | Reddick           | -                             |
|                  | 59,843                        |                   | -----                         |
|                  | -----                         |                   | 16,064,446                    |
| LEVY             | 1,743,595                     |                   | -----                         |
| Bronson          | -                             | MARTIN            | 2,289,520                     |
| Cedar Key        | -                             | Jupiter Island    | -                             |
| Chiefland        | -                             | Ocean Breeze Park | -                             |
| Inglis           | -                             | Sewalls Point     | -                             |
| Otter Creek      | -                             | Stuart            | -                             |
| Williston        | -                             |                   | -----                         |
| Yankeetown       | -                             |                   | 2,289,520                     |
|                  | -----                         |                   | -----                         |
|                  | 1,743,595                     | MONROE            | 1,222,986                     |
|                  | -----                         | Islamorada        | -                             |
| LIBERTY          | -                             | Key Colony Beach  | -                             |
| Bristol          | -                             | Key West          | -                             |
|                  | -----                         | Layton            | -                             |
|                  | -                             |                   | -----                         |
|                  | -----                         |                   | 1,222,986                     |
| MADISON          | -                             |                   | -----                         |
| Greenville       | -                             | NASSAU            | 2,108,970                     |
| Lee              | -                             | Callahan          | -                             |
| Madison          | -                             | Fernandina Beach  | 2,395                         |
|                  | -----                         | Hilliard          | -                             |
|                  | -                             |                   | -----                         |
|                  | -----                         |                   | 2,111,365                     |
| MANATEE          | 370,854                       |                   | -----                         |
| Anna Maria       | -                             | OKALOOSA          | 265,168                       |
| Bradenton        | 43,471                        | Cinco Bayou       | -                             |
| Bradenton Beach  | -                             | Crestview         | -                             |
| Holmes Beach     | -                             | Destin            | 7,232                         |
| Longboat Key     | -                             | Ft. Walton Beach  | -                             |
|                  | -----                         | Laurel Hill       | -                             |

Table 2

Reported County and Municipal Special Assessment Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                  | Reported<br>Revenues<br>----- |                      | Reported<br>Revenues<br>----- |
|------------------|-------------------------------|----------------------|-------------------------------|
| OKALOOSA (CONT.) |                               | PALM BEACH (CONT.)   |                               |
| Mary Esther      | -                             | Golf                 | -                             |
| Niceville        | -                             | Golfview             | -                             |
| Shalimar         | -                             | Greenacres City      | 54,091                        |
| Valparaiso       | 18,171                        | Gulf Stream          | -                             |
|                  | -----                         | Haverhill            | 8,500                         |
|                  | 290,571                       | Highland Beach       | -                             |
|                  |                               | Hypoluxo             | -                             |
| OKEECHOBEE       | -                             | Juno Beach           | 147                           |
| Okeechobee       | -                             | Jupiter              | 71,812                        |
|                  | -----                         | Jupiter Inlet Colony | -                             |
|                  | -                             | Lake Clarke Shores   | -                             |
|                  |                               | Lake Park            | -                             |
| ORANGE           | 6,888,582                     | Lake Worth           | -                             |
| Apopka           | 15,654                        | Lantana              | 117                           |
| Belle Isle       | -                             | Manalapan            | -                             |
| Eatonville       | -                             | Mangonia Park        | -                             |
| Edgewood         | -                             | North Palm Beach     | -                             |
| Maitland         | 4,542                         | Ocean Ridge          | -                             |
| Oakland          | -                             | Pahokee              | -                             |
| Ocoee            | 585,987                       | Palm Beach           | 4,147                         |
| Orlando          | -                             | Palm Beach Gardens   | -                             |
| Windermere       | -                             | Palm Beach Shores    | 8,898                         |
| Winter Garden    | -                             | Palm Springs         | -                             |
| Winter Park      | -                             | Riviera Beach        | -                             |
|                  | -----                         | Royal Palm Beach     | -                             |
|                  | 7,494,765                     | South Bay            | -                             |
|                  |                               | South Palm Beach     | -                             |
| OSCEOLA          | 7,593,839                     | Tequesta             | -                             |
| Kissimmee        | 103,000                       | Wellington           | 6,022,920                     |
| St. Cloud        | -                             | West Palm Beach      | 146,603                       |
|                  | -----                         |                      | -----                         |
|                  | 7,696,839                     |                      | 10,385,305                    |
|                  |                               |                      |                               |
| PALM BEACH       | 3,409,579                     | PASCO                | 14,132,453                    |
| Atlantis         | 40,750                        | Dade City            | -                             |
| Belle Glade      | -                             | New Port Richey      | 16,604                        |
| Boca Raton       | 617,741                       | Port Richey          | -                             |
| Boynton Beach    | -                             | Saint Leo            | -                             |
| Briny Breeze     | -                             | San Antonio          | -                             |
| Cloud Lake       | -                             | Zephyrhills          | 176,788                       |
| Delray Beach     | -                             |                      | -----                         |
| Glen Ridge       | -                             |                      | 14,325,845                    |

Table 2

Reported County and Municipal Special Assessment Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                       | Reported<br>Revenues |                     | Reported<br>Revenues |
|-----------------------|----------------------|---------------------|----------------------|
|                       | -----                |                     | -----                |
| PINELLAS              | 1,631,025            | POLK (CONT.)        |                      |
| Belleair              | 23,208               | Mulberry            | -                    |
| Belleair Beach        | -                    | Polk City           | -                    |
| Belleair Bluffs       | -                    | Winter Haven        | -                    |
| Belleair Shore        | -                    |                     | -----                |
| Clearwater            | 833,694              |                     | 14,723,520           |
| Dunedin               | -                    |                     |                      |
| Gulfport              | 8,045                | PUTNAM              | 4,442,968            |
| Indian Rocks Beach    | 3,201                | Crescent City       | -                    |
| Indian Shores         | -                    | Interlachen         | -                    |
| Kenneth City          | -                    | Palatka             | -                    |
| Largo                 | 100,352              | Pomona Park         | -                    |
| Madeira Beach         | 12,538               | Welaka              | -                    |
| North Redington Beach | -                    |                     | -----                |
| Oldsmar               | 8,887                |                     | 4,442,968            |
| Pinellas Park         | 4,930                |                     |                      |
| Redington Beach       | -                    | ST. JOHNS           | 5,830,388            |
| Redington Shores      | -                    | Hastings            | -                    |
| Safety Harbor         | 27,071               | St. Augustine       | -                    |
| St. Petersburg        | 1,225,151            | St. Augustine Beach | -                    |
| St. Petersburg Beach  | 13,704               |                     | -----                |
| Seminole              | -                    |                     | 5,830,388            |
| South Pasadena        | -                    |                     |                      |
| Tarpon Springs        | 4,551                | ST. LUCIE           | 195,395              |
| Treasure Island       | 849                  | Fort Pierce         | 142,452              |
|                       | -----                | Port St. Lucie      | 454,657              |
|                       | 3,897,206            | St. Lucie Village   | -                    |
|                       |                      |                     | -----                |
| POLK                  | 14,721,655           |                     | 792,504              |
| Auburndale            | -                    |                     |                      |
| Bartow                | -                    | SANTA ROSA          | 681,344              |
| Davenport             | -                    | Gulf Breeze         | 55,301               |
| Dundee                | -                    | Jay                 | -                    |
| Eagle Lake            | -                    | Milton              | -                    |
| Fort Meade            | -                    |                     | -----                |
| Frostproof            | 1,865                |                     | 736,645              |
| Haines City           | -                    |                     |                      |
| Highland Park         | -                    |                     |                      |
| Hillcrest Heights     | -                    |                     |                      |
| Lake Alfred           | -                    |                     |                      |
| Lake Hamilton         | -                    |                     |                      |
| Lake Wales            | -                    |                     |                      |
| Lakeland              | -                    |                     |                      |

Table 2

Reported County and Municipal Special Assessment Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                   | Reported<br>Revenues |                      | Reported<br>Revenues |
|-------------------|----------------------|----------------------|----------------------|
|                   | -----                |                      | -----                |
| SARASOTA          | 42,373,037           | UNION                | 340,632              |
| North Port        | -                    | Lake Butler          | 6,425                |
| Sarasota          | 50,000               | Raiford              | -                    |
| Venice            | 14,021               | Worthington Springs  | -                    |
|                   | -----                |                      | -----                |
|                   | 42,437,058           |                      | 347,057              |
| <br>              |                      | <br>                 |                      |
| SEMINOLE          | 1,085,266            | VOLUSIA              | 393,995              |
| Altamonte Springs | 83,083               | Daytona Beach        | -                    |
| Casselberry       | 66,035               | Daytona Beach Shores | -                    |
| Lake Mary         | 17,404               | Debary               | -                    |
| Longwood          | 343,516              | DeLand               | -                    |
| Oviedo            | 204,967              | Deltona              | -                    |
| Sanford           | -                    | Edgewater            | 298,499              |
| Winter Springs    | 305                  | Holly Hill           | -                    |
|                   | -----                | Lake Helen           | -                    |
|                   | 1,800,576            | New Smyrna Beach     | -                    |
| <br>              |                      | Oak Hill             | -                    |
| SUMTER            | 391,122              | Orange City          | -                    |
| Bushnell          | -                    | Ormond Beach         | 46,000               |
| Center Hill       | -                    | Pierson              | -                    |
| Coleman           | -                    | Ponce Inlet          | -                    |
| Webster           | -                    | Port Orange          | 1,132,810            |
| Wildwood          | 37,598               | South Daytona        | -                    |
|                   | -----                |                      | -----                |
|                   | 428,720              |                      | 1,871,304            |
| <br>              |                      | <br>                 |                      |
| SUWANNEE          | -                    | WAKULLA              | 585,276              |
| Branford          | -                    | St. Marks            | -                    |
| Live Oak          | -                    | Sopchoppy            | -                    |
|                   | -----                |                      | -----                |
|                   | -                    |                      | 585,276              |
| <br>              |                      | <br>                 |                      |
| TAYLOR            | 600,919              | WALTON               | 140,780              |
| Perry             | -                    | DeFuniak Springs     | -                    |
|                   | -----                | Freeport             | -                    |
|                   | 600,919              | Paxton               | -                    |
|                   |                      |                      | -----                |
|                   |                      |                      | 140,780              |

Table 2

Reported County and Municipal Special Assessment Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                 | Reported<br>Revenues | Reported<br>Revenues |
|-----------------|----------------------|----------------------|
|                 | -----                | -----                |
| WASHINGTON      | -                    |                      |
| Caryville       | -                    |                      |
| ChIPLEY         | -                    |                      |
| Ebro            | -                    |                      |
| Vernon          | -                    |                      |
| Wausau          | -                    |                      |
|                 | -----                |                      |
|                 | -                    |                      |
|                 | =====                |                      |
| Grand Total     | \$ 294,254,405       |                      |
| County Total    | \$ 262,514,471       |                      |
| Municipal Total | \$ 31,739,934        |                      |

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

## IMPACT FEES <sup>1</sup>

### Home Rule Authority

#### Brief Overview

Impact fees are charges imposed by local governments against new development. Such charges represent a total or partial reimbursement for the cost of additional facilities or services necessary as the result of the new development. Rather than imposing the cost of these additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

Impact fees may be levied by a county or municipality pursuant to its home rule authority to fund infrastructure needs that are the result of new development. Special districts must derive their authority to levy special assessments through general law or special acts. Impact fees have successfully been levied to fund the expansion of water and sewer facilities, the construction of road improvements, the construction of school facilities, and park expansion.

In order to withstand legal challenge, an impact fee levied by a local government must meet what is referred to as the “dual rational nexus test.” First, there must be a reasonable connection between the need for additional capital facilities and the growth in population generated by the new development. Second, the government must show a reasonable connection between the expenditures of the funds collected and the benefits accruing to the new development. In order to meet the second prong of the test, the ordinance authorizing the fee “must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.”<sup>2</sup>

The characteristics of legally sufficient impact fees are listed as follows:

- 1) The fee is levied on *new development* or *new expansion* of existing development.
- 2) The fee is a *one time charge*, although collection may be spread out over time.
- 3) The fee is *earmarked for capital outlay only*; operating costs are excluded.
- 4) The fee *represents a proportional share* of the cost of the facilities needed to serve the new development.<sup>3</sup>

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<sup>1</sup> This discussion of impact fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

<sup>2</sup> *Hollywood, Inc. v. Broward County*, 431 So.2d 606, 611-12 (Fla. 4th DCA), *review denied*, 440 So.2d 352 (Fla. 1983).

<sup>3</sup> For a discussion of the legal requirements for the imposition of impact fees, see *St. Johns County v. Northeast Florida Builders' Association*, 583 So.2d 635 (Fla. 1991).

In general, an impact fee is a direct payment from a developer or builder to the local government rather than an individual payment from each household or resident. The capital outlay benefit to the development may be for a facility that is not geographically located within the benefited development, such as a sewage treatment plant on a proportionate share basis.

### **Eligibility Requirements**

The levy of impact fees stems primarily from county and municipal home rule authority granted in the Florida Constitution.<sup>4</sup> Special districts must derive their authority to levy special assessments through general law or special acts.

### **Administrative Procedures**

To withstand legal challenge, the governing authority should adopt a properly-drafted, impact fee ordinance. Such ordinance should specifically earmark funds collected for use in acquiring capital facilities to benefit new residents.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority may pay out of the specifically earmarked funds that portion necessary to fund the cost of the capital improvement.

### **Authorized Uses**

Interpretations on the authorized use of impact fees have been articulated in Florida case law. Generally, the courts have held that the collected monies are limited in use to meeting the costs of capital expansion resulting from new residents.

### **Summaries of Select Court Rulings**

The concept behind impact fees is stated in the case of *Contractors and Builders Association of Pinellas County v. City of Dunedin*, as follows:

“The cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent.”<sup>5</sup>

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<sup>4</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

<sup>5</sup> *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976).

Demonstrating the reasonable connection between the impact fee levied and the benefits accruing to the new development can be difficult for certain capital facilities such as schools. For example, in the case of *St. Johns County v. Northeast Florida Builders' Association*, the Florida Supreme Court upheld the concept of imposing impact fees by St. Johns County for the financing of school facilities.<sup>6</sup> However, the Court required that the fee be imposed countywide to ensure that the second prong of the rational nexus test -- a reasonable connection between the expenditures of funds and the benefits accruing to the new development -- was met. In order to implement the ordinance countywide, St. Johns County had to negotiate interlocal agreements with all of the municipalities within the county.

### **Relevant Attorney General Opinions**

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

#### **AGO 84-11**

**Does the 1981 legislative amendment of s. 235.26(1), F.S., exempt district school boards from liability for the payment of impact fees for municipal water and sewer facilities?** According to this opinion dated January 26, 1984, all educational facilities constructed by district school boards are exempt from all state, county, district or municipal impact fees or service availability fees pursuant to s. 235.26(1), F.S., as amended by Chapter 81-223, *Laws of Florida*.

*Currently, s. 235.26(1), F.S., provides that all public educational and ancillary plant construction must conform to the State Uniform Building Code for Public Educational Facilities Construction and are exempt from all other state, county, district, municipal, or local building codes, interpretations, building permits, ordinances, road closures, and impact fees or service availability fees.*

#### **AGO 85-101**

**Can a municipality collect monies to ensure that a source of revenue is available for maintenance and operation of bridges that are within the jurisdiction but are privately owned? If yes or if the municipality accepts responsibility for the maintenance and operation of the bridge, can the municipality impose and collect impact fees for such purposes?** According to this opinion dated December 16, 1985, the bridge operation and maintenance

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<sup>6</sup> *St. Johns County v. Northeast Florida Builders' Association*, 583 So.2d 635 (Fla. 1991).

responsibilities are those of the private owner, unless and until the municipality either acquires the bridge or accepts responsibility for it. In addition, a municipality is not authorized to impose impact fees for maintenance and operation of an existing bridge, since such fees have been approved only for capital improvements, not maintenance or operation.

#### **AGO 89-34**

**May the Golden Gate Fire Control and Rescue District use impact fees, authorized pursuant to Chapter 88-512, *Laws of Florida*, to purchase new equipment or replace existing equipment which will be used to serve new as well as existing buildings in the district? May the county collect impact fees for the district, deduct administrative costs from the collected fees, and retain any interest received from the retention of the fees? Must equipment purchased with the impact fees have a minimum life expectancy? May the district use the impact fees to lease/purchase equipment? The language of Chapter 88-512, *Laws of Florida*, does not authorize the expenditure of fee proceeds to purchase or otherwise procure any portion of new facilities and equipment which would be used for existing construction. Additionally, the statutory language does not include any provision for such fees to be collected by the county on behalf of the district. The expenditure of impact fees is limited to buildings and capital equipment which by definition have a long-term life expectancy. Finally, the district could enter into a lease/purchase for new facilities and capital equipment, subject to the restriction of keeping impact fee funds separate from other district revenues. As statutory entities, special districts such as the Golden Gate Fire Control and Rescue District possess no inherent power to act beyond those powers which their enabling legislation expressly or by necessary implication bestows upon them, according to this opinion dated June 1, 1989.**

#### **AGO 89-68**

**Is the imposition of impact fees a levy of taxes so that a referendum on the imposition of such fees could not be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended by section 1, Chapter 89-52, and section 27, Chapter 89-338, *Laws of Florida*? According to this opinion dated October 6, 1989, the imposition of impact fees is not a levy of taxes. Therefore, a referendum on the imposition of impact fees may be conducted by mail ballot election pursuant to s. 101.6102, F.S., as amended.**

*The current language of s. 101.6102, F.S., no longer prohibits the use of mail ballots for any referendum to approve the levy of taxes or the issuance of bonds.*

#### **AGO 90-16**

**May a municipality allow water and sewer customers to pay their impact fees in several payments over time provided that proper interest is added, without violating s. 10, Art. VII,**

**State Const.?** A municipality pursuant to its home rule powers may adopt a plan authorizing customers to pay impact fees in installments, with interest added, without violating the constitutional provisions, according to this opinion dated February 22, 1990.

**AGO 91-94**

**Is a municipality authorized to borrow monies from a special and segregated impact fee “construction account” established pursuant to an ordinance adopted in conformance with the case of *Contractors and Builders of Pinellas County v. City of Dunedin, Florida, 329 So.2d 314 (Fla. 1976)*? The implication of relevant court cases is that a valid impact fee ordinance must include restrictions on the use of collected funds. The utilization of such funds for any other purpose would jeopardize the validity of the fee itself and expose the ordinance under which it is imposed to challenge. Therefore, a municipality may not borrow monies from a special and segregated impact fee “construction account” which has been established by ordinance in conformance with the requirements for such fees by Florida case law, according to this opinion dated December 12, 1991.**

**AGO 92-04**

**Is the Braden River Fire Control and Rescue District authorized to create a system of credits for impact fees collected in advance? Additionally, is the Board of Fire Commissioners of such district authorized to amend the special act of the Legislature which created the district by written ordinance, resolution, agreement, or other document passed or executed by the Board? The district has been given the specific authority to impose and collect impact fees prior to the issuance of a building permit or issuance of construction plan approval; however, no legislative direction has been provided regarding the method to be used to collect such fees. Therefore, the district has been given the implied authority to collect impact fees in the manner it determines best serves the district. Additionally, the Board possesses no authority to amend the district’s enabling legislation by ordinance, resolution, agreement, or other document, according to this opinion dated January 8, 1992.**

**AGO 94-39**

**May a county use interest that accrues on impact fee accounts to pay for affordable housing waivers and deferrals of such impact fees? According to this opinion dated April 28, 1994, the interest on an impact fee trust fund may be used to offset the cost of granting waivers and deferrals from the impact fee for low income housing, since such expenditures would be for the same purpose for which the impact fee was charged.**

**AGO 95-15**

**May a municipality charge interest on deferred payments for a municipal services impact fee?**

A municipality may exercise its home rule powers to charge interest on deferred payments of a municipal services impact fee, according to this opinion dated February 23, 1995.

**AGO 98-45**

**Must a school board pay its proportionate share of the infrastructure costs for water and sewer facilities available for its use? Must the county provide water and sewer facilities when a school board does not pay a proportionate share of the construction costs of those facilities?**

According to this opinion dated July 14, 1998, s. 235.34, F.S., allows the school board to expend funds for water and sewer infrastructure; however, it does not authorize the school board to require the county to provide water or sewer facilities that must be built in order to accommodate the educational facilities without the board paying its proportionate share of the infrastructure construction costs. Additionally, the county has no authority to require the school board to use the facilities and pay a proportionate share of the construction costs absent the board's agreement.

**Revenues Reported for the 1995-96 Fiscal Year**

**Table 1** lists the impact fee revenues, by category of fee, reported by Florida's counties during the 1995-96 fiscal year. Counties reported revenues totaling approximately \$168 million. Municipalities reported revenues totaling approximately \$44 million, as indicated in **Table 2**. Additionally, special districts reported impact fee revenues totaling approximately \$5 million.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

**Estimated Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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TABLE 1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED  
 FY 1995-96

| COUNTY          | PUBLIC SAFETY                          | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|-----------------|--|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| 1 ALACHUA       |  |                      | 46,883         |                      |                |                     |                   | \$46,883                         |
| 2 BAKER         |  |                      |                |                      |                |                     |                   | 0                                |
| 3 BAY           |  |                      |                |                      |                |                     |                   | 0                                |
| 4 BRADFORD      |  |                      |                |                      |                |                     |                   | 0                                |
| 5 BREVARD       |  |                      | 1,669,605      |                      |                |                     |                   | 1,669,605                        |
| 6 BROWARD       |  |                      | 1,012,000      |                      |                | 3,658,000           |                   | 4,670,000                        |
| 7 CALHOUN       |  |                      |                |                      |                |                     |                   | 0                                |
| 8 CHARLOTTE     | 87,970                                 |                      | 4,025,656      |                      |                | 1,565,326           | 600,000           | 6,278,952                        |
| 9 CITRUS        | 171,218                                |                      | 1,463,362      | 242,268              |                | 289,875             |                   | 2,166,723                        |
| 10 CLAY         |  |                      |                |                      |                |                     |                   | 0                                |
| 11 COLLIER      |  |                      |                |                      |                |                     | 15,499,584        | 15,499,584                       |
| 12 COLUMBIA     |  |                      |                |                      |                |                     |                   | 0                                |
| 13 DADE         |  |                      |                |                      |                |                     |                   | 0                                |
| 14 DE SOTO      |  |                      |                |                      |                |                     |                   | 0                                |
| 15 DIXIE        | 1,401                                  |                      | 85,150         |                      |                |                     |                   | 86,551                           |
| 16 DUVAL        | [See entries for City of Jacksonville] |                      |                |                      |                |                     |                   | 0                                |
| 17 ESCAMBIA     |  |                      |                |                      |                |                     |                   | 0                                |
| 18 FLAGLER      |  |                      | 810,727        |                      |                |                     |                   | 810,727                          |
| 19 FRANKLIN     |  |                      |                |                      |                |                     |                   | 0                                |
| 20 GADSDEN      |  |                      |                |                      |                |                     |                   | 0                                |
| 21 GILCHRIST    |  |                      | 113,600        |                      |                |                     |                   | 113,600                          |
| 22 GLADES       |  |                      |                |                      |                |                     |                   | 0                                |
| 23 GULF         |  |                      |                |                      |                |                     |                   | 0                                |
| 24 HAMILTON     |  |                      |                |                      |                |                     |                   | 0                                |
| 25 HARDEE       |  |                      |                |                      |                |                     |                   | 0                                |
| 26 HENDRY       |  |                      |                |                      |                |                     |                   | 0                                |
| 27 HERNANDO     | 251,571                                |                      | 2,390,424      |                      |                | 142,392             | 172,849           | 2,957,236                        |
| 28 HIGHLANDS    |  |                      |                |                      |                |                     |                   | 0                                |
| 29 HILLSBOROUGH | 316,330                                | 1,188,374            | 9,952,460      |                      |                | 1,948,984           |                   | 13,406,148                       |
| 30 HOLMES       |  |                      |                |                      |                |                     |                   | 0                                |
| 31 INDIAN RIVER |  |                      | 1,931,399      |                      |                |                     |                   | 1,931,399                        |
| 32 JACKSON      |  |                      |                |                      |                |                     |                   | 0                                |
| 33 JEFFERSON    |  |                      |                |                      |                |                     |                   | 0                                |
| 34 LAFAYETTE    |  | 7,860                |                |                      |                |                     |                   | 7,860                            |
| 35 LAKE         |  |                      |                |                      |                |                     |                   | 0                                |
| 36 LEE          | 732,505                                |                      | 6,581,614      |                      |                | 2,434,999           |                   | 9,749,118                        |
| 37 LEON         |  |                      | 24,555         |                      |                |                     |                   | 24,555                           |
| 38 LEVY         |  |                      |                |                      |                |                     |                   | 0                                |
| 39 LIBERTY      |  |                      |                |                      |                |                     |                   | 0                                |

TABLE 1

COUNTY IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED  
 FY 1995-96

| COUNTY        | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|---------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| 40 MADISON    |               |                      |                |                      |                |                     |                   | 0                                |
| 41 MANATEE    | 163,286       |                      | 2,531,263      |                      |                | 535,355             |                   | 3,229,904                        |
| 42 MARION     |               |                      | 3,047,584      |                      |                |                     |                   | 3,047,584                        |
| 43 MARTIN     | 250,706       |                      | 1,684,289      |                      |                | 883,654             | 728,624           | 3,547,273                        |
| 44 MONROE     |               |                      |                |                      |                |                     |                   | 0                                |
| 45 NASSAU     | 68,425        |                      | 716,153        |                      |                |                     | 51,771            | 836,349                          |
| 46 OKALOOSA   | 92,795        |                      |                |                      |                |                     |                   | 92,795                           |
| 47 OKEECHOBEE |               |                      |                |                      |                |                     |                   | 0                                |
| 48 ORANGE     | 2,507,016     |                      | 15,668,291     |                      | 8,673,835      |                     |                   | 26,849,142                       |
| 49 OSCEOLA    | 3,600         |                      | 3,711,264      |                      |                |                     |                   | 3,714,864                        |
| 50 PALM BEACH |               | 21,107,053           | 233,489        |                      |                |                     | 7,168,312         | 28,508,854                       |
| 51 PASCO      | 1,225         |                      | 6,444,133      |                      |                | 293,400             |                   | 6,738,758                        |
| 52 PINELLAS   |               |                      | 4,014,979      |                      |                |                     |                   | 4,014,979                        |
| 53 POLK       | 690,621       |                      | 499,960        |                      |                | 6,075               |                   | 1,196,656                        |
| 54 PUTNAM     |               |                      |                |                      |                |                     | 24,392            | 24,392                           |
| 55 ST. JOHNS  | 294,461       |                      | 1,671,671      |                      |                | 364,697             | 409,160           | 2,739,989                        |
| 56 ST. LUCIE  |               |                      |                |                      |                |                     | 400,238           | 400,238                          |
| 57 SANTA ROSA |               |                      |                |                      |                |                     |                   | 0                                |
| 58 SARASOTA   | 350,003       |                      | 5,507,826      |                      |                | 1,157,123           |                   | 7,014,952                        |
| 59 SEMINOLE   | 395,140       | 7,639,309            | 4,747,407      |                      |                | 124,733             |                   | 12,906,589                       |
| 60 SUMTER     |               |                      |                |                      |                |                     |                   | 0                                |
| 61 SUWANNEE   |               |                      |                |                      |                |                     |                   | 0                                |
| 62 TAYLOR     |               |                      |                |                      |                |                     |                   | 0                                |
| 63 UNION      |               |                      |                |                      |                |                     |                   | 0                                |
| 64 VOLUSIA    | 128,227       |                      | 2,784,070      |                      |                | 362,451             |                   | 3,274,748                        |
| 65 WAKULLA    | 150,913       | 96,485               |                |                      |                |                     |                   | 247,398                          |
| 66 WALTON     | 19,789        |                      |                |                      |                |                     |                   | 19,789                           |
| 67 WASHINGTON |               |                      |                |                      |                |                     |                   | 0                                |
| TOTALS:       | \$6,677,202   | \$30,039,081         | \$83,369,814   | \$242,268            | \$8,673,835    | \$13,767,064        | \$25,054,930      | \$167,824,194                    |

# of Counties Reporting 20 5 27 1 1 14 9

Compiled by the Legislative Committee on Intergovernmental Relations (7198) using fiscal data submitted by counties to the Department of Banking and Finance.



TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY             | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|--------------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| 32 Melbourne Village     | 10,098        |                      | 22,707         |                      |                |                     | 1,023             | 33,828                           |
| 33 Palm Bay              | 61,778        |                      | 779,965        |                      |                | 83,475              |                   | 925,218                          |
| 34 Palm Shores           |               |                      |                |                      |                |                     |                   | 0                                |
| 35 Rockledge             |               |                      | 193,697        |                      |                |                     |                   | 193,697                          |
| 36 Satellite Beach       |               |                      |                |                      |                |                     |                   | 0                                |
| 37 Titusville            |               |                      |                |                      |                |                     |                   | 0                                |
| 38 West Melbourne        |               |                      | 38,123         |                      |                | 6,125               |                   | 44,248                           |
| <b>BROWARD COUNTY</b>    |               |                      |                |                      |                |                     |                   |                                  |
| 39 Coconut Creek         |               |                      |                |                      |                | 107,931             |                   | 107,931                          |
| 40 Cooper City           | 9,621         |                      |                |                      |                | 37,488              | 38,372            | 85,481                           |
| 41 Coral Springs         |               | 1,229,096            |                |                      |                |                     |                   | 1,229,096                        |
| 42 Dania                 | 43,883        | 2,181                |                |                      |                | 64,445              |                   | 110,509                          |
| 43 Davie                 |               |                      |                |                      |                | 268,454             |                   | 268,454                          |
| 44 Deerfield Beach       |               |                      |                |                      |                | 100,104             |                   | 100,104                          |
| 45 Fort Lauderdale       |               |                      |                |                      |                |                     |                   | 0                                |
| 46 Hallandale            |               |                      |                |                      |                |                     |                   | 0                                |
| 47 Hillsboro Beach       |               |                      |                |                      |                |                     |                   | 0                                |
| 48 Hollywood             |               |                      |                |                      |                |                     |                   | 0                                |
| 49 Lauderdale-by-the-Sea |               |                      |                |                      |                |                     |                   | 0                                |
| 50 Lauderdale Lakes      |               |                      |                |                      |                |                     |                   | 0                                |
| 51 Lauderhill            |               |                      |                |                      |                |                     |                   | 0                                |
| 52 Lazy Lake             |               |                      |                |                      |                |                     |                   | 0                                |
| 53 Lighthouse Point      |               |                      |                |                      |                |                     |                   | 0                                |
| 54 Margate               |               |                      |                |                      |                | 393,253             |                   | 752,711                          |
| 55 Miramar               | 359,458       |                      |                |                      |                | 75,000              |                   | 75,000                           |
| 56 North Lauderdale      |               |                      |                |                      |                |                     |                   | 0                                |
| 57 Oakland Park          |               |                      |                |                      |                | 28,023              |                   | 28,023                           |
| 58 Parkland              |               |                      |                |                      |                | 10,754              | 11,782            | 36,536                           |
| 59 Pembroke Park         | 14,000        |                      |                |                      |                |                     |                   | 0                                |
| 60 Pembroke Pines        |               |                      | 8,192          |                      |                | 37,824              |                   | 46,016                           |
| 61 Plantation            |               |                      |                |                      |                | 104,165             |                   | 104,165                          |
| 62 Pompano Beach         |               |                      |                |                      |                |                     |                   | 0                                |
| 63 Sea Ranch Lakes       |               | 75,066               |                |                      |                | 74,954              |                   | 267,544                          |
| 64 Sunrise               | 117,524       |                      |                |                      |                | 26,373              |                   | 73,105                           |
| 65 Tamarac               |               |                      | 46,732         |                      |                |                     |                   | 0                                |
| 66 Wilton Manors         |               |                      |                |                      |                |                     |                   | 0                                |
| <b>CALHOUN COUNTY</b>    |               |                      |                |                      |                |                     |                   |                                  |
| 67 Altha                 |               |                      |                |                      |                |                     |                   | 0                                |

TABLE 2

**MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
FY 1995-96**

|    | MUNICIPALITY                      | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE |
|----|-----------------------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|---------------------------------|
| 68 | Blountstown                       |               |                      |                |                      |                |                     |                   | 0                               |
| 69 | CHARLOTTE COUNTY<br>Punta Gorda   |               | 43,525               | 23,900         |                      |                | 20,679              |                   | 88,104                          |
| 70 | CITRUS COUNTY<br>Crystal River    | 4,232         |                      |                |                      |                | 38,657              | 928               | 43,817                          |
| 71 | Inverness                         |               | 2,837                |                |                      |                |                     |                   | 2,837                           |
| 72 | CLAY COUNTY<br>Green Cove Springs |               |                      |                |                      |                |                     |                   | 0                               |
| 73 | Keystone Heights                  |               |                      |                |                      |                |                     |                   | 0                               |
| 74 | Orange Park                       |               |                      |                |                      |                |                     |                   | 0                               |
| 75 | Penney Farms                      |               | 2,400                |                |                      |                |                     |                   | 2,400                           |
| 76 | COLLIER COUNTY<br>Everglades      |               |                      |                |                      |                |                     |                   | 0                               |
| 77 | Naples                            | 118,016       |                      | 200,000        |                      |                | 6,339               | 50,881            | 375,236                         |
| 78 | COLUMBIA COUNTY<br>Fort White     |               |                      |                |                      |                |                     |                   | 0                               |
| 79 | Lake City                         |               | 254,759              |                |                      |                |                     |                   | 254,759                         |
| 80 | DADE COUNTY<br>Bal Harbour        |               |                      |                |                      |                |                     |                   | 0                               |
| 81 | Bay Harbor Islands                |               |                      |                |                      |                |                     |                   | 0                               |
| 82 | Biscayne Park                     |               |                      |                |                      |                |                     |                   | 0                               |
| 83 | Coral Gables                      |               |                      |                |                      |                |                     |                   | 0                               |
| 84 | El Portal                         |               |                      |                |                      |                |                     |                   | 0                               |
| 85 | Florida City                      |               |                      |                |                      |                |                     | 157,035           | 157,035                         |
| 86 | Golden Beach                      |               | 75,972               |                |                      |                |                     |                   | 75,972                          |
| 87 | Hialeah                           |               |                      |                |                      |                | 339,150             |                   | 339,150                         |
| 88 | Hialeah Gardens                   |               |                      |                |                      |                | 95,040              |                   | 95,040                          |
| 89 | Homestead                         |               |                      |                |                      |                |                     |                   | 0                               |
| 90 | Indian Creek                      |               |                      |                |                      |                |                     |                   | 0                               |
| 91 | Islandia                          |               |                      |                |                      |                |                     |                   | 0                               |
| 92 | Medley                            |               |                      |                |                      |                |                     |                   | 0                               |
| 93 | Miami                             |               |                      |                |                      |                | 364,000             |                   | 364,000                         |
| 94 | Miami Beach                       |               | 155,975              | 452,525        |                      |                |                     |                   | 608,500                         |
| 95 | Miami Shores                      |               | 19,641               |                |                      |                |                     |                   | 19,641                          |

TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY | PUBLIC SAFETY                   | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE |
|--------------|---------------------------------|----------------------|----------------|----------------------|----------------|--------------------|-------------------|---------------------------------|
| 96           | Miami Springs                   |                      |                |                      |                |                    |                   | 0                               |
| 97           | North Bay                       |                      |                |                      |                |                    |                   | 0                               |
| 98           | North Miami                     |                      |                |                      |                |                    |                   | 0                               |
| 99           | North Miami Beach               |                      |                |                      |                |                    |                   | 0                               |
| 100          | Opa Locka                       |                      |                |                      |                |                    |                   | 0                               |
| 101          | South Miami                     |                      |                |                      |                |                    |                   | 0                               |
| 102          | Surfside                        |                      |                |                      |                |                    |                   | 0                               |
| 103          | Sweetwater                      |                      |                |                      |                |                    |                   | 0                               |
| 104          | Virginia Gardens                |                      |                |                      |                |                    |                   | 0                               |
| 105          | West Miami                      |                      |                |                      |                |                    |                   | 0                               |
| 106          | Key Biscayne                    |                      |                |                      |                |                    |                   | 0                               |
| 107          | Aventura                        |                      |                |                      |                |                    |                   | 0                               |
| 108          | Pinecrest                       |                      |                |                      |                |                    |                   | 0                               |
| 109          | DESOTO COUNTY<br>Arcadia        |                      |                |                      |                |                    |                   | 0                               |
| 110          | DIXIE COUNTY<br>Cross City      |                      |                |                      |                |                    |                   | 0                               |
| 111          | Horseshoe Beach                 |                      |                |                      |                |                    |                   | 0                               |
| 112          | DUVAL COUNTY<br>Atlantic Beach  |                      | 25,703         |                      |                |                    |                   | 25,703                          |
| 113          | Baldwin                         | 38,073               |                |                      |                |                    |                   | 38,073                          |
| 114          | Jacksonville                    |                      |                |                      |                |                    |                   | 0                               |
| 115          | Jacksonville Beach              |                      |                |                      |                |                    |                   | 0                               |
| 116          | Neptune Beach                   | 45,121               |                |                      |                |                    |                   | 45,121                          |
| 117          | ESCAMBIA COUNTY<br>Pensacola    |                      |                |                      |                |                    |                   | 0                               |
| 118          | Century                         |                      |                |                      |                |                    |                   | 0                               |
| 119          | FLAGLER COUNTY<br>Beverly Beach |                      |                |                      |                |                    |                   | 0                               |
| 120          | Bunnell                         |                      |                |                      |                |                    |                   | 0                               |
| 121          | Flagler Beach                   |                      |                |                      |                |                    |                   | 0                               |
| 122          | Marneland                       |                      |                |                      |                |                    |                   | 0                               |
| 123          | FRANKLIN COUNTY<br>Apalachicola |                      |                |                      |                |                    |                   | 0                               |



TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

|     | MUNICIPALITY        | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE |
|-----|---------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|---------------------------------|
| 147 | HIGHLANDS COUNTY    |               |                      |                |                      |                |                     |                   |                                 |
|     | Avon Park           |               |                      |                |                      |                |                     |                   | 0                               |
| 148 | Lake Placid         |               |                      |                |                      |                |                     |                   | 0                               |
| 149 | Sebring             |               |                      |                |                      |                |                     |                   | 0                               |
|     | HILLSBOROUGH COUNTY |               |                      |                |                      |                |                     |                   |                                 |
| 150 | Plant City          | 212,072       | 474,073              | 49,477         |                      |                | 37,932              |                   | 773,554                         |
| 151 | Tampa               |               |                      | 2,270,530      | 5,347                |                |                     |                   | 2,275,877                       |
| 152 | Temple Terrace      |               |                      |                |                      |                |                     |                   | 0                               |
|     | HOLMES COUNTY       |               |                      |                |                      |                |                     |                   |                                 |
| 153 | Bonifay             |               |                      |                |                      |                |                     |                   | 0                               |
| 154 | Esto                |               |                      |                |                      |                |                     |                   | 0                               |
| 155 | Ponce de Leon       |               |                      |                |                      |                |                     |                   | 0                               |
| 156 | Westville           |               |                      |                |                      |                |                     |                   | 0                               |
| 157 | Norma               |               |                      |                |                      |                |                     |                   | 0                               |
|     | INDIAN RIVER COUNTY |               |                      |                |                      |                |                     |                   |                                 |
| 158 | Fellsmere           |               |                      |                |                      |                |                     |                   | 0                               |
| 159 | Indian River Shores |               | 21,007               |                |                      |                |                     |                   | 21,007                          |
| 160 | Orchid              |               |                      |                |                      |                |                     |                   | 0                               |
| 161 | Sebastian           |               |                      |                |                      |                |                     |                   | 0                               |
| 162 | Vero Beach          |               |                      | 365,000        |                      |                |                     |                   | 365,000                         |
|     | JACKSON COUNTY      |               |                      |                |                      |                |                     |                   |                                 |
| 163 | Alford              |               |                      |                |                      |                |                     |                   | 0                               |
| 164 | Bascom              |               |                      |                |                      |                |                     |                   | 0                               |
| 165 | Campbellton         |               |                      |                |                      |                |                     |                   | 0                               |
| 166 | Cottondale          |               |                      |                |                      |                |                     |                   | 0                               |
| 167 | Graceville          |               |                      |                |                      |                | 5,600               |                   | 5,600                           |
| 168 | Grand Ridge         |               |                      |                |                      |                |                     |                   | 0                               |
| 169 | Greenwood           |               |                      |                |                      |                |                     |                   | 0                               |
| 170 | Malone              |               |                      |                |                      |                |                     |                   | 0                               |
| 171 | Marianna            |               |                      |                |                      |                |                     |                   | 0                               |
| 172 | Sneads              |               |                      |                |                      |                |                     |                   | 0                               |
| 173 | Jacob City          |               |                      |                |                      |                |                     |                   | 0                               |
|     | JEFFERSON COUNTY    |               |                      |                |                      |                |                     |                   |                                 |
| 174 | Monticello          |               |                      |                |                      |                |                     |                   | 0                               |



TABLE 2

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 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

|     | MUNICIPALITY                    | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|-----|---------------------------------|---------------|----------------------|----------------|----------------------|----------------|--------------------|-------------------|----------------------------------|
| 203 | MADISON COUNTY<br>Greenville    |               |                      |                |                      |                |                    |                   | 0                                |
| 204 | Lee                             |               |                      |                |                      |                |                    |                   | 0                                |
| 205 | Madison                         |               |                      |                |                      |                |                    |                   | 0                                |
| 206 | MANATEE COUNTY<br>Anna Maria    |               |                      |                |                      |                |                    |                   | 0                                |
| 207 | Bradenton                       |               | 157,893              |                |                      |                |                    |                   | 157,893                          |
| 208 | Bradenton Beach                 |               |                      |                |                      |                |                    |                   | 0                                |
| 209 | Holmes Beach                    |               |                      |                |                      |                |                    |                   | 0                                |
| 210 | Longboat Key                    |               |                      |                |                      |                |                    |                   | 0                                |
| 211 | Palmetto                        |               | 78,980               |                |                      |                |                    |                   | 78,980                           |
| 212 | MARION COUNTY<br>Bellevue       |               |                      |                |                      |                |                    |                   | 0                                |
| 213 | Dunnellon                       |               |                      |                |                      |                |                    |                   | 0                                |
| 214 | McIntosh                        |               |                      |                |                      |                |                    |                   | 0                                |
| 215 | Ocala                           |               | 143,378              |                |                      |                |                    |                   | 143,378                          |
| 216 | Reddick                         |               |                      |                |                      |                |                    |                   | 0                                |
| 217 | MARTIN COUNTY<br>Jupiter Island |               |                      |                |                      |                |                    | 120               | 819                              |
| 218 | Ocean Breeze Park               |               |                      |                |                      |                |                    |                   | 0                                |
| 219 | Sewall's Point                  |               |                      |                |                      |                |                    |                   | 0                                |
| 220 | Stuart                          | 23,905        |                      |                |                      |                | 6,707              |                   | 30,612                           |
| 221 | MONROE COUNTY<br>Key Colony     |               |                      |                |                      |                |                    |                   | 0                                |
| 222 | Key West                        |               | 281,774              | 873,303        |                      |                |                    |                   | 1,155,077                        |
| 223 | Layton                          |               |                      |                |                      |                |                    |                   | 0                                |
| 224 | NASSAU COUNTY<br>Callahan       |               |                      |                |                      |                |                    |                   | 0                                |
| 225 | Fernandina Beach                | 29,075        | 7,216                |                |                      |                | 90,645             | 12,479            | 139,415                          |
| 226 | Hilliard                        |               |                      |                |                      |                |                    |                   | 0                                |
| 227 | OKALOOSA COUNTY<br>Cinco Bayou  |               |                      |                |                      |                |                    |                   | 0                                |
| 228 | Crestview                       |               |                      |                |                      |                |                    |                   | 0                                |
| 229 | Fort Walton Beach               |               |                      |                |                      |                |                    |                   | 0                                |

TABLE 2

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
FY 1995-96**

|     | <u>MUNICIPALITY</u>      | <u>PUBLIC SAFETY</u> | <u>PHYSICAL ENVIRONMENT</u> | <u>TRANSPORTATION</u> | <u>ECONOMIC ENVIRONMENT</u> | <u>HUMAN SERVICES</u> | <u>CULTURE/ RECREATION</u> | <u>OTHER IMPACT FEES</u> | <u>TOTAL OF ALL IMPACT FEE REVENUE</u> |
|-----|--------------------------|----------------------|-----------------------------|-----------------------|-----------------------------|-----------------------|----------------------------|--------------------------|--|
| 230 | Laurel Hill              |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 231 | Mary Esther              |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 232 | Niceville                |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 233 | Shalimar                 |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 234 | Valparaiso               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 235 | Destin                   |                      |                             |                       |                             |                       |                            |                          | 0                                      |
|     | <b>OKEECHOBEE COUNTY</b> |                      |                             |                       |                             |                       |                            |                          |  |
| 236 | Okeechobee               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
|     | <b>ORANGE COUNTY</b>     |                      |                             |                       |                             |                       |                            |                          |  |
| 237 | Apopka                   |                      | 845,579                     | 323,752               |                             |                       | 55,924                     |                          | 1,225,255                              |
| 238 | Bay Lake                 |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 239 | Belle Isle               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 240 | Eatonville               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 241 | Edgewood                 |                      |                             | 5,451                 |                             |                       |                            |                          | 5,451                                  |
| 242 | Lake Buena Vista         |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 243 | Maitland                 |                      | 172,357                     |                       |                             |                       |                            |                          | 172,357                                |
| 244 | Oakland                  | 3,998                | 9,110                       | 5,910                 |                             |                       | 3,000                      |                          | 22,018                                 |
| 245 | Ocoee                    | 385,059              |                             | 813,352               |                             |                       | 77,358                     | 18,995                   | 1,294,764                              |
| 246 | Orlando                  |                      | 10,784,373                  |                       |                             |                       |                            |                          | 10,784,373                             |
| 247 | Windermere               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 248 | Winter Garden            | 53,802               | 608,994                     | 30,019                |                             |                       | 419,327                    |                          | 1,112,142                              |
| 249 | Winter Park              |                      |                             |                       |                             |                       |                            |                          | 0                                      |
|     | <b>OSCEOLA COUNTY</b>    |                      |                             |                       |                             |                       |                            |                          |  |
| 250 | Kissimmee                |                      |                             | 438,000               |                             |                       | 114,000                    |                          | 552,000                                |
| 251 | St. Cloud                |                      |                             | 129,049               |                             |                       | 37,383                     |                          | 166,432                                |
|     | <b>PALM BEACH COUNTY</b> |                      |                             |                       |                             |                       |                            |                          |  |
| 252 | Atlantis                 |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 253 | Belle Glade              |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 254 | Boca Raton               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 255 | Boynton Beach            |                      |                             |                       |                             |                       | 427,677                    |                          | 427,677                                |
| 256 | Briary Breezes           |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 257 | Cloud Lake               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 258 | Delray Beach             |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 259 | Glen Ridge               |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 260 | Golf                     |                      |                             |                       |                             |                       |                            |                          | 0                                      |
| 261 | Golfview                 | 110                  |                             | 1,537                 | 54                          |                       |                            |                          | 1,701                                  |

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|-----------------|--------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| 262             | Greenacres City    |               | 18,791               |                |                      |                | 20,450              |                   | 39,241                           |
| 263             | Gulfstream         |               |                      |                |                      |                |                     |                   | 0                                |
| 264             | Haverhill          |               | 29,000               |                |                      |                |                     |                   | 29,000                           |
| 265             | Highland Beach     |               |                      |                |                      |                | 5,000               |                   | 5,000                            |
| 266             | Hypoluxo           |               |                      |                |                      |                |                     |                   | 0                                |
| 267             | Juno Beach         | 1,823         |                      |                |                      |                |                     | 20,534            | 22,357                           |
| 268             | Jupiter            |               |                      |                |                      |                |                     |                   | 0                                |
| 269             | Jupiter Inlet      |               |                      |                |                      |                |                     |                   | 0                                |
| 270             | Lake Clarke Shores |               |                      |                |                      |                |                     |                   | 0                                |
| 271             | Lake Park          |               |                      |                |                      |                |                     |                   | 0                                |
| 272             | Lake Worth         |               |                      |                |                      |                |                     |                   | 0                                |
| 273             | Lantana            |               |                      |                |                      |                |                     |                   | 0                                |
| 274             | Manalapan          |               |                      |                |                      |                |                     |                   | 0                                |
| 275             | Mangonia Park      |               |                      |                |                      |                |                     |                   | 0                                |
| 276             | North Palm Beach   |               |                      |                |                      |                |                     |                   | 0                                |
| 277             | Ocean Ridge        |               |                      |                |                      |                |                     |                   | 0                                |
| 278             | Pahokee            |               |                      |                |                      |                |                     |                   | 0                                |
| 279             | Palm Beach         |               |                      |                |                      |                | 98,289              |                   | 128,802                          |
| 280             | Palm Beach Gardens | 30,513        |                      |                |                      |                |                     |                   | 0                                |
| 281             | Palm Beach Shores  |               |                      |                |                      |                |                     |                   | 0                                |
| 282             | Palm Springs       |               |                      |                |                      |                |                     |                   | 0                                |
| 283             | Riviera Beach      |               |                      |                |                      |                |                     |                   | 0                                |
| 284             | Royal Palm Beach   | 44,805        |                      |                |                      |                | 202,592             | 1,649             | 249,046                          |
| 285             | South Bay          |               |                      |                |                      |                |                     |                   | 0                                |
| 286             | South Palm Beach   |               |                      |                |                      |                |                     |                   | 0                                |
| 287             | Tequesta           | 7,576         |                      |                |                      |                | 1,378               |                   | 8,954                            |
| 288             | West Palm Beach    |               |                      |                | 249,749              |                |                     |                   | 249,749                          |
| 289             | Wellington         |               |                      |                |                      |                |                     |                   | 0                                |
| PASCO COUNTY    |                    |               |                      |                |                      |                |                     |                   |                                  |
| 290             | Dade City          | 6,262         |                      | 9,635          |                      |                |                     |                   | 15,897                           |
| 291             | New Port Richey    |               |                      |                |                      |                |                     |                   | 0                                |
| 292             | Port Richey        |               |                      |                |                      |                |                     |                   | 0                                |
| 293             | St. Leo            |               |                      |                |                      |                |                     |                   | 0                                |
| 294             | San Antonio        |               |                      |                |                      |                |                     |                   | 0                                |
| 295             | Zephyrhills        |               |                      | 981            |                      |                |                     |                   | 981                              |
| PINELLAS COUNTY |                    |               |                      |                |                      |                |                     |                   |                                  |
| 296             | Belleair           |               |                      |                |                      |                |                     |                   | 2,622                            |
| 297             | Belleair Beach     |               | 4,000                | 3,264          |                      |                |                     |                   | 7,264                            |



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|     | MUNICIPALITY        | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|-----|---------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| 336 | Winter Haven        |               |                      |                |                      |                |                     |                   | 0                                |
|     | PUTNAM COUNTY       |               |                      | 1,407          |                      |                |                     |                   | 1,407                            |
| 337 | Crescent City       |               |                      |                |                      |                |                     |                   | 0                                |
| 338 | Interlachen         |               |                      |                |                      |                |                     |                   | 0                                |
| 339 | Palatka             |               |                      |                |                      |                |                     |                   | 0                                |
| 340 | Pomona Park         |               |                      |                |                      |                |                     |                   | 0                                |
| 341 | Welaka              |               |                      |                |                      |                | 757                 |                   | 757                              |
|     | ST. JOHNS COUNTY    |               |                      |                |                      |                |                     |                   | 0                                |
| 342 | Hastings            |               |                      |                |                      |                |                     |                   | 0                                |
| 343 | St. Augustine       |               |                      |                |                      |                |                     |                   | 0                                |
| 344 | St. Augustine Beach |               |                      |                |                      |                |                     |                   | 0                                |
|     | ST. LUCIE COUNTY    |               |                      | 141,351        |                      |                | 53,801              |                   | 330,415                          |
| 345 | Fort Pierce         |               |                      |                |                      |                |                     |                   | 0                                |
| 346 | Port St. Lucie      | 135,263       |                      |                |                      |                |                     |                   | 330,415                          |
| 347 | St. Lucie           |               |                      |                |                      |                |                     |                   | 0                                |
|     | SANTA ROSA COUNTY   |               | 33,445               |                |                      |                |                     |                   | 33,445                           |
| 348 | Gulf Breeze         |               |                      |                |                      |                |                     |                   | 0                                |
| 349 | Jay                 |               |                      |                |                      |                |                     |                   | 0                                |
| 350 | Milton              |               |                      |                |                      |                |                     |                   | 0                                |
|     | SARASOTA COUNTY     | 29,912        | 372,730              |                |                      |                |                     |                   | 402,642                          |
| 351 | North Port          |               |                      |                |                      |                |                     |                   | 0                                |
| 352 | Sarasota            |               |                      |                |                      |                |                     |                   | 0                                |
| 353 | Venice              |               |                      |                |                      |                |                     |                   | 0                                |
|     | SEMINOLE COUNTY     | 112,372       | 630,599              | 617,158        |                      | 97,866         |                     |                   | 1,457,995                        |
| 354 | Altamonte Springs   |               |                      |                |                      |                |                     |                   | 31,172                           |
| 355 | Casselberry         |               |                      | 18,529         |                      | 12,643         |                     |                   | 8,756                            |
| 356 | Longwood            |               | 8,756                |                |                      |                |                     |                   | 943,349                          |
| 357 | Oviedo              | 321,289       |                      | 437,386        |                      | 184,674        |                     |                   | 84,642                           |
| 358 | Sanford             | 55,016        |                      |                |                      | 29,626         |                     |                   | 362,331                          |
| 359 | Winter Springs      | 79,338        |                      | 282,993        |                      |                |                     |                   | 232,213                          |
| 360 | Lake Mary           | 96,713        | 18,483               |                |                      | 117,017        |                     |                   | 0                                |
|     | SUMTER COUNTY       |               |                      |                |                      |                |                     |                   | 0                                |
| 361 | Bushnell            |               |                      |                |                      |                |                     |                   | 0                                |



TABLE 2

MUNICIPAL IMPACT FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY                  | PUBLIC SAFETY | PHYSICAL ENVIRONMENT | TRANSPORTATION | ECONOMIC ENVIRONMENT | HUMAN SERVICES | CULTURE/ RECREATION | OTHER IMPACT FEES | TOTAL OF ALL IMPACT FEE REVENUE: |
|-------------------------------|---------------|----------------------|----------------|----------------------|----------------|---------------------|-------------------|----------------------------------|
| WALTON COUNTY                 |               |                      |                |                      |                |                     |                   |                                  |
| 390 DeFuniak Springs          |               |                      |                |                      |                |                     |                   | 0                                |
| 391 Freeport                  |               |                      |                |                      |                |                     |                   | 0                                |
| 392 Paxton                    |               |                      |                |                      |                |                     |                   | 0                                |
| WASHINGTON COUNTY             |               |                      |                |                      |                |                     |                   |                                  |
| 393 Caryville                 |               |                      |                |                      |                |                     |                   | 0                                |
| 394 Chipley                   |               | 12,000               |                |                      |                |                     |                   | 12,000                           |
| 395 Ebro                      |               |                      |                |                      |                |                     |                   | 0                                |
| 396 Vernon                    |               | 2,100                |                |                      |                |                     |                   | 2,100                            |
| 397 Wausau                    |               |                      |                |                      |                |                     |                   | 0                                |
| TOTALS:                       | \$3,857,198   | \$22,038,677         | \$12,036,765   | \$255,150            | \$32,070       | \$5,398,770         | \$489,836         | \$44,108,466                     |
| # of Municipalities Reporting | 50            | 53                   | 49             | 3                    | 1              | 60                  | 21                |                                  |

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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## **FRANCHISE FEES / PRIVILEGE FEES <sup>1</sup>**

### **Home Rule Authority**

#### **Brief Overview**

Counties and municipalities may exercise their home rule authority to levy franchise fees or privilege fees against private utility providers for the privilege of using county or municipal rights-of-way. Franchise fees are typically levied through a franchise agreement negotiated between the local government and the utility provider for the use or rental of rights-of-way. In addition, the agreement may provide for an exclusive right to provide the residents of the local government with the particular service.

The imposition of franchise fees on cable television providers merits a separate discussion. Counties and municipalities have the home rule authority to enter into a franchise agreement with a cable television system operator to provide cable television services. In addition, a county or municipality has the authority to provide cable television service directly by entering into the cable business.

A privilege fee is similar in nature to a franchise fee. Such a fee may be imposed by counties and municipalities on those utilities which use the local government's rights-of-way or other property in operating their businesses. In contrast to franchise fees, privilege fees are levied unilaterally by the local government against the utility as reasonable compensation for the privilege of using and occupying public rights-of-way for the construction, location, or relocation of utility facilities; providing a fair rental return on the privileged use of public property; and paying the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way.

#### **Eligibility Requirements**

The levy of franchise fees and privilege fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>2</sup>

#### **Administrative Procedures**

A franchise fee is typically levied through a franchise agreement negotiated between the local

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<sup>1</sup> This discussion of franchise and privilege fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

<sup>2</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

government and the utility provider. If the utility provider refuses to enter into a franchise agreement, it appears that the local government, under the precedent of the *Santa Rosa County v. Gulf Power Co.* decision (discussed later), may legislatively grant a franchise by ordinance and impose a franchise fee pursuant to such legislative grant or impose a utility right-of-way privilege fee as a condition of right-of-way use.

Counties and municipalities may adopt an ordinance providing for the award of franchise agreements, negotiate franchise agreements with cable operators desiring to provide cable television service, and charge a franchise fee for the granting of such a franchise. The reader should note that federal (47 U.S.C. § 542) and state (s. 166.046, F.S.) laws address the awarding of cable television franchise agreements.

A privilege fee is levied unilaterally by the local government against the utility provider.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

### **Authorized Uses**

Generally, the use of the fee revenue is unrestricted. Additionally, the courts have provided some clarification as to what types of expenditures are authorized.

### **Summaries of Select Court Rulings**

For years, utility companies had maintained that non-charter counties, unlike municipalities and charter counties, lacked the home rule power to enter into franchise agreements and impose franchise fees absent specific statutory authority. A non-charter county's authority to impose franchise fees was affirmed in *Santa Rosa County v. Gulf Power Co.*<sup>3</sup> In this case, Escambia and Santa Rosa counties sought a declaratory judgment regarding the validity of several franchise fee ordinances enacted by the counties. The telephone and electric utilities providing service within the two counties challenged the ordinances on several grounds. In particular, the utilities argued that these counties lacked the authority to levy franchise fees because Escambia and Santa Rosa counties were non-charter counties. The court disagreed and held that non-charter counties have the home rule authority to impose franchise fees.

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<sup>3</sup> *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), *review denied* 645 So.2d 452 (Fla. 1994).

However, a local government's authority to levy a franchise fee against a particular type of utility may be restricted by statutes which preempt a particular area of regulation. For example, the First District Court of Appeals, while ruling in the *Santa Rosa County v. Gulf Power Co* case, held that the imposition of a franchise fee against telephone companies is preempted by Chapter 364, *Florida Statutes*, because the statute authorizes the granting of certificates of convenience for specific territorial areas of operation.

Additionally, the content or rate of a franchise fee levy may be constrained by statute. For example, s. 166.046, F.S., sets forth minimum standards for counties and municipalities regarding the granting of cable television franchises. Similarly, s. 364.0361, F.S., provides that a local government shall not treat telecommunications companies in a discriminatory manner when exercising its authority to grant franchises to such companies or otherwise establishing conditions or compensation for the use of rights-of-way or other public property by a telecommunications company.

The privilege fee is founded on legal principles and concepts articulated in a number of franchise fee rulings.<sup>4</sup>

### **Relevant Attorney General Opinions**

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations that have been articulated in Florida case law.

#### **AGO 77-94**

**Is the franchise charge or fee imposed upon the Florida Gas Company pursuant to its franchise agreement with the City of St. Petersburg, and a proportionate part of which is separately stated on its bills rendered to the St. Petersburg Community College, a tax from which the college is immune? A contractual franchise charge or fee imposed upon or exacted from a public utility by a municipality in consideration for special privileges granted the utility by the municipality and separately stated on bills rendered to the utility's customers is not a tax, but constitutes a part of the utility's operating costs and rate base. The community college is not exempt or immune from such charge or fee under existing constitutional and statutory law. According to this opinion dated September 13, 1977, the college must pay its proportionate share**

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<sup>4</sup> *City of Plant City v. Mayo*, 337 So.2d 966 (Fla. 1976); *City of Hialeah Gardens v. Dade County*, 348 So.2d 1174 (Fla. 1977); and *Santa Rosa County v. Gulf Power Co.*, 635 So.2d 96 (Fla. 1st DCA 1994), *review denied* 645 So.2d 452 (Fla. 1994).

of such fee or operating costs as a part of the total charges for utility services rendered to and received by the college, the same as any other public or private consumer of such services.

### **AGO 78-43**

**Can the City of St. Petersburg Beach unilaterally adopt an ordinance altering or modifying an existing ordinance which constitutes a franchise contract between the municipality and a public service company without violating the Florida Constitution or the United States Constitution?** According to this opinion dated March 9, 1978, a municipality may not unilaterally adopt an ordinance which alters, modifies, or amends an existing franchise contract between the municipality and a public service company, absent an express provision contained in such contract reserving that power. An ordinance purporting to amend an existing ordinance constituting a franchise contract between a municipality and a public service company is prohibited by s. 10, Art. I, State Const., and s. 10, Art. I, U.S. Const., which prohibit the passage of any law impairing the obligations of contracts.

### **Revenues Reported for the 1995-96 Fiscal Year**

**Table 1** lists the franchise fee revenues, by category of fee, reported by Florida's counties during the 1995-96 fiscal year. Counties reported revenues totaling approximately \$112 million. Municipalities reported revenues totaling approximately \$336 million, as indicated in **Table 2**.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

### **Estimated Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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TABLE 1

COUNTY FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
GOVERNMENTAL AND ENTERPRISE FUNDS  
FY 1995-96

| COUNTY          | ELECTRICITY                            | TELECOMMUNI-<br>CATIONS | WATER   | GAS     | CABLE TV  | SEWER  | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE: |
|-----------------|--|-------------------------|---------|---------|-----------|--------|-------------|------------|---|
| 1 ALACHUA       |  |                         |         |         | 462,608   |        |             |            | \$462,608                                 |
| 2 BAKER         | 254,876                                |                         |         |         |           |        |             |            | 254,876                                   |
| 3 BAY           |  |                         |         |         |           |        |             |            | 0   |
| 4 BRADFORD      |  |                         |         |         | 9,870     |        |             |            | 9,870                                     |
| 5 BREVARD       | 4,285,748                              |                         |         |         | 947,024   |        |             |            | 5,232,772                                 |
| 6 BROWARD       |  |                         |         |         | 695,000   |        |             |            | 695,000                                   |
| 7 CALHOUN       |  |                         |         |         |           |        |             |            | 0   |
| 8 CHARLOTTE     | 4,469,931                              |                         |         |         | 375,514   |        |             |            | 4,845,445                                 |
| 9 CITRUS        |  |                         |         |         | 1,057,068 |        |             |            | 1,057,068                                 |
| 10 CLAY         | 192,720                                |                         |         |         | 338,759   |        |             |            | 531,479                                   |
| 11 COLLIER      |  |                         |         |         | 1,375,891 |        | 446,493     |            | 1,822,384                                 |
| 12 COLUMBIA     |  |                         |         |         | 113,760   |        | 241,178     |            | 354,938                                   |
| 13 DADE         | 24,890,865                             |                         |         |         |           |        |             |            | 24,890,865                                |
| 14 DE SOTO      |  |                         |         |         | 15,631    |        |             |            | 15,631                                    |
| 15 DIXIE        |  |                         |         |         | 2,999     |        | 20          |            | 3,019                                     |
| 16 DUVAL        |  |                         |         |         |           |        |             |            | 0   |
| 17 ESCAMBIA     | [See entries for City of Jacksonville] |                         |         | 990,771 | 1,512,577 |        | 416,141     | 151        | 8,971,309                                 |
| 18 FLAGLER      | 6,051,669                              |                         |         |         | 19,558    |        | 27,516      | 99,232     | 146,306                                   |
| 19 FRANKLIN     |  |                         |         |         | 14,011    |        |             |            | 14,011                                    |
| 20 GADSDEN      |  |                         |         |         | 12,650    |        | 136,447     |            | 149,097                                   |
| 21 GILCHRIST    | 48,970                                 |                         |         |         |           |        |             |            | 48,970                                    |
| 22 GLADES       |  |                         | 12,232  |         | 8,061     |        | 7,398       |            | 27,691                                    |
| 23 GULF         |  |                         |         |         | 5,756     |        |             |            | 5,756                                     |
| 24 HAMILTON     |  |                         |         |         |           |        | 886         |            | 886                                       |
| 25 HARDEE       |  |                         |         |         | 14,051    |        |             |            | 14,051                                    |
| 26 HENDRY       |  |                         |         |         | 16,318    |        | 35,010      |            | 51,328                                    |
| 27 HERNANDO     |  |                         |         |         | 484,873   |        |             |            | 484,873                                   |
| 28 HIGHLANDS    |  |                         |         |         | 136,080   |        |             |            | 136,080                                   |
| 29 HILLSBOROUGH |  |                         | 36,513  |         | 2,652,856 | 42,475 |             |            | 2,731,844                                 |
| 30 HOLMES       |  |                         |         |         | 1,357     |        | 3,000       |            | 4,357                                     |
| 31 INDIAN RIVER | 3,313,752                              | 373,949                 | 755,323 |         | 18,614    |        | 484,393     |            | 4,443,024                                 |
| 32 JACKSON      |  |                         |         |         |           |        |             |            | 503,007                                   |
| 33 JEFFERSON    |  |                         |         |         |           |        |             |            | 0   |
| 34 LAFAYETTE    |  |                         |         |         |           |        |             |            | 0   |
| 35 LAKE         |  |                         |         |         | 190,481   |        | 215,719     |            | 406,200                                   |
| 36 LEE          |  |                         |         |         | 645,590   |        | 703,525     |            | 1,349,115                                 |
| 37 LEON         | 3,739,596                              |                         |         |         | 349,862   |        | 154,016     |            | 4,243,474                                 |
| 38 LEVY         |  |                         |         |         |           |        |             |            | 0   |
| 39 LIBERTY      |  |                         |         |         |           |        |             |            | 0   |
| 40 MADISON      |  |                         |         |         | 4,023     |        |             |            | 4,023                                     |

TABLE 1

COUNTY FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
GOVERNMENTAL AND ENTERPRISE FUNDS  
FY 1995-96

| COUNTY                         | ELECTRICITY         | TELECOMMUNI-<br>CATIONS | WATER            | GAS              | CABLE TV            | SEWER           | SOLID WASTE        | OTHER FEES         | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE: |
|--------------------------------|---------------------|-------------------------|------------------|------------------|---------------------|-----------------|--------------------|--------------------|---|
| 41 MANATEE                     |                     | 860,785                 |                  |                  | 554,987             |                 |                    |                    | 1,415,772                                 |
| 42 MARION                      | 76,226              |                         |                  |                  |                     |                 | 1,405              |                    | 77,631                                    |
| 43 MARTIN                      |                     | 875,005                 |                  |                  |                     |                 |                    |                    | 875,005                                   |
| 44 MONROE                      |                     | 483,664                 |                  |                  |                     |                 | 3,252,807          |                    | 3,736,471                                 |
| 45 NASSAU                      |                     | 91,191                  |                  |                  | 309,977             |                 |                    |                    | 91,191                                    |
| 46 OKALOOSA                    |                     |                         |                  |                  | 64,258              |                 |                    |                    | 309,977                                   |
| 47 OKEECHOBEE                  |                     | 248                     |                  |                  |                     |                 |                    |                    | 64,506                                    |
| 48 ORANGE                      |                     |                         |                  |                  | 1,919,210           |                 | 7,475              |                    | 1,926,685                                 |
| 49 OSCEOLA                     | 454,835             |                         |                  |                  | 273,994             |                 | 208,331            |                    | 937,160                                   |
| 50 PALM BEACH                  | 14,117,969          | 2,459,090               |                  |                  | 2,732,002           |                 |                    |                    | 19,309,061                                |
| 51 PASCO                       |                     |                         |                  |                  | 849,204             |                 | 9,900              |                    | 859,104                                   |
| 52 PINELLAS                    |                     |                         |                  |                  | 1,154,420           |                 |                    |                    | 1,154,420                                 |
| 53 POLK                        |                     |                         | 91,724           |                  | 424,238             |                 |                    |                    | 515,962                                   |
| 54 PUTNAM                      |                     |                         |                  |                  | 132,791             |                 |                    |                    | 132,791                                   |
| 55 ST. JOHNS                   |                     |                         | 24,483           |                  | 544,252             |                 |                    |                    | 578,735                                   |
| 56 ST. LUCIE                   |                     |                         |                  |                  |                     |                 | 152,197            |                    | 152,197                                   |
| 57 SANTA ROSA                  | 2,503,155           |                         |                  |                  | 205,233             |                 | 253,719            |                    | 2,708,388                                 |
| 58 SARASOTA                    | 9,056,642           |                         |                  |                  | 1,434,390           |                 |                    |                    | 10,491,032                                |
| 59 SEMINOLE                    |                     |                         |                  |                  | 768,235             |                 | 80,004             |                    | 848,239                                   |
| 60 SUMTER                      |                     |                         |                  |                  | 32,892              |                 |                    |                    | 32,892                                    |
| 61 SUWANNEE                    |                     |                         |                  |                  | 15,472              |                 |                    |                    | 15,472                                    |
| 62 TAYLOR                      |                     |                         |                  |                  | 47,615              |                 |                    |                    | 47,615                                    |
| 63 UNION                       |                     |                         |                  |                  |                     |                 |                    |                    | 0   |
| 64 VOLUSIA                     |                     |                         |                  |                  | 393,167             |                 | 521,265            | 331,965            | 1,246,397                                 |
| 65 WAKULLA                     | 438,578             |                         |                  | 566              | 37,462              |                 |                    |                    | 476,606                                   |
| 66 WALTON                      |                     |                         |                  |                  | 56,160              |                 |                    |                    | 56,160                                    |
| 67 WASHINGTON                  |                     |                         |                  |                  |                     |                 |                    |                    | 0   |
| <b>TOTALS:</b>                 | <b>\$73,895,532</b> | <b>\$3,694,072</b>      | <b>\$920,275</b> | <b>\$991,337</b> | <b>\$24,880,661</b> | <b>\$42,475</b> | <b>\$6,671,154</b> | <b>\$1,119,039</b> | <b>\$112,214,545</b>                      |
| <b># of Counties Reporting</b> | <b>15</b>           | <b>4</b>                | <b>5</b>         | <b>2</b>         | <b>51</b>           | <b>1</b>        | <b>20</b>          | <b>6</b>           |   |

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties to the Department of Banking and Finance.

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY            | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER   | GAS     | CABLE TV | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|-------------------------|-------------|-------------------------|---------|---------|----------|-------|-------------|------------|--|
| <b>ALACHUA COUNTY</b>   |             |                         |         |         |          |       |             |            |  |
| 1 Alachua               |             |                         |         |         |          |       |             |            | \$0                                      |
| 2 Archer                | 27,922      | 962                     |         |         | 3,169    |       |             |            | 32,053                                   |
| 3 Gainesville           | 162,313     | 1,346                   |         |         | 625,085  |       |             |            | 787,398                                  |
| 4 Hawthorne             |             |                         |         |         | 3,235    |       |             |            | 4,581                                    |
| 5 High Springs          | 128,869     |                         |         |         | 12,877   |       |             |            | 141,746                                  |
| 6 Lacrosse              | 5,367       |                         |         |         |          |       |             |            | 5,367                                    |
| 7 Micanopy              | 20,904      | 569                     |         |         | 2,246    |       |             |            | 23,719                                   |
| 8 Newberry              |             |                         |         |         |          |       |             |            | 0  |
| 9 Waldo                 | 28,918      |                         |         |         | 2,000    |       |             |            | 30,918                                   |
| <b>BAKER COUNTY</b>     |             |                         |         |         |          |       |             |            |  |
| 10 Glen St. Mary        | 16,622      |                         |         |         | 11,188   |       |             |            | 27,810                                   |
| 11 Maccleddy            | 207,175     |                         |         |         |          |       |             |            | 207,175                                  |
| <b>BAY COUNTY</b>       |             |                         |         |         |          |       |             |            |  |
| 12 Callaway             | 192,208     | 8,682                   |         | 31,428  | 54,723   |       |             |            | 287,041                                  |
| 13 Cedar Grove          |             |                         |         |         |          |       |             |            | 0  |
| 14 Lynn Haven           | 209,073     | 7,706                   |         | 26,041  | 42,999   |       |             |            | 285,819                                  |
| 15 Mexico Beach         | 78,409      | 1,250                   |         | 777     | 4,990    |       |             |            | 85,426                                   |
| 16 Panama City          | 962,907     | 56,880                  |         | 188,066 | 173,187  |       | 13,842      |            | 1,394,882                                |
| 17 Panama City Beach    | 394,975     | 14,268                  |         | 35,971  | 47,114   |       |             |            | 492,328                                  |
| 18 Parker               | 90,780      | 4,062                   |         | 14,405  | 19,741   |       |             |            | 128,988                                  |
| 19 Springfield          |             |                         |         |         |          |       | 173,257     |            | 173,257                                  |
| <b>BRADFORD COUNTY</b>  |             |                         |         |         |          |       |             |            |  |
| 20 Brooker              |             |                         |         |         | 1,530    |       |             |            | 1,530                                    |
| 21 Hampton              | 10,141      |                         |         |         | 4,493    |       |             |            | 14,634                                   |
| 22 Lawley               | 25,503      |                         |         |         |          |       |             |            | 25,503                                   |
| 23 Starke               |             |                         |         |         | 10,394   |       | 92,997      |            | 103,391                                  |
| <b>BREVARD COUNTY</b>   |             |                         |         |         |          |       |             |            |  |
| 24 Cape Canaveral       | 351,645     | 9,245                   |         | 7,328   | 38,444   |       |             |            | 406,662                                  |
| 25 Cocoa                | 649,861     | 29,069                  |         | 40,110  | 93,779   |       |             |            | 812,819                                  |
| 26 Cocoa Beach          | 750,182     | 21,991                  |         | 42,525  | 83,300   |       | 95,298      | 22,544     | 1,015,840                                |
| 27 Indianantic          | 159,981     | 6,173                   |         |         | 23,392   |       |             |            | 189,546                                  |
| 28 Indian Harbour Beach | 278,654     | 8,513                   |         | 20,849  | 28,476   |       | 20,902      |            | 357,394                                  |
| 29 Malabar              | 120,905     | 2,766                   |         |         | 6,328    |       |             |            | 129,999                                  |
| 30 Melbourne            | 3,081,802   | 109,263                 |         | 210,936 | 325,087  |       | 297,877     | 4,121      | 4,029,086                                |
| 31 Melbourne Beach      | 130,694     | 3,228                   |         |         | 22,356   |       | 930         |            | 157,208                                  |
| 32 Melbourne Village    | 32,744      | 656                     |         |         | 2,433    |       | 1,711       |            | 37,544                                   |
| 33 Palm Bay             | 2,609,696   | 64,968                  | 463,123 | 23,377  | 296,022  |       | 348,224     |            | 3,805,410                                |
| 34 Palm Shores          | 22,506      | 7,189                   |         |         | 8,066    |       |             |            | 37,761                                   |
| 35 Rockledge            | 763,984     | 26,075                  |         | 86,518  | 94,729   |       |             |            | 971,306                                  |
| 36 Satellite Beach      | 398,504     | 10,038                  |         | 10,918  | 56,763   |       | 50,698      |            | 526,911                                  |

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY             | TELECOMMUNI-<br>CATIONS |         |         |          |       |             |            | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|--------------------------|-------------------------|---------|---------|----------|-------|-------------|------------|--|
|                          | ELECTRICITY             | WATER   | GAS     | CABLE TV | SEWER | SOLID WASTE | OTHER FEES |  |
| 37 Titusville            | 1,607,668               | 56,172  | 153,551 | 224,877  |       |             |            | 2,042,268                                |
| 38 West Melbourne        | 494,799                 | 13,087  | 13,026  | 33,931   |       | 67,558      |            | 622,401                                  |
| <b>BROWARD COUNTY</b>    |                         |         |         |          |       |             |            |  |
| 39 Coconut Creek         | 1,230,770               | 40,615  |         | 64,816   |       | 389,350     | 7,500      | 1,733,051                                |
| 40 Cooper City           | 992,106                 | 28,469  |         | 98,977   |       | 282,785     | 41,765     | 1,444,102                                |
| 41 Coral Springs         | 4,092,677               | 125,649 |         | 597,789  |       | 1,397,645   | 12,000     | 6,225,760                                |
| 42 Dania                 | 911,108                 | 39,703  | 35,148  | 92,326   |       | 1,097,564   |            | 2,175,849                                |
| 43 Davie                 | 2,697,420               | 95,807  |         | 193,418  |       |             | 108,941    | 3,095,586                                |
| 44 Deerfield Beach       | 2,561,451               | 107,569 | 18,551  | 493,426  |       |             | 32,498     | 3,213,495                                |
| 45 Fort Lauderdale       | 9,297,129               | 463,325 | 553,243 | 924,737  |       |             |            | 11,238,434                               |
| 46 Hallandale            | 1,346,274               | 53,121  | 115,096 | 218,183  |       |             | 88,654     | 1,821,328                                |
| 47 Hillsboro Beach       | 136,458                 | 3,547   |         | 15,205   |       |             |            | 155,210                                  |
| 48 Hollywood             | 4,683,074               | 234,977 | 308,177 | 683,641  |       | 728,609     |            | 6,638,478                                |
| 49 Lauderdale-by-the-Sea | 190,009                 | 6,972   | 17,911  | 30,956   |       |             |            | 245,848                                  |
| 50 Lauderdale Lakes      | 1,008,723               | 43,337  |         | 153,040  |       | 327,973     | 12,770     | 1,545,843                                |
| 51 Lauderdale            | 1,920,168               | 70,856  |         | 245,084  |       | 732,130     | 25,000     | 2,993,238                                |
| 52 Lazy Lake             | 2,370                   | 51      |         | 154      |       |             |            | 2,575                                    |
| 53 Lighthouse Point      | 510,478                 | 15,501  |         | 85,310   |       | 61,247      |            | 672,536                                  |
| 54 Margate               | 1,742,151               | 63,961  | 27,697  | 243,773  |       | 265,210     | 3,065      | 2,497,857                                |
| 55 Miramar               | 1,592,582               | 65,562  | 90,484  | 195,448  |       | 737,186     | 60,000     | 2,741,262                                |
| 56 North Lauderdale      | 781,946                 | 24,949  |         | 103,316  |       | 442,462     | 10,000     | 1,550,510                                |
| 57 Oakland Park          | 1,443,323               | 71,530  | 11,094  | 179,282  |       | 74,426      | 29,250     | 1,734,479                                |
| 58 Parkland              | 387,257                 | 10,043  |         | 18,127   |       |             |            | 489,853                                  |
| 59 Pembroke Park         | 260,168                 | 10,930  |         | 13,416   |       |             | 9,375      | 293,889                                  |
| 60 Pembroke Pines        | 3,885,514               | 138,012 | 122,398 | 602,640  |       | 814,923     | 908,186    | 6,471,673                                |
| 61 Plantation            | 4,015,836               |         | 85,636  | 365,398  |       | 505,867     |            | 4,972,737                                |
| 62 Pompano Beach         | 4,157,470               | 162,581 | 172,271 | 352,429  |       |             |            | 4,844,751                                |
| 63 Sea Ranch Lakes       | 39,734                  | 1,120   |         | 2,426    |       |             |            | 43,280                                   |
| 64 Sunrise               | 3,176,615               | 121,317 |         | 304,674  |       | 2,326,178   | 9,375      | 5,938,159                                |
| 65 Tamarac               | 1,848,364               | 65,606  |         | 223,832  |       | 666,508     | 15,000     | 2,819,310                                |
| 66 Wilton Manors         | 457,876                 | 20,766  |         | 22,289   |       | 205,220     | 5,000      | 711,151                                  |
| <b>CALHOUN COUNTY</b>    |                         |         |         |          |       |             |            |  |
| 67 Altha                 |                         |         |         |          |       |             | 19,476     | 19,476                                   |
| 68 Blountstown           |                         |         |         | 5,607    |       |             |            | 5,607                                    |
| <b>CHARLOTTE COUNTY</b>  |                         |         |         |          |       |             |            |  |
| 69 Punta Gorda           | 708,901                 | 23,345  |         | 101,972  |       |             |            | 834,218                                  |
| <b>CITRUS COUNTY</b>     |                         |         |         |          |       |             |            |  |
| 70 Crystal River         | 256,406                 | 6,948   |         | 25,638   |       | 14,345      |            | 303,337                                  |
| 71 Inverness             | 359,518                 | 11,332  |         | 38,768   |       | 4,543       |            | 414,161                                  |

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY           | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER | GAS       | CABLE TV | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|------------------------|-------------|-------------------------|-------|-----------|----------|-------|-------------|------------|--|
| <b>CLAY COUNTY</b>     |             |                         |       |           |          |       |             |            |  |
| 72 Green Cove Springs  |             | 9,707                   |       |           | 23,623   |       |             |            | 33,330                                   |
| 73 Keystone Heights    |             | 1,495                   |       |           | 5,092    |       |             |            | 6,587                                    |
| 74 Orange Park         | 483,187     | 16,613                  |       | 20,489    | 24,050   |       |             |            | 544,339                                  |
| 75 Penney Farms        | 20,297      | 697                     |       | 928       | 8,472    |       |             |            | 30,394                                   |
| <b>COLLIER COUNTY</b>  |             |                         |       |           |          |       |             |            |  |
| 76 Everglades          | 15,154      |                         |       |           | 2,178    |       | 1,593       |            | 18,925                                   |
| 77 Naples              | 1,943,298   | 64,653                  |       |           | 204,141  |       |             | 1,000      | 2,213,092                                |
| <b>COLUMBIA COUNTY</b> |             |                         |       |           |          |       |             |            |  |
| 78 Fort White          | 15,554      |                         |       |           | 738      |       |             |            | 16,292                                   |
| 79 Lake City           | 616,498     | 16,293                  |       |           | 60,641   |       |             |            | 693,432                                  |
| <b>DADE COUNTY</b>     |             |                         |       |           |          |       |             |            |  |
| 80 Bal Harbour         | 384,112     | 9,674                   |       |           | 21,125   |       |             |            | 414,911                                  |
| 81 Bay Harbor Islands  | 245,723     | 9,861                   |       | 25,162    | 23,718   |       |             |            | 304,464                                  |
| 82 Biscayne Park       |             |                         |       |           |          |       |             |            | 0  |
| 83 Coral Gables        | 2,916,614   | 157,169                 |       | 49,776    | 276,480  |       | 161,725     |            | 3,561,764                                |
| 84 El Portal           |             |                         |       |           |          |       |             |            | 0  |
| 85 Florida City        | 204,051     | 7,788                   |       |           | 10,120   |       |             |            | 221,969                                  |
| 86 Golden Beach        | 67,731      | 1,420                   |       | 3,744     | 3,107    |       |             |            | 76,002                                   |
| 87 Hialeah             | 6,658,745   | 274,985                 |       | 346,444   | 424,213  |       |             |            | 7,704,337                                |
| 88 Hialeah Gardens     | 425,101     | 17,907                  |       | 6,413     | 24,483   |       | 69,811      |            | 543,715                                  |
| 89 Homestead           |             | 40,378                  |       |           | 35,491   |       | 6,041       |            | 81,910                                   |
| 90 Indian Creek        | 21,546      | 353                     |       |           |          |       |             |            | 21,899                                   |
| 91 Islandia            |             |                         |       |           |          |       |             |            | 0  |
| 92 Medley              | 552,152     | 27,368                  |       | 40,285    | 1,513    |       |             |            | 621,318                                  |
| 93 Miami               | 11,787,000  | 741,000                 |       | 1,054,000 | 431,000  |       | 49,000      |            | 14,062,000                               |
| 94 Miami Beach         | 4,284,772   | 176,705                 |       | 676,365   | 439,583  |       | 1,159,512   |            | 6,736,937                                |
| 95 Miami Shores        | 418,983     | 14,620                  |       | 14,524    | 37,787   |       | 7,861       |            | 493,785                                  |
| 96 Miami Springs       |             |                         |       |           |          |       |             |            | 0  |
| 97 North Bay           | 251,465     | 9,842                   |       | 20,947    | 21,740   |       | 1,595       | 18,500     | 324,089                                  |
| 98 North Miami         | 1,673,936   | 73,340                  |       | 80,234    | 162,182  |       | 129,144     | 24,919     | 2,143,755                                |
| 99 North Miami Beach   | 1,218,030   | 70,130                  |       | 89,230    | 98,847   |       |             | 10,913     | 1,487,150                                |
| 100 Opa Locka          | 749,133     | 29,260                  |       | 46,437    | 18,861   |       | 132,593     |            | 976,284                                  |
| 101 South Miami        | 550,875     | 30,098                  |       | 17,107    | 43,110   |       |             |            | 641,190                                  |
| 102 Surfside           | 233,460     | 7,646                   |       | 28,761    | 15,645   |       |             |            | 285,512                                  |
| 103 Sweetwater         | 326,289     | 13,449                  |       |           | 35,703   |       | 13,277      |            | 388,718                                  |
| 104 Virginia Gardens   | 97,278      | 10,770                  |       | 6,461     | 5,145    |       |             |            | 119,654                                  |
| 105 West Miami         | 167,092     | 8,426                   |       | 22,535    | 16,809   |       |             | 4,080      | 218,742                                  |
| 106 Key Biscayne       | 571,093     | 20,179                  |       |           | 46,824   |       |             |            | 638,096                                  |
| 107 Aventura           |             |                         |       |           | 24,874   |       |             |            | 24,874                                   |
| 108 Pinecrest          |             |                         |       |           | 536      |       |             |            | 536                                      |

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 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY                        | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER   | GAS       | CABLE TV  | SEWER  | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|-------------------------------------|-------------|-------------------------|---------|-----------|-----------|--------|-------------|------------|--|
| 109 DESOTO COUNTY<br>Arcadia        | 291,153     | 6,999                   |         |           | 19,969    |        |             |            | 318,121                                  |
| 110 DIXIE COUNTY<br>Cross City      | 74,121      | 1,529                   |         |           | 13,587    |        |             |            | 89,237                                   |
| 111 Horseshoe Beach                 |             | 164                     |         |           |           |        |             |            | 164                                      |
| 112 DUVAL COUNTY<br>Atlantic Beach  | 500,512     | 17                      |         | 220       | 52,277    |        |             |            | 553,026                                  |
| 113 Baldwin                         | 62,968      | 1,782                   |         |           | 5,763     |        |             |            | 70,513                                   |
| 114 Jacksonville                    | 2,217,873   |                         |         | 1,075,228 | 2,539,625 |        |             |            | 5,832,726                                |
| 115 Jacksonville Beach              | 28,931      |                         |         |           | 84,728    | 27,000 |             | 22,676     | 163,335                                  |
| 116 Neptune Beach                   | 214,337     | 8,721                   |         | 2,831     | 34,593    |        |             |            | 260,482                                  |
| 117 ESCAMBIA COUNTY<br>Pensacola    | 3,047,385   | 103,622                 | 843,935 | 753,786   | 408,299   |        |             |            | 5,157,027                                |
| 118 Century                         | 62,451      | 1,675                   | 10,186  | 11,724    | 5,957     |        | 414         |            | 92,407                                   |
| 119 FLAGLER COUNTY<br>Beverly Beach |             | 462                     |         |           |           |        |             |            | 462                                      |
| 120 Bunnell                         | 97,548      | 3,970                   |         |           | 7,050     |        | 20,669      |            | 129,237                                  |
| 121 Flagler Beach                   | 180,732     | 4,736                   |         |           | 33,911    |        |             |            | 219,379                                  |
| 122 Marneland                       |             |                         |         |           |           |        |             |            | 0  |
| 123 FRANKLIN COUNTY<br>Apalachicola | 84,896      | 21,489                  |         | 15,054    | 9,274     |        |             |            | 130,713                                  |
| 124 Carrabelle                      | 47,583      | 1,305                   |         |           | 1,246     |        |             |            | 50,134                                   |
| 125 GADSDEN COUNTY<br>Chattahoochee |             |                         |         |           | 12,849    |        |             |            | 12,849                                   |
| 126 Greensboro                      |             |                         |         |           | 767       |        |             |            | 767                                      |
| 127 Gretna                          | 12,073      |                         |         |           |           |        |             |            | 12,073                                   |
| 128 Havana                          |             | 2,423                   |         |           | 3,219     |        |             |            | 5,642                                    |
| 129 Quincy                          |             | 14,595                  |         |           | 16,971    |        |             |            | 31,566                                   |
| 130 Midway                          |             |                         |         |           | 1,428     |        |             |            | 1,428                                    |
| 131 GILCHRIST COUNTY<br>Bell        |             | 519                     |         |           |           |        |             |            | 9,648                                    |
| 132 Fanning Springs                 | 25,485      | 447                     |         |           | 488       |        |             |            | 26,420                                   |
| 133 Trenton                         | 61,962      | 2,070                   |         |           | 3,979     |        |             |            | 68,001                                   |
| 134 GLADES COUNTY<br>Moore Haven    |             |                         |         |           | 5,449     |        |             |            | 5,449                                    |

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COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
FY 1995-96

| MUNICIPALITY               | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER | GAS     | CABLE TV  | SEWER  | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|----------------------------|-------------|-------------------------|-------|---------|-----------|--------|-------------|------------|--|
| <b>GULF COUNTY</b>         |             |                         |       |         |           |        |             |            |  |
| 135 Port St. Joe           | 101,878     |                         |       |         | 7,322     |        |             |            | 109,200                                  |
| 136 Wewahitchka            |             |                         |       |         |           |        |             |            | 0  |
| <b>HAMILTON COUNTY</b>     |             |                         |       |         |           |        |             |            |  |
| 137 Jasper                 | 63,617      | 1,649                   |       |         | 10,451    |        |             |            | 75,717                                   |
| 138 Jennings               | 28,887      |                         |       |         | 1,675     |        |             |            | 30,562                                   |
| 139 White Springs          | 27,146      |                         |       |         | 2,209     |        |             |            | 29,355                                   |
| <b>HARDEE COUNTY</b>       |             |                         |       |         |           |        |             |            |  |
| 140 Bowling Green          |             |                         |       |         |           |        | 307         |            | 0  |
| 141 Wauchula               |             | 3,690                   |       |         | 11,165    |        |             |            | 15,162                                   |
| 142 Zolfo Springs          |             |                         |       |         | 197,954   | 31,835 |             |            | 229,789                                  |
| <b>HENDRY COUNTY</b>       |             |                         |       |         |           |        |             |            |  |
| 143 Clewiston              |             | 5,261                   |       |         | 12,515    |        |             |            | 17,776                                   |
| 144 La Belle               | 178,177     | 3,542                   |       |         | 8,285     |        |             |            | 190,004                                  |
| <b>HERNANDO COUNTY</b>     |             |                         |       |         |           |        |             |            |  |
| 145 Brooksville            | 354,456     | 15,710                  |       |         | 29,981    |        |             |            | 400,147                                  |
| 146 Weeki Wachee           |             |                         |       |         |           |        |             |            | 0  |
| <b>HIGHLANDS COUNTY</b>    |             |                         |       |         |           |        |             |            |  |
| 147 Avon Park              | 217,634     | 7,191                   |       | 10,603  | 19,136    |        | 706         |            | 255,270                                  |
| 148 Lake Placid            | 98,853      | 2,234                   |       |         | 5,430     |        | 9,987       |            | 116,504                                  |
| 149 Sebring                | 336,596     | 11,471                  |       |         | 23,957    |        | 3,201       |            | 375,225                                  |
| <b>HILLSBOROUGH COUNTY</b> |             |                         |       |         |           |        |             |            |  |
| 150 Plant City             | 1,389,375   | 44,854                  |       | 92,944  | 188,725   |        |             |            | 1,715,898                                |
| 151 Tampa                  | 14,933,429  | 920,974                 |       | 893,107 | 1,558,928 |        |             |            | 18,306,438                               |
| 152 Temple Terrace         | 962,804     | 40,723                  |       | 15,695  | 104,840   |        |             |            | 1,124,062                                |
| <b>HOLMES COUNTY</b>       |             |                         |       |         |           |        |             |            |  |
| 153 Bonifay                | 71,714      | 2,878                   |       |         | 4,082     |        |             |            | 78,674                                   |
| 154 Esto                   |             |                         |       |         | 533       |        |             |            | 533                                      |
| 155 Ponce de Leon          | 15,342      | 1,115                   |       |         | 1,079     |        |             |            | 17,536                                   |
| 156 Westville              |             |                         |       |         |           |        |             |            | 0  |
| 157 Noma                   |             |                         |       |         |           |        |             |            | 0  |
| <b>INDIAN RIVER COUNTY</b> |             |                         |       |         |           |        |             |            |  |
| 158 Fellsmere              | 46,109      | 1,248                   |       |         | 4,902     |        | 125         |            | 52,384                                   |
| 159 Indian River Shores    |             | 4,311                   |       |         | 39,628    |        | 26,000      |            | 69,939                                   |
| 160 Orchid                 |             |                         |       |         | 1,081     |        |             |            | 1,081                                    |
| 161 Sebastian              | 465,850     | 10,598                  |       |         | 35,547    |        | 7,988       |            | 519,983                                  |
| 162 Vero Beach             |             | 39,524                  |       |         | 156,348   |        |             |            | 195,872                                  |

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 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

|     | MUNICIPALITY       | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER | GAS    | CABLE TV | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|-----|--------------------|-------------|-------------------------|-------|--------|----------|-------|-------------|------------|--|
|     | JACKSON COUNTY     |             |                         |       |        |          |       |             |            |  |
| 163 | Alford             | 14,373      |                         |       |        |          |       |             |            | 14,373                                   |
| 164 | Bascom             |             |                         |       |        | 437      |       |             |            | 437                                      |
| 165 | Campbellton        |             |                         | 5,117 |        |          |       |             |            | 5,117                                    |
| 166 | Cottondale         | 34,504      |                         |       |        | 1,716    |       |             |            | 36,220                                   |
| 167 | Graceville         | 49,400      | 2,400                   |       |        | 6,100    |       |             |            | 57,900                                   |
| 168 | Grand Ridge        |             |                         |       |        |          |       |             |            | 0  |
| 169 | Greenwood          | 9,190       |                         |       |        | 1,495    |       |             |            | 10,685                                   |
| 170 | Malone             | 21,221      |                         |       |        | 749      |       |             |            | 21,970                                   |
| 171 | Marianna           | 198,400     |                         |       |        |          |       |             |            | 198,400                                  |
| 172 | Sneads             | 51,241      |                         |       |        | 1,861    |       |             |            | 53,102                                   |
| 173 | Jacob City         | 1,191       |                         |       |        |          |       |             |            | 1,191                                    |
|     | JEFFERSON COUNTY   |             |                         |       |        |          |       |             |            |  |
| 174 | Monticello         | 68,539      | 4,341                   |       |        | 5,939    |       |             |            | 78,819                                   |
|     | LAFAYETTE COUNTY   |             |                         |       |        |          |       |             |            |  |
| 175 | Mayo               | 27,498      |                         |       |        | 2,473    |       |             |            | 29,971                                   |
|     | LAKE COUNTY        |             |                         |       |        |          |       |             |            |  |
| 176 | Astatula           | 26,354      |                         |       |        | 2,126    |       |             |            | 28,480                                   |
| 177 | Clermont           | 318,370     | 16,129                  |       | 14,347 | 38,383   |       | 51,388      |            | 438,617                                  |
| 178 | Eustis             | 555,410     | 15,290                  |       | 62,124 | 36,981   |       | 121,014     |            | 790,819                                  |
| 179 | Fruitland Park     | 135,406     |                         |       | 18,109 | 11,766   |       | 29,385      |            | 194,666                                  |
| 180 | Groveland          | 56,702      | 1,557                   |       | 6,034  | 4,596    |       |             |            | 68,889                                   |
| 181 | Howey-in-the-Hills | 31,586      | 997                     |       | 950    | 2,365    |       |             |            | 35,898                                   |
| 182 | Lady Lake          | 472,041     | 10,962                  |       |        | 39,256   |       | 3,192       |            | 525,451                                  |
| 183 | Leesburg           | 26,891      |                         |       |        | 109,088  |       |             |            | 135,979                                  |
| 184 | Mascotte           | 47,047      | 1,490                   |       | 3,890  | 3,447    |       |             |            | 55,874                                   |
| 185 | Minneola           | 44,531      |                         |       | 6,679  |          |       |             |            | 51,210                                   |
| 186 | Montverde          | 30,214      | 1,045                   |       | 1,929  |          |       |             |            | 33,188                                   |
| 187 | Mount Dora         | 85,632      | 11,036                  |       | 46,434 | 24,969   |       | 118,633     | 2,283      | 288,987                                  |
| 188 | Tavares            | 339,817     | 10,684                  |       | 9,757  | 27,244   |       |             |            | 387,502                                  |
| 189 | Umatilla           | 98,589      | 2,638                   |       | 7,565  | 10,871   |       | 35,421      |            | 155,084                                  |
|     | LEE COUNTY         |             |                         |       |        |          |       |             |            |  |
| 190 | Cape Coral         | 1,907,885   | 103,603                 |       |        | 445,285  |       | 485,209     |            | 2,941,982                                |
| 191 | Fort Myers         | 2,589,509   | 96,952                  |       |        | 164,594  |       | 29,430      |            | 2,880,485                                |
| 192 | Sanibel            | 334,524     | 16,036                  |       |        | 95,881   |       | 89,497      | 786        | 536,724                                  |
| 193 | Fort Myers Beach   |             |                         |       |        |          |       | 8,902       |            | 8,902                                    |
|     | LEON COUNTY        |             |                         |       |        |          |       |             |            |  |
| 194 | Tallahassee        |             | 960,000                 |       |        | 912,000  |       |             |            | 1,872,000                                |

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

|     | MUNICIPALITY          | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER | GAS     | CABLE TV | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|-----|-----------------------|-------------|-------------------------|-------|---------|----------|-------|-------------|------------|--|
|     | <b>LEVY COUNTY</b>    |             |                         |       |         |          |       |             |            |  |
| 195 | Bronson               | 29,941      | 1,878                   |       |         | 3,826    |       |             |            | 35,645                                   |
| 196 | Cedar Key             | 25,608      |                         |       |         |          |       |             |            | 25,608                                   |
| 197 | Chiefland             | 130,236     | 3,224                   |       |         | 8,625    |       | 24,885      |            | 166,970                                  |
| 198 | Inglis                | 48,941      | 1,288                   |       |         |          |       |             |            | 50,229                                   |
| 199 | Otter Creek           | 2,585       | 100                     |       |         |          |       |             |            | 2,685                                    |
| 200 | Williston             | 1,595       | 5,206                   |       |         | 8,683    |       |             |            | 15,484                                   |
| 201 | Yankeetown            | 19,956      | 514                     |       |         |          |       |             |            | 20,470                                   |
|     | <b>LIBERTY COUNTY</b> |             |                         |       |         |          |       |             |            |  |
| 202 | Bristol               | 21,742      | 669                     |       |         | 11,733   |       |             |            | 34,144                                   |
|     | <b>MADISON COUNTY</b> |             |                         |       |         |          |       |             |            |  |
| 203 | Greenville            |             |                         |       |         |          |       |             | 4,057      | 4,057                                    |
| 204 | Lee                   | 8,362       | 137                     |       |         | 614      |       |             |            | 9,113                                    |
| 205 | Madison               | 114,712     |                         |       |         | 16,276   |       |             |            | 130,988                                  |
|     | <b>MANATEE COUNTY</b> |             |                         |       |         |          |       |             |            |  |
| 206 | Anna Maria            | 95,263      | 3,114                   |       |         | 12,382   |       |             |            | 110,759                                  |
| 207 | Bradenton             | 1,833,071   | 69,427                  |       |         | 202,220  | 5,379 | 94,965      |            | 2,205,062                                |
| 208 | Bradenton Beach       | 90,168      | 4,550                   |       |         | 9,771    |       | 2,259       |            | 106,748                                  |
| 209 | Holmes Beach          | 259,615     | 9,292                   |       |         | 30,756   |       |             |            | 299,663                                  |
| 210 | Longboat Key          | 698,217     | 22,856                  |       | 49,263  | 86,158   |       | 31,529      |            | 888,023                                  |
| 211 | Palmetto              | 335,203     | 14,634                  |       | 9,894   | 21,982   |       | 10,076      |            | 391,789                                  |
|     | <b>MARION COUNTY</b>  |             |                         |       |         |          |       |             |            |  |
| 212 | Bellevue              | 174,533     | 3,623                   |       |         | 44,587   |       | 36,470      |            | 259,213                                  |
| 213 | Dunnellon             | 117,762     | 3,089                   |       |         | 9,180    |       |             |            | 130,031                                  |
| 214 | McIntosh              | 19,925      |                         |       |         | 2,719    |       |             | 626        | 23,270                                   |
| 215 | Ocala                 |             | 88,889                  |       | 313,751 | 170,606  |       |             |            | 573,246                                  |
| 216 | Reddick               |             |                         |       |         | 2,825    |       |             |            | 2,825                                    |
|     | <b>MARTIN COUNTY</b>  |             |                         |       |         |          |       |             |            |  |
| 217 | Jupiter Island        | 97,315      |                         |       |         |          |       |             |            | 97,315                                   |
| 218 | Ocean Breeze Park     |             | 840                     |       |         | 3,739    |       |             |            | 4,579                                    |
| 219 | Sewall's Point        | 107,536     | 2,143                   |       |         | 11,850   |       |             |            | 121,529                                  |
| 220 | Stuart                | 772,739     | 37,589                  |       |         | 43,149   |       |             |            | 853,477                                  |
|     | <b>MONROE COUNTY</b>  |             |                         |       |         |          |       |             |            |  |
| 221 | Key Colony Beach      |             |                         |       |         | 15,595   |       |             |            | 15,595                                   |
| 222 | Key West              |             | 43,391                  |       |         | 227,236  |       |             | 306,010    | 576,637                                  |
| 223 | Layton                |             |                         |       |         |          |       |             |            | 0  |
|     | <b>NASSAU COUNTY</b>  |             |                         |       |         |          |       |             |            |  |
| 224 | Callahan              | 62,431      |                         |       |         | 2,818    |       | 1,315       |            | 66,564                                   |

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY             | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER   | GAS     | CABLE TV | SEWER   | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE: |
|--------------------------|-------------|-------------------------|---------|---------|----------|---------|-------------|------------|---|
| 225 Fernandina Beach     | 781,909     | 13,303                  | 82,741  |         | 67,883   |         |             | 500        | 946,336                                   |
| 226 Hilliard             | 109,803     |                         |         |         | 5,959    |         |             |            | 115,762                                   |
| <b>OKALOOSA COUNTY</b>   |             |                         |         |         |          |         |             |            |   |
| 227 Cinco Bayou          | 21,516      |                         | 4,218   |         | 3,347    |         |             |            | 29,081                                    |
| 228 Crestview            | 338,793     | 51,736                  | 50,072  |         |          |         |             |            | 440,601                                   |
| 229 Fort Walton Beach    | 863,793     | 37,461                  | 171,886 |         | 70,915   |         | 850         |            | 1,144,905                                 |
| 230 Laurel Hill          |             |                         |         |         |          |         |             |            | 0   |
| 231 Mary Esther          | 130,278     | 6,983                   | 20,797  |         | 15,567   |         |             |            | 173,625                                   |
| 232 Niceville            | 380,934     | 14,467                  | 42,936  |         | 82,088   |         |             |            | 520,425                                   |
| 233 Shalimar             | 15,404      |                         | 3,592   |         | 3,196    |         |             |            | 22,192                                    |
| 234 Valparaiso           | 130,216     | 11,325                  | 86,114  |         |          |         |             |            | 227,655                                   |
| 235 Destin               | 563,024     | 22,259                  | 41,053  | 56,009  | 112,432  |         | 9,558       |            | 804,335                                   |
| <b>OKEECHOBEE COUNTY</b> |             |                         |         |         |          |         |             |            |   |
| 236 Okeechobee           | 237,292     | 6,562                   |         |         | 16,741   |         | 44,005      |            | 304,600                                   |
| <b>ORANGE COUNTY</b>     |             |                         |         |         |          |         |             |            |   |
| 237 Apopka               | 909,030     | 26,554                  | 91,641  | 31,414  | 107,302  |         | 16,347      |            | 1,282,273                                 |
| 238 Bay Lake             |             |                         |         |         | 28,628   |         |             |            | 33,269                                    |
| 239 Belle Isle           |             | 4,641                   |         |         | 5,273    |         | 40,064      |            | 140,905                                   |
| 240 Eatonville           | 91,313      | 4,255                   |         |         | 4,591    | 6,471   | 20,876      |            | 208,590                                   |
| 241 Edgewood             | 170,450     | 5,114                   |         | 1,088   |          |         |             |            | 10,715                                    |
| 242 Lake Buena Vista     |             |                         |         | 10,715  |          |         | 12,029      |            | 1,013,893                                 |
| 243 Maitland             | 866,783     | 57,698                  |         | 12,122  | 65,261   |         |             |            | 24,813                                    |
| 244 Oakland              | 22,212      | 828                     |         |         | 1,773    |         |             |            | 969,107                                   |
| 245 Ocoee                | 788,848     | 21,848                  |         | 12,704  | 51,877   |         | 93,830      |            | 15,088,675                                |
| 246 Orlando              | 12,171,441  | 923,431                 |         | 715,777 | 951,660  |         | 326,366     |            | 104,397                                   |
| 247 Wintermere           | 93,521      | 2,658                   |         | 4,092   | 4,126    |         |             |            | 548,147                                   |
| 248 Winter Garden        | 444,275     | 16,303                  |         | 30,370  | 57,199   |         |             |            | 2,174,181                                 |
| 249 Winter Park          | 1,472,735   | 37,359                  |         | 86,149  | 146,019  | 420,349 |             | 11,570     | 218,000                                   |
| <b>OSCEOLA COUNTY</b>    |             |                         |         |         |          |         |             |            |   |
| 250 Kissimmee            |             | 49,000                  |         | 65,000  | 104,000  |         |             |            | 72,628                                    |
| 251 St. Cloud            | 7,339       | 14,097                  |         |         | 51,192   |         |             |            | 204,474                                   |
| <b>PALM BEACH COUNTY</b> |             |                         |         |         |          |         |             |            |   |
| 252 Atlantis             | 171,863     | 4,579                   |         | 6,069   | 16,674   |         | 5,289       |            | 565,293                                   |
| 253 Belle Glade          | 486,094     | 14,745                  |         |         | 64,454   |         |             |            | 6,294,321                                 |
| 254 Boca Raton           | 5,394,310   | 251,233                 |         | 67,812  | 580,966  |         |             |            | 2,510,141                                 |
| 255 Boynton Beach        | 2,197,662   | 74,459                  |         | 17,736  | 220,284  |         |             |            | 11,992                                    |
| 256 Bryn Mawr            | 11,500      | 492                     |         |         | 764      |         |             |            | 5,421                                     |
| 257 Cloud Lake           | 4,552       | 105                     |         |         | 206,639  |         | 42,000      |            | 2,926,936                                 |
| 258 Delray Beach         | 2,568,322   | 91,190                  |         | 18,785  |          |         |             |            | 22,046                                    |
| 259 Glen Ridge           | 15,140      |                         |         |         | 6,906    |         |             |            |   |

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 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY    | TELECOMMUNI-<br>CATIONS |           |         |          |         |             |            | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|-----------------|-------------------------|-----------|---------|----------|---------|-------------|------------|--|
|                 | ELECTRICITY             | WATER     | GAS     | CABLE TV | SEWER   | SOLID WASTE | OTHER FEES |  |
| 260             | Golf                    | 39,884    | 736     |          | 1,356   |             |            | 41,976                                   |
| 261             | Golfview                | 14,109    | 428     |          | 1,029   |             |            | 15,566                                   |
| 262             | Greenacres City         | 773,082   | 26,483  | 7,104    | 139,545 |             | 39,251     | 985,465                                  |
| 263             | Gulfstream              | 76,227    | 1,316   |          | 4,583   |             |            | 82,126                                   |
| 264             | Haverhill               | 45,391    | 1,399   |          | 6,305   |             |            | 53,095                                   |
| 265             | Highland Beach          | 245,941   | 61,434  | 141      | 19,613  |             | 11,976     | 339,105                                  |
| 266             | Hypoluxo                | 14,767    | 3,118   |          | 7,253   |             | 6,959      | 32,722                                   |
| 267             | Juno Beach              |           | 9,032   |          | 23,100  |             |            | 32,132                                   |
| 268             | Jupiter                 | 1,697,582 | 53,376  |          | 372,058 |             |            | 2,123,016                                |
| 269             | Jupiter Inlet           | 20,160    |         |          | 4,571   |             |            | 24,731                                   |
| 270             | Lake Clarke Shores      | 140,472   | 8,334   | 2,446    | 25,082  |             |            | 176,334                                  |
| 271             | Lake Park               | 273,480   | 12,629  | 4,219    | 31,072  |             | 6,716      | 328,116                                  |
| 272             | Lake Worth              |           | 36,858  | 23,367   | 139,234 |             | 6,791      | 206,250                                  |
| 273             | Lantana                 | 384,384   | 13,040  | 7,546    | 58,860  |             |            | 463,830                                  |
| 274             | Manalapan               |           | 1,681   | 655      | 6,374   |             |            | 8,710                                    |
| 275             | Mangonia Park           | 176,044   | 4,909   | 848      | 5,258   |             | 27,203     | 214,262                                  |
| 276             | North Palm Beach        | 557,551   | 153,360 | 4,541    | 78,719  |             |            | 946,516                                  |
| 277             | Ocean Ridge             | 104,338   | 2,677   |          | 10,264  |             |            | 117,279                                  |
| 278             | Pahokee                 | 4,804     |         |          | 21,005  |             | 6,482      | 32,291                                   |
| 279             | Palm Beach              | 1,316,302 | 73,192  | 116,879  | 121,843 |             |            | 1,628,216                                |
| 280             | Palm Beach Gardens      | 2,180,769 | 63,872  |          | 203,383 |             | 57,632     | 2,505,656                                |
| 281             | Palm Beach Shores       | 74,046    | 2,012   | 3,832    | 14,745  |             |            | 94,635                                   |
| 282             | Palm Springs            | 323,533   | 10,146  | 4,675    | 73,403  |             | 10,766     | 422,523                                  |
| 283             | Riviera Beach           | 152,410   | 46,960  | 20,704   | 133,060 |             | 1,122,685  | 1,475,819                                |
| 284             | Royal Palm Beach        | 648,769   | 19,348  |          | 120,105 |             | 38,322     | 826,544                                  |
| 285             | South Bay               | 92,434    | 2,600   |          | 9,783   |             |            | 104,817                                  |
| 286             | South Palm Beach        | 86,765    | 2,513   |          | 11,826  |             | 2,700      | 103,804                                  |
| 287             | Tequesta                | 255,273   | 8,455   |          | 36,920  |             | 16,942     | 317,590                                  |
| 288             | West Palm Beach         | 3,703,292 | 278,988 | 547,880  | 414,639 |             | 89,787     | 5,034,586                                |
| 289             | Wellington              | 451,655   |         |          | 101,945 |             |            | 553,600                                  |
| PASCO COUNTY    |                         |           |         |          |         |             |            |  |
| 290             | Dade City               | 260,921   | 25,941  | 2,789    | 15,185  |             | 6,432      | 311,268                                  |
| 291             | New Port Richey         | 745,724   | 35,373  |          | 89,992  |             |            | 871,089                                  |
| 292             | Port Richey             | 142,778   |         |          |         |             |            | 142,778                                  |
| 293             | St. Leo                 | 28,932    | 457     |          | 1,672   |             |            | 31,061                                   |
| 294             | San Antonio             | 27,186    | 716     |          | 1,701   |             |            | 29,603                                   |
| 295             | Zephyrhills             | 450,910   | 15,281  |          | 53,034  |             |            | 519,225                                  |
| PINELLAS COUNTY |                         |           |         |          |         |             |            |  |
| 296             | Belleair                | 243,978   | 6,953   | 12,842   | 19,802  |             |            | 283,575                                  |
| 297             | Belleair Beach          | 101,832   | 2,899   | 1,655    | 17,788  |             |            | 124,174                                  |
| 298             | Belleair Bluffs         | 129,793   | 5,596   | 3,244    | 15,837  |             | 1,000      | 155,470                                  |
| 299             | Belleair Shore          |           | 186     |          | 885     |             |            | 1,071                                    |
| 300             | Clearwater              | 5,663,864 | 288,899 | 384,526  | 725,538 |             |            | 7,082,847                                |

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FY 1995-96

| MUNICIPALITY              | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER | GAS     | CABLE TV  | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|---------------------------|-------------|-------------------------|-------|---------|-----------|-------|-------------|------------|--|
| 301 Dunedin               | 1,498,770   | 69,923                  |       | 53,280  | 224,394   |       | 39,424      |            | 1,885,791                                |
| 302 Gulfport              | 428,620     | 15,461                  |       | 24,529  | 75,243    |       |             |            | 543,853                                  |
| 303 Indian Rocks Beach    | 258,245     | 9,091                   |       | 1,490   | 49,119    |       |             |            | 317,945                                  |
| 304 Indian Shores         | 163,753     | 5,901                   |       |         | 27,291    |       |             |            | 196,945                                  |
| 305 Kenneth City          | 185,183     | 5,010                   |       | 2,925   | 14,993    |       |             | 3,428      | 211,539                                  |
| 306 Largo                 | 2,980,786   | 119,564                 |       | 126,374 | 415,638   | 209   |             |            | 3,642,571                                |
| 307 Madeira Beach         | 326,208     | 12,111                  |       | 1,470   | 24,084    |       |             |            | 363,873                                  |
| 308 North Redington Beach | 89,594      | 2,595                   |       |         | 6,335     |       | 99,644      |            | 98,524                                   |
| 309 Oldsmar               | 523,133     | 23,965                  |       | 21,864  | 45,849    |       |             |            | 714,455                                  |
| 310 Pinellas Park         | 1,869,200   | 104,268                 |       | 111,356 | 259,584   |       |             |            | 2,344,408                                |
| 311 Redington Beach       | 72,869      | 2,493                   |       |         |           |       |             |            | 75,362                                   |
| 312 Redington Shores      | 83,576      | 4,556                   |       |         | 11,398    |       |             |            | 99,530                                   |
| 313 Safety Harbor         | 715,526     | 29,072                  |       | 26,291  | 91,545    |       | 26,555      |            | 888,989                                  |
| 314 St. Petersburg        | 9,509,589   | 487,110                 |       | 771,437 | 1,485,992 |       |             |            | 12,254,128                               |
| 315 St. Petersburg Beach  | 716,102     | 24,880                  |       | 49,492  | 98,505    |       |             |            | 888,979                                  |
| 316 Seminole              | 493,318     | 22,334                  |       | 21,856  | 40,851    |       |             |            | 578,359                                  |
| 317 South Pasadena        | 327,074     | 11,725                  |       | 26,897  | 17,983    |       | 18,026      |            | 401,705                                  |
| 318 Tarpon Springs        | 899,854     | 40,816                  |       | 25,771  | 120,461   |       |             |            | 1,086,902                                |
| 319 Treasure Island       | 471,862     | 16,677                  |       | 16,202  | 81,870    |       |             |            | 586,611                                  |
| POLK COUNTY               |             |                         |       |         |           |       |             |            |  |
| 320 Auburndale            | 557,605     | 66,600                  |       | 9,728   | 25,171    |       |             |            | 659,104                                  |
| 321 Bartow                |             |                         |       |         |           |       |             |            | 0  |
| 322 Davenport             | 56,669      | 1,821                   |       |         | 7,336     |       |             |            | 65,826                                   |
| 323 Dundee                | 111,075     | 3,257                   |       |         | 8,595     |       |             |            | 122,927                                  |
| 324 Eagle Lake            | 65,721      | 805                     |       | 1,923   | 4,812     |       |             |            | 73,261                                   |
| 325 Fort Meade            |             | 4,868                   |       |         | 21,563    |       | 80,000      |            | 106,431                                  |
| 326 Frostproof            | 90,511      | 3,502                   |       | 3,545   | 8,979     |       |             |            | 106,537                                  |
| 327 Haines City           | 414,847     | 31,668                  |       | 20,240  | 42,445    |       |             |            | 509,200                                  |
| 328 Highland Park         | 7,942       |                         | 1,150 |         |           |       |             |            | 9,092                                    |
| 329 Hillcrest Heights     | 8,010       |                         |       |         | 882       |       |             |            | 8,892                                    |
| 330 Lake Alfred           | 142,809     | 3,993                   |       | 1,564   |           |       |             |            | 148,366                                  |
| 331 Lake Hamilton         | 52,409      | 903                     |       |         | 5,007     |       |             |            | 58,319                                   |
| 332 Lakeland              |             | 139,540                 |       | 213,149 | 374,074   |       |             |            | 726,763                                  |
| 333 Lake Wales            | 499,236     | 15,379                  |       | 6,137   | 29,059    |       | 150,000     | 17,648     | 717,459                                  |
| 334 Mulberry              | 150,557     |                         |       |         |           |       |             |            | 150,557                                  |
| 335 Polk City             | 4,790       |                         |       |         | 3,932     |       |             |            | 8,722                                    |
| 336 Winter Haven          | 1,305,891   | 58,216                  |       | 57,536  | 126,535   |       |             |            | 1,548,178                                |
| PUTNAM COUNTY             |             |                         |       |         |           |       |             |            |  |
| 337 Crescent City         | 66,466      |                         |       |         | 6,691     |       | 6,843       |            | 80,000                                   |
| 338 Interlachen           | 52,903      |                         |       |         | 3,728     |       |             |            | 56,631                                   |
| 339 Palatka               | 449,727     | 31,929                  |       |         | 58,666    |       |             |            | 540,322                                  |
| 340 Pomona Park           | 18,737      | 628                     |       | 1,595   | 3,667     |       |             |            | 24,627                                   |
| 341 Welaka                | 23,318      | 605                     |       | 4,268   | 5,043     |       |             |            | 33,234                                   |

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 FY 1995-96

| MUNICIPALITY             | ELECTRICITY | TELECOMMUNI-<br>CATIONS | WATER   | GAS     | CABLE TV | SEWER | SOLID WASTE | OTHER FEES | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|--------------------------|-------------|-------------------------|---------|---------|----------|-------|-------------|------------|--|
| <b>ST. JOHNS COUNTY</b>  |             |                         |         |         |          |       |             |            |  |
| 342 Hastings             | 41,744      |                         |         |         | 2,358    |       |             |            | 44,102                                   |
| 343 St. Augustine        | 638,978     | 22,332                  |         |         | 88,798   |       |             | 32,127     | 782,235                                  |
| 344 St. Augustine Beach  | 207,314     | 5,316                   |         |         | 35,610   |       |             |            | 248,240                                  |
| <b>ST. LUCIE COUNTY</b>  |             |                         |         |         |          |       |             |            |  |
| 345 Fort Pierce          |             | 50,529                  |         |         | 209,471  |       |             |            | 260,000                                  |
| 346 Port St. Lucie       | 2,570,347   | 192,690                 | 300,000 | 25,324  | 300,859  |       |             |            | 3,389,220                                |
| 347 St. Lucie            |             |                         |         |         |          |       |             |            | 0  |
| <b>SANTA ROSA COUNTY</b> |             |                         |         |         |          |       |             |            |  |
| 348 Gulf Breeze          | 155,975     | 8,385                   |         |         | 39,758   |       |             |            | 204,118                                  |
| 349 Jay                  | 32,973      | 1,152                   |         |         | 2,502    |       |             |            | 36,627                                   |
| 350 Milton               | 230,744     |                         |         |         |          |       |             |            | 230,744                                  |
| <b>SARASOTA COUNTY</b>   |             |                         |         |         |          |       |             |            |  |
| 351 North Port           | 489,356     | 19,342                  |         |         | 34,447   |       |             |            | 523,145                                  |
| 352 Sarasota             | 2,720,947   | 152,083                 |         | 176,723 | 286,268  |       |             |            | 3,336,021                                |
| 353 Venice               | 889,879     | 30,333                  |         |         | 118,856  |       |             |            | 1,039,068                                |
| <b>SEMINOLE COUNTY</b>   |             |                         |         |         |          |       |             |            |  |
| 354 Altamonte Springs    | 2,171,220   | 51,054                  |         | 75,678  | 183,983  |       | 488,931     |            | 2,970,866                                |
| 355 Casselberry          | 948,255     | 42,742                  |         | 58,080  | 116,404  |       | 112,012     | 380        | 1,277,873                                |
| 356 Longwood             | 706,816     | 35,107                  |         | 30,947  | 83,083   |       | 84,574      |            | 940,527                                  |
| 357 Oviedo               | 723,019     | 19,715                  |         | 21,958  | 60,530   |       | 89,666      |            | 914,888                                  |
| 358 Sanford              | 1,598,241   | 47,906                  |         | 17,814  | 138,888  |       | 54,174      | 46,353     | 1,903,376                                |
| 359 Winter Springs       | 931,899     |                         |         | 22,809  | 141,666  |       |             |            | 1,096,374                                |
| 360 Lake Mary            | 483,339     | 21,697                  |         |         | 38,514   |       | 124,531     |            | 668,081                                  |
| <b>SUMTER COUNTY</b>     |             |                         |         |         |          |       |             |            |  |
| 361 Bushnell             | 50,790      | 2,197                   |         |         | 5,631    |       |             |            | 58,618                                   |
| 362 Center Hill          | 23,919      | 51                      |         |         | 1,071    |       |             |            | 25,041                                   |
| 363 Coleman              | 25,025      | 622                     |         |         | 1,945    |       |             |            | 27,592                                   |
| 364 Webster              | 27,057      | 694                     |         |         | 1,672    |       |             |            | 29,423                                   |
| 365 Wildwood             | 147,064     | 3,684                   |         |         | 6,765    |       |             |            | 157,513                                  |
| <b>SUWANNEE COUNTY</b>   |             |                         |         |         |          |       |             |            |  |
| 366 Branford             | 32,608      |                         |         |         | 3,142    |       |             |            | 35,750                                   |
| 367 Live Oak             | 319,617     |                         |         |         | 23,319   |       |             |            | 342,936                                  |
| <b>TAYLOR COUNTY</b>     |             |                         |         |         |          |       |             |            |  |
| 368 Pery                 | 265,496     | 8,886                   |         |         | 48,331   |       |             |            | 322,713                                  |

TABLE 2

MUNICIPAL FRANCHISE FEE REVENUES, AS REPORTED BY CATEGORY OF FEE  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY                         | ELECTRICITY          | TELECOMMUNI-<br>CATIONS | WATER              | GAS                 | CABLE TV            | SEWER            | SOLID WASTE         | OTHER FEES         | TOTAL OF ALL<br>FRANCHISE<br>FEE REVENUE |
|--------------------------------------|----------------------|-------------------------|--------------------|---------------------|---------------------|------------------|---------------------|--------------------|--|
| <b>UNION COUNTY</b>                  |                      |                         |                    |                     |                     |                  |                     |                    |  |
| 369 Lake Butler                      | 80,326               |                         |                    |                     | 6,615               |                  |                     |                    | 86,941                                   |
| 370 Raiford                          | 7,337                |                         |                    |                     | 973                 |                  |                     |                    | 8,310                                    |
| 371 Worthington Springs              | 7,169                |                         |                    |                     | 1,073               |                  |                     |                    | 8,242                                    |
| <b>VOLUSIA COUNTY</b>                |                      |                         |                    |                     |                     |                  |                     |                    |  |
| 372 Daytona Beach                    | 3,216,179            |                         | 314,292            |                     | 475,357             |                  | 42,060              |                    | 4,047,888                                |
| 373 Daytona Beach Shores             | 437,216              | 8,404                   | 47,725             |                     | 39,842              |                  | 10,818              |                    | 544,005                                  |
| 374 Deland                           | 865,009              | 29,676                  | 36,926             |                     | 71,337              |                  | 158,989             |                    | 1,161,937                                |
| 375 Edgewater                        | 517,128              | 15,315                  | 13,046             |                     | 47,231              |                  | 1,603               |                    | 594,323                                  |
| 376 Holly Hill                       | 484,000              | 16,000                  | 32,000             |                     | 42,000              |                  | 9,000               |                    | 583,000                                  |
| 377 Lake Helen                       | 82,565               | 2,362                   |                    |                     | 7,034               |                  |                     |                    | 91,961                                   |
| 378 New Smyrna Beach                 |                      | 25,696                  | 33,315             |                     | 72,466              |                  | 19,726              |                    | 151,203                                  |
| 379 Oak Hill                         | 37,713               | 877                     |                    |                     | 2,557               |                  | 1,710               |                    | 42,857                                   |
| 380 Orange City                      | 311,914              | 8,738                   |                    |                     | 17,244              |                  | 17,681              |                    | 355,577                                  |
| 381 Ormond Beach                     | 1,633,000            | 44,000                  | 16,000             |                     | 242,000             |                  | 508,000             |                    | 2,443,000                                |
| 382 Pleron                           | 57,973               | 1,655                   |                    |                     | 2,482               |                  | 4,028               |                    | 66,138                                   |
| 383 Ponce Inlet                      | 113,035              | 2,476                   |                    |                     | 19,597              |                  |                     |                    | 135,108                                  |
| 384 Port Orange                      | 1,380,976            | 37,044                  | 20,871             |                     | 234,809             |                  | 2,040               |                    | 1,675,740                                |
| 385 South Daytona                    | 501,162              | 15,115                  | 38,061             |                     | 81,765              |                  | 27,123              |                    | 663,226                                  |
| 386 Debarry                          |                      |                         |                    |                     | 25,004              |                  |                     |                    | 25,004                                   |
| 387 Deltona                          |                      |                         |                    |                     |                     |                  |                     |                    | 0  |
| <b>WAKULLA COUNTY</b>                |                      |                         |                    |                     |                     |                  |                     |                    |  |
| 388 Sopchoppy                        | 34,184               |                         |                    |                     | 3,394               |                  |                     |                    | 37,578                                   |
| 389 St. Marks                        | 15,606               |                         |                    |                     |                     |                  |                     |                    | 15,606                                   |
| <b>WALTON COUNTY</b>                 |                      |                         |                    |                     |                     |                  |                     |                    |  |
| 390 Defuniak Springs                 | 139,279              | 18,850                  |                    |                     | 18,194              |                  |                     |                    | 176,323                                  |
| 391 Freeport                         | 29,178               | 614                     |                    |                     | 2,475               |                  | 2,515               |                    | 34,782                                   |
| 392 Paxton                           |                      |                         |                    |                     |                     |                  |                     |                    | 0  |
| <b>WASHINGTON COUNTY</b>             |                      |                         |                    |                     |                     |                  |                     |                    |  |
| 393 Caryville                        | 6,375                |                         |                    |                     | 1,252               |                  |                     |                    | 7,627                                    |
| 394 Chipley                          | 123,000              |                         |                    |                     |                     |                  |                     |                    | 123,000                                  |
| 395 Ebro                             | 14,871               |                         |                    |                     |                     |                  |                     |                    | 14,871                                   |
| 396 Vernon                           | 15,324               | 634                     |                    |                     | 1,563               |                  |                     |                    | 17,521                                   |
| 397 Wausau                           |                      |                         |                    |                     | 666                 |                  |                     |                    | 666                                      |
| <b>TOTALS:</b>                       | <b>\$249,459,241</b> | <b>\$15,129,099</b>     | <b>\$2,331,128</b> | <b>\$13,683,130</b> | <b>\$33,595,030</b> | <b>\$598,019</b> | <b>\$18,949,904</b> | <b>\$2,431,421</b> | <b>\$336,176,972</b>                     |
| <b># of Municipalities Reporting</b> | <b>322</b>           | <b>296</b>              | <b>12</b>          | <b>154</b>          | <b>340</b>          | <b>8</b>         | <b>107</b>          | <b>51</b>          |  |

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

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## USER FEES AND CHARGES / UTILITY FEES <sup>1</sup>

### Home Rule Authority

#### **Brief Overview**

Counties and municipalities possess the home rule authority to impose user fees and charges to pay the cost of providing a service or facility or regulating an activity. Examples of such user fees or charges include building permit fees, rezoning fees, recreational facility charges, and charges for comprehensive plan amendments. In contrast to taxes, user fees and charges bear a direct relationship between the services received and the compensation paid for the service.

When the local government can demonstrate a reasonable rational nexus between the regulatory activity or the governmental service provided with the fee and the feepayers who create the need for the regulatory activity or governmental service, then the fee should be valid. Generally, the amount of the fee or charge may not exceed the cost of providing the service or facility; therefore, the amount of such fee or charge should be established after studying the direct and indirect costs associated with providing the service or facility.

In contrast to general user fees and charges, a utility may charge for the services and products that it provides to its customers. Although the basis for the charge must be reasonably related to the cost of the service or product, the fee may include a profit which may be used for purposes other than the provision of utility services or products.

#### **Eligibility Requirements**

The levy of user fees and charges as well as the levy of utility fees stems from county and municipal home rule authority granted in the Florida Constitution.<sup>2</sup>

#### **Administrative Procedures**

Generally, local governments impose governmental fees or charges in one of three ways: 1) fees imposed in exchange for a right, service, or privilege (e.g., rental fees, admission fees, and recreation fees); 2) fees imposed to fund the cost of a regulatory activity (e.g., building permit fees, planning and zoning fees, and inspection fees); and 3) fees imposed to fund the cost of a governmental service or facility for which the property owner's activity or land use creates the

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<sup>1</sup> This discussion of user fees has been adapted, in part, from informational materials entitled *Local Government Major Revenue Sources* (June 1996), prepared by the law firm of Nabors, Giblin & Nickerson, P.A., and presented at the 1996 annual conference of the Florida Association of Counties.

<sup>2</sup> Article VIII, sections 1 & 2, *Florida Constitution*.

need for such service or facility (e.g., solid waste tipping fees). User fees may be imposed by a process provided in the ordinance establishing the governing body's authority to impose such fees.

As a result of rulings promulgated in Florida case law, user fees and utility charges must be just and equitable. Such fees and charges may include the cost for operating the utility as well as costs for anticipated future capital outlay. Users may be charged different rates if those rates can be legally justified. Additionally, users may not be charged in the same manner. For example, commercial users may be charged a utility fee based on consumption while residential users may be charged a flat rate.

Typically, the fees are billed by the utility to the consumer on a monthly or quarterly basis. Termination of service generally results from the failure to pay the fee.

### **Distribution of Proceeds**

Since the proceeds are collected and administered locally, the governing authority of any county or municipality may distribute the funds as the authority may deem proper.

### **Authorized Uses**

Generally, the use of the fee revenue is restricted to those direct and indirect costs associated with providing the service or facility. Utility fees may include a profit which may be used for purposes other than the actual provision of utility services or products.

### **Summaries of Select Court Rulings**

In a 1994 ruling, the Florida Supreme Court articulated its definition of a user fee as follows:

User fees are charges based upon the proprietary right of the governing body permitting the use of the instrumentality involved. Such fees share common traits that distinguish them from taxes: they are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner not shared by other members of society..., and they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge.<sup>3</sup>

While the fee must bear a reasonable relationship to the service received, the local government levying the fee may be able to use the proceeds for other purposes depending upon the type of fee. For example, in *St. Lucie County v. City of Fort Pierce*, the city challenged the county's use of

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<sup>3</sup> *City of Port Orange v. State*, 650 So.2d 1 (Fla. 1994).

tipping fee monies charged to the city for the use of the county's landfill to close a different landfill than the one used by the city.<sup>4</sup> The District Court of Appeals held that the county could lawfully expend the tipping fees paid by the city for the closure of a different landfill as the fees were being expended for a solid waste-related purpose.

Similarly, in *Jacksonville Port Authority v. Alamo Rent-A-Car, Inc.*, the District Court of Appeals upheld a user fee (collected as a 6 percent gross receipts tax) imposed by the Port Authority.<sup>5</sup> The fee was imposed against rental car companies located off airport property for the use of the airport roadways and facilities even though the revenue from the fees assessed on Alamo was used to support all three airports located in Jacksonville, and Alamo only used one of the three airports.

Several cases have affirmed the concept that a utility fee must be reasonably related to the cost of the service or product and may include a profit.<sup>6</sup> Additionally, different rates may be charged to different classes of customers as long as the classification scheme is not arbitrary or unreasonable.<sup>7</sup> Also, the failure to pay one type of utility charge may result in the termination of other utility services if the services are "so interlocked that neither can be effective without the other."<sup>8</sup>

### **Relevant Attorney General Opinions**

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or those interpretations articulated in Florida case law.

#### **AGO 77-116**

**May the City of Lake Worth contract for and utilize the services of the Lake Worth Utilities Authority, an independent agency of the city, for the purposes of billing, collecting, and accounting for waste removal fees imposed by ordinance for the collection of garbage and**

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<sup>4</sup> *St. Lucie County v. City of Fort Pierce*, 676 So.2d 35 (Fla. 4th DCA 1996).

<sup>5</sup> *Jacksonville Port Authority v. Alamo Rent-A-Car, Inc.*, 600 So.2d 1159 (Fla. 1st DCA 1992), *review denied*, 613 So.2d 1 (Fla. 1992).

<sup>6</sup> *City of New Smyrna Beach v. Fish*, 384 So.2d 1272 (Fla. 1980); *City of Pompano Beach v. Oltman*, 389 So.2d 283, 286 (Fla. 4th DCA 1980), *review denied*, 399 So.2d 1144 (Fla. 1981); *Rosalind Holding Co. v. Orlando Utilities Commission*, 402 So.2d 1209 (Fla. 5th DCA 1981), *review denied*, 412 So.2d 469 (Fla. 1982).

<sup>7</sup> *State v. City of Miami Springs*, 245 So.2d 80 (Fla. 1971).

<sup>8</sup> *Edris v. Sebring Utilities Commission*, 237 So.2d 585 (Fla. 2nd DCA 1970), *cert. denied*, 240 So.2d 643 (Fla. 1970).

**trash by the city?** A municipality may validly provide for the collection and disposal of solid waste and other refuse as a municipal or public service and may impose by ordinance a user fee or charge for such services, according to this opinion dated November 2, 1977. Subject to the restrictions of the city's 1975 charter regarding competitive bidding, the city may contract for and utilize the services of the Lake Worth Utilities Authority, a separate and independent agency of the city, for the purpose of billing, collecting, and accounting for waste removal fees imposed by the city on its residents and businesses for the collection of garbage and trash by the city.

#### **AGO 86-08**

**Is the City of Destin authorized to impose an annual fee on boat slips in Destin Harbor in order to raise revenue for harbor restoration and maintenance? Is the city authorized to levy an annual preservation fee against real property based on waterfront footage in order to raise revenue for harbor restoration and maintenance?** According to this opinion dated January 22, 1986, s. 166.201, F.S., authorizes fees or charges pursuant to ordinance for the use of municipal facilities by taxpayers or members of the public but does not authorize charges or fees for performance of a governmental duty owed to the public at large. The harbor's restoration and maintenance would appear to be a governmental duty owed to the public at large since the harbor is a natural body of water rather than a public facility or system. Therefore, in the absence of any other authorizing general law, an annual fee on boat slips is unauthorized. The contemplated annual preservation fee would appear to be in the nature of a special assessment. Since the primary goal of the contemplated annual preservation fee is preserving the integrity of the harbor rather than providing comprehensive stormwater management, for which special assessments are specifically authorized, then the use of such fee is unauthorized.

#### **AGO 91-55**

**May Escambia County impose a user fee on the sale of tickets for events at the civic center to fund the Historic Preservation Board and The Arts Council of Northwest Florida?** While the validity of imposing fees or charges for the use of public facilities by members of the public has been recognized, such fees or charges may not be imposed for the performance of a governmental duty owed to the public at large. Furthermore, in the absence of a specific facility or program, the use of or participation in which can be identified to individual members of the public, a user fee or charge may not be imposed. Therefore, the county may not impose a user fee or charge on sales of tickets at the civic center to fund historical preservation or cultural development when such purposes have no relation to the use of the civic center facility, according to this opinion dated July 22, 1991.

#### **Estimated Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

### **PART THREE**

## **REVENUE SOURCES AUTHORIZED BY THE LEGISLATURE**

With the exception of the ad valorem tax and several constitutionally-authorized, state-shared, revenue programs, local government taxing authority must be granted by statute. The principle revenue sources authorized by the Legislature are discussed here. These revenue sources include those taxes imposed by the state and shared with counties, municipalities, or school districts; other statutorily-authorized, own-source revenues; and local option sales, fuel, and tourist taxes.

Generally, state-shared revenue programs authorize the state to allocate a portion of a state-collected tax to specified local governments based on eligibility requirements. A formula is usually developed for the allocation of funds between units of local government. A number of revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria set forth in s. 218.23, F.S. These criteria require that the local government have levied ad valorem taxes to produce the equivalent to a millage rate of 3 mills, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving money from the county; collecting an occupational license tax or a utility tax; or levying an ad valorem tax. While general law restricts the use of some of these shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments. Included in this category are the following revenues:

- Local Government Half-Cent Sales Tax Program
- County Revenue Sharing Program
- Municipal Revenue Sharing Program
- Municipal Financial Assistance Trust Fund
- County Fuel Tax
- Pari-Mutuel Tax
- Oil, Gas, and Sulfur Production Tax
- Mobile Home License Tax
- Insurance License Tax
- Insurance Premium Tax
- Alcoholic Beverage License Tax
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Emergency Management Assistance
- Fuel Tax Refund

In contrast to state-shared revenue sources, a number of other statutorily-authorized revenue sources are implemented and collected by the county or municipality. Typically, in order to levy the tax at issue, the local government must enact an ordinance providing for the levy and collection of the tax. None of the statutes authorizing these taxes require a referendum as the only method of enacting the tax. While general law restricts the use of the funds generated by some of these taxes, revenues from other taxes that fall into this category may be used for the general revenue needs of counties and municipalities. Included in this category are the following revenues:

- Public Service Tax
- Local Occupational License Tax
- '911' Fee
- Intergovernmental Radio Communications Program
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Vessel Registration Fee
- Dade County Discretionary Surtax on Documents
- Municipal Pari-Mutuel Tax

Local option taxes must specifically be enacted through a majority vote of the governing body, a supermajority vote of the governing body, or referendum approval. In addition, local option taxes, as a category of statutorily-authorized revenue sources, have the most requirements for extraordinary votes and/or referendum approvals. In addition, the expenditure of funds raised through local option taxes is generally restricted to purposes enumerated by the Legislature. Included in this category are the following revenues:

- Local Option Sales Taxes
- Local Option Food and Beverage Taxes
- Local Option Fuel Taxes
- Local Option Tourist Taxes

## **LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM**

Section 212.20(6)(f) and Part VI of Chapter 218, *Florida Statutes*

### **Brief Overview**

Created in 1982, the program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the Legislature. It distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas serve as the basis for this distribution to each county and its respective municipalities. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program consists of three distributions of sales tax revenues collected pursuant to Chapter 212, *Florida Statutes*. The first (ordinary) distribution is possible due to the transfer of 9.653 percent of net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(f), F.S. The second (emergency) and third (supplemental) distributions are possible due to the transfer of 0.054 percent of net sales tax proceeds to the trust fund. The emergency and supplemental distributions are available to select counties which satisfy certain eligibility requirements relating to the existence of a county fiscal emergency or a county's inmate population being greater than seven percent of the total county population.

As the result of legislation passed during the 1998 regular legislative session, a special distribution is established in the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer.

### **1998 General Law Amendments**

Chapter 98-228, *Laws of Florida*, (CS/SB 1748)

creates s. 218.66, F.S., establishing a special distribution from the Local Government Half-cent Sales Tax Clearing Trust Fund in the event an action to contest a property tax assessment results in a difference between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. If the difference is greater than 6 percent of the total taxes assessed in the county or municipality, that local government would be eligible to make application for the special distribution. Any special distribution would be equal to 95 percent of the taxes contested. Any additional tax revenue received by the local government upon resolution of the action to contest the assessment would be immediately repaid to the trust fund. At the time of payment and repayment of a special distribution, the distribution to all other eligible fund recipients would be adjusted proportionately. This change is effective as of May 24, 1998.

Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

modifies the requirements relating to county eligibility for the emergency distribution. Section 10 specifies that if a county has a population of 65,000 or greater, rather than 50,000 or greater as per the previous statutory language, such county must satisfy the additional conditions pursuant to s. 218.65(2)(a), F.S. In addition, the requirement that a county must be eligible for an emergency distribution in order to qualify for a supplemental distribution was eliminated. These changes are effective as of July 1, 1998.

Note: Revisions to the sales tax base could have a positive or negative fiscal impact on this revenue source. Due to the number of sales tax base revisions that tend to occur each year, a summary of each is not provided here.

**Eligibility Requirements**

Pursuant to s. 218.63, F.S., only those counties or municipalities which meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., shall participate in the program. However, a municipality incorporated subsequent to the effective date of Chapter 82-154, *Laws of Florida*, (April 19, 1982) which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., shall not participate in the program.

In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated. The monies, which otherwise would be distributed to a unit of local government failing to satisfy the specified eligibility requirements, shall be deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue.

As previously mentioned, a county must satisfy additional requirements in order to participate in the emergency and supplemental distributions. The reader should consult s. 218.65, F.S., for a description of those additional requirements.

**Administrative Procedures**

The program is administered by the Department of Revenue. The net sales tax proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund. The Department is not authorized to deduct the 7.3 percent General Revenue Service Charge from this trust fund. Monies in the trust fund shall be distributed monthly to participating counties and municipalities.

**Distribution of Proceeds**

The statutory provisions require at least the ordinary distribution for eligible local governments. Eligible counties may receive the emergency and/or supplemental distributions.

| <u>Type of Distribution</u> | <u>Revenue Source</u>  | <u>Eligible Local Gov't</u>   |
|-----------------------------|--|---|
| Ordinary Distribution       | 9.653 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i> | Participating counties and municipalities   |
| Emergency Distribution      | 0.054 percent of net sales tax proceeds collected under the provisions of Chapter 212, <i>Florida Statutes</i> | Qualifying counties   |
| Supplemental Distribution   |  | Qualifying counties with an inmate population greater than seven percent of total county population |

The ordinary, emergency, and supplemental distributions that counties and municipalities may receive from the program are limited in two ways:

- 1) The amount of sales tax revenue available for distribution.
- 2) Those units of local government satisfying the eligibility requirements.

Calculation of Ordinary Distribution

**Figure 1** summarizes the calculation of the ordinary distribution for participating units of local government.

Calculation of Emergency Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly emergency distribution to eligible counties is made, according to the following steps:

**STEP #1.** The 1998-99 state fiscal year per capita limitation of \$33.96, (which is adjusted annually for inflation) is multiplied by the total county population, according to the latest official population estimate. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

**STEP #2.** If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(7), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund for the current year exceed the sum of base allocations, each eligible county shall receive its base allocation. Any excess monies shall be distributed equally among the eligible counties on a per capita basis.

#### Calculation of Supplemental Distribution for Eligible Counties

The proportion of sales tax revenue transferred to the trust fund for the monthly supplemental distribution to eligible counties is made, according to the following steps:

STEP #1. The 1998-99 state fiscal year per capita limitation of \$33.96 is multiplied by the latest official state estimate of the number of inmates and patients residing in institutions operated by the Federal government as well as the Florida Departments of Corrections, Children and Family Services, and Health.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county shall receive a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county shall receive an amount equal to its supplemental allocation.

**Table 1** presents a summary of distributions by local government fiscal year since the program began. Please note that the total amount distributed to counties represents the sum of the ordinary, emergency, and supplemental distributions. In addition, the number of counties that received emergency and supplemental distributions during each of those fiscal years is also shown.

In addition to these distributions, a special distribution has been established in the event an action to contest a property tax assessment results in a difference of greater than 6 percent between the property appraiser's assessment and the good faith payment made by the taxpayer pursuant to s. 194.171(3), F.S. In such an instance, the county or municipality would receive a distribution that would be equal to 95 percent of the taxes contested. Eligible local governments would have to apply for the distribution prior to July 1st of the year following the year in which the tax was assessed. The distribution would be made prior to September 30th of the same year.

In the year the special distribution is made, there would be reduction in funds distributed to other local governments. If the property appraiser loses the suit as to the value of the contested assessment, this loss of revenue to local governments resulting from the reduction of distributed funds would be permanent. Any additional tax revenue received by the local government upon resolution of the case would be immediately repaid to the trust fund, and the amount of each local government's reduced funds would be repaid in a future fiscal year.

### **Authorized Uses**

The proportion of the total proceeds received by a county government, based on two-thirds of the incorporated area population, shall be deemed countywide revenues and shall be expended only for countywide tax relief or countywide programs. The remaining county government portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

Municipalities are directed to expend their portions only for municipal-wide programs or for municipal-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the program shall be applied uniformly across all types of taxed utility services.

A county or municipality is authorized to pledge the proceeds for the payment of principal and interest on any capital project.

### **Relevant Attorney General Opinions**

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

### **AGO 92-87**

**Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.61, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions?** According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions during the fiscal year. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

**AGO 94-67**

**If the City of Port LaBelle is created by referendum, is the city eligible to receive proceeds of the Local Government Half-Cent Sales Tax imposed pursuant to Part VI of Chapter 218, Florida Statutes, if it does not meet the criteria in s. 165.061, F.S.?** In allowing for the creation of the City of Port LaBelle in Chapter 94-480, *Laws of Florida*, the Legislature has presumptively determined that the provisions of s. 165.061, F.S., and the other provisions of Chapter 165, *Florida Statutes*, have been met. Based on this determination, it is my opinion that the city may participate in the Local Government Half-Cent Sales Tax, according to this opinion issued on August 12, 1994. (Note: The referendum calling for the creation of the City of Port LaBelle failed.)

**Estimated Distributions for the 1998-99 Fiscal Year**

**Table 2** displays estimated distributions by county and municipality for the 1998-99 local government fiscal year as calculated by the Department of Revenue. These figures represent a 100 percent distribution of the anticipated revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

**Figure 1**

**Local Government Half-Cent Sales Tax:  
Calculation of the Ordinary Distribution for Participating Units of Local Government**

Sales tax revenue should be adjusted as follows:

- ( + or - )    Prior tax collection period adjustments
- ( + )        National Automobile Dealers Association payments
- ( - )        Bad checks
- ( + or - )    Transfers
- ( - )        Refunds
- ( + )        Warrant payments
- ( + )        Audit assessments
- ( = )        Adjusted total collections
  
- ( - )        The distributions pursuant to s. 212.20(6)(a)-(f), F.S.
- ( - )        The greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to Chapter 201, *Florida Statutes*, or 5 percent of all other taxes and fees imposed pursuant to Part I of Chapter 212, *Florida Statutes*, shall be deposited in monthly installments into the state General Revenue Fund
- ( - )        0.2 percent transferred to Solid Waste Management Trust Fund
- ( = )        Net adjusted total collections
  
- ( x )        9.653 percent of the amount remitted by all sales tax dealers located within a participating county
- ( = )        Total ordinary distribution amount to be distributed to participating local units of government within the county

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

Municipality's Share = Municipality's Distribution Factor x Total County Ordinary Distribution

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

County's Share = County's Distribution Factor x Total County Ordinary Distribution

| <b>Table 1</b>   |  |  |   |  |
|--|--|--|---|--|
| <b>Local Government Half-Cent Sales Tax Program</b>  |  |  |   |  |
| <b>Summary of Actual Distributions and County Participation Levels</b>   |  |  |   |  |
| Local Gov't<br>Fiscal Year   | Total Amount<br>Distributed to<br>Municipalities<br>(in Dollars) | Total Amount<br>Distributed to<br>Counties<br>(in Dollars) | # of Counties<br>Receiving the<br>Emergency<br>Distribution | # of Counties<br>Receiving the<br>Supplemental<br>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  |
| 1991-92  | 242,758,874  | 486,250,434  | 25  | 7  |
| 1992-93  | 274,935,592  | 547,071,650  | 25  | 6  |
| 1993-94  | 285,311,006  | 570,742,205  | 25  | 6  |
| 1994-95  | 305,141,774  | 611,357,896  | 26  | 8  |
| 1995-96  | 325,308,821  | 651,970,265  | 25  | 10/12 (4)  |
| 1996-97  | 340,827,471  | 681,625,542  | 25  | 14/12 (5)  |
| <p>Notes:</p> <p>(1) Duval County reported as the City of Jacksonville until fiscal year 1985-86.</p> <p>(2) One-fourth of Duval County reported as the City of Jacksonville.</p> <p>(3) All of the City of Jacksonville reported as Duval County from fiscal year 1986-87 to the present.</p> <p>(4) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1995 through July 1996. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1996 through September 1996.</p> <p>(5) The first figure represents the number of counties receiving a supplemental distribution during the months of October 1996 through July 1997. The second figure represents the number of counties receiving a supplemental distribution during the months of August 1997 through September 1997.</p> <p>Source: Department of Revenue.</p> |  |  |   |  |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                   | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|-------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                   | -----                    | -----                     | -----                        | -----                 |
| BOCC, ALACHUA     | \$ 8,460,782             | -                         | -                            | \$ 8,460,782          |
| Alachua           | 289,415                  | -                         | -                            | 289,415               |
| Archer            | 71,888                   | -                         | -                            | 71,888                |
| Gainesville       | 4,963,021                | -                         | -                            | 4,963,021             |
| Hawthorne         | 70,124                   | -                         | -                            | 70,124                |
| High Springs      | 188,308                  | -                         | -                            | 188,308               |
| LaCrosse          | 7,002                    | -                         | -                            | 7,002                 |
| Micanopy          | 32,795                   | -                         | -                            | 32,795                |
| Newberry          | 122,768                  | -                         | -                            | 122,768               |
| Waldo             | 52,493                   | -                         | -                            | 52,493                |
|                   | -----                    | -----                     | -----                        | -----                 |
|                   | 14,258,597               | -                         | -                            | 14,258,597            |
| <br>              |                          |                           |                              |                       |
| BOCC, BAKER       | 471,723                  | 287,280                   | 36,148                       | 795,150               |
| Glen Saint Mary   | 12,219                   | -                         | -                            | 12,219                |
| Macclenny         | 113,455                  | -                         | -                            | 113,455               |
|                   | -----                    | -----                     | -----                        | -----                 |
|                   | 597,397                  | 287,280                   | 36,148                       | 920,824               |
| <br>              |                          |                           |                              |                       |
| BOCC, BAY         | 6,899,915                | -                         | -                            | 6,899,915             |
| Callaway          | 845,077                  | -                         | -                            | 845,077               |
| Cedar Grove       | 133,500                  | -                         | -                            | 133,500               |
| Lynn Haven        | 714,756                  | -                         | -                            | 714,756               |
| Mexico Beach      | 61,352                   | -                         | -                            | 61,352                |
| Panama City       | 2,228,411                | -                         | -                            | 2,228,411             |
| Panama City Beach | 282,472                  | -                         | -                            | 282,472               |
| Parker            | 299,924                  | -                         | -                            | 299,924               |
| Springfield       | 567,643                  | -                         | -                            | 567,643               |
|                   | -----                    | -----                     | -----                        | -----                 |
|                   | 12,033,049               | -                         | -                            | 12,033,049            |
| <br>              |                          |                           |                              |                       |
| BOCC, BRADFORD    | 695,647                  | 83,140                    | 76,365                       | 855,152               |
| Brooker           | 12,102                   | -                         | -                            | 12,102                |
| Hampton           | 10,910                   | -                         | -                            | 10,910                |
| Lawtey            | 23,879                   | -                         | -                            | 23,879                |
| Starke            | 187,778                  | -                         | -                            | 187,778               |
|                   | -----                    | -----                     | -----                        | -----                 |
|                   | 930,315                  | 83,140                    | 76,365                       | 1,089,820             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                       | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|-----------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, BREVARD         | 15,741,599                        | -                                  | -                                     | 15,741,599                     |
| Cape Canaveral        | 368,045                           | -                                  | -                                     | 368,045                        |
| Cocoa                 | 769,029                           | -                                  | -                                     | 769,029                        |
| Cocoa Beach           | 555,535                           | -                                  | -                                     | 555,535                        |
| Indialantic           | 131,884                           | -                                  | -                                     | 131,884                        |
| Indian Harbour Beach  | 333,850                           | -                                  | -                                     | 333,850                        |
| Malabar               | 103,800                           | -                                  | -                                     | 103,800                        |
| Melbourne             | 2,949,651                         | -                                  | -                                     | 2,949,651                      |
| Melbourne Beach       | 139,339                           | -                                  | -                                     | 139,339                        |
| Melbourne Village     | 26,698                            | -                                  | -                                     | 26,698                         |
| Palm Bay              | 3,293,296                         | -                                  | -                                     | 3,293,296                      |
| Palm Shores           | 25,397                            | -                                  | -                                     | 25,397                         |
| Rockledge             | 820,518                           | -                                  | -                                     | 820,518                        |
| Satellite Beach       | 442,591                           | -                                  | -                                     | 442,591                        |
| Titusville            | 1,790,472                         | -                                  | -                                     | 1,790,472                      |
| West Melbourne        | 408,178                           | -                                  | -                                     | 408,178                        |
|                       | -----                             | -----                              | -----                                 | -----                          |
|                       | 27,899,883                        | -                                  | -                                     | 27,899,883                     |
| BOCC, BROWARD         | 52,154,558                        | -                                  | -                                     | 52,154,558                     |
| Coconut Creek         | 1,880,684                         | -                                  | -                                     | 1,880,684                      |
| Cooper City           | 1,460,487                         | -                                  | -                                     | 1,460,487                      |
| Coral Springs         | 5,384,086                         | -                                  | -                                     | 5,384,086                      |
| Dania                 | 914,368                           | -                                  | -                                     | 914,368                        |
| Davie                 | 3,233,036                         | -                                  | -                                     | 3,233,036                      |
| Deerfield Beach       | 2,593,585                         | -                                  | -                                     | 2,593,585                      |
| Ft. Lauderdale        | 7,848,923                         | -                                  | -                                     | 7,848,923                      |
| Hallandale            | 1,646,364                         | -                                  | -                                     | 1,646,364                      |
| Hillsboro Beach       | 92,127                            | -                                  | -                                     | 92,127                         |
| Hollywood             | 6,618,048                         | -                                  | -                                     | 6,618,048                      |
| Lauderdale-by-the-Sea | 189,068                           | -                                  | -                                     | 189,068                        |
| Lauderdale Lakes      | 1,457,192                         | -                                  | -                                     | 1,457,192                      |
| Lauderhill            | 2,625,341                         | -                                  | -                                     | 2,625,341                      |
| Lazy Lake Village     | 1,883                             | -                                  | -                                     | 1,883                          |
| Lighthouse Point      | 547,689                           | -                                  | -                                     | 547,689                        |
| Margate               | 2,610,954                         | -                                  | -                                     | 2,610,954                      |
| Miramar               | 2,618,801                         | -                                  | -                                     | 2,618,801                      |
| North Lauderdale      | 1,479,792                         | -                                  | -                                     | 1,479,792                      |
| Oakland Park          | 1,474,874                         | -                                  | -                                     | 1,474,874                      |
| Parkland              | 589,489                           | -                                  | -                                     | 589,489                        |
| Pembroke Park         | 254,985                           | -                                  | -                                     | 254,985                        |
| Pembroke Pines        | 5,424,892                         | -                                  | -                                     | 5,424,892                      |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                    | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|--------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                    | -----                    | -----                     | -----                        | -----                 |
| Plantation         | 4,051,823                | -                         | -                            | 4,051,823             |
| Pompano Beach      | 3,878,921                | -                         | -                            | 3,878,921             |
| Sea Ranch Lakes    | 32,383                   | -                         | -                            | 32,383                |
| Sunrise            | 3,939,868                | -                         | -                            | 3,939,868             |
| Tamarac            | 2,657,201                | -                         | -                            | 2,657,201             |
| Weston             | 1,766,427                | -                         | -                            | 1,766,427             |
| Wilton Manors      | 619,257                  | -                         | -                            | 619,257               |
|                    | -----                    | -----                     | -----                        | -----                 |
|                    | 120,047,106              | -                         | -                            | 120,047,106           |
| <br>               |                          |                           |                              |                       |
| BOCC, CALHOUN      | 241,604                  | 120,336                   | 24,038                       | 385,978               |
| Altha              | 14,450                   | -                         | -                            | 14,450                |
| Blountstown        | 55,420                   | -                         | -                            | 55,420                |
|                    | -----                    | -----                     | -----                        | -----                 |
|                    | 311,474                  | 120,336                   | 24,038                       | 455,848               |
| <br>               |                          |                           |                              |                       |
| BOCC, CHARLOTTE    | 7,413,827                | -                         | -                            | 7,413,827             |
| Punta Gorda        | 734,689                  | -                         | -                            | 734,689               |
|                    | -----                    | -----                     | -----                        | -----                 |
|                    | 8,148,516                | -                         | -                            | 8,148,516             |
| <br>               |                          |                           |                              |                       |
| BOCC, CITRUS       | 4,436,733                | -                         | -                            | 4,436,733             |
| Crystal River      | 171,771                  | -                         | -                            | 171,771               |
| Inverness          | 283,961                  | -                         | -                            | 283,961               |
|                    | -----                    | -----                     | -----                        | -----                 |
|                    | 4,892,466                | -                         | -                            | 4,892,466             |
| <br>               |                          |                           |                              |                       |
| BOCC, CLAY         | 6,508,446                | -                         | -                            | 6,508,446             |
| Green Cove Springs | 267,519                  | -                         | -                            | 267,519               |
| Keystone Heights   | 71,505                   | -                         | -                            | 71,505                |
| Orange Park        | 504,044                  | -                         | -                            | 504,044               |
| Penney Farms       | 34,609                   | -                         | -                            | 34,609                |
|                    | -----                    | -----                     | -----                        | -----                 |
|                    | 7,386,124                | -                         | -                            | 7,386,124             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                      | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|----------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, COLLIER        | 19,721,246                        | -                                  | -                                     | 19,721,246                     |
| Everglades           | 56,849                            | -                                  | -                                     | 56,849                         |
| Marco Island         | 1,233,640                         | -                                  | -                                     | 1,233,640                      |
| Naples               | 2,215,641                         | -                                  | -                                     | 2,215,641                      |
|                      | -----                             | -----                              | -----                                 | -----                          |
|                      | 23,227,376                        | -                                  | -                                     | 23,227,376                     |
| <br>                 |                                   |                                    |                                       |                                |
| BOCC, COLUMBIA       | 2,867,249                         | -                                  | -                                     | 2,867,249                      |
| Fort White           | 31,265                            | -                                  | -                                     | 31,265                         |
| Lake City            | 580,725                           | -                                  | -                                     | 580,725                        |
|                      | -----                             | -----                              | -----                                 | -----                          |
|                      | 3,479,239                         | -                                  | -                                     | 3,479,239                      |
| <br>                 |                                   |                                    |                                       |                                |
| BOCC, DADE           | 94,531,196                        | -                                  | -                                     | 94,531,196                     |
| Aventura             | 1,114,112                         | -                                  | -                                     | 1,114,112                      |
| Bal Harbour          | 171,137                           | -                                  | -                                     | 171,137                        |
| Bay Harbor Islands   | 256,241                           | -                                  | -                                     | 256,241                        |
| Biscayne Park        | 165,726                           | -                                  | -                                     | 165,726                        |
| Coral Gables         | 2,308,682                         | -                                  | -                                     | 2,308,682                      |
| El Portal            | 137,194                           | -                                  | -                                     | 137,194                        |
| Florida City         | 326,751                           | -                                  | -                                     | 326,751                        |
| Golden Beach         | 45,913                            | -                                  | -                                     | 45,913                         |
| Hialeah              | 11,317,284                        | -                                  | -                                     | 11,317,284                     |
| Hialeah Gardens      | 908,977                           | -                                  | -                                     | 908,977                        |
| Homestead            | 1,413,752                         | -                                  | -                                     | 1,413,752                      |
| Indian Creek Village | 2,842                             | -                                  | -                                     | 2,842                          |
| Key Biscayne         | 488,486                           | -                                  | -                                     | 488,486                        |
| Medley               | 47,936                            | -                                  | -                                     | 47,936                         |
| Miami                | 19,798,757                        | -                                  | -                                     | 19,798,757                     |
| Miami Beach          | 5,079,285                         | -                                  | -                                     | 5,079,285                      |
| Miami Shores         | 558,286                           | -                                  | -                                     | 558,286                        |
| Miami Springs        | 728,056                           | -                                  | -                                     | 728,056                        |
| North Bay            | 324,346                           | -                                  | -                                     | 324,346                        |
| North Miami          | 2,747,046                         | -                                  | -                                     | 2,747,046                      |
| North Miami Beach    | 2,030,632                         | -                                  | -                                     | 2,030,632                      |
| Opa-locka            | 862,025                           | -                                  | -                                     | 862,025                        |
| Pinecrest            | 1,007,418                         | -                                  | -                                     | 1,007,418                      |
| South Miami          | 575,066                           | -                                  | -                                     | 575,066                        |
| Sunny Isles Beach    | 755,932                           | -                                  | -                                     | 755,932                        |
| Surfside             | 238,367                           | -                                  | -                                     | 238,367                        |
| Sweetwater           | 765,826                           | -                                  | -                                     | 765,826                        |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                      | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|----------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                      | -----                    | -----                     | -----                        | -----                 |
| Virginia Gardens     | 123,748                  | -                         | -                            | 123,748               |
| West Miami           | 318,060                  | -                         | -                            | 318,060               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 149,149,077              | -                         | -                            | 149,149,077           |
| <br>                 |                          |                           |                              |                       |
| BOCC, DE SOTO        | 849,610                  | 183,806                   | -                            | 1,033,417             |
| Arcadia              | 239,632                  | -                         | -                            | 239,632               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 1,089,242                | 183,806                   | -                            | 1,273,048             |
| <br>                 |                          |                           |                              |                       |
| BOCC, DIXIE          | 242,670                  | 215,467                   | 20,349                       | 478,486               |
| Cross City           | 45,016                   | -                         | -                            | 45,016                |
| Horseshoe Beach      | 4,288                    | -                         | -                            | 4,288                 |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 291,974                  | 215,467                   | 20,349                       | 527,790               |
| <br>                 |                          |                           |                              |                       |
| BOCC, DUVAL          | 61,093,262               | -                         | -                            | 61,093,262            |
| Atlantic Beach       | 1,119,431                | -                         | -                            | 1,119,431             |
| Baldwin              | 131,564                  | -                         | -                            | 131,564               |
| Jacksonville Beach   | 1,710,672                | -                         | -                            | 1,710,672             |
| Neptune Beach        | 634,115                  | -                         | -                            | 634,115               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 64,689,044               | -                         | -                            | 64,689,044            |
| <br>                 |                          |                           |                              |                       |
| BOCC, ESCAMBIA       | 16,459,878               | -                         | -                            | 16,459,878            |
| Century              | 120,751                  | -                         | -                            | 120,751               |
| Pensacola            | 3,709,532                | -                         | -                            | 3,709,532             |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 20,290,160               | -                         | -                            | 20,290,160            |
| <br>                 |                          |                           |                              |                       |
| BOCC, FLAGLER        | 1,399,800                | 234,015                   | -                            | 1,633,815             |
| Beverly Beach        | 11,709                   | -                         | -                            | 11,709                |
| Bunnell              | 74,635                   | -                         | -                            | 74,635                |
| Flagler Beach (part) | 152,503                  | -                         | -                            | 152,503               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 1,638,647                | 234,015                   | -                            | 1,872,663             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                        | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|------------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                        | -----                    | -----                     | -----                        | -----                 |
| BOCC, FRANKLIN         | 310,280                  | 100,965                   | -                            | 411,244               |
| Apalachicola           | 97,802                   | -                         | -                            | 97,802                |
| Carrabelle             | 48,258                   | -                         | -                            | 48,258                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 456,340                  | 100,965                   | -                            | 557,304               |
| <br>                   |                          |                           |                              |                       |
| BOCC, GADSDEN          | 893,773                  | 925,438                   | -                            | 1,819,212             |
| Chattahoochee          | 53,850                   | -                         | -                            | 53,850                |
| Greensboro             | 12,682                   | -                         | -                            | 12,682                |
| Gretna                 | 44,185                   | -                         | -                            | 44,185                |
| Havana                 | 38,258                   | -                         | -                            | 38,258                |
| Midway                 | 24,960                   | -                         | -                            | 24,960                |
| Quincy                 | 156,643                  | -                         | -                            | 156,643               |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 1,224,350                | 925,438                   | -                            | 2,149,788             |
| <br>                   |                          |                           |                              |                       |
| BOCC, GILCHRIST        | 183,520                  | 241,565                   | -                            | 425,085               |
| Bell                   | 4,661                    | -                         | -                            | 4,661                 |
| Fanning Springs (part) | 3,889                    | -                         | -                            | 3,889                 |
| Trenton                | 22,171                   | -                         | -                            | 22,171                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 214,240                  | 241,565                   | -                            | 455,806               |
| <br>                   |                          |                           |                              |                       |
| BOCC, GLADES           | 95,691                   | 207,050                   | 15,377                       | 318,118               |
| Moore Haven            | 17,781                   | -                         | -                            | 17,781                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 113,472                  | 207,050                   | 15,377                       | 335,899               |
| <br>                   |                          |                           |                              |                       |
| BOCC, GULF             | 286,650                  | 162,216                   | 24,600                       | 473,465               |
| Port St. Joe           | 108,758                  | -                         | -                            | 108,758               |
| Wewahitchka            | 51,724                   | -                         | -                            | 51,724                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 447,133                  | 162,216                   | 24,600                       | 633,948               |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                 | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|-----------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                 | -----                    | -----                     | -----                        | -----                 |
| BOCC, HAMILTON  | 489,132                  | -                         | 28,529                       | 517,661               |
| Jasper          | 92,864                   | -                         | -                            | 92,864                |
| Jennings        | 35,356                   | -                         | -                            | 35,356                |
| White Springs   | 37,261                   | -                         | -                            | 37,261                |
|                 | -----                    | -----                     | -----                        | -----                 |
|                 | 654,613                  | -                         | 28,529                       | 683,142               |
| <br>            |                          |                           |                              |                       |
| BOCC, HARDEE    | 554,243                  | 193,779                   | -                            | 748,022               |
| Bowling Green   | 52,991                   | -                         | -                            | 52,991                |
| Wauchula        | 103,879                  | -                         | -                            | 103,879               |
| Zolfo Springs   | 36,632                   | -                         | -                            | 36,632                |
|                 | -----                    | -----                     | -----                        | -----                 |
|                 | 747,744                  | 193,779                   | -                            | 941,524               |
| <br>            |                          |                           |                              |                       |
| BOCC, HENDRY    | 1,038,324                | 82,502                    | -                            | 1,120,826             |
| Clewiston       | 254,976                  | -                         | -                            | 254,976               |
| La Belle        | 127,488                  | -                         | -                            | 127,488               |
|                 | -----                    | -----                     | -----                        | -----                 |
|                 | 1,420,788                | 82,502                    | -                            | 1,503,290             |
| <br>            |                          |                           |                              |                       |
| BOCC, HERNANDO  | 4,696,767                | -                         | -                            | 4,696,767             |
| Brooksville     | 307,653                  | -                         | -                            | 307,653               |
| Weeki Wachee    | 473                      | -                         | -                            | 473                   |
|                 | -----                    | -----                     | -----                        | -----                 |
|                 | 5,004,893                | -                         | -                            | 5,004,893             |
| <br>            |                          |                           |                              |                       |
| BOCC, HIGHLANDS | 2,881,860                | -                         | -                            | 2,881,860             |
| Avon Park       | 321,432                  | -                         | -                            | 321,432               |
| Lake Placid     | 55,346                   | -                         | -                            | 55,346                |
| Sebring         | 347,435                  | -                         | -                            | 347,435               |
|                 | -----                    | -----                     | -----                        | -----                 |
|                 | 3,606,073                | -                         | -                            | 3,606,073             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                     | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|---------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, HILLSBOROUGH  | 62,994,511                        | -                                  | -                                     | 62,994,511                     |
| Plant City          | 2,059,325                         | -                                  | -                                     | 2,059,325                      |
| Tampa               | 22,421,797                        | -                                  | -                                     | 22,421,797                     |
| Temple Terrace      | 1,571,796                         | -                                  | -                                     | 1,571,796                      |
|                     | -----                             | -----                              | -----                                 | -----                          |
|                     | 89,047,429                        | -                                  | -                                     | 89,047,429                     |
| <br>                |                                   |                                    |                                       |                                |
| BOCC, HOLMES        | 288,703                           | 268,604                            | 26,705                                | 584,012                        |
| Bonifay             | 53,910                            | -                                  | -                                     | 53,910                         |
| Esto                | 6,410                             | -                                  | -                                     | 6,410                          |
| Noma                | 4,434                             | -                                  | -                                     | 4,434                          |
| Ponce de Leon       | 8,966                             | -                                  | -                                     | 8,966                          |
| Westville           | 5,751                             | -                                  | -                                     | 5,751                          |
|                     | -----                             | -----                              | -----                                 | -----                          |
|                     | 368,174                           | 268,604                            | 26,705                                | 663,484                        |
| <br>                |                                   |                                    |                                       |                                |
| BOCC, INDIAN RIVER  | 5,843,674                         | -                                  | -                                     | 5,843,674                      |
| Fellsmere           | 156,963                           | -                                  | -                                     | 156,963                        |
| Indian River Shores | 171,019                           | -                                  | -                                     | 171,019                        |
| Orchid              | 2,862                             | -                                  | -                                     | 2,862                          |
| Sebastian           | 920,282                           | -                                  | -                                     | 920,282                        |
| Vero Beach          | 1,131,241                         | -                                  | -                                     | 1,131,241                      |
|                     | -----                             | -----                              | -----                                 | -----                          |
|                     | 8,226,041                         | -                                  | -                                     | 8,226,041                      |
| <br>                |                                   |                                    |                                       |                                |
| BOCC, JACKSON       | 1,333,053                         | 182,035                            | 92,424                                | 1,607,512                      |
| Alford              | 19,413                            | -                                  | -                                     | 19,413                         |
| Bascom              | 4,160                             | -                                  | -                                     | 4,160                          |
| Campbellton         | 8,624                             | -                                  | -                                     | 8,624                          |
| Cottdale            | 39,131                            | -                                  | -                                     | 39,131                         |
| Graceville          | 89,762                            | -                                  | -                                     | 89,762                         |
| Grand Ridge         | 24,419                            | -                                  | -                                     | 24,419                         |
| Greenwood           | 21,747                            | -                                  | -                                     | 21,747                         |
| Jacob City          | 10,958                            | -                                  | -                                     | 10,958                         |
| Malone              | 30,405                            | -                                  | -                                     | 30,405                         |
| Marianna            | 222,983                           | -                                  | -                                     | 222,983                        |
| Sneads              | 72,479                            | -                                  | -                                     | 72,479                         |
|                     | -----                             | -----                              | -----                                 | -----                          |
|                     | 1,877,135                         | 182,035                            | 92,424                                | 2,151,594                      |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                    | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|--------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, JEFFERSON    | 243,722                           | 233,546                            | -                                     | 477,268                        |
| Monticello         | 58,370                            | -                                  | -                                     | 58,370                         |
|                    | -----                             | -----                              | -----                                 | -----                          |
|                    | 302,093                           | 233,546                            | -                                     | 535,639                        |
| <br>               |                                   |                                    |                                       |                                |
| BOCC, LAFAYETTE    | 71,452                            | 143,262                            | 19,126                                | 233,840                        |
| Mayo               | 12,067                            | -                                  | -                                     | 12,067                         |
|                    | -----                             | -----                              | -----                                 | -----                          |
|                    | 83,520                            | 143,262                            | 19,126                                | 245,908                        |
| <br>               |                                   |                                    |                                       |                                |
| BOCC, LAKE         | 6,717,893                         | -                                  | -                                     | 6,717,893                      |
| Astatula           | 51,279                            | -                                  | -                                     | 51,279                         |
| Clermont           | 318,949                           | -                                  | -                                     | 318,949                        |
| Eustis             | 615,602                           | -                                  | -                                     | 615,602                        |
| Fruitland Park     | 125,232                           | -                                  | -                                     | 125,232                        |
| Groveland          | 106,134                           | -                                  | -                                     | 106,134                        |
| Howey-in-the-Hills | 34,873                            | -                                  | -                                     | 34,873                         |
| Lady Lake          | 520,911                           | -                                  | -                                     | 520,911                        |
| Leesburg           | 648,204                           | -                                  | -                                     | 648,204                        |
| Mascotte           | 102,138                           | -                                  | -                                     | 102,138                        |
| Minneola           | 118,375                           | -                                  | -                                     | 118,375                        |
| Montverde          | 47,872                            | -                                  | -                                     | 47,872                         |
| Mount Dora         | 362,950                           | -                                  | -                                     | 362,950                        |
| Tavares            | 350,457                           | -                                  | -                                     | 350,457                        |
| Umatilla           | 102,390                           | -                                  | -                                     | 102,390                        |
|                    | -----                             | -----                              | -----                                 | -----                          |
|                    | 10,223,260                        | -                                  | -                                     | 10,223,260                     |
| <br>               |                                   |                                    |                                       |                                |
| BOCC, LEE          | 23,491,872                        | -                                  | -                                     | 23,491,872                     |
| Cape Coral         | 6,143,904                         | -                                  | -                                     | 6,143,904                      |
| Fort Myers         | 3,167,391                         | -                                  | -                                     | 3,167,391                      |
| Fort Myers Beach   | 411,933                           | -                                  | -                                     | 411,933                        |
| Sanibel            | 401,693                           | -                                  | -                                     | 401,693                        |
|                    | -----                             | -----                              | -----                                 | -----                          |
|                    | 33,616,793                        | -                                  | -                                     | 33,616,793                     |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                        | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|------------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                        | -----                    | -----                     | -----                        | -----                 |
| BOCC, LEON             | 9,115,901                | -                         | -                            | 9,115,901             |
| Tallahassee            | 7,064,582                | -                         | -                            | 7,064,582             |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 16,180,483               | -                         | -                            | 16,180,483            |
| <br>                   |                          |                           |                              |                       |
| BOCC, LEVY             | 1,052,496                | 218,298                   | -                            | 1,270,794             |
| Bronson                | 32,596                   | -                         | -                            | 32,596                |
| Cedar Key              | 26,863                   | -                         | -                            | 26,863                |
| Chiefland              | 73,092                   | -                         | -                            | 73,092                |
| Fanning Springs (part) | 10,914                   | -                         | -                            | 10,914                |
| Inglis                 | 48,434                   | -                         | -                            | 48,434                |
| Otter Creek            | 4,300                    | -                         | -                            | 4,300                 |
| Williston              | 83,419                   | -                         | -                            | 83,419                |
| Yankeetown             | 22,490                   | -                         | -                            | 22,490                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 1,354,603                | 218,298                   | -                            | 1,572,901             |
| <br>                   |                          |                           |                              |                       |
| BOCC, LIBERTY          | 113,442                  | 122,543                   | 29,311                       | 265,296               |
| Bristol                | 22,533                   | -                         | -                            | 22,533                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 135,975                  | 122,543                   | 29,311                       | 287,829               |
| <br>                   |                          |                           |                              |                       |
| BOCC, MADISON          | 322,485                  | 309,555                   | 28,489                       | 660,529               |
| Greenville             | 20,147                   | -                         | -                            | 20,147                |
| Lee                    | 6,796                    | -                         | -                            | 6,796                 |
| Madison                | 68,081                   | -                         | -                            | 68,081                |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 417,510                  | 309,555                   | 28,489                       | 755,554               |
| <br>                   |                          |                           |                              |                       |
| BOCC, MANATEE          | 12,144,446               | -                         | -                            | 12,144,446            |
| Anna Maria             | 103,745                  | -                         | -                            | 103,745               |
| Bradenton              | 2,664,211                | -                         | -                            | 2,664,211             |
| Bradenton Beach        | 94,273                   | -                         | -                            | 94,273                |
| Holmes Beach           | 283,153                  | -                         | -                            | 283,153               |
| Longboat Key (part)    | 147,482                  | -                         | -                            | 147,482               |
| Palmetto               | 562,573                  | -                         | -                            | 562,573               |
|                        | -----                    | -----                     | -----                        | -----                 |
|                        | 15,999,882               | -                         | -                            | 15,999,882            |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                   | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|-------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, MARION      | 12,495,006                        | -                                  | -                                     | 12,495,006                     |
| Belleview         | 197,756                           | -                                  | -                                     | 197,756                        |
| Dunnellon         | 101,996                           | -                                  | -                                     | 101,996                        |
| McIntosh          | 24,484                            | -                                  | -                                     | 24,484                         |
| Ocala             | 2,490,855                         | -                                  | -                                     | 2,490,855                      |
| Reddick           | 31,977                            | -                                  | -                                     | 31,977                         |
|                   | -----                             | -----                              | -----                                 | -----                          |
|                   | 15,342,074                        | -                                  | -                                     | 15,342,074                     |
| <br>              |                                   |                                    |                                       |                                |
| BOCC, MARTIN      | 9,195,229                         | -                                  | -                                     | 9,195,229                      |
| Jupiter Island    | 49,078                            | -                                  | -                                     | 49,078                         |
| Ocean Breeze Park | 43,196                            | -                                  | -                                     | 43,196                         |
| Sewalls Point     | 147,740                           | -                                  | -                                     | 147,740                        |
| Stuart            | 1,156,200                         | -                                  | -                                     | 1,156,200                      |
|                   | -----                             | -----                              | -----                                 | -----                          |
|                   | 10,591,443                        | -                                  | -                                     | 10,591,443                     |
| <br>              |                                   |                                    |                                       |                                |
| BOCC, MONROE      | 6,995,555                         | -                                  | -                                     | 6,995,555                      |
| Islamorada        | 706,180                           | -                                  | -                                     | 706,180                        |
| Key Colony Beach  | 100,814                           | -                                  | -                                     | 100,814                        |
| Key West          | 2,626,652                         | -                                  | -                                     | 2,626,652                      |
| Layton            | 18,951                            | -                                  | -                                     | 18,951                         |
|                   | -----                             | -----                              | -----                                 | -----                          |
|                   | 10,448,151                        | -                                  | -                                     | 10,448,151                     |
| <br>              |                                   |                                    |                                       |                                |
| BOCC, NASSAU      | 2,367,503                         | -                                  | -                                     | 2,367,503                      |
| Callahan          | 50,176                            | -                                  | -                                     | 50,176                         |
| Fernandina Beach  | 513,490                           | -                                  | -                                     | 513,490                        |
| Hilliard          | 125,785                           | -                                  | -                                     | 125,785                        |
|                   | -----                             | -----                              | -----                                 | -----                          |
|                   | 3,056,954                         | -                                  | -                                     | 3,056,954                      |
| <br>              |                                   |                                    |                                       |                                |
| BOCC, OKALOOSA    | 8,420,551                         | -                                  | -                                     | 8,420,551                      |
| Cinco Bayou       | 23,847                            | -                                  | -                                     | 23,847                         |
| Crestview         | 751,658                           | -                                  | -                                     | 751,658                        |
| Destin            | 617,239                           | -                                  | -                                     | 617,239                        |
| Ft. Walton Beach  | 1,273,972                         | -                                  | -                                     | 1,273,972                      |
| Laurel Hill       | 35,452                            | -                                  | -                                     | 35,452                         |
| Mary Esther       | 253,132                           | -                                  | -                                     | 253,132                        |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                  | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                  | -----                    | -----                     | -----                        | -----                 |
| Niceville        | 682,196                  | -                         | -                            | 682,196               |
| Shalimar         | 37,358                   | -                         | -                            | 37,358                |
| Valparaiso       | 383,681                  | -                         | -                            | 383,681               |
|                  | -----                    | -----                     | -----                        | -----                 |
|                  | 12,479,085               | -                         | -                            | 12,479,085            |
| <br>             |                          |                           |                              |                       |
| BOCC, OKEECHOBEE | 1,385,229                | -                         | -                            | 1,385,229             |
| Okeechobee       | 221,086                  | -                         | -                            | 221,086               |
|                  | -----                    | -----                     | -----                        | -----                 |
|                  | 1,606,315                | -                         | -                            | 1,606,315             |
| <br>             |                          |                           |                              |                       |
| BOCC, ORANGE     | 90,360,960               | -                         | -                            | 90,360,960            |
| Apopka           | 2,612,987                | -                         | -                            | 2,612,987             |
| Belle Isle       | 714,174                  | -                         | -                            | 714,174               |
| Eatonville       | 307,823                  | -                         | -                            | 307,823               |
| Edgewood         | 195,528                  | -                         | -                            | 195,528               |
| Maitland         | 1,261,117                | -                         | -                            | 1,261,117             |
| Oakland          | 100,441                  | -                         | -                            | 100,441               |
| Ocoee            | 2,620,635                | -                         | -                            | 2,620,635             |
| Orlando          | 22,473,091               | -                         | -                            | 22,473,091            |
| Windermere       | 224,717                  | -                         | -                            | 224,717               |
| Winter Garden    | 1,623,876                | -                         | -                            | 1,623,876             |
| Winter Park      | 3,160,312                | -                         | -                            | 3,160,312             |
|                  | -----                    | -----                     | -----                        | -----                 |
|                  | 125,655,660              | -                         | -                            | 125,655,660           |
| <br>             |                          |                           |                              |                       |
| BOCC, OSCEOLA    | 9,436,976                | -                         | -                            | 9,436,976             |
| Kissimmee        | 2,932,540                | -                         | -                            | 2,932,540             |
| St. Cloud        | 1,280,849                | -                         | -                            | 1,280,849             |
|                  | -----                    | -----                     | -----                        | -----                 |
|                  | 13,650,366               | -                         | -                            | 13,650,366            |
| <br>             |                          |                           |                              |                       |
| BOCC, PALM BEACH | 54,513,771               | -                         | -                            | 54,513,771            |
| Atlantis         | 112,879                  | -                         | -                            | 112,879               |
| Belle Glade      | 1,115,680                | -                         | -                            | 1,115,680             |
| Boca Raton       | 4,554,034                | -                         | -                            | 4,554,034             |
| Boynton Beach    | 3,481,616                | -                         | -                            | 3,481,616             |
| Briny Breeze     | 26,556                   | -                         | -                            | 26,556                |
| Cloud Lake       | 7,721                    | -                         | -                            | 7,721                 |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                      | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|----------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                      | -----                    | -----                     | -----                        | -----                 |
| Delray Beach         | 3,522,149                | -                         | -                            | 3,522,149             |
| Glen Ridge           | 14,576                   | -                         | -                            | 14,576                |
| Golf                 | 12,712                   | -                         | -                            | 12,712                |
| Golfview             | 10,183                   | -                         | -                            | 10,183                |
| Greenacres City      | 1,601,673                | -                         | -                            | 1,601,673             |
| Gulf Stream          | 47,188                   | -                         | -                            | 47,188                |
| Haverhill            | 78,802                   | -                         | -                            | 78,802                |
| Highland Beach       | 218,637                  | -                         | -                            | 218,637               |
| Hypoluxo             | 91,847                   | -                         | -                            | 91,847                |
| Juno Beach           | 189,352                  | -                         | -                            | 189,352               |
| Jupiter              | 2,062,707                | -                         | -                            | 2,062,707             |
| Jupiter Inlet Colony | 27,554                   | -                         | -                            | 27,554                |
| Lake Clarke Shores   | 242,797                  | -                         | -                            | 242,797               |
| Lake Park            | 456,841                  | -                         | -                            | 456,841               |
| Lake Worth           | 2,016,317                | -                         | -                            | 2,016,317             |
| Lantana              | 563,198                  | -                         | -                            | 563,198               |
| Manalapan            | 22,296                   | -                         | -                            | 22,296                |
| Mangonia Park        | 92,047                   | -                         | -                            | 92,047                |
| North Palm Beach     | 808,058                  | -                         | -                            | 808,058               |
| Ocean Ridge          | 109,551                  | -                         | -                            | 109,551               |
| Pahokee              | 464,761                  | -                         | -                            | 464,761               |
| Palm Beach           | 650,985                  | -                         | -                            | 650,985               |
| Palm Beach Gardens   | 2,211,593                | -                         | -                            | 2,211,593             |
| Palm Beach Shores    | 68,287                   | -                         | -                            | 68,287                |
| Palm Springs         | 675,278                  | -                         | -                            | 675,278               |
| Riviera Beach        | 1,884,736                | -                         | -                            | 1,884,736             |
| Royal Palm Beach     | 1,212,719                | -                         | -                            | 1,212,719             |
| South Bay            | 223,762                  | -                         | -                            | 223,762               |
| South Palm Beach     | 99,967                   | -                         | -                            | 99,967                |
| Tequesta             | 311,882                  | -                         | -                            | 311,882               |
| Wellington           | 1,799,610                | -                         | -                            | 1,799,610             |
| West Palm Beach      | 5,299,197                | -                         | -                            | 5,299,197             |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 90,903,517               | -                         | -                            | 90,903,517            |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                       | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|-----------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                       | -----                    | -----                     | -----                        | -----                 |
| BOCC, PASCO           | 13,632,704               | -                         | -                            | 13,632,704            |
| Dade City             | 275,389                  | -                         | -                            | 275,389               |
| New Port Richey       | 656,249                  | -                         | -                            | 656,249               |
| Port Richey           | 119,832                  | -                         | -                            | 119,832               |
| Saint Leo             | 32,045                   | -                         | -                            | 32,045                |
| San Antonio           | 38,508                   | -                         | -                            | 38,508                |
| Zephyrhills           | 400,024                  | -                         | -                            | 400,024               |
|                       | -----                    | -----                     | -----                        | -----                 |
|                       | 15,154,751               | -                         | -                            | 15,154,751            |
| <br>                  |                          |                           |                              |                       |
| BOCC, PINELLAS        | 33,708,420               | -                         | -                            | 33,708,420            |
| Belleair              | 203,037                  | -                         | -                            | 203,037               |
| Belleair Beach        | 106,565                  | -                         | -                            | 106,565               |
| Belleair Bluffs       | 109,681                  | -                         | -                            | 109,681               |
| Belleair Shore        | 2,919                    | -                         | -                            | 2,919                 |
| Clearwater            | 5,067,214                | -                         | -                            | 5,067,214             |
| Dunedin               | 1,761,137                | -                         | -                            | 1,761,137             |
| Gulfport              | 588,035                  | -                         | -                            | 588,035               |
| Indian Rocks Beach    | 208,479                  | -                         | -                            | 208,479               |
| Indian Shores         | 73,418                   | -                         | -                            | 73,418                |
| Kenneth City          | 215,059                  | -                         | -                            | 215,059               |
| Largo                 | 3,369,353                | -                         | -                            | 3,369,353             |
| Madeira Beach         | 205,807                  | -                         | -                            | 205,807               |
| North Redington Beach | 56,844                   | -                         | -                            | 56,844                |
| Oldsmar               | 481,569                  | -                         | -                            | 481,569               |
| Pinellas Park         | 2,207,630                | -                         | -                            | 2,207,630             |
| Redington Beach       | 79,899                   | -                         | -                            | 79,899                |
| Redington Shores      | 119,477                  | -                         | -                            | 119,477               |
| Safety Harbor         | 836,092                  | -                         | -                            | 836,092               |
| St. Petersburg        | 11,930,195               | -                         | -                            | 11,930,195            |
| St. Petersburg Beach  | 474,792                  | -                         | -                            | 474,792               |
| Seminole              | 480,728                  | -                         | -                            | 480,728               |
| South Pasadena        | 291,742                  | -                         | -                            | 291,742               |
| Tarpon Springs        | 980,899                  | -                         | -                            | 980,899               |
| Treasure Island       | 363,774                  | -                         | -                            | 363,774               |
|                       | -----                    | -----                     | -----                        | -----                 |
|                       | 63,922,766               | -                         | -                            | 63,922,766            |
| <br>                  |                          |                           |                              |                       |
| BOCC, POLK            | 21,325,216               | -                         | -                            | 21,325,216            |
| Auburndale            | 503,603                  | -                         | -                            | 503,603               |
| Bartow                | 787,383                  | -                         | -                            | 787,383               |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                     | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|---------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                     | -----                    | -----                     | -----                        | -----                 |
| Davenport           | 113,909                  | -                         | -                            | 113,909               |
| Dundee              | 139,556                  | -                         | -                            | 139,556               |
| Eagle Lake          | 102,427                  | -                         | -                            | 102,427               |
| Fort Meade          | 293,223                  | -                         | -                            | 293,223               |
| Frostproof          | 155,760                  | -                         | -                            | 155,760               |
| Haines City         | 715,807                  | -                         | -                            | 715,807               |
| Highland Park       | 8,424                    | -                         | -                            | 8,424                 |
| Hillcrest Heights   | 12,716                   | -                         | -                            | 12,716                |
| Lake Alfred         | 203,834                  | -                         | -                            | 203,834               |
| Lake Hamilton       | 61,488                   | -                         | -                            | 61,488                |
| Lake Wales          | 537,996                  | -                         | -                            | 537,996               |
| Lakeland            | 4,115,529                | -                         | -                            | 4,115,529             |
| Mulberry            | 178,509                  | -                         | -                            | 178,509               |
| Polk City           | 97,759                   | -                         | -                            | 97,759                |
| Winter Haven        | 1,375,921                | -                         | -                            | 1,375,921             |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 30,729,059               | -                         | -                            | 30,729,059            |
| <br>                |                          |                           |                              |                       |
| BOCC, PUTNAM        | 2,251,009                | -                         | -                            | 2,251,009             |
| Crescent City       | 64,069                   | -                         | -                            | 64,069                |
| Interlachen         | 48,773                   | -                         | -                            | 48,773                |
| Palatka             | 370,788                  | -                         | -                            | 370,788               |
| Pomona Park         | 26,281                   | -                         | -                            | 26,281                |
| Welaka              | 20,719                   | -                         | -                            | 20,719                |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 2,781,640                | -                         | -                            | 2,781,640             |
| <br>                |                          |                           |                              |                       |
| BOCC, ST. JOHNS     | 6,196,837                | -                         | -                            | 6,196,837             |
| Hastings            | 40,854                   | -                         | -                            | 40,854                |
| St. Augustine       | 762,820                  | -                         | -                            | 762,820               |
| St. Augustine Beach | 253,903                  | -                         | -                            | 253,903               |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 7,254,415                | -                         | -                            | 7,254,415             |
| <br>                |                          |                           |                              |                       |
| BOCC, ST. LUCIE     | 4,676,556                | -                         | -                            | 4,676,556             |
| Fort Pierce         | 1,268,271                | -                         | -                            | 1,268,271             |
| Port St. Lucie      | 2,602,314                | -                         | -                            | 2,602,314             |
| St. Lucie Village   | 20,222                   | -                         | -                            | 20,222                |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 8,567,363                | -                         | -                            | 8,567,363             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                     | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|---------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                     | -----                    | -----                     | -----                        | -----                 |
| BOCC, SANTA ROSA    | 2,924,134                | -                         | -                            | 2,924,134             |
| Gulf Breeze         | 180,829                  | -                         | -                            | 180,829               |
| Jay                 | 20,297                   | -                         | -                            | 20,297                |
| Milton              | 229,366                  | -                         | -                            | 229,366               |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 3,354,627                | -                         | -                            | 3,354,627             |
| <br>                |                          |                           |                              |                       |
| BOCC, SARASOTA      | 19,418,822               | -                         | -                            | 19,418,822            |
| Longboat Key (part) | 273,742                  | -                         | -                            | 273,742               |
| North Port          | 1,155,844                | -                         | -                            | 1,155,844             |
| Sarasota            | 3,548,403                | -                         | -                            | 3,548,403             |
| Venice              | 1,310,252                | -                         | -                            | 1,310,252             |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 25,707,063               | -                         | -                            | 25,707,063            |
| <br>                |                          |                           |                              |                       |
| BOCC, SEMINOLE      | 17,539,838               | -                         | -                            | 17,539,838            |
| Altamonte Springs   | 2,444,807                | -                         | -                            | 2,444,807             |
| Casselberry         | 1,532,554                | -                         | -                            | 1,532,554             |
| Lake Mary           | 517,532                  | -                         | -                            | 517,532               |
| Longwood            | 853,750                  | -                         | -                            | 853,750               |
| Oviedo              | 1,279,751                | -                         | -                            | 1,279,751             |
| Sanford             | 2,214,543                | -                         | -                            | 2,214,543             |
| Winter Springs      | 1,714,868                | -                         | -                            | 1,714,868             |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 28,097,644               | -                         | -                            | 28,097,644            |
| <br>                |                          |                           |                              |                       |
| BOCC, SUMTER        | 1,125,293                | 435,065                   | 94,229                       | 1,654,587             |
| Bushnell            | 73,066                   | -                         | -                            | 73,066                |
| Center Hill         | 23,998                   | -                         | -                            | 23,998                |
| Coleman             | 26,020                   | -                         | -                            | 26,020                |
| Webster             | 25,070                   | -                         | -                            | 25,070                |
| Wildwood            | 123,053                  | -                         | -                            | 123,053               |
|                     | -----                    | -----                     | -----                        | -----                 |
|                     | 1,396,500                | 435,065                   | 94,229                       | 1,925,794             |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                      | Ordinary<br>Distribution | Emergency<br>Distribution | Supplemental<br>Distribution | Total<br>Distribution |
|----------------------|--------------------------|---------------------------|------------------------------|-----------------------|
|                      | -----                    | -----                     | -----                        | -----                 |
| BOCC, SUWANNEE       | 983,502                  | 250,523                   | -                            | 1,234,025             |
| Branford             | 20,618                   | -                         | -                            | 20,618                |
| Live Oak             | 209,946                  | -                         | -                            | 209,946               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 1,214,066                | 250,523                   | -                            | 1,464,589             |
| <br>                 |                          |                           |                              |                       |
| BOCC, TAYLOR         | 770,891                  | -                         | -                            | 770,891               |
| Perry                | 353,173                  | -                         | -                            | 353,173               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 1,124,064                | -                         | -                            | 1,124,064             |
| <br>                 |                          |                           |                              |                       |
| BOCC, UNION          | 166,910                  | 159,145                   | 77,267                       | 403,322               |
| Lake Butler          | 41,078                   | -                         | -                            | 41,078                |
| Raiford              | 4,280                    | -                         | -                            | 4,280                 |
| Worthington Springs  | 3,745                    | -                         | -                            | 3,745                 |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 216,014                  | 159,145                   | 77,267                       | 452,426               |
| <br>                 |                          |                           |                              |                       |
| BOCC, VOLUSIA        | 12,663,192               | -                         | -                            | 12,663,192            |
| Daytona Beach        | 2,622,536                | -                         | -                            | 2,622,536             |
| Daytona Beach Shores | 121,383                  | -                         | -                            | 121,383               |
| DeBary               | 504,233                  | -                         | -                            | 504,233               |
| DeLand               | 751,909                  | -                         | -                            | 751,909               |
| Deltona              | 2,391,394                | -                         | -                            | 2,391,394             |
| Edgewater            | 739,796                  | -                         | -                            | 739,796               |
| Flagler Beach (part) | 3,806                    | -                         | -                            | 3,806                 |
| Holly Hill           | 462,858                  | -                         | -                            | 462,858               |
| Lake Helen           | 102,926                  | -                         | -                            | 102,926               |
| New Smyrna Beach     | 754,038                  | -                         | -                            | 754,038               |
| Oak Hill             | 45,181                   | -                         | -                            | 45,181                |
| Orange City          | 255,698                  | -                         | -                            | 255,698               |
| Ormond Beach         | 1,392,749                | -                         | -                            | 1,392,749             |
| Pierson              | 51,115                   | -                         | -                            | 51,115                |
| Ponce Inlet          | 98,547                   | -                         | -                            | 98,547                |
| Port Orange          | 1,764,427                | -                         | -                            | 1,764,427             |
| South Daytona        | 529,770                  | -                         | -                            | 529,770               |
|                      | -----                    | -----                     | -----                        | -----                 |
|                      | 25,255,558               | -                         | -                            | 25,255,558            |

Table 2

Local Government Half-Cent Sales Tax Distribution:  
Local Government Fiscal Year 1998-99 Estimates

|                  | Ordinary<br>Distribution<br>----- | Emergency<br>Distribution<br>----- | Supplemental<br>Distribution<br>----- | Total<br>Distribution<br>----- |
|------------------|-----------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| BOCC, WAKULLA    | 448,748                           | 267,007                            | -                                     | 715,755                        |
| St. Marks        | 7,574                             | -                                  | -                                     | 7,574                          |
| Sopchoppy        | 10,401                            | -                                  | -                                     | 10,401                         |
|                  | -----                             | -----                              | -----                                 | -----                          |
|                  | 466,723                           | 267,007                            | -                                     | 733,730                        |
| <br>             |                                   |                                    |                                       |                                |
| BOCC, WALTON     | 2,582,724                         | -                                  | -                                     | 2,582,724                      |
| DeFuniak Springs | 432,038                           | -                                  | -                                     | 432,038                        |
| Freeport         | 87,825                            | -                                  | -                                     | 87,825                         |
| Paxton           | 50,163                            | -                                  | -                                     | 50,163                         |
|                  | -----                             | -----                              | -----                                 | -----                          |
|                  | 3,152,749                         | -                                  | -                                     | 3,152,749                      |
| <br>             |                                   |                                    |                                       |                                |
| BOCC, WASHINGTON | 439,295                           | 279,900                            | -                                     | 719,196                        |
| Caryville        | 6,091                             | -                                  | -                                     | 6,091                          |
| Chipley          | 105,591                           | -                                  | -                                     | 105,591                        |
| Ebro             | 6,943                             | -                                  | -                                     | 6,943                          |
| Vernon           | 22,429                            | -                                  | -                                     | 22,429                         |
| Wausau           | 8,853                             | -                                  | -                                     | 8,853                          |
|                  | -----                             | -----                              | -----                                 | -----                          |
|                  | 589,203                           | 279,900                            | -                                     | 869,103                        |
| <br>             |                                   |                                    |                                       |                                |
| Grand Totals     | =====                             | =====                              | =====                                 | =====                          |
|                  | \$ 1,154,800,000                  | \$ 5,907,042                       | \$ 592,958                            | \$ 1,161,300,000               |

Note: Table represents a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

## **COUNTY REVENUE SHARING PROGRAM**

Sections 199.292(3), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. The trust fund receives 2.9 percent of net cigarette tax collections and 33.5 percent of net intangible tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

### **1998 General Law Amendments**

Chapter 98-132, *Laws of Florida*, (CS/SB 1450)

made numerous changes to the intangibles tax law. The revenue sharing of funds between the state and the counties was modified to hold counties harmless on their distribution from intangibles tax revenues pursuant to section 10. The proportion of intangible tax revenues transferred to the Revenue Sharing Trust Fund for Counties will increase to 35.3 percent in state fiscal year 1998-99 and 37.7 percent in each state fiscal year thereafter. This change is effective as of July 1, 1998.

### **Eligibility Requirements**

In order to be eligible to participate in revenue sharing beyond the 'minimum entitlement' in any fiscal year, a county must have satisfied the requirements of s. 218.23(1), F.S. As it relates to county revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

### **Administrative Procedures**

The county revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes and intangible taxes that are collected and deposited initially into the Cigarette Tax Collection Trust Fund and Intangible Tax Trust Fund before being transferred to the Revenue Sharing Trust Fund for Counties.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Counties; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette

Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s. 210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. Finally, s. 199.292(2), F.S., authorizes an annual appropriation out of the Intangible Tax Trust Fund in the amount necessary to cover the Department of Revenue's costs of administering Chapters 192-199, *Florida Statutes*.

The percentage of each tax source transferred into the County Revenue Sharing Trust Fund is listed below. The proportional contribution of each source to the total is also noted.

- 1) 2.9 percent of net cigarette tax collections (pursuant to s. 210.20(2)(a), F.S.)  
= 3.3 percent of total county revenue sharing
- 2) 33.5 percent of net intangible tax collections (pursuant to s. 199.292(3), F.S.)  
= 96.7 percent of total county revenue sharing

### **Distribution of Proceeds**

Pursuant to s. 218.245(1), F.S., an apportionment factor is calculated for each eligible county using a formula consisting of the following equally-weighted factors: county population, unincorporated county population, and county sales tax collections.

- 1) A county population factor is an eligible county's population divided by total population of all eligible counties in the state.
- 2) An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state.

It is important to note that inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.

- 3) A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

$$\text{Apportionment Factor} = \frac{\text{County Population Factor}}{\text{Unincorporated County Population Factor} + \text{County Sales Tax Collection Factor}}$$

3

The amount and type of monies shared with an eligible county are determined by the following procedure:

- 1) The apportionment factor is applied to all receipts available for distribution in the Revenue Sharing Trust Fund for Counties.
- 2) The revenue to be shared via the formula in any fiscal year is adjusted so that no county receives less funds than its guaranteed entitlement which is equal to the aggregate amount it received from the state during the 1971-72 fiscal year.
- 3) The revenues are adjusted so that no county receives less funds than its guaranteed entitlement plus the second guaranteed entitlement. The second guaranteed entitlement for counties means the amount of revenue received in the aggregate by an eligible county during the 1981-82 fiscal year less the guaranteed entitlement.
- 4) The revenue shared with counties is adjusted so that all counties receive at least their minimum entitlement. This is defined as the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from county revenue sharing sources.
- 5) The funds remaining in the trust fund are distributed to those counties which qualify to receive growth monies. These growth monies are distributed to eligible counties, qualified to receive additional monies beyond the guaranteed entitlement, on the basis of the additional money of each qualified county in proportion to the total additional money of all qualified counties.

Thus, three types of monies are involved in determining the annual distribution: guaranteed entitlement, second guaranteed entitlement, and growth monies. **Table 1** lists the actual statewide revenue sharing distributions to counties for the 1982-83 through 1996-97 state fiscal years.

**Authorized Uses**

There are no use restrictions on these revenues; however, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness. Pursuant to s. 218.25(1), F.S., counties are allowed to bond the guaranteed entitlement. This ‘hold harmless’ provision

guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible counties that qualified for revenue sharing dollars prior to July 1, 1972.

Pursuant to s. 218.25(2), F.S., the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness. These other forms of indebtedness include obligations issued to acquire an insurance contract or contracts from a local government liability pool and include payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool.

### **Relevant Attorney General Opinions**

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 73-246**

**Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing?** According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

#### **AGO 74-367**

**Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*?** According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

**AGO 77-14**

**May a county borrow money from banks for the purpose of purchasing real property for authorized county purposes with the money to be repaid in approximately five equal annual installments from uncommitted racetrack or state revenue-sharing funds?** According to this opinion dated February 9, 1977, the Board of County Commissioners, as the governing body of a noncharter county, has statutory authority to borrow money to purchase real property for authorized county purposes. Uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

**AGO 79-18**

**May a Board of County Commissioners borrow money from a bank payable over a three-year period for the purpose of making improvements to county roads?** The county commission may borrow money from a local bank for the purpose of making improvements to county roads, to be repaid over a three-year period, providing no mortgage on county property is required and the money used for repayment is derived from uncommitted county funds and non-ad valorem tax revenue. According to this opinion dated March 1, 1979, uncommitted state revenue-sharing funds, subject to the restriction found in s. 218.25, F.S., governing monies received in excess of the guaranteed entitlement, could be used to repay the borrowed funds.

**AGO 86-44**

**Is the Board of County Commissioners authorized to donate revenue sharing monies to a nonprofit senior citizens club so that members of the club may take field trips?** The Board is authorized to donate revenue sharing monies, as restricted by s. 218.25, F.S., to a nonprofit senior citizens organization so that county residents who are members of the club may take field trips provided that the program is open to the public. In addition, the Board must determine that the expenditure serves a valid public purpose and ensure that proper safeguards are implemented to assure accomplishment of the public purpose, according to this opinion dated May 21, 1986.

**AGO 92-87**

**Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or**

**computational errors, must the Department make retroactive adjustments by altering future distributions?** According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

#### **AGO 94-26**

**What effect does the nonpayment of incentive pay to law enforcement officers as prescribed by s. 943.22, F.S., have on the county's eligibility to participate in revenue sharing?** According to this opinion dated April 5, 1994, failure to pay the salary incentive to eligible county law enforcement officers would render the county ineligible to participate in revenue sharing beyond the minimum entitlement for the fiscal year in which the county fails to certify that it meets the minimum requirements in s. 218.23, F.S.

#### **Estimated Distributions for the 1998-99 Fiscal Year**

**Table 2** displays the estimated county revenue sharing distributions for the 1998-99 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

| <b>Table 1</b><br><b>County Revenue Sharing Program</b><br><b>Summary of Actual Distributions</b> |   |
|---|---|
| <b>State</b><br><b>Fiscal Year</b>  | <b>Distribution to</b><br><b>Counties</b> |
| 1982-83   | \$ 93,183,202                             |
| 1983-84   | 150,903,346                               |
| 1984-85   | 145,128,782                               |
| 1985-86   | 167,935,982                               |
| 1986-87   | 200,665,358                               |
| 1987-88   | 209,906,583                               |
| 1988-89   | 219,091,733                               |
| 1989-90   | 235,183,295                               |
| 1990-91   | 206,693,711                               |
| 1991-92   | 234,606,367                               |
| 1992-93   | 267,364,510                               |
| 1993-94   | 296,857,752                               |
| 1994-95   | 304,562,933                               |
| 1995-96   | 292,949,035                               |
| 1996-97   | 313,725,763                               |
| Source: Department of Revenue.  |   |

Table 2

County Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|              | First<br>Guaranteed | Second<br>Guaranteed | Growth<br>Money | Yearly<br>Total |
|--------------|---------------------|----------------------|-----------------|-----------------|
|              | -----               | -----                | -----           | -----           |
| ALACHUA      | \$ 254,168          | \$ 1,007,247         | \$ 3,045,972    | \$ 4,307,387    |
| BAKER        | 28,273              | 90,639               | 299,595         | 418,507         |
| BAY          | 154,793             | 684,481              | 2,292,148       | 3,131,422       |
| BRADFORD     | 28,713              | 129,364              | 317,693         | 475,770         |
| BREVARD      | 464,254             | 1,807,775            | 6,521,349       | 8,793,378       |
| BROWARD      | 3,573,165           | 4,779,269            | 16,766,821      | 25,119,255      |
| CALHOUN      | 14,713              | 68,369               | 167,050         | 250,132         |
| CHARLOTTE    | 187,080             | 493,387              | 2,825,749       | 3,506,216       |
| CITRUS       | 90,480              | 499,080              | 2,188,117       | 2,777,677       |
| CLAY         | 102,028             | 599,690              | 2,595,834       | 3,297,552       |
| COLLIER      | 491,318             | 594,600              | 5,119,555       | 6,205,473       |
| COLUMBIA     | 72,308              | 288,232              | 971,719         | 1,332,259       |
| DADE         | 5,895,217           | 10,571,522           | 29,645,294      | 46,112,033      |
| DE SOTO      | 30,961              | 132,516              | 423,027         | 586,504         |
| DIXIE        | 15,487              | 54,021               | 191,367         | 260,875         |
| DUVAL        | 1,999,042           | 4,106,467            | 12,624,301      | 18,729,810      |
| ESCAMBIA     | 728,024             | 1,779,956            | 5,013,514       | 7,521,494       |
| FLAGLER      | 23,543              | 78,036               | 884,272         | 985,851         |
| FRANKLIN     | 18,862              | 41,026               | 154,032         | 213,920         |
| GADSDEN      | 80,864              | 239,311              | 622,538         | 942,713         |
| GILCHRIST    | 5,883               | 45,494               | 205,899         | 257,276         |
| GLADES       | 12,360              | 41,438               | 134,240         | 188,038         |
| GULF         | 68,034              | 19,920               | 157,036         | 244,990         |
| HAMILTON     | 23,270              | 109,630              | 149,659         | 282,559         |
| HARDEE       | 36,082              | 144,439              | 273,459         | 453,980         |
| HENDRY       | 28,673              | 148,507              | 471,360         | 648,540         |
| HERNANDO     | 79,474              | 409,209              | 2,581,286       | 3,069,969       |
| HIGHLANDS    | 104,948             | 349,039              | 1,427,005       | 1,880,992       |
| HILLSBOROUGH | 1,835,627           | 4,916,849            | 17,615,508      | 24,367,984      |
| HOLMES       | 20,087              | 112,718              | 208,560         | 341,365         |
| INDIAN RIVER | 205,850             | 425,545              | 1,913,696       | 2,545,091       |
| JACKSON      | 67,470              | 259,685              | 631,157         | 958,312         |
| JEFFERSON    | 29,079              | 67,261               | 184,424         | 280,764         |
| LAFAYETTE    | 6,472               | 29,717               | 92,655          | 128,844         |
| LAKE         | 256,097             | 708,355              | 2,988,462       | 3,952,914       |
| LEE          | 578,772             | 1,764,708            | 7,611,734       | 9,955,214       |
| LEON         | 316,798             | 1,026,649            | 3,319,343       | 4,662,790       |
| LEVY         | 34,157              | 137,533              | 534,814         | 706,504         |
| LIBERTY      | 8,441               | 28,423               | 98,457          | 135,321         |
| MADISON      | 34,591              | 95,970               | 235,213         | 365,774         |
| MANATEE      | 530,269             | 1,054,577            | 4,320,087       | 5,904,933       |
| MARION       | 251,941             | 1,024,873            | 4,696,231       | 5,973,045       |
| MARTIN       | 244,331             | 553,167              | 2,522,903       | 3,320,401       |
| MONROE       | 246,464             | 455,801              | 1,734,704       | 2,436,969       |

Table 2

County Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|              | First<br>Guaranteed | Second<br>Guaranteed | Growth<br>Money | Yearly<br>Total |
|--------------|---------------------|----------------------|-----------------|-----------------|
|              | -----               | -----                | -----           | -----           |
| NASSAU       | 65,716              | 252,268              | 949,268         | 1,267,252       |
| OKALOOSA     | 147,680             | 859,331              | 2,959,025       | 3,966,036       |
| OKEECHOBEE   | 41,041              | 173,472              | 619,475         | 833,988         |
| ORANGE       | 1,632,765           | 3,816,110            | 20,534,167      | 25,983,042      |
| OSCEOLA      | 95,114              | 414,462              | 3,196,961       | 3,706,537       |
| PALM BEACH   | 2,570,430           | 2,766,174            | 17,991,781      | 23,328,385      |
| PASCO        | 310,426             | 1,782,481            | 5,886,782       | 7,979,689       |
| PINELLAS     | 2,452,694           | 3,368,283            | 11,319,428      | 17,140,405      |
| POLK         | 857,616             | 2,627,126            | 7,076,944       | 10,561,686      |
| PUTNAM       | 98,535              | 409,282              | 1,107,077       | 1,614,894       |
| ST. JOHNS    | 152,548             | 403,262              | 2,267,067       | 2,822,877       |
| ST. LUCIE    | 187,010             | 618,973              | 2,357,592       | 3,163,575       |
| SANTA ROSA   | 77,885              | 448,253              | 1,868,007       | 2,394,145       |
| SARASOTA     | 1,119,924           | 1,148,225            | 5,883,506       | 8,151,655       |
| SEMINOLE     | 339,130             | 1,316,016            | 6,095,273       | 7,750,419       |
| SUMTER       | 35,653              | 182,301              | 670,193         | 888,147         |
| SUWANNEE     | 32,719              | 175,516              | 546,688         | 754,923         |
| TAYLOR       | 36,940              | 118,139              | 248,781         | 403,860         |
| UNION        | 18,615              | 33,326               | 140,405         | 192,346         |
| VOLUSIA      | 698,366             | 1,525,368            | 5,043,957       | 7,267,691       |
| WAKULLA      | 24,054              | 90,110               | 330,638         | 444,802         |
| WALTON       | 39,806              | 151,427              | 771,947         | 963,180         |
| WASHINGTON   | 16,827              | 101,973              | 275,874         | 394,674         |
|              | =====               | =====                | =====           | =====           |
| GRAND TOTALS | \$ 30,329,957       | \$ 64,756,373        | \$ 244,918,670  | \$ 340,005,000  |

Note: Table represents a 95 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

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## **MUNICIPAL REVENUE SHARING PROGRAM**

Sections 206.605(1), 206.879(1), 210.20(2)(a), and Part II of Chapter 218, *Florida Statutes*

### **Brief Overview**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities. The trust fund receives 32.4 percent of net cigarette tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets the strict eligibility requirements. Funds derived from the one-cent municipal fuel tax may only be used by municipalities for transportation-related expenditures. In addition, there are some statutory limitations regarding funds that can be used as a pledge for indebtedness.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this revenue sharing program.

### **Eligibility Requirements**

In order to be eligible to participate in revenue sharing beyond the 'minimum entitlement' in any fiscal year, a municipality must have satisfied the requirements of s. 218.23(1), F.S. As it relates to municipal revenue sharing, the minimum entitlement is defined in s. 218.21(7), F.S., as the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the trust fund.

### **Administrative Procedures**

The municipal revenue sharing program is administered by the Department of Revenue. The program is comprised of cigarette taxes, municipal fuel taxes, and state alternative fuel users decal fees that are collected and deposited initially into the Cigarette Tax Collection Trust Fund and State Alternative Fuel User Fee Clearing Trust Fund before being transferred to the Revenue Sharing Trust Fund for Municipalities.

No General Revenue Service Charges are levied against the Revenue Sharing Trust Fund for Municipalities; however, the 7.0 percent and 0.3 percent service charges are levied against the Cigarette Tax Collection Trust Fund pursuant to s. 215.20(1) and (3), F.S. In addition, a 0.9 percent deduction is assessed against the Cigarette Tax Collection Trust Fund pursuant to s.

210.20(2)(a), F.S., for administrative costs related to the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco. After deducting the service charges, the proceeds of the municipal fuel tax are transferred directly into the Revenue Sharing Trust Fund for Municipalities.

The percentage of each tax source transferred into the Revenue Sharing Trust Fund for Municipalities is listed below. The proportional contribution of each source is also noted.

- 1) 32.4 percent of net cigarette tax collections [s. 210.20(2)(a), F.S.]  
= 63.6 percent of total municipal revenue sharing
- 2) net collections of the one-cent municipal fuel tax [s. 206.605(1), F.S.]  
= 36.0 percent of total municipal revenue sharing
- 3) 12.5 percent of state alternative fuel user decal fee collections [s. 206.879(1), F.S.]  
= 0.4 percent of total municipal revenue sharing

### **Distribution of Proceeds**

Pursuant to s. 218.245(2), F.S., an apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally-weighted factors: adjusted population, sales tax collections, and relative ability to raise revenue.

- 1) **Adjusted population:** The population of an eligible municipality is adjusted by multiplying the municipality's population by the adjustment factor for that particular population class. The adjusted population factor is the ratio of the adjusted municipal population to the total adjusted population of all eligible municipalities in the state. The adjustment factors for each population class are:

| <u>Population Class</u> | <u>Adjustment Factor</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                    |

It is important to note that inmates and residents residing in institutions operated by the Federal Government, the Department of Corrections, the Department of Children and Family Services and the Department of Health are not considered to be residents of the municipality in which the institutions are located for the purpose of calculating the distribution proportions.

$$\text{Adjusted Population Factor} = \frac{\text{Municipality's Population} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Population}}$$

- 2) Sales tax collections: The sales tax allocation is the ratio of the eligible municipality's population to the total county population multiplied by the amount of county sales tax collections. The sales tax collections factor is computed by dividing the municipality's sales tax allocation by the total sales tax collections for all eligible municipalities.

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

$$\text{Sales Tax Collections Factor} = \frac{\text{Municipality's Sales Tax Allocation}}{\text{Total Sales Tax Collections for All Eligible Municipalities}}$$

- 3) Relative ability to raise revenue: The relative ability to raise revenue factor is determined by a series of calculations involving a levy ratio and a recalculated population.

- a) Levy ratio: This ratio is determined 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.

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

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

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

- b) Recalculated population: This factor is determined by multiplying the population of an eligible municipality by the levy ratio.

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

Stated algebraically, a municipality's apportionment factor is determined as follows:

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

Incorporated into the municipal revenue sharing formula are special provisions for distributing funds to a metropolitan or consolidated government as provided by Sections 3, 6(e), and 6(f) of Article VIII, *Florida 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 to the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The amount and type of monies shared with an eligible municipality is determined by the following procedure:

- 1) A municipality's entitlement shall be computed on the basis of the apportionment factor provided in s. 218.245, F.S., and applied to the receipts in the Revenue Sharing Trust Fund for Municipalities that are available for distribution. The resulting amount is labeled entitlement money. This is the amount of revenue which would be shared with a municipality if the distribution of revenues appropriated were allocated on the basis of the formula computations alone.
- 2) The revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives less funds than the aggregate amount it received from the state in fiscal year 1971-72. The resulting amount is labeled guaranteed entitlement or 'hold harmless' money. Those municipalities incorporated subsequent to 1972 receive no guaranteed entitlement monies.
- 3) Revenues shared with municipalities shall be adjusted so that no municipality receives less funds than its minimum entitlement. This is defined as the amount of revenue necessary for a municipality to meet its obligations as a result of pledges, assignments, or trusts entered into which obligated funds received from municipal revenue sharing sources.
- 4) After making the adjustments previously described and deducting the amount committed to all eligible municipalities, the remaining monies in the trust fund are distributed to those municipalities who qualify to receive additional monies beyond

the guaranteed entitlement. This final distribution to those eligible municipalities which qualify to receive additional monies beyond the guaranteed entitlement is based on the ratio of the additional monies of each qualified municipality in proportion to the total additional monies of all qualified municipalities. This distribution accounts for annual increases or decreases in the trust fund and Metro-Dade's guaranteed entitlement, as provided for in s. 218.21(6)(b), F.S. This additional money distributed beyond the guaranteed entitlement is termed growth money.

In summary, the total annual distribution to a municipality will yield various combinations of guaranteed entitlement and/or growth monies:

- 1) Guaranteed entitlement monies PLUS growth monies, or
- 2) Guaranteed entitlement monies ONLY, or
- 3) Growth monies ONLY.

In addition, the final distribution is dependent on actual collections. **Table 1** lists the lists the actual statewide revenue sharing distributions to municipalities for the 1982-83 through 1996-97 state fiscal years.

### **Authorized Uses**

A number of restrictions and safeguards on the authorized use of municipal revenue sharing proceeds are specified in current law. Pursuant to s. 206.605(2), F.S., municipalities are required to expend the portion of funds derived from the municipal fuel tax only for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, and maintenance of roads and streets; the adjustment of city-owned utilities as required by road and street construction; and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, other counties, state government, or the federal government in joint projects.

According to the Department of Revenue, municipalities may assume that 36.0 percent of their total estimated 1998-99 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution must be expended on transportation-related purposes.

Pursuant to s. 218.25(1), F.S., municipalities are allowed to bond only the guaranteed entitlement portion of the distribution. This 'hold harmless' provision guarantees a minimum allotment in order to insure coverage of all bonding obligations for those eligible municipalities that qualified for revenue sharing dollars prior to July 1, 1972. Municipalities incorporated after that date do

not receive a guaranteed entitlement.

Another aspect of the program that might be considered a safeguard to municipalities' annual distributions is the requirement that municipalities, incorporated before 1973, demonstrate ad valorem 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 source since taxable values 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 multiplied by 3 mills. Obviously, a municipality incorporating after 1973 must demonstrate significantly higher ad valorem taxing effort than those incorporated during or before 1973.

### **Relevant Attorney General Opinions**

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretation that have been articulated in Florida case law.

#### **AGO 73-246**

**Is the Hillsborough County Aviation Authority an integral part of the government of Hillsborough County within the context of the Revenue Sharing Act of 1972, so that members of the aviation authority's police force can be viewed as county law enforcement officers for the purposes of revenue sharing?** According to this opinion dated July 3, 1973, the Hillsborough County Aviation Authority is not a city, county, or consolidated government so as to qualify for state revenue-sharing funds under Part II of Chapter 218, *Florida Statutes*, nor is it an agency or subdivision of Hillsborough County so that the police force employees of the authority would be 'county employees' within the context of that chapter.

#### **AGO 74-367**

**Does the Revenue Sharing Act of 1972 apply to regional housing authorities established pursuant to Chapter 421, *Florida Statutes*?** According to this opinion dated December 3, 1974, regional housing authorities are neither a county nor municipal government for the purposes of the Revenue Sharing Act and therefore are not an eligible unit of local government. As a result, the requirements of s. 218.23, F.S., regarding the eligibility for revenue sharing by units of local

government have no application to regional housing authorities nor are such authorities eligible for revenue sharing funds.

**AGO 77-21**

**Are charter counties which have established municipal taxing and benefit units pursuant to s. 125.01(1)(q), F.S., and which meet all eligibility requirements as outlined in s. 218.23(1), F.S., entitled to a municipal share from the State Revenue Sharing Trust Fund established by the Revenue Sharing Act of 1972 (Part II of Chapter 218, F.S., as amended)?** According to this opinion dated February 23, 1977, a charter county which has established municipal service taxing or benefit units pursuant to its charter and s. 125.01(1)(q), F.S., is not entitled to receive a municipal share from the state revenue-sharing fund since a municipal service taxing or benefit unit is not within the definitions of a 'municipality' as defined in s. 218.21(3), F.S., and a 'unit of local government' as defined in s. 218.21(1), F.S.

**AGO 78-110**

**May a municipality finance the purchase of a fire truck through revenue sharing funds from the state and place a lien on the fire truck without voter approval?** According to this opinion dated August 16, 1978, a municipality may pledge any non-ad valorem tax revenues, including its guaranteed entitlement to revenue sharing funds if available and not previously encumbered, to purchase a fire truck to provide fire protection within the municipality. In the absence of an approved referendum by the municipal electorate, however, a municipality may not finance, and is constitutionally inhibited from financing, the purchase of the fire truck by borrowing money and giving a lien or mortgage on the property to be purchased (or other assets or property) as further or additional security for the loan or other obligation.

**AGO 82-94**

**Can a municipality pledge the proceeds of the one-cent municipal fuel tax to secure a loan for repairs of the sewer system?** The proposed use of that portion of the guaranteed entitlement which is comprised of the one-cent municipal fuel tax revenues to secure a loan for sewer system improvements or repairs does not fit within the permitted uses set out in s. 206.605, F.S., and is prohibited, according to this opinion dated November 4, 1982. Additionally, a municipality may not use any portion of the monies received in excess of the guaranteed entitlement from the revenue sharing trust fund for the purposes prohibited by s. 218.25, F.S.

**AGO 83-32**

**Does s. 206.605, F.S., authorize a municipality to use funds derived from the one-cent municipal fuel tax for channel maintenance dredging of navigable waterways within the city**

**limits?** It had not been made evident that the municipality requesting the opinion had acquired or purchased, built, installed, established, maintained or operated any such properties or facilities in connection with the establishment of a public transportation system for use on such waterways. In addition, s. 206.605, F.S., does not explicitly authorize or provide for the use or expenditure of the municipal gas tax for channel maintenance dredging of navigable waterways. Therefore, the use of the gas tax proceeds for such use was opined to be an unauthorized expenditure.

#### **AGO 85-15**

**Among other questions, does the Department of Revenue have the authority and duty to withhold all revenue sharing funds, beyond the minimum entitlement, distributed under s. 218.23, F.S., if a municipality fails to certify compliance with s. 633.382, F.S.?** According to this opinion dated February 19, 1985, a municipality failing to certify compliance with s. 633.382, F.S., is not eligible to participate in revenue sharing beyond the minimum entitlement. In addition, the Department of Revenue would not be required to distribute revenue sharing funds beyond the minimum entitlement to said municipality.

#### **AGO 92-87**

**Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 218.26, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions?** According to this opinion dated December 3, 1992, the Department must adjust the apportionment factors for distribution of revenue-sharing trust funds pursuant to s. 218.26, F.S., for the remainder of a fiscal year and subsequent fiscal years in the event the population estimates are revised by the Governor's Office due to an error in the decennial census. The Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

#### **Estimated Distributions for the 1998-99 Fiscal Year**

**Table 2** displays the estimated municipal revenue sharing distributions for the 1998-99 state fiscal year. As calculated by the Department of Revenue, these figures represent 95 percent of the anticipated annual revenues.

Inquiries regarding the Department's estimated of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

| <b>Table 1</b>   |   |
|--|---|
| <b>Municipal Revenue Sharing Program<br/>Summary of Actual Distributions</b> |   |
| <b>State<br/>Fiscal Year</b>   | <b>Distribution to<br/>Municipalities</b> |
| 1982-83  | \$ 190,421,274                            |
| 1983-84  | 189,332,686                               |
| 1984-85  | 195,075,908                               |
| 1985-86  | 193,374,002                               |
| 1986-87  | 220,634,963                               |
| 1987-88  | 208,374,224                               |
| 1988-89  | 209,550,096                               |
| 1989-90  | 208,833,996                               |
| 1990-91  | 194,464,930                               |
| 1991-92  | 189,164,184                               |
| 1992-93  | 195,913,387                               |
| 1993-94  | 193,130,586                               |
| 1994-95  | 200,274,614                               |
| 1995-96  | 200,299,194                               |
| 1996-97  | 199,200,077                               |
| Source: Department of Revenue.   |   |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                      | Guaranteed | Growth    | Yearly     |
|----------------------|------------|-----------|------------|
|                      | -----      | Money     | Total      |
|                      | -----      | -----     | -----      |
| ALACHUA COUNTY       |            |           |            |
| Alachua              | \$ 49,626  | \$ 69,282 | \$ 118,908 |
| Archer               | 18,029     | 28,528    | 46,557     |
| Gainesville          | 1,100,340  | 1,411,244 | 2,511,584  |
| Hawthorne            | 21,367     | 15,967    | 37,334     |
| High Springs         | 55,311     | 41,816    | 97,127     |
| LaCrosse             | 3,761      | 18        | 3,779      |
| Micanopy             | 9,869      | 7,826     | 17,695     |
| Newberry             | 20,259     | 39,274    | 59,533     |
| Waldo                | 13,057     | 26,208    | 39,265     |
| BAKER COUNTY         |            |           |            |
| Glen Saint Mary      | 13,069     | 4,678     | 17,747     |
| Macclenny            | 53,341     | 42,494    | 95,835     |
| BAY COUNTY           |            |           |            |
| Callaway             | 35,468     | 342,925   | 378,393    |
| Cedar Grove          | 13,757     | 55,631    | 69,388     |
| Lynn Haven           | 47,769     | 239,695   | 287,464    |
| Mexico Beach         | 6,978      | 9,264     | 16,242     |
| Panama City          | 510,541    | 426,201   | 936,742    |
| Panama City Beach    | 90,906     | -         | 90,906     |
| Parker               | 32,217     | 98,712    | 130,929    |
| Springfield          | 65,328     | 340,091   | 405,419    |
| BRADFORD COUNTY      |            |           |            |
| Brooker              | 5,183      | 6,574     | 11,757     |
| Hampton              | 7,757      | 4,564     | 12,321     |
| Lawtey               | 13,179     | 8,912     | 22,091     |
| Starke               | 125,408    | 6,466     | 131,874    |
| BREVARD COUNTY       |            |           |            |
| Cape Canaveral       | 62,081     | 88,284    | 150,365    |
| Cocoa                | 327,756    | 141,993   | 469,749    |
| Cocoa Beach          | 239,157    | -         | 239,157    |
| Indialantic          | 54,072     | 1,602     | 55,674     |
| Indian Harbour Beach | 41,142     | 88,975    | 130,117    |
| Malabar              | 4,704      | 29,765    | 34,469     |
| Melbourne            | 731,356    | 765,625   | 1,496,981  |
| Melbourne Beach      | 19,175     | 30,641    | 49,816     |
| Melbourne Village    | 1,852      | 6,891     | 8,743      |
| Palm Bay             | 91,142     | 1,553,306 | 1,644,448  |
| Palm Shores          | 943        | 7,772     | 8,715      |
| Rockledge            | 155,640    | 228,295   | 383,935    |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                       | Guaranteed<br>----- | Growth<br>Money<br>----- | Yearly<br>Total<br>----- |
|-----------------------|---------------------|--------------------------|--------------------------|
| Satellite Beach       | 109,567             | 91,245                   | 200,812                  |
| Titusville            | 518,566             | 477,271                  | 995,837                  |
| West Melbourne        | 34,950              | 127,245                  | 162,195                  |
| <br>BROWARD COUNTY    |                     |                          |                          |
| Coconut Creek         | 21,380              | 713,730                  | 735,110                  |
| Cooper City           | 22,887              | 548,152                  | 571,039                  |
| Coral Springs         | 49,420              | 1,987,430                | 2,036,850                |
| Dania                 | 201,595             | 149,597                  | 351,192                  |
| Davie                 | 166,836             | 1,101,076                | 1,267,912                |
| Deerfield Beach       | 306,407             | 686,319                  | 992,726                  |
| Ft. Lauderdale        | 3,196,503           | 221,871                  | 3,418,374                |
| Hallandale            | 491,404             | 230,170                  | 721,574                  |
| Hillsboro Beach       | 3,190               | 18,983                   | 22,173                   |
| Hollywood             | 2,090,384           | 914,154                  | 3,004,538                |
| Lauderdale-by-the-Sea | 58,784              | 4,848                    | 63,632                   |
| Lauderdale Lakes      | 210,740             | 506,181                  | 716,921                  |
| Lauderhill            | 183,519             | 1,031,928                | 1,215,447                |
| Lazy Lake Village     | 3,320               | -                        | 3,320                    |
| Lighthouse Point      | 176,544             | 31,371                   | 207,915                  |
| Margate               | 247,098             | 903,639                  | 1,150,737                |
| Miramar               | 284,110             | 857,168                  | 1,141,278                |
| North Lauderdale      | 8,186               | 720,163                  | 728,349                  |
| Oakland Park          | 398,752             | 247,130                  | 645,882                  |
| Parkland              | 511                 | 179,691                  | 180,202                  |
| Pembroke Park         | 112,788             | -                        | 112,788                  |
| Pembroke Pines        | 320,564             | 1,831,046                | 2,151,610                |
| Plantation            | 444,753             | 1,101,977                | 1,546,730                |
| Pompano Beach         | 918,495             | 656,254                  | 1,574,749                |
| Sea Ranch Lakes       | 59,037              | -                        | 59,037                   |
| Sunrise               | 173,630             | 1,412,472                | 1,586,102                |
| Tamarac               | 96,778              | 999,699                  | 1,096,477                |
| Weston                | -                   | 590,230                  | 590,230                  |
| Wilton Manors         | 350,732             | -                        | 350,732                  |
| <br>CALHOUN COUNTY    |                     |                          |                          |
| Altha                 | 7,411               | 25,124                   | 32,535                   |
| Blountstown           | 57,485              | 6,214                    | 63,699                   |
| <br>CHARLOTTE COUNTY  |                     |                          |                          |
| Punta Gorda           | 146,243             | 55,972                   | 202,215                  |
| <br>CITRUS COUNTY     |                     |                          |                          |
| Crystal River         | 95,471              | -                        | 95,471                   |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                      | Guaranteed | Growth<br>Money | Yearly<br>Total |
|----------------------|------------|-----------------|-----------------|
|                      | -----      | -----           | -----           |
| Inverness            | 119,126    | 22,419          | 141,545         |
| CLAY COUNTY          |            |                 |                 |
| Green Cove Springs   | 82,207     | 26,484          | 108,691         |
| Keystone Heights     | 26,696     | 4,143           | 30,839          |
| Orange Park          | 92,507     | 95,681          | 188,188         |
| Penney Farms         | 3,053      | 24,784          | 27,837          |
| COLLIER COUNTY       |            |                 |                 |
| Everglades           | 9,969      | 2,292           | 12,261          |
| Marco Island         | -          | 190,259         | 190,259         |
| Naples               | 386,057    | 76,238          | 462,295         |
| COLUMBIA COUNTY      |            |                 |                 |
| Fort White           | 8,215      | 9,168           | 17,383          |
| Lake City            | 241,791    | 1,870           | 243,661         |
| DADE COUNTY          |            |                 |                 |
| Adventura            | -          | 294,437         | 294,437         |
| Bal Harbour          | 43,116     | 3,145           | 46,261          |
| Bay Harbor Islands   | 32,155     | 42,733          | 74,888          |
| Biscayne Park        | 16,156     | 45,703          | 61,859          |
| Coral Gables         | 693,530    | 95,813          | 789,343         |
| El Portal            | 11,922     | 50,304          | 62,226          |
| Florida City         | 61,201     | 74,580          | 135,781         |
| Golden Beach         | 2,533      | 7,204           | 9,737           |
| Hialeah              | 1,930,261  | 3,192,886       | 5,123,147       |
| Hialeah Gardens      | 16,283     | 333,179         | 349,462         |
| Homestead            | 326,447    | 336,531         | 662,978         |
| Indian Creek Village | 1,391      | -               | 1,391           |
| Key Biscayne         | -          | 113,452         | 113,452         |
| Medley               | 10,067     | 1,512           | 11,579          |
| Miami                | 5,721,258  | 2,854,344       | 8,575,602       |
| Miami Beach          | 1,489,227  | 391,911         | 1,881,138       |
| Miami Shores         | 143,763    | 74,653          | 218,416         |
| Miami Springs        | 217,492    | 63,744          | 281,236         |
| North Bay            | 66,164     | 54,048          | 120,212         |
| North Miami          | 755,251    | 543,351         | 1,298,602       |
| North Miami Beach    | 642,052    | 272,592         | 914,644         |
| Opa-locka            | 242,147    | 142,537         | 384,684         |
| Pinecrest            | -          | 261,175         | 261,175         |
| South Miami          | 289,293    | -               | 289,293         |
| Sunny Isles Beach    | -          | 196,876         | 196,876         |
| Surfside             | 104,228    | -               | 104,228         |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                      | Guaranteed | Growth<br>Money | Yearly<br>Total |
|----------------------|------------|-----------------|-----------------|
|                      | -----      | -----           | -----           |
| Sweetwater           | 38,362     | 339,531         | 377,893         |
| Virginia Gardens     | 40,502     | 8,002           | 48,504          |
| West Miami           | 167,074    | -               | 167,074         |
| Metro Dade           | 35,552,474 | -               | 35,552,474      |
| DE SOTO COUNTY       |            |                 |                 |
| Arcadia              | 157,477    | 22,679          | 180,156         |
| DIXIE COUNTY         |            |                 |                 |
| Cross City           | 60,079     | 26,829          | 86,908          |
| Horseshoe Beach      | 1,856      | 1,001           | 2,857           |
| DUVAL COUNTY         |            |                 |                 |
| Atlantic Beach       | 65,115     | 191,387         | 256,502         |
| Baldwin              | 21,646     | 18,195          | 39,841          |
| Jacksonville         | 5,826,077  | 1,894,738       | 7,720,815       |
| Jacksonville Beach   | 219,174    | 225,237         | 444,411         |
| Neptune Beach        | 41,884     | 108,430         | 150,314         |
| Jacksonville (Duval) | -          | 6,928,726       | 6,928,726       |
| ESCAMBIA COUNTY      |            |                 |                 |
| Century              | 53,674     | 17,480          | 71,154          |
| Pensacola            | 727,797    | 718,540         | 1,446,337       |
| FLAGLER COUNTY       |            |                 |                 |
| Beverly Beach        | 4,223      | 605             | 4,828           |
| Bunnell              | 38,218     | 5,826           | 44,044          |
| Flagler Beach        | 23,161     | 34,036          | 57,197          |
| FRANKLIN COUNTY      |            |                 |                 |
| Apalachicola         | 51,929     | 12,655          | 64,584          |
| Carrabelle           | 25,647     | 6,280           | 31,927          |
| GADSDEN COUNTY       |            |                 |                 |
| Chattahoochee        | 81,632     | 9,134           | 90,766          |
| Greensboro           | 9,894      | 13,743          | 23,637          |
| Gretna               | 11,242     | 182,249         | 193,491         |
| Havana               | 28,337     | 12,580          | 40,917          |
| Midway               | -          | 40,999          | 40,999          |
| Quincy               | 166,567    | 18,116          | 184,683         |
| GILCHRIST COUNTY     |            |                 |                 |
| Bell                 | 5,992      | 1,677           | 7,669           |
| Trenton              | 22,161     | 8,745           | 30,906          |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                            | Guaranteed<br>----- | Growth<br>Money<br>----- | Yearly<br>Total<br>----- |
|----------------------------|---------------------|--------------------------|--------------------------|
| <b>GLADES COUNTY</b>       |                     |                          |                          |
| Moore Haven                | 32,012              | 7,384                    | 39,396                   |
| <b>GULF COUNTY</b>         |                     |                          |                          |
| Port St. Joe               | 64,183              | -                        | 64,183                   |
| Wewahitchka                | 23,114              | 33,627                   | 56,741                   |
| <b>HAMILTON COUNTY</b>     |                     |                          |                          |
| Jasper                     | 59,554              | -                        | 59,554                   |
| Jennings                   | 12,571              | 12,753                   | 25,324                   |
| White Springs              | 13,231              | 16,397                   | 29,628                   |
| <b>HARDEE COUNTY</b>       |                     |                          |                          |
| Bowling Green              | 24,763              | 37,337                   | 62,100                   |
| Wauchula                   | 81,340              | 10,418                   | 91,758                   |
| Zolfo Springs              | 23,025              | 15,479                   | 38,504                   |
| <b>HENDRY COUNTY</b>       |                     |                          |                          |
| Clewiston                  | 116,479             | 33,521                   | 150,000                  |
| La Belle                   | 56,826              | 6,906                    | 63,732                   |
| <b>HERNANDO COUNTY</b>     |                     |                          |                          |
| Brooksville                | 175,729             | 3,289                    | 179,018                  |
| Weeki Wachee               | 2,118               | -                        | 2,118                    |
| <b>HIGHLANDS COUNTY</b>    |                     |                          |                          |
| Avon Park                  | 119,637             | 88,855                   | 208,492                  |
| Lake Placid                | 53,574              | -                        | 53,574                   |
| Sebring                    | 168,381             | 33,470                   | 201,851                  |
| <b>HILLSBOROUGH COUNTY</b> |                     |                          |                          |
| Plant City                 | 332,397             | 319,452                  | 651,849                  |
| Tampa                      | 4,897,504           | 2,373,751                | 7,271,255                |
| Temple Terrace             | 205,169             | 255,931                  | 461,100                  |
| <b>HOLMES COUNTY</b>       |                     |                          |                          |
| Bonifay                    | 46,920              | 16,785                   | 63,705                   |
| Esto                       | 4,617               | 8,035                    | 12,652                   |
| Noma                       | -                   | 14,215                   | 14,215                   |
| Ponce de Leon              | 8,741               | 1,478                    | 10,219                   |
| Westville                  | 2,077               | 6,919                    | 8,996                    |
| <b>INDIAN RIVER COUNTY</b> |                     |                          |                          |
| Fellsmere                  | 16,285              | 64,741                   | 81,026                   |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                      | Guaranteed | Growth<br>Money | Yearly<br>Total |
|----------------------|------------|-----------------|-----------------|
|                      | -----      | -----           | -----           |
| Indian River Shores  | 286        | 30,439          | 30,725          |
| Orchid               | 30         | 445             | 475             |
| Sebastian            | 33,165     | 254,631         | 287,796         |
| Vero Beach           | 374,742    | -               | 374,742         |
| <br>JACKSON COUNTY   |            |                 |                 |
| Alford               | 7,420      | 22,279          | 29,699          |
| Bascom               | 2,835      | 2,702           | 5,537           |
| Campbellton          | 7,330      | 2,465           | 9,795           |
| Cottondale           | 15,086     | 26,727          | 41,813          |
| Graceville           | 36,420     | 34,445          | 70,865          |
| Grand Ridge          | 10,018     | 29,028          | 39,046          |
| Greenwood            | 8,020      | 11,076          | 19,096          |
| Jacob City           | -          | 14,779          | 14,779          |
| Malone               | 15,027     | 20,707          | 35,734          |
| Marianna             | 136,106    | 38,920          | 175,026         |
| Sneads               | 24,498     | 60,189          | 84,687          |
| <br>JEFFERSON COUNTY |            |                 |                 |
| Monticello           | 50,339     | 20,294          | 70,633          |
| <br>LAFAYETTE COUNTY |            |                 |                 |
| Mayo                 | 18,739     | 14,587          | 33,326          |
| <br>LAKE COUNTY      |            |                 |                 |
| Astatula             | 3,333      | 27,413          | 30,746          |
| Clermont             | 78,941     | 67,781          | 146,722         |
| Eustis               | 182,142    | 136,468         | 318,610         |
| Fruitland Park       | 20,503     | 44,625          | 65,128          |
| Groveland            | 36,365     | 24,821          | 61,186          |
| Howey-in-the-Hills   | 12,376     | 1,698           | 14,074          |
| Lady Lake            | 13,366     | 217,352         | 230,718         |
| Leesburg             | 309,234    | 14,554          | 323,788         |
| Mascotte             | 21,939     | 51,234          | 73,173          |
| Minneola             | 15,515     | 35,989          | 51,504          |
| Montverde            | 1,908      | 21,274          | 23,182          |
| Mount Dora           | 111,030    | 49,853          | 160,883         |
| Tavares              | 57,583     | 106,937         | 164,520         |
| Umatilla             | 39,637     | 14,517          | 54,154          |
| <br>LEE COUNTY       |            |                 |                 |
| Cape Coral           | 153,484    | 1,657,516       | 1,811,000       |
| Fort Myers           | 893,274    | 236,977         | 1,130,251       |
| Fort Myers Beach     | -          | 84,716          | 84,716          |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                       | Guaranteed | Growth<br>Money | Yearly<br>Total |
|-----------------------|------------|-----------------|-----------------|
|                       | -----      | -----           | -----           |
| Sanibel               | -          | 79,368          | 79,368          |
| <b>LEON COUNTY</b>    |            |                 |                 |
| Tallahassee           | 1,250,960  | 1,830,960       | 3,081,920       |
| <b>LEVY COUNTY</b>    |            |                 |                 |
| Bronson               | 10,844     | 11,011          | 21,855          |
| Cedar Key             | 16,864     | -               | 16,864          |
| Chiefland             | 64,181     | -               | 64,181          |
| Fanning Springs       | 7,553      | 3,875           | 11,428          |
| Inglis                | 16,801     | 7,618           | 24,419          |
| Otter Creek           | 3,780      | -               | 3,780           |
| Williston             | 47,202     | 6,268           | 53,470          |
| Yankeetown            | 5,909      | 3,555           | 9,464           |
| <b>LIBERTY COUNTY</b> |            |                 |                 |
| Bristol               | 18,989     | 19,803          | 38,792          |
| <b>MADISON COUNTY</b> |            |                 |                 |
| Greenville            | 23,475     | 15,181          | 38,656          |
| Lee                   | 5,990      | 7,302           | 13,292          |
| Madison               | 86,118     | 2,796           | 88,914          |
| <b>MANATEE COUNTY</b> |            |                 |                 |
| Anna Maria            | 13,693     | 10,438          | 24,131          |
| Bradenton             | 376,545    | 634,246         | 1,010,791       |
| Bradenton Beach       | 27,417     | -               | 27,417          |
| Holmes Beach          | 55,071     | 26,689          | 81,760          |
| Palmetto              | 169,179    | 66,448          | 235,627         |
| <b>MARION COUNTY</b>  |            |                 |                 |
| Belleview             | 57,775     | 24,663          | 82,438          |
| Dunnellon             | 53,800     | -               | 53,800          |
| McIntosh              | 7,411      | 3,421           | 10,832          |
| Ocala                 | 643,622    | 288,782         | 932,404         |
| Reddick               | 5,166      | 13,136          | 18,302          |
| <b>MARTIN COUNTY</b>  |            |                 |                 |
| Jupiter Island        | 2,386      | 4,972           | 7,358           |
| Ocean Breeze Park     | 6,147      | 5,343           | 11,490          |
| Sewalls Point         | 1,035      | 21,543          | 22,578          |
| Stuart                | 276,026    | 28,981          | 305,007         |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                          | Guaranteed | Growth<br>Money | Yearly<br>Total |
|--------------------------|------------|-----------------|-----------------|
|                          | -----      | -----           | -----           |
| <b>MONROE COUNTY</b>     |            |                 |                 |
| Islamorada               | -          | 133,081         | 133,081         |
| Key Colony Beach         | 3,918      | 13,606          | 17,524          |
| Key West                 | 392,780    | 258,927         | 651,707         |
| Layton                   | 2,685      | 1,325           | 4,010           |
| <b>NASSAU COUNTY</b>     |            |                 |                 |
| Callahan                 | 25,665     | -               | 25,665          |
| Fernandina Beach         | 130,679    | 47,124          | 177,803         |
| Hilliard                 | 23,263     | 47,426          | 70,689          |
| <b>OKALOOSA COUNTY</b>   |            |                 |                 |
| Cinco Bayou              | 21,997     | -               | 21,997          |
| Crestview                | 138,336    | 181,703         | 320,039         |
| Destin                   | -          | 143,235         | 143,235         |
| Ft. Walton Beach         | 227,379    | 271,003         | 498,382         |
| Laurel Hill              | 4,088      | 23,820          | 27,908          |
| Mary Esther              | 13,743     | 58,150          | 71,893          |
| Niceville                | 54,427     | 192,847         | 247,274         |
| Shalimar                 | 10,992     | 108             | 11,100          |
| Valparaiso               | 40,774     | 137,550         | 178,324         |
| <b>OKEECHOBEE COUNTY</b> |            |                 |                 |
| Okeechobee               | 176,013    | -               | 176,013         |
| <b>ORANGE COUNTY</b>     |            |                 |                 |
| Apopka                   | 183,788    | 386,199         | 569,987         |
| Belle Isle               | 9,272      | 122,653         | 131,925         |
| Eatonville               | 18,949     | 47,648          | 66,597          |
| Edgewood                 | 63,799     | -               | 63,799          |
| Maitland                 | 158,137    | 85,838          | 243,975         |
| Oakland                  | 7,322      | 13,277          | 20,599          |
| Ocoee                    | 78,748     | 468,329         | 547,077         |
| Orlando                  | 1,969,237  | 2,820,262       | 4,789,499       |
| Windermere               | 10,267     | 25,943          | 36,210          |
| Winter Garden            | 149,053    | 226,602         | 375,655         |
| Winter Park              | 458,356    | 214,309         | 672,665         |
| <b>OSCEOLA COUNTY</b>    |            |                 |                 |
| Kissimmee                | 243,964    | 671,525         | 915,489         |
| St. Cloud                | 105,511    | 300,062         | 405,573         |
| <b>PALM BEACH COUNTY</b> |            |                 |                 |
| Atlantis                 | 6,296      | 17,236          | 23,532          |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                      | Guaranteed | Growth<br>Money | Yearly<br>Total |
|----------------------|------------|-----------------|-----------------|
|                      | -----      | -----           | -----           |
| Belle Glade          | 302,170    | 326,466         | 628,636         |
| Boca Raton           | 523,997    | 740,348         | 1,264,345       |
| Boynton Beach        | 337,969    | 780,278         | 1,118,247       |
| Briny Breeze         | 4,322      | 3,645           | 7,967           |
| Cloud Lake           | 3,753      | -               | 3,753           |
| Delray Beach         | 362,476    | 726,897         | 1,089,373       |
| Glen Ridge           | 1,438      | 2,568           | 4,006           |
| Golf                 | 1,033      | 1,564           | 2,597           |
| Golfview             | 1,333      | 1,211           | 2,544           |
| Greenacres City      | 14,848     | 537,562         | 552,410         |
| Gulf Stream          | 1,397      | 7,544           | 8,941           |
| Haverhill            | 8,402      | 15,784          | 24,186          |
| Highland Beach       | 2,928      | 40,917          | 43,845          |
| Hypoluxo             | 2,273      | 17,090          | 19,363          |
| Juno Beach           | 13,616     | 28,202          | 41,818          |
| Jupiter              | 67,918     | 473,703         | 541,621         |
| Jupiter Inlet Colony | 1,225      | 4,317           | 5,542           |
| Lake Clarke Shores   | 7,218      | 59,542          | 66,760          |
| Lake Park            | 253,135    | -               | 253,135         |
| Lake Worth           | 364,734    | 459,504         | 824,238         |
| Lantana              | 209,533    | 83              | 209,616         |
| Manalapan            | 1,985      | 2,461           | 4,446           |
| Mangonia Park        | 15,044     | 8,489           | 23,533          |
| North Palm Beach     | 82,307     | 141,358         | 223,665         |
| Ocean Ridge          | 4,910      | 17,321          | 22,231          |
| Pahokee              | 96,481     | 207,827         | 304,308         |
| Palm Beach           | 171,886    | 5,092           | 176,978         |
| Palm Beach Gardens   | 126,411    | 461,267         | 587,678         |
| Palm Beach Shores    | 11,360     | 4,879           | 16,239          |
| Palm Springs         | 90,524     | 191,933         | 282,457         |
| Riviera Beach        | 369,915    | 255,885         | 625,800         |
| Royal Palm Beach     | 3,712      | 355,435         | 359,147         |
| South Bay            | 42,669     | 73,739          | 116,408         |
| South Palm Beach     | 745        | 19,859          | 20,604          |
| Tequesta             | 129,246    | -               | 129,246         |
| Wellington           | -          | 484,572         | 484,572         |
| West Palm Beach      | 1,326,451  | 530,239         | 1,856,690       |
| PASCO COUNTY         |            |                 |                 |
| Dade City            | 134,787    | 21,030          | 155,817         |
| New Port Richey      | 290,251    | 34,094          | 324,345         |
| Port Richey          | 15,410     | 23,185          | 38,595          |
| Saint Leo            | 9,442      | 17,290          | 26,732          |
| San Antonio          | 14,350     | 7,525           | 21,875          |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                       | Guaranteed<br>----- | Growth<br>Money<br>----- | Yearly<br>Total<br>----- |
|-----------------------|---------------------|--------------------------|--------------------------|
| Zephyrhills           | 110,964             | 63,639                   | 174,603                  |
| PINELLAS COUNTY       |                     |                          |                          |
| Belleair              | 15,115              | 42,138                   | 57,253                   |
| Belleair Beach        | 4,762               | 24,751                   | 29,513                   |
| Belleair Bluffs       | 66,417              | -                        | 66,417                   |
| Belleair Shore        | 352                 | 348                      | 700                      |
| Clearwater            | 1,191,562           | 957,630                  | 2,149,192                |
| Dunedin               | 313,081             | 481,903                  | 794,984                  |
| Gulfport              | 133,248             | 128,255                  | 261,503                  |
| Indian Rocks Beach    | 54,431              | 14,896                   | 69,327                   |
| Indian Shores         | 10,610              | 8,825                    | 19,435                   |
| Kenneth City          | 145,147             | -                        | 145,147                  |
| Largo                 | 652,934             | 948,107                  | 1,601,041                |
| Madeira Beach         | 174,090             | -                        | 174,090                  |
| North Redington Beach | 11,820              | 4,706                    | 16,526                   |
| Oldsmar               | 19,857              | 150,433                  | 170,290                  |
| Pinellas Park         | 387,226             | 563,340                  | 950,566                  |
| Redington Beach       | 4,793               | 17,346                   | 22,139                   |
| Redington Shores      | 12,192              | 23,206                   | 35,398                   |
| Safety Harbor         | 57,772              | 257,962                  | 315,734                  |
| St. Petersburg        | 3,125,822           | 2,606,256                | 5,732,078                |
| St. Petersburg Beach  | 199,235             | -                        | 199,235                  |
| Seminole              | 166,578             | 51,819                   | 218,397                  |
| South Pasadena        | 89,458              | 26,530                   | 115,988                  |
| Tarpon Springs        | 199,105             | 199,328                  | 398,433                  |
| Treasure Island       | 104,086             | 26,147                   | 130,233                  |
| POLK COUNTY           |                     |                          |                          |
| Auburndale            | 95,208              | 110,090                  | 205,298                  |
| Bartow                | 247,027             | 151,786                  | 398,813                  |
| Davenport             | 22,371              | 32,600                   | 54,971                   |
| Dundee                | 25,917              | 29,537                   | 55,454                   |
| Eagle Lake            | 20,806              | 41,051                   | 61,857                   |
| Fort Meade            | 76,018              | 112,744                  | 188,762                  |
| Frostproof            | 59,573              | 2,740                    | 62,313                   |
| Haines City           | 182,087             | 174,376                  | 356,463                  |
| Highland Park         | -                   | 2,007                    | 2,007                    |
| Hillcrest Heights     | 498                 | 3,722                    | 4,220                    |
| Lake Alfred           | 36,465              | 51,398                   | 87,863                   |
| Lake Hamilton         | 15,272              | 8,377                    | 23,649                   |
| Lake Wales            | 190,668             | 49,389                   | 240,057                  |
| Lakeland              | 973,011             | 795,739                  | 1,768,750                |
| Mulberry              | 53,918              | 21,216                   | 75,134                   |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                     | Guaranteed | Growth<br>Money | Yearly<br>Total |
|---------------------|------------|-----------------|-----------------|
|                     | -----      | -----           | -----           |
| Polk City           | 15,070     | 43,352          | 58,422          |
| Winter Haven        | 439,141    | 169,781         | 608,922         |
| PUTNAM COUNTY       |            |                 |                 |
| Crescent City       | 47,077     | -               | 47,077          |
| Interlachen         | 11,693     | 18,883          | 30,576          |
| Palatka             | 276,527    | 6,610           | 283,137         |
| Pomona Park         | 7,968      | 7,892           | 15,860          |
| Welaka              | 7,493      | 2,569           | 10,062          |
| ST. JOHNS COUNTY    |            |                 |                 |
| Hastings            | 15,795     | 3,729           | 19,524          |
| St. Augustine       | 340,862    | -               | 340,862         |
| St. Augustine Beach | 7,099      | 50,942          | 58,041          |
| ST. LUCIE COUNTY    |            |                 |                 |
| Fort Pierce         | 711,816    | 208,460         | 920,276         |
| Port St. Lucie      | 6,475      | 1,385,456       | 1,391,931       |
| St. Lucie Village   | 2,371      | 6,470           | 8,841           |
| SANTA ROSA COUNTY   |            |                 |                 |
| Gulf Breeze         | 75,883     | 17,652          | 93,535          |
| Jay                 | 20,822     | -               | 20,822          |
| Milton              | 116,957    | 63,033          | 179,990         |
| SARASOTA COUNTY     |            |                 |                 |
| Longboat Key        | 47,549     | 40,577          | 88,126          |
| North Port          | 24,372     | 305,111         | 329,483         |
| Sarasota            | 937,613    | 202,531         | 1,140,144       |
| Venice              | 240,488    | 125,065         | 365,553         |
| SEMINOLE COUNTY     |            |                 |                 |
| Altamonte Springs   | 57,567     | 681,643         | 739,210         |
| Casselberry         | 170,722    | 401,662         | 572,384         |
| Lake Mary           | -          | 125,738         | 125,738         |
| Longwood            | 80,818     | 178,933         | 259,751         |
| Oviedo              | 39,986     | 376,451         | 416,437         |
| Sanford             | 376,081    | 467,872         | 843,953         |
| Winter Springs      | 13,825     | 553,826         | 567,651         |
| SUMTER COUNTY       |            |                 |                 |
| Bushnell            | 36,546     | 17,575          | 54,121          |
| Center Hill         | 8,283      | 19,188          | 27,471          |
| Coleman             | 13,609     | 20,885          | 34,494          |

Table 2

Municipal Revenue Sharing Allocations  
State Fiscal Year 1998-99 Estimates

|                       | Guaranteed<br>----- | Growth<br>Money<br>----- | Yearly<br>Total<br>----- |
|-----------------------|---------------------|--------------------------|--------------------------|
| Webster               | 17,618              | 10,760                   | 28,378                   |
| Wildwood              | 61,478              | 34,098                   | 95,576                   |
| <br>SUWANNEE COUNTY   |                     |                          |                          |
| Branford              | 20,042              | -                        | 20,042                   |
| Live Oak              | 153,904             | 70,801                   | 224,705                  |
| <br>TAYLOR COUNTY     |                     |                          |                          |
| Perry                 | 180,555             | 17,916                   | 198,471                  |
| <br>UNION COUNTY      |                     |                          |                          |
| Lake Butler           | 29,351              | 37,533                   | 66,884                   |
| Raiford               | 1,694               | 5,978                    | 7,672                    |
| Worthington Springs   | 4,563               | 593                      | 5,156                    |
| <br>VOLUSIA COUNTY    |                     |                          |                          |
| Daytona Beach         | 1,027,176           | 432,774                  | 1,459,950                |
| Daytona Beach Shores  | 91,781              | -                        | 91,781                   |
| Debary                | -                   | 192,362                  | 192,362                  |
| DeLand                | 318,746             | 84,582                   | 403,328                  |
| Deltona               | -                   | 1,299,855                | 1,299,855                |
| Edgewater             | 68,458              | 322,981                  | 391,439                  |
| Holly Hill            | 155,248             | 109,117                  | 264,365                  |
| Lake Helen            | 8,885               | 49,156                   | 58,041                   |
| New Smyrna Beach      | 201,998             | 117,491                  | 319,489                  |
| Oak Hill              | 13,952              | 9,324                    | 23,276                   |
| Orange City           | 21,923              | 87,342                   | 109,265                  |
| Ormond Beach          | 294,368             | 351,877                  | 646,245                  |
| Pierson               | 18,098              | 9,300                    | 27,398                   |
| Ponce Inlet           | 4,946               | 25,302                   | 30,248                   |
| Port Orange           | 93,493              | 822,536                  | 916,029                  |
| South Daytona         | 132,655             | 144,975                  | 277,630                  |
| <br>WAKULLA COUNTY    |                     |                          |                          |
| St. Marks             | 9,455               | -                        | 9,455                    |
| Sopchoppy             | 9,800               | -                        | 9,800                    |
| <br>WALTON COUNTY     |                     |                          |                          |
| DeFuniak Springs      | 100,398             | 55,573                   | 155,971                  |
| Freeport              | 11,372              | 19,140                   | 30,512                   |
| Paxton                | 13,228              | 15,947                   | 29,175                   |
| <br>WASHINGTON COUNTY |                     |                          |                          |
| Caryville             | 11,357              | 1,617                    | 12,974                   |

Table 2

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1998-99 Estimates

|              | Guaranteed     | Growth<br>Money | Yearly<br>Total |
|--------------|----------------|-----------------|-----------------|
|              | -----          | -----           | -----           |
| Chipley      | 67,615         | 21,349          | 88,964          |
| Ebro         | 4,447          | 1,332           | 5,779           |
| Vernon       | 12,365         | 19,331          | 31,696          |
| Wausau       | 4,597          | 11,608          | 16,205          |
|              | =====          | =====           | =====           |
| Grand Totals | \$ 112,040,821 | \$ 87,269,179   | \$ 199,310,000  |

Note: Table represents a 95 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

**MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND  
(CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)**

Sections 200.132 and 210.20, *Florida Statutes*

**Brief Overview**

In 1943, Florida levied its first tax on cigarettes at a rate of 3 cents per pack. It was not until the creation of the Municipal Financial Assistance Trust Fund in 1971 that the state began to share a portion of state cigarette tax revenues with municipalities. The enacting legislation required that the fund be financed from the proceeds of an additional tax of 2 cents per pack.

Prior to the creation of the trust fund, municipalities had the authority to levy a tax on cigarettes. However, the year following creation of the trust fund, the Legislature prohibited municipalities from levying a tax on cigarettes. Although the cigarette tax rates have increased significantly since 1971, the share that was deposited into the trust fund remained at 2 cents per pack until 1990. That year, the portion of the cigarette tax deposited into the trust fund was changed from 2 cents per pack to 5.8 percent of net collections.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to the Municipal Financial Assistance Trust Fund.

**Eligibility Requirements**

Only those municipalities qualified to receive municipal revenue sharing funds, pursuant to the provisions of s. 218.23(1)(c), F.S., shall receive a distribution from the Municipal Financial Assistance Trust Fund.

**Administrative Procedures**

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. No General Revenue Service Charge deductions shall be made from the amounts deposited into the trust fund pursuant to s. 200.132, F.S. However, the initial trust fund used in the collection of the cigarette tax revenues, the Cigarette Tax Collection Trust Fund, is subject to the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., as well as the 0.9 percent administrative cost deduction for the Department of Business and Professional Regulation's Division of Alcoholic Beverage and Tobacco pursuant to s. 210.20(2)(a), F.S. After these deductions are taken, 5.8 percent of the remaining monies are transferred to the Municipal Financial Assistance Trust Fund.

### **Distribution of Proceeds**

The monies transferred monthly to the trust fund are distributed to municipalities, based on the following formula:

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

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

$$3) \quad \text{Municipality's Share} = \text{Distribution Factor} \times \text{County's Allocation}$$

The latest official population estimates are 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 thirty to sixty days, multiplied by the amount of revenue available for distribution. In addition, counties which, under the constitution, exercise powers conferred by general law upon municipalities shall receive a share in a ratio of the county's unincorporated area population to the entire county population.

**Table 1** lists the actual statewide Municipal Financial Assistance Trust Fund distributions for the 1982-83 through 1996-97 local government fiscal years.

### **Authorized Uses**

The proceeds shall be considered as general revenue of the municipality and shall be subject to expenditure for any public purpose.

### **Relevant Attorney General Opinions**

The following opinion relevant to this revenue source is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this revenue source has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

**AGO 92-87**

**Must the Department of Revenue adjust distributions of the trust fund pursuant to s. 200.132, F.S., in the event the Executive Office of the Governor revises the population estimate previously certified under s. 186.901, F.S.? If so, is the adjustment applicable only to the remainder of the fiscal year or may it be applied retroactively and corrected by adjusting distributions for the remainder of the fiscal year? Must the Department adjust previous distributions which were incorrect due to clerical or computational errors? If distributions for previous fiscal years are incorrect due to revised population estimates or clerical or computational errors, must the Department make retroactive adjustments by altering future distributions?** According to this opinion dated December 3, 1992, there is no statutory authority to allow adjustment of the apportionment factors for distributions under s. 200.132, F.S., during the fiscal year. In addition, the Department does not have the statutory authority to retroactively apply revised apportionment factors to prior fiscal years. Absent statutory provisions or rules directing the handling of overpayments or underpayments of revenue-sharing funds, it would appear advisable to seek legislative clarification in this matter or to address the issue by rule.

**Estimated Distribution for the 1998-99 Fiscal Year**

Estimated distributions to eligible municipalities for the 1998-99 local government fiscal year, as calculated by the Department of Revenue, are presented in **Table 2**. These figures represent 100 percent of anticipated revenues.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

| <b>Table 1</b>   |   |
|--|---|
| <b>Municipal Financial Assistance Trust Fund<br/>Summary of Actual Distributions</b> |   |
| <b>State<br/>Fiscal Year</b>   | <b>Distribution to<br/>Municipalities</b> |
| 1982-83  | \$ 24,723,413                             |
| 1983-84  | 24,587,125                                |
| 1984-85  | 25,389,987                                |
| 1985-86  | 26,995,442                                |
| 1986-87  | 24,944,667                                |
| 1987-88  | 26,168,182                                |
| 1988-89  | 25,912,899                                |
| 1989-90  | 25,833,241                                |
| 1990-91  | 22,919,966                                |
| 1991-92  | 22,490,210                                |
| 1992-93  | 22,836,204                                |
| 1993-94  | 22,332,926                                |
| 1994-95  | 23,181,773                                |
| 1995-96  | 23,178,951                                |
| 1996-97  | 22,771,602                                |
| Source: Department of Revenue.   |   |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                   | Estimated<br>Distribution<br>----- |                       | Estimated<br>Distribution<br>----- |
|-------------------|------------------------------------|-----------------------|------------------------------------|
| ALACHUA           |                                    | BREVARD (CONT.)       |                                    |
| Alachua           | \$ 15,336                          | Indialantic           | \$ 8,183                           |
| Archer            | 3,809                              | Indian Harbour Beach  | 20,715                             |
| Gainesville       | 262,997                            | Malabar               | 6,441                              |
| Hawthorne         | 3,716                              | Melbourne             | 183,026                            |
| High Springs      | 9,979                              | Melbourne Beach       | 8,646                              |
| LaCrosse          | 371                                | Melbourne Village     | 1,657                              |
| Micanopy          | 1,738                              | Palm Bay              | 204,349                            |
| Newberry          | 6,506                              | Palm Shores           | 1,576                              |
| Waldo             | 2,782                              | Rockledge             | 50,913                             |
|                   | -----                              | Satellite Beach       | 27,463                             |
|                   | 307,234                            | Titusville            | 111,099                            |
|                   |                                    | West Melbourne        | 25,328                             |
|                   |                                    |                       | -----                              |
| BAKER             |                                    |                       | 754,423                            |
| Glen Saint Mary   | 3,692                              |                       |                                    |
| Macclenny         | 34,276                             |                       |                                    |
|                   | -----                              | BROWARD               |                                    |
|                   | 37,968                             | Coconut Creek         | 48,171                             |
|                   |                                    | Cooper City           | 37,408                             |
| BAY               |                                    | Coral Springs         | 137,905                            |
| Callaway          | 57,925                             | Dania                 | 23,420                             |
| Cedar Grove       | 9,151                              | Davie                 | 82,809                             |
| Lynn Haven        | 48,992                             | Deerfield Beach       | 66,431                             |
| Mexico Beach      | 4,205                              | Ft. Lauderdale        | 201,038                            |
| Panama City       | 152,745                            | Hallandale            | 42,169                             |
| Panama City Beach | 19,362                             | Hillsboro Beach       | 2,360                              |
| Parker            | 20,558                             | Hollywood             | 169,511                            |
| Springfield       | 38,909                             | Lauderdale-by-the-Sea | 4,843                              |
|                   | -----                              | Lauderdale Lakes      | 37,324                             |
|                   | 351,847                            | Lauderhill            | 67,244                             |
|                   |                                    | Lazy Lake             | 48                                 |
| BRADFORD          |                                    | Lighthouse Point      | 14,028                             |
| Brooker           | 2,365                              | Margate               | 66,876                             |
| Hampton           | 2,132                              | Miramar               | 67,076                             |
| Lawtey            | 4,666                              | North Lauderdale      | 37,903                             |
| Starke            | 36,691                             | Oakland Park          | 37,777                             |
|                   | -----                              | Parkland              | 15,099                             |
|                   | 45,854                             | Pembroke Park         | 6,531                              |
|                   |                                    | Pembroke Pines        | 138,950                            |
| BREVARD           |                                    | Plantation            | 103,781                            |
| Cape Canaveral    | 22,837                             | Pompano Beach         | 99,352                             |
| Cocoa             | 47,718                             | Sea Ranch Lakes       | 829                                |
| Cocoa Beach       | 34,471                             | Sunrise               | 100,914                            |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                    | Estimated<br>Distribution<br>----- |                      | Estimated<br>Distribution<br>----- |
|--------------------|------------------------------------|----------------------|------------------------------------|
| BROWARD (CONT.)    |                                    | COLUMBIA             |                                    |
| Tamarac            | 68,060                             | Fort White           | 5,527                              |
| Weston             | 45,244                             | Lake City            | 102,664                            |
| Wilton Manors      | 15,861                             |                      | -----                              |
|                    | -----                              |                      | 108,191                            |
|                    | 1,738,961                          |                      |                                    |
|                    |                                    | DADE                 |                                    |
| CALHOUN            |                                    | Adventura            | 22,645                             |
| Altha              | 5,454                              | Bal Harbour          | 3,478                              |
| Blountstown        | 20,916                             | Bay Harbor Islands   | 5,208                              |
|                    | -----                              | Biscayne Park        | 3,369                              |
|                    | 26,370                             | Coral Gables         | 46,926                             |
|                    |                                    | El Portal            | 2,789                              |
| CHARLOTTE          |                                    | Florida City         | 6,641                              |
| Punta Gorda        | 223,245                            | Golden Beach         | 933                                |
|                    | -----                              | Hialeah              | 230,033                            |
|                    | 223,245                            | Hialeah Gardens      | 18,476                             |
|                    |                                    | Homestead            | 28,736                             |
| CITRUS             |                                    | Indian Creek Village | 58                                 |
| Crystal River      | 85,213                             | Key Biscayne         | 9,929                              |
| Inverness          | 140,869                            | Medley               | 974                                |
|                    | -----                              | Miami                | 402,426                            |
|                    | 226,081                            | Miami Beach          | 103,241                            |
|                    |                                    | Miami Shores         | 11,348                             |
| CLAY               |                                    | Miami Springs        | 14,798                             |
| Green Cove Springs | 60,383                             | North Bay            | 6,593                              |
| Keystone Heights   | 16,140                             | North Miami          | 55,836                             |
| Orange Park        | 113,771                            | North Miami Beach    | 41,274                             |
| Penney Farms       | 7,812                              | Opa-locka            | 17,521                             |
|                    | -----                              | Pinecrest            | 20,477                             |
|                    | 198,106                            | South Miami          | 11,689                             |
|                    |                                    | Sunny Isles Beach    | 15,365                             |
| COLLIER            |                                    | Surfside             | 4,845                              |
| Everglades         | 5,732                              | Sweetwater           | 15,566                             |
| Marco Island       | 124,388                            | Virginia Gardens     | 2,515                              |
| Naples             | 223,403                            | West Miami           | 6,465                              |
|                    | -----                              | Metro Dade           | 1,181,321                          |
|                    | 353,524                            |                      | -----                              |
|                    |                                    |                      | 2,291,474                          |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                      | Estimated<br>Distribution<br>----- |                        | Estimated<br>Distribution<br>----- |
|----------------------|------------------------------------|------------------------|------------------------------------|
| DE SOTO              |                                    | GADSDEN (CONT.)        |                                    |
| Arcadia              | 46,949                             | Havana                 | 8,542                              |
|                      | -----                              | Midway                 | 5,573                              |
|                      | 46,949                             | Quincy                 | 34,976                             |
|                      |                                    |                        | -----                              |
| DIXIE                |                                    |                        | 73,813                             |
| Cross City           | 18,322                             | GILCHRIST              |                                    |
| Horseshoe Beach      | 1,745                              | Bell                   | 1,982                              |
|                      | -----                              | Fanning Springs (part) | 1,654                              |
|                      | 20,067                             | Trenton                | 9,428                              |
|                      |                                    |                        | -----                              |
| DUVAL                |                                    |                        | 13,064                             |
| Atlantic Beach       | 23,318                             | GLADES                 |                                    |
| Baldwin              | 2,740                              | Moore Haven            | 5,335                              |
| Jacksonville Beach   | 35,633                             |                        | -----                              |
| Neptune Beach        | 13,209                             |                        | 5,335                              |
| Jacksonville (Duval) | 1,222,640                          |                        |                                    |
|                      | -----                              |                        |                                    |
|                      | 1,297,540                          |                        |                                    |
|                      |                                    | GULF                   |                                    |
| ESCAMBIA             |                                    | Port St. Joe           | 14,799                             |
| Century              | 16,559                             | Wewahitchka            | 7,038                              |
| Pensacola            | 508,698                            |                        | -----                              |
|                      | -----                              |                        | 21,837                             |
|                      | 525,257                            |                        |                                    |
|                      |                                    | HAMILTON               |                                    |
| FLAGLER              |                                    | Jasper                 | 7,862                              |
| Beverly Beach        | 2,691                              | Jennings               | 2,993                              |
| Bunnell              | 17,156                             | White Springs          | 3,155                              |
| Flagler Beach (part) | 35,055                             |                        | -----                              |
|                      | -----                              |                        | 14,010                             |
|                      | 54,902                             |                        |                                    |
|                      |                                    | HARDEE                 |                                    |
| FRANKLIN             |                                    | Bowling Green          | 9,536                              |
| Apalachicola         | 16,338                             | Wauchula               | 18,693                             |
| Carrabelle           | 8,062                              | Zolfo Springs          | 6,592                              |
|                      | -----                              |                        | -----                              |
|                      | 24,400                             |                        | 34,821                             |
|                      |                                    |                        |                                    |
| GADSDEN              |                                    |                        |                                    |
| Chattahoochee        | 12,024                             |                        |                                    |
| Greensboro           | 2,832                              |                        |                                    |
| Gretna               | 9,866                              |                        |                                    |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                     | Estimated<br>Distribution |                    | Estimated<br>Distribution |
|---------------------|---------------------------|--------------------|---------------------------|
|                     | -----                     |                    | -----                     |
| <b>HENDRY</b>       |                           | <b>JACKSON</b>     |                           |
| Clewiston           | 31,798                    | Alford             | 2,742                     |
| La Belle            | 15,899                    | Bascom             | 588                       |
|                     | -----                     | Campbellton        | 1,218                     |
|                     | 47,697                    | Cottdale           | 5,527                     |
|                     |                           | Graceville         | 12,678                    |
| <b>HERNANDO</b>     |                           | Grand Ridge        | 3,449                     |
| Brooksville         | 205,442                   | Greenwood          | 3,072                     |
| Weeki Wachee        | 316                       | Jacob City         | 1,548                     |
|                     | -----                     | Malone             | 4,295                     |
|                     | 205,758                   | Marianna           | 31,495                    |
|                     |                           | Sneads             | 10,237                    |
|                     |                           |                    | -----                     |
| <b>HIGHLANDS</b>    |                           |                    | 76,848                    |
| Avon Park           | 59,283                    |                    |                           |
| Lake Placid         | 10,208                    | <b>JEFFERSON</b>   |                           |
| Sebring             | 64,079                    | Monticello         | 20,607                    |
|                     | -----                     |                    | -----                     |
|                     | 133,571                   |                    | 20,607                    |
|                     |                           |                    |                           |
| <b>HILLSBOROUGH</b> |                           | <b>LAFAYETTE</b>   |                           |
| Plant City          | 112,901                   | Mayo               | 6,475                     |
| Tampa               | 1,229,257                 |                    | -----                     |
| Temple Terrace      | 86,172                    |                    | 6,475                     |
|                     | -----                     |                    |                           |
|                     | 1,428,330                 | <b>LAKE</b>        |                           |
|                     |                           | Astatula           | 5,234                     |
| <b>HOLMES</b>       |                           | Clermont           | 32,558                    |
| Bonifay             | 20,660                    | Eustis             | 62,839                    |
| Esto                | 2,456                     | Fruitland Park     | 12,783                    |
| Noma                | 1,699                     | Groveland          | 10,834                    |
| Ponce de Leon       | 3,436                     | Howey-in-the-Hills | 3,560                     |
| Westville           | 2,204                     | Lady Lake          | 53,173                    |
|                     | -----                     | Leesburg           | 66,167                    |
|                     | 30,456                    | Mascotte           | 10,426                    |
|                     |                           | Minneola           | 12,083                    |
| <b>INDIAN RIVER</b> |                           | Montverde          | 4,887                     |
| Fellsmere           | 13,031                    | Mount Dora         | 37,049                    |
| Indian River Shores | 14,198                    | Tavares            | 35,774                    |
| Orchid              | 238                       | Umatilla           | 10,452                    |
| Sebastian           | 76,401                    |                    | -----                     |
| Vero Beach          | 93,915                    |                    | 357,820                   |
|                     | -----                     |                    |                           |
|                     | 197,783                   |                    |                           |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                        | Estimated<br>Distribution<br>----- |                   | Estimated<br>Distribution<br>----- |
|------------------------|------------------------------------|-------------------|------------------------------------|
| LEE                    |                                    | MANATEE (CONT.)   |                                    |
| Cape Coral             | 477,921                            | Palmetto          | 63,994                             |
| Fort Myers             | 246,384                            |                   | -----                              |
| Fort Myers Beach       | 32,043                             |                   | 438,564                            |
| Sanibel                | 31,247                             |                   |                                    |
|                        | -----                              | MARION            |                                    |
|                        | 787,595                            | Belleview         | 33,054                             |
|                        |                                    | Dunnellon         | 17,048                             |
| LEON                   |                                    | McIntosh          | 4,092                              |
| Tallahassee            | 277,767                            | Ocala             | 416,329                            |
|                        | -----                              | Reddick           | 5,345                              |
|                        | 277,767                            |                   | -----                              |
|                        |                                    |                   | 475,868                            |
| LEVY                   |                                    | MARTIN            |                                    |
| Bronson                | 8,307                              | Jupiter Island    | 7,372                              |
| Cedar Key              | 6,846                              | Ocean Breeze Park | 6,489                              |
| Chiefland              | 18,627                             | Sewalls Point     | 22,192                             |
| Fanning Springs (part) | 2,781                              | Stuart            | 173,676                            |
| Inglis                 | 12,343                             |                   | -----                              |
| Otter Creek            | 1,096                              |                   | 209,729                            |
| Williston              | 21,258                             |                   |                                    |
| Yankeetown             | 5,731                              | MONROE            |                                    |
|                        | -----                              | Islamorada        | 50,129                             |
|                        | 76,989                             | Key Colony Beach  | 7,156                              |
|                        |                                    | Key West          | 186,455                            |
| LIBERTY                |                                    | Layton            | 1,345                              |
| Bristol                | 6,277                              |                   | -----                              |
|                        | -----                              |                   | 245,086                            |
|                        | 6,277                              |                   |                                    |
| MADISON                |                                    | NASSAU            |                                    |
| Greenville             | 4,056                              | Callahan          | 5,489                              |
| Lee                    | 1,368                              | Fernandina Beach  | 56,174                             |
| Madison                | 13,706                             | Hilliard          | 13,760                             |
|                        | -----                              |                   | -----                              |
|                        | 19,130                             |                   | 75,424                             |
| MANATEE                |                                    | OKALOOSA          |                                    |
| Anna Maria             | 11,801                             | Cinco Bayou       | 1,618                              |
| Bradenton              | 303,060                            | Crestview         | 51,012                             |
| Bradenton Beach        | 10,724                             | Destin            | 41,890                             |
| Holmes Beach           | 32,209                             | Ft. Walton Beach  | 86,460                             |
| Longboat Key (part)    | 16,776                             | Laurel Hill       | 2,406                              |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                  | Estimated<br>Distribution<br>----- |                      | Estimated<br>Distribution<br>----- |
|------------------|------------------------------------|----------------------|------------------------------------|
| OKALOOSA (CONT.) |                                    | PALM BEACH (CONT.)   |                                    |
| Mary Esther      | 17,179                             | Golf                 | 521                                |
| Niceville        | 46,298                             | Golfview             | 417                                |
| Shalimar         | 2,535                              | Greenacres City      | 65,628                             |
| Valparaiso       | 26,039                             | Gulf Stream          | 1,934                              |
|                  | -----                              | Haverhill            | 3,229                              |
|                  | 275,438                            | Highland Beach       | 8,959                              |
|                  |                                    | Hypoluxo             | 3,763                              |
| OKEECHOBEE       |                                    | Juno Beach           | 7,759                              |
| Okeechobee       | 86,590                             | Jupiter              | 84,519                             |
|                  | -----                              | Jupiter Inlet Colony | 1,129                              |
|                  | 86,590                             | Lake Clarke Shores   | 9,949                              |
|                  |                                    | Lake Park            | 18,719                             |
| ORANGE           |                                    | Lake Worth           | 82,618                             |
| Apopka           | 105,610                            | Lantana              | 23,077                             |
| Belle Isle       | 28,865                             | Manalapan            | 914                                |
| Eatonville       | 12,441                             | Mangonia Park        | 3,772                              |
| Edgewood         | 7,903                              | North Palm Beach     | 33,110                             |
| Maitland         | 50,971                             | Ocean Ridge          | 4,489                              |
| Oakland          | 4,060                              | Pahokee              | 19,044                             |
| Ocoee            | 105,919                            | Palm Beach           | 26,674                             |
| Orlando          | 908,299                            | Palm Beach Gardens   | 90,620                             |
| Windermere       | 9,082                              | Palm Beach Shores    | 2,798                              |
| Winter Garden    | 65,632                             | Palm Springs         | 27,669                             |
| Winter Park      | 127,731                            | Riviera Beach        | 77,227                             |
|                  | -----                              | Royal Palm Beach     | 49,691                             |
|                  | 1,426,512                          | South Bay            | 9,169                              |
|                  |                                    | South Palm Beach     | 4,096                              |
| OSCEOLA          |                                    | Tequesta             | 12,779                             |
| Kissimmee        | 213,937                            | Wellington           | 73,739                             |
| St. Cloud        | 93,442                             | West Palm Beach      | 217,134                            |
|                  | -----                              |                      | -----                              |
|                  | 307,379                            |                      | 1,491,067                          |
|                  |                                    |                      |                                    |
| PALM BEACH       |                                    | PASCO                |                                    |
| Atlantis         | 4,625                              | Dade City            | 113,652                            |
| Belle Glade      | 45,715                             | New Port Richey      | 270,832                            |
| Boca Raton       | 186,601                            | Port Richey          | 49,454                             |
| Boynton Beach    | 142,659                            | Saint Leo            | 13,225                             |
| Briny Breeze     | 1,088                              | San Antonio          | 15,892                             |
| Cloud Lake       | 316                                | Zephyrhills          | 165,089                            |
| Delray Beach     | 144,320                            |                      | -----                              |
| Glen Ridge       | 597                                |                      | 628,144                            |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                       | Estimated<br>Distribution<br>----- |                     | Estimated<br>Distribution<br>----- |
|-----------------------|------------------------------------|---------------------|------------------------------------|
| PINELLAS              |                                    | POLK (CONT.)        |                                    |
| Belleair              | 11,789                             | Mulberry            | 15,831                             |
| Belleair Beach        | 6,187                              | Polk City           | 8,670                              |
| Belleair Bluffs       | 6,368                              | Winter Haven        | 122,025                            |
| Belleair Shore        | 169                                |                     | -----                              |
| Clearwater            | 294,219                            |                     | 833,990                            |
| Dunedin               | 102,257                            |                     |                                    |
| Gulfport              | 34,143                             | PUTNAM              |                                    |
| Indian Rocks Beach    | 12,105                             | Crescent City       | 16,510                             |
| Indian Shores         | 4,263                              | Interlachen         | 12,569                             |
| Kenneth City          | 12,487                             | Palatka             | 95,550                             |
| Largo                 | 195,635                            | Pomona Park         | 6,773                              |
| Madeira Beach         | 11,950                             | Welaka              | 5,339                              |
| North Redington Beach | 3,301                              |                     | -----                              |
| Oldsmar               | 27,961                             |                     | 136,741                            |
| Pinellas Park         | 128,182                            |                     |                                    |
| Redington Beach       | 4,639                              | ST. JOHNS           |                                    |
| Redington Shores      | 6,937                              | Hastings            | 7,252                              |
| Safety Harbor         | 48,546                             | St. Augustine       | 135,401                            |
| St. Petersburg        | 692,705                            | St. Augustine Beach | 45,068                             |
| St. Petersburg Beach  | 27,568                             |                     | -----                              |
| Seminole              | 27,913                             |                     | 187,721                            |
| South Pasadena        | 16,939                             |                     |                                    |
| Tarpon Springs        | 56,954                             | ST. LUCIE           |                                    |
| Treasure Island       | 21,122                             | Fort Pierce         | 103,675                            |
|                       | -----                              | Port St. Lucie      | 212,727                            |
|                       | 1,754,342                          | St. Lucie Village   | 1,653                              |
|                       |                                    |                     | -----                              |
| POLK                  |                                    |                     | 318,056                            |
| Auburndale            | 44,663                             |                     |                                    |
| Bartow                | 69,830                             | SANTA ROSA          |                                    |
| Davenport             | 10,102                             | Gulf Breeze         | 76,421                             |
| Dundee                | 12,377                             | Jay                 | 8,578                              |
| Eagle Lake            | 9,084                              | Milton              | 96,934                             |
| Fort Meade            | 26,005                             |                     | -----                              |
| Frostproof            | 13,814                             |                     | 181,933                            |
| Haines City           | 63,482                             |                     |                                    |
| Highland Park         | 747                                |                     |                                    |
| Hillcrest Heights     | 1,128                              |                     |                                    |
| Lake Alfred           | 18,077                             |                     |                                    |
| Lake Hamilton         | 5,453                              |                     |                                    |
| Lake Wales            | 47,713                             |                     |                                    |
| Lakeland              | 364,990                            |                     |                                    |

Table 2

Municipal Financial Assistance Trust Fund  
Cigarette Tax Distribution  
Fiscal Year 1998-99 Estimates

|                     | Estimated<br>Distribution<br>----- |                      | Estimated<br>Distribution<br>----- |
|---------------------|------------------------------------|----------------------|------------------------------------|
| <b>SARASOTA</b>     |                                    | <b>UNION</b>         |                                    |
| Longboat Key (part) | 26,594                             | Lake Butler          | 15,034                             |
| North Port          | 112,292                            | Raiford              | 1,567                              |
| Sarasota            | 344,732                            | Worthington Springs  | 1,371                              |
| Venice              | 127,293                            |                      | -----                              |
|                     | -----                              |                      | 17,971                             |
|                     | 610,911                            |                      |                                    |
| <b>SEMINOLE</b>     |                                    | <b>VOLUSIA</b>       |                                    |
| Altamonte Springs   | 117,959                            | Daytona Beach        | 190,007                            |
| Casselberry         | 73,944                             | Daytona Beach Shores | 8,794                              |
| Lake Mary           | 24,970                             | Debary               | 36,532                             |
| Longwood            | 41,192                             | DeLand               | 54,477                             |
| Oviedo              | 61,746                             | Deltona              | 173,260                            |
| Sanford             | 106,849                            | Edgewater            | 53,599                             |
| Winter Springs      | 82,740                             | Flagler Beach (part) | 276                                |
|                     | -----                              | Holly Hill           | 33,535                             |
|                     | 509,401                            | Lake Helen           | 7,457                              |
|                     |                                    | New Smyrna Beach     | 54,631                             |
| <b>SUMTER</b>       |                                    | Oak Hill             | 3,273                              |
| Bushnell            | 19,700                             | Orange City          | 18,526                             |
| Center Hill         | 6,470                              | Ormond Beach         | 100,907                            |
| Coleman             | 7,016                              | Pierson              | 3,703                              |
| Webster             | 6,760                              | Ponce Inlet          | 7,140                              |
| Wildwood            | 33,178                             | Port Orange          | 127,835                            |
|                     | -----                              | South Daytona        | 38,383                             |
|                     | 73,125                             |                      | -----                              |
|                     |                                    |                      | 912,336                            |
| <b>SUWANNEE</b>     |                                    | <b>WAKULLA</b>       |                                    |
| Branford            | 4,186                              | St. Marks            | 15,958                             |
| Live Oak            | 42,621                             | Sopchoppy            | 21,916                             |
|                     | -----                              |                      | -----                              |
|                     | 46,807                             |                      | 37,873                             |
| <b>TAYLOR</b>       |                                    | <b>WALTON</b>        |                                    |
| Perry               | 39,158                             | DeFuniak Springs     | 57,872                             |
|                     | -----                              | Freeport             | 11,764                             |
|                     | 39,158                             | Paxton               | 6,719                              |
|                     |                                    |                      | -----                              |
|                     |                                    |                      | 76,355                             |

Table 2

Municipal Financial Assistance Trust Fund  
 Cigarette Tax Distribution  
 Fiscal Year 1998-99 Estimates

|              | Estimated<br>Distribution<br>----- | Estimated<br>Distribution<br>----- |
|--------------|------------------------------------|------------------------------------|
| WASHINGTON   |                                    |                                    |
| Caryville    | 1,426                              |                                    |
| Chipley      | 24,728                             |                                    |
| Ebro         | 1,626                              |                                    |
| Vernon       | 5,253                              |                                    |
| Wausau       | 2,073                              |                                    |
|              | -----                              |                                    |
|              | 35,106                             |                                    |
|              | =====                              |                                    |
| Grand Totals | \$ 23,900,000                      |                                    |

Note: Table represents a 100 percent distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

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## **COUNTY FUEL TAX**

Sections 206.41(1)(b) and 206.60, *Florida Statutes*

### **Brief Overview**

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The legislative intent of this tax, as stated in s. 206.60(5), F.S., is to reduce a county's reliance on ad valorem taxes. The proceeds are allocated to each county via the same distribution formula as used for the constitutional fuel tax. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

### **Eligibility Requirements**

All counties are eligible to receive proceeds.

### **Administrative Procedures**

The tax is administered by the Department of Revenue. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

Prior to the 1997-98 fiscal year, the Department of Revenue was deducting the costs of administering all fuel taxes, except the constitutional fuel tax, from the county fuel tax. A 1994 circuit court ruling prohibited the Department from deducting administrative costs, unrelated to administration of the county fuel tax, from the county fuel tax proceeds.<sup>1</sup> As a result, the Department's administrative costs of fuel tax collection could not be paid from fuel tax revenues without legislative authorization.<sup>2</sup>

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<sup>1</sup> *Santa Rosa County v. State of Florida Department of Revenue*, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

<sup>2</sup> Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was given the authority to deduct administrative costs from all fuel taxes, except the constitutional fuel tax, beginning in the 1997-98 state fiscal year. The deduction was to be phased-in over a two year period and fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent of total collections.

**Distribution of Proceeds**

On a monthly basis, the Department of Revenue determines the amount of the allocation for each county based on the same distribution factors used to distribute constitutional fuel tax proceeds, pursuant to s. 206.47, F.S., and the formula provided in Article XII, Section 9(c)(4), *Florida Constitution*. However, the proceeds are not divided into an 80 percent portion and a 20 percent portion as are the constitutional fuel tax proceeds. The distribution factor for a given county is calculated using the three components: an area component, a population component, and a collection component.

1. First, the distribution factor for each county is calculated as follows;

$$\begin{aligned} & \frac{1}{4} \quad \times \quad \frac{\text{County Area}}{\text{State Area}} \\ + & \quad \frac{1}{4} \quad \times \quad \frac{\text{County Population}}{\text{State Population}} \\ + & \quad \frac{1}{2} \quad \times \quad \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}} \\ = & \quad \text{County's Distribution Factor} \end{aligned}$$

2. Second, the monthly allocation for each county is calculated as follows:

$$\text{Monthly Statewide County Fuel Tax Receipts} \times \text{County's Distribution Factor} = \text{County's Monthly Allocation}$$

**Table 1** lists the actual statewide county fuel tax distributions for the 1982-83 through 1996-97 state fiscal years.

**Authorized Uses**

The revenues received from this tax are to be used for transportation-related expenses. Current law authorizes expenditure of the funds “solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; 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.”

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 80-22**

**May the proceeds of the tax be used by the Board of County Commissioners for the construction of roads within the city limits of an incorporated municipality located wholly within the county?** According to this opinion dated March 17, 1980, the proceeds shall be used for the acquisition of rights-of-way and for the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges within the 'county road system,' which is limited within the city limits of incorporated municipalities in that county to include only extensions of collector roads into and through such municipalities.

### **Estimated Distributions for the 1998-99 Fiscal Year**

**Table 2** presents the estimated 1998-99 local government fiscal year distributions to each county, as calculated by the Department of Revenue. The table also displays the area, population, and collection components as well as the distribution factor for each county. The estimates are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances.

Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

| <b>Table 1</b><br><b>County Fuel Tax</b><br><b>Summary of Actual Distributions</b> |   |
|--|---|
| <b>State</b><br><b>Fiscal Year</b>   | <b>Distribution to</b><br><b>Counties</b> |
| 1982-83  | \$ 50,228,463                             |
| 1983-84  | 51,277,702                                |
| 1984-85  | 53,163,379                                |
| 1985-86  | 52,745,439                                |
| 1986-87  | 55,405,336                                |
| 1987-88  | 56,818,514                                |
| 1988-89  | 60,520,477                                |
| 1989-90  | 56,411,842                                |
| 1990-91  | 50,451,137                                |
| 1991-92  | 46,707,321                                |
| 1992-93  | 50,974,465                                |
| 1993-94  | 47,863,900                                |
| 1994-95  | 60,270,610                                |
| 1995-96  | 56,269,152                                |
| 1996-97  | 59,427,474                                |
| Source: Department of Revenue.   |   |

TABLE 2

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1998-99

| COUNTY       | COLLECTION COMPONENT | POPULATION COMPONENT | AREA COMPONENT | DISTRIBUTION FACTOR | ESTIMATED ALLOCATION |
|--------------|----------------------|----------------------|----------------|---------------------|----------------------|
| ALACHUA      | 0.68580%             | 0.35090%             | 0.40960%       | 1.44630%            | \$1,055,293          |
| BAKER        | 0.09355%             | 0.03570%             | 0.24530%       | 0.37450%            | 273,254              |
| BAY          | 0.55288%             | 0.24540%             | 0.36710%       | 1.16540%            | 850,334              |
| BRADFORD     | 0.09869%             | 0.04350%             | 0.12260%       | 0.26480%            | 193,211              |
| BREVARD      | 1.49581%             | 0.77100%             | 0.54030%       | 2.80710%            | 2,048,201            |
| BROWARD      | 4.69443%             | 2.42610%             | 0.51240%       | 7.63290%            | 5,569,345            |
| CALHOUN      | 0.05003%             | 0.02130%             | 0.24060%       | 0.31190%            | 227,578              |
| CHARLOTTE    | 0.51910%             | 0.21440%             | 0.33840%       | 1.07190%            | 782,112              |
| CITRUS       | 0.30526%             | 0.18070%             | 0.27480%       | 0.76080%            | 555,118              |
| CLAY         | 0.39242%             | 0.20480%             | 0.26040%       | 0.85760%            | 625,748              |
| COLLIER      | 0.67780%             | 0.29390%             | 0.86260%       | 1.83430%            | 1,338,397            |
| COLUMBIA     | 0.34133%             | 0.08240%             | 0.33290%       | 0.75660%            | 552,053              |
| DADE         | 5.83052%             | 3.74320%             | 0.91700%       | 10.49070%           | 7,654,539            |
| DESOTO       | 0.07549%             | 0.04610%             | 0.26590%       | 0.38750%            | 282,739              |
| DIXIE        | 0.05067%             | 0.02050%             | 0.30930%       | 0.38050%            | 277,632              |
| DUVAL        | 2.79653%             | 1.30040%             | 0.35900%       | 4.45590%            | 3,251,247            |
| ESCAMBIA     | 0.95590%             | 0.50780%             | 0.31990%       | 1.78360%            | 1,301,404            |
| FLAGLER      | 0.14447%             | 0.05550%             | 0.21280%       | 0.41280%            | 301,200              |
| FRANKLIN     | 0.03964%             | 0.01730%             | 0.32150%       | 0.37840%            | 276,100              |
| GADSDEN      | 0.17285%             | 0.07950%             | 0.22460%       | 0.47690%            | 347,970              |
| GILCHRIST    | 0.02849%             | 0.01870%             | 0.14920%       | 0.19640%            | 143,303              |
| GLADES       | 0.02775%             | 0.01470%             | 0.41210%       | 0.45460%            | 331,699              |
| GULF         | 0.03766%             | 0.02220%             | 0.27390%       | 0.33380%            | 243,557              |
| HAMILTON     | 0.10942%             | 0.02110%             | 0.21750%       | 0.34800%            | 253,918              |
| HARDEE       | 0.08648%             | 0.03770%             | 0.26760%       | 0.39180%            | 285,877              |
| HENDRY       | 0.16100%             | 0.04980%             | 0.49600%       | 0.70680%            | 515,717              |
| HERNANDO     | 0.41883%             | 0.19540%             | 0.20730%       | 0.82150%            | 599,407              |
| HIGHLANDS    | 0.28421%             | 0.13220%             | 0.45980%       | 0.87620%            | 639,319              |
| HILLSBOROUGH | 3.30885%             | 1.61160%             | 0.52040%       | 5.44090%            | 3,969,953            |
| HOLMES       | 0.07041%             | 0.03050%             | 0.20860%       | 0.30950%            | 225,827              |
| INDIAN RIVER | 0.41140%             | 0.17430%             | 0.22120%       | 0.80690%            | 588,755              |
| JACKSON      | 0.33142%             | 0.08000%             | 0.39660%       | 0.80800%            | 589,557              |
| JEFFERSON    | 0.08839%             | 0.02180%             | 0.25160%       | 0.36180%            | 263,987              |
| LAFAYETTE    | 0.01838%             | 0.01080%             | 0.23090%       | 0.26010%            | 189,782              |
| LAKE         | 0.61356%             | 0.29390%             | 0.48500%       | 1.39250%            | 1,016,038            |
| LEE          | 1.35945%             | 0.64750%             | 0.42980%       | 2.43670%            | 1,777,938            |
| LEON         | 0.72603%             | 0.37200%             | 0.29790%       | 1.39590%            | 1,018,518            |
| LEVY         | 0.14606%             | 0.05010%             | 0.48590%       | 0.68210%            | 497,694              |
| LIBERTY      | 0.03823%             | 0.01080%             | 0.34770%       | 0.39670%            | 289,452              |
| MADISON      | 0.19484%             | 0.03200%             | 0.30000%       | 0.52680%            | 384,380              |

TABLE 2

COUNTY FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR COUNTIES  
FISCAL YEAR 1998-99

| COUNTY        | COLLECTION COMPONENT | POPULATION COMPONENT | AREA COMPONENT   | DISTRIBUTION FACTOR | ESTIMATED ALLOCATION |
|---------------|----------------------|----------------------|------------------|---------------------|----------------------|
| MANATEE       | 0.73846%             | 0.40910%             | 0.35570%         | 1.50330%            | 1,096,883            |
| MARION        | 1.06530%             | 0.37650%             | 0.68440%         | 2.12620%            | 1,551,382            |
| MARTIN        | 0.40841%             | 0.19500%             | 0.28450%         | 0.88790%            | 647,856              |
| MONROE        | 0.34890%             | 0.15080%             | 0.82010%         | 1.31980%            | 962,992              |
| NASSAU        | 0.22336%             | 0.08490%             | 0.27480%         | 0.58310%            | 425,459              |
| OKALOOSA      | 0.59491%             | 0.27780%             | 0.41760%         | 1.29030%            | 941,467              |
| OKEECHOBEE    | 0.19406%             | 0.05730%             | 0.37080%         | 0.62220%            | 453,988              |
| ORANGE        | 3.24381%             | 1.30910%             | 0.41850%         | 4.97140%            | 3,627,382            |
| OSCEOLA       | 0.64011%             | 0.20820%             | 0.62880%         | 1.47710%            | 1,077,766            |
| PALM BEACH    | 2.96006%             | 1.66850%             | 0.93300%         | 5.56160%            | 4,058,021            |
| PASCO         | 0.92567%             | 0.54320%             | 0.32410%         | 1.79300%            | 1,308,262            |
| PINELLAS      | 2.37256%             | 1.64570%             | 0.18120%         | 4.19950%            | 3,064,165            |
| POLK          | 1.79569%             | 0.78330%             | 0.83950%         | 3.41850%            | 2,494,309            |
| PUTNAM        | 0.23718%             | 0.12570%             | 0.34560%         | 0.70850%            | 516,957              |
| ST JOHNS      | 0.49821%             | 0.16200%             | 0.29250%         | 0.95270%            | 695,138              |
| ST LUCIE      | 0.64882%             | 0.29020%             | 0.25450%         | 1.19350%            | 870,837              |
| SANTA ROSA    | 0.35899%             | 0.15770%             | 0.48500%         | 1.00170%            | 730,890              |
| SARASOTA      | 0.91580%             | 0.53680%             | 0.24910%         | 1.70170%            | 1,241,645            |
| SEMINOLE      | 0.96427%             | 0.55560%             | 0.14620%         | 1.66610%            | 1,215,670            |
| SUMTER        | 0.42353%             | 0.06100%             | 0.24110%         | 0.72560%            | 529,434              |
| SUWANNEE      | 0.16265%             | 0.05180%             | 0.28870%         | 0.50310%            | 367,087              |
| TAYLOR        | 0.11682%             | 0.03310%             | 0.44040%         | 0.59030%            | 430,712              |
| UNION         | 0.04168%             | 0.01980%             | 0.10450%         | 0.16600%            | 121,122              |
| VOLUSIA       | 1.34048%             | 0.71640%             | 0.52300%         | 2.57990%            | 1,882,424            |
| WAKULLA       | 0.07062%             | 0.02750%             | 0.26040%         | 0.35850%            | 261,580              |
| WALTON        | 0.20189%             | 0.05370%             | 0.47960%         | 0.73520%            | 536,439              |
| WASHINGTON    | 0.07370%             | 0.03180%             | 0.26040%         | 0.36590%            | 266,979              |
| <b>TOTALS</b> | <b>50.00000%</b>     | <b>25.00000%</b>     | <b>25.00000%</b> | <b>100.00000%</b>   | <b>\$72,965,000</b>  |

Source: Florida Department of Revenue, June 1998

**PARI-MUTUEL TAX**  
Section 550.135, *Florida Statutes*

**Brief Overview**

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. Pursuant to s. 550.135, 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. All or part of the revenue shall be paid to the district school board if required by local or special law. The use of the revenue is at the discretion of the governing body.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

**Eligibility Requirements**

All counties are eligible to receive proceeds.

**Administrative Procedures**

The tax is administered by the Department of Business and Professional Regulation. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S.

**Distribution of Proceeds**

Each year, the sum of \$29,915,500 is divided equally among the state's sixty-seven counties. As a result, each county receives \$446,500. The distribution to counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of four months.

**Authorized Uses**

The use of the revenue is at the discretion of the governing body.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

Due to the fact that this revenue source is an annual guaranteed entitlement, the calculation of revenue estimates is not necessary.

**OIL, GAS, AND SULFUR PRODUCTION TAX**  
Section 211.06, *Florida Statutes*

**Brief Overview**

An excise tax is levied on every person who extracts gas, oil, or sulfur for sale, transport, storage, profit, or commercial use. The tax rate is calculated separately for oil, gas, or sulfur; however, the tax rates are all based on the volume of oil, gas, or sulfur produced in a particular month. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. In past years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions. An authorized use of the proceeds is not specified in the current law.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

**Eligibility Requirements**

Only those counties where the products are actually extracted are eligible to receive proceeds.

**Administrative Procedures**

The revenue generated from these types of excise taxes 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 only subject to a 7.0 percent General Revenue Service Charge pursuant to s. 215.20(1), F.S.

**Distribution of Proceeds**

Only those counties where the products are actually extracted receive distributions. The following percentage of tax proceeds shall be credited to the general revenue fund of the county where the gas, oil, or sulfur is produced:

12.5 percent of the proceeds from the oil production tax imposed under s. 211.02(1)(b), F.S.

20 percent of the proceeds from the tax on small well and tertiary oil under s. 211.02(1)(a), F.S.

20 percent of the proceeds from the tax on gas imposed under s. 211.025, F.S.

20 percent of the proceeds from the tax on sulfur imposed under s. 211.026, F.S.

**Table 1** lists the actual statewide oil, gas, and sulfur production tax distributions for the 1986-87 through 1996-97 state fiscal years.

### **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 79-05**

**Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county?** According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a 'mineral depletion tax' on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual counties are available; however, the total distribution to eligible counties is projected to be approximately \$1.13 million.

| <b>Table 1</b><br><b>Oil, Gas, and Sulfur Production Tax</b><br><b>Summary of Actual Distributions</b>    |                                   |
|---|-----------------------------------|
| State Fiscal Year   | Distribution to Eligible Counties |
| 1986-87   | \$ 2,293,940                      |
| 1987-88   | 1,409,846                         |
| 1988-89   | 1,261,024                         |
| 1989-90   | 1,376,607                         |
| 1990-91   | 1,240,946                         |
| 1991-92   | 903,444                           |
| 1992-93   | 1,104,256                         |
| 1993-94   | 841,371                           |
| 1994-95   | 1,011,211                         |
| 1995-96   | 707,193                           |
| 1996-97   | 1,300,894                         |
| Note: In past years, Collier, Escambia, Hendry, Lee, and Santa Rosa counties have received distributions. |                                   |
| Source: Department of Revenue.  |                                   |

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**MOBILE HOME LICENSE TAX**  
Sections 320.08 and 320.081, *Florida Statutes*

**Brief Overview**

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes. A sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities where such units are located or the county if the units are located in the unincorporated area. An authorized use of the proceeds is not specified in current law.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

**Eligibility Requirements**

The district school board is eligible to receive proceeds if taxable units are located with the respective county. A county government is eligible to receive proceeds if taxable units are located in its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government will receive proceeds.

**Administrative Procedures**

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$1.50 for each sticker issued and transfers those funds to the State General Revenue Fund. The remaining balance is deposited into the License Tax Collection Trust Fund for distribution to units of local governments.

**Distribution of Proceeds**

The proceeds are distributed to the counties and their respective municipalities where the mobile home and park trailer units are located as follows:

50 percent to the district school board, and

50 percent either to the board of county commissioners for units which are located

within the unincorporated areas of the county, or to any municipality within such county for units which are located within its corporate limits.

### **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 88-20**

**If a mobile home owner fails to register the home as required by Chapter 320, *Florida Statutes*, but pays tangible personal property tax on the mobile home pursuant to s. 193.075, F.S., may registration be refused under s. 320.18, F.S., until the owner pays the license tax fees for the period(s) it appears registration should have been made?** According to this opinion dated May 24, 1988, the Department of Highway Safety and Motor Vehicles has the authority to refuse registration of a mobile home until the license tax is paid for the period(s) that registration should have been made.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

**INSURANCE LICENSE TAX**  
Sections 624.501 - 624.508, *Florida Statutes*

**Brief Overview**

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents, and solicitors selling various types of insurance products pursuant to s. 624.501, F.S. The county government's portion is \$6.00 per license. According to the 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. An authorized use of the proceeds is not specified in current law.

Pursuant to s. 624.507, F.S., municipalities may require a tax on insurance agents and solicitors not to exceed 50 percent of the state tax. This tax may apply only to those agents and solicitors having business offices within the jurisdiction. If no such office exists or is required, the tax shall apply to the agent's place of residence.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

**Eligibility Requirements**

A county government will receive proceeds if an agent or solicitor does business within the county or has a business office located within the county. A municipal government will receive proceeds if an agent or solicitor has an office located in the municipal jurisdiction or the agent's place of residence if the agent has no such office.

**Administrative Procedures**

The Department of Insurance administers this tax. All monies accepted as county tax shall be deposited into the Agents and Solicitors County Tax Trust Fund. The Insurance Commissioner and Treasurer shall keep a separate account for all monies collected for each county. The Department is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charges pursuant to s. 215.20(1) and (3), F.S., prior to any remittance to the counties.

**Distribution of Proceeds**

The Comptroller shall annually, as of January 1st following the date of collection, and thereafter at such other dates that the Insurance Commissioner and Treasurer may elect, draw warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.

**Authorized Uses**

The use of the revenue is at the discretion of the governing body.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

**INSURANCE PREMIUM TAX**  
Chapters 175 and 185, *Florida Statutes*

**Brief Overview**

Pursuant to s. 175.101, F.S., an eligible municipality or special fire control district may impose a 1.85 percent tax on the gross amount of premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. These provisions shall not apply to any municipality or special fire control district whose employees participate in the Florida Retirement System. The net proceeds from this tax are remitted annually to those eligible municipalities or special fire control districts and used to supplement firefighters' pension trust funds.

Pursuant to s. 185.08, F.S., an eligible municipality may impose a 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits. These provisions shall not apply to any municipality whose employees are eligible for membership in a state and/or county retirement system. The net proceeds from this tax are remitted annually to those eligible municipalities and used to supplement their police officers' retirement trust fund.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to these taxes.

**Eligibility Requirements**

Any eligible municipality or special fire control district described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund or municipal fund or special fire control district fund providing pension benefits to firefighters, may impose the 1.85 percent tax upon fire insurance companies, fire insurance associations, or other property insurer on the gross receipts of premiums collected from policy holders. Such policies cover real or personal property within the legally defined limits of the municipality or special fire control district.

Any municipality described and classified in s. 185.03, F.S., as well as any municipality which on July 31, 1953, had a lawfully established municipal police officers' retirement trust fund or city fund providing pension or relief benefits to police officers, may impose the 0.85 percent tax on the gross amount of premiums collected on casualty insurance policies covering property within the municipality's corporate limits.

### **Administrative Procedures**

Whenever any eligible municipality or special fire control district passes an ordinance or resolution assessing and imposing either tax, a certified copy of such document shall be deposited with the Department of Management Services' Division of Retirement. These taxes shall be payable annually on March 1st of each year after the passage of an ordinance or resolution imposing the tax. Installments of taxes shall be paid according to the provisions of s. 624.5092(2)(a)-(c), F.S.

The Department of Revenue shall keep a separate account of all monies collected for each municipality and special fire control district. All monies collected must be transferred to the Police and Firefighters' Premium Tax Trust Fund and shall be separately accounted for by the Division of Retirement. The Department of Revenue is authorized to deduct the 7.0 percent and 0.3 percent General Revenue Service Charge pursuant to s. 215.20(1) and (3), F.S.

The monies budgeted as necessary to pay the expenses of the Division of Retirement for the oversight, monitoring, and actuarial reviews of the pension plans are annually appropriated from the interest and investment income earned on the monies collected for each municipality or special fire control district. Interest and investment income remaining in the trust fund which is unexpended and otherwise unallocated by law shall revert to the General Revenue Fund on June 30th of each year. By paying administrative costs from the interest and investment income rather than from the principal, participating municipalities will receive greater disbursements.

According to s. 175.121(3), F.S., any proceeds from the 1.85 percent tax not distributed to municipalities and special fire control districts as a result of the disbursement limitation contained in s. 175.122, F.S., or as the result of any municipality not having qualified in any given year, shall be transferred to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue. In addition to the compensation paid by an employing agency, every firefighter shall receive supplemental compensation by the agency provided the firefighter has satisfied certain criteria. These criteria and authorized amounts of supplemental compensation are specified in s. 633.382(2)-(3), F.S.

### **Distribution of Proceeds**

The State Comptroller shall, on or before June 1st and at other times authorized by the Division of Retirement, disburse those monies collected from both taxes to the eligible municipalities and special fire control districts. All monies not distributed to municipalities and special fire control districts as a result of s. 175.122, F.S., or as the result of any municipality or special fire control not having qualified in any given year, or portion thereof, shall be transferred to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue pursuant to s. 633.382, F.S.

**Authorized Uses**

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds. Net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

**Relevant Attorney General Opinions**

No opinions specifically relevant to these taxes have been issued. However, a number of opinions regarding the administration of police and firefighter pension trust funds have been issued. Interested persons can search the Florida Attorney General's on-line database of legal opinions. The address is: <http://legal.firn.edu/>.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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## **ALCOHOLIC BEVERAGE LICENSE TAX**

Section 561.342, *Florida Statutes*

### **Brief Overview**

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., are subject to having a portion redistributed to eligible counties and municipalities.

Any person operating a bottle club shall pay an annual license tax pursuant to s. 561.14(6), F.S. The amount of the tax is \$500.

Pursuant to s. 563.02, F.S., vendors of malt beverages containing alcoholic of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume shall pay an annual license tax. The amount of the tax ranges from \$20 to \$3,000.

Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted shall pay an annual license tax pursuant to 564.02, F.S. The amount of the tax ranges from \$50 to \$2,000.

Pursuant to s. 565.02(1),(4), and (5), F.S., vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton shall pay an annual license tax. The amount of the tax ranges from \$400 to \$1,820.

Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4) and (5), F.S., shall pay an annual license tax pursuant to 565.03, F.S. The amount of the tax ranges from \$500 to \$4,000.

Pursuant to 561.342(3), F.S., no tax on the manufacture, distribution, exportation, transportation, importation, or sales of such beverages shall be imposed by way of license, excise, or otherwise by any municipality notwithstanding anything in any municipal charter or special or general law to the contrary.

## **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

## **Eligibility Requirements**

A county or municipality, where the license taxes are collected, is eligible to receive a portion of such proceeds.

## **Administrative Procedures**

The tax is administered, collected, and enforced by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation. As directed by law, proceeds are deposited into the Alcoholic Beverage and Tobacco Trust Fund which is subject to the 7.3 percent General Revenue Service Charge pursuant to s. 215.20, F.S.

## **Distribution of Proceeds**

The proceeds are returned to counties and municipalities as follows:

24 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within each county shall be returned to that county's tax collector.

38 percent of the taxes imposed under ss. 561.14(6), 563.02, 564.02, 565.02(1),(4), and (5), and 565.03, F.S., collected within an incorporated municipality shall be returned to the appropriate municipal officer.

## **Authorized Uses**

The use of the revenue is at the discretion of the governing body.

## **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its

relevance to current law and any interpretations that have been articulated in Florida case law.

**AGO 79-36**

**Does s. 561.342(3), F.S., prohibit a municipality from imposing a license tax on the business of warehousing and storing alcoholic beverages?** According to this opinion dated April 5, 1979, no general law authorizes a municipality to levy a license tax on the warehousing and storage of alcoholic beverages as a business. In fact, the beverage law specifically states that no license or excise tax shall be imposed by any municipality on, among other things, the distribution of alcoholic beverages. Distribution seems to be an integral part of the storage and warehousing of alcoholic beverages.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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## **PHOSPHATE ROCK SEVERANCE TAX**

Section 211.3103, *Florida Statutes*

### **Brief Overview**

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use. In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions. The proceeds received by a county shall be used only for phosphate-related expenses.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

### **Eligibility Requirements**

Only those counties where phosphate rock is severed are eligible to receive proceeds.

### **Administrative Procedures**

The tax is administered, collected, and enforced by the Department of Revenue. Pursuant to s. 211.3103(5), F.S., the tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance. Based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year, the Department determines the amount of revenue to be distributed back to those counties where phosphate rock matrixes are located.

### **Distribution of Proceeds**

The proceeds from all taxes, interest, and penalties shall be paid in to the State Treasury as follows:

1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
  - a. 58 percent to the General Revenue Fund.

- b. 14.5 percent to the Nonmandatory Land Reclamation Trust Fund which was established for reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
- c. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities, which is created to carry out the purposes set forth in s. 378.101, F.S.
- d. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
- e. 7.5 percent to the Minerals Trust Fund.

If the base rate is reduced pursuant to s. 211.3103(5)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:

- 1. The first \$10 million in revenue collected from the tax during each fiscal year shall be deposited into the Conservation and Recreation Lands Trust Fund.
- 2. The remaining revenue collected from the tax during that fiscal year shall be paid into the State Treasury as follows:
  - a. 72.5 percent to the General Revenue Fund.
  - b. 10 percent to the Phosphate Research Trust Fund in the Department of Education, Division of Universities.
  - c. 10 percent to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county to the number of tons of phosphate produced in the state.
  - d. 7.5 percent to the Minerals Trust Fund.

**Table 1** lists the actual statewide phosphate rock severance tax distributions for the 1986-87 through 1996-97 state fiscal years.

### **Authorized Uses**

The proceeds received by a county shall be used only for phosphate-related expenses.

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 79-05**

**Does the board of county commissioners possess the power to levy and collect a depletion tax on irreplaceable minerals mined within the unincorporated areas of the county?** According to this opinion dated January 19, 1979, boards of county commissioners do not possess statutory power under general laws to levy a 'mineral depletion tax' on the mining of minerals within the unincorporated areas of the county since the power of a county to levy such excise taxes is controlled by the terms of s. 9(a), Art. VII, State Const., and such authority must be delegated by general law.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual counties are available; however, the total distribution to eligible counties is projected to be approximately \$4.95 million.

| <b>Table 1</b>  |  |
|---|--|
| <b>Phosphate Rock Severance Tax<br/>Summary of Actual Distributions</b>   |  |
| <b>State<br/>Fiscal Year</b>  | <b>Distribution to<br/>Eligible Counties</b> |
| 1986-87   | \$ 3,707,560                                 |
| 1987-88   | 3,441,817                                    |
| 1988-89   | 2,397,852                                    |
| 1989-90   | 4,193,869                                    |
| 1990-91   | 4,560,329                                    |
| 1991-92   | 4,828,478                                    |
| 1992-93   | 5,276,288                                    |
| 1993-94   | 3,663,360                                    |
| 1994-95   | 4,036,379                                    |
| 1995-96   | 4,724,926                                    |
| 1996-97   | 5,181,349                                    |
| <p>Note: In past years, Hamilton, Hardee, Hillsborough, Manatee, and Polk counties have received distributions.</p> <p>Source: Department of Revenue.</p> |  |

## **STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM**

Part VII of Chapter 420, *Florida Statutes*

### **Brief Overview**

The State Housing Initiatives Partnership Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

### **1998 General Law Amendments**

Chapter 98-56, *Laws of Florida*, (CS/HB 3287)

corrected cross references which clarify the application of the state fiscal year to calculations of local housing distributions. This change is effective as of May 14, 1998.

### **Eligibility Requirements**

To be eligible to receive funds under the program, a county or eligible municipality must satisfy the requirements of s. 420.9072(2)(a), F.S., regarding the submission of its local housing assistance plan. An eligible municipality is defined in s. 420.9071(9), F.S.

### **Administrative Procedures**

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing the provisions outlined in s. 420.9072(2)(b), F.S. The ordinance must not take effect until at least 30 days after the date of formal adoption.

The governing body of the county or eligible municipality must submit to the Florida Housing Finance Corporation (FHFC) one copy of its local housing assistance plan. The transmittal of the plan must include a copy of the ordinance, the adopting resolution, the local housing assistance plan, and such other information as the FHFC requires by rule.

Monies in the Local Government Housing Trust Fund shall be distributed by the FHFC to each approved county and eligible municipality within the county. The trust fund shall be administered by the FHFC on behalf of the Department of Community Affairs. There shall be deposited into the trust fund a portion of the excise tax on documents as provided by s. 201.15, F.S., monies received from any other source for the purposes of ss. 420.907-420.9079, F.S., and proceeds derived from the investment of such monies.

All excise tax on documents collected pursuant to Chapter 215, *Florida Statutes*, shall be subject to the 7.0 percent General Revenue Service Charge. Pursuant to s. 201.15(6), F.S., one-half of the 7.53 percent of the remaining taxes collected under the chapter shall be paid to the credit of the Local Government Housing Trust Fund. Pursuant to s. 201.15(7), F.S., 87.5 percent of the 12.5 percent of the remaining taxes collected under the chapter shall also be paid to the credit of the trust fund. In all, 11.3425 percent of total adjusted collections are paid to the credit of the trust fund.

### **Distribution of Proceeds**

Monies in the trust fund shall be distributed to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions shall be disbursed on a monthly basis beginning the first day of the month after program approval.

Distributions shall be allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county governing authority and the governing body of the eligible municipality.

If there is no interlocal agreement, the distribution will be based on population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction, the numerator of which is the population of the eligible municipality and the denominator of which is the total population of the county. The remaining revenues shall be distributed to the county's governing body.

### **Authorized Uses**

Pursuant to s. 420.9072, F.S., a county or eligible municipality must expend its portion of the distribution only to implement a local housing assistance plan. Proceeds may not be expended for the purpose of providing rent subsidies; however, this does not prohibit the use of the funds for security and utility deposit assistance. Additionally, funds distributed under this program may not be pledged to pay the debt service on any bonds.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this program have been issued.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

## **EMERGENCY MANAGEMENT ASSISTANCE**

Sections 252.371 - 252.373, *Florida Statutes*

### **Brief Overview**

In order to provide funds for emergency management, preparedness, and assistance, an annual surcharge of \$2 shall be imposed on every homeowner's, mobile homeowner's, tenant homeowner's, and condominium unit owner's policy. In addition, an annual \$4 surcharge shall be imposed on every commercial fire, commercial multiple peril, and business owner's property insurance policy issued or renewed on or after May 1, 1993. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. A portion of the proceeds shall be distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

### **1998 General Law Amendments**

Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

changed the population requirement from 50,000 or less to 75,000 or less for a county to be designated or considered a small county for the purpose of receiving funding for an emergency management coordinator. This change is effective as of July 1, 1998.

### **Eligibility Requirements**

Any county or municipality that has created a local emergency management agency is eligible to receive funding. A local emergency management agency is defined in s. 252.34(5), F.S., as an organization created in accordance with the provisions of ss. 252.31 - 252.91, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.

### **Administrative Procedures**

The surcharge shall be paid by the policyholder to the insurer. The insurer shall collect the surcharge and remit it to the Department of Revenue which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for cancellation of the policy. All proceeds of the surcharge shall be deposited in the Emergency Management, Preparedness, and Assistance Trust Fund and may not be used to supplant existing funding.

### **Distribution of Proceeds**

Funds appropriated from the Emergency Management, Preparedness, and Assistance Trust Fund

shall be allocated by the Department of Community Affairs as follows:

1. Sixty percent to implement and administer state and local emergency management programs, including training, of which 20 percent shall be used by the Division of Emergency Management of the Department of Community Affairs and 80 percent shall be allocated to local emergency management agencies and programs. Of this 80 percent, at least 80 percent shall be allocated to counties. (Consequently, 48 percent of total funds shall be allocated to local emergency management agencies and programs with 38.4 percent of total funds reserved for counties.)
2. Twenty percent to provide for state relief assistance for nonfederally declared disasters, including but not limited to grants and below-interest-rate loans to businesses for uninsured losses resulting from a disaster.
3. Twenty percent for grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives. No more than 5 percent of any award may be used for administrative expenses.

The above distribution formula may be adjusted proportionally when necessary to meet any matching requirements imposed as a condition of receiving federal disaster relief assistance or planning funds.

The Department shall allocate funds from the trust fund to local emergency management agencies and programs pursuant to criteria specified in s. 252.372(3), F.S., and departmental rule. If adequate funds are available, every county shall receive funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.

#### **Authorized Uses**

Proceeds shall be used to fund local emergency management agencies and to implement projects that will further state and local emergency management objectives.

#### **Relevant Attorney General Opinions**

No opinions specifically relevant to this program have been issued.

#### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

## **FUEL TAX REFUND**

Sections 206.41, 206.625, and 206.874, *Florida Statutes*

### **Brief Overview**

In a variety of circumstances, eligible persons or entities are entitled to a refund of select fuel taxes paid pursuant to ss. 206.41, 206.625, and 206.87, F.S. In particular, s. 206.41(4)(a), F.S., entitles any person who uses motor fuel on which the taxes imposed by s. 206.41(1)(e), (f), and (g), F.S., have been paid for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region to a refund of such taxes. Such transit system shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed on those gallons which would otherwise be eligible for refund, when such transit system is licensed as a mass transit system.

Also, s. 206.41(4)(d), F.S., requires that the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government shall be returned. When licensed as a local government user, a county or municipality shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Additionally, the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the school board or to the nonpublic school. When licensed as a local government user, a school district shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refund.

Those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid by a county, municipality, school district, or private contractor operating school buses for a school district shall be returned to the governing body of the county, municipality, or school district pursuant to s. 206.625, F.S.

Pursuant to s. 206.625, F.S., each county, municipality, school district, or licensed mass transit system may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.

## **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this refund.

### **Eligibility Requirements**

Any county, municipality, school district, private contractor operating school buses for a school district, or a nonpublic school operating a motor vehicle for school use is entitled to a refund on the portion of the tax imposed by s. 206.41(1)(g), F.S., which results from the collection of such tax paid by the local government or entity. Additionally, any county, municipality, or school district purchasing diesel fuel is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons which would otherwise be eligible for refunds. However, in order to take the credit, the county, municipality, or school district must be licensed as a local government user.

Any county, municipality, or school district is entitled to a refund on the portion of the tax imposed by s. 206.41(1)(b), F.S., which results from the collection of such tax paid by the local government or entity.

Each county, municipality, school district, or licensed mass transit system may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.

### **Administrative Procedures**

The provisions of s. 206.41(5), F.S., govern the administration of the fuel tax refunds. The refunds are administered by the Department of Revenue. The Department shall deduct a fee of \$2 for each refund claim, which fee shall be deposited in the General Revenue Fund.

### **Distribution of Proceeds**

Claims made for refunds shall be paid quarterly by the Department.

### **Authorized Uses**

The funds returned to the governing body of the county or municipality shall be used for the construction, reconstruction, and maintenance of roads and streets within its jurisdiction. Funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools

or the renovation of existing schools. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless a waiver is granted by the affected county or municipal government. Funds returned to nonpublic schools shall be used for transportation-related purposes.

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 82-08**

**Since the special acts of the Indian Rocks Special Fire Control District created a public municipal corporation, does the district in such capacity have the right to either a discount or a refund on gasoline taxes, as provided for by law?** According to this opinion dated February 23, 1982, the Indian Rocks Special Fire Control District, although characterized as a 'public municipal corporation' by its enabling statute, is not in fact and law a 'municipality' for the purposes of s. 206.625(1), F.S., and does not qualify for the motor fuel tax refund to municipalities.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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## PUBLIC SERVICE TAX

Sections 166.231 - 166.234, *Florida Statutes*

### **Brief Overview**

Municipalities are authorized to levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall be levied only upon purchases within the municipality and shall not exceed 10 percent. In addition, municipalities imposing the tax on cable television service as of May 4, 1977, are authorized to continue the levy of the tax to the extent necessary to meet all obligations to or for the benefit of holders of bonds or certificates issued before May 4, 1977.

A municipality may levy by ordinance the tax on the purchase of telecommunication services as defined in s. 203.012, F.S. Two alternatives exist for the levy of this tax. Purchases within the municipality of local telephone service, as defined in s. 203.012(3), F.S., may be taxed at a rate not to exceed 10 percent of the monthly recurring customer service charges excluding public telephone charges collected on site, access charges, and any customer access line charges paid to a local telephone company. As the alternative, a municipality could levy the tax upon purchases within the municipality of telecommunications services which originate and terminate in the state. The rate shall not exceed 7 percent of the total amount charged for any telecommunications service provided within the municipality or, if the location of the provided telecommunications service cannot be determined, the total amount billed for such service excluding those charges specified in s. 166.231(9)(a)2., F.S.

Services competitive with those enumerated above, as defined by ordinance, shall be taxed on a comparable base at the same rates. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon. For municipalities levying less than the maximum rate of 10 percent allowable in s. 166.231(1), F.S., the maximum tax on fuel oil shall bear the same proportion to 4 cents which the tax rate levied under s. 166.231(1), F.S., bears to the maximum rate of 10 percent.

At the discretion and option of the local tax authority, the tax may be levied on a physical unit basis. The provisions governing the levy of the tax on a physical unit basis are specified in s. 166.232, F.S.

The Florida Supreme Court has ruled that charter counties, unless specifically precluded by general or special law, may impose by ordinance any tax in the area of its tax jurisdiction that a municipality may impose.<sup>1</sup> More recently, the Court held that Orange County could levy a public service tax on the purchase of electricity, metered or bottled gas, water service, fuel oil, and

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<sup>1</sup> *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

telecommunications services within the unincorporated area without specific statutory authority to do so.<sup>2</sup>

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

### **Eligibility Requirements**

All municipalities are eligible to impose the tax within the area of its tax jurisdiction. Additionally, a charter county may impose the tax within the unincorporated area of the county by virtue of the Florida Supreme Court's rulings previously mentioned.

### **Administrative Procedures**

A tax levy must be adopted by ordinance, and the effective date of every levy or repeal of the tax must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. A number of tax exemptions are specified in s. 166.231, F.S.

A municipality shall notify the Department of Revenue of the adoption or repeal of a levy at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the Department and must specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. Additional administrative provisions are specified in ss. 166.231-166.234, F.S.

### **Distribution of Proceeds**

The seller of the service shall remit the taxes collected to the municipality in the manner prescribed by ordinance, except that remittance of taxes by sellers of telecommunication services shall be governed by s. 166.231(9)(f), F.S.

For the purpose of compensating the seller, an amount equal to 1 percent of the tax collected and due to the municipality shall be allowed for the seller in the form of a deduction. Such deduction shall be allowed as compensation for the seller's administrative costs associated with the tax.

### **Authorized Uses**

The tax proceeds can be considered general revenue for the municipality or charter county.

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<sup>2</sup> *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

### **Relevant Attorney General Opinions**

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 77-24**

**May a municipally owned utility disregard s. 166.231(1), F.S., and incorporate or 'roll in' the fuel adjustment charge into the base rate on its customers' bills or must the fuel adjustment charge be shown separately?** According to this opinion dated March 2, 1997, a municipally owned utility may incorporate into its base rate the fuel adjustment charge or a portion thereof as long as such charge is separately stated on another part of the purchaser's bill and is not subject to the public service tax levied by the municipality.

#### **AGO 78-44**

**Does a so-called Society of Universal Love Church consulate or rectory fall within the exemption from the public service tax which requires the exemption for those purchases by any recognized church in this state for use exclusively for church purposes?** Application of the exemption from the tax is dependent upon a determination by the taxing authority as to whether the purchases of the specified taxable items are by a recognized or publicly known church and are for the use exclusively for church purposes, according to this opinion dated March 9, 1978. Each claimed exemption must be determined on its own merits based upon clear evidence furnished by the church seeking the exemption. The church bears the burden of establishing its right to the exemption with any doubt resolved against the claimant.

#### **AGO 78-124**

**Pursuant to s. 423.02, F.S., is a municipal housing authority exempt from the public service tax authorized under s. 166.231, F.S.?** According to this opinion dated October 23, 1978, purchases by the housing authority of taxable items or services are exempt from the tax.

#### **AGO 79-26**

**May a municipality pursuant to s. 166.232, F.S., which authorizes the levy of the public service tax on a physical unit basis, levy a tax on the purchase of some of the designated**

**utility services on a percentage basis and on other utility services on a physical unit basis?** According to this opinion dated March 20, 1979, a municipality, in levying the tax under the provisions of s. 166.232, F.S., on a physical unit basis, may not differentiate between the services designated therein and tax some of the services on a percentage basis and other services on a physical unit basis.

**AGO 82-06**

**Is fuel oil ordered from and shipped by common carrier by a fuel oil dealer or distributor within the municipality to a purchaser located outside the corporate limits of the municipality taxable as a purchase within the municipality under s. 166.231, F.S.?** If the destination specified in the contract is within the corporate limits of the municipality, then the purchase would be taxable, according to this opinion dated February 11, 1982. However, if the destination specified in the contract is outside the corporate limits of the municipality, then the purchase would not be taxable.

**AGO 82-96**

**Can a municipality pledge the public service tax revenues derived from a tax on metered or bottled gas pursuant to s. 166.231, F.S., to secure a loan for sewer system improvement or repairs?** According to this opinion dated November 24, 1982, a municipality may pledge the tax revenues derived from the tax levied on the purchase of metered or bottled gas to secure a loan for sewer system improvements or repairs.

**AGO 87-45**

**May a municipality, after enacting a public service tax of 6 percent per taxable item or service on electricity, bottled and metered gas, fuel oil, and telecommunications services, provide for a maximum tax of \$25 per monthly billing of each taxable item or service?** The provision of s. 166.231, F.S., set forth numerous exemptions to the public service tax; however, none of those exemptions provide for a \$25 tax cap on the tax. Therefore, a municipality may not provide an exemption for that portion of the utility service which would generate tax revenue in excess of \$25 per item or service in a monthly billing, according to this opinion dated May 19, 1987.

**AGO 89-11**

**Is a municipality authorized to impose a utility tax of 10 percent on the first \$500 per month for residential users, 10 percent on the first \$1,000 for commercial users, and 10 percent on the first \$5,000 for industrial or manufacturing users?** According to this opinion dated February 28, 1989, a municipality is not authorized to establish a cap which would exempt from

taxation that portion of the service generating tax revenue in excess of a maximum monetary cap since no exemption of this type is recognized by the statute.

**AGO 93-35**

**May a municipality waive the payment of past due public service taxes to compromise and settle the amount owed?** According to this opinion dated May 26, 1993, a municipality may not waive past due taxes in order to compromise and settle the amount owed. However, the statute of limitations would limit collection of delinquent taxes to within five years after the taxes have been assessed or become delinquent.

**AGO 93-38**

**May a municipality require collection of the public service tax levied pursuant to s. 166.231, F.S., from state and local governmental agencies?** A municipality may not require state and local governmental agencies to pay the public service tax, according to this opinion dated May 26, 1993.

**AGO 94-08**

**Does s. 166.231, F.S., allow a municipality to grant a church an exemption from the public service tax on the purchase of electricity for a day care center, elementary school, middle school, and high school located on the church's premises?** According to this opinion dated February 10, 1994, the statute does not authorize a municipality to exempt from the tax purchases of services for a day care center, elementary school, middle school, and high school that are not exclusively for church purposes. Ultimately, the taxing authority must make the determination that the purchase of electricity is exclusively for church purposes before it may exempt such purchases from the tax.

**AGO 94-76**

**Does s. 166.231, F.S., permit a municipality to impose the utility tax on the purchase of electricity, metered or bottled gas, and telecommunication services at a rate of 6.65 percent of the monthly utility charge or not more than \$1.60 per monthly per utility charge, whichever is less? Also, does this section permit a municipality to assess utility taxes at a percentage less than the 10 percent rate referenced in the statute without a cap on the dollar amount to be paid by the consumer/utility?** While s. 166.231, F.S., permits a municipality to assess utility taxes on the purchase of electricity, metered or bottled gas, and telecommunication services at a percentage less than the 10 percent maximum rate, it does not permit the municipality to place a cap on the dollar amount that may be taxed, creating an exemption from such taxes that exceed \$1.60 per month per utility charge. In addition, the statute does permit a municipality to

assess utility taxes at a percentage less than the 10 percent rate without a cap on the dollar amount to be paid by the consumer/utility, according to this opinion dated September 7, 1994.

**AGO 95-02**

**Is a municipality authorized to adopt a public service tax ordinance that may be immediately applied to a single utility and implemented in the future on other competitive utility services?**

According to this opinion dated January 11, 1995, a municipality is authorized but not mandated to impose the tax. A municipality may adopt an ordinance that would result in the immediate imposition of such a tax on one utility with implementation of the tax against competitive services at another date.

**AGO 95-42**

**Does s. 166.231, F.S., make the entire audit report confidential and exempt from disclosure under the Public Records Law?** This section exempts those portions of the audit report that contain information obtained by the municipality during its review of the telecommunications service provider's records. Any other portion of the audit report not containing confidential or exempt information must be released for public inspection, according to this opinion dated June 16, 1995.

**AGO 97-83**

**May a municipality require a utility company to collect a past-due utility tax that the company failed to collect due to its use of a lower tax rate than the one provided for by city ordinance?** According to this opinion dated December 4, 1997, a municipality may require the collection of lawfully imposed utility taxes that a private business fails to collect due to its use of a lower tax rate than the one provided for by city ordinance at the time the tax was assessed.

**Tax Rates Imposed by Municipalities and Charter Counties**

Municipalities and charter counties are required by s. 166.233, F.S., to report information regarding public service tax levies to the Department of Revenue. By law, these entities are required to report all telecommunications tax information, regardless of who provides the service, and all tax and administration-related information pertaining to the utility services which are not administered by the municipality (or charter county) or its separate authority, board, or commission.

The Department maintains an on-line database containing this data that can be searched or downloaded. Interested persons can view the information by accessing the on-site website ([http://sun6.dms.state.fl.us/dor/html/municipal\\_tax.html](http://sun6.dms.state.fl.us/dor/html/municipal_tax.html)). Questions regarding this data can be

directed to the Department's Intergovernmental Relations Administrator at (850) 921-4418.

**Revenues Reported for the 1995-96 Fiscal Year**

**Table 1** lists the public service tax revenues reported by Florida's charter counties during the 1995-96 fiscal year. The seven counties that levied the tax reported total revenues of approximately \$217 million. Based on the official 1996 unincorporated area population of those counties, the per capita revenue generated from the tax in those seven counties was \$85.61.

The tax revenues reported by municipalities during the same fiscal year are reported in **Table 2**. Approximately, \$640 million was generated by those municipalities that reported the levy of the tax. The per capita revenue for those levying municipalities, based on the official 1996 population estimates, was \$96.56.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

Table 1

**PUBLIC SERVICE TAX: REVENUES REPORTED BY CHARTER COUNTIES**  
**GOVERNMENTAL FUNDS ONLY - NO ENTERPRISE FUNDS REPORTED**  
 FY 1995-96

| CHARTER COUNTY   | ELECTRICITY Revenue | WATER Revenue | NATURAL GAS Revenue | PROPANE Revenue | FUEL OIL Revenue | TELECOMMUNICATIONS |         | CABLE TV Revenue | OTHER Revenue | TOTAL REPORTED REVENUES |
|--|---------------------|---------------|---------------------|-----------------|------------------|--------------------|---------|------------------|---------------|-------------------------|
|  |                     |               |                     |                 |                  | Revenue            | Revenue |                  |               |                         |
| 1 Alachua  | \$4,827,686         | \$380,275     |                     | \$485,412       |                  | \$913,849          |         |                  |               | \$6,607,222             |
| 2 Brevard  |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 3 Broward  | 8,324,000           |               |                     |                 |                  | 7,118,000          |         |                  |               | 15,442,000              |
| 4 Charlotte  |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 5 Clay   |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 6 Dade   | 62,207,645          | 7,841,957     | \$2,486,137         |                 |                  | 15,385,880         |         | \$10,502,751     |               | 98,424,370              |
| 7 Duval<br>[ See entries for the City of Jacksonville. ] |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 8 Hillsborough   |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 9 Lee  |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 10 Orange  | 31,284,475          | 3,619,298     | 1,575,373           | 485,109         | 30,212           | 9,277,858          |         |                  |               | 46,272,325              |
| 11 Osceola   |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 12 Palm Beach  | 24,415,968          |               | 892,125             |                 |                  | 10,271,352         |         |                  |               | 35,579,445              |
| 13 Pinellas  |                     |               |                     |                 |                  |                    |         |                  |               | 0                       |
| 14 Sarasota  | 3,300,310           |               | 461,853             |                 |                  | 828,512            |         | 4,664            |               | 4,723,156               |
| 15 Seminole  | 8,253,360           |               |                     | 356,439         |                  | 1,293,334          |         |                  |               | 9,903,133               |
| 16 Volusia   |                     |               |                     |                 |                  |                    |         |                  |               |                         |
| <b>TOTALS:</b><br>(exc. Duval Co.)                       | \$142,613,444       | \$11,841,530  | \$5,415,488         | \$1,326,960     | \$158,029        | \$45,088,785       |         | \$0              | \$10,507,415  | \$216,951,651           |

**NUMBER OF CHARTER COUNTIES (EXCLUDING DUVAL) REPORTING THE LEVY OF THE PUBLIC SERVICE TAX AND ESTIMATED PER CAPITA TAX REVENUE (1)**

| ELECTRICITY #     | WATER # | NATURAL GAS # | PROPANE # | FUEL OIL # | TELECOMMUNICATIONS |                    | OTHER # | TOTAL REPORTED REVENUES |
|-------------------|---------|---------------|-----------|------------|--------------------|--------------------|---------|-------------------------|
|                   |         |               |           |            | Per Capita Revenue | Per Capita Revenue |         |                         |
| 7                 | 3       | 4             | 3         | 2          | 7                  | 7                  | 2       | \$85.61                 |
| Counties levying: | 7       | 3             | 3         | 2          | 7                  | 7                  | 2       | \$85.61                 |

Note:  
 (1) The calculation of per capita tax revenue is based on the official 1996 unincorporated area populations of those charter counties levying the tax on a particular utility.  
 Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by charter counties to the Department of Banking and Finance.

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY            | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|-------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| <b>ALACHUA COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 1 Alachua               |                        |                  |                        |                    |                     |                                    |                     |                  | \$0                           |
| 2 Archer                | 41,210                 |                  |                        | 7,376              |                     | 8,903                              |                     |                  | 57,489                        |
| 3 Gainesville           | 4,347,741              | 464,893          | 492,860                | 28,534             | 14,594              | 3,053,964                          |                     |                  | 8,402,586                     |
| 4 Hawthorne             | 70,876                 | 8,852            |                        |                    |                     | 6,782                              |                     |                  | 86,510                        |
| 5 High Springs          | 165,966                |                  |                        | 7,048              | 7,493               | 29,396                             |                     |                  | 209,903                       |
| 6 Lacrosse              | 6,749                  |                  |                        |                    |                     |                                    |                     |                  | 6,749                         |
| 7 Micranopy             | 9,159                  | 2,763            |                        | 1,421              |                     | 2,771                              |                     |                  | 16,114                        |
| 8 Newberry              | 166,808                |                  |                        |                    | 41,486              | 18,164                             |                     |                  | 226,458                       |
| 9 Waldo                 |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>BAKER COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 10 Glen St. Mary        | 2,514                  |                  | 180                    |                    |                     |                                    |                     |                  | 3,719                         |
| 11 Macclenny            | 260,029                | 22,539           |                        | 21,275             |                     | 40,907                             |                     |                  | 344,750                       |
| <b>BAY COUNTY</b>       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 12 Callaway             | 483,551                | 94,964           | 49,474                 | 2,933              |                     | 87,838                             |                     |                  | 718,760                       |
| 13 Cedar Grove          |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 14 Lynn Haven           | 422,624                |                  | 42,198                 |                    |                     | 86,658                             |                     |                  | 551,480                       |
| 15 Mexico Beach         | 10,317                 | 14,765           | 3,213                  |                    |                     | 9,702                              |                     |                  | 37,997                        |
| 16 Panama City          | 1,866,079              |                  | 218,335                | 19,146             | 1,930               | 875,394                            |                     |                  | 2,980,884                     |
| 17 Panama City Beach    | 738,443                |                  | 84,156                 |                    |                     | 132,053                            |                     |                  | 954,652                       |
| 18 Parker               | 165,877                |                  | 16,572                 | 1,541              |                     | 31,491                             |                     |                  | 235,481                       |
| 19 Springfield          |                        |                  |                        |                    |                     |                                    |                     | 381,895          | 381,895                       |
| <b>BRADFORD COUNTY</b>  |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 20 Brookier             | 7,539                  | 1,275            | 807                    |                    |                     | 2,986                              |                     |                  | 12,607                        |
| 21 Hampton              | 14,156                 |                  | 265                    |                    |                     | 2,238                              |                     |                  | 16,659                        |
| 22 Lawley               |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 23 Starke               | 369,002                | 36,514           | 46,467                 |                    |                     | 59,574                             |                     |                  | 511,557                       |
| <b>BREVARD COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 24 Cape Canaveral       | 530,141                |                  | 20,319                 |                    |                     | 101,046                            |                     |                  | 651,506                       |
| 25 Cocoa                | 890,837                |                  | 46,398                 | 8,222              |                     | 233,674                            |                     |                  | 1,179,131                     |
| 26 Cocoa Beach          | 1,111,257              |                  | 56,644                 |                    | 3,322               | 142,603                            |                     |                  | 1,313,826                     |
| 27 Indian River         | 224,917                | 23,844           | 8,588                  |                    |                     | 49,074                             |                     |                  | 306,423                       |
| 28 Indian Harbour Beach | 287,747                | 34,900           | 16,790                 |                    |                     | 108,757                            |                     |                  | 448,194                       |
| 29 Malabar              | 179,973                |                  |                        | 6,487              |                     | 30,989                             |                     |                  | 217,449                       |
| 30 Melbourne            | 4,463,198              |                  | 254,854                |                    |                     | 1,503,146                          |                     |                  | 6,221,198                     |
| 31 Melbourne Beach      | 31,128                 |                  |                        | 1,314              |                     | 17,599                             |                     |                  | 50,041                        |
| 32 Melbourne Village    | 57,777                 | 2,733            |                        | 817                |                     | 7,029                              |                     |                  | 68,356                        |
| 33 Palm Bay             | 3,966,385              | 554,960          | 69,413                 |                    |                     | 787,296                            |                     |                  | 5,378,054                     |
| 34 Palm Shores          | 13,046                 |                  | 86                     |                    |                     |                                    |                     |                  | 13,132                        |
| 35 Rockledge            | 1,109,462              |                  | 99,704                 | 10,242             |                     | 219,153                            |                     |                  | 1,438,561                     |
| 36 Satellite Beach      |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 37 Titusville           | 2,168,483              | 293,410          | 190,536                |                    | 6,950               | 559,544                            |                     |                  | 3,218,923                     |
| 38 West Melbourne       | 703,419                | 107,887          | 23,356                 |                    |                     | 116,577                            |                     | 22,509           | 973,748                       |
| <b>BROWARD COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 39 Coconut Creek        | 1,848,607              | 291,094          | 16,702                 |                    |                     | 327,052                            |                     |                  | 2,483,455                     |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY             | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS |           | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|--------------------------|------------------------|------------------|------------------------|--------------------|---------------------|-------------------------|-----------|---------------------|------------------|-------------------------------|
|                          |                        |                  |                        |                    |                     | Revenue                 | Revenue   |                     |                  |                               |
| 40 Cooper City           | 1,420,756              |                  |                        |                    |                     |                         | 285,187   |                     | 15,558           | 1,721,501                     |
| 41 Coral Springs         | 5,811,108              | 997,588          | 90,023                 |                    |                     |                         |           |                     |                  | 6,898,719                     |
| 42 Dania                 | 1,455,840              | 190,503          | 36,354                 | 18,149             |                     |                         | 530,776   |                     |                  | 2,231,622                     |
| 43 Davie                 | 3,944,508              |                  | 92,508                 |                    |                     |                         | 1,250,862 |                     |                  | 5,287,876                     |
| 44 Deerfield Beach       |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| 45 Fort Lauderdale       | 13,371,117             | 1,945,645        | 706,451                |                    |                     |                         | 7,919,570 |                     |                  | 23,942,783                    |
| 46 Hallandale            | 2,229,781              | 444,439          | 112,585                |                    |                     |                         | 650,172   |                     |                  | 3,436,977                     |
| 47 Hillsboro Beach       |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| 48 Hollywood             | 8,343,901              | 1,072,173        | 405,602                |                    |                     |                         | 3,144,154 |                     |                  | 12,965,830                    |
| 49 Lauderdale-by-the-Sea | 321,481                |                  |                        |                    |                     |                         | 71,714    |                     |                  | 393,195                       |
| 50 Lauderdale Lakes      | 855,038                | 14,703           | 151,549                |                    |                     |                         | 252,931   |                     |                  | 1,274,221                     |
| 51 Lauderhill            | 2,478,923              |                  |                        | 88,669             |                     |                         | 803,297   |                     |                  | 3,370,889                     |
| 52 Lazy Lake             |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| 53 Lighthouse Point      | 809,642                | 219,861          | 5,304                  | 23,358             |                     |                         | 157,326   |                     |                  | 1,215,491                     |
| 54 Margate               | 2,775,509              | 376,206          |                        | 84,152             |                     |                         | 663,039   |                     |                  | 3,698,906                     |
| 55 Miramar               | 2,356,526              | 330,359          | 93,771                 |                    |                     |                         | 853,830   |                     |                  | 3,634,486                     |
| 56 North Lauderdale      | 1,220,371              |                  | 16,059                 |                    |                     |                         | 251,037   |                     |                  | 1,487,467                     |
| 57 Oakland Park          | 2,184,670              | 145,003          | 42,019                 | 30,593             |                     |                         | 965,408   |                     |                  | 3,367,693                     |
| 58 Parkland              | 303,276                |                  |                        |                    |                     |                         |           |                     |                  | 303,276                       |
| 59 Pembroke Park         | 291,438                | 54,070           | 14,623                 | 41,574             |                     |                         | 109,817   |                     |                  | 511,522                       |
| 60 Pembroke Pines        | 5,547,070              | 699,750          | 110,934                |                    |                     |                         | 1,671,790 |                     |                  | 8,029,544                     |
| 61 Plantation            | 5,423,328              |                  | 151,560                |                    |                     |                         | 1,700,031 |                     |                  | 7,274,919                     |
| 62 Pompano Beach         | 6,133,206              | 342,452          | 299,499                |                    | 290                 |                         | 2,473,964 |                     |                  | 9,249,411                     |
| 63 Sea Ranch Lakes       |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| 64 Sunrise               | 4,886,382              | 611,465          | 402,226                | 13,511             |                     |                         | 1,412,575 |                     |                  | 7,325,159                     |
| 65 Tamarac               |                        |                  | 80,278                 |                    |                     |                         |           |                     |                  | 80,278                        |
| 66 Wilton Manors         | 728,997                | 213,881          | 42,545                 |                    |                     |                         | 193,135   |                     |                  | 1,178,558                     |
| CALHOUN COUNTY           |                        |                  |                        |                    |                     |                         |           |                     |                  |                               |
| 67 Altha                 | 18,720                 |                  | 3,642                  |                    |                     |                         | 2,492     |                     |                  | 24,854                        |
| 68 Blountstown           | 102,484                |                  |                        | 943                |                     |                         | 9,557     |                     |                  | 112,964                       |
| CHARLOTTE COUNTY         |                        |                  |                        |                    |                     |                         |           |                     |                  |                               |
| 69 Punta Gorda           | 868,803                | 330,545          |                        | 46,572             |                     |                         | 355,670   |                     |                  | 1,601,590                     |
| CITRUS COUNTY            |                        |                  |                        |                    |                     |                         |           |                     |                  |                               |
| 70 Crystal River         | 392,609                |                  |                        | 22,765             |                     |                         | 161,363   |                     |                  | 576,737                       |
| 71 Inverness             | 455,772                |                  |                        | 21,359             |                     |                         | 211,809   |                     |                  | 688,940                       |
| CLAY COUNTY              |                        |                  |                        |                    |                     |                         |           |                     |                  |                               |
| 72 Green Cove Spgs       |                        | 43,447           |                        |                    |                     |                         | 78,378    |                     | 27,514           | 149,339                       |
| 73 Keystone Heights      | 63,302                 | 9,210            |                        |                    |                     |                         | 7,477     |                     |                  | 79,989                        |
| 74 Orange Park           |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| 75 Pernney Farms         |                        |                  |                        |                    |                     |                         |           |                     |                  | 0                             |
| COLLIER COUNTY           |                        |                  |                        |                    |                     |                         |           |                     |                  |                               |
| 76 Everglades            | 33,256                 | 19,180           |                        | 1,163              |                     |                         | 5,820     |                     | 6,440            | 65,859                        |
| 77 Naples                | 1,993,567              |                  |                        | 109,901            |                     |                         | 446,744   |                     |                  | 2,550,212                     |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY           | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| <b>COLUMBIA COUNTY</b> |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 78 Fort White          | 9,517                  | 151              |                        |                    |                     | 2,417                              |                     |                  | 12,085                        |
| 79 Lake City           | 757,694                |                  |                        |                    |                     | 115,080                            |                     |                  | 872,774                       |
| <b>DADE COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 80 Bal Harbour         | 279,035                | 19,047           |                        |                    |                     | 47,062                             |                     |                  | 345,144                       |
| 81 Bay Harbor Islands  | 223,104                | 17,430           |                        |                    |                     | 62,826                             |                     |                  | 303,360                       |
| 82 Biscayne Park       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 83 Coral Gables        | 4,204,445              | 566,563          | 114,811                |                    | 5,409               | 1,809,225                          |                     |                  | 6,700,453                     |
| 84 El Portal           |                        |                  |                        | 16,032             |                     |                                    |                     |                  | 0                             |
| 85 Florida City        | 292,269                |                  |                        |                    |                     | 71,642                             |                     |                  | 379,943                       |
| 86 Golden Beach        | 77,365                 |                  |                        |                    |                     |                                    |                     |                  | 77,365                        |
| 87 Hialeah             | 9,867,074              | 4,263,905        | 408,089                |                    | 2,848               | 2,595,843                          |                     |                  | 17,137,759                    |
| 88 Hialeah Gardens     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 89 Homestead           |                        |                  |                        | 58,172             |                     | 244,973                            |                     |                  | 303,145                       |
| 90 Indian Creek        |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 91 Islandia            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 92 Medley              | 820,482                |                  | 113,632                |                    |                     | 281,432                            |                     |                  | 1,215,546                     |
| 93 Miami               | 19,255,000             | 2,816,000        | 797,000                |                    | 30,000              | 5,169,000                          |                     | 9,191,000        | 37,258,000                    |
| 94 Miami Beach         | 6,597,864              | 737,987          |                        |                    | 3,062               | 2,352,759                          |                     |                  | 9,691,672                     |
| 95 Miami Shores        | 645,045                | 86,214           | 23,497                 |                    | 285                 | 166,376                            |                     |                  | 921,417                       |
| 96 Miami Springs       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 97 North Bay           | 374,673                |                  |                        |                    | 23,240              | 104,014                            |                     |                  | 501,927                       |
| 98 North Miami         | 2,397,037              | 104,014          |                        |                    | 1,290               | 731,790                            |                     | 36,767           | 3,270,898                     |
| 99 North Miami Beach   | 2,018,015              | 107,435          |                        | 3,365              | 16,776              | 737,015                            |                     |                  | 3,146,065                     |
| 100 Opa Locka          | 824,791                | 34,473           |                        |                    |                     | 292,862                            |                     | 13,313           | 1,165,439                     |
| 101 South Miami        | 826,610                | 91,537           | 29,653                 |                    |                     | 282,872                            |                     |                  | 1,230,672                     |
| 102 Surfside           | 192,219                | 16,009           |                        |                    |                     | 63,435                             |                     |                  | 271,663                       |
| 103 Sweetwater         | 493,111                | 71,367           |                        |                    |                     | 129,850                            |                     | 9,634            | 703,962                       |
| 104 Virginia Gardens   | 142,415                | 15,598           | 6,624                  |                    |                     | 53,157                             |                     |                  | 217,794                       |
| 105 West Miami         | 263,157                | 9,235            |                        |                    |                     | 83,798                             |                     |                  | 396,190                       |
| 106 Key Biscayne       | 888,651                | 165,169          | 37,034                 |                    | 3,865               | 199,746                            |                     |                  | 1,294,485                     |
| 107 Aventura           | 2,282,357              | 408,257          | 141,224                |                    |                     | 910,487                            |                     | 600,000          | 3,742,325                     |
| 108 Pinecrest          | 483,781                | 66,445           | 1,766                  |                    |                     | 39,378                             |                     |                  | 1,193,370                     |
| <b>DESOTO COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 109 Arcadia            | 295,644                | 77,751           | 23,856                 |                    |                     | 66,369                             |                     |                  | 463,620                       |
| <b>DIXIE COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 110 Cross City         | 104,206                | 19,965           | 8,852                  |                    |                     | 12,089                             |                     |                  | 145,112                       |
| 111 Horseshoe Beach    | 8,731                  |                  |                        | 803                |                     | 1,832                              |                     |                  | 11,366                        |
| <b>DUVAL COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 112 Atlantic Beach     | 331,896                | 36,735           |                        |                    | 504                 | 152,685                            |                     |                  | 521,820                       |
| 113 Baldwin            | 75,950                 | 6,616            |                        |                    |                     | 16,229                             |                     |                  | 117,918                       |
| 114 Jacksonville       | 39,975,747             | 3,833,754        | 1,390,202              |                    | 366,168             | 16,689,932                         |                     | 3,302,785        | 65,558,588                    |
| 115 Jacksonville Beach |                        |                  |                        |                    |                     | 306,468                            |                     |                  | 306,468                       |
| 116 Neptune Beach      |                        |                  |                        |                    |                     | 88,172                             |                     |                  | 88,172                        |

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY        | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|---------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| ESCAMBIA COUNTY     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 117 Pensacola       | 3,314,819              | 571,672          | 990,948                |                    |                     | 1,014,484                          |                     | 2,367            | 5,894,290                     |
| 118 Century         |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| FLAGLER COUNTY      |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 119 Beverly Beach   | 11,486                 |                  |                        |                    |                     |                                    |                     |                  | 11,486                        |
| 120 Bunnell         | 117,906                | 36,072           |                        | 12,408             | 1,018               | 28,213                             |                     |                  | 195,617                       |
| 121 Flagler Beach   | 147,918                |                  | 8,291                  |                    |                     | 43,403                             |                     |                  | 199,612                       |
| 122 Marineland      |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| FRANKLIN COUNTY     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 123 Apalachicola    | 80,558                 |                  |                        |                    |                     |                                    |                     |                  | 80,558                        |
| 124 Carrabelle      |                        |                  |                        |                    |                     |                                    |                     | 69,800           | 69,800                        |
| GADSDEN COUNTY      |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 125 Chattahoochee   |                        | 4,767            |                        |                    |                     |                                    |                     |                  | 4,767                         |
| 126 Greensboro      |                        | 118,176          |                        |                    |                     |                                    |                     | 113,943          | 299,154                       |
| 127 Gretna          | 27,035                 |                  |                        |                    |                     |                                    |                     |                  | 27,035                        |
| 128 Havana          |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 129 Quincy          |                        |                  |                        | 9,878              |                     |                                    |                     |                  | 9,878                         |
| 130 Midway          | 40,155                 |                  |                        |                    |                     | 5,143                              |                     |                  | 45,298                        |
| GILCHRIST COUNTY    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 131 Bell            | 7,763                  |                  | 1,991                  |                    |                     | 3,353                              |                     |                  | 13,107                        |
| 132 Fanning Springs |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 133 Trenton         | 88,892                 | 12,561           | 7,298                  |                    |                     | 18,714                             |                     |                  | 127,465                       |
| GLADES COUNTY       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 134 Moore Haven     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| GULF COUNTY         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 135 Port St. Joe    | 155,884                |                  | 17,929                 | 2,118              |                     | 35,452                             |                     |                  | 211,383                       |
| 136 Wewahatchka     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| HAMILTON COUNTY     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 137 Jasper          | 69,829                 |                  | 17,817                 |                    |                     | 16,483                             |                     |                  | 104,129                       |
| 138 Jennings        |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 139 White Springs   | 41,097                 |                  | 1,248                  |                    |                     | 7,092                              |                     |                  | 49,437                        |
| HARDEE COUNTY       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 140 Bowling Green   |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 141 Wauchula        | 221,210                |                  |                        | 17,879             | 264                 | 100,764                            |                     |                  | 340,117                       |
| 142 Zolfo Springs   | 41,371                 |                  | 28,389                 |                    |                     | 7,970                              |                     |                  | 77,730                        |
| HENDRY COUNTY       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 143 Clewiston       | 282,073                |                  |                        | 9,226              |                     | 51,485                             |                     |                  | 352,784                       |
| 144 La Belle        | 132,629                |                  |                        | 10,399             |                     | 31,061                             |                     |                  | 174,089                       |
| HERNANDO COUNTY     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 145 Brooksville     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY               | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|----------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| 146 Weeki Wachee           |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>HIGHLANDS COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 147 Avon Park              | 433,194                | 59,910           | 26,691                 |                    |                     | 70,284                             |                     |                  | 590,079                       |
| 148 Lake Placid            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 149 Sebring                | 572,848                | 112,491          |                        | 27,147             |                     |                                    |                     |                  | 712,486                       |
| <b>HILLSBOROUGH COUNTY</b> |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 150 Plant City             | 1,922,661              | 244,173          | 109,683                |                    | 278                 | 624,717                            |                     |                  | 2,901,512                     |
| 151 Tampa                  | 21,553,114             | 1,825,438        | 1,177,865              |                    | 23,803              | 14,072,774                         |                     |                  | 38,652,994                    |
| 152 Temple Terrace         | 1,259,511              | 188,388          |                        | 42                 | 26,064              | 345,301                            |                     |                  | 1,819,305                     |
| <b>HOLMES COUNTY</b>       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 153 Bonifay                | 133,585                | 9,496            | 17,559                 |                    |                     | 46,323                             |                     |                  | 206,963                       |
| 154 Esto                   |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 155 Ponce de Leon          | 9,919                  |                  | 1,029                  |                    |                     | 1,354                              |                     |                  | 12,302                        |
| 156 Westville              |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 157 Noma                   |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>INDIAN RIVER COUNTY</b> |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 158 Fellsmere              | 32,769                 | 26,770           | 4,959                  |                    |                     | 6,102                              |                     |                  | 70,600                        |
| 159 Indian River Shores    |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 160 Ocohid                 |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 161 Sebastian              | 196,863                | 58,236           |                        | 4,152              |                     | 92,531                             |                     |                  | 351,802                       |
| 162 Vero Beach             | 1,453,910              | 367,754          | 40,049                 |                    |                     | 353,727                            |                     |                  | 2,215,440                     |
| <b>JACKSON COUNTY</b>      |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 163 Alford                 | 8,246                  |                  |                        |                    |                     |                                    |                     |                  | 8,246                         |
| 164 Bascom                 | 1,711                  |                  |                        |                    | 320                 |                                    |                     |                  | 2,031                         |
| 165 Campbellton            |                        | 1,247            |                        |                    |                     |                                    |                     |                  | 1,247                         |
| 166 Cottondale             | 31,991                 |                  |                        |                    |                     | 16,101                             |                     |                  | 48,092                        |
| 167 Graceville             | 105,400                |                  |                        |                    | 1,000               | 21,300                             |                     |                  | 146,400                       |
| 168 Grand Ridge            | 19,431                 |                  |                        |                    |                     |                                    |                     |                  | 19,431                        |
| 169 Greenwood              |                        |                  |                        |                    |                     | 37                                 |                     |                  | 37                            |
| 170 Malone                 | 19,316                 |                  |                        |                    |                     |                                    |                     |                  | 19,316                        |
| 171 Marianna               | 295,800                | 164,000          |                        |                    |                     | 128,900                            |                     | 8,200            | 596,900                       |
| 172 Sneads                 | 57,125                 | 13,218           |                        |                    |                     |                                    |                     | 6,118            | 76,461                        |
| 173 Jacob City             |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>JEFFERSON COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 174 Monticello             | 150,747                |                  |                        | 20,787             | 734                 | 58,062                             |                     |                  | 230,330                       |
| <b>LAFAYETTE COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 175 Mayo                   | 21,976                 |                  | 3,408                  |                    |                     | 6,671                              |                     |                  | 32,055                        |
| <b>LAKE COUNTY</b>         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 176 Astatula               | 48,542                 |                  |                        |                    |                     | 8,723                              |                     |                  | 57,265                        |
| 177 Clermont               | 462,318                | 28,215           | 37,800                 |                    |                     | 218,367                            |                     |                  | 746,700                       |
| 178 Eustis                 | 878,487                | 148,855          | 70,799                 | 2,286              |                     | 261,993                            |                     |                  | 1,362,420                     |
| 179 Fruitland Park         | 62,538                 | 20,552           | 14,187                 | 6,881              |                     | 52,001                             |                     |                  | 156,159                       |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
 FY 1995-96

| MUNICIPALITY           | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| 180 Groveland          | 94,592                 |                  | 12,179                 | 612                |                     | 53,426                             |                     |                  | 160,809                       |
| 181 Howey-in-the-Hills | 49,861                 | 10,848           |                        | 1,939              |                     | 8,445                              |                     |                  | 71,093                        |
| 182 Lady Lake          | 456,949                | 66,989           |                        |                    |                     |                                    |                     |                  | 523,948                       |
| 183 Leesburg           |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 184 Mascotte           | 51,332                 |                  | 6,573                  | 184                |                     | 11,920                             |                     |                  | 70,009                        |
| 185 Minneola           | 76,244                 |                  | 11,418                 |                    |                     | 20,720                             | 159                 |                  | 108,541                       |
| 186 Montverde          | 22,076                 |                  | 2,097                  |                    |                     |                                    | 1,660               |                  | 25,833                        |
| 187 Mount Dora         | 542,599                | 49,076           |                        | 3,991              |                     |                                    |                     |                  | 595,666                       |
| 188 Tavares            | 458,668                | 75,793           | 19,611                 | 12,459             |                     | 142,570                            |                     |                  | 709,101                       |
| 189 Umatilla           | 145,799                | 18,374           | 12,798                 |                    |                     | 24,620                             |                     |                  | 201,591                       |
| <b>LEE COUNTY</b>      |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 190 Cape Coral         |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 191 Fort Myers         | 3,335,475              | 458,180          | 108,204                |                    |                     | 2,018,534                          |                     |                  | 5,920,393                     |
| 192 Sanibel            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 193 Fort Myers Beach   |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>LEON COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 194 Tallahassee        | 8,328,000              | 1,058,000        | 814,000                | 163,000            | 35,000              | 4,420,000                          |                     |                  | 14,818,000                    |
| <b>LEVY COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 195 Bronson            | 14,888                 | 2,535            |                        | 2,751              |                     | 5,122                              |                     |                  | 25,096                        |
| 196 Cedar Key          | 69,363                 |                  |                        |                    |                     |                                    |                     |                  | 69,363                        |
| 197 Chiefland          | 224,387                | 19,123           | 18,849                 |                    | 338                 | 29,235                             |                     |                  | 291,932                       |
| 198 Inglis             | 66,935                 |                  |                        |                    | 5,104               | 16,099                             |                     |                  | 88,138                        |
| 199 Otter Creek        |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 200 Williston          |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 201 Yankeetown         | 22,969                 |                  |                        |                    |                     | 6,821                              |                     |                  | 29,790                        |
| <b>LIBERTY COUNTY</b>  |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 202 Bristol            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>MADISON COUNTY</b>  |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 203 Greenville         |                        |                  |                        |                    |                     |                                    |                     | 58,005           | 58,005                        |
| 204 Lee                | 6,596                  | 2,525            |                        |                    |                     |                                    |                     |                  | 9,121                         |
| 205 Madison            | 172,179                | 23,143           | 23,142                 | 3,472              |                     | 40,501                             |                     | 1,402            | 263,839                       |
| <b>MANATEE COUNTY</b>  |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 206 Anna Maria         |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 207 Bradenton          | 2,840,084              | 406,417          |                        | 91,048             | 40,852              | 1,083,654                          |                     |                  | 4,462,055                     |
| 208 Bradenton Beach    | 47,834                 | 8,302            | 5,894                  |                    |                     | 21,339                             |                     |                  | 83,369                        |
| 209 Holmes Beach       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 210 Longboat Key       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 211 Palmetto           | 572,937                |                  | 15,024                 | 12,043             | 271                 | 250,157                            |                     |                  | 850,432                       |
| <b>MARION COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 212 Belleview          |                        |                  |                        |                    |                     |                                    |                     |                  | 99,928                        |
| 213 Dunnellon          | 129,162                |                  |                        | 3,241              |                     | 77,802                             |                     |                  | 210,205                       |
| 214 McIntosh           | 29,246                 | 3,975            |                        |                    |                     | 4,823                              |                     |                  | 38,044                        |
| 215 Ocala              | 4,791,403              |                  |                        |                    |                     | 639,010                            |                     |                  | 5,430,413                     |

Table 2

PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES  
 COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS  
 FY 1995-96

| MUNICIPALITY             | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|--------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
| 216 Reddick              |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>MARTIN COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 217 Jupiter Island       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 218 Ocean Breeze Park    |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 219 Sewall's Point       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 220 Stuart               | 858,247                |                  |                        | 41,030             |                     | 556,366                            |                     | 67,909           | 1,523,552                     |
| <b>MONROE COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 221 Key Colony Beach     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 222 Key West             |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 223 Layton               |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>NASSAU COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 224 Callahan             | 6,451                  |                  | 573                    |                    |                     | 9,775                              |                     |                  | 16,799                        |
| 225 Fernandina Beach     | 490,704                |                  | 42,526                 |                    |                     | 201,196                            |                     |                  | 734,426                       |
| 226 Hilliard             | 46,951                 | 7,997            |                        | 3,340              |                     | 10,964                             |                     |                  | 69,252                        |
| <b>OKALOOSA COUNTY</b>   |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 227 Cinco Bayou          | 22,649                 | 4,843            | 2,765                  |                    |                     | 9,556                              |                     |                  | 39,813                        |
| 228 Crestview            | 414,900                | 99,279           | 99,065                 |                    |                     | 110,509                            | 38,905              |                  | 722,658                       |
| 229 Fort Walton Beach    | 728,620                | 106,732          | 213,929                |                    |                     | 366,028                            |                     |                  | 1,415,309                     |
| 230 Laurel Hill          |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 231 Mary Esther          | 166,255                | 29,572           | 39,970                 |                    |                     | 73,303                             |                     |                  | 309,100                       |
| 232 Niceville            | 507,963                | 99,488           | 108,830                |                    |                     | 196,118                            |                     |                  | 912,379                       |
| 233 Shalimar             | 15,426                 | 8,398            | 7,408                  |                    |                     | 16,426                             |                     | 44               | 47,702                        |
| 234 Valparaiso           | 131,444                | 27,413           | 47,496                 |                    |                     | 33,672                             |                     |                  | 240,025                       |
| 235 Destin               |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| <b>OKEECHOBEE COUNTY</b> |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 236 Okeechobee           | 333,973                |                  |                        | 17,951             |                     | 64,955                             |                     |                  | 416,879                       |
| <b>ORANGE COUNTY</b>     |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 237 Apopka               | 968,329                | 136,561          | 41,058                 | 2,833              |                     | 235,275                            |                     |                  | 1,384,056                     |
| 238 Bay Lake             |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 239 Belle Isle           | 95,936                 |                  | 106                    | 936                | 365                 |                                    |                     |                  | 97,343                        |
| 240 Eatonville           | 133,298                | 10,336           | 5,921                  |                    |                     |                                    |                     |                  | 188,448                       |
| 241 Edgewood             |                        |                  |                        |                    |                     | 38,893                             |                     |                  | 0                             |
| 242 Lake Buena Vista     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 243 Maitland             | 1,203,810              |                  | 15,179                 | 13,563             | 3,784               | 850,063                            |                     |                  | 2,086,419                     |
| 244 Oakland              | 32,758                 | 15,710           |                        | 2,090              |                     | 7,271                              |                     |                  | 57,829                        |
| 245 Ocoee                | 1,103,593              |                  |                        | 30,041             |                     | 213,843                            |                     |                  | 1,347,477                     |
| 246 Orlando              | 14,249,315             |                  | 812,548                |                    | 17,601              | 9,533,465                          |                     | 213,019          | 24,825,948                    |
| 247 Wintermere           | 129,482                | 1,024            | 8,742                  |                    | 2,080               | 25,576                             |                     |                  | 166,904                       |
| 248 Winter Garden        | 670,174                | 65,026           | 48,383                 | 14,443             | 331                 | 157,370                            |                     |                  | 955,727                       |
| 249 Winter Park          | 2,133,200              | 248,628          | 122,370                | 6,791              | 10,576              | 1,125,242                          |                     |                  | 3,646,807                     |
| <b>OSCEOLA COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 250 Kissimmee            | 1,550,000              | 152,000          | 118,000                |                    |                     | 900,000                            |                     |                  | 2,720,000                     |
| 251 St. Cloud            | 391,640                |                  | 36,343                 |                    |                     | 249,323                            |                     |                  | 677,306                       |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY             | ELECTRICITY Revenue | WATER Revenue | NATURAL GAS Revenue | PROPANE Revenue | FUEL OIL Revenue | TELECOMMUNICATIONS Revenue | CABLE TV Revenue | OTHER Revenue | TOTAL REPORTED REVENUES |
|--------------------------|---------------------|---------------|---------------------|-----------------|------------------|----------------------------|------------------|---------------|-------------------------|
| <b>PALM BEACH COUNTY</b> |                     |               |                     |                 |                  |                            |                  |               |                         |
| 252 Atlantis             |                     |               |                     | 19,472          |                  | 180,620                    |                  |               | 0                       |
| 253 Belle Glade          | 641,396             | 129,205       |                     |                 |                  |                            |                  |               | 970,693                 |
| 254 Boca Raton           | 6,558,727           | 885,750       | 2,072,286           | 104,795         |                  | 3,937,674                  |                  |               | 13,559,232              |
| 255 Boynton Beach        | 3,363,083           |               | 54,349              |                 | 11,419           | 1,062,951                  |                  | 87,626        | 4,579,428               |
| 256 Birmy Breezes        |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 257 Cloud Lake           | 4,925               |               |                     |                 |                  |                            |                  |               | 4,925                   |
| 258 Delray Beach         | 3,487,609           |               | 91,558              |                 |                  | 1,349,844                  |                  |               | 4,929,011               |
| 259 Glen Ridge           |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 260 Golf                 |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 261 Golfview             |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 262 Greenacres City      | 1,216,902           | 149,293       | 31,825              | 5,863           |                  | 277,297                    |                  |               | 1,681,180               |
| 263 Gulfstream           |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 264 Haverhill            |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 265 Highland Beach       |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 266 Hypoluxo             | 77,583              |               | 11,438              |                 |                  |                            |                  |               | 89,021                  |
| 267 Juno Beach           | 206,824             |               |                     | 14,449          |                  | 89,351                     |                  |               | 310,624                 |
| 268 Jupiter              | 1,496,875           | 333,239       |                     | 74,966          |                  | 609,401                    |                  |               | 2,514,481               |
| 269 Jupiter Inlet        |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 270 Lake Clarke Shores   |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 271 Lake Park            | 459,711             | 85,046        | 1,999               |                 |                  | 139,878                    |                  |               | 686,534                 |
| 272 Lake Worth           | 1,502,065           | 149,002       | 86,172              | 43,771          |                  | 599,517                    |                  |               | 2,380,527               |
| 273 Lantana              | 558,264             | 120,118       | 32,437              |                 |                  | 169,840                    |                  |               | 890,659                 |
| 274 Manalapan            | 130,538             |               | 6,968               |                 |                  |                            |                  |               | 137,506                 |
| 275 Mangonia Park        | 120,657             | 12,345        | 2,586               |                 |                  | 61,744                     |                  |               | 197,332                 |
| 276 North Palm Beach     | 605,735             |               |                     |                 | 73               |                            |                  |               | 635,764                 |
| 277 Ocean Ridge          | 139,782             | 43,719        | 2,067               | 27,899          |                  |                            |                  |               | 189,649                 |
| 278 Pahokee              | 239,111             | 46,047        |                     | 6,148           |                  |                            |                  |               | 354,248                 |
| 279 Palm Beach           | 1,919,585           | 508,792       | 173,578             | 2,785           |                  | 61,129                     |                  |               | 3,132,977               |
| 280 Palm Beach Gardens   |                     |               |                     |                 |                  | 528,237                    |                  |               | 0                       |
| 281 Palm Beach Shores    |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 282 Palm Springs         | 487,782             | 63,961        | 13,961              | 9,537           | 191              | 112,551                    |                  |               | 687,983                 |
| 283 Riviera Beach        | 1,540,884           | 337,975       | 101,844             | 304             |                  | 606,160                    |                  |               | 2,587,167               |
| 284 Royal Palm Beach     | 995,209             | 209,771       | 19,546              |                 |                  | 232,863                    |                  |               | 1,457,389               |
| 285 South Bay            | 138,039             |               | 3,021               |                 |                  | 37,128                     |                  |               | 178,188                 |
| 286 South Palm Beach     | 40,228              | 7,578         | 1,616               |                 |                  | 25,121                     |                  |               | 74,543                  |
| 287 Tequesta             | 352,002             | 93,197        | 16,771              |                 |                  | 79,172                     |                  |               | 541,142                 |
| 288 West Palm Beach      | 5,900,409           | 882,106       | 251,391             | 93,400          | 536              | 3,346,995                  |                  |               | 10,474,837              |
| 289 Wellington           | 681,547             |               | 6,972               |                 |                  | 136,981                    |                  |               | 825,470                 |
| <b>PASCO COUNTY</b>      |                     |               |                     |                 |                  |                            |                  |               |                         |
| 290 Dade City            | 367,399             |               |                     | 18,755          | 6,232            | 285,097                    |                  |               | 677,483                 |
| 291 New Port Richey      | 1,069,894           |               | 389                 | 31,736          |                  | 596,178                    |                  |               | 1,698,197               |
| 292 Port Richey          | 212,165             |               |                     |                 |                  |                            |                  |               | 212,165                 |
| 293 St. Leo              |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 294 San Antonio          |                     |               |                     |                 |                  |                            |                  |               | 0                       |
| 295 Zephyrhills          | 699,234             |               |                     | 25,065          | 491              | 284,510                    |                  |               | 1,009,300               |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY              | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|---------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
|                           |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| <b>PINELLAS COUNTY</b>    |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 296 Belleair              |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 297 Belleair Beach        |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 298 Belleair Bluffs       |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 299 Belleair Shore        |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 300 Clearwater            | 7,848,826              | 1,381,363        | 437,901                | 65,448             | 10,022              | 3,608,053                          |                     |                  | 13,351,613                    |
| 301 Dunedin               | 2,247,403              |                  | 68,995                 | 20,417             | 2,932               | 586,174                            | 571                 |                  | 2,926,492                     |
| 302 Gulfport              | 638,556                | 128,266          | 26,678                 | 10,151             | 1,654               | 151,611                            |                     |                  | 956,916                       |
| 303 Indian Rocks Beach    |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 304 Indian Shores         |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 305 Kenneth City          | 132,595                |                  |                        |                    |                     |                                    |                     |                  | 132,595                       |
| 306 Largo                 | 4,312,094              | 488,106          | 138,386                | 43,176             | 2,041               | 1,275,007                          |                     |                  | 6,258,810                     |
| 307 Madeira Beach         | 474,139                | 69,515           | 3,335                  | 14,143             |                     | 106,352                            |                     | 4,817            | 672,301                       |
| 308 North Redington Beach |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 309 Oldsmar               | 598,968                | 28,678           | 167,550                | 7,997              |                     | 281,986                            |                     |                  | 917,629                       |
| 310 Pinellas Park         | 3,262,863              | 557,108          | 33,214                 | 33,214             |                     | 963,877                            |                     |                  | 4,984,612                     |
| 311 Redington Beach       | 105,392                |                  |                        |                    |                     |                                    | 6,845               |                  | 112,237                       |
| 312 Redington Shores      |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 313 Safety Harbor         | 936,005                |                  |                        | 3,522              |                     | 278,829                            |                     |                  | 1,281,877                     |
| 314 St. Petersburg        | 15,250,834             | 1,973,799        | 825,843                | 125,118            | 45,085              | 5,235,172                          |                     |                  | 23,455,851                    |
| 315 St. Petersburg Beach  | 1,016,802              | 138,599          | 65,696                 | 2,574              | 2,574               | 244,444                            |                     |                  | 1,468,115                     |
| 316 Seminole              | 521,239                | 29,007           |                        |                    |                     | 174,971                            |                     |                  | 725,217                       |
| 317 South Pasadena        | 457,007                | 60,574           | 25,649                 | 2,276              | 138                 | 98,226                             |                     |                  | 643,870                       |
| 318 Tarpon Springs        | 1,349,766              | 279,496          | 37,152                 | 32,507             | 469                 | 450,977                            |                     |                  | 2,150,367                     |
| 319 Treasure Island       | 405,264                | 66,528           | 19,834                 | 594                |                     |                                    |                     |                  | 492,220                       |
| <b>POLK COUNTY</b>        |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 320 Auburndale            | 717,934                |                  | 20,724                 |                    |                     | 212,553                            |                     | 75,204           | 1,026,415                     |
| 321 Bartow                |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 322 Davenport             | 85,378                 | 12,431           |                        | 2,339              |                     | 17,328                             |                     |                  | 117,476                       |
| 323 Dundee                | 153,979                |                  |                        | 2,109              |                     | 35,384                             |                     |                  | 198,497                       |
| 324 Eagle Lake            | 75,240                 | 7,025            | 2,463                  | 1,665              |                     | 24,007                             |                     |                  | 103,375                       |
| 325 Fort Meade            | 225,784                | 33,681           | 26,818                 | 1,909              |                     | 62,966                             |                     |                  | 351,158                       |
| 326 Frostproof            | 203,733                | 46,801           | 46,801                 | 3,105              |                     | 44,753                             |                     |                  | 298,392                       |
| 327 Haines City           | 555,507                | 90,947           | 18,134                 | 14,014             |                     | 138,920                            |                     |                  | 817,522                       |
| 328 Highland Park         |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 329 Hillcrest Heights     |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 330 Lake Alfred           | 208,191                | 28,558           |                        | 4,025              |                     | 56,576                             | 6,997               |                  | 304,347                       |
| 331 Lake Hamilton         | 77,044                 | 19,015           | 4,062                  |                    |                     | 14,684                             |                     |                  | 114,805                       |
| 332 Lakeland              | 4,516,812              | 526,646          | 285,962                | 44,520             | 3,017               | 2,238,287                          |                     |                  | 7,615,244                     |
| 333 Lake Wales            | 728,642                | 91,053           | 26,801                 | 9,689              |                     | 270,364                            |                     |                  | 1,126,549                     |
| 334 Mulberry              | 251,865                |                  |                        |                    |                     |                                    |                     |                  | 251,865                       |
| 335 Polk City             | 72,250                 | 11,761           |                        | 2,062              |                     | 13,713                             |                     |                  | 99,786                        |
| 336 Winter Haven          | 1,802,340              | 228,402          | 83,624                 |                    | 11,849              | 442,809                            |                     |                  | 2,569,024                     |
| <b>PUTNAM COUNTY</b>      |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 337 Crescent City         | 56,224                 |                  | 11,090                 | 1,104              |                     | 20,336                             |                     |                  | 88,754                        |
| 338 Interlachen           | 12,612                 |                  |                        |                    | 350                 |                                    |                     |                  | 12,962                        |
| 339 Palatka               | 515,941                | 72,955           | 82,995                 |                    |                     | 227,327                            |                     |                  | 899,218                       |
| 340 Pomona Park           | 10,824                 | 2,595            | 1,735                  | 1,201              |                     | 5,164                              |                     |                  | 21,519                        |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
 FY 1995-96

| MUNICIPALITY            | ELECTRICITY<br>Revenue | WATER<br>Revenue | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue | TOTAL<br>REPORTED<br>REVENUES |
|-------------------------|------------------------|------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|------------------|-------------------------------|
|                         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 341 Welaka              | 9,890                  |                  | 4,355                  |                    |                     |                                    |                     |                  | 14,245                        |
| ST. JOHNS COUNTY        |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 342 Hastings            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 343 St. Augustine       | 519,708                |                  | 59,576                 |                    | 3,527               | 413,764                            |                     |                  | 996,575                       |
| 344 St. Augustine Beach | 315,501                |                  |                        | 14,657             | 806                 | 78,466                             |                     |                  | 409,430                       |
| ST. LUCIE COUNTY        |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 345 Fort Pierce         | 1,474,988              | 323,213          |                        |                    |                     | 906,167                            |                     |                  | 2,704,368                     |
| 346 Port St. Lucie      |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 347 St. Lucie Village   |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| SANTA ROSA COUNTY       |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 348 Gulf Breeze         | 12,259                 |                  |                        |                    |                     |                                    |                     |                  | 12,259                        |
| 349 Jay                 | 237,437                |                  |                        |                    |                     |                                    |                     |                  | 237,437                       |
| 350 Milton              |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| SARASOTA COUNTY         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 351 North Port          | 145,321                |                  |                        |                    |                     | 58,730                             |                     |                  | 204,051                       |
| 352 Sarasota            | 3,809,996              | 757,699          | 174,731                | 22,344             | 6,704               | 2,426,426                          |                     |                  | 7,197,900                     |
| 353 Venice              | 1,338,419              |                  |                        | 46,969             |                     | 524,451                            |                     |                  | 1,909,839                     |
| SEMINOLE COUNTY         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 354 Altamonte Springs   | 2,497,629              | 245,596          | 74,776                 | 11,686             |                     | 1,451,337                          |                     |                  | 4,281,024                     |
| 355 Casselberry         | 1,217,350              | 156,259          | 69,239                 | 26,870             | 506                 | 543,795                            |                     |                  | 2,016,019                     |
| 356 Longwood            | 950,974                | 116,333          | 70,804                 |                    |                     | 337,184                            |                     |                  | 1,475,296                     |
| 357 Oviedo              | 889,048                | 146,456          |                        | 14,617             |                     | 391,310                            |                     |                  | 1,441,431                     |
| 358 Sanford             | 2,194,808              | 234,151          | 98,818                 | 30,432             |                     | 699,332                            |                     |                  | 3,257,541                     |
| 359 Winter Springs      | 1,096,374              | 292,094          | 32,182                 | 6,733              |                     | 203,381                            |                     |                  | 1,630,764                     |
| 360 Lake Mary           | 771,818                |                  |                        | 16,695             |                     | 479,390                            |                     |                  | 1,267,903                     |
| SUMTER COUNTY           |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 361 Bushnell            | 156,119                |                  | 14,259                 |                    |                     | 62,929                             |                     |                  | 233,307                       |
| 362 Center Hill         | 33,038                 |                  |                        | 1,466              |                     | 3,740                              |                     |                  | 38,244                        |
| 363 Coleman             | 34,973                 |                  |                        | 2,403              |                     | 6,023                              |                     |                  | 43,399                        |
| 364 Webster             | 31,812                 |                  | 1,705                  |                    |                     | 4,087                              |                     |                  | 37,604                        |
| 365 Wildwood            | 168,991                |                  | 4,077                  | 10,983             |                     | 34,373                             |                     |                  | 218,424                       |
| SUWANNEE COUNTY         |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 366 Branford            |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |
| 367 Live Oak            | 382,450                | 131,306          |                        | 16,506             |                     | 134,989                            |                     |                  | 665,251                       |
| TAYLOR COUNTY           |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 368 Perry               | 410,857                | 73,873           |                        |                    |                     | 121,852                            |                     |                  | 606,582                       |
| UNION COUNTY            |                        |                  |                        |                    |                     |                                    |                     |                  |                               |
| 369 Lake Butler         |                        |                  | 3,610                  |                    |                     |                                    |                     |                  | 3,610                         |
| 370 Raiford             | 25,910                 |                  |                        |                    |                     | 5,258                              |                     |                  | 31,168                        |
| 371 Worthington Springs |                        |                  |                        |                    |                     |                                    |                     |                  | 0                             |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY             | ELECTRICITY<br>Revenue | WATER<br>Revenue    | NATURAL GAS<br>Revenue | PROPANE<br>Revenue | FUEL OIL<br>Revenue | TELECOMMUNI-<br>CATIONS<br>Revenue | CABLE TV<br>Revenue | OTHER<br>Revenue    | TOTAL<br>REPORTED<br>REVENUES |
|--------------------------|------------------------|---------------------|------------------------|--------------------|---------------------|------------------------------------|---------------------|---------------------|-------------------------------|
| <b>VOLUSIA COUNTY</b>    |                        |                     |                        |                    |                     |                                    |                     |                     |                               |
| 372 Daytona Beach        | 4,572,869              |                     | 355,538                | 46,059             |                     | 1,000,695                          |                     |                     | 5,975,161                     |
| 373 Daytona Beach Shores | 419,842                |                     | 33,715                 |                    |                     | 77,775                             |                     |                     | 531,332                       |
| 374 De Land              | 1,397,431              | 148,101             | 72,633                 | 17,123             |                     | 546,438                            |                     |                     | 2,181,726                     |
| 375 Edgewater            | 822,719                |                     | 26,487                 |                    |                     | 144,088                            |                     |                     | 993,294                       |
| 376 Holly Hill           | 730,000                |                     | 59,000                 |                    |                     | 162,000                            |                     |                     | 951,000                       |
| 377 Lake Helen           | 99,494                 |                     |                        | 76                 |                     |                                    |                     |                     | 99,570                        |
| 378 New Smyrna Beach     | 455,665                |                     | 42,389                 |                    |                     | 209,919                            |                     |                     | 707,993                       |
| 379 Oak Hill             | 34,913                 |                     |                        | 2,694              |                     | 7,687                              |                     |                     | 45,294                        |
| 380 Orange City          | 199,444                |                     |                        |                    |                     | 48,161                             |                     |                     | 247,605                       |
| 381 Ormond Beach         | 2,417,000              |                     | 3,000                  | 114,000            |                     | 688,000                            |                     |                     | 3,222,000                     |
| 382 Pierson              |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 383 Ponce Inlet          |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 384 Port Orange          | 2,079,894              |                     | 160,175                |                    |                     | 273,217                            |                     |                     | 2,513,286                     |
| 385 South Daytona        | 700,552                | 124,114             | 50,807                 | 12,714             | 1,736               | 158,752                            |                     |                     | 1,048,675                     |
| 386 Deberry              | 782,143                |                     |                        |                    |                     |                                    |                     |                     | 782,143                       |
| 387 Deltona              | 1,840,556              |                     | 56,024                 |                    |                     | 166,150                            |                     |                     | 2,062,730                     |
| <b>WAKULLA COUNTY</b>    |                        |                     |                        |                    |                     |                                    |                     |                     |                               |
| 388 Sopchoppy            |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 389 St. Marks            | 27,097                 |                     |                        |                    |                     | 67                                 |                     |                     | 27,164                        |
| <b>WALTON COUNTY</b>     |                        |                     |                        |                    |                     |                                    |                     |                     |                               |
| 390 DeFuniak Springs     | 217,674                |                     | 91,028                 |                    |                     | 53,999                             |                     |                     | 362,701                       |
| 391 Freeport             |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 392 Paxton               |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| <b>WASHINGTON COUNTY</b> |                        |                     |                        |                    |                     |                                    |                     |                     |                               |
| 393 Caryville            | 3,677                  |                     |                        |                    |                     | 523                                |                     |                     | 4,200                         |
| 394 Chipley              | 244,300                |                     |                        |                    |                     |                                    |                     |                     | 244,300                       |
| 395 Ebro                 |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 396 Vamon                |                        |                     |                        |                    |                     |                                    |                     |                     | 0                             |
| 397 Wausau               | 2,716                  |                     |                        |                    |                     | 137                                |                     | 171                 | 3,024                         |
| <b>TOTALS:</b>           | <b>\$402,857,247</b>   | <b>\$42,991,909</b> | <b>\$21,346,899</b>    | <b>\$2,615,072</b> | <b>\$811,941</b>    | <b>\$155,301,342</b>               | <b>\$61,577</b>     | <b>\$14,309,600</b> | <b>\$640,395,587</b>          |

Table 2

**PUBLIC SERVICE TAX: REVENUES REPORTED BY MUNICIPALITIES**  
**COMBINED GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FY 1995-96**

| MUNICIPALITY            | ELECTRICITY |         | WATER   |        | NATURAL GAS |        | PROPANE |        | FUEL OIL |        | TELECOMMUNICATIONS |         | CABLE TV |        | OTHER   |        | TOTAL REPORTED REVENUES |
|-------------------------|-------------|---------|---------|--------|-------------|--------|---------|--------|----------|--------|--------------------|---------|----------|--------|---------|--------|-------------------------|
|                         | Revenue     | #       | Revenue | #      | Revenue     | #      | Revenue | #      | Revenue  | #      | Revenue            | #       | Revenue  | #      | Revenue | #      |                         |
| Municipalities levying: | 289         | \$61.90 | 147     | \$8.96 | 188         | \$3.67 | 123     | \$1.10 | 59       | \$0.24 | 256                | \$24.49 | 7        | \$1.08 | 24      | \$9.34 | \$96.56                 |

**NUMBER OF MUNICIPALITIES REPORTING THE LEVY OF THE PUBLIC SERVICE TAX**  
**AND ESTIMATED PER CAPITA TAX REVENUE (1)**

| MUNICIPALITY            | ELECTRICITY        |     | WATER              |     | NATURAL GAS        |     | PROPANE            |     | FUEL OIL           |    | TELECOMMUNICATIONS |     | CABLE TV           |   | OTHER              |    | TOTAL REPORTED REVENUES |
|-------------------------|--------------------|-----|--------------------|-----|--------------------|-----|--------------------|-----|--------------------|----|--------------------|-----|--------------------|---|--------------------|----|-------------------------|
|                         | Per Capita Revenue | #   | Per Capita Revenue | #  | Per Capita Revenue | #   | Per Capita Revenue | # | Per Capita Revenue | #  |                         |
| Municipalities levying: | \$61.90            | 147 | \$8.96             | 147 | \$3.67             | 188 | \$1.10             | 123 | \$0.24             | 59 | \$24.49            | 256 | \$1.08             | 7 | \$9.34             | 24 | \$96.56                 |

Note:

(1) The calculation of per capita tax revenue is based on the official 1995 populations of those municipalities levying the tax on a particular utility.

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by municipalities to the Department of Banking and Finance.

**LOCAL OCCUPATIONAL LICENSE TAX**  
Chapter 205, *Florida Statutes*

**Brief Overview**

Counties and municipalities, by appropriate resolution or ordinance, may impose local occupational license taxes. Such a license is the method by which the local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. This type of license does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

The adopted resolution or ordinance must contain classifications of businesses, professions, and occupations that will be subject to the tax as well as the applicable rate structures. The term 'classifications' refers to the method by which a business or group of businesses is identified by size or type, or both. The terms 'business,' 'profession,' and 'occupation' do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions. Numerous tax exemptions are provided pursuant to ss. 205.054-205.1973, F.S.

Initially, the tax rate could not exceed the rate established by statute beginning on October 1, 1971, and subsequently adjusted by law. Municipalities and counties were granted a 'window of opportunity' to reclassify businesses, professions, and occupations and to establish a new rate structure prior to October 1, 1995. If the local government established a new classification scheme and rate structure during this period of time, then the governing body was authorized to increase the rates of local occupational license tax pursuant to the conditions specified in s. 205.0535, F.S.

Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax resolution or ordinance may adopt a license tax ordinance. The classifications and rate structure in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.

The tax proceeds can be considered general revenue for the levying municipality or county.

## **1998 General Law Amendments**

Chapter 98-419, *Laws of Florida*, (HB 4439)

amends s. 205.0535, F.S., to provide pay telephone service providers may not be assessed an occupational license tax on a per-instrument basis. This change is effective as of October 1, 1998.

## **Eligibility Requirements**

Any county or municipality may levy an occupational license tax provided the appropriate resolution or ordinance has been adopted by the governing body. However, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

A number of conditions are imposed on the authority of counties and municipalities to levy the tax. Such conditions are specified for counties in s. 205.033, F.S., and for municipalities in s. 205.043, F.S.

## **Administrative Procedures**

All licenses shall be sold by the county's tax collector beginning August 1st of each year. The taxes are due and payable on or before September 30th of each year and expire on September 30th of the succeeding year. Additional administrative requirements are specified in s. 205.053, F.S.

The law provides for the transfer of administrative duties pursuant to s. 205.045, F.S. The municipality's governing body that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax. Conversely, the county's governing body that levies a license tax may request that municipalities within the county issue the county license and collect the tax. Before any local government may issue occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.

## **Distribution of Proceeds**

The revenues derived from the county occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's population. Within 15 days following the month of receipt, the apportioned revenues shall be sent to the governing authority

of each municipality, according to its ratio, and to the governing authority of each county, according to the ratio of the unincorporated area. These provisions do not apply to counties that have established a new rate structure pursuant to s. 205.0535, F.S.

A county that has established a new rate structure under s. 205.0535, F.S., shall retain all license tax revenues collected from those businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any license tax revenues collected by such a county from places of business located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located within the county. Such apportionment shall be by a ratio derived by dividing the respective municipal populations by the county population. Such populations shall be the latest official state estimates of population certified pursuant to s. 186.901, F.S. The apportioned revenues shall be sent to the governing authority of each local government within 15 days after the month of receipt.

### **Authorized Uses**

The tax proceeds can be considered general revenue for the municipality or county.

### **Relevant Attorney General Opinions**

The following opinions relevant to this tax are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 77-34**

**Is the nonresident owner/lessor of coin-operated machines, who does not operate a permanent place of business in a municipality, liable for the municipal occupational license tax based on the leasing of said machines to an individual, where such machines are to operate in the individual's place of business within the municipality? Is the lessee of such machines subject to the occupational license tax authorized by Chapter 205, *Florida Statutes*? Where a nonresident owner of coin-operated machines leases such machines at the lessee's place of business within the municipality, the lessee is liable for the municipal occupational license tax upon the machines, according to this opinion dated March 29, 1977.**

*Pursuant to current law, the business premises where a coin-operated or token-operated vending machine is operated must assure that any required municipal or county occupational license for the machine is secured.*

**AGO 78-52**

**Does s. 205.042(3), F.S., permit a municipality to levy an occupational license tax on wholesalers who are not licensable under s. 205.042(1) or (2), F.S., since a large percentage of the products of these wholesalers is shipped by interstate commerce to the wholesalers?** In view of the factual circumstances involved, a definite opinion could not be rendered. However, it appears that unless the wholesalers in question engage in a 'local activity' other than solicitation and delivery that is separable from the interstate process, such an occupational license tax would violate the Commerce Clause of the U.S. Constitution, according to this opinion dated March 24, 1978.

**AGO 78-99**

**Is a municipality authorized to grant a tax-exempt occupational license to a qualified disabled war veteran for the operation of more than one taxicab?** According to this opinion dated July 24, 1978, a municipality is not authorized under s. 205.171, F.S., to grant such a license to a qualified disabled war veteran for the operation of more than one taxicab. One of the main requirements for the exemption is that the business or occupation engaged in must be one which may be carried on mainly through the personal efforts of the licensee (one person) as a means of livelihood.

**AGO 78-120**

**Is a business that publishes or prints a television guide outside the municipality's jurisdiction and distributes such publication to hotels within the municipality and throughout the state to hotels, and also engages in such business in other states, subject to the occupational license tax pursuant to s. 205.042(3), F.S.?** According to this opinion dated October 11, 1978, a business that publishes or prints a television guide outside a taxing municipality's jurisdiction and distributes such publications to hotels within the municipality and throughout the state, and whose sales representatives solicit advertising within the taxing municipality which is run in television guides subsequently published and delivered to hotels within the municipality, is not, in the absence of engaging in separable and distinct local activities or incidents other than the solicitation and delivery, or in the absence of a permanent business location, liable to the occupational license tax.

**AGO 79-31**

**May a municipality require an occupational license of individuals selling wares at a flea market or swap shop?** For a person selling wares at a flea market or swap shop to be liable for a municipal occupational license, the municipality must determine that the person maintains a permanent business location within the municipal jurisdiction. The municipality must evaluate the type of activity sought to be taxed in terms of the statutes authorizing taxation of occupations and consider the restrictions on that power contained in law, according to this opinion dated March 29, 1979.

**AGO 79-61**

**Are national banks doing business in municipalities of this state subject to the occupational license tax for the privilege of engaging in those activities usually associated with normal commercial banking operations?** According to this opinion dated July 2, 1979, national banks doing business at a permanent business location or branch office in the state and within municipalities of the state are subject to the municipal occupational license tax for the privilege of engaging in or managing a banking business within the jurisdiction of such municipalities.

**AGO 80-101**

**Does s. 205.193, F.S., preclude a municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers, licensed by the state pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the municipality? Is the municipality also prohibited from levying the tax on mobile home park operators, licensed by the state as mobile home dealers or manufacturers, who engage in the business of selling mobile homes? Is a mobile home dealer required to obtain a separate, city-issued occupational license for his dealer operation at a permanent business location within the municipality?** According to this opinion dated December 23, 1980, s. 205.193, F.S., does not preclude the municipality from levying and collecting an occupational license tax from mobile home manufacturers and dealers licensed pursuant to Chapter 320, *Florida Statutes*, who have a permanent location or branch office located within the jurisdiction or from a mobile home park operator licensed by the state as a mobile home dealer or manufacturer who engages in the business of selling mobile homes at such mobile home park. A mobile home dealer is required to obtain a separate city-issued, occupational license for his or her dealer operation at a permanent business location within the municipality.

**AGO 81-40**

**Can a municipality impose a license tax for the issuance of an occupational license on an establishment having its permanent place of business in the municipality and selling both**

**alcoholic beverages and items typically sold in grocery stores or selling meals and other edible products in connection with liquor lounge activities?** According to this opinion dated May 26, 1981, an establishment engaged in the business of selling alcoholic beverages and other merchandise and services incidental to or in addition to the alcoholic beverages is subject to a validly enacted occupational license tax upon the privilege of engaging in the business of selling such nonalcoholic merchandise, food, and other nonalcoholic items and services.

**AGO 81-68**

**May a municipality raise or change its present classifications for occupational licenses in view of s. 205.043, F.S. (1979), as amended by Chapter 80-274, *Laws of Florida*?** According to this opinion dated September 17, 1981, the municipal governing body may increase the presently imposed occupational license taxes only to the extent of the percentages or amounts prescribed by s. 205.043, F.S. (1980 Supp.).

**AGO 83-17**

**Is a real estate salesman licensed and regulated by the state who functions under the direction, control, or management of a licensed real estate broker, a person subject to the occupational license tax?** Such a salesman is subject to the tax, according to this opinion dated March 15, 1983.

**AGO 83-57**

**Can a county require local sales representatives, distributors, or agents of national manufacturing and/or distributing or sales organizations engaged in interstate commerce to pay an occupational license tax if the products sold are distributed and transported in interstate commerce, but the solicitation, sales, and delivery occur within the county?** In the absence of separable and local incidents or business activities, or activities other than solicitation of orders or delivery of products within the county which are carried on in interstate commerce by a national sales organization or its sales representative, a county is not authorized by law to require such a local sales representative to obtain a county occupational license or pay an occupational license, according to this opinion dated September 1, 1983.

**AGO 83-68**

**Can a noncharter county amend its occupational license ordinance to include a new license requirement and category for bottle clubs to further regulate said unlicensed premises?** According to this opinion dated September 30, 1983, a noncharter county may but is not required to levy an occupational license tax upon businesses, so long as the requirements of s. 205.033(1)(a), F.S., are satisfied.

**AGO 83-83**

**May a municipality require a local occupational license for the operation of a bar in order to control the issuance of licenses with criteria established by the municipality?** According to this opinion dated November 4, 1983, the regulation of the sale of intoxicating liquors has been preempted to the state; however, municipalities have the right to regulate the hours of business and location of place of business and sanitary conditions of such businesses. Municipalities are prohibited by s. 561.342, F.S., from imposing an occupational license tax on the sale of alcoholic beverages, and this section constitutes an exception to or limitation on the license tax power of municipalities granted by Chapter 205, *Florida Statutes*.

**AGO 84-65**

**With regard to occupational licenses issued within the unincorporated area of a noncharter county, is the county tax collector the only authority who is authorized to issue such licenses and collect the taxes, or may the board of county commissioners direct that such responsibilities and activities be handled by a separate department which will also issue contractors' certificates of competency?** The board of county commissioners possesses no power of self government to regulate the imposition and collection of occupational license taxes or to authorize or require any other agency or officer of county government to issue or sell occupational licenses and collect the taxes. Such licenses must be sold and such taxes collected by the county tax collector as directed by Chapter 205, *Florida Statutes*, according to this opinion dated July 13, 1984.

**AGO 84-91**

**May the responsibility for the collection and distribution of occupational license taxes be transferred by ordinance from the county tax collector to the local code enforcement board?** According to this opinion dated October 2, 1984, the power conferred and the duty imposed on the county tax collector to issue or sell county occupational licenses or to collect the license taxes and to apportion and distribute the revenues may not be transferred by ordinance from the tax collector to the local code enforcement board.

**AGO 87-55**

**Is an insurance company which engages in interstate commerce and does business within a municipality but does not maintain a permanent business location within that municipality subject to the municipality's occupational license tax?** According to this opinion dated June 4, 1987, such an insurance company is subject to the municipality's occupational license tax where local business activities are separable from extraterritorial business activity.

**AGO 90-25**

**May a noncharter county, pursuant to an occupational license tax ordinance adopted under Chapter 205, *Florida Statutes*, require that an applicant have the zoning of his proposed business location checked for appropriateness by the county zoning authority as a precondition to the tax collector accepting the payment and issuing the license?** According to this opinion dated April 3, 1990, Chapter 205, *Florida Statutes*, preempts to the state the regulation of local occupational license taxes, and a county has no authority to establish by ordinance any system for the issuance or sale of occupational licenses other than that provided by law.

**AGO 91-04**

**May the county deduct the collection costs associated with the additional occupational license tax imposed pursuant to s. 205.033(1), F.S., before forwarding such revenues to the agency designated to receive such funds? If the county is prohibited from deducting such costs, may the county enter into an agreement with the agency designated to receive such revenues for the reimbursement of such costs?** The county is not authorized to deduct its costs of collection from the revenues prior to forwarding such revenues to the agency designated to receive the funds, according to this opinion dated January 8, 1991. Additionally, the county is not authorized to enter into an agreement with the agency receiving the funds seeking reimbursement of the county's collection costs.

**AGO 92-74**

**In light of s. 205.065, F.S., is a municipality prohibited from imposing an occupational license tax on businesses licensed by the Department of Business and Professional Regulation?** A municipality may not impose an occupational license tax on a business licensed by the Department if the business engages in work within the municipality but does not establish a permanent business location or branch office there, according to this opinion dated October 15, 1992. However, the business must have paid the license tax to another municipality or county where its permanent business location or branch office is located for the current year.

**AGO 93-19**

**Is a municipality authorized to impose an occupational license tax or other equivalent regulatory fee on registered contractors in light of the provisions of s. 205.065, F.S.?** Registered contractors are regulated within the scope of s. 205.065, F.S. Therefore, a municipality may only impose an occupational license tax on such contractors who have a permanent business location within the municipality and who have not been assessed and paid such a tax in the county in which the municipality is located.

**AGO 95-46**

**What procedure must a municipality utilize to reclassify businesses, professions, or occupations for purposes of imposing an occupational license tax under s. 205.0535, F.S.? What procedure must a municipality utilize to establish a new occupational license tax rate structure (either by increasing the present rate or recalculating the tax using a different method) without reclassifying a business?** According to this opinion dated July 21, 1995, a municipality must follow the prescribed procedures set forth in s. 205.0535, F.S., in reclassifying or establishing a new rate structure.

**AGO 96-72**

**May the code enforcement board impose the daily fine prescribed in s. 162.09, F.S., for violations of its occupational license tax ordinance enacted pursuant to Chapter 205, *Florida Statutes*, in addition to the fine prescribed by Chapter 205?** If the city prosecutes violations of its occupational license tax ordinance before its code enforcement board, s. 205.053, F.S., prescribes the fine that may be imposed, according to this opinion dated September 23, 1996.

**AGO 96-83**

**Is a county authorized to adopt a new occupational license tax ordinance pursuant to s. 205.0315, F.S., in spite of the fact that the county adopted a license tax ordinance in 1972 and elected not to reclassify businesses and establish new rates by October 1, 1995?** According to this opinion dated October 23, 1996, such a county is not authorized to enact a new license tax ordinance, but is limited to increasing the taxes levied on occupational licenses to an amount based on the rate adopted in 1982 as provided in s. 205.033(1)(b), F.S.

**AGO 96-85**

**May a municipality deny an occupational license to an applicant who refuses to provide a social security number as required by s. 205.0535(5), F.S.?** A municipality may require an applicant for an occupational license to provide a social security number as a means of establishing identification for purposes of administering its occupational license tax program, according to this opinion dated October 30, 1996.

**Revenues Reported for the 1995-96 Fiscal Year**

**Table 1** lists the local occupational license tax revenues reported by Florida's counties and municipalities during the 1995-96 fiscal year. Counties and municipalities reported revenues totaling approximately \$34 million and \$88 million, respectively.

The reader should note that this information is representative of those local governments that submitted their annual financial reports to the Department of Banking and Finance by the established statutory deadline. The 1995-96 fiscal year information represents the most current data available from the Department.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                   | Reported<br>Revenues |                       | Reported<br>Revenues |
|-------------------|----------------------|-----------------------|----------------------|
|                   | -----                |                       | -----                |
| ALACHUA           | \$ 4,675             | BREVARD (CONT.)       |                      |
| Alachua           | -                    | Indialantic           | 23,478               |
| Archer            | -                    | Indian Harbour Beach  | 39,836               |
| Gainesville       | 12,961               | Malabar               | 16,664               |
| Hawthorne         | 1,862                | Melbourne             | 662,284              |
| High Springs      | 14,212               | Melbourne Beach       | 12,473               |
| LaCrosse          | -                    | Melbourne Village     | 4,148                |
| Micanopy          | 4,348                | Palm Bay              | 339,690              |
| Newberry          | 8,869                | Palm Shores           | 212                  |
| Waldo             | 869                  | Rockledge             | 119,011              |
|                   | -----                | Satellite Beach       | 56,089               |
|                   | 47,796               | Titusville            | 261,893              |
|                   |                      | West Melbourne        | 151,934              |
|                   |                      |                       | -----                |
| BAKER             | 15,165               |                       | 2,449,617            |
| Glen Saint Mary   | 271                  |                       |                      |
| Macclenny         | 25,305               | BROWARD               | 4,852,000            |
|                   | -----                | Coconut Creek         | 116,679              |
|                   | 40,741               | Cooper City           | 298,312              |
|                   |                      | Coral Springs         | 589,938              |
| BAY               | 71,763               | Dania                 | 425,248              |
| Callaway          | 19,069               | Davie                 | 289,533              |
| Cedar Grove       | -                    | Deerfield Beach       | 464,796              |
| Lynn Haven        | 92,067               | Ft. Lauderdale        | 2,538,057            |
| Mexico Beach      | 7,255                | Hallandale            | 267,618              |
| Panama City       | 5,911,155            | Hillsboro Beach       | -                    |
| Panama City Beach | 70,047               | Hollywood             | 1,518,633            |
| Parker            | 14,512               | Lauderdale-by-the-Sea | 41,640               |
| Springfield       | 31,949               | Lauderdale Lakes      | 138,352              |
|                   | -----                | Lauderhill            | 518,803              |
|                   | 6,217,817            | Lazy Lake             | 28                   |
|                   |                      | Lighthouse Point      | 59,350               |
| BRADFORD          | -                    | Margate               | 306,759              |
| Brooker           | -                    | Miramar               | 404,301              |
| Hampton           | 15                   | North Lauderdale      | 122,627              |
| Lawtey            | -                    | Oakland Park          | 403,619              |
| Starke            | 24,798               | Parkland              | 7,058                |
|                   | -----                | Pembroke Park         | 101,799              |
|                   | 24,813               | Pembroke Pines        | 1,653,940            |
|                   |                      | Plantation            | 624,719              |
| BREVARD           | 462,590              | Pompano Beach         | 1,135,977            |
| Cape Canaveral    | 44,273               | Sea Ranch Lakes       | 5,008                |
| Cocoa             | 113,209              | Sunrise               | 1,145,778            |
| Cocoa Beach       | 141,833              |                       |                      |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                    | Reported<br>Revenues<br>----- |                      | Reported<br>Revenues<br>----- |
|--------------------|-------------------------------|----------------------|-------------------------------|
| BROWARD (CONT.)    |                               | COLUMBIA             | 43,438                        |
| Tamarac            | 467,715                       | Fort White           | 795                           |
| Weston             | -                             | Lake City            | 75,336                        |
| Wilton Manors      | 114,922                       |                      | -----                         |
|                    | -----                         |                      | 119,569                       |
|                    | 18,613,209                    |                      |                               |
|                    |                               | DADE                 | 14,723,123                    |
| CALHOUN            | -                             | Adventura            | -                             |
| Altha              | -                             | Bal Harbour          | 148,966                       |
| Blountstown        | 488                           | Bay Harbor Islands   | 58,567                        |
|                    | -----                         | Biscayne Park        | -                             |
|                    | 488                           | Coral Gables         | 1,949,863                     |
|                    |                               | El Portal            | -                             |
| CHARLOTTE          | 406,462                       | Florida City         | 55,512                        |
| Punta Gorda        | 116,343                       | Golden Beach         | 6,654                         |
|                    | -----                         | Hialeah              | 2,110,357                     |
|                    | 522,805                       | Hialeah Gardens      | 161,106                       |
|                    |                               | Homestead            | 138,599                       |
| CITRUS             | 247,873                       | Indian Creek Village | 557                           |
| Crystal River      | 37,296                        | Key Biscayne         | 36,810                        |
| Inverness          | 39,406                        | Medley               | 161,271                       |
|                    | -----                         | Miami                | 5,335,000                     |
|                    | 324,575                       | Miami Beach          | 2,785,210                     |
|                    |                               | Miami Shores         | 61,881                        |
| CLAY               | -                             | Miami Springs        | -                             |
| Green Cove Springs | 16,763                        | North Bay            | 91,202                        |
| Keystone Heights   | 2,509                         | North Miami          | 447,197                       |
| Orange Park        | 56,684                        | North Miami Beach    | 607,409                       |
| Penney Farms       | -                             | Opa-locka            | 134,724                       |
|                    | -----                         | Pinecrest            | -                             |
|                    | 75,956                        | South Miami          | 289,465                       |
|                    |                               | Sunny Isles Beach    | -                             |
| COLLIER            | 786,837                       | Surfside             | 25,721                        |
| Everglades         | 2,950                         | Sweetwater           | 16,590                        |
| Marco Island       | -                             | Virginia Gardens     | 40,645                        |
| Naples             | 233,378                       | West Miami           | 30,531                        |
|                    | -----                         |                      | -----                         |
|                    | 1,023,165                     |                      | 29,416,960                    |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                      | Reported<br>Revenues |                 | Reported<br>Revenues |
|----------------------|----------------------|-----------------|----------------------|
|                      | -----                |                 | -----                |
| DE SOTO              | 21,465               | GADSDEN (CONT.) |                      |
| Arcadia              | 53,924               | Havana          | 9,990                |
|                      | -----                | Midway          | 1,682                |
|                      | 75,389               | Quincy          | 17,088               |
|                      |                      |                 | -----                |
| DIXIE                | 10,245               |                 | 52,723               |
| Cross City           | 1,792                |                 |                      |
| Horseshoe Beach      | 403                  | GILCHRIST       | 1,760                |
|                      | -----                | Bell            | 682                  |
|                      | 12,440               | Fanning Springs | 289                  |
|                      |                      | Trenton         | 4,386                |
|                      |                      |                 | -----                |
| DUVAL                |                      |                 | 7,117                |
| Atlantic Beach       | 68,657               |                 |                      |
| Baldwin              | 3,900                | GLADES          | 9,022                |
| Jacksonville Beach   | 188,803              | Moore Haven     | 3,698                |
| Neptune Beach        | 49,471               |                 | -----                |
| Jacksonville (Duval) | 6,296,329            |                 | 12,720               |
|                      | -----                |                 |                      |
|                      | 6,607,160            | GULF            | 6,950                |
|                      |                      | Port St. Joe    | 12,056               |
| ESCAMBIA             | 175,972              | Wewahitchka     | -                    |
| Century              | 1,426                |                 | -----                |
| Pensacola            | 774,574              |                 | 19,006               |
|                      | -----                |                 |                      |
|                      | 951,972              | HAMILTON        | -                    |
|                      |                      | Jasper          | 9,133                |
| FLAGLER              | 21,171               | Jennings        | 704                  |
| Beverly Beach        | 500                  | White Springs   | 1,262                |
| Bunnell              | 43,166               |                 | -----                |
| Flagler Beach        | 20,252               |                 | 11,099               |
|                      | -----                |                 |                      |
|                      | 85,089               | HARDEE          | 9,397                |
|                      |                      | Bowling Green   | -                    |
| FRANKLIN             | -                    | Wauchula        | 11,233               |
| Apalachicola         | 25,350               | Zolfo Springs   | 2,029                |
| Carrabelle           | 4,247                |                 | -----                |
|                      | -----                |                 | 22,659               |
|                      | 29,597               |                 |                      |
|                      |                      |                 |                      |
| GADSDEN              | 13,140               |                 |                      |
| Chattahoochee        | 9,208                |                 |                      |
| Greensboro           | 265                  |                 |                      |
| Gretna               | 1,350                |                 |                      |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                     | Reported<br>Revenues |                    | Reported<br>Revenues |
|---------------------|----------------------|--------------------|----------------------|
|                     | -----                |                    | -----                |
| HENDRY              | 11,444               | JACKSON            | -                    |
| Clewiston           | 36,213               | Alford             | 210                  |
| La Belle            | 13,454               | Bascom             | -                    |
|                     | -----                | Campbellton        | -                    |
|                     | 61,111               | Cottondale         | 5,487                |
| HERNANDO            | 104,858              | Graceville         | 11,700               |
| Brooksville         | 44,938               | Grand Ridge        | -                    |
| Weeki Wachee        | 2,842                | Greenwood          | -                    |
|                     | -----                | Jacob City         | -                    |
|                     | 152,638              | Malone             | 2,518                |
| HIGHLANDS           | 148,927              | Marianna           | 49,100               |
| Avon Park           | 30,394               | Sneads             | 2,185                |
| Lake Placid         | 8,450                |                    | -----                |
| Sebring             | 39,480               |                    | 71,200               |
|                     | -----                | JEFFERSON          | 1,630                |
|                     | 227,251              | Monticello         | 6,722                |
| HILLSBOROUGH        | 1,911,109            |                    | -----                |
| Plant City          | 236,052              |                    | 8,352                |
| Tampa               | 9,057,627            | LAFAYETTE          | -                    |
| Temple Terrace      | 149,051              | Mayo               | 2,415                |
|                     | -----                |                    | -----                |
|                     | 11,353,839           |                    | 2,415                |
| HOLMES              | -                    | LAKE               | 389,399              |
| Bonifay             | 10,890               | Astatula           | 361                  |
| Esto                | -                    | Clermont           | 36,739               |
| Noma                | -                    | Eustis             | 105,324              |
| Ponce de Leon       | -                    | Fruitland Park     | 11,729               |
| Westville           | -                    | Groveland          | 2,739                |
|                     | -----                | Howey-in-the-Hills | 5,195                |
|                     | 10,890               | Lady Lake          | 24,593               |
| INDIAN RIVER        | 166,874              | Leesburg           | 168,841              |
| Fellsmere           | 6,305                | Mascotte           | 9,812                |
| Indian River Shores | 9,408                | Minneola           | 17,945               |
| Orchid              | 2,819                | Montverde          | 1,476                |
| Sebastian           | 69,374               | Mount Dora         | 15,861               |
| Vero Beach          | 168,259              | Tavares            | 27,143               |
|                     | -----                | Umatilla           | 5,827                |
|                     | 423,039              |                    | -----                |
|                     |                      |                    | 822,984              |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                  | Reported<br>Revenues<br>----- |                   | Reported<br>Revenues<br>----- |
|------------------|-------------------------------|-------------------|-------------------------------|
| LEE              | 840,826                       | MANATEE (CONT.)   |                               |
| Cape Coral       | 483,188                       | Palmetto          | 62,024                        |
| Fort Myers       | 1,251,169                     |                   | -----                         |
| Fort Myers Beach | 2,230                         |                   | 423,868                       |
| Sanibel          | 249,431                       |                   |                               |
|                  | -----                         | MARION            | 216,272                       |
|                  | 2,826,844                     | Belleview         | 25,542                        |
|                  |                               | Dunnellon         | 19,570                        |
| LEON             | 161,723                       | McIntosh          | 1,625                         |
| Tallahassee      | 1,114,000                     | Ocala             | 439,336                       |
|                  | -----                         | Reddick           | -                             |
|                  | 1,275,723                     |                   | -----                         |
|                  |                               |                   | 702,345                       |
| LEVY             | 18,429                        |                   |                               |
| Bronson          | 1,013                         | MARTIN            | 338,209                       |
| Cedar Key        | 4,500                         | Jupiter Island    | 1,115                         |
| Chiefland        | 14,581                        | Ocean Breeze Park | -                             |
| Inglis           | 4,088                         | Sewalls Point     | 3,669                         |
| Otter Creek      | 30                            | Stuart            | 346,703                       |
| Williston        | 12,269                        |                   | -----                         |
| Yankeetown       | -                             |                   | 689,696                       |
|                  | -----                         |                   |                               |
|                  | 54,910                        | MONROE            | 441,753                       |
|                  |                               | Islamorada        | -                             |
| LIBERTY          | -                             | Key Colony Beach  | 19,059                        |
| Bristol          | -                             | Key West          | 735,256                       |
|                  | -----                         | Layton            | -                             |
|                  | -                             |                   | -----                         |
|                  |                               |                   | 1,196,068                     |
| MADISON          | 9,997                         |                   |                               |
| Greenville       | 7,807                         | NASSAU            | 6,303                         |
| Lee              | 478                           | Callahan          | 4,973                         |
| Madison          | 20,650                        | Fernandina Beach  | 101,638                       |
|                  | -----                         | Hilliard          | 11,925                        |
|                  | 38,932                        |                   | -----                         |
|                  |                               |                   | 124,839                       |
| MANATEE          | 68,505                        |                   |                               |
| Anna Maria       | 24,438                        | OKALOOSA          | 192,207                       |
| Bradenton        | 121,325                       | Cinco Bayou       | 6,941                         |
| Bradenton Beach  | 26,349                        | Crestview         | 94,460                        |
| Holmes Beach     | 19,590                        | Destin            | 135,727                       |
| Longboat Key     | 101,637                       | Ft. Walton Beach  | 175,580                       |
|                  |                               | Laurel Hill       | -                             |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                  | Reported<br>Revenues<br>----- |                      | Reported<br>Revenues<br>----- |
|------------------|-------------------------------|----------------------|-------------------------------|
| OKALOOSA (CONT.) |                               | PALM BEACH (CONT.)   |                               |
| Mary Esther      | 172,835                       | Golf                 | 13,418                        |
| Niceville        | 80,427                        | Golfview             | 8,987                         |
| Shalimar         | 8,768                         | Greenacres City      | 136,963                       |
| Valparaiso       | 40,364                        | Gulf Stream          | 13,314                        |
|                  | -----                         | Haverhill            | 14,741                        |
|                  | 907,309                       | Highland Beach       | 18,635                        |
|                  |                               | Hypoluxo             | 8,401                         |
| OKEECHOBEE       | 53,099                        | Juno Beach           | 39,782                        |
| Okeechobee       | 50,928                        | Jupiter              | 272,512                       |
|                  | -----                         | Jupiter Inlet Colony | -                             |
|                  | 104,027                       | Lake Clarke Shores   | 37,719                        |
|                  |                               | Lake Park            | 175,943                       |
| ORANGE           | 1,891,105                     | Lake Worth           | 317,506                       |
| Apopka           | 98,911                        | Lantana              | 205,200                       |
| Belle Isle       | -                             | Manalapan            | 35,125                        |
| Eatonville       | 9,972                         | Mangonia Park        | 70,505                        |
| Edgewood         | 20,228                        | North Palm Beach     | 177,157                       |
| Maitland         | 174,393                       | Ocean Ridge          | 18,948                        |
| Oakland          | 3,873                         | Pahokee              | 17,361                        |
| Ocoee            | 149,542                       | Palm Beach           | 559,651                       |
| Orlando          | 4,014,456                     | Palm Beach Gardens   | 746,706                       |
| Windermere       | 6,445                         | Palm Beach Shores    | 9,577                         |
| Winter Garden    | 85,763                        | Palm Springs         | 60,735                        |
| Winter Park      | 316,139                       | Riviera Beach        | 254,827                       |
|                  | -----                         | Royal Palm Beach     | 157,941                       |
|                  | 6,770,827                     | South Bay            | 30,463                        |
|                  |                               | South Palm Beach     | 8,143                         |
| OSCEOLA          | 236,195                       | Tequesta             | 78,791                        |
| Kissimmee        | 268,000                       | Wellington           | 16,517                        |
| St. Cloud        | 50,297                        | West Palm Beach      | 1,799,377                     |
|                  | -----                         |                      | -----                         |
|                  | 554,492                       |                      | 9,304,928                     |
|                  |                               |                      |                               |
| PALM BEACH       | 1,350,495                     | PASCO                | 316,945                       |
| Atlantis         | 33,825                        | Dade City            | 36,784                        |
| Belle Glade      | 105,428                       | New Port Richey      | 125,221                       |
| Boca Raton       | 1,075,462                     | Port Richey          | 45,270                        |
| Boynton Beach    | 926,634                       | Saint Leo            | 280                           |
| Briny Breeze     | 6,335                         | San Antonio          | 2,583                         |
| Cloud Lake       | 6,948                         | Zephyrhills          | 88,308                        |
| Delray Beach     | 494,856                       |                      | -----                         |
| Glen Ridge       | -                             |                      | 615,391                       |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                       | Reported<br>Revenues<br>----- |                     | Reported<br>Revenues<br>----- |
|-----------------------|-------------------------------|---------------------|-------------------------------|
| PINELLAS              | 553,719                       | POLK (CONT.)        |                               |
| Belleair              | 18,042                        | Mulberry            | 12,394                        |
| Belleair Beach        | 27,318                        | Polk City           | 10,001                        |
| Belleair Bluffs       | 1,510,761                     | Winter Haven        | 226,590                       |
| Belleair Shore        | -                             |                     | -----                         |
| Clearwater            | 1,510,761                     |                     | 1,983,889                     |
| Dunedin               | 166,037                       |                     |                               |
| Gulfport              | 55,305                        | PUTNAM              | 56,029                        |
| Indian Rocks Beach    | 40,289                        | Crescent City       | 17,437                        |
| Indian Shores         | 3,375                         | Interlachen         | 4,671                         |
| Kenneth City          | 67,837                        | Palatka             | 61,931                        |
| Largo                 | 606,127                       | Pomona Park         | 2,369                         |
| Madeira Beach         | 103,834                       | Welaka              | 2,319                         |
| North Redington Beach | 10,991                        |                     | -----                         |
| Oldsmar               | 96,134                        |                     | 144,756                       |
| Pinellas Park         | 744,030                       |                     |                               |
| Redington Beach       | 4,616                         | ST. JOHNS           | 262,147                       |
| Redington Shores      | 16,815                        | Hastings            | 2,675                         |
| Safety Harbor         | 100,478                       | St. Augustine       | 115,597                       |
| St. Petersburg        | 2,772,281                     | St. Augustine Beach | 33,517                        |
| St. Petersburg Beach  | 110,438                       |                     | -----                         |
| Seminole              | 129,177                       |                     | 413,936                       |
| South Pasadena        | 82,077                        |                     |                               |
| Tarpon Springs        | 188,944                       | ST. LUCIE           | 57,448                        |
| Treasure Island       | 37,616                        | Fort Pierce         | 171,317                       |
|                       | -----                         | Port St. Lucie      | 449,054                       |
|                       | 8,957,002                     | St. Lucie Village   | -                             |
|                       |                               |                     | -----                         |
| POLK                  | 655,851                       |                     | 677,819                       |
| Auburndale            | 32,488                        |                     |                               |
| Bartow                | -                             | SANTA ROSA          | 159,459                       |
| Davenport             | 6,520                         | Gulf Breeze         | 58,623                        |
| Dundee                | 6,319                         | Jay                 | 2,948                         |
| Eagle Lake            | 6,981                         | Milton              | 58,634                        |
| Fort Meade            | 9,041                         |                     | -----                         |
| Frostproof            | 18,256                        |                     | 279,664                       |
| Haines City           | 57,221                        |                     |                               |
| Highland Park         | -                             |                     |                               |
| Hillcrest Heights     | 250                           |                     |                               |
| Lake Alfred           | 4,924                         |                     |                               |
| Lake Hamilton         | 1,010                         |                     |                               |
| Lake Wales            | 61,814                        |                     |                               |
| Lakeland              | 874,229                       |                     |                               |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
Governmental and Enterprise Funds  
Fiscal Year 1995-96

|                   | Reported<br>Revenues |                      | Reported<br>Revenues |
|-------------------|----------------------|----------------------|----------------------|
|                   | -----                |                      | -----                |
| SARASOTA          | 361,840              | UNION                | 4,861                |
| North Port        | 30,501               | Lake Butler          | 3,828                |
| Sarasota          | 518,800              | Raiford              | 124                  |
| Venice            | 152,860              | Worthington Springs  | 123                  |
|                   | -----                |                      | -----                |
|                   | 1,064,001            |                      | 8,936                |
|                   |                      |                      |                      |
| SEMINOLE          | 357,143              | VOLUSIA              | 442,500              |
| Altamonte Springs | 589,608              | Daytona Beach        | 766,793              |
| Casselberry       | 232,478              | Daytona Beach Shores | 118,903              |
| Lake Mary         | 46,485               | Debary               | 10,744               |
| Longwood          | 206,302              | DeLand               | 196,841              |
| Oviedo            | 60,926               | Deltona              | -                    |
| Sanford           | 402,170              | Edgewater            | 59,770               |
| Winter Springs    | 120,725              | Holly Hill           | 147,000              |
|                   | -----                | Lake Helen           | 3,696                |
|                   | 2,015,837            | New Smyrna Beach     | 152,547              |
|                   |                      | Oak Hill             | 2,360                |
| SUMTER            | 48,350               | Orange City          | 77,610               |
| Bushnell          | 4,941                | Ormond Beach         | 210,000              |
| Center Hill       | 128                  | Pierson              | 1,635                |
| Coleman           | 1,362                | Ponce Inlet          | 4,745                |
| Webster           | 17,329               | Port Orange          | 78,694               |
| Wildwood          | 11,528               | South Daytona        | 99,064               |
|                   | -----                |                      | -----                |
|                   | 83,638               |                      | 2,372,902            |
|                   |                      |                      |                      |
| SUWANNEE          | 9,726                | WAKULLA              | -                    |
| Branford          | 2,126                | St. Marks            | 1,758                |
| Live Oak          | 77,218               | Sopchoppy            | 727                  |
|                   | -----                |                      | -----                |
|                   | 89,070               |                      | 2,485                |
|                   |                      |                      |                      |
| TAYLOR            | -                    | WALTON               | -                    |
| Perry             | 46,612               | DeFuniak Springs     | 22,138               |
|                   | -----                | Freeport             | -                    |
|                   | 46,612               | Paxton               | -                    |
|                   |                      |                      | -----                |
|                   |                      |                      | 22,138               |

Table 1

Reported County and Municipal Occupational License Tax Revenues  
 Governmental and Enterprise Funds  
 Fiscal Year 1995-96

|                 | Reported<br>Revenues<br>----- | Reported<br>Revenues<br>----- |
|-----------------|-------------------------------|-------------------------------|
| WASHINGTON      | -                             |                               |
| Caryville       | -                             |                               |
| Chipley         | 10,000                        |                               |
| Ebro            | 8,150                         |                               |
| Vernon          | 423                           |                               |
| Wausau          | -                             |                               |
|                 | -----<br>18,573               |                               |
|                 | =====                         |                               |
| Grand Total     | \$ 122,151,846                |                               |
| County Total    | \$ 33,728,425                 |                               |
| Municipal Total | \$ 88,423,421                 |                               |

Compiled by the Legislative Committee on Intergovernmental Relations (7/98) using fiscal data submitted by counties and municipalities to the Department of Banking and Finance.

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## **'911' FEE**

Section 365.171(13), *Florida Statutes*

### **Brief Overview**

Counties are authorized to impose a '911' fee on an individual telephone access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The imposition of the fee is subject to a majority vote of the board of county commissioners or referendum approval. At the request of the county, the telephone company shall bill the fee to the local exchange subscribers served by the '911' service which relates to the functions of database management, call taking, location verification, and call transfer. The proceeds shall be used only for those items or purposes specifically authorized.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this fee.

### **Eligibility Requirements**

All counties are eligible to impose the fee subject to a majority vote of the board of county commissioners or referendum approval. If a county elects to obtain approval of the fee by referendum, it shall arrange to place a question on the ballot at the next regular or special election to be held within the county.

### **Administrative Procedures**

At the request of the county, the telephone company shall, as is practicable, bill the fee to the local exchange subscribers served by the '911' service. Such billing shall be on an individual access line basis at a rate not to exceed 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. The fee may not be assessed on any pay telephone in the state. A county collecting the fee for the first time may collect the fee for no longer than 36 months without initiating the acquisition of its '911' equipment.

The county shall provide a minimum of 90 days' written notice to the telephone company prior to the collection of any fees. Any county imposing the fee shall allow the telephone company to retain as an administrative fee an amount equal to 1 percent of the total fees collected by the company.

A county may increase its fee; however, in no case shall the fee exceed 50 cents per month per line. All current fees shall be reported to the Department of Management Services within 30 days

of the state of each county's fiscal period. Any fee adjustment made by a county shall be reported to the Department. In addition, the county shall give the telephone company a 90-day written notice of any fee adjustment.

### **Distribution of Proceeds**

The fees collected by the telephone company shall be returned to the county, less the administrative fee. Any county that currently has an operational '911' system or that is actively pursuing the implementation of a system shall establish a fund to be used exclusively for receipt and expenditure of the fee revenues. All fees placed in the fund and any accrued interest shall be used solely for the authorized uses.

### **Authorized Uses**

The proceeds shall be used for the establishment and provision of '911' services as specified in s. 365.171(13)(a)6., F.S. The '911' service includes the functions of database management, call taking, location verification, and call transfer.

The fee revenues shall not be used to pay for any item not listed, including but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing buildings, leasing buildings, maintaining buildings, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and '911' equipment rooms.

Two or more counties are authorized to establish a combined emergency '911' telephone service by interlocal agreement and utilize the fees for such combined service.

### **Relevant Attorney General Opinions**

The following opinion relevant to this fee is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 87-29**

**Is the Department of Management Services on behalf of the state agencies authorized to pay the '911' fee imposed by counties for emergency telephone services provided to state agencies?**

According to this opinion dated April 8, 1987, the Department of Management Services is not authorized to pay the fee imposed by counties for '911' emergency telephone services provided to state agencies as such fee is in the nature of a tax from which the state and its agencies are immune in the absence of an express legislative waiver of such immunity.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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## **INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM**

Section 318.21(10), *Florida Statutes*

### **Brief Overview**

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, relating to the disposition of traffic infractions, shall be distributed and paid monthly as directed by s. 318.21, F.S. Pursuant to s. 318.21(10), F.S., \$12.50 from each moving traffic violation must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If a county is not participating in a program, funds collected must be used to fund local law enforcement automation.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this program.

### **Eligibility Requirements**

All counties are eligible to participate in the program. According to the Department of Management Services, fifty-six counties had approved programs as of November 1997.

### **Administrative Procedures**

All civil penalties received by a county court pursuant to the provisions of Chapter 318, *Florida Statutes*, shall be distributed and paid monthly pursuant to the formula specified in s. 318.21, F.S. The clerk of circuit court shall remit the \$12.50 from each moving violation to the county or municipality or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

### **Distribution of Proceeds**

If the county participates in an approved program, the funds must be distributed to the county. If the county is not participating in an approved program, the funds must be distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred within the unincorporated area of the county.

### **Authorized Uses**

Funds must be used by the county to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is

- 1) Costs of collecting the tax;
- 2) Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of Part IV of Chapter 403, *Florida Statutes*, and any rule adopted pursuant to this part;
- 3) Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4) Hazardous waste contingency planning implementation;
- 5) Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6) Any other cost incurred by the local government as the result of the operation of the facility, if all other costs specified in #1-5 have been paid; and
- 7) Any other purposes relating to environmental protection within the jurisdiction of the local government. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands. However, all other costs specified in #1-6 have been paid.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this tax have been issued.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

## **VESSEL REGISTRATION FEE**

Section 327.22, *Florida Statutes*

### **Brief Overview**

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee charged by the county shall be 50 percent of the applicable state registration fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county. Additionally, a municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this fee.

### **Eligibility Requirements**

All counties are eligible to impose the fee subject to an ordinance adopted by the governing body.

### **Administrative Procedures**

The fee is collected by county tax collectors. The first dollar of each registration imposed by a county shall be remitted to the state for deposit in the Save the Manatee Trust Fund for expenditure solely on activities related to the preservation of manatees.

### **Distribution of Proceeds**

Any county which imposes the fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.

### **Authorized Uses**

The fee proceeds received by a county shall be expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters as well as for other boating-related activities of the county or its respective municipalities.

### **Relevant Attorney General Opinions**

The following opinions relevant to this fee are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this fee has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 88-46**

**May a municipality require boating licenses and impose license fees for vessels operating on the waterways within the limits of the city?** With the exception of those municipalities imposing a registration or license fee prior to April 1, 1984, Chapter 327, *Florida Statutes*, no longer authorizes municipalities to impose such fees. Therefore, a municipality is not authorized to require boating licenses and impose fees on all vessels operating within the limits of the city according to this opinion dated October 18, 1988. However, the provision of this chapter should not be construed to prohibit a municipality that expends money for the patrol, regulation, and maintenance of waterways and for other boating-related activities in the municipality from regulating vessels resident in such municipality.

#### **AGO 90-60**

**Is a navigable privately owned artificial canal a 'water of the state' under Chapter 327, *Florida Statutes*, if such canal flows into a water body that is a 'water of the state,' for the purpose of authorizing regulation of activities thereon by a municipality pursuant to ss. 327.22 and 327.60(1), F.S.?** According to this opinion dated July 30, 1990, a municipality may regulate the operation and equipment of resident vessels if the municipality expends funds for the patrol, regulation, and maintenance of waters within the municipality without regard to a determination that such waters within the city limits are 'waters of the state.'

#### **AGO 92-88**

**May a county enact an ordinance relating to the operation of commercial fishing vessels in the waters of the county, which ordinance requires a safety permit for such vessels?** According to this opinion dated December 3, 1992, a county may adopt an ordinance regulating safety equipment on fishing vessels within county waters and may impose a permit requirement on resident vessels, it may not adopt an ordinance imposing permit requirements and fees on all vessels operating within the county boundaries. Further, the county may not fashion an ordinance which, directly or indirectly, conflicts with provisions of general law to affect such things as the

authority to the state to regulate the taking or possession of saltwater fish.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual local governments are available.

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## **DADE COUNTY DISCRETIONARY SURTAX ON DOCUMENTS**

Chapter 83-220, *Laws of Florida*, as amended by Chapters 84-270 & 89-252, *Laws of Florida*

### **Brief Overview**

The governing body in each county, as defined by s. 125.011(1), F.S., (applicable only to Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of assisting in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The levy of this surtax is scheduled for repeal on October 1, 2011.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this surtax.

### **Eligibility Requirements**

Only those counties, as defined by s. 125.011(1), F.S., are eligible to levy this surtax. The levy of the surtax shall be by ordinance approved by a majority vote of the total membership of the county's governing body. The ordinance shall not take effect until 90 days after formal adoption. Dade County is the only county currently eligible to levy the surtax.

### **Administrative Procedures**

The surtax shall be applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached dwelling. The surtax rate shall not exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.

All provisions of Chapter 201, *Florida Statutes*, except for s. 201.15, F.S., shall apply to the surtax. Additionally, each county which levies the surtax shall include in its financial report required under s. 218.32, F.S., information showing the revenues and expenses of the trust fund for the fiscal year.

**Distribution of Proceeds**

The Department of Revenue shall pay to the county's governing body which levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration. The county shall deposit the proceeds in its Housing Assistance Loan Trust Fund.

**Authorized Uses**

The proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate income families and to pay necessary costs of collection and enforcement of the surtax. No less than 50 percent of the funds used to provide such housing assistance shall be for the benefit of low income families. The term 'low income family' means a family whose income does not exceed 80 percent of the median income for the area. The term 'moderate income family' means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term 'housing' is not limited to single-family, detached dwellings.

Authorized uses of the surtax revenues shall include, but not be limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration shall be given toward utilizing the revenues in the neighborhood economic development programs of Community Development Corporations. No more than 50 percent of the revenues collected each year may be used to help finance new construction.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

**Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimate for Dade County is available.

**MUNICIPAL PARI-MUTUEL TAX**  
Section 550.105(8), *Florida Statutes*

**Brief Overview**

Each person connected with a racetrack or jai alai fronton shall purchase from the Division of Pari-mutuel Wagering within the Department of Business and Professional Regulation an annual occupational license. This license tax is in lieu of all license, excise, or occupational taxes to the state or any county, municipality, or other political subdivision with the following exception. If a race meeting or game is held or conducted in a municipality, such municipality may assess and collect an additional tax against any person conducting live racing or games within its corporate limits. Such additional tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

A municipality may not assess or collect any other additional excise or revenue tax against any person conducting race meetings within the corporate limits of the municipality or against any patron of any such person.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to this tax.

**Eligibility Requirements**

Any municipality, in which a race meeting or game is held or conducted within its corporate limits, is eligible to impose this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body.

The exact number of municipalities eligible to impose this tax is not known. Currently, 32 pari-mutuel wagering permitholders operate in the state according to the Division of Pari-mutuel Wagering. However, it is not known how many of the racing facilities of those permitholders lie within municipal corporate limits. Additionally, the Division is not aware of any municipalities currently imposing this tax.

**Administrative Procedures**

The statutory language does not call for the administration of this tax by the Division of Pari-mutuel Wagering. It is assumed that each municipality levying the tax would be responsible for its administration.

### **Distribution of Proceeds**

The statutory language is silent to this issue. It is assumed that each municipality levying the tax would retain all proceeds.

### **Authorized Uses**

The statutory language is silent to this issue. It is assumed that the use of the revenue is at the discretion of the governing body.

### **Relevant Attorney General Opinions**

The following opinion relevant to this tax is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 94-01**

**May the City of Dania impose a head tax on gate receipts for the Dania Jai Alai fronton?**  
According to this opinion dated January 5, 1994, the imposition of a head tax or admissions tax is reserved to the state. The city may not, in the absence of express statutory authorization, impose such a tax on the gate receipts. However, a municipality may impose a tax under the provisions of s. 550.105(8), F.S.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

No revenue estimates for individual municipalities are available.

## **LOCAL DISCRETIONARY SALES SURTAXES**

Sections 212.054, and 212.055, *Florida Statutes*

### **Brief Overview**

Local governments are authorized to levy numerous types of local discretionary sales surtaxes pursuant to s. 212.055, F.S. Under the provisions of s. 212.054, F.S., the local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions. The surtax is computed by multiplying the rate imposed by the county where the sale occurs by the amount of the taxable sale. The sales amount is not subject to the surtax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax is not subject to any sales amount above \$5,000 on any item of tangible personal property and on long distance telephone service. This \$5,000 cap does not apply to the sale of any other service.

### **1998 General Law Amendments**

The following statutory changes address the general administration of local discretionary sales surtaxes.

#### **Chapter 98-141, *Laws of Florida*, (CS/SB 1690)**

provides specific statutory authority for a number of rules identified by the Department of Revenue as exceeding their rulemaking authority. Section 3 amends s. 212.054, F.S., to require proration of the local discretionary sales surtax on purchases for interstate railroads and vessels using the statewide taxable ratio and applying it to purchases within a county. This change is effective as of July 1, 1998. According to the Senate staff analysis, this provision has a negative recurring fiscal impact of \$700,000 to local governments.

#### **Chapter 98-342, *Laws of Florida*, (CS/HB 4413)**

provides for a number of administrative changes to revenue laws. Section 8 amends s. 212.054, F.S., to eliminate a requirement that certain dealers, under certain conditions, collect the surtax on tangible personal property or specified service. In addition, it specifies that any discretionary sales surtax rate increase or decrease shall take effect on January 1st and any levy shall terminate on December 31st. Also, it requires the county governing body and county school board to provide certain information to the Department of Revenue of a surtax imposition, termination, or rate change. Failure to provide such timely notification shall result in the delay of the effective date for a period of one year. These changes are effective as of July 1, 1998.

*Note: Revisions to the sales tax base could have a positive or negative fiscal impact on this revenue source. Due to the number of sales tax base revisions that tend to occur each year, a summary of each is not provided here.*

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**TABLE 1**  
**LEVY OF LOCAL DISCRETIONARY SALES SURTAXES PURSUANT TO S. 212.055, F.S.**

Boxed areas indicate those counties eligible to impose the surtax. See additional note below.

| COUNTY              | Charter Co.<br>Transit<br>System<br>Surtax<br>(up to 1%) | COMBINED TOTAL LEVY SHALL NOT EXCEED 1%                |   |  |  |   | School<br>Capital<br>Outlay<br>Surtax<br>(up to 0.5%) | MAXIMUM<br>POTENTIAL<br>% LEVY | TOTAL<br>% LEVY |
|---------------------|--|--|---|--|--|---|---|--------------------------------|-----------------|
|                     |  | Local Gov't<br>Infrastructure<br>Surtax<br>(0.5 or 1%) | Indigent<br>Care<br>Surtax<br>(up to 0.5 %) | County Public<br>Hospital<br>Surtax<br>(0.5 %) | Small<br>County<br>Surtax<br>(0.5 or 1%) | Small County<br>Indigent Care<br>Surtax<br>(0.5%) |   |                                |                 |
| 1 Alachua           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 2 Baker             |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 3 Bay               |  | 0.5  |   |  |  | 0.5   | 1.50  | 1.00                           |                 |
| 4 Bradford          |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 5 Brevard           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 6 Broward           |  |  |   |  |  |   | 2.50  | 0.00                           |                 |
| 7 Calhoun           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 8 Charlotte         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 9 Citrus            |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 10 Clay             |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 11 Collier          |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 12 Columbia         |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 13 Dade             |  |  |   | 0.5  |  |   | 2.50  | 0.50                           |                 |
| 14 DeSoto           |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 15 Dixie            |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 16 Duval            | 0.5  |  |   |  |  |   | 2.50  | 0.50                           |                 |
| 17 Escambia         |  | 1  |   |  |  | 0.5   | 1.50  | 1.50                           |                 |
| 18 Flagler          |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 19 Franklin         |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 20 Gadsden          |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 21 Gilchrist        |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 22 Glades           |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 23 Gulf             |  |  |   |  |  | 0.5   | 1.50  | 0.50                           |                 |
| 24 Hamilton         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 25 Hardee           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 26 Henry            |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 27 Hernando         |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 28 Highlands        |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 29 Hillsborough     |  | 0.5  | 0.25  |  |  |   | 1.50  | 0.75                           |                 |
| 30 Holmes           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 31 Indian River     |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 32 Jackson          |  |  |   |  | 1  | 0.5   | 1.50  | 1.50                           |                 |
| 33 Jefferson        |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 34 Lafayette        |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 35 Lake             |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 36 Lee              |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 37 Leon             |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 38 Levy             |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 39 Liberty          |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 40 Madison          |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 41 Manatee          |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 42 Marion           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 43 Martin           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 44 Monroe           |  | 1  |   |  |  | 0.5   | 1.50  | 1.50                           |                 |
| 45 Nassau           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 46 Okaloosa         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 47 Okeechobee       |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 48 Orange           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 49 Osceola          |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 50 Palm Beach       |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 51 Pasco            |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 52 Pinellas         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 53 Polk             |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 54 Putnam           |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 55 St. Johns        |  |  |   |  |  |   | 1.50  | 0.00                           |                 |
| 56 St. Lucie        |  |  |   |  |  | 0.5   | 1.50  | 0.50                           |                 |
| 57 Santa Rosa       |  | 1  |   |  |  | 0.5   | 1.50  | 1.50                           |                 |
| 58 Sarasota         |  | 1  |   |  |  |   | 2.50  | 1.00                           |                 |
| 59 Seminole         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 60 Sumter           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 61 Suwannee         |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 62 Taylor           |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 63 Union            |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 64 Volusia          |  |  |   |  |  |   | 2.50  | 0.00                           |                 |
| 65 Wakulla          |  | 1  |   |  |  |   | 1.50  | 1.00                           |                 |
| 66 Walton           |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| 67 Washington       |  |  |   |  | 1  |   | 1.50  | 1.00                           |                 |
| # ELIGIBLE TO LEVY: | 5  | 67   | 4   | 1  | 31                                       | 31  | 67  | 67                             |                 |
| # LEVYING:          | 1  | 29   | 1   | 1  | 17                                       | 0   | 7   | 50                             |                 |

Note: Tax rates are those as of June 1, 1998. The effective date of the School Capital Outlay Surtax levy in Santa Rosa County is October 1, 1998.

Updated by the Legislative Committee on Intergovernmental Relations (June 1998) using information obtained from the Florida Department of Revenue.

Table 2  
Discretionary Sales Surtaxes: Imposition and Levy

| Infrastructure Surtax |                    |          |                |                |                         |                  |
|-----------------------|--------------------|----------|----------------|----------------|-------------------------|------------------|
| County                | Referendum Adopted | Rate     | Effective Date | Length         | Distribution Method (1) | Notes:           |
| (2) Bay               | 3/88, 11/92        | 1%, 1/2% | 6/88, 1/95     | 15 yrs.        | I                       |                  |
| Charlotte             | 11/94              | 1%       | 4/95           | 4 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 - 1/96    | 8 yrs.         | I                       |                  |
| Glades                | 11/91              | 1%       | 2/92           | 15 yrs.        | F                       |                  |
| Hamilton              | 4/90               | 1%       | 7/90           | 15 yrs.        | F                       |                  |
| Hardee                | 10/89              | 1%       | 1/90           | 15 yrs.        | I                       | (repealed 10/97) |
| Hendry                | 11/87              | 1%       | 1/88           | 15 yrs.        | F                       |                  |
| (3) Highlands         | 10/87, 8/89        | 1%       | 1-7/88, 11/89  | 15 yrs.        | F                       |                  |
| Hillsborough          |                    | 1/2%     | 12/96          | 30 yrs.        | I                       |                  |
| Indian River          | 3/89               | 1%       | 6/89           | 15 yrs.        | F                       |                  |
| Jackson               | 3/88               | 1%       | 6/88 - 7/92    | 4 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                       |                  |
| (4) Manatee           | 6/89, 2/94         | 1%       | 1/90, 7/94     | 4 yrs., 5 yrs. | I, F                    | (expired 5/1/97) |
| Martin                | 3/96               | 1%       | 6/96           | 1 yr.          | F                       |                  |
| Monroe                | 8/89               | 1%       | 11/89          | 15 yrs.        | F                       |                  |
| (5) Okaloosa          | 8/89, 5/95         | 1/2%, 1% | 10/89, 8/95    | 2 yrs., 4 yrs. | I                       |                  |
| Osceola               | 6/90               | 1%       | 9/90           | 15 yrs.        | F                       |                  |
| Pinellas              | 11/89              | 1%       | 2/90           | 10 yrs.        | I                       |                  |
| Santa Rosa            | 9/92               | 1%       | 9/93           | 6 yrs.         | I                       |                  |
| Sarasota              | 6/89               | 1%       | 9/89           | 15 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                       |                  |

| Small County Surtax |                    |          |                |                |                         |  |
|---------------------|--------------------|----------|----------------|----------------|-------------------------|--|
| County              | Referendum Adopted | Rate     | Effective Date | Length         | Distribution Method (1) |  |
| Baker               | n/a                | 1%       | 1/94           | 15 yrs.        | F                       |  |
| Bradford            | n/a                | 1%       | 3/93           |                | F                       |  |
| Calhoun             | n/a                | 1%       | 1/93           | 8 yrs.         | F                       |  |
| Columbia            | n/a                | 1%       | 8/94           | until repeal   | F                       |  |
| Gadsden             | n/a                | 1%       | 1/96           |                | F                       |  |
| Gilchrist           | n/a                | 1%       | 10/92          | until repeal   | F                       |  |
| Hardee              | n/a                | 1%       | 01/98          |                | I                       |  |
| Holmes              | n/a                | 1%, 1%   | 10/95, 10/99   | 4 yrs., 7 yrs. | F                       |  |
| Jackson             | n/a                | 1%       | 6/95           | 15 yrs.        | F                       |  |
| Levy                | n/a                | 1%       | 10/92          |                | F                       |  |
| Liberty             | n/a                | 1%       | 11/92          |                | F                       |  |
| (6) Nassau          | n/a                | 1/2%, 1% | 12/93, 3/96    | 1 yr., 8yrs.   | F                       |  |
| Okeechobee          | n/a                | 1%       | 10/95          | 4 yrs.         | F                       |  |
| Sumter              | n/a                | 1%       | 1/93           |                | F                       |  |
| Union               | n/a                | 1%       | 2/93           | 8 yrs.         | F                       |  |
| Walton              | n/a                | 1%       | 2/95           |                | F                       |  |
| Washington          | n/a                | 1%       | 11/93          |                | F                       |  |

Table 2 continued  
Discretionary Sales Surtaxes: Imposition and Levy

| Charter County Transit System Surtax |                    |      |                |        |                     |
|--------------------------------------|--------------------|------|----------------|--------|---------------------|
| County                               | Referendum Adopted | Rate | Effective Date | Length | Distribution Method |
| Duval                                | 3/88               | 1/2% | 1/89           | indet. | 100% to county      |

| County Public Hospital Surtax |                    |      |                |               |                     |
|-------------------------------|--------------------|------|----------------|---------------|---------------------|
| County                        | Referendum Adopted | Rate | Effective Date | Length        | Distribution Method |
| Dade                          | 9/91               | 1/2% | 1/92           | 6 yrs. 9 mos. | 100% to county      |

| Indigent Care Surtax |                    |      |                |        |                     |
|----------------------|--------------------|------|----------------|--------|---------------------|
| County               | Referendum Adopted | Rate | Effective Date | Length | Distribution Method |

|                  |     |            |              |        |                |
|------------------|-----|------------|--------------|--------|----------------|
| (7) Hillsborough | n/a | 1/2%, 1/4% | 12/91, 10/97 | 7 yrs. | 100% to county |
|------------------|-----|------------|--------------|--------|----------------|

| School Capital Outlay Surtax |                    |      |                |              |                     |
|------------------------------|--------------------|------|----------------|--------------|---------------------|
| County                       | Referendum Adopted | Rate | Effective Date | Length       | Distribution Method |
| Bay                          |                    | 1/2% | 5/98           | until repeal | 100% to county      |
| Escambia                     |                    | 1/2% | 1/98           |              | 100% to county      |
| Gulf                         |                    | 1/2% | 7/97           | 20 yrs.      | 100% to county      |
| Jackson                      | 3/96               | 1/2% | 7/96           | 10 yrs.      | 100% to county      |
| Monroe                       |                    | 1/2% | 10/95          | 10 yrs.      | 100% to county      |
| St. Lucie                    | 3/96               | 1/2% | 7/96           | 10 yrs.      | 100% to county      |
| Santa Rosa                   |                    | 1/2% | 10/98          | 10 yrs.      | 100% to county      |

n/a - not applicable

(1) Distribution method:

I = interlocal agreement

F = Local Gov't 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.

(3) Manatee County repealed the first levy effective 1/93. A second referendum passed 2/94 imposing the 1% surtax for a period of 5 years effective 7/94

(4) Bay County repealed second levy of 1% effective 1/95 and reinstated the surtax once again to 1/2%.

(5) Okaloosa County repealed their original levy effective 10/1/91. A second levy was passed 5/95 for a period of 4 years effective 8/95.

(6) Nassau County repealed first levy effective 12/94. A second referendum passed imposing the tax at 1% for a period of 8 years effective 3/96.

(7) Hillsborough County decreased levy from 1/2% to 1/4% effective 10/97.

Source: Department of Revenue, May 1998.

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                   | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|-------------------|--------------------------------------|------------------------------------|
| BOCC, ALACHUA     | \$ 6,754,534                         | \$ 13,509,068                      |
| Alachua           | 231,050                              | 462,099                            |
| Archer            | 57,390                               | 114,781                            |
| Gainesville       | 3,962,150                            | 7,924,301                          |
| Hawthorne         | 55,983                               | 111,966                            |
| High Springs      | 150,333                              | 300,666                            |
| LaCrosse          | 5,590                                | 11,180                             |
| Micanopy          | 26,182                               | 52,363                             |
| Newberry          | 98,010                               | 196,020                            |
| Waldo             | 41,907                               | 83,813                             |
|                   | -----                                | -----                              |
|                   | 11,383,129                           | 22,766,258                         |
| <br>              |                                      |                                    |
| BOCC, BAKER       | 385,812                              | 771,625                            |
| Glen Saint Mary   | 9,994                                | 19,988                             |
| Macclenny         | 92,792                               | 185,584                            |
|                   | -----                                | -----                              |
|                   | 488,598                              | 977,197                            |
| <br>              |                                      |                                    |
| BOCC, BAY         | 5,736,182                            | 11,472,364                         |
| Callaway          | 702,547                              | 1,405,095                          |
| Cedar Grove       | 110,984                              | 221,967                            |
| Lynn Haven        | 594,206                              | 1,188,412                          |
| Mexico Beach      | 51,005                               | 102,009                            |
| Panama City       | 1,852,569                            | 3,705,138                          |
| Panama City Beach | 234,831                              | 469,661                            |
| Parker            | 249,339                              | 498,679                            |
| Springfield       | 471,905                              | 943,810                            |
|                   | -----                                | -----                              |
|                   | 10,003,568                           | 20,007,136                         |
| <br>              |                                      |                                    |
| BOCC, BRADFORD    | 531,842                              | 1,063,683                          |
| Brooker           | 9,252                                | 18,504                             |
| Hampton           | 8,341                                | 16,682                             |
| Lawtey            | 18,256                               | 36,512                             |
| Starke            | 143,561                              | 287,123                            |
|                   | -----                                | -----                              |
|                   | 711,252                              | 1,422,504                          |
| <br>              |                                      |                                    |
| BOCC, BREVARD     | 11,748,689                           | 23,497,378                         |
| Cape Canaveral    | 274,689                              | 549,379                            |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                       | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|-----------------------|--------------------------------------|------------------------------------|
| Cocoa                 | 573,963                              | 1,147,925                          |
| Cocoa Beach           | 414,622                              | 829,244                            |
| Indialantic           | 98,431                               | 196,863                            |
| Indian Harbour Beach  | 249,168                              | 498,336                            |
| Malabar               | 77,471                               | 154,941                            |
| Melbourne             | 2,201,462                            | 4,402,924                          |
| Melbourne Beach       | 103,995                              | 207,990                            |
| Melbourne Village     | 19,926                               | 39,851                             |
| Palm Bay              | 2,457,940                            | 4,915,880                          |
| Palm Shores           | 18,955                               | 37,911                             |
| Rockledge             | 612,391                              | 1,224,781                          |
| Satellite Beach       | 330,326                              | 660,652                            |
| Titusville            | 1,336,313                            | 2,672,626                          |
| West Melbourne        | 304,643                              | 609,285                            |
|                       | -----                                | -----                              |
|                       | 20,822,983                           | 41,645,966                         |
| <br>                  |                                      |                                    |
| BOCC, BROWARD         | 41,409,159                           | 82,818,319                         |
| Coconut Creek         | 1,493,207                            | 2,986,414                          |
| Cooper City           | 1,159,583                            | 2,319,167                          |
| Coral Springs         | 4,274,803                            | 8,549,606                          |
| Dania                 | 725,980                              | 1,451,961                          |
| Davie                 | 2,566,934                            | 5,133,867                          |
| Deerfield Beach       | 2,059,229                            | 4,118,458                          |
| Ft. Lauderdale        | 6,231,810                            | 12,463,620                         |
| Hallandale            | 1,307,164                            | 2,614,327                          |
| Hillsboro Beach       | 73,146                               | 146,293                            |
| Hollywood             | 5,254,532                            | 10,509,064                         |
| Lauderdale-by-the-Sea | 150,114                              | 300,228                            |
| Lauderdale Lakes      | 1,156,966                            | 2,313,933                          |
| Lauderhill            | 2,084,442                            | 4,168,884                          |
| Lazy Lake Village     | 1,495                                | 2,991                              |
| Lighthouse Point      | 434,849                              | 869,698                            |
| Margate               | 2,073,019                            | 4,146,039                          |
| Miramar               | 2,079,250                            | 4,158,500                          |
| North Lauderdale      | 1,174,910                            | 2,349,821                          |
| Oakland Park          | 1,171,006                            | 2,342,012                          |
| Parkland              | 468,037                              | 936,074                            |
| Pembroke Park         | 202,450                              | 404,901                            |
| Pembroke Pines        | 4,307,202                            | 8,614,403                          |
| Plantation            | 3,217,026                            | 6,434,053                          |

Table 3

Local Discretionary Sales Surtax  
 Local Government Fiscal Year 1998-99 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                    | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|--------------------|--------------------------------------|------------------------------------|
| Pompano Beach      | 3,079,747                            | 6,159,494                          |
| Sea Ranch Lakes    | 25,711                               | 51,423                             |
| Sunrise            | 3,128,138                            | 6,256,275                          |
| Tamarac            | 2,109,738                            | 4,219,476                          |
| Weston             | 1,402,491                            | 2,804,981                          |
| Wilton Manors      | 491,671                              | 983,343                            |
|                    | -----                                | -----                              |
|                    | 95,313,811                           | 190,627,623                        |
| <br>               |                                      |                                    |
| BOCC, CALHOUN      | 218,606                              | 437,213                            |
| Altha              | 13,075                               | 26,150                             |
| Blountstown        | 50,144                               | 100,289                            |
|                    | -----                                | -----                              |
|                    | 281,826                              | 563,652                            |
| <br>               |                                      |                                    |
| BOCC, CHARLOTTE    | 5,924,867                            | 11,849,733                         |
| Punta Gorda        | 587,137                              | 1,174,274                          |
|                    | -----                                | -----                              |
|                    | 6,512,004                            | 13,024,008                         |
| <br>               |                                      |                                    |
| BOCC, CITRUS       | 3,471,513                            | 6,943,025                          |
| Crystal River      | 134,402                              | 268,804                            |
| Inverness          | 222,185                              | 444,370                            |
|                    | -----                                | -----                              |
|                    | 3,828,100                            | 7,656,200                          |
| <br>               |                                      |                                    |
| BOCC, CLAY         | 5,132,296                            | 10,264,593                         |
| Green Cove Springs | 210,955                              | 421,910                            |
| Keystone Heights   | 56,386                               | 112,772                            |
| Orange Park        | 397,469                              | 794,937                            |
| Penney Farms       | 27,292                               | 54,583                             |
|                    | -----                                | -----                              |
|                    | 5,824,398                            | 11,648,795                         |
| <br>               |                                      |                                    |
| BOCC, COLLIER      | 15,731,862                           | 31,463,724                         |
| Everglades         | 45,349                               | 90,698                             |
| Marco Island       | 984,089                              | 1,968,178                          |
| Naples             | 1,767,442                            | 3,534,884                          |
|                    | -----                                | -----                              |
|                    | 18,528,742                           | 37,057,484                         |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                      | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|----------------------|--------------------------------------|------------------------------------|
| BOCC, COLUMBIA       | 2,102,545                            | 4,205,091                          |
| Fort White           | 22,927                               | 45,853                             |
| Lake City            | 425,844                              | 851,688                            |
|                      | -----                                | -----                              |
|                      | 2,551,316                            | 5,102,633                          |
| <br>                 |                                      |                                    |
| BOCC, DADE           | 76,425,923                           | 152,851,847                        |
| Aventura             | 900,729                              | 1,801,459                          |
| Bal Harbour          | 138,360                              | 276,719                            |
| Bay Harbor Islands   | 207,164                              | 414,328                            |
| Biscayne Park        | 133,985                              | 267,970                            |
| Coral Gables         | 1,866,507                            | 3,733,014                          |
| El Portal            | 110,917                              | 221,835                            |
| Florida City         | 264,169                              | 528,338                            |
| Golden Beach         | 37,120                               | 74,240                             |
| Hialeah              | 9,149,719                            | 18,299,438                         |
| Hialeah Gardens      | 734,883                              | 1,469,767                          |
| Homestead            | 1,142,980                            | 2,285,960                          |
| Indian Creek Village | 2,298                                | 4,596                              |
| Key Biscayne         | 394,928                              | 789,856                            |
| Medley               | 38,755                               | 77,510                             |
| Miami                | 16,006,761                           | 32,013,522                         |
| Miami Beach          | 4,106,465                            | 8,212,931                          |
| Miami Shores         | 451,359                              | 902,718                            |
| Miami Springs        | 588,614                              | 1,177,228                          |
| North Bay            | 262,225                              | 524,450                            |
| North Miami          | 2,220,912                            | 4,441,825                          |
| North Miami Beach    | 1,641,711                            | 3,283,422                          |
| Opa-locka            | 696,924                              | 1,393,848                          |
| Pinecrest            | 814,470                              | 1,628,940                          |
| South Miami          | 464,925                              | 929,851                            |
| Sunny Isles Beach    | 611,151                              | 1,222,302                          |
| Surfside             | 192,714                              | 385,427                            |
| Sweetwater           | 619,149                              | 1,238,299                          |
| Virginia Gardens     | 100,047                              | 200,093                            |
| West Miami           | 257,143                              | 514,286                            |
|                      | -----                                | -----                              |
|                      | 120,583,008                          | 241,166,017                        |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                      | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|----------------------|--------------------------------------|------------------------------------|
| BOCC, DE SOTO        | 647,619                              | 1,295,238                          |
| Arcadia              | 182,660                              | 365,320                            |
|                      | -----                                | -----                              |
|                      | 830,279                              | 1,660,558                          |
| <br>                 |                                      |                                    |
| BOCC, DIXIE          | 211,639                              | 423,279                            |
| Cross City           | 39,260                               | 78,519                             |
| Horseshoe Beach      | 3,740                                | 7,480                              |
|                      | -----                                | -----                              |
|                      | 254,639                              | 509,278                            |
| <br>                 |                                      |                                    |
| BOCC, DUVAL          | 47,664,956                           | 95,329,911                         |
| Atlantic Beach       | 873,380                              | 1,746,760                          |
| Baldwin              | 102,646                              | 205,293                            |
| Jacksonville Beach   | 1,334,666                            | 2,669,332                          |
| Neptune Beach        | 494,736                              | 989,472                            |
|                      | -----                                | -----                              |
|                      | 50,470,384                           | 100,940,768                        |
| <br>                 |                                      |                                    |
| BOCC, ESCAMBIA       | 12,658,975                           | 25,317,951                         |
| Century              | 92,867                               | 185,734                            |
| Pensacola            | 2,852,929                            | 5,705,859                          |
|                      | -----                                | -----                              |
|                      | 15,604,772                           | 31,209,544                         |
| <br>                 |                                      |                                    |
| BOCC, FLAGLER        | 1,206,797                            | 2,413,595                          |
| Beverly Beach        | 10,094                               | 20,189                             |
| Bunnell              | 64,345                               | 128,689                            |
| Flagler Beach (part) | 131,476                              | 262,952                            |
|                      | -----                                | -----                              |
|                      | 1,412,713                            | 2,825,425                          |
| <br>                 |                                      |                                    |
| BOCC, FRANKLIN       | 260,700                              | 521,401                            |
| Apalachicola         | 82,174                               | 164,349                            |
| Carrabelle           | 40,547                               | 81,094                             |
|                      | -----                                | -----                              |
|                      | 383,422                              | 766,844                            |
| <br>                 |                                      |                                    |
| BOCC, GADSDEN        | 742,915                              | 1,485,830                          |
| Chattahoochee        | 44,761                               | 89,521                             |
| Greensboro           | 10,541                               | 21,083                             |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                        | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|------------------------|--------------------------------------|------------------------------------|
| Gretna                 | 36,727                               | 73,453                             |
| Havana                 | 31,800                               | 63,601                             |
| Midway                 | 20,747                               | 41,494                             |
| Quincy                 | 130,203                              | 260,406                            |
|                        | -----                                | -----                              |
|                        | 1,017,694                            | 2,035,389                          |
| <br>                   |                                      |                                    |
| BOCC, GILCHRIST        | 158,720                              | 317,440                            |
| Bell                   | 4,031                                | 8,062                              |
| Fanning Springs (part) | 3,364                                | 6,727                              |
| Trenton                | 19,175                               | 38,349                             |
|                        | -----                                | -----                              |
|                        | 185,289                              | 370,579                            |
| <br>                   |                                      |                                    |
| BOCC, GLADES           | 102,178                              | 204,355                            |
| Moore Haven            | 18,987                               | 37,973                             |
|                        | -----                                | -----                              |
|                        | 121,164                              | 242,329                            |
| <br>                   |                                      |                                    |
| BOCC, GULF             | 219,391                              | 438,782                            |
| Port St. Joe           | 83,240                               | 166,479                            |
| Wewahitchka            | 39,588                               | 79,176                             |
|                        | -----                                | -----                              |
|                        | 342,218                              | 684,437                            |
| <br>                   |                                      |                                    |
| BOCC, HAMILTON         | 293,698                              | 587,397                            |
| Jasper                 | 55,760                               | 111,520                            |
| Jennings               | 21,229                               | 42,459                             |
| White Springs          | 22,373                               | 44,746                             |
|                        | -----                                | -----                              |
|                        | 393,061                              | 786,122                            |
| <br>                   |                                      |                                    |
| BOCC, HARDEE           | 462,539                              | 925,078                            |
| Bowling Green          | 44,223                               | 88,446                             |
| Wauchula               | 86,691                               | 173,382                            |
| Zolfo Springs          | 30,571                               | 61,142                             |
|                        | -----                                | -----                              |
|                        | 624,024                              | 1,248,049                          |
| <br>                   |                                      |                                    |
| BOCC, HENDRY           | 768,819                              | 1,537,637                          |
| Clewiston              | 188,795                              | 377,590                            |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                     | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|---------------------|--------------------------------------|------------------------------------|
| La Belle            | 94,398                               | 188,795                            |
|                     | -----                                | -----                              |
|                     | 1,052,011                            | 2,104,022                          |
| BOCC, HERNANDO      | 3,554,961                            | 7,109,922                          |
| Brooksville         | 232,861                              | 465,722                            |
| Weeki Wachee        | 358                                  | 717                                |
|                     | -----                                | -----                              |
|                     | 3,788,181                            | 7,576,361                          |
| BOCC, HIGHLANDS     | 2,553,582                            | 5,107,164                          |
| Avon Park           | 284,817                              | 569,634                            |
| Lake Placid         | 49,042                               | 98,083                             |
| Sebring             | 307,858                              | 615,717                            |
|                     | -----                                | -----                              |
|                     | 3,195,299                            | 6,390,597                          |
| BOCC, HILLSBOROUGH  | 43,380,899                           | 86,761,798                         |
| Plant City          | 1,418,145                            | 2,836,291                          |
| Tampa               | 15,440,674                           | 30,881,348                         |
| Temple Terrace      | 1,082,410                            | 2,164,821                          |
|                     | -----                                | -----                              |
|                     | 61,322,129                           | 122,644,258                        |
| BOCC, HOLMES        | 244,907                              | 489,813                            |
| Bonifay             | 45,732                               | 91,464                             |
| Esto                | 5,437                                | 10,875                             |
| Noma                | 3,762                                | 7,523                              |
| Ponce de Leon       | 7,606                                | 15,211                             |
| Westville           | 4,879                                | 9,758                              |
|                     | -----                                | -----                              |
|                     | 312,322                              | 624,644                            |
| BOCC, INDIAN RIVER  | 4,526,883                            | 9,053,766                          |
| Fellsmere           | 121,594                              | 243,187                            |
| Indian River Shores | 132,482                              | 264,964                            |
| Orchid              | 2,217                                | 4,434                              |
| Sebastian           | 712,909                              | 1,425,818                          |
| Vero Beach          | 876,331                              | 1,752,663                          |
|                     | -----                                | -----                              |
|                     | 6,372,416                            | 12,744,833                         |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                    | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|--------------------|--------------------------------------|------------------------------------|
| BOCC, JACKSON      | 989,919                              | 1,979,839                          |
| Alford             | 14,416                               | 28,833                             |
| Bascom             | 3,089                                | 6,178                              |
| Campbellton        | 6,404                                | 12,809                             |
| Cottondale         | 29,059                               | 58,117                             |
| Graceville         | 66,657                               | 133,313                            |
| Grand Ridge        | 18,133                               | 36,267                             |
| Greenwood          | 16,149                               | 32,299                             |
| Jacob City         | 8,137                                | 16,275                             |
| Malone             | 22,579                               | 45,158                             |
| Marianna           | 165,587                              | 331,173                            |
| Sneads             | 53,823                               | 107,645                            |
|                    | -----                                | -----                              |
|                    | 1,393,953                            | 2,787,905                          |
| <br>               |                                      |                                    |
| BOCC, JEFFERSON    | 199,790                              | 399,580                            |
| Monticello         | 47,849                               | 95,698                             |
|                    | -----                                | -----                              |
|                    | 247,639                              | 495,278                            |
| <br>               |                                      |                                    |
| BOCC, LAFAYETTE    | 70,691                               | 141,382                            |
| Mayo               | 11,939                               | 23,878                             |
|                    | -----                                | -----                              |
|                    | 82,630                               | 165,260                            |
| <br>               |                                      |                                    |
| BOCC, LAKE         | 5,220,082                            | 10,440,163                         |
| Astatula           | 39,846                               | 79,692                             |
| Clermont           | 247,836                              | 495,673                            |
| Eustis             | 478,349                              | 956,697                            |
| Fruitland Park     | 97,311                               | 194,621                            |
| Groveland          | 82,471                               | 164,941                            |
| Howey-in-the-Hills | 27,098                               | 54,196                             |
| Lady Lake          | 404,769                              | 809,538                            |
| Leesburg           | 503,681                              | 1,007,363                          |
| Mascotte           | 79,365                               | 158,730                            |
| Minneola           | 91,983                               | 183,965                            |
| Montverde          | 37,198                               | 74,397                             |
| Mount Dora         | 282,028                              | 564,055                            |
| Tavares            | 272,319                              | 544,639                            |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                        | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|------------------------|--------------------------------------|------------------------------------|
| Umatilla               | 79,561                               | 159,123                            |
|                        | -----                                | -----                              |
|                        | 7,943,896                            | 15,887,793                         |
| BOCC, LEE              | 20,217,104                           | 40,434,208                         |
| Cape Coral             | 5,287,443                            | 10,574,886                         |
| Fort Myers             | 2,725,857                            | 5,451,713                          |
| Fort Myers Beach       | 354,509                              | 709,019                            |
| Sanibel                | 345,697                              | 691,393                            |
|                        | -----                                | -----                              |
|                        | 28,930,610                           | 57,861,219                         |
| BOCC, LEON             | 7,718,659                            | 15,437,317                         |
| Tallahassee            | 5,981,756                            | 11,963,512                         |
|                        | -----                                | -----                              |
|                        | 13,700,415                           | 27,400,829                         |
| BOCC, LEVY             | 807,630                              | 1,615,260                          |
| Bronson                | 25,012                               | 50,025                             |
| Cedar Key              | 20,613                               | 41,227                             |
| Chiefland              | 56,087                               | 112,175                            |
| Fanning Springs (part) | 8,375                                | 16,750                             |
| Inglis                 | 37,166                               | 74,332                             |
| Otter Creek            | 3,299                                | 6,599                              |
| Williston              | 64,011                               | 128,022                            |
| Yankeetown             | 17,258                               | 34,515                             |
|                        | -----                                | -----                              |
|                        | 1,039,452                            | 2,078,904                          |
| BOCC, LIBERTY          | 78,514                               | 157,028                            |
| Bristol                | 15,595                               | 31,191                             |
|                        | -----                                | -----                              |
|                        | 94,109                               | 188,219                            |
| BOCC, MADISON          | 293,077                              | 586,153                            |
| Greenville             | 18,310                               | 36,619                             |
| Lee                    | 6,176                                | 12,353                             |
| Madison                | 61,873                               | 123,746                            |
|                        | -----                                | -----                              |
|                        | 379,436                              | 758,871                            |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                     | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|---------------------|--------------------------------------|------------------------------------|
| BOCC, MANATEE       | 9,841,358                            | 19,682,715                         |
| Anna Maria          | 84,070                               | 168,141                            |
| Bradenton           | 2,158,967                            | 4,317,933                          |
| Bradenton Beach     | 76,395                               | 152,790                            |
| Holmes Beach        | 229,455                              | 458,911                            |
| Longboat Key (part) | 119,514                              | 239,027                            |
| Palmetto            | 455,886                              | 911,771                            |
|                     | -----                                | -----                              |
|                     | 12,965,644                           | 25,931,288                         |
| <br>                |                                      |                                    |
| BOCC, MARION        | 9,655,294                            | 19,310,587                         |
| Bellevue            | 152,812                              | 305,625                            |
| Dunnellon           | 78,815                               | 157,631                            |
| McIntosh            | 18,919                               | 37,838                             |
| Ocala               | 1,924,764                            | 3,849,528                          |
| Reddick             | 24,710                               | 49,420                             |
|                     | -----                                | -----                              |
|                     | 11,855,315                           | 23,710,629                         |
| <br>                |                                      |                                    |
| BOCC, MARTIN        | 6,973,690                            | 13,947,380                         |
| Jupiter Island      | 37,221                               | 74,442                             |
| Ocean Breeze Park   | 32,760                               | 65,520                             |
| Sewalls Point       | 112,046                              | 224,092                            |
| Stuart              | 876,866                              | 1,753,732                          |
|                     | -----                                | -----                              |
|                     | 8,032,583                            | 16,065,166                         |
| <br>                |                                      |                                    |
| BOCC, MONROE        | 5,937,855                            | 11,875,709                         |
| Islamorada          | 599,409                              | 1,198,817                          |
| Key Colony Beach    | 85,571                               | 171,143                            |
| Key West            | 2,229,512                            | 4,459,025                          |
| Layton              | 16,085                               | 32,171                             |
|                     | -----                                | -----                              |
|                     | 8,868,433                            | 17,736,865                         |
| <br>                |                                      |                                    |
| BOCC, NASSAU        | 1,889,057                            | 3,778,114                          |
| Callahan            | 40,036                               | 80,072                             |
| Fernandina Beach    | 409,720                              | 819,439                            |
| Hilliard            | 100,365                              | 200,730                            |
|                     | -----                                | -----                              |
|                     | 2,439,178                            | 4,878,356                          |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                  | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|------------------|--------------------------------------|------------------------------------|
| BOCC, OKALOOSA   | 7,017,018                            | 14,034,037                         |
| Cinco Bayou      | 19,872                               | 39,744                             |
| Crestview        | 626,372                              | 1,252,743                          |
| Destin           | 514,358                              | 1,028,716                          |
| Ft. Walton Beach | 1,061,627                            | 2,123,255                          |
| Laurel Hill      | 29,543                               | 59,086                             |
| Mary Esther      | 210,940                              | 421,879                            |
| Niceville        | 568,488                              | 1,136,977                          |
| Shalimar         | 31,131                               | 62,262                             |
| Valparaiso       | 319,730                              | 639,459                            |
|                  | -----                                | -----                              |
|                  | 10,399,079                           | 20,798,158                         |
| <br>             |                                      |                                    |
| BOCC, OKEECHOBEE | 1,126,895                            | 2,253,789                          |
| Okeechobee       | 179,855                              | 359,711                            |
|                  | -----                                | -----                              |
|                  | 1,306,750                            | 2,613,500                          |
| <br>             |                                      |                                    |
| BOCC, ORANGE     | 75,669,143                           | 151,338,287                        |
| Apopka           | 2,188,141                            | 4,376,281                          |
| Belle Isle       | 598,056                              | 1,196,112                          |
| Eatonville       | 257,774                              | 515,547                            |
| Edgewood         | 163,737                              | 327,474                            |
| Maitland         | 1,056,071                            | 2,112,143                          |
| Oakland          | 84,110                               | 168,220                            |
| Ocoee            | 2,194,545                            | 4,389,090                          |
| Orlando          | 18,819,184                           | 37,638,368                         |
| Windermere       | 188,180                              | 376,360                            |
| Winter Garden    | 1,359,849                            | 2,719,699                          |
| Winter Park      | 2,646,476                            | 5,292,952                          |
|                  | -----                                | -----                              |
|                  | 105,225,267                          | 210,450,535                        |
| <br>             |                                      |                                    |
| BOCC, OSCEOLA    | 7,636,992                            | 15,273,985                         |
| Kissimmee        | 2,373,195                            | 4,746,391                          |
| St. Cloud        | 1,036,543                            | 2,073,087                          |
|                  | -----                                | -----                              |
|                  | 11,046,731                           | 22,093,462                         |
| <br>             |                                      |                                    |
| BOCC, PALM BEACH | 43,672,726                           | 87,345,453                         |
| Atlantis         | 90,431                               | 180,862                            |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                      | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|----------------------|--------------------------------------|------------------------------------|
| Belle Glade          | 893,807                              | 1,787,614                          |
| Boca Raton           | 3,648,383                            | 7,296,766                          |
| Boynton Beach        | 2,789,234                            | 5,578,468                          |
| Briny Breeze         | 21,275                               | 42,550                             |
| Cloud Lake           | 6,185                                | 12,370                             |
| Delray Beach         | 2,821,706                            | 5,643,412                          |
| Glen Ridge           | 11,677                               | 23,354                             |
| Golf                 | 10,184                               | 20,368                             |
| Golfview             | 8,158                                | 16,316                             |
| Greenacres City      | 1,283,151                            | 2,566,302                          |
| Gulf Stream          | 37,804                               | 75,608                             |
| Haverhill            | 63,131                               | 126,262                            |
| Highland Beach       | 175,157                              | 350,314                            |
| Hypoluxo             | 73,582                               | 147,164                            |
| Juno Beach           | 151,696                              | 303,392                            |
| Jupiter              | 1,652,500                            | 3,305,001                          |
| Jupiter Inlet Colony | 22,075                               | 44,149                             |
| Lake Clarke Shores   | 194,512                              | 389,024                            |
| Lake Park            | 365,990                              | 731,980                            |
| Lake Worth           | 1,615,336                            | 3,230,672                          |
| Lantana              | 451,196                              | 902,391                            |
| Manalapan            | 17,862                               | 35,725                             |
| Mangonia Park        | 73,742                               | 147,484                            |
| North Palm Beach     | 647,361                              | 1,294,722                          |
| Ocean Ridge          | 87,765                               | 175,530                            |
| Pahokee              | 372,335                              | 744,670                            |
| Palm Beach           | 521,525                              | 1,043,050                          |
| Palm Beach Gardens   | 1,771,778                            | 3,543,555                          |
| Palm Beach Shores    | 54,707                               | 109,413                            |
| Palm Springs         | 540,987                              | 1,081,974                          |
| Riviera Beach        | 1,509,922                            | 3,019,844                          |
| Royal Palm Beach     | 971,548                              | 1,943,095                          |
| South Bay            | 179,263                              | 358,525                            |
| South Palm Beach     | 80,087                               | 160,174                            |
| Tequesta             | 249,859                              | 499,717                            |
| Wellington           | 1,441,725                            | 2,883,451                          |
| West Palm Beach      | 4,245,356                            | 8,490,712                          |
|                      | -----                                | -----                              |
|                      | 72,825,717                           | 145,651,434                        |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                       | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|-----------------------|--------------------------------------|------------------------------------|
| BOCC, PASCO           | 10,623,057                           | 21,246,113                         |
| Dade City             | 214,593                              | 429,185                            |
| New Port Richey       | 511,371                              | 1,022,742                          |
| Port Richey           | 93,377                               | 186,754                            |
| Saint Leo             | 24,971                               | 49,941                             |
| San Antonio           | 30,007                               | 60,013                             |
| Zephyrhills           | 311,712                              | 623,424                            |
|                       | -----                                | -----                              |
|                       | 11,809,087                           | 23,618,173                         |
| BOCC, PINELLAS        | 27,282,594                           | 54,565,188                         |
| Belleair              | 164,332                              | 328,664                            |
| Belleair Beach        | 86,250                               | 172,501                            |
| Belleair Bluffs       | 88,773                               | 177,546                            |
| Belleair Shore        | 2,362                                | 4,725                              |
| Clearwater            | 4,101,252                            | 8,202,505                          |
| Dunedin               | 1,425,412                            | 2,850,824                          |
| Gulfport              | 475,938                              | 951,876                            |
| Indian Rocks Beach    | 168,737                              | 337,473                            |
| Indian Shores         | 59,422                               | 118,844                            |
| Kenneth City          | 174,062                              | 348,124                            |
| Largo                 | 2,727,054                            | 5,454,108                          |
| Madeira Beach         | 166,574                              | 333,149                            |
| North Redington Beach | 46,008                               | 92,016                             |
| Oldsmar               | 389,768                              | 779,536                            |
| Pinellas Park         | 1,786,790                            | 3,573,580                          |
| Redington Beach       | 64,668                               | 129,335                            |
| Redington Shores      | 96,701                               | 193,402                            |
| Safety Harbor         | 676,708                              | 1,353,416                          |
| St. Petersburg        | 9,655,946                            | 19,311,892                         |
| St. Petersburg Beach  | 384,282                              | 768,564                            |
| Seminole              | 389,087                              | 778,174                            |
| South Pasadena        | 236,127                              | 472,254                            |
| Tarpon Springs        | 793,911                              | 1,587,822                          |
| Treasure Island       | 294,428                              | 588,856                            |
|                       | -----                                | -----                              |
|                       | 51,737,188                           | 103,474,376                        |
| BOCC, POLK            | 16,415,019                           | 32,830,037                         |
| Auburndale            | 387,647                              | 775,294                            |
| Bartow                | 606,085                              | 1,212,170                          |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                     | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|---------------------|--------------------------------------|------------------------------------|
| Davenport           | 87,681                               | 175,362                            |
| Dundee              | 107,423                              | 214,845                            |
| Eagle Lake          | 78,843                               | 157,685                            |
| Fort Meade          | 225,707                              | 451,415                            |
| Frostproof          | 119,895                              | 239,791                            |
| Haines City         | 550,990                              | 1,101,981                          |
| Highland Park       | 6,484                                | 12,968                             |
| Hillcrest Heights   | 9,788                                | 19,576                             |
| Lake Alfred         | 156,901                              | 313,801                            |
| Lake Hamilton       | 47,330                               | 94,661                             |
| Lake Wales          | 414,120                              | 828,241                            |
| Lakeland            | 3,167,916                            | 6,335,831                          |
| Mulberry            | 137,407                              | 274,814                            |
| Polk City           | 75,250                               | 150,499                            |
| Winter Haven        | 1,059,111                            | 2,118,221                          |
|                     | -----                                | -----                              |
|                     | 23,653,597                           | 47,307,194                         |
| <br>                |                                      |                                    |
| BOCC, PUTNAM        | 1,647,122                            | 3,294,245                          |
| Crescent City       | 46,881                               | 93,762                             |
| Interlachen         | 35,689                               | 71,377                             |
| Palatka             | 271,315                              | 542,631                            |
| Pomona Park         | 19,231                               | 38,461                             |
| Welaka              | 15,161                               | 30,321                             |
|                     | -----                                | -----                              |
|                     | 2,035,399                            | 4,070,798                          |
| <br>                |                                      |                                    |
| BOCC, ST. JOHNS     | 5,562,446                            | 11,124,893                         |
| Hastings            | 36,672                               | 73,344                             |
| St. Augustine       | 684,728                              | 1,369,455                          |
| St. Augustine Beach | 227,910                              | 455,819                            |
|                     | -----                                | -----                              |
|                     | 6,511,756                            | 13,023,511                         |
| <br>                |                                      |                                    |
| BOCC, ST. LUCIE     | 3,828,183                            | 7,656,365                          |
| Fort Pierce         | 1,038,194                            | 2,076,389                          |
| Port St. Lucie      | 2,130,228                            | 4,260,456                          |
| St. Lucie Village   | 16,553                               | 33,107                             |
|                     | -----                                | -----                              |
|                     | 7,013,159                            | 14,026,317                         |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                     | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|---------------------|--------------------------------------|------------------------------------|
| BOCC, SANTA ROSA    | 2,412,728                            | 4,825,456                          |
| Gulf Breeze         | 149,204                              | 298,407                            |
| Jay                 | 16,747                               | 33,494                             |
| Milton              | 189,252                              | 378,504                            |
|                     | -----                                | -----                              |
|                     | 2,767,931                            | 5,535,862                          |
| <br>                |                                      |                                    |
| BOCC, SARASOTA      | 16,398,666                           | 32,797,333                         |
| Longboat Key (part) | 231,167                              | 462,335                            |
| North Port          | 976,079                              | 1,952,158                          |
| Sarasota            | 2,996,529                            | 5,993,059                          |
| Venice              | 1,106,472                            | 2,212,944                          |
|                     | -----                                | -----                              |
|                     | 21,708,914                           | 43,417,828                         |
| <br>                |                                      |                                    |
| BOCC, SEMINOLE      | 13,100,009                           | 26,200,019                         |
| Altamonte Springs   | 1,825,957                            | 3,651,915                          |
| Casselberry         | 1,144,622                            | 2,289,243                          |
| Lake Mary           | 386,530                              | 773,060                            |
| Longwood            | 637,642                              | 1,275,284                          |
| Oviedo              | 955,810                              | 1,911,620                          |
| Sanford             | 1,653,980                            | 3,307,959                          |
| Winter Springs      | 1,280,786                            | 2,561,572                          |
|                     | -----                                | -----                              |
|                     | 20,985,336                           | 41,970,672                         |
| <br>                |                                      |                                    |
| BOCC, SUMTER        | 855,871                              | 1,711,742                          |
| Bushnell            | 55,572                               | 111,144                            |
| Center Hill         | 18,252                               | 36,504                             |
| Coleman             | 19,790                               | 39,581                             |
| Webster             | 19,068                               | 38,136                             |
| Wildwood            | 93,591                               | 187,182                            |
|                     | -----                                | -----                              |
|                     | 1,062,144                            | 2,124,289                          |
| <br>                |                                      |                                    |
| BOCC, SUWANNEE      | 778,227                              | 1,556,453                          |
| Branford            | 16,315                               | 32,629                             |
| Live Oak            | 166,126                              | 332,252                            |
|                     | -----                                | -----                              |
|                     | 960,667                              | 1,921,334                          |

Table 3

Local Discretionary Sales Surtax  
Local Government Fiscal Year 1998-99 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                      | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|----------------------|--------------------------------------|------------------------------------|
| BOCC, TAYLOR         | 553,397                              | 1,106,794                          |
| Perry                | 253,531                              | 507,063                            |
|                      | -----                                | -----                              |
|                      | 806,928                              | 1,613,857                          |
| <br>                 |                                      |                                    |
| BOCC, UNION          | 138,996                              | 277,992                            |
| Lake Butler          | 34,209                               | 68,417                             |
| Raiford              | 3,564                                | 7,129                              |
| Worthington Springs  | 3,119                                | 6,238                              |
|                      | -----                                | -----                              |
|                      | 179,888                              | 359,775                            |
| <br>                 |                                      |                                    |
| BOCC, VOLUSIA        | 10,460,196                           | 20,920,393                         |
| Daytona Beach        | 2,166,298                            | 4,332,596                          |
| Daytona Beach Shores | 100,266                              | 200,532                            |
| DeBary               | 416,513                              | 833,025                            |
| DeLand               | 621,101                              | 1,242,202                          |
| Deltona              | 1,975,367                            | 3,950,733                          |
| Edgewater            | 611,095                              | 1,222,189                          |
| Flagler Beach (part) | 3,144                                | 6,288                              |
| Holly Hill           | 382,336                              | 764,671                            |
| Lake Helen           | 85,020                               | 170,040                            |
| New Smyrna Beach     | 622,859                              | 1,245,718                          |
| Oak Hill             | 37,321                               | 74,642                             |
| Orange City          | 211,214                              | 422,428                            |
| Ormond Beach         | 1,150,455                            | 2,300,910                          |
| Pierson              | 42,223                               | 84,445                             |
| Ponce Inlet          | 81,403                               | 162,805                            |
| Port Orange          | 1,457,473                            | 2,914,945                          |
| South Daytona        | 437,607                              | 875,214                            |
|                      | -----                                | -----                              |
|                      | 20,861,887                           | 41,723,775                         |
| <br>                 |                                      |                                    |
| BOCC, WAKULLA        | 398,573                              | 797,146                            |
| St. Marks            | 6,727                                | 13,454                             |
| Sopchoppy            | 9,238                                | 18,477                             |
|                      | -----                                | -----                              |
|                      | 414,538                              | 829,077                            |
| <br>                 |                                      |                                    |
| BOCC, WALTON         | 2,209,085                            | 4,418,169                          |
| DeFuniak Springs     | 369,535                              | 739,071                            |

Table 3

Local Discretionary Sales Surtax  
 Local Government Fiscal Year 1998-99 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1998-99 Half-Cent Sales Tax Distribution Factor

|                  | 0.5% Tax Rate<br><u>Net Receipts</u> | 1% Tax Rate<br><u>Net Receipts</u> |
|------------------|--------------------------------------|------------------------------------|
| Freeport         | 75,119                               | 150,239                            |
| Paxton           | 42,906                               | 85,812                             |
|                  | -----                                | -----                              |
|                  | 2,696,645                            | 5,393,290                          |
| BOCC, WASHINGTON | 375,283                              | 750,565                            |
| Caryville        | 5,204                                | 10,407                             |
| Chipley          | 90,205                               | 180,409                            |
| Ebro             | 5,931                                | 11,863                             |
| Vernon           | 19,161                               | 38,322                             |
| Wausau           | 7,563                                | 15,126                             |
|                  | -----                                | -----                              |
|                  | 503,346                              | 1,006,692                          |
|                  | =====                                | =====                              |
| Grand Totals     | \$ 919,000,000                       | \$ 1,838,000,000                   |

Note: Table represents a 100 distribution of estimated monies.

Source: Florida Department of Revenue, June 1998

## **CHARTER COUNTY TRANSIT SYSTEM SURTAX**

Section 212.055(1), *Florida Statutes*

### **Brief Overview**

The Charter County Transit System Surtax may be levied at a rate of up to 1 percent 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. In the case of charter counties, this levy is subject to a charter amendment approved by a majority vote of the county's electorate, or, in the case of a consolidated government, voter approval in a countywide referendum. The use of the proceeds is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

### **1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(1), F.S., authorizing the levy and use of the Charter County Transit System Surtax.

### **Authorization to Levy**

Charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate.

### **Local Governments Eligible to Levy**

The five counties eligible to levy this surtax are Broward, Dade, Duval, Sarasota, and Volusia. Only Duval County is levying the surtax at a rate of 0.5 percent.

### **Distribution of Proceeds**

The proceeds of this surtax shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

### **Authorized Uses of Proceeds**

The surtax proceeds may be utilized in one of two ways. The first option calls for the proceeds to be deposited into a county trust fund for the purposes of development, construction, equipment, maintenance, operation, supportive services and related costs of a fixed guideway rapid transit system. The definition of supportive services may include a countywide bus system.

The second option provides that the proceeds are distributed to an expressway or transportation authority created by law. At the discretion of the authority, the proceeds can be used for:

1. Development, construction, operation, or maintenance of roads or bridges in the county;
2. Operation and maintenance of a bus system;
3. Payment of principal and interest on existing bonds issued for the construction of such roads or bridges; and
4. Upon approval by the county commission, pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.

For each county, as defined in s. 125.011(1),F.S., (referring only to Dade County) the proceeds may be used for:

1. Development, construction, operation, or maintenance of roads and bridges in the county;
2. Expansion, operation, and maintenance of an existing bus system;
3. Payment of principal and interest on existing bonds issued for the construction of fixed guideway rapid transit systems, roads, or bridges; and
4. Pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, roads, or bridges.

#### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **LOCAL GOVERNMENT INFRASTRUCTURE SURTAX**

Section 212.055(2), *Florida Statutes*

### **Brief Overview**

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Additional spending authority exists for select counties.

### **1998 General Law Amendments**

Statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes. In addition, the following amended s. 212.055(2), F.S., authorizing the levy and use of the Local Government Infrastructure Surtax.

#### Chapter 98-342, *Laws of Florida*, (CS/HB 4413)

provides for an additional authorized use of the surtax that is imposed or extended after July 1, 1998. Section 9 authorizes that no more than 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies. Such funding may include the operational costs and incentives related to such economic development. This change is effective as of July 1, 1998.

#### Chapter 98-258, *Laws of Florida*, (CS/CS/HB 1589)

increases the maximum population limit to qualify as a small county for the purpose of using the surtax proceeds for long-term maintenance costs associated with landfill closure. Section 7 increases the population limit from 50,000 to 75,000. This change is effective as of July 1, 1998.

### **Authorization to Levy**

Local governments may levy this surtax at a rate of 0.5 or 1 percent. This levy shall be pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993, ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum.

In addition, a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

### **Local Governments Eligible to Levy**

All counties are eligible to levy the surtax. Twenty-nine counties are levying this surtax. All of those counties are levying at 1 percent with the exception of Bay and Hillsborough counties which are levying at the rate of 0.5 percent.

### **Distribution of Proceeds**

The surtax proceeds shall be distributed to the county and its respective municipalities according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.
2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

### **Authorized Uses of Proceeds**

The surtax proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, only for the purposes of:

1. Financing, planning, and constructing infrastructure;<sup>1</sup>

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<sup>1</sup> Section 212.055(2)(d)2., *Florida Statutes*, defines infrastructure as any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy in excess of five years. The proceeds can be used to fund any land acquisition, land improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. This definition also includes fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle or any other vehicle and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least five years.

2. Acquiring land for public recreation or conservation or protection of natural resources; and
3. Financing the closure of county or municipal-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closures prior to July 1, 1993, is ratified.

Except in certain circumstances, neither the proceeds nor any accrued interest shall be used to fund the operational expenses of infrastructure.<sup>2</sup> As the result of 1998 legislation, an additional use is available for those levies imposed or extended after July 1, 1998. An amount not to exceed 15 percent of the surtax proceeds may be allocated for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The referendum ballot statement must indicate the intention to make such an allocation.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction

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<sup>2</sup> Pursuant to s. 212.055(2)(h), F.S., a county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies 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, *Florida Statutes*; and
3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

Likewise, a municipality located within counties that had a population of 50,000 or less on April 1, 1992, or a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and accrued interest for any purpose other than an infrastructure purpose authorized in s. 212.055(2)(d), F.S., unless the municipality's comprehensive plan has been determined to be in compliance with Part II of Chapter 163, *Florida Statutes*, and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes.

In addition, any county with a population of 75,000 or less that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds and accrued interest for long-term maintenance costs associated with landfill closures, pursuant to s. 212.055(2)(d)1., F.S.

issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds. In addition, Dade County may use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes. Also, counties and municipalities are prohibited from using the proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax.

Two counties were provided exceptions to general law provisions restricting the use of these proceeds. The Board of County Commissioners of Alachua County and the governing bodies of the municipalities within the county were authorized, pursuant to Chapter 94-487, *Laws of Florida*, to use the surtax proceeds for the operation and maintenance of parks and recreation programs as well as facilities originally established with surtax proceeds. In addition, the law allowed the use of the proceeds for the establishment of one or more trust funds providing a permanent endowment for the additional uses. However, Chapter 94-487, *Laws of Florida*, was later declared an unlawful special act of the Legislature.<sup>3</sup>

To circumvent the court's ruling, the 1996 Legislature passed legislation (codified as Chapter 96-240, *Laws of Florida*) which authorized any county in which 40 percent or more of the just value of real property is exempt or immune from ad valorem taxation (and the municipalities within such a county) to use the proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the surtax proceeds. **Table 4** lists those counties eligible to use the surtax proceeds for these additional purposes.

The Board of County Commissioners of Clay County was given the authority, pursuant to Chapter 94-459, *Laws of Florida*, to use the surtax proceeds to retire or service bond indebtedness incurred prior to July 1, 1987 and subsequently refunded, for the purpose of financing infrastructure. In light of the case striking down the Alachua County special act, Clay County sought an amendment to general law during the 1998 legislative session. Proposed House and Senate bills would have authorized such expenditures by extending the authority to all charter counties and specifically ratifying those prior expenditures made by Clay County; however, neither bill passed during the session.

### **Relevant Attorney General Opinions**

A number of opinions specifically relevant to this surtax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

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<sup>3</sup> *Alachua County v. Adams*, 677 So.2d 396 (Fla. 1st DCA 1996).

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized in 1987. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

**AGO 88-59**

**May the proceeds of the Local Government Infrastructure Surtax be used to refund or pay off a previously incurred bond indebtedness for construction of the county jail?** Using the proceeds to refund or pay off a bond indebtedness incurred prior to enactment of the surtax is not authorized according to this opinion dated December 30, 1988. The language of the statute is clear; such proceeds may be pledged for the purpose of servicing new bond indebtedness incurred pursuant to law. It does not appear that the statute contemplates the use of the proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act.

**AGO 90-96**

**May the Local Government Infrastructure Surtax proceeds be used to pay debts incurred prior to referendum approval for the levy of the surtax?** According to this opinion dated November 26, 1990, the proceeds may not be used to service debt incurred prior to referendum approval of the surtax. The language of the statute is clear and provides the legislative intent that the statute does not contemplate using the surtax proceeds to pay off or refund bond indebtedness incurred prior to the effective date of the act. (The only exception pertains to counties, as defined in s. 125.011(1), F.S., which may, in addition to the other authorized uses, use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987.)

**AGO 92-8**

**May the proceeds of the Local Government Infrastructure Surtax be used to service bonds which are refunding notes issued prior to approval of the surtax?** The proceeds may be used only to service new bond indebtedness and may not be used to service or refund indebtedness incurred prior to referendum approval of the surtax according to this opinion dated January 31, 1992. The refinancing of a previously incurred debt, by the issuance of new bonds to be serviced by the proceeds, would be an indirect method of using the surtax proceeds to retire or refund the pre-existing debt. A governmental entity may not do indirectly what it is prohibited from doing directly.

**AGO 92-81**

**May the proceeds of the Local Government Infrastructure Surtax be used for such items as ambulances and radios for emergency medical services and for automobiles and radios for the sheriff's department?** According to this opinion dated November 9, 1992, the surtax proceeds may not be used for these types of purchases. Generally, the definition of infrastructure would not appear to include such items as radios and motor vehicles. Moreover, s. 212.055(2)(d)2., F.S., in defining

infrastructure refers to fixed capital expenditures or costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of five or more years. The purchase of an automobile, ambulance, or radios would not appear to be appropriate.

*It should be noted that Chapter 93-222, Laws of Florida, expanded the definition of infrastructure to include fire department, emergency medical services, sheriff's office, and police department vehicles or any other vehicles and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.*

#### **AGO 93-92**

**Is the purchase of a sheriff's office vehicle and the equipment necessary to outfit the vehicle, utilizing funds derived from the proceeds of the Local Government Infrastructure Surtax, within the sheriff's budget authority?** The surtax proceeds, which have been designated for funding a sheriff's office vehicle and the equipment necessary to outfit the vehicle for its official use, are within the budget authority of the Board of County Commissioners and should be administered in the same manner as other discretionary sales surtaxes according to this opinion dated December 17, 1993. Discretionary sales surtax funds are deposited into the county's budgetary fund, and it is the county commission that has authority over the appropriation and expenditure of these funds.

#### **AGO 94-46**

**Are vehicles purchased with Local Government Infrastructure Surtax proceeds required to have a life expectancy of at least 5 years?** According to this opinion dated May 19, 1994, s. 212.055(2)(d), F.S., expressly authorizes the use of the proceeds for the purchase of a fire department vehicle, emergency medical service vehicle, sheriff's office or police department vehicle or any other vehicle without regard to the life expectancy of such vehicle. The language in the statute requiring a life expectancy of at least 5 years would appear instead to refer to the use of the proceeds to purchase other equipment.

#### **AGO 94-79**

**May the proceeds of the Local Government Infrastructure Surtax, authorized by s. 212.055(2), F.S., be used to:**

- 1. Purchase such items as fencing, swings, lumber, and lighting fixtures to make county-owned recreational facilities such as parks, playgrounds, and ball parks safe and operational;**
- 2. Contract for or purchase materials for the design and planting of trees and shrubbery in existing or new park facilities;**

3. **Purchase equipment such as dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for the construction, reconstruction, and improvement of park facilities and land improvements; and**
4. **Purchase service trucks and other vehicles that will be used for the maintenance and repair of park facilities, without regard to whether an expenditure is associated with the construction, reconstruction, or improvement of public facilities?**

According to this opinion issued September 28, 1994, a county is not authorized to expend the proceeds of the Local Government Infrastructure Surtax for such things as fencing, swings, lumber, and lighting fixtures for use in county-owned recreational facilities because such items do not fall within the definition of a fixed capital expenditure or a fixed capital outlay. Additionally, the purchase of materials for the design and planting of trees and shrubbery is not authorized except when those purchases are related to other fixed capital expenditures or fixed capital outlays for the construction, reconstruction, or improvement of a public facility such as a public park. The expenditure of surtax proceeds for dump trucks, graders, tractors, loaders, service trucks, and tree planters to be used for projects associated with the construction, reconstruction, or improvement of public facilities is considered an authorized use. Finally, the purchase of vehicles that will be used for official purposes, without regard to whether these vehicles are used for the construction, reconstruction, or improvement of public facilities, is authorized.

#### **AGO 95-71**

**May a county use the proceeds derived from the Local Government Infrastructure Surtax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?** While the acquisition of land is included within the definition of infrastructure as specified in s. 212.055(2), F.S., the county's governing body must make a determination that such expenditure serves a county purpose according to this opinion dated October 31, 1995.

#### **AGO 95-73**

**May the proceeds of the Local Government Infrastructure Surtax be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax proceeds?** According to this opinion dated November 20, 1995, proceeds from this surtax may be used to fund engineering personnel responsible for the acquisition of rights of way for projects funded by the surtax to the extent that the work of such personnel is related to the acquisition, improvement, design, or engineering of capital facilities.

TABLE 1  
COUNTIES AFFECTED BY THE JUST VALUE PROVISION OF S. 212.055(2)(i), F.S.

| County          | 1997<br>Just Value of<br>Real Property Only<br>(A) | 1997<br>Total Exempt &<br>Immune Values of<br>Real Property Only<br>(B) | 1997<br>Total Exempt &<br>Immune Values as %<br>of Total Just Value<br>(B)/(A)*100 | Counties<br>Satisfying the<br>40% or More<br>Criterion | Counties Not<br>Satisfying the<br>40% or More<br>Criterion |
|-----------------|--|---|--|--|--|
| 1 ALACHUA       | \$ 8,326,035,676                                   | \$ 4,021,646,222  | 48.3%  | ALACHUA  |  |
| 2 BAKER         | 669,764,262  | 451,504,727   | 67.5%  | BAKER  |  |
| 3 BAY           | 6,526,656,471                                      | 2,460,675,896   | 37.7%  |  | BAY  |
| 4 BRADFORD      | 685,743,382  | 368,324,636   | 53.7%  | BRADFORD   |  |
| 5 BREVARD       | 21,001,169,940                                     | 7,988,267,840   | 38.0%  |  | BREVARD  |
| 6 BROWARD       | 70,528,949,910                                     | 14,913,364,320  | 21.1%  |  | BROWARD  |
| 7 CALHOUN       | 368,653,173  | 213,739,513   | 58.0%  | CALHOUN  |  |
| 8 CHARLOTTE     | 7,607,952,513                                      | 1,723,141,955   | 22.6%  |  | CHARLOTTE  |
| 9 CITRUS        | 4,579,093,150                                      | 1,476,513,933   | 32.2%  |  | CITRUS   |
| 10 CLAY         | 4,489,303,704                                      | 1,504,586,201   | 33.5%  |  | CLAY   |
| 11 COLLIER      | 22,162,717,701                                     | 3,438,170,598   | 15.5%  |  | COLLIER  |
| 12 COLUMBIA     | 1,601,130,860                                      | 816,460,563   | 51.0%  | COLUMBIA   |  |
| 13 DADE         | 96,912,774,071                                     | 21,258,593,684  | 21.9%  |  | DADE   |
| 14 DE SOTO      | 1,378,877,006                                      | 801,487,094   | 58.1%  | DE SOTO  |  |
| 15 DIXIE        | 389,570,656  | 212,561,795   | 54.6%  | DIXIE  |  |
| 16 DUVAL        | 30,071,286,510                                     | 9,654,027,834   | 32.1%  |  | DUVAL  |
| 17 ESCAMBIA     | 9,980,580,030                                      | 4,697,127,130   | 47.1%  | ESCAMBIA   |  |
| 18 FLAGLER      | 2,847,488,532                                      | 688,967,536   | 24.2%  |  | FLAGLER  |
| 19 FRANKLIN     | 1,472,601,567                                      | 854,236,348   | 58.0%  | FRANKLIN   |  |
| 20 GADSDEN      | 1,035,459,010                                      | 566,047,891   | 54.7%  | GADSDEN  |  |
| 21 GILCHRIST    | 493,395,916  | 319,072,004   | 64.7%  | GILCHRIST  |  |
| 22 GLADES       | 902,914,577  | 598,622,106   | 66.3%  | GLADES   |  |
| 23 GULF         | 841,882,942  | 444,376,476   | 52.8%  | GULF   |  |
| 24 HAMILTON     | 467,293,416  | 259,874,543   | 55.6%  | HAMILTON   |  |
| 25 HARDEE       | 1,493,719,593                                      | 1,019,926,733   | 68.3%  | HARDEE   |  |
| 26 HENDRY       | 2,317,279,260                                      | 1,400,802,930   | 60.5%  | HENDRY   |  |
| 27 HERNANDO     | 4,856,424,853                                      | 1,644,203,667   | 33.9%  |  | HERNANDO   |
| 28 HIGHLANDS    | 3,387,143,201                                      | 1,260,401,461   | 37.2%  |  | HIGHLANDS  |
| 29 HILLSBOROUGH | 35,281,572,634                                     | 10,781,676,142  | 30.6%  |  | HILLSBOROUGH   |
| 30 HOLMES       | 478,067,072  | 303,710,891   | 63.5%  | HOLMES   |  |
| 31 INDIAN RIVER | 7,799,329,986                                      | 2,116,688,872   | 27.1%  |  | INDIAN RIVER   |
| 32 JACKSON      | 1,381,822,533                                      | 800,621,003   | 57.9%  | JACKSON  |  |
| 33 JEFFERSON    | 723,997,649  | 537,262,787   | 74.2%  | JEFFERSON  |  |
| 34 LAFAYETTE    | 349,410,358  | 262,966,365   | 75.3%  | LAFAYETTE  |  |
| 35 LAKE         | 7,150,688,018                                      | 2,140,777,166   | 29.9%  |  | LAKE   |
| 36 LEE          | 25,913,611,460                                     | 5,181,172,060   | 20.0%  |  | LEE  |
| 37 LEON         | 11,391,904,713                                     | 5,094,015,255   | 44.7%  | LEON   |  |
| 38 LEVY         | 1,227,578,185                                      | 581,938,405   | 47.4%  | LEVY   |  |
| 39 LIBERTY      | 251,853,481  | 181,482,611   | 72.1%  | LIBERTY  |  |
| 40 MADISON      | 509,269,833  | 292,576,967   | 57.5%  | MADISON  |  |
| 41 MANATEE      | 11,872,639,912                                     | 2,795,491,144   | 23.5%  |  | MANATEE  |
| 42 MARION       | 8,497,514,091                                      | 3,477,671,061   | 40.9%  | MARION   |  |
| 43 MARTIN       | 9,681,266,774                                      | 2,168,276,163   | 22.4%  |  | MARTIN   |
| 44 MONROE       | 10,677,014,434                                     | 3,020,828,785   | 28.3%  |  | MONROE   |
| 45 NASSAU       | 2,552,656,205                                      | 710,907,983   | 27.8%  |  | NASSAU   |
| 46 OKALOOSA     | 7,529,978,839                                      | 2,154,120,473   | 28.6%  |  | OKALOOSA   |
| 47 OKEECHOBEE   | 1,390,317,100                                      | 659,754,289   | 47.5%  | OKEECHOBEE   |  |
| 48 ORANGE       | 45,578,475,321                                     | 11,121,634,204  | 24.4%  |  | ORANGE   |
| 49 OSCEOLA      | 7,913,944,245                                      | 2,381,685,011   | 30.1%  |  | OSCEOLA  |
| 50 PALM BEACH   | 70,011,816,859                                     | 14,150,796,891  | 20.2%  |  | PALM BEACH   |
| 51 PASCO        | 10,444,615,432                                     | 3,530,485,240   | 33.8%  |  | PASCO  |
| 52 PINELLAS     | 40,358,853,400                                     | 10,562,295,190  | 26.2%  |  | PINELLAS   |
| 53 POLK         | 14,312,480,973                                     | 4,749,951,082   | 33.2%  |  | POLK   |
| 54 PUTNAM       | 2,216,053,787                                      | 913,339,863   | 41.2%  | PUTNAM   |  |
| 55 ST. JOHNS    | 6,686,712,332                                      | 1,403,378,337   | 21.0%  |  | ST. JOHNS  |
| 56 ST. LUCIE    | 9,343,487,530                                      | 3,020,790,380   | 32.3%  |  | ST. LUCIE  |
| 57 SANTA ROSA   | 4,554,159,360                                      | 1,506,697,607   | 33.1%  |  | SANTA ROSA   |
| 58 SARASOTA     | 22,138,519,738                                     | 3,999,162,999   | 18.1%  |  | SARASOTA   |
| 59 SEMINOLE     | 14,257,503,131                                     | 2,978,062,125   | 20.9%  |  | SEMINOLE   |
| 60 SUMTER       | 1,171,123,529                                      | 592,952,226   | 50.6%  | SUMTER   |  |
| 61 SUWANNEE     | 968,513,101  | 505,840,116   | 52.2%  | SUWANNEE   |  |
| 62 TAYLOR       | 847,829,446  | 461,623,839   | 54.4%  | TAYLOR   |  |
| 63 UNION        | 422,749,661  | 335,215,365   | 79.3%  | UNION  |  |
| 64 VOLUSIA      | 16,856,382,576                                     | 4,504,036,543   | 26.7%  |  | VOLUSIA  |
| 65 WAKULLA      | 681,228,250  | 371,332,671   | 54.5%  | WAKULLA  |  |
| 66 WALTON       | 3,154,699,152                                      | 703,055,513   | 22.3%  |  | WALTON   |
| 67 WASHINGTON   | 581,803,523  | 298,276,888   | 51.3%  | WASHINGTON   |  |
| FLORIDA TOTAL   | \$ 724,556,706,505                                 | \$ 196,409,276,148  | 27.1%  | 33   | 34   |

Sources:

(A) Table 1 (pp 1,2) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (12/97)

(B) Table 17 (pp 37,38) from the report, Florida Property Valuations & Tax Data, published by the Department of Revenue (12/97)

Updated by the Legislative Committee on Intergovernmental Relations, July 1998

**SMALL COUNTY SURTAX**  
Section 212.055(3), *Florida Statutes*

**Brief Overview**

Any county having a total population of 50,000 or less on April 1, 1992, is authorized to levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness.

**1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(3), F.S., authorizing the levy and use of the Small County Surtax.

**Authorization to Levy**

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

**Local Governments Eligible to Levy**

Twelve of 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent; therefore, only the 19 remaining small counties are eligible to levy the Small County Surtax. Of those remaining counties eligible to levy the Small County Surtax, 17 counties are currently levying at the maximum rate of 1 percent. Therefore, only 2 small counties (Franklin, Gulf) are not levying either the Local Government Infrastructure Surtax or the Small County Surtax.

**Distribution of Proceeds**

The proceeds of these surtaxes shall be distributed to the county and the municipalities within the county according to:

1. An interlocal agreement between the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies mentioned in the previous sentence.

2. If there is no interlocal agreement, then the distribution will be based on the Local Government Half-Cent Sales Tax formulas provided in s. 218.62, F.S.

### **Authorized Uses of Proceeds**

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or within another county in the case of a negotiated joint county agreement, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.

If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

**INDIGENT CARE SURTAX**  
Section 212.055(4), *Florida Statutes*

**Brief Overview**

Non-consolidated counties with a total population of 800,000 or more are eligible to levy the Indigent Care Surtax at a rate of up to 0.5 percent. This surtax may be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The proceeds are to be used to fund health care services for the medically poor.

**1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(4), F.S., authorizing the levy and use of the Indigent Care Surtax.

**Authorization to Levy**

Non-consolidated counties having a total population of 800,000 or more are eligible to levy this surtax at a rate of up to 0.5 percent. However, Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax. The Indigent Care Surtax can be imposed by either an extraordinary vote of the county's governing body or voter approval in a countywide referendum. This surtax is scheduled for repeal on October 1, 2005.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

**Local Governments Eligible to Levy**

Broward, Hillsborough, Palm Beach, and Pinellas counties are eligible to levy this surtax. Only Hillsborough County is levying the surtax at the rate of 0.25 percent.

**Distribution of Proceeds**

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county.

**Authorized Uses of Proceeds**

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **COUNTY PUBLIC HOSPITAL SURTAX**

Section 212.055(5), *Florida Statutes*

### **Brief Overview**

Any county, as defined in s. 125.011(1), F.S., [referring only to Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds shall be used to supplement the operation, maintenance, and administration of the county public general hospital.

### **1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(5), F.S., authorizing the levy and use of the County Public Hospital Surtax.

### **Authorization to Levy**

Any county as defined in s. 125.011(1), F.S., [referring only to Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The county must continue to contribute each year at least 80 percent of that percentage of the 1990-91 fiscal year county budget appropriated for the operation, administration, and maintenance of the county public general hospital. County public general hospital means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

### **Local Governments Eligible to Levy**

Only Dade County is eligible to levy this surtax. The county is levying this surtax at the maximum rate of 0.5 percent.

### **Distribution of Proceeds**

The proceeds from this surtax shall be:

1. Deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital; and
2. Remitted promptly by the county to the agency, authority, or public health trust created by law which administers or operates the county public general hospital.

**Authorized Uses of Proceeds**

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital.

**Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **SMALL COUNTY INDIGENT CARE SURTAX**

Section 212.055(6), *Florida Statutes*

### **Brief Overview**

Counties with a total population of 50,000 or less on April 1, 1992, are authorized to levy the Small County Indigent Care Surtax at a rate of 0.5 percent. To authorize the levy, an ordinance must be approved by an extraordinary vote of the county's governing body. Proceeds may only be expended on health services for indigent or medically poor county residents.

### **1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(6), F.S., authorizing the levy and use of the Small County Indigent Care Surtax.

### **Authorization to Levy**

Counties having a total population of 50,000 or less on April 1, 1992, are authorized to levy this surtax at a rate of 0.5 percent. An extraordinary vote of the county's governing body is required to enact the surtax. Counties levying this surtax are required to continue to expend funds for the medically poor and related health services in an amount equal to the funds expended the year preceding the adoption of the surtax. This surtax is scheduled for repeal on October 1, 1998.

The ordinance adopted by the governing board providing for the imposition of the surtax shall include a plan for providing health care services to qualified residents. In this instance, the term 'qualified residents' means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the county;
2. Certified by the county as meeting the definition of medically poor. The term 'medically poor' is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage; or
3. Participating in innovative, cost-effective programs approved by the county.

This surtax is subject to a rate limitation which states that a county shall not levy the following discretionary sales surtaxes (Local Government Infrastructure Surtax, Small County Surtax, Indigent Care Surtax, County Public Hospital Surtax, and Small County Indigent Care Surtax) in excess of a combined rate of 1 percent.

### **Local Governments Eligible to Levy**

Only small counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy this surtax. As previously mentioned, 13 of 31 small counties currently levy the Local Government Infrastructure Surtax at 1 percent and 16 counties currently levy the Small County Surtax at 1 percent; therefore, only 2 counties (Franklin, Gulf) remain eligible to levy the Small County Indigent Care Surtax. This surtax is not being levied by any eligible county, and it has not been levied by any county since its authorization.

### **Distribution of Proceeds**

The surtax proceeds shall remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the Clerk of the Circuit Court as the designated custodian of the proceeds. The Clerk of the Circuit Court shall:

1. Maintain the monies in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used for providing health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this surtax have been issued.

## **SCHOOL CAPITAL OUTLAY SURTAX**

Section 212.055(7), *Florida Statutes*

### **Brief Overview**

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon approval by a majority vote in the countywide referendum. The proceeds must be expended for those school-related capital projects, technology implementation, and bond financing of such projects.

### **1998 General Law Amendments**

Although statutory changes were made to s. 212.054, F.S., dealing with the general administration of local discretionary sales surtaxes, none of those changes modified s. 212.055(7), F.S., authorizing the levy and use of the School Capital Outlay Surtax.

### **Authorization to Levy**

District school boards may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution shall set forth a plan for use of the surtax proceeds in accordance with the authorized uses. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least 3 years from the date of imposition. This millage rate provision does not apply to existing debt service or required state taxes.

### **Local Governments Eligible to Levy**

Any district school board is eligible to authorize the imposition of this surtax, subject to voter approval in a countywide referendum, within the respective county. Six counties: Bay, Escambia, Gulf, Jackson, Monroe, and St. Lucie are levying the surtax at the maximum rate of 0.5 percent. Santa Rosa County has also authorized the levy; however, it will not be effective until October 1, 1998.

### **Distribution of Proceeds**

The surtax revenues shall be distributed by the Department of Revenue to the school board imposing the surtax.

### **Authorized Uses of Proceeds**

The surtax proceeds are to be used to fund the:

1. Fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs;
2. Costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district; and
3. Servicing of bond indebtedness used to finance those authorized projects. In addition, any accrued interest may be held in trust to finance such projects.

The surtax proceeds and any accrued interest shall not be used for operational expenses.

### **Relevant Attorney General Opinions**

An opinion specifically relevant to this surtax has been issued and is summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

#### **AGO 98-29**

**Where the school board has elected to levy the School Capital Outlay Surtax, does the school board or the county's governing body have the authority to determine the date for the referendum?** According to this opinion dated April 8, 1998, it would appear that the county commission would set the date for the referendum as the Legislature has imposed on the board of county commissioners the responsibility of placing the issue on the ballot. However, the county should work with the school board to determine a date that is amenable to both governmental entities. Moreover, in light of the controversy that this issue appears to have engendered in the particular county, the opinion suggested that the school board and/or the county may wish to seek judicial or legislative clarification.

## LOCAL OPTION FOOD AND BEVERAGE TAXES

Section 212.0306, *Florida Statutes*

### **Brief Overview**

Any county, as defined in s. 125.011(1), F.S., [referring only to Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds shall be used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel.

With some exceptions, a tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages sold in establishments, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises. Not less than 15 percent of the proceeds shall be used for construction and operation of domestic violence centers, and the remainder shall be used for programs to assist the homeless or those about to become homeless.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the local option food and beverage taxes.

### **Authorization to Levy**

Any county, as defined in s. 125.011(1), F.S., [referring only to Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments, except hotels and motels, that are licensed by the state to sell alcoholic beverages for consumption on the premises.

Two exemptions exist for both taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by Chapter 67-930, *Laws of Florida*, are exempt. In addition, all transactions that are exempt from the state sales tax are also exempt from these taxes.

Several additional exemptions also exist for the 1 percent tax. The tax shall not apply to any alcoholic beverage sold by the package for off-premises consumption. Sales in any veterans' organization are also exempt. Finally, the sales in any establishment, except hotels and motels, licensed by the state to sell alcoholic beverages for consumption on the premises that had gross annual revenues of \$400,000 or less in the previous calendar year are also exempt.

Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county shall appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force shall include, but not be limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan shall address the needs of persons who have become, or are about to become, homeless. The county must adopt this plan as part of the ordinance levying the 1 percent tax.

### **Local Governments Eligible to Levy**

Only a county as defined in s. 125.011(1), F.S., [referring only to Dade County] is eligible to levy these taxes. The county began levying these taxes on October 1, 1993.

### **Administrative Procedures**

The county levying either tax must locally administer the tax using the powers and duties enumerated for local administration of the tourist development tax by s. 125.0104, *1992 Supplement to the Florida Statutes of 1991*. The county's ordinance shall also provide for brackets applicable to taxable transactions.

The county shall also appoint an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board shall appoint a member, and the county manager shall appoint two members, to the oversight board.

### **Reporting Requirements**

A certified copy of the ordinance that authorizes the imposition of either tax shall be furnished by the county to the Department of Revenue within 10 days after the adoption of the ordinance. An authorized tax may take effect on the first day of any month, but may not take until at least 60 days after the adoption of the ordinance levying the tax.

### **Distribution of Proceeds**

The proceeds of the 2 percent tax shall be distributed by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county, has been given the primary responsibility for tourist and convention promotion. If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall allocate the proceeds pursuant to the authorized purposes.

The proceeds of the 1 percent tax shall be distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities shall continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the date this tax.

### **Authorized Uses of Proceeds**

The proceeds from the 2 percent tax shall be used for those purposes described in s. 125.0104(5)(a)2. or 3., *1992 Supplement to the Florida Statutes of 1991*. Specifically, those purposes include:

1. Promoting and advertising tourism in the State of Florida and nationally and internationally; or
2. Funding 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.

For the first 12 months, the proceeds from the 1 percent tax shall be used by the county to assist persons who have become, or are about to become, homeless. These funds shall be made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of these funds shall be made available for construction and operation of domestic violence centers. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects including bonds issued in connection with such authorized projects.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to these taxes have been issued.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

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## LOCAL OPTION FUEL TAXES

Sections 206.41(1)(d) and (e), 206.87(1)(b) and (c), 336.021, and 336.025, *Florida Statutes*

### **Brief Overview**

Local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

The second tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This additional tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. Proceeds received from this additional tax may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The third is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. This tax is referred to as the Ninth-Cent Fuel Tax. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the local option fuel taxes.

### **Administrative Procedures**

The 1 to 6 cents of optional fuel tax shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax shall be collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. The remitted taxes shall be transferred to the Local Option Fuel Tax Trust Fund which was created for distribution of the proceeds to the eligible local governments. This trust fund is subject to the 7.3 percent General Revenue Service Charge imposed in Chapter 215, *Florida Statutes*. The Department of Revenue administers these two taxes and has the authority to promulgate rules necessary to enforce these taxes, and these rules shall have the full force and effect of law.

Three types of deductions from the local option fuel tax proceeds are statutorily authorized:

1. Collection Allowance [s. 206.43(1)(b), F.S.]  
Every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the Ninth-Cent Fuel Tax and the first 6 cents of local option fuel tax. This deduction is allowed on account of services and expenses in complying with the various provision of Chapter 206, *Florida Statutes*. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month.
2. Refunds [s. 206.41(4)(b) and (c), F.S.]  
The provisions for refund apply to the 11 cents of local option fuel tax. Refunds on motor fuel are provided to persons authorized to operate mass transportation systems within any city, town, municipality, county, or transit authority region in this state. Additionally, any person using motor fuel for agricultural, aquacultural, or commercial fishing purposes is entitled to a refund of such tax paid.
3. General Revenue Service Charge [s. 215.20(1) and (3), F.S.]  
The Local Option Fuel Tax Trust Fund is subject to the 7.3 percent General Revenue Service Charge.<sup>1</sup>

The Department administers the Ninth-Cent Fuel Tax and has the authority to promulgate rules as may be necessary for proper enforcement. The collected taxes are transferred to the Ninth-Cent Fuel Tax Trust Fund which is not subject to the 7.3 percent General Revenue Service Charge.

Effective July 1, 1997, the Department began deducting the costs of administering fuel taxes from all fuel taxes, except the constitutional fuel tax. As the result of a 1994 circuit court ruling, the Department was prohibited from deducting administrative costs, unrelated to administration of the county fuel tax, from the proceeds of that tax.<sup>2</sup> As a result, the Department could not longer deduct the administrative costs of fuel tax collection from fuel tax revenues without legislative authorization.<sup>3</sup>

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<sup>1</sup> Pursuant to s. 240.156, F.S., the 7.3 percent General Revenue Service Charge deducted from the 1 to 5 cents fuel tax revenues shall be deposited in the State University System Concurrency Trust Fund. Monies deposited into this trust fund shall be used for the purpose of funding State University System off-site improvements required to meet concurrency standards adopted under Part II of Chapter 163, *Florida Statutes*.

<sup>2</sup> *Santa Rosa County v. State of Florida Department of Revenue*, No. 92-1478 (Fla 2nd Cir. Ct. February 14, 1994).

<sup>3</sup> Chapter 94-146, *Laws of Florida*, provided the necessary authorization. The Department was authorized to begin administrative cost deductions from the local option fuel taxes during the 1997-98 state fiscal year. The deduction will be phased-in over a two year period and will be fully implemented by the 1999-2000 state fiscal year. The administrative cost deduction will be limited to 2 percent of total collections. The costs will be prorated among the counties levying a local option fuel tax according to a formula based on each county's proportional share of active taxpayer accounts (weighted by two-thirds) and collections (weighted by one-third). This formula will be revised on July 1st of each year. Until the phase-in process begins, the Department will continue to deduct the entire cost of administering fuel taxes from the 1 cent county tax on motor fuel.

### **Reporting Requirements**

By July 1st of each year, the county must notify the Department of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes. In addition, the county must provide the Department with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.

Any dispute as to the determination by the county of distribution proportions for these two taxes shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax shall be collected, and such funds shall be held in escrow by the Clerk of the Circuit Court of the respective county.

A certified copy of the ordinance proposing the levy of the Ninth-Cent Fuel Tax pursuant to referendum shall be furnished to the Department by the county within 10 days after approval of such ordinance. In addition, the county levying the tax pursuant to referendum shall notify the Department within 10 days after passage of the referendum of such passage and the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

A county levying the Ninth-Cent Fuel Tax pursuant to ordinance shall notify the Department within 10 days after the governing body adopts the ordinance. At the same time, the county shall furnish the Department with a certified copy of the ordinance.

A decision to rescind any of these local option fuel taxes must be reported to the Department; however, no decision to rescind the tax shall take effect until at least 60 days after the county notifies the Department of such decision.

### **Distribution of Proceeds**

The local option fuel taxes shall be distributed monthly by the Department in the same manner as s. 336.021(1)(c) and (d), F.S., which specifies that the taxes shall be distributed as follows:

1. The 1995-96 state fiscal year shall be the base year for all distributions.
2. The tax collected each year, less the service and administrative charges enumerated in s. 215.20, F.S., and the allowances allowed under s. 206.91, F.S., on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.

3. After the distribution in #2, additional taxes shall be distributed in the following manner. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is one that began operation after June 30, 1996, and that has sales of diesel fuel exceeding 50 percent of the sales of diesel fuel reported in the county in which it is located during the 1995-96 state fiscal year. The amount distributed to each county shall equal the local option fuel taxes due on the gallons of diesel fuel sold by the new retail station during the year ending March 31st, less the service charges enumerated in s. 215.20, F.S., and the dealer allowance provided for by s. 206.91, F.S. Gallons of diesel fuel sold at the qualified new retail station shall be certified to the Department by the county requesting the additional distribution by June 15, 1997, and by May 1st in each subsequent year. When more than one county qualifies for a distribution and the requested distributions exceed the total taxes available for distribution, each county shall receive a prorated share on the monies available for distribution.
  
4. After the distribution in #3, all additional taxes shall be distributed based on vehicular diesel fuel storage capacities in each county as determined by the Department of Environmental Protection as required by s. 376.303, F.S., for particular facility types. Each county shall receive a share of the total taxes available for distribution equal to a fraction, the numerator of which is the storage capacity located within the county for vehicular diesel fuel in the particular facility types and the denominator of which is the total statewide storage capacity for vehicular diesel fuel in those same facility types. The vehicular diesel fuel storage capacity for each county and facility type shall be established by the Department of Environment Protection by June 1, 1997, for the 1996-97 fiscal year, and by January 31st for each succeeding fiscal year. The storage capacity for any new retail station for which a county receives a distribution pursuant to #3 above shall not be included in the calculation for this distribution.

The proceeds collected from the 1 to 6 cents and 1 to 5 cents fuel taxes shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986 which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds of the 1 to 6 cents fuel tax. This provision applies only to Orange County.

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes, and the distribution of the Ninth-Cent Fuel Tax within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of this tax with municipalities.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-Cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying either local option fuel tax, is entitled to receive a share of the 1 to 6 cents and 1 to 5 cents fuel tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of redistribution.

As a result of statewide equalization, the full 6 cents of the 1 to 6 cents fuel tax as well as the Ninth-Cent Fuel Tax are levied on diesel fuel even though the county may not have imposed a levy on motor fuel at all or is not levying either tax on motor fuel at the maximum rate. Regardless of whether or not the county is levying the tax on motor fuel at all or at the maximum rate, the county would still receive 7 cents worth of tax on diesel fuel.

**Table 1** provides a summary of the actual annual distributions of local option fuel taxes to counties and municipalities for the 1983-84 through 1996-97 local government fiscal years as reported by the Department of Revenue.

#### **Estimated Surtax Proceeds for the 1998-99 Fiscal Year**

**Table 2** provides a county-by-county listing of the estimated federal, state, and local fuel tax rates

for the 1998 calendar year. The table is divided into two sections for the purpose of illustrating the tax rates for both motor and diesel fuels.

All counties are levying the 1 to 6 cents local option fuel tax on motor fuel. The maximum rate of 6 cents is levied in 58 counties; Franklin, Holmes, Jackson, Okaloosa, Union, and Walton levy 5 cents; Hendry and Taylor levy 4 cents; and Hamilton levies 3 cents. As for the 1 to 5 cents local option fuel tax, 11 counties are levying. The maximum rate of 5 cents is levied in Collier, DeSoto, Lee, and Palm Beach. Broward, Dade, and Highlands levy 3 cents. Hernando, Martin, and St. Lucie levy 2 cents. Charlotte levies 1 cent. The 36 counties levying the Ninth-Cent Fuel Tax on motor fuel are also listed.

**Table 3** lists estimated motor fuel gallons sold for each county and provides estimated distributions for the Ninth-Cent Fuel Tax, after deducting for the collection allowance and refunds. These estimates can be used by counties without further adjustment since the tax is not subject to the 7.3 percent General Revenue Service Charge. As the result of statewide equalization, all counties levy the tax on diesel fuel. Therefore, a county will receive a distribution based on the diesel fuel portion even though the county does not levy the tax on motor fuel.

**Table 4** provides estimated proceeds per penny of tax for both the 1 to 6 cents and 1 to 5 cents local option fuel taxes. These estimates have been adjusted for all applicable deductions and are based on 1997-98 fiscal year distribution percentages.

The directions for calculating a correct estimate for the 1 to 6 cents tax are as follows. If a county imposes this tax on motor fuel at the maximum rate of six cents, simply multiply the total fuel distribution per penny of tax by six. If a county imposes this tax on motor fuel at a rate of less than six cents, then the calculation is different. To determine the amount of the total estimate based on diesel fuel, multiply the diesel fuel distribution per penny of tax by six. To determine the amount of the total estimate based on motor fuel, multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel in the particular county. Sum the two products to determine the total estimated distribution for the fiscal year.

Since the 1 to 5 cents local option fuel tax is not subject to a dealer collection allowance, a separate listing is provided for those counties levying this tax. To determine the estimated fiscal year distribution, simply multiply the motor fuel distribution per penny of tax by the number of cents levied on motor fuel.

When estimating first time revenues, please note that monies will not be available for distribution until the month after imposition. Inquiries regarding the Department's estimation of these proceeds should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

| <b>Table 1</b>   |  |  |  |
|--|--|--|--|
| <b>Local Option Fuel Taxes &amp; Ninth-Cent Fuel Tax<br/>Summary of Actual Distributions</b> |  |  |  |
| <b>Local<br/>Fiscal Year</b>   | <b>Local Option Fuel Tax<br/>Distributed to<br/>Municipalities</b> | <b>Local Option Fuel Tax<br/>Distributed to<br/>Counties</b> | <b>Ninth-Cent Fuel Tax<br/>Distributed to<br/>Counties</b> |
| 1983-84  | \$ 40,581,330  | \$ 81,270,360  | n/a  |
| 1984-85  | 45,995,132   | 95,390,029   | 11,482,058   |
| 1985-86  | 74,307,561   | 172,371,707  | 11,690,560   |
| 1986-87  | 94,257,959   | 228,863,861  | 13,011,333   |
| 1987-88  | 102,450,390  | 255,101,908  | 13,814,814   |
| 1988-89  | 108,392,484  | 267,552,738  | 15,893,313   |
| 1989-90  | 106,860,846  | 262,844,614  | 16,150,778   |
| 1990-91  | 108,169,082  | 265,542,472  | 16,891,120   |
| 1991-92  | 109,803,023  | 270,803,662  | 17,160,059   |
| 1992-93  | 116,017,873  | 287,494,238  | 18,812,049   |
| 1993-94  | 132,328,075  | 333,121,802  | 35,741,568   |
| 1994-95  | 144,050,190  | 361,867,330  | 44,617,595   |
| 1995-96  | 149,540,267  | 377,571,827  | 47,188,067   |
| 1996-97  | 146,723,758  | 372,256,855  | 49,590,204   |
| Source: Department of Revenue.   |  |  |  |

Table 2

Estimated 1998 Federal, State, and Local Fuel Tax Rates in Florida's Counties

| County       | Motor Fuel Tax Rates (# of Cents Per Gallon) |           |           |            |                  |                  |           | Diesel Fuel Tax Rates (# of Cents Per Gallon) |           |           |            |                  |           |  |
|--------------|--|-----------|-----------|------------|------------------|------------------|-----------|---|-----------|-----------|------------|------------------|-----------|--|
|              | Federal Tax                                  | State Tax | SCETS Tax | Ninth Cent | 1st Local Option | 2nd Local Option | Total Tax | Federal Tax                                   | State Tax | SCETS Tax | Ninth Cent | 1st Local Option | Total Tax |  |
| Alachua      | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Baker        | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Bay          | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Bradford     | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Brevard      | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Broward      | 18.4   | 13.0      | 5.0       |            | 6.0              | 3.0              | 45.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Calhoun      | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Charlotte    | 18.4   | 13.0      | 5.0       |            | 6.0              | 1.0              | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Citrus       | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Clay         | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Collier      | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 5.0              | 48.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Columbia     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Dade         | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 3.0              | 46.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| DeSoto       | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 5.0              | 48.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Dixie        | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Duval        | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Escambia     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Flagler      | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Franklin     | 18.4   | 13.0      | 4.1       |            | 5.0              |                  | 40.5      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Gadsden      | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Gilchrist    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Glades       | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Gulf         | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Hamilton     | 18.4   | 13.0      | 2.5       |            | 3.0              |                  | 36.9      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Hardee       | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Hendry       | 18.4   | 13.0      | 4.1       | 1.0        | 4.0              |                  | 40.5      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Hernando     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 2.0              | 45.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Highlands    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 3.0              | 46.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Hillsborough | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Holmes       | 18.4   | 13.0      | 4.1       |            | 5.0              |                  | 40.5      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Indian River | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Jackson      | 18.4   | 13.0      | 5.0       | 1.0        | 5.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Jefferson    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Lafayette    | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Lake         | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Lee          | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 5.0              | 48.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Leon         | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |

Table 2

Estimated 1998 Federal, State, and Local Fuel Tax Rates in Florida's Counties

| County     | Motor Fuel Tax Rates (# of Cents Per Gallon) |           |           |            |                  |                  |           | Diesel Fuel Tax Rates (# of Cents Per Gallon) |           |           |            |                  |           |  |
|------------|--|-----------|-----------|------------|------------------|------------------|-----------|---|-----------|-----------|------------|------------------|-----------|--|
|            | Federal Tax                                  | State Tax | SCETS Tax | Ninth Cent | 1st Local Option | 2nd Local Option | Total Tax | Federal Tax                                   | State Tax | SCETS Tax | Ninth Cent | 1st Local Option | Total Tax |  |
| Levy       | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Liberty    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Madison    | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Manatee    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Marion     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Martin     | 18.4   | 13.0      | 5.0       |            | 6.0              | 2.0              | 44.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Monroe     | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Nassau     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Okaloosa   | 18.4   | 13.0      | 4.1       |            | 5.0              |                  | 40.5      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Okeechobee | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Orange     | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Osceola    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Palm Beach | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 5.0              | 48.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Pasco      | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Pinellas   | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Polk       | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Putnam     | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| St. Johns  | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| St. Lucie  | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              | 2.0              | 45.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Santa Rosa | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Sarasota   | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Seminole   | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Sumter     | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Suwannee   | 18.4   | 13.0      | 5.0       |            | 6.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Taylor     | 18.4   | 13.0      | 3.3       |            | 4.0              |                  | 38.7      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Union      | 18.4   | 13.0      | 5.0       | 1.0        | 5.0              |                  | 42.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Volusia    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Wakulla    | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Walton     | 18.4   | 13.0      | 4.1       |            | 5.0              |                  | 40.5      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |
| Washington | 18.4   | 13.0      | 5.0       | 1.0        | 6.0              |                  | 43.4      | 24.4  | 13.0      | 5.0       | 1.0        | 6.0              | 49.4      |  |

Notes: (1) The state tax on motor fuel is comprised of an estimated 9 cents of fuel sales tax, 2 cents of constitutional fuel tax, 1 cent of county fuel tax, and 1 cent of municipal fuel tax.

(2) The state tax on diesel fuel is comprised of an estimated 9 cents of fuel sales tax and 4 cents of excise tax.

(3) State Comprehensive Enhanced Transportation Systems (SCETS) Tax is imposed pursuant to ss. 206.41(1)(f), and 206.87(1)(d), F.S.

Compiled by the Legislative Committee on Intergovernmental Relations (June 1998) based on data furnished by the Departments of Revenue and Transportation.

TABLE 3

NINTH CENT FUEL TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1998-99

| COUNTY       | ESTIMATED<br>MOTOR FUEL<br>GALLONS<br>(IN MILLIONS) | ESTIMATED<br>NINTH CENT TAX<br>ON MOTOR FUEL<br>(IN \$ MILLIONS) | ESTIMATED<br>NINTH CENT TAX<br>ON DIESEL FUEL<br>(IN \$ MILLIONS) | TOTAL<br>ESTIMATED<br>NINTH CENT TAX<br>(IN \$ MILLIONS) |
|--------------|---|--|---|--|
| ALACHUA      | 105.9   | \$1.03   | \$0.11  | \$1.14   |
| BAKER        | 12.9  | 0.13   | 0.02  | 0.15   |
| BAY          | 84.0  | 0.82   | 0.10  | 0.92   |
| BRADFORD     | 15.9  | 0.15   | 0.02  | 0.17   |
| BREVARD      | 223.9   | 2.18   | 0.28  | 2.47   |
| BROWARD      | 707.0   | 6.90   | 0.74  | 7.64   |
| CALHOUN      | 5.6   | 0.06   | 0.02  | 0.08   |
| CHARLOTTE    | 73.6  | 0.72   | 0.12  | 0.84   |
| CITRUS       | 47.2  | 0.46   | 0.05  | 0.51   |
| CLAY         | 59.7  | 0.58   | 0.06  | 0.65   |
| COLLIER      | 102.4   | 1.00   | 0.11  | 1.11   |
| COLUMBIA     | 42.5  | 0.41   | 0.14  | 0.55   |
| DADE         | 866.6   | 8.46   | 1.14  | 9.60   |
| DESOTO       | 9.4   | 0.09   | 0.03  | 0.12   |
| DIXIE        | 6.2   | 0.06   | 0.02  | 0.08   |
| DUVAL        | 365.4   | 3.56   | 0.94  | 4.51   |
| ESCAMBIA     | 138.1   | 1.35   | 0.23  | 1.58   |
| FLAGLER      | 20.8  | 0.20   | 0.03  | 0.24   |
| FRANKLIN     | 5.6   | 0.05   | 0.01  | 0.07   |
| GADSDEN      | 24.9  | 0.24   | 0.14  | 0.38   |
| GILCHRIST    | 4.7   | 0.05   | 0.01  | 0.05   |
| GLADES       | 3.8   | 0.04   | 0.01  | 0.05   |
| GULF         | 5.4   | 0.05   | 0.01  | 0.06   |
| HAMILTON     | 11.4  | 0.11   | 0.07  | 0.18   |
| HARDEE       | 10.6  | 0.10   | 0.03  | 0.14   |
| HENDRY       | 19.9  | 0.19   | 0.08  | 0.27   |
| HERNANDO     | 57.5  | 0.56   | 0.11  | 0.67   |
| HIGHLANDS    | 36.3  | 0.35   | 0.10  | 0.46   |
| HILLSBOROUGH | 502.9   | 4.91   | 0.91  | 5.82   |
| HOLMES       | 8.3   | 0.08   | 0.03  | 0.11   |
| INDIAN RIVER | 52.7  | 0.51   | 0.16  | 0.67   |
| JACKSON      | 33.2  | 0.32   | 0.21  | 0.54   |
| JEFFERSON    | 9.7   | 0.09   | 0.05  | 0.14   |
| LAFAYETTE    | 2.5   | 0.02   | 0.01  | 0.03   |
| LAKE         | 91.2  | 0.89   | 0.13  | 1.02   |
| LEE          | 198.4   | 1.94   | 0.28  | 2.22   |

TABLE 3

NINTH CENT FUEL TAX  
ESTIMATED GALLONS AND TAX BY FUEL TYPE  
FY 1998-99

| COUNTY        | ESTIMATED<br>MOTOR FUEL<br>GALLONS<br>(IN MILLIONS) | ESTIMATED<br>NINTH CENT TAX<br>ON MOTOR FUEL<br>(IN \$ MILLIONS) | ESTIMATED<br>NINTH CENT TAX<br>ON DIESEL FUEL<br>(IN \$ MILLIONS) | TOTAL<br>ESTIMATED<br>NINTH CENT TAX<br>(IN \$ MILLIONS) |
|---------------|---|--|---|--|
| LEON          | 105.9   | 1.03   | 0.12  | 1.15   |
| LEVY          | 20.7  | 0.20   | 0.04  | 0.24   |
| LIBERTY       | 3.5   | 0.03   | 0.02  | 0.05   |
| MADISON       | 10.1  | 0.10   | 0.19  | 0.28   |
| MANATEE       | 107.5   | 1.05   | 0.17  | 1.22   |
| MARION        | 135.2   | 1.32   | 0.41  | 1.73   |
| MARTIN        | 61.7  | 0.60   | 0.07  | 0.67   |
| MONROE        | 54.6  | 0.53   | 0.03  | 0.57   |
| NASSAU        | 28.2  | 0.28   | 0.08  | 0.35   |
| OKALOOSA      | 92.4  | 0.90   | 0.07  | 0.98   |
| OKEECHOBEE    | 27.3  | 0.27   | 0.07  | 0.33   |
| ORANGE        | 448.7   | 4.38   | 0.90  | 5.28   |
| OSCEOLA       | 94.5  | 0.92   | 0.15  | 1.07   |
| PALM BEACH    | 448.8   | 4.38   | 0.52  | 4.90   |
| PASCO         | 133.6   | 1.30   | 0.21  | 1.52   |
| PINELLAS      | 364.9   | 3.56   | 0.31  | 3.87   |
| POLK          | 228.8   | 2.23   | 0.72  | 2.95   |
| PUTNAM        | 32.8  | 0.32   | 0.06  | 0.38   |
| ST JOHNS      | 63.0  | 0.61   | 0.20  | 0.81   |
| ST LUCIE      | 92.3  | 0.90   | 0.18  | 1.08   |
| SANTA ROSA    | 54.6  | 0.53   | 0.06  | 0.59   |
| SARASOTA      | 137.4   | 1.34   | 0.15  | 1.49   |
| SEMINOLE      | 148.6   | 1.45   | 0.13  | 1.58   |
| SUMTER        | 38.1  | 0.37   | 0.30  | 0.67   |
| SUWANNEE      | 20.6  | 0.20   | 0.07  | 0.27   |
| TAYLOR        | 13.5  | 0.13   | 0.06  | 0.19   |
| UNION         | 4.3   | 0.04   | 0.03  | 0.07   |
| VOLUSIA       | 202.6   | 1.98   | 0.21  | 2.19   |
| WAKULLA       | 10.5  | 0.10   | 0.02  | 0.12   |
| WALTON        | 29.3  | 0.29   | 0.10  | 0.39   |
| WASHINGTON    | 11.4  | 0.11   | 0.02  | 0.13   |
| <b>Totals</b> | <b>7,180.19</b>                                     | <b>\$70.17</b>   | <b>\$12.16</b>  | <b>\$82.32</b>   |

Source: Florida Department of Revenue, June 1998

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|-------------------------|--------------------------------|--|--|
| BOCC Alachua            | 52.150000                      | \$550,496                                  | \$499,510                                  |
| Alachua                 | 1.875000                       | 19,793                                     | 17,959                                     |
| Archer                  | 0.855000                       | 9,025                                      | 8,189                                      |
| Gainesville             | 38.635000                      | 407,831                                    | 370,059                                    |
| Hawthorne               | 1.060000                       | 11,189                                     | 10,153                                     |
| High Springs            | 2.110000                       | 22,273                                     | 20,210                                     |
| LaCrosse                | 0.295000                       | 3,114                                      | 2,826                                      |
| Micanopy                | 0.900000                       | 9,500                                      | 8,621                                      |
| Newberry                | 1.255000                       | 13,248                                     | 12,021                                     |
| Waldo                   | <u>0.865000</u>                | <u>9,131</u>                               | <u>8,285</u>                               |
|                         | 100.000000                     | \$1,055,600                                | \$957,834                                  |
| BOCC Baker              | 86.000000                      | \$119,858                                  | \$100,447                                  |
| Glen St. Mary           | 1.000000                       | 1,394                                      | 1,168                                      |
| Maccleddy               | <u>13.000000</u>               | <u>18,118</u>                              | <u>15,184</u>                              |
|                         | 100.000000                     | \$139,370                                  | \$116,799                                  |
| BOCC Bay                | 62.840000                      | \$534,796                                  | \$477,572                                  |
| Callaway                | 4.273000                       | 36,365                                     | 32,474                                     |
| Cedar Grove             | 0.428000                       | 3,642                                      | 3,253                                      |
| Lynn Haven              | 3.219000                       | 27,395                                     | 24,464                                     |
| Mexico Beach            | 1.522000                       | 12,953                                     | 11,567                                     |
| Panama City             | 19.391000                      | 165,026                                    | 147,368                                    |
| Panama City Beach       | 2.921000                       | 24,859                                     | 22,199                                     |
| Parker                  | 2.243000                       | 19,089                                     | 17,046                                     |
| Springfield             | <u>3.163000</u>                | <u>26,919</u>                              | <u>24,038</u>                              |
|                         | 100.000000                     | \$851,044                                  | \$759,981                                  |
| BOCC Bradford           | 70.000000                      | \$112,355                                  | \$100,446                                  |
| Brooker                 | 1.800000                       | 2,889                                      | 2,583                                      |
| Hampton                 | 1.900000                       | 3,050                                      | 2,726                                      |
| Lawtey                  | 2.900000                       | 4,655                                      | 4,161                                      |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Starke                  | <u>23.400000</u><br>100.000000     | <u>37,559</u><br>\$160,507                         | <u>33,578</u><br>\$143,494                         |
| BOCC Brevard            | 50.7821975                         | \$1,162,093  | \$1,028,183  |
| Cape Canaveral          | 1.2873070                          | 29,459   | 26,064   |
| Cocoa                   | 2.7447102                          | 62,810   | 55,572   |
| Cocoa Beach             | 2.2973778                          | 52,573   | 46,515   |
| Indialantic             | 0.5527940                          | 12,650   | 11,192   |
| Indian Harbor Beach     | 1.4747296                          | 33,748   | 29,859   |
| Malabar                 | 0.5421071                          | 12,406   | 10,976   |
| Melbourne               | 11.5302880                         | 263,857  | 233,453  |
| Melbourne Beach         | 0.5521173                          | 12,635   | 11,179   |
| Melbourne Village       | 0.1550896                          | 3,549  | 3,140  |
| Palm Bay                | 14.1734183                         | 324,342  | 286,968  |
| Palm Shores             | 0.0641988                          | 1,469  | 1,300  |
| Rockledge               | 4.0274243                          | 92,163   | 81,543   |
| Satellite Beach         | 1.5858551                          | 36,290   | 32,109   |
| Titusville              | 6.8215453                          | 156,103  | 138,115  |
| West Melbourne          | <u>1.4088401</u><br>100.000000     | <u>32,240</u><br>\$2,288,386                       | <u>28,525</u><br>\$2,024,692                       |
| BOCC Broward            | 61.7500000                         | \$4,370,077  | \$3,948,345  |
| Coconut Creek           | 1.0489530                          | 74,235   | 67,071   |
| Cooper City             | 0.8410950                          | 59,525   | 53,780   |
| Coral Springs           | 2.9940190                          | 211,888  | 191,440  |
| Dania                   | 0.5261780                          | 37,238   | 33,644   |
| Davie                   | 1.8043460                          | 127,694  | 115,371  |
| Deerfield Beach         | 1.4878190                          | 105,294  | 95,132   |
| Fort Lauderdale         | 4.5615240                          | 322,821  | 291,668  |
| Hallandale              | 0.9556870                          | 67,634   | 61,107   |
| Hillsboro Beach         | 0.0532560                          | 3,769  | 3,405  |
| Hollywood               | 3.8184050                          | 270,230  | 244,152  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Lauderdale-by-the-Sea   | 0.0911390                          | 6,450  | 5,828  |
| Lauderdale Lakes        | 0.8463500                          | 59,897   | 54,116   |
| Lauderhill              | 1.5195970                          | 107,543  | 97,164   |
| Lazy Lake               | 0.0012150                          | 86   | 78   |
| Lighthouse Point        | 0.3180760                          | 22,510   | 20,338   |
| Margate                 | 1.4633330                          | 103,561  | 93,567   |
| Miramar                 | 1.4123560                          | 99,953   | 90,307   |
| North Lauderdale        | 0.8310090                          | 58,811   | 53,135   |
| Oakland Park            | 0.8550090                          | 60,509   | 54,670   |
| Parkland                | 0.3152810                          | 22,313   | 20,159   |
| Pembroke Park           | 0.1503500                          | 10,640   | 9,614  |
| Pembroke Pines          | 2.8664540                          | 202,860  | 183,283  |
| Plantation              | 2.3156380                          | 163,879  | 148,064  |
| Pompano Beach           | 2.2563370                          | 159,682  | 144,272  |
| Sea Ranch Lakes         | 0.0188050                          | 1,331  | 1,202  |
| Sunrise                 | 2.2713760                          | 160,746  | 145,234  |
| Tamarac                 | 1.5205390                          | 107,609  | 97,224   |
| Weston                  | 0.7447600                          | 52,707   | 47,621   |
| Wilton Manors           | <u>0.3610940</u>                   | <u>25,555</u>                                      | <u>23,089</u>                                      |
|                         | 100.0000000                        | \$7,077,048  | \$6,394,081  |

Distributions for the "NEW" 3 cent local option tax for Broward County and its municipalities.  
This tax is not subject to the dealer collection allowance.

|                 |            |             |
|-----------------|------------|-------------|
| BOCC Broward    | 61.7500000 | \$3,992,860 |
| Coconut Creek   | 1.0489530  | 67,827      |
| Cooper City     | 0.8410950  | 54,387      |
| Coral Springs   | 2.9940190  | 193,598     |
| Dania           | 0.5261780  | 34,024      |
| Davie           | 1.8043460  | 116,672     |
| Deerfield Beach | 1.4878190  | 96,205      |
| Fort Lauderdale | 4.5615240  | 294,956     |
| Hallandale      | 0.9556870  | 61,796      |
| Hillsboro Beach | 0.0532560  | 3,444       |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|-------------------------|--------------------------------|--|--|
| Hollywood               | 3.8184050                      |  | 246,905                                    |
| Lauderdale-by-the-Sea   | 0.0911390                      |  | 5,893                                      |
| Lauderdale Lakes        | 0.8463500                      |  | 54,726                                     |
| Lauderhill              | 1.5195970                      |  | 98,260                                     |
| Lazy Lake               | 0.0012150                      |  | 79   |
| Lighthouse Point        | 0.3180760                      |  | 20,567                                     |
| Margate                 | 1.4633330                      |  | 94,622                                     |
| Miramar                 | 1.4123560                      |  | 91,325                                     |
| North Lauderdale        | 0.8310090                      |  | 53,734                                     |
| Oakland Park            | 0.8550090                      |  | 55,286                                     |
| Parkland                | 0.3152810                      |  | 20,387                                     |
| Pembroke Park           | 0.1503500                      |  | 9,722                                      |
| Pembroke Pines          | 2.8664540                      |  | 185,350                                    |
| Plantation              | 2.3156380                      |  | 149,733                                    |
| Pompano Beach           | 2.2563370                      |  | 145,899                                    |
| Sea Ranch Lakes         | 0.0188050                      |  | 1,216                                      |
| Sunrise                 | 2.2713760                      |  | 146,871                                    |
| Tamarac                 | 1.5205390                      |  | 98,321                                     |
| Weston                  | 0.7447600                      |  | 48,157                                     |
| Wilton Manors           | <u>0.3610940</u>               |  | <u>23,349</u>                              |
|                         | 100.00000                      |  | \$6,466,170                                |
| BOCC Calhoun            | 71.600000                      | \$50,474                                   | \$36,519                                   |
| Altha                   | 0.400000                       | 282  | 204  |
| Blountstown             | <u>28.000000</u>               | <u>19,738</u>                              | <u>14,281</u>                              |
|                         | 100.000000                     | \$70,494                                   | \$51,004                                   |
| BOCC Charlotte          | 91.500000                      | \$710,323                                  | \$609,406                                  |
| Punta Gorda             | <u>8.500000</u>                | <u>65,986</u>                              | <u>56,611</u>                              |
|                         | 100.000000                     | \$776,309                                  | \$666,017                                  |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u>   | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|---|--------------------------------|--|--|
| Distributions for the "NEW" 1 cent local option tax for Charlotte County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                |  |  |
| BOCC Charlotte  | 90.300000                      |  | \$608,194                                  |
| Punta Gorda   | <u>9.700000</u>                |  | <u>65,332</u>                              |
|   | 100.000000                     |  | \$673,526                                  |
| BOCC Citrus   | 90.400000                      | \$425,593                                  | \$385,883                                  |
| Crystal River   | 4.050000                       | 19,067                                     | 17,288                                     |
| Inverness   | <u>5.550000</u>                | <u>26,129</u>                              | <u>23,691</u>                              |
|   | 100.000000                     | \$470,789                                  | \$426,861                                  |
| BOCC Clay   | 84.000000                      | \$502,671                                  | \$453,926                                  |
| Green Cove Springs  | 6.300000                       | 37,700                                     | 34,044                                     |
| Keystone Heights  | 1.900000                       | 11,370                                     | 10,267                                     |
| Orange Park   | 7.200000                       | 43,086                                     | 38,908                                     |
| Penney Farms  | <u>0.600000</u>                | <u>3,591</u>                               | <u>3,242</u>                               |
|   | 100.000000                     | \$598,418                                  | \$540,388                                  |
| BOCC Collier  | 75.180000                      | \$771,006                                  | \$696,306                                  |
| Everglades  | 0.750000                       | 7,692                                      | 6,946                                      |
| Marco Island  | 4.970000                       | 50,970                                     | 46,031                                     |
| Naples  | <u>19.100000</u>               | <u>195,879</u>                             | <u>176,901</u>                             |
|   | 100.000000                     | \$1,025,547                                | \$926,186                                  |

Distributions for the "NEW" 5 cent local option tax for Collier County and its municipalities.  
 This tax is not subject to the dealer collection allowance.

|              |                  |  |                |
|--------------|------------------|--|----------------|
| BOCC Collier | 79.510000        |  | \$744,713      |
| Everglades   | 0.750000         |  | 7,025          |
| Marco Island | 5.260000         |  | 49,267         |
| Naples       | <u>14.480000</u> |  | <u>135,624</u> |
|              | 100.000000       |  | \$936,628      |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| BOCC Columbia           | 71.390000                          | \$364,540  | \$274,554  |
| Ft. White               | 1.100000                           | 5,617  | 4,230  |
| Lake City               | <u>27.510000</u>                   | <u>140,475</u>                                     | <u>105,799</u>                                     |
|                         | 100.000000                         | \$510,632  | \$384,584  |
| BOCC Dade               | 73.9999999                         | \$6,584,447  | \$5,800,048  |
| Aventura                | 0.3638883                          | 32,378   | 28,521   |
| Bal Harbour             | 0.0754482                          | 6,713  | 5,914  |
| Bay Harbor Islands      | 0.1168674                          | 10,399   | 9,160  |
| Biscayne Park           | 0.1052691                          | 9,367  | 8,251  |
| Coral Gables            | 1.4573740                          | 129,676  | 114,228  |
| El Portal               | 0.0812265                          | 7,227  | 6,366  |
| Florida City            | 0.2142945                          | 19,068   | 16,796   |
| Golden Beach            | 0.0364137                          | 3,240  | 2,854  |
| Hialeah                 | 5.4030400                          | 480,757  | 423,485  |
| Hialeah Gardens         | 0.3257890                          | 28,988   | 25,535   |
| Homestead               | 0.8403159                          | 74,770   | 65,863   |
| Indian Creek            | 0.0067853                          | 604  | 532  |
| Key Biscayne            | 0.2315157                          | 20,600   | 18,146   |
| Medley                  | 0.0760538                          | 6,767  | 5,961  |
| Miami                   | 8.9807982                          | 799,103  | 703,906  |
| Miami Beach             | 2.2609986                          | 201,181  | 177,215  |
| Miami Shores            | 0.3083032                          | 27,433   | 24,165   |
| Miami Springs           | 0.5010496                          | 44,583   | 39,272   |
| N. Bay Village          | 0.1341070                          | 11,933   | 10,511   |
| N. Miami Beach          | 1.0472986                          | 93,188   | 82,086   |
| North Miami             | 1.3638161                          | 121,351  | 106,895  |
| Opa Locka               | 0.4100513                          | 36,486   | 32,139   |
| Pinecrest               | 0.6638069                          | 59,065   | 52,029   |
| South Miami             | 0.3355231                          | 29,855   | 26,298   |
| Surfside                | 0.1187214                          | 10,564   | 9,305  |
| Sweetwater              | 0.3296665                          | 29,333   | 25,839   |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Virginia Gardens        | 0.0621415                          | 5,529  | 4,871  |
| West Miami              | <u>0.1494367</u>                   | <u>13,297</u>                                      | <u>11,713</u>                                      |
|                         | 100.0000000                        | \$8,897,902  | \$7,837,902  |

Distributions for the "NEW" 3 cent local option tax for Dade County and its municipalities.  
This tax is not subject to the dealer collection allowance.

|                    |            |  |             |
|--------------------|------------|--|-------------|
| BOCC Dade          | 73.9999999 |  | \$5,865,439 |
| Aventura           | 0.3638883  |  | 28,843      |
| Bal Harbour        | 0.0754482  |  | 5,980       |
| Bay Harbor Islands | 0.1168674  |  | 9,263       |
| Biscayne Park      | 0.1052691  |  | 8,344       |
| Coral Gables       | 1.4573740  |  | 115,515     |
| El Portal          | 0.0812265  |  | 6,438       |
| Florida City       | 0.2142945  |  | 16,986      |
| Golden Beach       | 0.0364137  |  | 2,886       |
| Hialeah            | 5.4030400  |  | 428,260     |
| Hialeah Gardens    | 0.3257890  |  | 25,823      |
| Homestead          | 0.8403159  |  | 66,606      |
| Indian Creek       | 0.0067853  |  | 538         |
| Key Biscayne       | 0.2315157  |  | 18,351      |
| Medley             | 0.0760538  |  | 6,028       |
| Miami              | 8.9807982  |  | 711,842     |
| Miami Beach        | 2.2609986  |  | 179,213     |
| Miami Shores       | 0.3083032  |  | 24,437      |
| Miami Springs      | 0.5010496  |  | 39,715      |
| N. Bay Village     | 0.1341070  |  | 10,630      |
| N. Miami Beach     | 1.0472986  |  | 83,012      |
| North Miami        | 1.3638161  |  | 108,100     |
| Opa Locka          | 0.4100513  |  | 32,502      |
| Pinecrest          | 0.6638069  |  | 52,615      |
| South Miami        | 0.3355231  |  | 26,594      |
| Surfside           | 0.1187214  |  | 9,410       |
| Sweetwater         | 0.3296665  |  | 26,130      |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u>  | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|--|------------------------------------|--|--|
| Virginia Gardens   | 0.0621415                          |  | 4,926  |
| West Miami   | <u>0.1494367</u>                   |  | <u>11,845</u>                                      |
|  | 100.0000000                        |  | \$7,926,269  |
| BOCC DeSoto  | 78.000000                          | \$86,460   | \$66,096   |
| Arcadia  | <u>22.000000</u>                   | <u>24,386</u>                                      | <u>18,643</u>                                      |
|  | 100.000000                         | \$110,846  | \$84,739   |
| Distributions for the "NEW" 5 cent local option tax for DeSoto County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                    |  |  |
| BOCC DeSoto  | 80.000000                          |  | \$68,555   |
| Arcadia  | <u>20.000000</u>                   |  | <u>17,139</u>                                      |
|  | 100.000000                         |  | \$85,694   |
| BOCC Dixie   | 81.250000                          | \$59,515   | \$45,306   |
| Cross City   | 12.500000                          | 9,156  | 6,970  |
| Horseshoe  | <u>6.250000</u>                    | <u>4,578</u>                                       | <u>3,485</u>                                       |
|  | 100.000000                         | \$73,249   | \$55,761   |
| Jacksonville-Duval   | 94.197800                          | \$3,934,591  | \$3,112,706  |
| Atlantic Beach   | 1.800600                           | 75,210   | 59,500   |
| Baldwin  | 0.214200                           | 8,947  | 7,078  |
| Jacksonville Beach   | 2.757400                           | 115,175  | 91,117   |
| Neptune Beach  | <u>1.030000</u>                    | <u>43,023</u>                                      | <u>34,036</u>                                      |
|  | 100.000000                         | \$4,176,946  | \$3,304,435  |
| BOCC Escambia  | 75.300000                          | \$1,099,404  | \$940,602  |
| Century  | 0.700000                           | 10,220   | 8,744  |
| Pensacola  | <u>24.000000</u>                   | <u>350,408</u>                                     | <u>299,794</u>                                     |
|  | 100.000000                         | \$1,460,031  | \$1,249,140  |
| BOCC Flagler   | 81.000000                          | \$177,476  | \$152,441  |
| Beverly Beach  | 1.000000                           | 2,191  | 1,882  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Bunnell                 | 6.000000                           | 13,146   | 11,292   |
| Flagler Beach           | <u>12.000000</u>                   | <u>26,293</u>                                      | <u>22,584</u>                                      |
|                         | 100.000000                         | \$219,106  | \$188,198  |
| BOCC Franklin           | 79.720000                          | \$48,479   | \$40,180   |
| Appalachicola           | 14.190000                          | 8,629  | 7,152  |
| Carrabelle              | <u>6.090000</u>                    | <u>3,703</u>                                       | <u>3,069</u>                                       |
|                         | 100.000000                         | \$60,812   | \$50,401   |
| BOCC Gadsden            | 73.160000                          | \$260,405  | \$164,636  |
| Chattahoochee           | 7.080000                           | 25,201   | 15,933   |
| Greensboro              | 0.310000                           | 1,103  | 698  |
| Gretna                  | 0.450000                           | 1,602  | 1,013  |
| Havana                  | 3.700000                           | 13,170   | 8,326  |
| Midway                  | 0.400000                           | 1,424  | 900  |
| Quincy                  | <u>14.900000</u>                   | <u>53,035</u>                                      | <u>33,530</u>                                      |
|                         | 100.000000                         | \$355,940  | \$225,036  |
| BOCC Gilchrist          | 85.100000                          | \$42,547   | \$35,801   |
| Bell                    | 1.580000                           | 790  | 665  |
| Fanning Springs (part)  | 1.130000                           | 565  | 475  |
| Trenton                 | <u>12.190000</u>                   | <u>6,095</u>                                       | <u>5,128</u>                                       |
|                         | 100.000000                         | \$49,996   | \$42,069   |
| BOCC Glades             | 80.000000                          | \$36,633   | \$27,717   |
| Moore Haven             | <u>20.000000</u>                   | <u>9,158</u>                                       | <u>6,929</u>                                       |
|                         | 100.000000                         | \$45,792   | \$34,646   |
| BOCC Gulf               | 100.000000                         | \$57,209   | \$49,206   |
| BOCC Hamilton           | 82.000000                          | \$137,149  | \$84,812   |
| Jasper                  | 10.000000                          | 16,726   | 10,343   |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u>  | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|--|--------------------------------|--|--|
| Jennings   | 4.000000                       | 6,690                                      | 4,137                                      |
| White Springs  | <u>4.000000</u>                | <u>6,690</u>                               | <u>4,137</u>                               |
|  | 100.000000                     | \$167,255                                  | \$103,429                                  |
| BOCC Hardee  | 75.600000                      | \$96,941                                   | \$72,648                                   |
| Bowling Green  | 8.500000                       | 10,899                                     | 8,168                                      |
| Wachula  | 10.600000                      | 13,592                                     | 10,186                                     |
| Zolfo Springs  | <u>5.300000</u>                | <u>6,796</u>                               | <u>5,093</u>                               |
|  | 100.000000                     | \$128,229                                  | \$96,095                                   |
| BOCC Hendry  | 60.000000                      | \$151,672                                  | \$107,978                                  |
| Clewiston  | 23.500000                      | 59,405                                     | 42,291                                     |
| LaBelle  | <u>16.500000</u>               | <u>41,710</u>                              | <u>29,694</u>                              |
|  | 100.000000                     | \$252,787                                  | \$179,963                                  |
| BOCC Hernando  | 90.500000                      | \$563,152                                  | \$470,621                                  |
| Brooksville  | <u>9.500000</u>                | <u>59,115</u>                              | <u>49,402</u>                              |
|  | 100.000000                     | \$622,267                                  | \$520,024                                  |
| Distributions for the "NEW" 2 cent local option tax for Hernando County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                |  |  |
| BOCC Hernando  | 90.500000                      |  | \$475,927                                  |
| Brooksville  | <u>9.500000</u>                |  | <u>49,959</u>                              |
|  | 100.000000                     |  | \$525,886                                  |
| BOCC Highlands   | 84.833330                      | \$359,776                                  | \$278,666                                  |
| Avon Park  | 7.453330                       | 31,609                                     | 24,483                                     |
| Lake Placid  | 1.526670                       | 6,475                                      | 5,015                                      |
| Sebring  | <u>6.186670</u>                | <u>26,238</u>                              | <u>20,322</u>                              |
|  | 100.000000                     | \$424,098                                  | \$328,486                                  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u>   | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|---|------------------------------------|--|--|
| Distributions for the "NEW" 3 cent local option tax for Highlands County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                    |  |  |
| BOCC Highlands  | 87.550000                          |  | \$290,832  |
| Avon Park   | 4.180000                           |  | 13,886   |
| Lake Placid   | 1.560000                           |  | 5,182  |
| Sebring   | <u>6.710000</u>                    |  | <u>22,290</u>                                      |
|   | 100.000000                         |  | \$332,190  |
| BOCC Hillsborough   | 63.270000                          | \$3,411,411  | \$2,877,972  |
| Plant City  | 2.860000                           | 154,206  | 130,093  |
| Tampa   | 31.770000                          | 1,712,985  | 1,445,127  |
| Temple Terrace  | <u>2.100000</u>                    | <u>113,228</u>                                     | <u>95,523</u>                                      |
|   | 100.000000                         | \$5,391,831  | \$4,548,715  |
| BOCC Holmes   | 86.000000                          | \$90,471   | \$64,920   |
| Bonifay   | 10.000000                          | 10,520   | 7,549  |
| Esto  | 1.000000                           | 1,052  | 755  |
| Noma  | 1.000000                           | 1,052  | 755  |
| Ponce de Leon   | 1.000000                           | 1,052  | 755  |
| Westville   | <u>1.000000</u>                    | <u>1,052</u>                                       | <u>755</u>   |
|   | 100.000000                         | \$105,199  | \$75,488   |
| BOCC Indian River   | 67.921700                          | \$423,979  | \$324,044  |
| Fellsmere   | 2.097400                           | 13,092   | 10,006   |
| Indian River Shores   | 1.205300                           | 7,524  | 5,750  |
| Orchid  | 0.007300                           | 46   | 35   |
| Sebastian   | 11.933300                          | 74,490   | 56,932   |
| Vero Beach  | <u>16.835000</u>                   | <u>105,087</u>                                     | <u>80,317</u>                                      |
|   | 100.000000                         | \$624,217  | \$477,085  |
| BOCC Jackson  | 72.420000                          | \$360,919  | \$217,420  |
| Alford  | 1.230000                           | 6,130  | 3,693  |
| Campbellton   | 0.240000                           | 1,196  | 721  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Cottdale                | 1.780000                           | 8,871  | 5,344  |
| Graceville              | 5.120000                           | 25,517   | 15,371   |
| Grand Ridge             | 1.420000                           | 7,077  | 4,263  |
| Greenwood               | 0.900000                           | 4,485  | 2,702  |
| Malone                  | 1.370000                           | 6,828  | 4,113  |
| Marianna                | 12.110000                          | 60,353   | 36,357   |
| Sneads                  | <u>3.410000</u>                    | <u>16,994</u>                                      | <u>10,238</u>                                      |
|                         | 100.000000                         | \$498,370  | \$300,220  |
| BOCC Jefferson          | 84.170000                          | \$110,346  | \$73,834   |
| Monticello              | <u>15.830000</u>                   | <u>20,753</u>                                      | <u>13,886</u>                                      |
|                         | 100.000000                         | \$131,099  | \$87,720   |
| BOCC Lafayette          | 100.000000                         | \$28,178   | \$22,644   |
| BOCC Lake               | 66.376600                          | \$627,939  | \$547,645  |
| Astatula                | 0.517600                           | 4,897  | 4,271  |
| Clermont                | 3.069700                           | 29,040   | 25,327   |
| Eustis                  | 6.913400                           | 65,402   | 57,040   |
| Fruitland Park          | 1.071200                           | 10,134   | 8,838  |
| Groveland               | 0.868800                           | 8,219  | 7,168  |
| Howey-in-the-Hills      | 0.286300                           | 2,708  | 2,362  |
| Lady Lake               | 1.955500                           | 18,500   | 16,134   |
| Leesburg                | 8.472700                           | 80,154   | 69,905   |
| Mascotte                | 0.804100                           | 7,607  | 6,634  |
| Minneola                | 0.600300                           | 5,679  | 4,953  |
| Montverde               | 0.388500                           | 3,675  | 3,205  |
| Mount Dora              | 4.764500                           | 45,073   | 39,310   |
| Tavares                 | 2.850300                           | 26,965   | 23,517   |
| Umatilla                | <u>1.060500</u>                    | <u>10,033</u>                                      | <u>8,750</u>                                       |
|                         | 100.000000                         | \$946,024  | \$825,058  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u>   | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|---|------------------------------------|--|--|
| BOCC Lee  | 54.900000                          | \$1,127,182  | \$985,268  |
| Cape Coral  | 23.300000                          | 478,385  | 418,156  |
| Fort Myers  | 14.000000                          | 287,442  | 251,252  |
| Fort Myers Beach  | 2.800000                           | 57,488   | 50,250   |
| Sanibel   | <u>5.000000</u>                    | <u>102,658</u>                                     | <u>89,733</u>                                      |
|   | 100.000000                         | \$2,053,155  | \$1,794,659  |
| Distributions for the "NEW" 5 cent local option tax for Lee County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                    |  |  |
| BOCC Lee  | 54.900000                          |  | \$996,376  |
| Cape Coral  | 23.300000                          |  | 422,870  |
| Fort Myers  | 14.000000                          |  | 254,085  |
| Fort Myers Beach  | 2.800000                           |  | 50,817   |
| Sanibel   | <u>5.000000</u>                    |  | <u>90,745</u>                                      |
|   | 100.000000                         |  | \$1,814,893  |
| BOCC Leon   | 46.670000                          | \$498,046  | \$446,815  |
| Tallahassee   | <u>53.330000</u>                   | <u>569,119</u>                                     | <u>510,578</u>                                     |
|   | 100.000000                         | \$1,067,164  | \$957,393  |
| BOCC Levy   | 89.230000                          | \$200,713  | \$167,431  |
| Bronson   | 1.300000                           | 2,924  | 2,439  |
| Cedar Key   | 0.930000                           | 2,092  | 1,745  |
| Chiefland   | 3.000000                           | 6,748  | 5,629  |
| Fanning Springs (part)  | 0.240000                           | 540  | 450  |
| Inglis  | 2.200000                           | 4,949  | 4,128  |
| Otter Creek   | 0.140000                           | 315  | 263  |
| Williston   | 2.350000                           | 5,286  | 4,410  |
| Yankeetown  | <u>0.610000</u>                    | <u>1,372</u>                                       | <u>1,145</u>                                       |
|   | 100.000000                         | \$224,939  | \$187,640  |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u>  | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|--|--------------------------------|--|--|
| BOCC Liberty   | 90.000000                      | \$44,145                                   | \$28,618                                   |
| Bristol  | <u>10.000000</u>               | <u>4,905</u>                               | <u>3,180</u>                               |
|  | 100.000000                     | \$49,050                                   | \$31,798                                   |
| BOCC Madison   | 70.170000                      | \$184,731                                  | \$63,792                                   |
| Greenville   | 6.160000                       | 16,217                                     | 5,600                                      |
| Lee  | 1.980000                       | 5,213                                      | 1,800                                      |
| Madison  | <u>21.690000</u>               | <u>57,102</u>                              | <u>19,719</u>                              |
|  | 100.000000                     | \$263,262                                  | \$90,911                                   |
| BOCC Manatee   | 100.000000                     | \$1,126,939                                | \$972,166                                  |
| BOCC Marion  | 70.100000                      | \$1,123,010                                | \$857,100                                  |
| Belleview  | 2.560000                       | 41,011                                     | 31,301                                     |
| Dunnellon  | 2.560000                       | 41,011                                     | 31,301                                     |
| McIntosh   | 0.640000                       | 10,253                                     | 7,825                                      |
| Ocala  | 23.500000                      | 376,473                                    | 287,330                                    |
| Reddick  | <u>0.640000</u>                | <u>10,253</u>                              | <u>7,825</u>                               |
|  | 100.000000                     | \$1,602,012                                | \$1,222,682                                |
| BOCC Martin  | 88.730000                      | \$551,520                                  | \$495,264                                  |
| Jupiter Island   | 1.190000                       | 7,397                                      | 6,642                                      |
| Ocean Breeze   | 0.080000                       | 497  | 447  |
| Stuart   | <u>10.000000</u>               | <u>62,157</u>                              | <u>55,817</u>                              |
|  | 100.000000                     | \$621,571                                  | \$558,170                                  |
| Distributions for the "NEW" 2 cent local option tax for Martin County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                |  |  |
| BOCC Martin  | 88.730000                      |  | \$500,848                                  |
| Jupiter Island   | 1.190000                       |  | 6,717                                      |
| Ocean Breeze   | 0.080000                       |  | 452  |
| Stuart   | <u>10.000000</u>               |  | <u>56,446</u>                              |
|  | 100.000000                     |  | \$564,463                                  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| BOCC Monroe             | 60.500000                          | \$317,430  | \$298,579  |
| Key Colony Beach        | 2.000000                           | 10,494   | 9,870  |
| Key West                | 36.500000                          | 191,507  | 180,135  |
| Layton                  | <u>1.000000</u>                    | <u>5,247</u>                                       | <u>4,935</u>                                       |
|                         | 100.000000                         | \$524,677  | \$493,520  |
| BOCC Nassau             | 80.631700                          | \$263,624  | \$205,660  |
| Callahan                | 1.239100                           | 4,051  | 3,160  |
| Fernandina Beach        | 12.521200                          | 40,938   | 31,937   |
| Hilliard                | <u>5.608000</u>                    | <u>18,335</u>                                      | <u>14,304</u>                                      |
|                         | 100.000000                         | \$326,948  | \$255,061  |
| BOCC Okaloosa           | 67.000000                          | \$605,782  | \$559,758  |
| Cinco Bayou             | 0.200000                           | 1,808  | 1,671  |
| Crestview               | 5.840000                           | 52,802   | 48,791   |
| Destin                  | 5.000000                           | 45,208   | 41,773   |
| Ft. Walton Beach        | 14.300000                          | 129,294  | 119,471  |
| Laurel Hill             | 0.450000                           | 4,069  | 3,760  |
| Mary Esther             | 2.500000                           | 22,604   | 20,886   |
| Niceville               | 3.040000                           | 27,486   | 25,398   |
| Shalimar                | 0.110000                           | 995  | 919  |
| Valparaiso              | <u>1.560000</u>                    | <u>14,105</u>                                      | <u>13,033</u>                                      |
|                         | 100.000000                         | \$904,152  | \$835,459  |
| BOCC Okeechobee         | 79.060000                          | \$242,983  | \$195,292  |
| Okeechobee              | <u>20.940000</u>                   | <u>64,357</u>                                      | <u>51,725</u>                                      |
|                         | 100.000000                         | \$307,340  | \$247,017  |
| BOCC Orange             | 61.740000                          | \$3,020,454  | \$2,505,659  |
| Apopka                  | 2.490000                           | 121,816  | 101,054  |
| Belle Isle              | 0.710000                           | 34,735   | 28,815   |
| Eatonville              | 0.360000                           | 17,612   | 14,610   |

Table 4

Local Option Fuel Tax Distribution  
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Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Edgewood                | 0.170000                           | 8,317  | 6,899  |
| Maitland                | 1.410000                           | 68,980   | 57,223   |
| Oakland                 | 0.110000                           | 5,381  | 4,464  |
| Ocoee                   | 2.570000                           | 125,730  | 104,301  |
| Orlando                 | 25.000000                          | 1,223,054  | 1,014,601  |
| Windermere              | 0.230000                           | 11,252   | 9,334  |
| Winter Garden           | 1.630000                           | 79,743   | 66,152   |
| Winter Park             | <u>3.580000</u>                    | <u>175,141</u>                                     | <u>145,291</u>                                     |
|                         | 100.000000                         | \$4,892,215  | \$4,058,404  |
| BOCC Osceola            | 62.500000                          | \$620,364  | \$534,122  |
| Kissimmee               | 25.000000                          | 248,146  | 213,649  |
| St. Cloud               | <u>12.500000</u>                   | <u>124,073</u>                                     | <u>106,824</u>                                     |
|                         | 100.000000                         | \$992,583  | \$854,595  |
| BOCC Palm Beach         | 66.666670                          | \$3,026,408  | \$2,706,294  |
| Atlantis                | 0.188240                           | 8,545  | 7,641  |
| Belle Glade             | 1.196200                           | 54,303   | 48,559   |
| Boca Raton              | 4.557780                           | 206,906  | 185,020  |
| Boynton Beach           | 2.546290                           | 115,592  | 103,365  |
| Briny Breezes           | 0.013990                           | 635  | 568  |
| Cloud Lake              | 0.011370                           | 516  | 462  |
| Delray Beach            | 3.502070                           | 158,980  | 142,164  |
| Glen Ridge              | 0.025590                           | 1,162  | 1,039  |
| Golf                    | 0.049260                           | 2,236  | 2,000  |
| Golfview                | 0.018480                           | 839  | 750  |
| Greenacres City         | 0.603800                           | 27,410   | 24,511   |
| Gulfstream              | 0.078580                           | 3,567  | 3,190  |
| Haverhill               | 0.079850                           | 3,625  | 3,241  |
| Highland Beach          | 0.087590                           | 3,976  | 3,556  |
| Hypoluxo                | 0.029840                           | 1,355  | 1,211  |
| Juno Beach              | 0.094940                           | 4,310  | 3,854  |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Jupiter                 | 1.568130                           | 71,187   | 63,657   |
| Jupiter Inlet Colony    | 0.042820                           | 1,944  | 1,738  |
| Lake Clarke Shores      | 0.249340                           | 11,319   | 10,122   |
| Lake Park               | 0.517660                           | 23,500   | 21,014   |
| Lake Worth              | 1.822880                           | 82,752   | 73,999   |
| Lantana                 | 0.556670                           | 25,271   | 22,598   |
| Manalapan               | 0.066140                           | 3,002  | 2,685  |
| Mangonia Park           | 0.117300                           | 5,325  | 4,762  |
| North Palm Beach        | 0.579660                           | 26,314   | 23,531   |
| Ocean Ridge             | 0.199630                           | 9,062  | 8,104  |
| Pahokee                 | 0.267520                           | 12,144   | 10,860   |
| Palm Beach              | 0.802400                           | 36,426   | 32,573   |
| Palm Beach Gardens      | 1.342230                           | 60,932   | 54,487   |
| Palm Beach Shores       | 0.086660                           | 3,934  | 3,518  |
| Palm Springs            | 0.365030                           | 16,571   | 14,818   |
| Riviera Beach           | 1.877170                           | 85,216   | 76,203   |
| Royal Palm Beach        | 1.346260                           | 61,115   | 54,651   |
| South Bay               | 0.278320                           | 12,635   | 11,298   |
| South Palm Beach        | 0.028300                           | 1,285  | 1,149  |
| Tequesta                | 0.381170                           | 17,304   | 15,473   |
| Wellington              | 3.236810                           | 146,939  | 131,396  |
| West Palm Beach         | <u>4.517360</u>                    | <u>205,071</u>                                     | <u>183,380</u>                                     |
|                         | 100.000000                         | \$4,539,612  | \$4,059,440  |

Distributions for the "NEW" 5 cent local option tax for Palm Beach County and its municipalities.  
This tax is not subject to the dealer collection allowance.

|                 |           |             |
|-----------------|-----------|-------------|
| BOCC Palm Beach | 78.999990 | \$3,243,114 |
| Atlantis        | 0.118590  | 4,868       |
| Belle Glade     | 0.753610  | 30,937      |
| Boca Raton      | 2.871400  | 117,877     |
| Boynton Beach   | 1.604160  | 65,854      |
| Briny Breezes   | 0.008810  | 362         |
| Cloud Lake      | 0.007160  | 294         |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| Delray Beach            | 2.206300                           |  | 90,573   |
| Glen Ridge              | 0.016120                           |  | 662  |
| Golf                    | 0.031030                           |  | 1,274  |
| Golfview                | 0.011640                           |  | 478  |
| Greenacres City         | 0.380390                           |  | 15,616   |
| Gulfstream              | 0.049500                           |  | 2,032  |
| Haverhill               | 0.050310                           |  | 2,065  |
| Highland Beach          | 0.055180                           |  | 2,265  |
| Hypoluxo                | 0.018800                           |  | 772  |
| Juno Beach              | 0.059810                           |  | 2,455  |
| Jupiter                 | 0.987920                           |  | 40,556   |
| Jupiter Inlet Colony    | 0.026980                           |  | 1,108  |
| Lake Clarke Shores      | 0.157090                           |  | 6,449  |
| Lake Park               | 0.326130                           |  | 13,388   |
| Lake Worth              | 1.148410                           |  | 47,145   |
| Lantana                 | 0.350700                           |  | 14,397   |
| Manalapan               | 0.041670                           |  | 1,711  |
| Mangonia Park           | 0.073900                           |  | 3,034  |
| North Palm Beach        | 0.365190                           |  | 14,992   |
| Ocean Ridge             | 0.125770                           |  | 5,163  |
| Pahokee                 | 0.168540                           |  | 6,919  |
| Palm Beach              | 0.505510                           |  | 20,752   |
| Palm Beach Gardens      | 0.845610                           |  | 34,714   |
| Palm Beach Shores       | 0.054600                           |  | 2,241  |
| Palm Springs            | 0.229970                           |  | 9,441  |
| Riviera Beach           | 1.182620                           |  | 48,549   |
| Royal Palm Beach        | 0.848150                           |  | 34,818   |
| South Bay               | 0.175340                           |  | 7,198  |
| South Palm Beach        | 0.017830                           |  | 732  |
| Tequesta                | 0.240140                           |  | 9,858  |
| Wellington              | 2.039190                           |  | 83,713   |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|-------------------------|--------------------------------|--|--|
| West Palm Beach         | <u>2.845940</u><br>100.000000  |  | <u>116,832</u><br>\$4,105,208              |
| BOCC Pasco              | 87.400000                      | \$1,228,761                                | \$1,056,449                                |
| Dade City               | 2.500000                       | 35,148                                     | 30,219                                     |
| New Port Richey         | 4.200000                       | 59,048                                     | 50,768                                     |
| Port Richey             | 1.200000                       | 16,871                                     | 14,505                                     |
| San Antonio             | 0.600000                       | 8,435                                      | 7,253                                      |
| St. Leo                 | 0.200000                       | 2,812                                      | 2,418                                      |
| Zephyrhills             | <u>3.900000</u><br>100.000000  | <u>54,830</u><br>\$1,405,905               | <u>47,141</u><br>\$1,208,751               |
| BOCC Pinellas           | 100.000000                     | \$3,583,105                                | \$3,300,057                                |
| BOCC Polk               | 66.123000                      | \$1,807,328                                | \$1,368,162                                |
| Auburndale              | 1.822000                       | 49,800                                     | 37,699                                     |
| Bartow                  | 3.177000                       | 86,836                                     | 65,736                                     |
| Davenport               | 0.496000                       | 13,557                                     | 10,263                                     |
| Dundee                  | 0.567000                       | 15,498                                     | 11,732                                     |
| Eagle Lake              | 0.450000                       | 12,300                                     | 9,311                                      |
| Ft. Meade               | 1.221000                       | 33,373                                     | 25,264                                     |
| Frostproof              | 0.998000                       | 27,278                                     | 20,650                                     |
| Haines City             | 2.423000                       | 66,227                                     | 50,135                                     |
| Highland Park           | 0.043000                       | 1,175                                      | 890  |
| Hillcrest Heights       | 0.054000                       | 1,476                                      | 1,117                                      |
| Lake Alfred             | 0.717000                       | 19,598                                     | 14,836                                     |
| Lake Hamilton           | 0.266000                       | 7,271                                      | 5,504                                      |
| Lakeland                | 13.582000                      | 371,234                                    | 281,027                                    |
| Lake Wales              | 2.090000                       | 57,126                                     | 43,245                                     |
| Mulberry                | 0.744000                       | 20,336                                     | 15,394                                     |
| Polk City               | 0.337000                       | 9,211                                      | 6,973                                      |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u>   | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|---|--------------------------------|--|--|
| Winter Haven  | <u>4.890000</u><br>100.000000  | <u>133,658</u><br>\$2,733,283              | <u>101,180</u><br>\$2,069,116              |
| BOCC Putnam   | 78.052600                      | \$275,875                                  | \$231,604                                  |
| Crescent City   | 2.651200                       | 9,371                                      | 7,867                                      |
| Interlachen   | 1.979400                       | 6,996                                      | 5,873                                      |
| Palatka   | 15.399300                      | 54,429                                     | 45,694                                     |
| Pomona Park   | 1.090400                       | 3,854                                      | 3,236                                      |
| Welaka  | <u>0.827100</u><br>100.000000  | <u>2,923</u><br>\$353,448                  | <u>2,454</u><br>\$296,728                  |
| BOCC St. Johns  | 83.000000                      | \$626,567                                  | \$472,562                                  |
| St. Augustine   | 12.000000                      | 90,588                                     | 68,322                                     |
| St. Augustine Beach   | 4.000000                       | 30,196                                     | 22,774                                     |
| Hastings  | <u>1.000000</u><br>100.000000  | <u>7,549</u><br>\$754,900                  | <u>5,694</u><br>\$569,352                  |
| BOCC St. Lucie  | 39.290000                      | \$394,912                                  | \$327,961                                  |
| Fort Pierce   | 12.750000                      | 128,153                                    | 106,427                                    |
| Port St. Lucie  | 47.870000                      | 481,151                                    | 399,580                                    |
| St. Lucie Village   | <u>0.090000</u><br>100.000000  | <u>905</u><br>\$1,005,120                  | <u>751</u><br>\$834,719                    |
| Distributions for the "NEW" 2 cent local option tax for St. Lucie County and its municipalities.<br>This tax is not subject to the dealer collection allowance. |                                |  |  |
| BOCC St. Lucie  | 39.290000                      |  | \$331,659                                  |
| Fort Pierce   | 12.750000                      |  | 107,627                                    |
| Port St. Lucie  | 47.870000                      |  | 404,085                                    |
| St. Lucie Village   | <u>0.090000</u><br>100.000000  |  | <u>760</u><br>\$844,130                    |

Table 4

Local Option Fuel Tax Distribution  
Local Government Fiscal Year 1998-99 Estimates  
Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| BOCC Santa Rosa         | 87.290000                          | \$479,155  | \$430,804  |
| Gulf Breeze             | 4.530000                           | 24,866   | 22,357   |
| Jay                     | 0.590000                           | 3,239  | 2,912  |
| Milton                  | <u>7.590000</u>                    | <u>41,663</u>                                      | <u>37,459</u>                                      |
|                         | 100.000000                         | \$548,924  | \$493,532  |
| BOCC Sarasota           | 70.650000                          | \$974,513  | \$878,116  |
| Longboat Key            | 1.280000                           | 17,656   | 15,909   |
| North Port              | 5.200000                           | 71,726   | 64,631   |
| Sarasota                | 16.780000                          | 231,456  | 208,560  |
| Venice                  | <u>6.090000</u>                    | <u>84,003</u>                                      | <u>75,693</u>                                      |
|                         | 100.000000                         | \$1,379,353  | \$1,242,909  |
| BOCC Seminole           | 63.600000                          | \$931,848  | \$854,782  |
| Altamonte Springs       | 14.400000                          | 210,984  | 193,536  |
| Casselberry             | 3.060000                           | 44,834   | 41,126   |
| Lake Mary               | 1.510000                           | 22,124   | 20,294   |
| Longwood                | 3.430000                           | 50,255   | 46,099   |
| Oviedo                  | 4.820000                           | 70,621   | 64,781   |
| Sanford                 | 6.940000                           | 101,683  | 93,273   |
| Winter Springs          | <u>2.240000</u>                    | <u>32,820</u>                                      | <u>30,106</u>                                      |
|                         | 100.000000                         | \$1,465,170  | \$1,343,997  |
| BOCC Sumter             | 80.055000                          | \$495,893  | \$275,965  |
| Bushnell                | 5.373000                           | 33,283   | 18,522   |
| Center Hill             | 1.764000                           | 10,927   | 6,081  |
| Coleman                 | 1.914000                           | 11,856   | 6,598  |
| Webster                 | 1.844000                           | 11,422   | 6,357  |
| Wildwood                | <u>9.050000</u>                    | <u>56,059</u>                                      | <u>31,197</u>                                      |
|                         | 100.000000                         | \$619,440  | \$344,720  |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution<br/>Percentage</u> | <u>Total Fuel<br/>Distribution<br/>Per .01 Tax</u> | <u>Motor Fuel<br/>Distribution<br/>Per .01 Tax</u> |
|-------------------------|------------------------------------|--|--|
| BOCC Suwannee           | 81.570000                          | \$205,695  | \$152,297  |
| Branford                | 1.000000                           | 2,522  | 1,867  |
| Live Oak                | <u>17.430000</u>                   | <u>43,953</u>                                      | <u>32,543</u>                                      |
|                         | 100.000000                         | \$252,170  | \$186,707  |
| BOCC Taylor             | 67.000000                          | \$116,234  | \$81,618   |
| Perry                   | <u>33.000000</u>                   | <u>57,249</u>                                      | <u>40,200</u>                                      |
|                         | 100.000000                         | \$173,483  | \$121,817  |
| BOCC Union              | 72.470000                          | \$46,597   | \$28,279   |
| Lake Butler             | 26.540000                          | 17,065   | 10,356   |
| Raiford                 | 0.652000                           | 419  | 254  |
| Worthington Springs     | <u>0.338000</u>                    | <u>217</u>   | <u>132</u>   |
|                         | 100.000000                         | \$64,298   | \$39,022   |
| BOCC Volusia            | 57.238000                          | \$1,160,118  | \$1,048,590  |
| Daytona Beach           | 8.305000                           | 168,328  | 152,146  |
| Daytona Beach Shores    | 1.190000                           | 24,119   | 21,801   |
| Debary                  | 1.827000                           | 37,030   | 33,470   |
| Deland                  | 2.327000                           | 47,164   | 42,630   |
| Deltona                 | 9.428000                           | 191,090  | 172,719  |
| Edgewater               | 1.950000                           | 39,523   | 35,724   |
| Holly Hill              | 1.270000                           | 25,741   | 23,266   |
| Lake Helen              | 0.245000                           | 4,966  | 4,488  |
| New Smyrna Beach        | 3.227000                           | 65,406   | 59,118   |
| Oak Hill                | 0.125000                           | 2,534  | 2,290  |
| Orange City             | 0.847000                           | 17,167   | 15,517   |
| Ormond Beach            | 5.048000                           | 102,314  | 92,478   |
| Pierson                 | 0.138000                           | 2,797  | 2,528  |
| Ponce Inlet             | 0.575000                           | 11,654   | 10,534   |
| Port Orange             | 4.740000                           | 96,072   | 86,836   |

Table 4

Local Option Fuel Tax Distribution  
 Local Government Fiscal Year 1998-99 Estimates  
 Based on 1998-99 Distribution Percentages

| <u>Local Government</u> | <u>Distribution Percentage</u> | <u>Total Fuel Distribution Per .01 Tax</u> | <u>Motor Fuel Distribution Per .01 Tax</u> |
|-------------------------|--------------------------------|--|--|
| South Daytona           | <u>1.520000</u><br>100.000000  | <u>30,808</u><br>\$2,026,832               | <u>27,846</u><br>\$1,831,983               |
| BOCC Wakulla            | 100.000000                     | \$112,284                                  | \$95,036                                   |
| BOCC Walton             | 94.880000                      | \$339,681                                  | \$251,441                                  |
| Defuniak Springs        | 4.800000                       | 17,185                                     | 12,720                                     |
| Freeport                | <u>0.320000</u><br>100.000000  | <u>1,146</u><br>\$358,011                  | <u>848</u><br>\$265,009                    |
| BOCC Washington         | 82.390000                      | \$97,269                                   | \$84,799                                   |
| Caryville               | 0.780000                       | 921  | 803  |
| Chipley                 | 14.570000                      | 17,201                                     | 14,996                                     |
| Vernon                  | 1.520000                       | 1,795                                      | 1,564                                      |
| Wausau                  | <u>0.740000</u><br>100.000000  | <u>874</u><br>\$118,060                    | <u>762</u><br>\$102,924                    |
| Grand Totals            |                                | =====<br>\$76,300,928                      | =====<br>\$87,068,698                      |

Note: The grand total of the motor fuel distribution column is greater than the grand total of the total fuel distribution column as the result of the additional motor fuel distributions resulting from the levy of the 1 to 5 cents local option fuel tax by select counties.

## **NINTH-CENT FUEL TAX**

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, *Florida Statutes*

### **Brief Overview**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **Authorization to Levy**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a county-wide referendum. However, this tax shall be imposed on diesel fuel in each county as the result of statewide equalization. The tax shall be imposed before July 1st to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.

### **Local Governments Eligible to Levy**

All counties are eligible to levy this tax on motor fuel. This tax is being levied by 36 counties.

### **Distribution of Proceeds**

The governing body of the county may, by joint agreement with one or more municipalities located within the county, provide for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the proceeds of the tax with municipalities. Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the levy on diesel fuel.

### **Authorized Uses of Proceeds**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance;

2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting;
5. Traffic signs, traffic engineering, signalization, and pavement markings;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

### **Relevant Attorney General Opinions**

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel. In addition, this tax was formerly referred to as the Voted Gas Tax.)

### **AGO 82-54**

**May a county, in which voters approved, by referendum, the levy of the 1-cent gas tax to be pledged to retire a bond issue for construction and reconstruction of county roads, expend the revenues collected on a pay-as-you-go basis for these purposes rather than using them to fund the bond issue? And if so, what action must the county commission take to be permitted to use these funds for pay-as-you-go road construction projects?** Language contained in the referendum question as it appeared on the ballot indicated that the voters contemplated immediate construction and reconstruction of a county-wide roadway system. In this case, Columbia County Ordinance No. 81-2 was adopted on May 26, 1981, to implement the bond issue funded by the 1-cent gas tax, pursuant to s. 336.021, F.S., which was approved by the voters on November 4, 1980. The ordinance recognized that the bond proceeds would pay the construction and reconstruction costs, and that such bonds would be payable from the ninth-cent gas tax. According to this opinion issued July 22, 1982, the Board of County Commissioners may not use taxes collected pursuant to s. 336.021, F.S., following an associated county referendum required by this section which specified a bond issue to immediately fund construction and reconstruction of an adequate county-wide roadway system, to

fund road construction projects on a pay-as-you-go basis.

#### **AGO 83-25**

**Is a school board eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S.?** The 1983 amendment to s. 336.021, F.S., authorized a voted 1-cent tax on every gallon of motor and special fuel sold within a county and taxed under the provisions of Chapter 206, *Florida Statutes*, if the tax was approved by the county commission and by referendum. This tax was to be collected in the same manner as all other gas taxes and was to be returned monthly to the county where collected. Additionally, the 1983 amendment specifically provided that the refund provisions contained in ss. 206.625 and 206.64, F.S., should not be applicable to this tax. Historically, Florida courts have held that the taxes imposed on the use or sale of motor and special fuels are taxes on the privilege of selling such fuels, exacted from duly licensed dealers or distributors, and are not taxes on consumers. According to this opinion issued on April 26, 1983, a district school board is not eligible for a refund of taxes on motor and special fuels levied pursuant to s. 336.021, F.S., since this category of tax is not a tax levied on consumers, but rather an excise tax paid by dealers and distributors and levied on the privilege of selling motor and special fuel. In addition, there is no statutory authority for such a refund to school districts.

#### **AGO 85-104**

**What is the proper disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes remitted to the Florida Department of Revenue by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax?** In the absence of an authoritative statute, taxes which were voluntarily albeit mistakenly paid cannot be voluntarily refunded. Therefore, such taxes should not be returned to those who erroneously remitted the payments absent a claim for refund in accordance with statutory procedures and time constraints, nor may such funds be distributed to those counties which have not imposed the voted gas tax since s. 336.021, F.S., only authorizes the distribution of the tax to the county where collected. In the absence of statutory direction for the disposition of excess funds in the Voted Gas Tax Trust Fund resulting from taxes erroneously remitted by licensed distributors of motor fuel or licensed dealers of special fuel for counties which have no voted gas tax, such monies should continue to remain in the Fund subject to appropriation by the Legislature in accordance with the fiscal laws governing the budgeting and appropriation of state funds, according to this opinion issued December 19, 1985.

#### **AGO 90-79**

**May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged?** The stated purpose of the ninth-cent gas tax is to promote a transportation system that would, among other things, enhance the service of a transit system. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public transportation operations is not defined in Chapter 336, *Florida Statutes*,

public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, ninth-cent gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

## **1 TO 6 CENTS LOCAL OPTION FUEL TAX**

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, *Florida Statutes*

### **Brief Overview**

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold in a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a county-wide referendum. Generally, the proceeds may be used to fund transportation expenditures.

### **Authorization to Levy**

The tax shall be levied using either of the following procedures:

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:
  - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement agreed to after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
  - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such

referendum. The tax shall be levied and collected county-wide on January 1st, following 30 days after voter approval.

If this tax is levied under the conditions of paragraphs 1b or 2 above, then the proceeds shall be distributed among the county and eligible municipalities based on the transportation expenditures of each of the immediately preceding five fiscal years.

This tax shall be imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon as the result of statewide equalization.

This tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made.

### **Local Governments Eligible to Levy**

Counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax on motor fuel, and all counties are levying. The maximum rate of 6 cents is levied in 58 counties; Franklin, Holmes, Jackson, Okaloosa, Union, and Walton levy 5 cents; Hendry and Taylor levy 4 cents; and Hamilton levies 3 cents.

### **Distribution of Proceeds**

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Regardless of whether or not the county is levying the tax on motor fuel, the county would still receive proceeds from the full 6 cents levy on diesel fuel.

### **Authorized Uses of Proceeds**

County and municipal governments shall utilize the tax proceeds only for transportation expenditures. Section 336.025(7), *Florida Statutes*, defines transportation expenditures to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

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

In addition, small counties (defined as having a total population of 50,000 or less on April 1, 1992) are authorized to use the proceeds to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax may be used by a small county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the

local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land planning agency. With one exception, the proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, infrastructure has the same meaning as provided in s. 212.055, F.S., which defines the term to mean any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto.<sup>4</sup>

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

### **Relevant Attorney General Opinions**

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

### **AGO 90-79**

**May local option gas tax revenues be used to fund specialized transportation for the transportation disadvantaged?** Counties and municipalities are authorized to use the proceeds of the 1 to 6 cents local option gas tax only for transportation expenditures. Expenditures for public transportation operations are included as an authorized transportation expenditure. While public

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<sup>4</sup> Chapter 93-222, *Laws of Florida*, expanded the definition of infrastructure to include a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

transportation operations is not defined in Chapter 336, *Florida Statutes*, public transit is defined in Chapter 341, *Florida Statutes*, as:

"the transporting of people by conveyances, or systems of conveyances, traveling on land or water, local or regional in nature, and available for use by the public. Public transit systems may be either governmentally owned or privately owned. Public transit specifically includes those forms of transportation commonly known as 'paratransit'."

Paratransit is defined in Chapter 341, *Florida Statutes*, as:

"those elements of public transit which provide service between specific origins and destinations selected by the individual user with such service being provided at a time that is agreed upon by the user and the provider of the service. Paratransit service is provided by taxis, limousines, 'dial-a-ride' buses, and other demand-responsive operations that are characterized by their non-scheduled, non-fixed route nature."

By having paratransit services included within its scope, local public transit would appear to encompass services provided to the transportation disadvantaged. In addition, providing paratransit services in a public transit system would be part of a local government's public transportation operation. As a result, local option gas tax revenues may be used to fund a public transportation system which includes the provisions of paratransit or special transportation services for the transportation disadvantaged, according to this opinion issued on October 1, 1990.

## AGO 92-20

**May a local government use the proceeds of the 1 to 6 cents local option gas tax to construct a garage and maintenance building for road and right-of-way maintenance equipment?** Pursuant to s. 336.025(7), F.S., a county or municipality may use the proceeds of the local option gas tax only for transportation expenditures. Prior to May 5, 1993, s. 336.025(7)(b), F.S., specified roadway and right-of-way maintenance and equipment as an authorized transportation expenditure. However, roadway and right-of-way maintenance and equipment was not defined. Therefore, it would seem that the statutes did not contemplate the use of the local option gas tax revenues for such incidental purposes as constructing garage and maintenance buildings to house such equipment, according to this opinion issued March 16, 1992.

*It should be noted that Chapters 93-164 and 93-206, Laws of Florida, amended the definition of transportation expenditures in s. 336.025(7)(b), F.S., to include the costs of structures used for the storage and maintenance of road equipment. As a result of these amendments, this opinion is no longer applicable.*

**AGO 93-12**

**Must a small county share the proceeds of the 1 to 6 cents local option gas tax, with eligible municipalities within the county, if the county is using the proceeds to fund infrastructure rather than transportation?** Section 336.025(8), *Florida Statutes*, provides that counties, having a total population of 50,000 or less on April 1, 1992, may use the tax proceeds to fund infrastructure projects, if consistent with the county's comprehensive plan and only after the local government, prior to the fiscal year in which the funds will be used, has held a duly noticed public hearing and adopted a resolution certifying that the local government has met all of the transportation needs identified in its comprehensive plan. However, the statute does not indicate that a county using its gas tax proceeds for infrastructure purposes is entitled to all of the proceeds, to the exclusion of the municipalities eligible to receive distributions. Therefore, a county must distribute the proceeds to eligible municipalities within the county, regardless of whether the funds are used for transportation or infrastructure, according to this opinion issued on February 9, 1993.

**AGO 94-20**

**May a local government use the local option gas tax proceeds to repair and maintain runways at an airport?** The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

**AGO 94-67**

**If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*?** Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the

City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1, 1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

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**1 TO 5 CENTS LOCAL OPTION FUEL TAX**  
Sections 206.41(1)(e) and 336.025, *Florida Statutes*

**Brief Overview**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a county-wide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

**Authorization to Levy**

The tax may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances:

1. This tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 1996, and which expire on August 31st of any year may be reimposed effective September 1st of the year of expiration.
2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, the tax revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, *Distribution of Proceeds*. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement agreed to after the initial levy of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by these taxes. The amounts distributed to the each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

**Local Governments Eligible to Levy**

Counties and municipalities must meet the same eligibility requirements as specified for the Local

Government Half-Cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

All counties are eligible to levy this tax, and 11 counties are levying. The maximum rate of 5 cents is levied in Collier, DeSoto, Lee, and Palm Beach. Broward, Dade, and Highlands levy 3 cents. Hernando, Martin, and St. Lucie levy 2 cents. Charlotte levies 1 cent.

### **Distribution of Proceeds**

The tax proceeds shall be distributed by the Department according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, this recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years.

### **Authorized Uses of Proceeds**

The tax proceeds must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. Expenditures for the construction of new roads, or the reconstruction or resurfacing of existing paved roads, shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. In no case may a jurisdiction issue these bonds more frequently than once a year. Counties and municipalities may join together for the issuance of these bonds.

### **Relevant Attorney General Opinions**

A number of Attorney General Opinions pertaining to this tax have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to this tax has been amended numerous times since the tax was authorized. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

(Note: The references to gas tax or special fuel in the following summaries have not been changed from their original wording to reflect the current statutory language of fuel tax or diesel fuel.)

#### **AGO 94-20**

**May a local government use the local option gas tax proceeds to repair and maintain runways at an airport?** The statute limits the use of the local option gas tax revenues to transportation expenditures. While the local option gas tax revenues may be used for public transportation operations and maintenance, the term is not defined in the statute. However, the enumerated uses of the local option gas tax revenues relate to the county road system. Chapter 336, *Florida Statutes*, provides for a county road system as the responsibility of the county commission. Runways at a local airport do not fall within the definition of the county road system pursuant to s. 334.03(8), F.S., as incorporated by s. 336.01, F.S. In addition, aviation fuel is not subject to the local option gas tax. While arguably, a public transportation system may include an airport, it would appear inconsistent to include runway repair and maintenance in the expenditures allowed by local option gas tax revenues when aviation fuel is excluded from the tax. Therefore, a local government may not use local option gas tax revenues for the repair and maintenance of runways at a local airport, according to this opinion issued on March 11, 1994.

#### **AGO 94-67**

**If the City of Port LaBelle is created by referendum, can the city receive local option gas tax revenue if it does not meet the requirements of Parts II and VI of Chapter 218, *Florida Statutes*?** Current law states that any newly incorporated municipality, eligible for participation in the distribution of moneys under Parts II and VI of Chapter 218, *Florida Statutes*, and located in a county levying either local option gas tax, is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The only qualification for sharing in the local option gas tax proceeds is that the municipality be eligible to participate in the revenue-sharing programs. The enabling legislation, enacted by the 1994 Legislature as Chapter 94-480, *Laws of Florida*, states that "...the City of Port LaBelle shall be entitled to participate in the State of Florida Shared Revenue Programs and qualify as provided in Chapter 218, *Florida Statutes*, for all similar programs effective July 1,

1994." Therefore, the City of Port LaBelle, assuming it is created by referendum vote, may participate in the distribution of the local option gas tax, according to this opinion issued on August 12, 1994. (Note: The referendum, calling for the creation of the City of Port LaBelle, failed.)

**AGO 97-25**

**May the proceeds of the 1 to 5 cents local option fuel tax be used for public transportation operations and maintenance expenditures or must such revenues be used only for capital improvements? Must the expenditures be specifically identified in the capital improvements element of the county's adopted comprehensive plan? May the county contract with a public transit authority to provide the transportation services enumerated in the capital improvements element of the county's comprehensive plan?** According to this opinion issued May 5, 1997, the tax revenues may be used not only for the capital improvement of a public transportation facility but also for its operation and maintenance, conditioned on the fact that the capital improvements element of the county's comprehensive plan identifies the need for such a facility. The capital improvements element must identify the needed public transportation facility and the estimated facility's costs including operation and maintenance costs. In addition, the element must specify that funding shall come from the fuel tax revenues in order for such revenues to be used for that purpose. Finally, the county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element if the county commission determines that such funding serves a county or dual purpose.

**MUNICIPAL RESORT TAX**  
Chapter 67-930, *Laws of Florida*, (as amended)

**Brief Overview**

The Municipal Resort Tax may be levied, at a rate of up to 4 percent, on transient rental transactions and the sale of food and beverages consumed on hotel or motel premises in municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The levy of this tax must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the Municipal Resort Tax.

**Authorization to Levy**

Municipalities, located in any county of the state which had a total county population based on the 1960 Census of between 330,000 and 340,000 or more than 900,000 and whose municipal charter specifically provided for the levy of this tax (at the original rate of up to 2 percent) prior to January 1, 1968, are authorized to levy a tax not to exceed 4 percent on certain rentals and the sale of food and beverages. The levy of this tax must be adopted by an ordinance approved by the governing body.

**Local Governments Eligible to Levy**

Three municipalities in Dade County (Bal Harbour, Miami Beach, and Surfside) are eligible to impose the tax. Currently, these municipalities are imposing the tax at the following rates: Bal Harbour (4 percent on rentals; 2 percent on food and beverages), Miami Beach (3 percent on rentals; 2 percent on food and beverages), and Surfside (4 percent on rentals; 2 percent on food and beverages).

**Administrative Procedures**

It is the Legislature's intent that this tax should be levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, and tourist or trailer camp and upon the sales price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax shall not

apply to those sales in the amount of less than fifty cents nor to sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars.

It is the duty of every person renting a room or rooms and every person selling food, beverages, or alcoholic beverages at retail to act as the collection agent. Every such person must collect, report, and pay over to the municipality all such necessary taxes. The governing body may adopt by ordinance such penalties for non-compliance as deemed appropriate. The governing body may also authorize by ordinance the creation of an authority or commission empowered to contract and be contracted within its own name as an agency of the municipality to administer this tax.

### **Reporting Requirements**

No special reporting requirements are specified.

### **Distribution of Proceeds**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend such portion of the proceeds of this tax as the body may determine appropriate.

### **Authorized Uses of Proceeds**

The tax proceeds shall only be used for the following purposes:

1. Creation and maintenance of convention and publicity bureaus;
2. Development and maintenance of art and cultural centers;
3. Enhancement of tourism;
4. Publicity and advertising;
5. Construction, operation, and maintenance of auditoriums, community centers, and convention structures; or
6. Relief from ad valorem taxes being used for any of the above purposes.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax has been issued.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

Due to the fact that the tax is locally administered, the Department of Revenue does not calculate revenue estimates for this tax.

## **TOURIST DEVELOPMENT TAXES**

Section 125.0104, *Florida Statutes*

### **Brief Overview**

Counties are authorized to levy five separate tourist development taxes on transient rental transactions pursuant to s. 125.0104, F.S. Depending on the particular tax, the levy may be authorized by vote of the governing body or referendum approval. Tax rates vary by county depending on a county's eligibility to levy particular taxes; however, the absolute maximum rate is 6 percent. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

### **1998 General Law Amendments**

Although no statutory changes were made to provisions dealing with the general administration of tourist development taxes, changes were made to s. 125.0104(3)(1), F.S., regarding the authorized uses of the Professional Sports Franchise Facility Tax.

### **Authorization to Levy**

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. In addition, some require referendum approval or provide the option for the tax to be approved by referendum.

At least 60 days prior to the enactment of the ordinance levying the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., the county's governing body shall adopt a resolution establishing and appointing the members of the county tourist development council and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tax. The tourist development council, prior the enactment of the ordinance, shall prepare and submit to the county's governing body for its approval a plan for tourist development.

The plan shall set forth the anticipated net revenue to be derived by the county for two years following the levy of the tax as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan shall provide a list, in order of priority, of the proposed uses of the tax revenue by specific project or special use as well as the approximate cost or expense allocation for each specific project or special use. The governing body shall adopt the county plan for tourist development as part of the ordinance levying the tax.

Some limitations exist on the exercise of this taxable privilege. First, there shall be no additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax.

Second, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax; however, this limitation does not apply to the levy of the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., and the Duval County levy of the Additional Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(n), F.S.

A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county. The county shall assist the Department of Revenue in identifying the rental units in the district that are subject to the tax.

The effective date of the levy and imposition of the tax shall be the first day on the second month following approval of the ordinance by vote of the governing body or referendum (depending on the particular tax), or the first day of any subsequent month as may be specified in the ordinance.

### **Administrative Procedures**

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes 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 any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.

4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance. If applicable, the county shall also notify the Department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax or taxes. The funds shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a pre-condition to the receipt of such funds. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

### **Relevant Attorney General Opinions**

A number of opinions specifically relevant to tourist development taxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to tourist development taxes has been amended numerous times since the original tax was authorized in 1977. Additional taxes and authorized uses have been added

in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

### **AGO 77-81**

**This opinion, dated August 4, 1977, addresses two questions:**

- 1. Does the Local Option Tourist Development Act (s. 125.0104, F.S.) authorize the creation of more than one subcounty special taxing district within a single county?**
- 2. Is a county authorized to levy a 1 percent tourist development tax countywide and an additional 1 percent tourist development tax in one or more subcounty special taxing districts?**

A county may not impose a 1 percent tourist development tax countywide and an additional tax in a subcounty special taxing district, nor may a county create more than one subcounty special taxing district within which to impose the tax. Pursuant to s. 125.0104, F.S., if a county decides to impose the tourist development tax, it must do so on a countywide basis or within a single subcounty special taxing district. This special taxing district must embrace all or a significant contiguous portion of the county.

### **AGO 79-30**

**Can tourist development tax revenues be used to acquire, construct, extend, enlarge, repair, improve, maintain, operate, or promote publicly owned and operated parks and beaches?**

According to this opinion dated March 27, 1979, the revenues may be used solely for the maintenance of existing publicly owned and operated facilities expressly mentioned under s. 125.0104(5)(a)1., F.S. Tourist development tax revenues may not be used for publicly owned and operated parks or beaches as such facilities are not expressly mentioned. Further, a county may not directly spend these revenues to promote publicly owned and operated parks or beaches under s. 125.0104(5)(a)2. and 3.F.S., but any incidental promotion of these parks and beaches as a result of those expenditures provided under s. 125.0104(5)(a)2. and 3.F.S., would be authorized.

*It should be noted that Chapter 96-397, Laws of Florida, expanded the authorized uses of the tourist development tax revenues to include the financing of beach park facilities in addition to financing beach improvement, maintenance, renourishment, restoration, and erosion control. The financed uses must relate to the physical preservation of the beach, shoreline, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of the revenues may be used for beach park facilities.*

AGO 83-18

**Can the tourist development tax revenues be used for the following purposes:**

1. **Construction or improvement to a combination multi-purpose building to be utilized as a convention center and exhibition hall;**
2. **Construction of a horse show arena together with stables;**
3. **Construction of a softball tournament center;**
4. **Construction of a tennis and aquatic center;**
5. **Construction of a multi-purpose field, i.e., a stadium; and**
6. **Construction of a park/picnic area?**

The adopted ordinance, authorizing for the levy of tourist development tax in the county, provides that one-half of all monies collected will be spent to advertise and promote tourism while the other one-half will be spent to maintain a county bureau to promote tourism and conventions within the county. Pursuant to the language in the existing ordinance, can the revenues which have been accumulated, but not expended, be spent to construct all or any portion of the improvements outlined above? According to this opinion dated March 17, 1983, the revenues may be used to construct all of the facilities mentioned above, except a park/picnic area, if those facilities are tourist-related or designed or maintained primarily for the purpose of promoting tourism in the county. All of those facilities, except parks and picnic areas, fall or may be interpreted to fall within the purview of the term, publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums. The use of the revenues to construct parks and picnic areas is considered outside the scope of the authorized uses specified in s. 125.0104, F.S. After enactment of the ordinance levying and imposing the tax, the tourist development plan which outlines the proposed uses of the revenue may not be changed except by ordinance enacted a majority plus one vote of the county's governing body. Therefore, upon due amendment by ordinance, the county's plan for tourist development may be changed. As a result, the unexpended tax proceeds may be utilized to construct one or more of the projects, except parks and picnic areas, listed above provided such projects are designed to promote tourism.

*As previously mentioned, current law does include the financing of beach park facilities as an authorized use of tourist development tax revenues.*

AGO 86-68

**Can tourist development tax revenues be used to maintain all beaches open to and used by the public along the shore of the Gulf of Mexico from the dune line to the water's edge?** According to this opinion dated August 14, 1986, a county may expend the revenues to finance beach cleaning and maintenance without the necessity of establishing of establishing the mean high-water line so long as such expenditure paramountly serves a public purpose, and there is compliance with the requirements of Chapter 161, *Florida Statutes*, and s. 253.77, F.S., where applicable.

**AGO 86-87**

**May a noncharter county expend county funds to publicly advertise its position on an issue to be voted on in an upcoming referendum on the tourist development tax?** Unless restricted by, and to the extent consistent with general or special law, a noncharter county may expend public funds to publicly advertise its position in an upcoming referendum, provided that prior to making such an expenditure, the county commission determines that such expenditures will serve a county purpose. This determination shall be made by ordinance which should express appropriate legislative findings as to the purpose of the expenditure and the benefits accruing to the county from such expenditure according to this opinion dated October 7, 1986.

**AGO 86-96**

**May a county levy the additional 1 percent tourist development tax, pursuant to s. 125.0104(3)(d), F.S., countywide when the 1 or 2 percent tourist development tax, pursuant to s. 125.0104(3)(c), F.S., has been imposed in a subcounty special district for 3 years, but has only been imposed countywide for 2 years?** According to this opinion dated November 3, 1986, the additional 1 percent tax authorized by s. 125.0104(3)(d), F.S., may not be levied countywide unless the 1 or 2 percent tax authorized by s. 125.0104(3)(c), F.S., has been levied countywide for at least 3 years prior to the effective date of the levy and imposition of the additional 1 percent tax. Neither s. 125.0104(3)(d), F.S., nor its enabling legislation, Chapter 86-4, *Laws of Florida*, provide legislative intent that the additional 1 percent tax may be imposed countywide when the initial tax has been imposed upon only a portion of the county, and not countywide for a period of 3 years.

**AGO 87-16**

**Can tourist development tax revenues be used to fund improvements, maintenance, renourishment, or restoration of public shoreline or beaches of inland freshwater lakes?** According to this opinion dated February 18, 1987, the expenditure of revenues for these purposes is authorized if primarily related to tourism in the county and until legislatively or judicially determined otherwise. In the absence of any statutory definition of beach, the use of the revenues for the improvement, maintenance, renourishment, restoration, and erosion control of inland freshwater land beaches would appear to be an authorized use.

*It should be noted that current law states that the revenues can be used to finance beach park facilities or 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 as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.*

**AGO 88-37**

**Is the Department of Revenue responsible for auditing the tourist development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis?** With regard to the tourist development tax authorized in s. 125.0104, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of tourist development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of Revenue was relieved from its responsibility to perform audits of such funds.

*It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.*

**AGO 88-49**

**Can a county use tourist development tax revenues to acquire real property to provide beach access for the public?** The Legislature has made provision for the acquisition of certain property (publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums) with tourist development tax revenues which does not include the purchase of real property for beach access. Therefore, the purchase of real property for providing public beach access would not be authorized according to this opinion dated November 8, 1988.

**AGO 89-50**

**Are travel expenses reimbursed by a county from tourist development tax revenues to representatives of the chamber of commerce who promote and advertise tourism in the county subject to the travel expense provisions contained in s. 112.061, F.S.?** The purpose of s. 112.061, F.S., is to establish uniform per diem and travel rates and limitations applicable to all public officials, employees, and authorized persons whose travel expenses are paid by a public agency. To the extent that chamber of commerce representatives are authorized by a county to incur expenses in the performance of the county's official duties, they would be considered authorized persons. Section 125.0104, *Florida Statutes*, authorizes counties imposing the tourist development tax to create tourism promotion agencies with many powers and duties. The statute specifically refers to and excepts from the provisions of s. 112.061, F.S., the rate of payment for reimbursement of travel

expenses authorized in this section. Therefore, to the extent that s. 125.0104, F.S., prescribes that actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of authorized persons shall be paid, the language of this section would control over s. 112.061, F.S., according to this opinion dated August 24, 1989.

#### **AGO 90-14**

**Can tourist development tax revenues be used to fund regular police protection or police protection in connection with special events or holidays?** According to this opinion dated February 19, 1990, these revenues can not be used to fund law enforcement within a county or to fund such functions during special events or holidays since the provision of law enforcement by a county is a general government function owed to the public at large. Although the provision of additional law enforcement at special events and during particular holidays may benefit tourism, such law enforcement functions do not have the promotion and advertisement of tourism as its primary purpose.

#### **AGO 90-55**

**May a county use tourist development tax revenues to fund the construction of beach parks, additional sheriff's beach patrols and lifeguards, and construction and maintenance of sanitary facilities on or near the beach?** According to this opinion dated July 23, 1990, the construction of certain artificial structures are specifically authorized in s. 125.0104(5), F.S., however, the construction of beach parks is not one of them. In addition, the provision of lifeguards and additional law enforcement beach patrols do not constitute beach improvement, maintenance, renourishment, restoration, and erosion control. By the same argument, the construction of sanitary facilities on or near the beach do not protect or enhance the physical nature of the beach; therefore, this construction would not be considered an authorized use. Under certain circumstances, the construction of beach dune overwalks or dune protection walkways have been recognized to constitute a method of beach preservation and erosion control. In this instance, the expenditure of tax revenues may be permissible if the county's governing body has made the appropriate legislative findings.

*It should be noted that current law now allows the revenues to be used to finance beach park facilities. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.*

#### **AGO 90-59**

**Can tourist development tax revenues be used to fund a program of mechanical harvesting and herbicide applications to improve inland lakes and rivers to which there is public access?** A county may expend tax revenues to finance the removal of hydrilla and other water weeds from its

inland lakes and rivers to which there is public access if the governing body determines that such expenditure is primarily related to tourism within the county. According to this opinion dated July 27, 1990, this use would appear to fall within the scope of using the revenues to finance shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access.

### **AGO 90-83**

**This opinion, dated October 4, 1990, addresses several questions:**

- 1. Are county tourist development councils and tourist promotion agencies created pursuant to s. 125.0104, F.S., immune from tort liability pursuant to s. 768.28, F.S.?**
- 2. Are the members, employees, and volunteer workers of such councils and agencies immune from tort liability?**
- 3. Does s. 768.28, F.S., waive sovereign immunity for such councils and agencies?**
- 4. Does s. 768.28, F.S., provide protection from tort liability in the manner described therein to members, employees and volunteers of such councils and agencies?**

County tourism promotion agencies are county agencies and as such are subject to the waiver of sovereign immunity set forth in s. 768.28(5), F.S. Moreover, based on the statutory duties and responsibilities imposed on county tourist development councils in acting on behalf of the county and carrying out a governmental purpose, they are subject to the statutory waiver of sovereign immunity. Thus, the members of the county tourist development councils and county tourism promotion agencies and their employees and volunteers are not personally liable for personal injury proximately caused by their negligence while they are acting within the scope of their employment or function.

### **AGO 91-62**

**Can tourist development tax revenues be used to fund the repair, construction, and improvement of boat ramps and parking facilities which serve inland lakes and rivers in the county and to fund the dredging of silt and debris from the main spring which feeds a river?** With regard to inland lakes and rivers, the statute provides that shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access is an authorized use of the tourist development tax revenues. The statute specifically authorizes the construction of certain artificial structures such as publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; however, no authority is given for the purpose of constructing boat ramps and parking facilities which do not enhance the physical nature or protect these water bodies according to this opinion dated August 27, 1991. With regard to the dredging issue, a spring which flows into a river would appear to fall within the scope of the definition of a

river and would constitute a portion of the river with regard to s. 125.0104(5), F.S. Since the revenues may be used to physically enhance or protect inland lakes and rivers to which there is public access, the county is authorized to fund the dredging of silt and debris in the main spring if the county's governing body determines that this activity is primarily related to tourism in the county.

### **AGO 92-3**

**Does the clerk of the court, as the local official designated to collect tourist development taxes, have the authority to enforce the collection of delinquent taxes in the same manner as the Department of Revenue?** In this instance, the county ordinance had designated the clerk to perform the enforcement and audit functions associated with the collection and remission of the tourist development tax as well as use all appropriate remedies to collect delinquent taxes. Section 125.0104(10)(c), *Florida Statutes*, authorizes any county to adopt an ordinance providing for local administration of tourist development taxes. If the county elects to assume such responsibility, it may use any power granted in this section to the Department of Revenue to enforce payment of such taxes. Section 125.0104(2), *Florida Statutes*, provides that the provisions contained in Chapter 212, *Florida Statutes*, apply to the administration of any tax levied pursuant to s. 125.0104, F.S. Therefore, the Department may use the provisions of Ch. 212, F.S., to administer the collection of tourist development taxes. In light of this authority, it appears that a county electing to locally administer tourist development taxes may exercise the same powers given to the Department under s. 125.0104, F.S., according to this opinion dated January 8, 1992.

### **AGO 92-16**

**Can tourist development tax revenues be used to advertise and promote a concert in the park as a free, public event to promote tourism in the county?** The determination, as to whether a particular project is tourist-related and furthers the purpose of promoting tourism, is one which must be made by the county's governing body. The county is authorized to expend tourist development tax revenues to promote and advertise the concert in the park, if the governing body makes the appropriate legislative determination that such activity is primarily related to the promotion of tourism within the county according to this opinion dated March 6, 1992.

### **AGO 92-34**

**May the county commission approve the expenditure of tourist development tax revenue for an authorized use other than those recommended or which was opposed by the county's tourist development council?** According to this opinion dated April 22, 1992, the statute states clearly that the tourist development plan shall dictate which projects will be funded by tourist development tax revenues. The tourist development council prepares the plan and makes recommendations to the county's governing body for uses of the revenues. The council also serves to ensure that the revenues are expended only for authorized uses. While the county's governing body must initially approve the plan, there is no statutory authority for the county to alter it before approval and enactment.

However, once the plan is adopted through enactment of the ordinance levying the tax, substantial changes may be effected by a majority plus one vote of the county's governing body. The tourist development council, however, is authorized to review such expenditures and report any which it considers are unauthorized to the county's governing body and the Department of Revenue.

#### **AGO 92-66**

**Can tourist development tax revenues be used by the county to purchase two all-terrain vehicles for a municipal dune erosion and protection patrol which would apprehend persons causing damage to the dunes, survey the beach for erosion problems, videotape dunes for evaluation after storm and other damage has occurred, protect citizens and tourists, and perform other municipal functions?** Tourist development tax proceeds may be used to purchase all-terrain vehicles only if the primary purpose is to prevent erosion damage or to provide protection to the beach dune system, as opposed to general law enforcement or citizen and tourist safety according to this opinion dated September 11, 1992. Ultimately, whether or not all-terrain vehicles serve to control erosion is a determination the county's governing body must make, based upon the proper legislative findings. If the vehicles are found to primarily serve the purpose of beach improvement, maintenance, renourishment, restoration, and erosion control, tourist development tax revenues may be used to purchase them.

#### **AGO 94-12**

**May a county use tourist development tax revenues to acquire and construct a rail trail for use by the public?** According to this opinion dated February 24, 1994, the use of the revenues for the acquisition of a railway right-of-way and construction of a public recreational trail would appear to be within the scope of those types of expenditures authorized in statute. Section 125.0104(5)(b), F.S., authorizes counties having a total population less than 600,000 to use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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. While a nature center is not defined in statute, its components may be defined individually so that the term may be given some meaning. As a result, it would appear that the Legislature contemplated that tourist development tax revenues could be used, in counties having a total population less than 600,000, to acquire property for a project similar to a nature trail or preserve open to the public. However, the county's governing body must ultimately make the determination that the expenditure of tourist development tax revenues is for a purpose that falls within the enumerated authorized uses.

#### **AGO 95-71**

**May a county use the proceeds derived from its tourist development tax for the acquisition of land that will be used by the State of Florida as a site for the Florida Agriculture Museum?** Since the statute authorizes the use of revenues for a museum and does not require that such a facility

be county-owned but recognizes that the facility may be owned and operated by entities other than the county, then the county's use of tourist development tax revenues for the acquisition of land that would be used by the state as the location for the museum would not violate s. 125.0104(5)(a)1., F.S., according to this opinion dated October 31, 1995.

**AGO 96-26**

**Is the county authorized to create a separate tax district for the benefit of a second subcounty district or amend the boundaries of the existing subcounty district? If yes, what procedure should be used to create such a district and collect the tourist development tax?** According to this opinion dated April 24, 1996, the county could not create more than one subcounty special district within which to impose the tax. However, the statutory language would not prevent the governing body from adopting a new ordinance that would create a new countywide district or new subcounty special district that is larger than the current district for the collection of tourist development taxes.

**AGO 96-54**

**May the proceeds of the tourist development tax is used for a sports stadium or sports arena that is owned and operated by a not-for-profit organization?** A review of the legislative intent would seem to indicate that only museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public may be funded with tourist development tax revenues. In this opinion dated July 12, 1996, the use of tourist development tax revenues for a sports stadium or arena that is owned and operated by a private not-for-profit organization is not authorized by the statute.

**AGO 97-13**

**May a county collect tourist development taxes on the rental of single-family homes owned by foreign nationals who rent these homes to other foreign nationals when the rental transaction takes place in a foreign country? If the tourist development tax is not paid by the rental agent, what enforcement procedures are available?** According to this opinion dated February 28, 1997, a dwelling located in the state that is owned by a foreign national and rented or leased for a period of six months or less to another foreign national through a foreign agent outside the state is subject to the tourist development tax. While failure to charge and collect the tourist development tax personally or through an agent or employee makes the person receiving the consideration for the rental or lease personally liable for payment of the tax and guilty of a misdemeanor of the first degree, the delinquent tax may be collected through the issuance and execution of a warrant that becomes a lien against the property.

**AGO 97-48**

**May the county use tourist development tax revenues to construct an artificial reef to provide diving and snorkeling opportunities within the coastal waters bordering the county?** The county may use tourist development tax revenue to fund the construction of an artificial reef. However, the governing body must make the appropriate legislative finding that the project promotes tourism, according to this opinion dated July 25, 1997.

**AGO 97-64**

**May the tourist development tax be imposed on the overnight use of a space in a recreational vehicle park?** According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 125.0104, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

**Actual Tourist Development Tax Revenues**

**Table 1** lists actual tourist development tax revenues collected by counties for the 1982-83 through 1996-97 state fiscal years, as reported by the Department. Approximately 76 percent of those counties currently levying tourist development taxes self-administer those taxes. According to the Department, the revenues associated with those self-administering counties constitute nearly all of the total tourist development tax revenues reported during the 1996-97 fiscal year.

**Table 2** lists the county-by-county levies of optional tourist taxes on transient rentals facilities as of June 1998. According to the information presented, 42 of the 67 counties in Florida imposed at least one of the tourist development taxes.

Counties levying these taxes during the 1996-97 state fiscal year generated approximately \$250.9 million. **Table 3** lists tax proceeds by county since the 1992-93 fiscal year as well as the initial date of levy, the current tax rate, and the date that local administration began, if applicable.

**Optional 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 4 and 5** 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 useful in estimating revenues; however, the user should recognize their limitations. Besides seasonal factors and normal variation due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary

surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not a substitute for a working knowledge of local events and conditions.

**Table 4 - 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 for businesses whose primary activity involves transient rentals; therefore, reported amounts 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 has calculated that taxable room charges represent an average of 70.0 percent 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 this table, by 0.70. Take that product and multiply by 0.01, 0.02, or 0.03, etc., depending on the applicable tax rate. This will produce an estimate of revenue generated by tourist development taxes.

**Table 5 - Estimated Taxable Sales for Tourist Development Tax**

Based upon experience in those counties which have imposed tourist development taxes, the Department has identified a three-tiered estimated tax base for counties not currently levying the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for those counties imposing the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 55.2 percent of total reported transient rental facilities sales. The average ratio is 70.0 percent of total sales, and the high ratio is 81.6 percent of total sales.

In order to arrive at a forecast of revenues, first determine which ratio of room sales to total transient facility sales listed in this table best represents the current situation in a particular county. Next, multiply that ratio (0.552, 0.70, or 0.816) by the estimated taxable sales reported for the county from **Table 4** to find the estimated tax base for that county. Take that product and multiply by 0.01 or 0.02, etc., depending on the tax rate being considered. This will produce an estimate of revenue to be generated from a proposed tourist development tax levy.

Inquiries regarding the Department's administration or estimation of the tourist development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

**Table 1**

**Actual Distributions of  
Tourist Development Tax Revenue  
to Counties**

**State Fiscal Year**

| <u>Fiscal Year</u> | <u>Total<br/>Distributions</u> |
|--------------------|--------------------------------|
| 1982-83            | \$28,208,516                   |
| 1983-84            | 33,434,591                     |
| 1984-85            | 39,038,058                     |
| 1985-86            | 44,729,358                     |
| 1986-87            | 67,108,083                     |
| 1987-88            | 75,226,172                     |
| 1988-89            | 97,252,844                     |
| 1989-90            | 120,980,455                    |
| 1990-91            | 137,154,586                    |
| 1991-92            | 142,630,897                    |
| 1992-93            | 160,640,830                    |
| 1993-94            | 163,235,607                    |
| 1994-95            | 182,267,641                    |
| 1995-96            | 212,201,718                    |
| 1996-97            | 250,936,350                    |

Note: 76% of Florida's counties self-administer this tax. The revenues associated with those counties that self-administer the tax constitute nearly all of the revenue indicated for the 1996-97 fiscal year.

Source: Florida Department of Revenue

Table 2

**LEVY OF OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES**

County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes. Boxed areas indicate those counties eligible to impose a particular tax.

| COUNTY            | TOURIST DEVELOPMENT TAXES |                     |  |                              | CONVENTION DEVELOPMENT TAXES            |                                    |  |  | TOURIST IMPACT TAX (%) | POTENTIAL % LEVY | TOTAL % LEVY |
|-------------------|---------------------------|---------------------|--|------------------------------|---|------------------------------------|--|--|------------------------|------------------|--------------|
|                   | Original Tax (1 or 2%)    | Additional Tax (1%) | Professional Sports Franchise Tax (up to 1%) | High Tourism Impact Tax (1%) | Consolidated County Convention Tax (2%) | Charter County Convention Tax (3%) | Special District, Special, & Subcounty Convention Tax (3%) |  |                        |                  |              |
| 1 Alachua         | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 2 Baker           |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 3 * Bay           | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 4 Bradford        | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 5 * Brevard       | 2                         | 1                   |  |                              |   |                                    |  |  | 5.0                    | 4.0              | 4.0          |
| 6 * Broward       | 2                         | 1                   |  |                              |   |                                    |  |  | 5.0                    | 5.0              | 5.0          |
| 7 Calhoun         | 2                         |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 8 * Charlotte     | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 9 Citrus          | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 10 * Clay         | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 11 Collier        | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 12 Columbia       | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 13 * Dade         | 2                         |                     |  |                              |   |                                    |  |  | 6.0                    | 6.0              | 6.0          |
| 14 DeSoto         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 15 Dixie          |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 16 * Duval        | 2                         | 1                   |  |                              |   |                                    |  |  | 5.0                    | 5.0              | 5.0          |
| 17 * Escambia     | 2                         | 1                   |  |                              |   |                                    |  |  | 5.0                    | 4.0              | 4.0          |
| 18 Flagler        | 2                         |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 19 Franklin       |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 20 Gadsden        |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 21 Gilchrist      |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 22 Glades         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 23 Gulf           |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 24 Hamilton       | 2                         |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 25 Hardee         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 26 Hendry         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 27 * Hernando     | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 28 Highlands      |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 29 * Hillsborough | 2                         | 1                   |  |                              |   |                                    |  |  | 5.0                    | 5.0              | 5.0          |
| 30 Holmes         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 31 Indian River   | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 32 Jackson        |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 33 Jefferson      |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 34 Lafayette      |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 35 * Lake         | 2                         |                     |  |                              |   |                                    |  |  | 4.0                    | 2.0              | 2.0          |
| 36 * Lee          | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 37 * Leon         | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 38 Levy           |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 39 Liberty        |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 40 Madison        |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |
| 41 * Manatee      | 2                         | 1                   |  |                              |   |                                    |  |  | 4.0                    | 3.0              | 3.0          |
| 42 Marion         |                           |                     |  |                              |   |                                    |  |  | 3.0                    | 0.0              | 0.0          |

Table 2

**LEVY OF OPTIONAL TOURIST TAXES ON TRANSIENT RENTAL FACILITIES**

County names preceded by an asterisk indicate those counties that self-administer optional tourist taxes. Boxed areas indicate those counties eligible to impose a particular tax.

| COUNTY              | TOURIST DEVELOPMENT TAXES |                     |  |   | CONVENTION DEVELOPMENT TAXES |   |                                    |   | TOURIST IMPACT TAX (1%) | MAXIMUM POTENTIAL % LEVY | TOTAL % LEVY |
|---------------------|---------------------------|---------------------|--|---|------------------------------|---|------------------------------------|---|-------------------------|--------------------------|--------------|
|                     | Original Tax (1 or 2%)    | Additional Tax (1%) | Professional Sports Franchise Tax (up to 1%) | Additional Professional Sports Franchise Tax (up to 1%) | High Tourism Impact Tax (1%) | Consolidated County Convention Tax (2%) | Charter County Convention Tax (3%) | Special District, Subcounty Convention Tax (3%) |                         |                          |              |
| 43 Martin           | 2                         |                     |  |   |                              |   |                                    |   |                         | 3.0                      | 0.0          |
| 44 * Monroe         | 2                         |                     |  |   |                              |   |                                    |   | 3                       | 6.0                      | 4.0          |
| 45 * Nassau         | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 46 * Okaloosa       | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 47 Okeechobee       | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 3.0          |
| 48 * Orange         | 2                         |                     |  |   |                              |   |                                    |   |                         | 6.0                      | 6.0          |
| 49 * Osceola        | 2                         |                     |  |   |                              |   |                                    |   |                         | 6.0                      | 5.0          |
| 50 * Palm Beach     | 2                         |                     |  |   |                              |   |                                    |   |                         | 5.0                      | 4.0          |
| 51 Pasco            | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 52 * Pinellas       | 2                         |                     |  |   |                              |   |                                    |   |                         | 5.0                      | 4.0          |
| 53 * Polk           | 2                         |                     |  |   |                              |   |                                    |   |                         | 5.0                      | 4.0          |
| 54 Putnam           | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 55 * St. Johns      | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 3.0          |
| 56 * St. Lucie      | 2                         |                     |  |   |                              |   |                                    |   |                         | 5.0                      | 4.0          |
| 57 * Santa Rosa     | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 3.0          |
| 58 * Sarasota       | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 3.0          |
| 59 * Seminole       | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 3.0          |
| 60 * Sumter         | 2                         |                     |  |   |                              |   |                                    |   |                         | 3.0                      | 0.0          |
| 61 Suwannee         | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 62 Taylor           | 2                         |                     |  |   |                              |   |                                    |   |                         | 3.0                      | 0.0          |
| 63 Union            | 2                         |                     |  |   |                              |   |                                    |   |                         | 3.0                      | 0.0          |
| 64 * Volusia        | 2                         |                     |  |   |                              |   |                                    |   |                         | 6.0                      | 6.0          |
| 65 * Wakulla        | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 66 * Walton         | 2                         |                     |  |   |                              |   |                                    |   |                         | 4.0                      | 2.0          |
| 67 Washington       | 2                         |                     |  |   |                              |   |                                    |   |                         | 3.0                      | 0.0          |
| # ELIGIBLE TO LEVY: | 67                        | 38                  | 67   | 11  | 3                            | 1                                       | 1                                  | 1   | 1                       | 67                       | 67           |
| # LEVYING:          | 42                        | 24                  | 12   | 3   | 2                            | 1                                       | 1                                  | 1   | 1                       | 42                       | 42           |

NOTES:

- 1) The three counties (Dade, Duval, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. The Additional Professional Sports Franchise Facility Tax 'waiver' is applicable only to Duval County.
- 2) As the result of Chapter 95-290, Laws of Florida, a supermajority vote is required to levy the Special District, Special, or Subcounty Convention Development Taxes is excess of 2%. Currently, the tax rate is 3% only in the West Volusia Convention Development Tax District and the Halifax Advertising Tax District.
- 3) The tourist development tax rate for Dade County, with the exception of Bal Harbour, Miami Beach, and Surfside, is 3%. These three municipalities are eligible to impose the separate Municipal Resort Tax.
- 4) The Nassau County, Okaloosa County and Santa Rosa County taxes are levied only within special taxing districts and are not county-wide levies.
- 5) Due to the fact that most counties self-administer tourist and convention development taxes and are not required to report notification of rate changes to the Department of Revenue, some of the rate information noted in this table was verified by LCIR staff from county officials via telephone interviews.

Updated by the Legislative Committee on Intergovernmental Relations (July 1998) using information obtained from the Department of Revenue and county officials via telephone interviews.

Table 3

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

| County         | Initial Levy | Date of Local Administration | Tax Rate |                    |                    |                    |                    |                    |
|----------------|--------------|------------------------------|----------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                |              |                              |          | FY 1992-93         | FY 1993-94         | FY 1994-95         | FY 1995-96         | FY 1996-97         |
| Alachua        | 6/87         |                              | 3%       | 641.4              | 867.0              | 950.0              | 992.0              | 1,007.2            |
| * Bay          | 3/86         | 1/94                         | 3%       | 2,227.3            | 2,319.3            | 2,540.8            | 2,534.0            | 3,088.6            |
| Bradford       | 11/90        |                              | 2%       | 36.1               | 38.9               | 39.0               | 39.5               | 41.8               |
| * Brevard      | 12/86        | 10/92                        | 4%       | 2,585.5            | 3,126.2            | 3,511.4            | 3,697.7            | 4,120.5            |
| * Broward (2)  | 12/80        | 3/94                         | 5%       | 12,205.1           | 10,938.1           | 10,942.4           | 11,843.1           | 21,192.9           |
| * Charlotte    | 4/84         | 9/90                         | 3%       | 544.0              | 793.4              | 954.6              | 1,005.1            | 1,044.7            |
| * Citrus       | 12/86        | 9/91                         | 2%       | 180.3              | 190.7              | 175.5              | 208.2              | 215.9              |
| * Clay         | 1/89         | 1/89                         | 2%       | 119.3              | 128.9              | 146.4              | 157.6              | 172.5              |
| * Collier (1)  | 11/90        | 11/90                        | 3%       | 2,166.7            | 3,880.7            | 4,259.3            | 5,863.9            | 7,191.1            |
| Columbia       | 12/84        |                              | 2%       | 317.3              | 318.0              | 256.8              | 247.2              | 254.2              |
| * Dade         | 12/78        | 4/88                         | 4%       | 17,445.4           | 14,656.2           | 15,560.1           | 16,938.7           | 18,596.2           |
| * Duval        | 1/79         | 12/90                        | 4%       | 1,879.6            | 2,138.6            | 3,601.6            | 4,840.9            | 5,397.8            |
| * Escambia     | 12/80        | 6/89                         | 4%       | 1,813.0            | 1,946.3            | 2,080.0            | 2,165.0            | 2,995.9            |
| Flagler        | 12/86        |                              | 2%       | 143.6              | 160.9              | 177.2              | 177.9              | 202.5              |
| Hamilton       |              | 11/96                        | 2%       | 0.0                | 0.0                | 0.0                | 0.0                | 14.3               |
| * Hernando     | 1/93         | 1/93                         | 2%       | 52.5               | 108.9              | 125.5              | 129.5              | 144.5              |
| * Hillsborough | 10/78        | 1/92                         | 5%       | 6,450.4            | 6,665.8            | 7,269.3            | 9,298.3            | 10,992.8           |
| Indian River   | 4/87         |                              | 3%       | 365.6              | 553.6              | 650.3              | 816.9              | 956.8              |
| Lake (3)       | 12/84        |                              | 2%       | 423.4              | 424.4              | 353.1              | 384.7              | 473.2              |
| * Lee          | 11/82        | 5/88                         | 3%       | 6,736.5            | 7,216.7            | 7,709.0            | 7,722.6            | 8,733.2            |
| Leon           | 5/88         | 10/94                        | 3%       | 757.0              | 970.9              | 1,310.6            | 1,374.1            | 1,469.5            |
| * Manatee      | 1/81         | 10/89                        | 3%       | 1,741.2            | 1,834.4            | 1,987.9            | 2,045.2            | 2,141.3            |
| * Monroe       | 12/81        | 1/91                         | 3%       | 7,374.9            | 7,536.9            | 8,146.3            | 8,668.7            | 9,629.7            |
| * Nassau       | 1/89         | 5/89                         | 2%       | 705.0              | 749.7              | 844.0              | 891.7              | 952.7              |
| * Okaloosa     | 11/89        | 7/92                         | 2%       | 1,438.7            | 1,582.7            | 1,717.6            | 1,626.6            | 1,888.7            |
| * Okeechobee   | 1/93         |                              | 3%       | 44.1               | 77.9               | 76.8               | 84.3               | 96.5               |
| * Orange       | 5/78         | 1/92                         | 5%       | 50,470.6           | 50,416.4           | 58,412.4           | 73,044.1           | 86,087.4           |
| * Osceola      | 12/77        | 5/92                         | 5%       | 11,376.4           | 10,830.2           | 12,227.4           | 14,360.9           | 16,271.2           |
| * Palm Beach   | 10/82        | 1/93                         | 4%       | 8,686.5            | 10,349.0           | 12,398.6           | 13,262.1           | 13,904.4           |
| Pasco          | 1/91         |                              | 2%       | 480.4              | 499.3              | 569.6              | 529.1              | 610.3              |
| * Pinellas     | 11/78        | 10/90                        | 4%       | 8,960.9            | 8,767.5            | 8,700.3            | 11,156.2           | 13,621.0           |
| * Polk         | 12/86        | 1/94                         | 4%       | 1,543.2            | 1,553.5            | 2,220.2            | 2,460.1            | 2,782.4            |
| Putnam         | 1/93         |                              | 2%       | 29.9               | 61.5               | 72.6               | 77.9               | 76.9               |
| * St Johns     | 12/86        | 8/88                         | 3%       | 2,033.0            | 2,147.8            | 2,366.4            | 2,614.4            | 2,864.3            |
| * St Lucie (5) | 11/84        | 5/91                         | 4%       | 813.8              | 814.5              | 847.1              | 847.3              | 913.2              |
| * Santa Rosa   | 1/92         | 5/94                         | 3%       | 110.0              | 70.4               | 68.2               | 78.9               | 107.4              |
| * Sarasota (4) | 11/88        | 6/92                         | 3%       | 2,300.4            | 2,747.2            | 2,903.7            | 3,024.3            | 3,500.5            |
| * Seminole     | 1/89         | 9/93                         | 3%       | 688.5              | 898.4              | 1,017.6            | 1,166.9            | 1,308.6            |
| Suwannee       | 1/91         |                              | 2%       | 37.6               | 40.1               | 40.8               | 38.8               | 37.5               |
| * Volusia      | 5/78         | 4/90                         | 2%       | 3,517.5            | 3,425.5            | 3,487.5            | 4,154.8            | 4,068.7            |
| * Wakulla      | 4/95         | 12/96                        | 2%       |                    | 0.0                | 2.5                | 12.8               | 14.4               |
| * Walton       | 10/86        | 10/91                        | 2%       | 1,198.4            | 1,389.1            | 1,547.7            | 1,619.5            | 1,753.2            |
| <b>Total</b>   |              |                              |          | <b>\$160,640.8</b> | <b>\$163,235.5</b> | <b>\$182,268.1</b> | <b>\$212,201.7</b> | <b>\$250,936.4</b> |

\* Indicates self-administration.

- (1) Tax at 3% was repealed; a 2% tax was imposed effective 1/93. Increased tax from 2% to 3%, effective 1/96.
- (2) Increased tax from 3% to 5%, effective 7/96.
- (3) Lake County has voted to self-administer the tax; however, no effective date has been set.
- (4) Sarasota County increased the tax from 2% to 3%, effective 4/97.
- (5) St. Lucie County increased the tax from 3% to 4%, effective 8/97.

Zero amounts indicate that no levy of the tax took place that year.

Taxes collected under self-administration (as provided by the counties' Tax Collectors) are included in the table.

Source: Florida Department of Revenue, May 1998

Table 4  
**Taxable Sales Reported by Transient Rental Facilities**  
**State Fiscal Years**  
**(in \$ millions)**

| County       | 1988-89           | 1989-90           | 1990-91           | 1991-92           | 1992-93           | 1993-94           | 1994-95           | 1995-96           | 1996-97           | 1997-98(est)      | 1998-99(est)       |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Alachua      | \$ 30.4           | \$ 32.3           | \$ 32.0           | \$ 31.6           | \$ 33.1           | \$ 33.5           | \$ 37.4           | \$ 37.8           | \$ 41.1           | \$ 44.0           | \$ 46.6            |
| Baker        | 0.1               | 0.4               | 0.7               | 0.8               | 0.8               | 0.8               | 1.0               | 1.0               | 1.0               | 1.1               | 1.2                |
| Bay          | 106.9             | 110.1             | 125.0             | 132.6             | 140.1             | 148.8             | 159.4             | 162.5             | 171.2             | 183.3             | 194.0              |
| Bradford     | 2.6               | 3.0               | 2.9               | 2.9               | 2.9               | 2.9               | 3.0               | 3.2               | 3.0               | 3.2               | 3.4                |
| Brevard      | 103.5             | 114.6             | 113.4             | 116.5             | 122.2             | 120.5             | 119.3             | 119.9             | 127.1             | 136.1             | 144.0              |
| Broward      | 500.4             | 511.9             | 525.6             | 513.6             | 561.4             | 513.9             | 530.4             | 585.8             | 612.2             | 655.7             | 693.8              |
| Calhoun      | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1                |
| Charlotte    | 26.3              | 30.9              | 31.8              | 29.9              | 33.0              | 32.9              | 34.8              | 36.2              | 37.2              | 39.8              | 42.1               |
| Citrus       | 14.4              | 13.9              | 14.8              | 14.9              | 14.6              | 14.5              | 14.7              | 14.7              | 15.6              | 16.7              | 17.7               |
| Clay         | 10.0              | 10.3              | 10.0              | 8.7               | 7.6               | 7.9               | 8.9               | 10.5              | 11.0              | 11.7              | 12.4               |
| Collier      | 180.2             | 186.2             | 180.5             | 224.4             | 225.5             | 284.6             | 305.7             | 332.3             | 372.5             | 399.0             | 422.1              |
| Columbia     | 13.0              | 13.2              | 12.5              | 12.8              | 12.8              | 13.0              | 14.2              | 14.7              | 15.4              | 16.5              | 17.4               |
| Dade         | 715.8             | 773.1             | 803.5             | 861.1             | 978.2             | 886.9             | 955.1             | 1,053.3           | 1,155.2           | 1,237.2           | 1,308.9            |
| DeSoto       | 2.7               | 1.9               | 1.8               | 1.8               | 1.9               | 2.1               | 2.2               | 1.9               | 2.3               | 2.4               | 2.6                |
| Dixie        | 0.8               | 0.8               | 0.7               | 0.8               | 0.8               | 0.8               | 0.8               | 0.9               | 0.9               | 1.0               | 1.1                |
| Duval        | 113.9             | 127.1             | 121.6             | 119.4             | 119.4             | 125.1             | 132.8             | 151.7             | 159.5             | 170.8             | 180.7              |
| Escambia     | 55.6              | 60.3              | 62.5              | 64.7              | 64.1              | 67.8              | 70.6              | 76.9              | 81.4              | 87.2              | 92.2               |
| Flagler      | 9.8               | 10.6              | 9.9               | 9.3               | 9.8               | 10.9              | 11.7              | 13.6              | 20.0              | 21.5              | 22.7               |
| Franklin     | 3.3               | 3.9               | 5.2               | 6.5               | 7.7               | 9.8               | 12.3              | 12.8              | 14.2              | 15.2              | 16.0               |
| Gadsden      | 0.6               | 0.6               | 0.4               | 0.6               | 0.6               | 1.0               | 1.4               | 1.5               | 2.1               | 2.2               | 2.3                |
| Gilchrist    | 0.4               | 0.4               | 0.4               | 0.3               | 0.5               | 0.5               | 0.2               | 0.2               | 1.6               | 1.7               | 1.9                |
| Glades       | 1.0               | 1.0               | 1.1               | 0.9               | 0.8               | 0.9               | 0.9               | 0.9               | 1.4               | 1.5               | 1.6                |
| Gulf         | 1.9               | 1.6               | 1.4               | 1.8               | 1.7               | 1.8               | 2.2               | 2.9               | 3.7               | 4.0               | 4.2                |
| Hamilton     | 3.0               | 2.8               | 2.6               | 2.6               | 2.0               | 2.0               | 1.9               | 1.6               | 1.6               | 1.7               | 1.8                |
| Hardee       | 0.5               | 0.6               | 0.7               | 0.6               | 1.0               | 0.9               | 1.1               | 1.1               | 1.5               | 1.6               | 1.7                |
| Hendry       | 1.8               | 1.9               | 1.8               | 1.8               | 1.8               | 2.3               | 2.3               | 2.2               | 2.4               | 2.6               | 2.7                |
| Hernando     | 8.9               | 7.0               | 6.9               | 7.5               | 7.4               | 7.5               | 8.6               | 8.4               | 8.9               | 9.5               | 10.1               |
| Highlands    | 6.7               | 8.4               | 11.5              | 15.3              | 16.3              | 15.7              | 14.4              | 15.4              | 14.2              | 15.3              | 16.1               |
| Hillsborough | 303.0             | 313.6             | 213.1             | 226.8             | 233.2             | 237.5             | 246.4             | 268.3             | 294.6             | 315.5             | 333.8              |
| Holmes       | 1.1               | 1.1               | 1.0               | 1.0               | 1.0               | 1.1               | 1.2               | 1.2               | 1.1               | 1.2               | 1.3                |
| Indian River | 22.1              | 23.9              | 24.3              | 24.2              | 24.6              | 25.5              | 28.3              | 33.8              | 37.9              | 40.6              | 42.9               |
| Jackson      | 4.0               | 4.5               | 4.6               | 4.6               | 4.9               | 4.9               | 4.9               | 5.1               | 5.5               | 5.9               | 6.2                |
| Jefferson    | 0.2               | 0.4               | 0.2               | 0.2               | 0.3               | 0.3               | 0.4               | 0.7               | 1.1               | 1.2               | 1.3                |
| Lafayette    | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | -                 | 0.0               | 0.0               | 0.0               | 0.0               | 0.1                |
| Lake         | 24.1              | 27.5              | 26.2              | 30.1              | 34.3              | 33.2              | 32.0              | 34.0              | 32.5              | 34.8              | 36.9               |
| Lee          | 235.0             | 255.7             | 259.6             | 270.6             | 291.5             | 292.5             | 307.2             | 314.5             | 347.5             | 372.2             | 393.8              |
| Leon         | 42.6              | 45.4              | 45.7              | 46.8              | 46.1              | 45.1              | 51.6              | 52.9              | 58.6              | 62.7              | 66.4               |
| Levy         | 3.1               | 3.4               | 3.7               | 4.1               | 4.4               | 4.6               | 4.9               | 5.1               | 5.7               | 6.1               | 6.5                |
| Liberty      | 0.1               | 0.2               | 0.2               | 0.2               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1               | 0.1                |
| Madison      | 0.4               | 0.6               | 0.8               | 1.1               | 1.0               | 1.1               | 1.4               | 1.5               | 1.6               | 1.7               | 1.8                |
| Manatee      | 51.1              | 59.2              | 62.3              | 65.1              | 60.5              | 73.5              | 74.0              | 77.2              | 77.5              | 83.0              | 87.8               |
| Marion       | 32.2              | 32.7              | 34.9              | 38.0              | 36.9              | 37.9              | 38.3              | 38.7              | 40.2              | 43.0              | 45.5               |
| Martin       | 14.7              | 15.7              | 14.2              | 15.3              | 16.4              | 15.0              | 17.8              | 17.7              | 21.5              | 23.0              | 24.3               |
| Monroe       | 240.4             | 267.0             | 284.5             | 296.1             | 316.3             | 342.8             | 357.0             | 390.4             | 400.9             | 429.4             | 454.3              |
| Nassau       | 13.7              | 10.7              | 11.2              | 59.8              | 77.1              | 78.4              | 80.2              | 94.4              | 92.8              | 99.4              | 105.2              |
| Okaloosa     | 65.1              | 70.5              | 76.8              | 83.3              | 86.6              | 93.6              | 99.2              | 97.3              | 110.0             | 117.8             | 124.6              |
| Okeechobee   | 3.9               | 3.6               | 3.5               | 3.9               | 4.4               | 4.3               | 4.1               | 4.5               | 4.4               | 4.8               | 5.0                |
| Orange       | 1,067.0           | 1,273.1           | 1,424.1           | 1,504.6           | 1,678.1           | 1,651.1           | 1,719.5           | 1,986.5           | 2,240.1           | 2,399.2           | 2,538.4            |
| Osceola      | 270.7             | 326.0             | 304.4             | 309.7             | 333.7             | 308.1             | 345.7             | 400.7             | 456.0             | 488.4             | 516.7              |
| Palm Beach   | 376.3             | 404.0             | 410.1             | 430.1             | 478.5             | 481.5             | 498.8             | 545.7             | 564.3             | 604.3             | 639.4              |
| Pasco        | 32.5              | 35.1              | 37.1              | 32.4              | 33.5              | 34.7              | 38.0              | 37.9              | 43.6              | 46.6              | 49.4               |
| Pinellas     | 291.8             | 341.3             | 344.6             | 338.5             | 351.5             | 346.3             | 361.6             | 374.0             | 412.8             | 442.1             | 467.7              |
| Polk         | 84.9              | 80.6              | 76.8              | 73.5              | 78.1              | 76.4              | 82.3              | 88.7              | 98.8              | 105.8             | 111.9              |
| Putnam       | 4.6               | 4.1               | 4.2               | 4.5               | 4.6               | 4.3               | 5.1               | 5.5               | 5.7               | 6.1               | 6.4                |
| St. Johns    | 79.8              | 89.5              | 94.4              | 104.8             | 107.6             | 114.6             | 126.4             | 135.7             | 139.6             | 149.5             | 158.2              |
| St Lucie     | 39.4              | 40.8              | 38.8              | 37.6              | 38.6              | 36.3              | 39.3              | 39.7              | 44.9              | 48.1              | 50.9               |
| Santa Rosa   | 4.0               | 4.1               | 5.3               | 6.7               | 11.7              | 14.8              | 14.4              | 10.9              | 12.7              | 13.6              | 14.4               |
| Sarasota     | 132.0             | 141.4             | 154.7             | 154.6             | 166.7             | 164.0             | 172.0             | 180.6             | 198.6             | 212.7             | 225.0              |
| Seminole     | 39.8              | 44.5              | 40.1              | 36.6              | 33.8              | 38.2              | 42.8              | 45.7              | 52.6              | 56.4              | 59.7               |
| Sumter       | 4.2               | 3.8               | 3.1               | 4.4               | 4.4               | 4.1               | 4.6               | 4.9               | 5.6               | 6.0               | 6.3                |
| Suwannee     | 1.9               | 2.1               | 1.7               | 1.8               | 2.2               | 2.4               | 2.2               | 2.1               | 2.2               | 2.4               | 2.5                |
| Taylor       | 2.5               | 2.5               | 2.5               | 2.6               | 2.8               | 2.9               | 3.8               | 3.2               | 3.7               | 4.0               | 4.2                |
| Union        | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | -                 | 0.0               | 0.0               | 0.0               | 0.0               | 0.0                |
| Volusia      | 198.3             | 226.6             | 222.3             | 216.1             | 215.4             | 211.4             | 211.2             | 216.6             | 267.2             | 286.2             | 302.8              |
| Wakulla      | 1.8               | 1.4               | 1.6               | 1.6               | 1.4               | 1.5               | 1.0               | 1.6               | 2.2               | 2.3               | 2.5                |
| Walton       | 50.9              | 54.3              | 66.8              | 68.3              | 70.6              | 82.9              | 92.6              | 94.9              | 96.4              | 103.3             | 109.2              |
| Washington   | 0.4               | 0.5               | 0.5               | 0.7               | 0.7               | 0.8               | 1.0               | 1.0               | 1.1               | 1.1               | 1.2                |
| <b>TOTAL</b> | <b>\$ 5,653.8</b> | <b>\$ 6,240.3</b> | <b>\$ 6,381.3</b> | <b>\$ 6,683.9</b> | <b>\$ 7,221.8</b> | <b>\$ 7,177.1</b> | <b>\$ 7,558.4</b> | <b>\$ 8,277.3</b> | <b>\$ 9,060.0</b> | <b>\$ 9,703.3</b> | <b>\$ 10,266.1</b> |

Source: Florida Department of Revenue, June 1998

**Table 5**

**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<br>Taxable Sales<br>1998-99(est.) | Est. Tax Base<br>Low Room<br>Ratio (55.2%) | Est. Tax Base<br>Avg. Room<br>Ratio (70.0%) | Est. Tax Base<br>High Room<br>Ratio (81.6%) |
|--------------|--|--|---|---|
| Baker        | \$ 1.2   | \$ 0.6                                     | \$ 0.8                                      | \$ 1.0                                      |
| Calhoun      | 0.1  | 0.1  | 0.1   | 0.1   |
| DeSoto       | 2.6  | 1.4  | 1.8   | 2.1   |
| Dixie        | 1.1  | 0.6  | 0.7   | 0.9   |
| Franklin     | 16.0   | 8.9  | 11.2  | 13.1  |
| Gadsden      | 2.3  | 1.3  | 1.6   | 1.9   |
| Gilchrist    | 1.9  | 1.0  | 1.3   | 1.5   |
| Glades       | 1.6  | 0.9  | 1.1   | 1.3   |
| Gulf         | 4.2  | 2.3  | 3.0   | 3.5   |
| Hardee       | 1.7  | 0.9  | 1.2   | 1.4   |
| Hendry       | 2.7  | 1.5  | 1.9   | 2.2   |
| Highlands    | 16.1   | 8.9  | 11.3  | 13.2  |
| Holmes       | 1.3  | 0.7  | 0.9   | 1.0   |
| Jackson      | 6.2  | 3.4  | 4.3   | 5.1   |
| Jefferson    | 1.3  | 0.7  | 0.9   | 1.0   |
| Lafayette    | 0.1  | 0.0  | 0.0   | 0.0   |
| Levy         | 6.5  | 3.6  | 4.5   | 5.3   |
| Liberty      | 0.1  | 0.1  | 0.1   | 0.1   |
| Madison      | 1.8  | 1.0  | 1.3   | 1.5   |
| Marion       | 45.5   | 25.1                                       | 31.9  | 37.2  |
| Martin       | 24.3   | 13.4                                       | 17.0  | 19.9  |
| Sumter       | 6.3  | 3.5  | 4.4   | 5.2   |
| Taylor       | 4.2  | 2.3  | 2.9   | 3.4   |
| Union        | 0.0  | 0.0  | 0.0   | 0.0   |
| Washington   | 1.2  | 0.7  | 0.8   | 1.0   |
| <b>Total</b> | <b>\$ 150.4</b>                                      | <b>\$ 83.0</b>                             | <b>\$ 105.3</b>                             | <b>\$ 122.7</b>                             |

Note: The transient facility taxable sales figure includes meals, beverages, and miscellaneous sales in addition to room rentals.

Source: Florida Department of Revenue, June 1998.

**1 OR 2 PERCENT TAX**  
Section 125.0104(3)(c), *Florida Statutes*

**Brief Overview**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

**Local Governments Eligible to Levy**

All counties are eligible to levy the tax. Forty-two counties are levying this tax as of June 1, 1998. All of those counties are levying at the maximum rate of 2 percent.

**Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

4. To finance beach park facilities or 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 as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

**ADDITIONAL 1 PERCENT TAX**  
Section 125.0104(3)(d), *Florida Statutes*

**Brief Overview**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or by referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. No county shall levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax shall only be levied within the district. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance.

**Local Governments Eligible to Levy**

Only those counties that have levied the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of the additional 1 percent tax are authorized to levy this additional tax. Thirty-eight counties are currently eligible to levy this tax. Twenty-four counties are levying this tax as of June 1, 1998.

**Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities. Revenues raised by this tax

- shall not be used for debt service on or refinancing of existing facilities unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing body;
2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
  3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
  4. To finance beach park facilities or 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 as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

The tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

## PROFESSIONAL SPORTS FRANCHISE FACILITY TAX

Section 125.0104(3)(1), *Florida Statutes*

### **Brief Overview**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities and convention centers.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax.

### **1998 General Law Amendments**

The following amended s. 125.0104(3)(1), F.S., dealing with the authorized uses of the Professional Sports Franchise Facility Tax.

Chapter 98-106, *Laws of Florida*, (SB 884)

revises provisions relating to the use of one of the tourist development taxes, specifically the Professional Sports Franchise Facility Tax. Section 1 removes a condition on the initial use of the tax revenues for a convention center. In addition, it authorizes the use of the tax revenues for the operation and maintenance of a convention center for a period of up to 10 years. However, a county must have elected to levy the tax for the purpose of paying the debt service on a convention center in order to be able to use the proceeds for the additional uses of paying the operational and maintenance costs of a convention center. This change is effective as of May 22, 1998.

### **Local Governments Eligible to Levy**

All counties are eligible to levy this tax. Since the tax proceeds may only be used to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility or convention center, this condition may limit the number of counties eligible to levy the tax. Twelve counties are levying this tax as of June 1, 1998.

### **Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited. The tax proceeds shall be used by the county for the following purposes:

1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may also be used to pay the planning and design costs incurred prior to the issuance of such bonds.
3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax for the purposes described here.

**HIGH TOURISM IMPACT TAX**  
Section 125.0104(3)(m), *Florida Statutes*

**Brief Overview**

In addition to any other tourist development tax imposed, a 'high tourism impact' county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The proceeds are to be used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax.

A county is considered to be a 'high tourism impact' county after the Department of Revenue has certified to such county that the sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under Chapter 212, *Florida Statutes*, where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax shall be considered a 'high tourism impact' county. Once a county qualifies as a 'high tourism impact' county, it shall retain this designation for the period of time that the tax is levied.

**Local Governments Eligible to Levy**

Only those counties that have been certified as being 'high tourism impact' counties are eligible to levy this tax. Monroe, Orange, and Osceola counties are currently certified as being 'high tourism impact' counties. Only Orange and Osceola counties are levying this tax as of June 1, 1998.

**Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(5), F.S., is prohibited. This subsection states that the tax proceeds shall be used by the county for the following purposes:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums and arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. The tax revenues may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;

2. To promote and advertise tourism in the state of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, such activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or 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 as those uses relate to the physical preservation of the beach, shorelines, or inland lake or river. In counties having a total population less than 100,000, no more than 10 percent of tourist development tax revenues may be used for beach park facilities.

A county, having a total population less than 600,000, may also use the revenues to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more 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. All population figures relating to this authority shall be based on the most recent official population estimates, pursuant to s. 186.901, F.S. These population estimates shall be those in effect on July 1st of each year.

Also, the tax revenues may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1. and 4., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purpose set forth in s. 125.0104(5)(a)4., F.S.

**ADDITIONAL PROFESSIONAL SPORTS FRANCHISE FACILITY TAX**  
Section 125.0104(3)(n), *Florida Statutes*

**Brief Overview**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance adopted by a majority plus vote of the county's governing body. The proceeds are to pay the debt service on bonds issued to finance professional sports franchise facilities.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan shall not be applicable to this tax. In addition, the prohibition against any county authorized to levy a convention development tax from levying this tax applies only to Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax pursuant to s. 212.0305(4)(a), F.S., is permitted to levy this tax. This waiver is applicable only to Duval County.

**Local Governments Eligible to Levy**

Only a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(l), F.S., is eligible to levy this tax. Currently, eleven counties are eligible to levy this tax. As of June 1, 1998, only three counties are levying this tax.

**Authorized Uses of Proceeds**

Any use of this tourist development tax for a purpose not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited. The tax proceeds shall be used to pay the debt service on bonds issued for the purpose of financing the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds shall also be used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S. A county imposing this tax may not expend any ad valorem tax revenues for the construction, reconstruction, or renovation of that facility.

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**TOURIST IMPACT TAX**  
Section 125.0108, *Florida Statutes*

**Brief Overview**

The Tourist Impact Tax may be levied by any county creating a land authority pursuant to s. 380.0663(1), F.S., which has authorized the levy by ordinance in designated areas of critical state concern. Additionally, the proposed levy must be approved by referendum. The tax shall be imposed on transient rental transactions at the rate of 1 percent. Counties may use revenues to purchase property in such designated areas and to offset ad valorem taxes lost to the county due to those purchases.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the Tourist Impact Tax.

**Authorization to Levy**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance a 1 percent tax on transient rentals, in the area or areas within the county designated as being of critical state concern. However, the tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of Chapter 380, *Florida Statutes*, have become effective. In addition, the tax must be approved by a majority vote of those qualified voters in the area or areas of critical state concern in the county seeking to levy such tax.

The effective date of the levy and the imposition of this tax shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. The county's governing body may, by passage of a resolution by four-fifths vote, repeal the tax. If not repealed sooner by the county, the tax shall be repealed 10 years after the date the area of critical state concern designation is removed.

**Local Governments Eligible to Levy**

There are currently four areas of critical state concern. These include the Florida Keys in Monroe County; the Big Cypress Swamp, primarily in Collier County; the Green Swamp in central Florida; and the Apalachicola Bay area in Franklin County. Only Monroe County is levying the tax.

**Administrative Procedures**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living

quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S., is exercising a taxable privilege. This tax is 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, the tax in the manner provided in Part I of Chapter 212, *Florida Statutes*.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected for and from each county in which the tax is applicable. Collections received by the Department, less administrative costs, shall be paid and returned monthly to the county and the land authority imposing the tax. The Department shall promulgate such rules and shall publish such forms as necessary to enforce the tax and is authorized to establish audit procedures and to assess for delinquent taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Part I of Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 3 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county

any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

A certified copy of the ordinance, including the time period and the effective date of the levy, shall be furnished by the county to the Department within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum.

In addition, the county levying the tax shall provide the Department with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification. The Department shall assist the county in compiling such a list.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county and the land authority.

### **Authorized Uses of Proceeds**

The proceeds shall be distributed for the following uses:

1. 50 percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern from which the revenue is generated. No more than 5 percent may be used for administration and other costs incident to such purchases.
2. 50 percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to property acquisitions.

### **Relevant Attorney General Opinions**

No opinions specifically relevant to this tax has been issued.

### **Estimated Tax Proceeds for the 1998-99 Fiscal Year**

Due to the fact that the tax is locally administered, the Department does not calculate revenue estimates for this tax.

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**CONVENTION DEVELOPMENT TAXES**  
Sections 212.0305 and 212.03055, *Florida Statutes*

**Brief Overview**

Select counties are authorized to levy five separate convention development taxes on transient rental transactions pursuant to s. 212.0305, F.S. Of those five levies, three are applicable to three separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body. Tax rates vary by county depending on a county's eligibility to levy a particular tax; however, the absolute maximum rate is 3 percent. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.

**1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect the levy and use of the convention development taxes.

**Authorization to Levy**

Select counties may levy and impose a convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by a vote of the governing body. The effective date of the levy shall be the first day of any month at least 60 days after enactment of the ordinance.

One of the principal purposes of the tax is to promote tourism and use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county where the tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county. Such policy shall give priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or in accordance with the impact of such bookings on the amount of tax generated.

**Administrative Procedures**

It is the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege. These taxes 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 any applicable tax proceeds under the provisions outlined in s. 212.03, F.S.

The Department shall keep records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The Department shall promulgate such rules and publish such forms as necessary to enforce these taxes.

A county may exempt itself from the requirements that the tax be remitted to the Department before being returned to the county and administered according to Chapter 212, *Florida Statutes*, if the county adopts an ordinance providing for local collection and administration of the tax. Such an ordinance shall include provision for, but need not be limited to, the following:

1. Initial collection of the tax to be made in the same manner as the tax imposed under Chapter 212, *Florida Statutes*.
2. Designation of the local government official to whom the tax shall be remitted as well as the official's powers and duties with respect to collection and administration of the tax.
3. Requirements relating to the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under Chapter 212, *Florida Statutes*.
5. A portion of the tax collected may be retained by the county for administrative costs; however, such portion shall not exceed 2 percent of collections.

A county, collecting and administering the tax on a local basis, shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the Department. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S.

The county may use the powers granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. If the county delegates such authority to the Department, the Department shall distribute to the county any collections so received, less the administrative costs solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes. The Department shall audit only those businesses in the county that it audits pursuant to Chapter 212, *Florida Statutes*.

### **Reporting Requirements**

For each levy, the county is responsible for furnishing the Department with a certified copy of the ordinance within 10 days after approval of such ordinance.

### **Distribution of Proceeds**

Tax revenues, less the Department's costs of administration, shall be paid monthly to the county which imposed the particular tax. The funds shall be placed in a specific trust fund or funds created by the county. This trust fund is not subject to the 7.3 percent General Revenue Service Charge.

### **Relevant Attorney General Opinions**

A number of opinions specifically relevant to convention development taxes have been issued and are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to convention development taxes has been amended numerous times since the original tax was authorized in 1983. Additional taxes and authorized uses have been added in the subsequent years. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 83-71**

**Is the Department of Revenue authorized to collect taxes imposed by ordinance pursuant to Chapters 83-354 and 83-356, *Laws of Florida*? If yes, is the Department authorized to pay over the collected monies to the county, municipality, or other local authority or entity, in the county where such tax is levied? If yes, is the Department authorized to deduct administrative costs for the collection of taxes imposed by a county?** According to this opinion dated September 30, 1983, the Department is not authorized, until legislatively determined otherwise, to administer, collect, enforce, or disburse or distribute tax revenues realized through the imposition of the authorized convention development tax by certain counties.

*The reader should note that current law provides for the administration, collection, enforcement, and distribution of convention development taxes by the county itself or the Department.*

#### **AGO 88-37**

**Is the Department of Revenue responsible for auditing the convention development tax in those counties which have adopted an ordinance providing for the collection and administration of such taxes on a local basis?** With regard to the convention development tax authorized in s. 212.0305, F.S., the issue of auditing by those counties locally administering the tax was not specifically addressed. While the statute does authorize a county electing to administer the tax on a local basis to exempt administration of convention development tax from Part I, Chapter 212, *Florida Statutes*, this opinion, dated September 9, 1988, could not conclude that the Department of

Revenue was relieved from its responsibility to perform audits of such funds.

*It should be noted that current law does require that any county, administering either tax on a local basis, to adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by those applicable rules promulgated by the Department as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03, F.S. It may use any power granted to the Department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest.*

#### AGO 97-64

**May the convention development tax be imposed on the overnight use of a space in a recreational vehicle park?** According to this opinion dated September 19, 1997, the rental of an overnight space in a recreational vehicle park would constitute a taxable rental or lease. The language of s. 212.0305, F.S., makes the transient rental or lease of the accommodations in the enumerated facilities, which includes recreational vehicle parks, for a period of six months or less a taxable transaction.

#### AGO 98-34

**Are rent revenues received by the Miami Sports and Exhibition Authority (MSEA) from leasing the land on which the Miami Arena is situated considered to be convention development tax monies subject to the restrictions placed on such monies by s. 212.0305(4)(b)2., F.S., or are such proceeds considered to be "other related sources of income" not subject to the same restrictions?** [Note to reader: The MSEA is an independent and autonomous agency of the City of Miami created pursuant to s. 212.057, F.S. (1985), which authorized the levy of a convention development tax. Section 212.057, F.S., was repealed in 1986, and provisions for the levy of convention development taxes are now contained in s. 212.0305, F.S.] The authorized uses for charter county convention development tax monies, including accrued interest, appear to relate to convention development tax proceeds or revenues and accrued interest on such funds. Revenues derived from rent of the facilities are not tax revenues or proceeds from the tax levy and thus would not appear to be subject to the restrictions placed on such moneys by s. 212.0305(4)(b)2., F.S., according to this opinion dated May 12, 1998.

#### **Optional Tourist Tax Revenue Estimating Tables**

Please refer to the tables in the section on tourist development taxes. Specifically, Table 4 can be used to produce an estimate of the revenue to be generated from a convention development tax levy.

Inquiries regarding the Department's administration or estimation of the convention development taxes should be addressed to the Office of Research and Analysis at (850) 488-2900 or Suncom 278-2900.

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## **CONSOLIDATED COUNTY CONVENTION DEVELOPMENT TAX**

Section 212.0305(4)(a), *Florida Statutes*

### **Brief Overview**

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the county's governing body.

### **Local Governments Eligible to Levy**

Only a county operating under a government consolidated with one or more municipalities in the county is eligible to levy this tax. Duval County is levying this tax.

### **Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, must be used in any of the following manners, although the use of the proceeds as described in #1 below shall apply only to municipalities with a population of 10,000 or more:

1. To promote and advertise tourism;
2. To extend, enlarge, and improve existing publicly owned convention centers in the county;
3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county; and
4. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must, at the request of the municipality's governing body, be remitted

to the municipality. The revenues may only be used by the municipality in the manner described in s. 212.0305(4)(a)3., F.S., but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project. This provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.

## CHARTER COUNTY CONVENTION DEVELOPMENT TAX

Section 212.0305(4)(b), *Florida Statutes*

### **Brief Overview**

Each county, as defined in s. 125.011(1), F.S., (referring only to Dade County), may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

Prior to the county enacting an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority shall administer and disburse the tax proceeds and any other related source of revenue. However, the annual budget of the authority is subject to approval of the municipality's governing body.

The governing body of each municipality levying the Municipal Resort Tax may adopt a resolution prohibiting the imposition of this convention development tax within the municipality's jurisdiction. If a municipality adopts such a resolution, the tax shall be imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality which has adopted such a resolution.

### **Local Governments Eligible to Levy**

Only a county, as defined in s. 125.011(1), F.S., (referring only to Dade County), is eligible to levy this tax. Dade County is levying this tax.

### **Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, shall be used as follows:

1. Two-thirds of the proceeds shall be used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
2. One-third of the proceeds shall be used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
3. After completion of any project described in #1 above, the revenues and accrued interest 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 as described in the Light Rail

Transit System Status Report to the Legislature dated April 1988. This system shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.

4. After completion of any project described in #2 above, the revenues and accrued interest may be used, as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

**SPECIAL DISTRICT CONVENTION DEVELOPMENT TAX  
SPECIAL CONVENTION DEVELOPMENT TAX  
SUBCOUNTY CONVENTION DEVELOPMENT TAX**

Sections 212.0305(4)(c),(d),(e), and 212.03055, *Florida Statutes*

**Brief Overview**

Each county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (majority plus one) vote of the county's governing body.

The Special District Convention Development Tax shall be imposed within the boundaries of the Volusia County special taxing district. The Special Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the southwest of State Road 415. The Subcounty Convention Development Tax shall be imposed outside the boundaries of the Volusia County special taxing district and to the northwest of State Road 415.

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority shall be selected from persons involved in the tourism and lodging industries doing business within the special district. The majority of the members shall represent the lodging industry. The authority shall consist of 11 members and shall serve without compensation at the pleasure of the county's governing body. The authority's annual budget shall be subject to approval of the county's governing body as well.

**Local Governments Eligible to Levy**

Only a county, chartered under Article VIII, *Florida Constitution*, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (referring only to Volusia County) is eligible to levy this tax. In the West Volusia Convention Development Tax District and Halifax Advertising Tax District, the tax is levied at 3 percent. In the remaining district, the tax is levied at 2 percent.

**Authorized Uses of Proceeds**

The tax proceeds, including any accrued interest, shall be used as follows:

1. To promote and advertise tourism.
2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

APPENDIX ONE:  
COUNTY AND MUNICIPAL POPULATION

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## **COUNTY AND MUNICIPAL POPULATION METHODOLOGIES AND APPLICATIONS**

### **Brief Overview**

Both estimates and projections of local government populations have become increasingly important for planning purposes. Annually updated population estimates and projections now play an integral role in calculating and forecasting county and municipal revenue distributions for all formula-driven, state-shared revenue programs as well as many local option taxes. Annual estimates of county and municipal population have been required by law since 1972.<sup>1</sup>

For the years in between the decennial censuses, population estimates and projections are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature. The estimates and projections are made available to state officials for a variety of applications in the executive and legislative branches of government. The requirements placed on the local government population estimates generated by BEBR are specified in s. 186.901, F.S., as follows:

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

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<sup>1</sup> Chapter 72-360, *Laws of Florida*, also known as the Revenue Sharing Act of 1972, initiated this requirement. The act designated separate revenue-sharing programs for counties and municipalities utilizing two separate formulas to distribute funds. Each formula requires an annual estimation of population for each county and municipality.

Corrections, or the Department of Health and Rehabilitative Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

### **Availability of Demographic Data and Methodology Used in Calculating Population Estimates**

**Figure 1** presents a time frame for the availability of demographic data produced by the BEBR during the 1998-99 state fiscal year. The methodology used to generate the population estimates is based on the housing unit method in which changes in population are reflected by changes in occupied housing units. Although this method is subject to certain statistical problems, it is one of the few methods suitable for making small-area population estimates. In addition, some form of the housing unit method is widely used by federal, state, and local agencies for making local population estimates.

The final population estimate for each county and municipality is determined as follows:

**Population Estimate = [(# of permanently occupied housing units) x (average # of persons occupying such 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. Research by the BEBR has found that estimates of current households based on electric customers are usually superior to those based on building permits. However, when good building permit data can be combined with good electric customer data, it is possible to produce population estimates superior to those based on either series alone.

Accurate estimates of current occupancy rates are difficult and expensive to produce since the only effective methods of determining current occupancy rates are special censuses or sample surveys. The procedure following by the BEBR is to use the most recent census occupancy rates.

The second component of the housing unit method is average household size, or the average number of permanent residents per occupied housing unit. Average household size can change substantially over time due to a number of factors. For each county and municipality in Florida, estimates of average household size were based on the average household size calculated from the 1990 census, the decline in average household size for the United States since 1990 (as calculated in the Current Population Survey), and the local change in the mix of single-family, multifamily, and mobile homes since 1990.

The third component of the housing unit method involves the estimation of the group quarters population. In most instances, the BEBR estimates that population by assuming it equals the same proportion of population in housing in the year of the estimate as it did in 1990. In places where group quarters population represents a substantial proportion of total population (college dormitories, prisons, military bases, or long-term health care facilities), actual population counts are obtained from the administrators of each facility.

### **Current County and Municipal Population Estimates and Projections**

**Table 1** displays the adjusted 1990 census counts as well as the official 1997 population estimates. The official population estimates are those published by BEBR in *Florida Estimates of Population 1997* (February 1998). A complete explanation of the methodology used to estimate county and municipal populations is given in this publication. It is important to keep in mind that the accuracy of population estimates decreases with each subsequent year following the decennial census.

Please note that the official population estimates presented in this table refer to the resident or permanent population, which also includes the inmate population as well as the population of patients residing in institutions operated by the Federal Government and the Florida Departments of Corrections, Children and Family Services, and Health. A separate column presents the official estimates less the inmate population. As previously mentioned, the Executive Office of the Governor determines the population count of annexed areas and certifies such information to the Department of Revenue for the annual revenue-sharing calculation. The population estimates, reflecting the adjustments for annexations and special censuses, is also included in the table.

Questions regarding the population estimates appearing in this table should be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (352) 392-0171 or Suncom 622-0171.

County population projections are also generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and subject to ss. 216.134 and 216.136, F.S. These population projections are used by state agencies for planning purposes. County population projections are updated and published annually in the Florida Consensus Estimating Conference series titled, *State of Florida Population and Demographic Forecast*. To obtain a copy of this

publication, contact the Economic and Demographic Research Division (EDR) of the Joint Legislative Management Committee at (850) 487-1402 or Suncom 277-1402.

Additional demographic data pertaining to Florida is available via the Internet. Interested persons can access the on-line websites of the Legislature's Office of Economic and Demographic Research (EDR), the University of Florida's Bureau of Economic and Business Research (BEBR) and the U.S. Bureau of the Census, as follows:

EDR's on-line address: *www.state.fl.us/edr/*

BEBR's on-line address: *www.cba.ufl.edu/bebr/*

U.S. Census Bureau's on-line address: *www.census.gov/*

**Figure 1**  
**Availability of Demographic Data of Interest to Local Governments:**  
**1998-99 State Fiscal Year**

|                       |   |
|-----------------------|---|
| <b>September 1998</b> | <p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research (EDR) by September 1, 1998.</p> <p>The results of an electric utility company survey and active residential meter data, as of April 1, 1998, by counties and municipalities served by those utility companies will be provided to the Legislature's Office of Economic and Demographic Research by September 15, 1998.</p> <p>County estimates of the number of persons residing in prisons (including prisons operated by private sector contractors), college dormitories, military barracks, and long-term hospitals, as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research no later than September 15, 1998.</p> |
| <b>November 1998</b>  | <p>Final population estimates for counties, municipalities, and consolidated governments, as of April 1, 1998, will be provided to the Legislature's Office of Economic and Demographic Research by November 1, 1998.</p> <p>Preliminary projections of total population for the state, by five-year intervals from April 1, 2005, to April 1, 2020, will be provided to the Legislature's Office of Economic and Demographic Research. The state population projections will be consistent with the April 1, 2000, state population projection made during the Fall 1998 Demographic Estimating Conference.</p>  |
| <b>February 1999</b>  | <p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 2005, to April 1, 2020, consistent with the April 1, 2000, state population projection made by the Demographic Estimating Conference during the Fall 1998 meeting and with the state population projections made by BEBR, will be provided to the Legislature's Office of Economic and Demographic Research by February 15, 1999.</p>  |
| <b>March 1999</b>     | <p>BEBR will deliver to the Legislature's Office of Economic and Demographic Research, no later than March 1, 1999, copies of <i>Florida Estimates of Population</i>, reporting the finalized April 1, 1998, population estimates.</p>  |
| <b>May 1999</b>       | <p>For the state and each county, population estimates by age, sex, and race for April 1, 1995, and population projections by age, sex, and race by five-year intervals from April 1, 2000, to April 1, 2010, will be made available to the Legislature's Office of Economic and Demographic Research.</p>  |
| <b>June 1999</b>      | <p>No later than June 1, 1999, the population of areas annexed between April 1, 1998, and March 31, 1999, as reported on the annexation ordinance and as estimated by BEBR, will be reported to the Legislature's Office of Economic and Demographic Research.</p>  |

**Table 1**

**Estimates of Population by County and Municipality in Florida**

| COUNTY and Municipality | April 1, 1997 Estimate | Total Change  | April 1, 1990 Census | Inmates      | April 1, 1997 Estimate Less Inmates | Annexation & Special Census Adjustments | April 1, 1997 Estimates Used for Revenue-Sharing Purposes |
|-------------------------|------------------------|---------------|----------------------|--------------|-------------------------------------|---|---|
| <b>ALACHUA</b>          | <b>208,125</b>         | <b>26,529</b> | <b>181,596</b>       | <b>1,812</b> | <b>206,313</b>                      |   | <b>206,313</b>  |
| Alachua                 | 5,745                  | 1,198         | 4,547                | -            | 5,745                               |   | 5,745   |
| Archer                  | 1,427                  | 55            | 1,372                | -            | 1,427                               |   | 1,427   |
| Gainesville             | 99,870                 | 14,795        | 85,075               | 1,352        | 98,518                              |   | 98,518  |
| Hawthorne               | 1,392                  | 87            | 1,305                | -            | 1,392                               |   | 1,392   |
| High Springs            | 3,738                  | 594           | 3,144                | -            | 3,738                               |   | 3,738   |
| LaCrosse                | 139                    | 17            | 122                  | -            | 139                                 |   | 139   |
| Micanopy                | 651                    | 25            | 626                  | -            | 651                                 |   | 651   |
| Newberry                | 2,437                  | 793           | 1,644                | -            | 2,437                               |   | 2,437   |
| Waldo                   | 1,042                  | 25            | 1,017                | -            | 1,042                               |   | 1,042   |
| UNINCORPORATED          | 91,684                 | 8,940         | 82,744               | 460          | 91,224                              | -                                       | 91,224  |
| <b>BAKER</b>            | <b>21,138</b>          | <b>2,652</b>  | <b>18,486</b>        | <b>1,803</b> | <b>19,335</b>                       |   | <b>19,335</b>   |
| Glen Saint Mary         | 460                    | (20)          | 480                  | -            | 460                                 |   | 460   |
| Macclenny               | 4,271                  | 305           | 3,966                | -            | 4,271                               |   | 4,271   |
| UNINCORPORATED          | 16,407                 | 2,367         | 14,040               | 1,803        | 14,604                              | -                                       | 14,604  |
| <b>BAY</b>              | <b>144,584</b>         | <b>17,590</b> | <b>126,994</b>       | <b>1,003</b> | <b>143,581</b>                      |   | <b>143,581</b>  |
| Callaway                | 14,091                 | 1,838         | 12,253               | -            | 14,091                              |   | 14,091  |
| Cedar Grove             | 2,135                  | 656           | 1,479                | -            | 2,135                               | 91                                      | 2,226   |
| Lynn Haven              | 11,893                 | 2,595         | 9,298                | -            | 11,893                              | 25                                      | 11,918  |
| Mexico Beach            | 1,023                  | 31            | 992                  | -            | 1,023                               |   | 1,023   |
| Panama City             | 37,347                 | 2,951         | 34,396               | 190          | 37,157                              |   | 37,157  |
| Panama City Beach       | 4,710                  | 659           | 4,051                | -            | 4,710                               |   | 4,710   |
| Parker                  | 5,001                  | 403           | 4,598                | -            | 5,001                               |   | 5,001   |
| Springfield             | 9,459                  | 740           | 8,719                | -            | 9,459                               | 6                                       | 9,465   |
| UNINCORPORATED          | 58,925                 | 7,717         | 51,208               | 813          | 58,112                              | (122)                                   | 57,990  |
| <b>BRADFORD</b>         | <b>25,231</b>          | <b>2,716</b>  | <b>22,515</b>        | <b>3,809</b> | <b>21,422</b>                       |   | <b>21,422</b>   |
| Brooker                 | 335                    | 23            | 312                  | -            | 335                                 |   | 335   |
| Hampton                 | 302                    | 6             | 296                  | -            | 302                                 |   | 302   |
| Lawtey                  | 661                    | (15)          | 676                  | -            | 661                                 |   | 661   |
| Starke                  | 5,198                  | (28)          | 5,226                | -            | 5,198                               |   | 5,198   |
| UNINCORPORATED          | 18,735                 | 2,730         | 16,005               | 3,809        | 14,926                              | -                                       | 14,926  |
| <b>BREVARD</b>          | <b>458,035</b>         | <b>59,057</b> | <b>398,978</b>       | <b>1,315</b> | <b>456,720</b>                      |   | <b>456,720</b>  |
| Cape Canaveral          | 8,492                  | 478           | 8,014                | -            | 8,492                               |   | 8,492   |
| Cocoa                   | 17,744                 | 22            | 17,722               | -            | 17,744                              |   | 17,744  |
| Cocoa Beach             | 12,818                 | 695           | 12,123               | -            | 12,818                              |   | 12,818  |
| Indialantic             | 3,043                  | 199           | 2,844                | -            | 3,043                               |   | 3,043   |
| Indian Harbour Beach    | 7,703                  | 770           | 6,933                | -            | 7,703                               |   | 7,703   |
| Malabar                 | 2,395                  | 418           | 1,977                | -            | 2,395                               |   | 2,395   |
| Melbourne               | 68,056                 | 8,022         | 60,034               | -            | 68,056                              | 2                                       | 68,058  |
| Melbourne Beach         | 3,215                  | 137           | 3,078                | -            | 3,215                               |   | 3,215   |
| Melbourne Village       | 616                    | 25            | 591                  | -            | 616                                 |   | 616   |
| Palm Bay                | 75,987                 | 13,444        | 62,543               | -            | 75,987                              |   | 75,987  |
| Palm Shores             | 586                    | 376           | 210                  | -            | 586                                 |   | 586   |
| Rockledge               | 18,948                 | 2,925         | 16,023               | 16           | 18,932                              |   | 18,932  |
| Satellite Beach         | 10,212                 | 323           | 9,889                | -            | 10,212                              |   | 10,212  |
| Titusville              | 41,376                 | 1,982         | 39,394               | 64           | 41,312                              |   | 41,312  |
| West Melbourne          | 9,418                  | 1,019         | 8,399                | -            | 9,418                               |   | 9,418   |
| UNINCORPORATED          | 177,426                | 28,222        | 149,204              | 1,235        | 176,191                             | (2)                                     | 176,189   |

Table 1

## Estimates of Population by County and Municipality in Florida

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| <b>BROWARD</b>             | <b>1,423,729</b>          | <b>168,198</b>  | <b>1,255,531</b>        | <b>1,536</b> | <b>1,422,193</b>                          | <b>7,319</b>                                  | <b>1,429,512</b>  |
| Coconut Creek              | 35,949                    | 8,680           | 27,269                  | -            | 35,949                                    |   | 35,949  |
| Cooper City                | 27,920                    | 6,585           | 21,335                  | 6            | 27,914                                    | 3   | 27,917  |
| Coral Springs              | 102,916                   | 24,052          | 78,864                  | -            | 102,916                                   |   | 102,916   |
| Dania                      | 17,478                    | 4,295           | 13,183                  | -            | 17,478                                    |   | 17,478  |
| Davie                      | 61,813                    | 14,670          | 47,143                  | 14           | 61,799                                    |   | 61,799  |
| Deerfield Beach            | 49,384                    | 2,387           | 46,997                  | -            | 49,384                                    | 192   | 49,576  |
| Fort Lauderdale            | 150,175                   | 937             | 149,238                 | 144          | 150,031                                   |   | 150,031   |
| Hallandale                 | 31,470                    | 473             | 30,997                  | -            | 31,470                                    |   | 31,470  |
| Hillsboro Beach            | 1,761                     | 13              | 1,748                   | -            | 1,761                                     |   | 1,761   |
| Hollywood                  | 126,522                   | 4,802           | 121,720                 | 19           | 126,503                                   |   | 126,503   |
| Lauderdale-by-the-Sea      | 2,985                     | (5)             | 2,990                   | -            | 2,985                                     | 629   | 3,614   |
| Lauderdale Lakes           | 27,854                    | 513             | 27,341                  | -            | 27,854                                    |   | 27,854  |
| Lauderhill                 | 50,198                    | 1,183           | 49,015                  | 15           | 50,183                                    |   | 50,183  |
| Lazy Lake Village          | 36                        | 3               | 33                      | -            | 36  |   | 36  |
| Lighthouse Point           | 10,469                    | 91              | 10,378                  | -            | 10,469                                    |   | 10,469  |
| Margate                    | 49,908                    | 6,923           | 42,985                  | -            | 49,908                                    |   | 49,908  |
| Miramar                    | 50,058                    | 9,395           | 40,663                  | -            | 50,058                                    |   | 50,058  |
| North Lauderdale           | 27,806                    | 1,333           | 26,473                  | -            | 27,806                                    | 480   | 28,286  |
| Oakland Park               | 28,200                    | 1,874           | 26,326                  | 8            | 28,192                                    |   | 28,192  |
| Parkland                   | 11,268                    | 7,495           | 3,773                   | -            | 11,268                                    |   | 11,268  |
| Pembroke Park              | 4,874                     | (59)            | 4,933                   | -            | 4,874                                     |   | 4,874   |
| Pembroke Pines             | 104,143                   | 38,577          | 65,566                  | 447          | 103,696                                   |   | 103,696   |
| Plantation                 | 77,450                    | 10,636          | 66,814                  | -            | 77,450                                    |   | 77,450  |
| Pompano Beach              | 74,245                    | 1,834           | 72,411                  | 100          | 74,145                                    |   | 74,145  |
| Sea Ranch Lakes            | 619                       | -               | 619                     | -            | 619                                       |   | 619   |
| Sunrise                    | 75,310                    | 9,627           | 65,683                  | -            | 75,310                                    |   | 75,310  |
| Tamarac                    | 50,792                    | 5,970           | 44,822                  | -            | 50,792                                    |   | 50,792  |
| Weston                     | 24,910                    | 24,910          | -                       | -            | 24,910                                    | 8,855 *                                       | 33,765  |
| Wilton Manors              | 11,837                    | 33              | 11,804                  | -            | 11,837                                    |   | 11,837  |
| <b>UNINCORPORATED</b>      | <b>135,379</b>            | <b>(19,029)</b> | <b>154,408</b>          | <b>783</b>   | <b>134,596</b>                            | <b>(2,840) **</b>                             | <b>131,756</b>  |
| <b>CALHOUN</b>             | <b>12,876</b>             | <b>1,865</b>    | <b>11,011</b>           | <b>1,199</b> | <b>11,677</b>                             |   | <b>11,677</b>   |
| Altha                      | 637                       | 140             | 497                     | -            | 637                                       |   | 637   |
| Blountstown                | 2,443                     | 39              | 2,404                   | -            | 2,443                                     |   | 2,443   |
| <b>UNINCORPORATED</b>      | <b>9,796</b>              | <b>1,686</b>    | <b>8,110</b>            | <b>1,199</b> | <b>8,597</b>                              | <b>-</b>                                      | <b>8,597</b>  |
| <b>CHARLOTTE</b>           | <b>131,307</b>            | <b>20,332</b>   | <b>110,975</b>          | <b>991</b>   | <b>130,316</b>                            |   | <b>130,316</b>  |
| Punta Gorda                | 12,531                    | 1,894           | 10,637                  | 30           | 12,501                                    |   | 12,501  |
| <b>UNINCORPORATED</b>      | <b>118,776</b>            | <b>18,438</b>   | <b>100,338</b>          | <b>961</b>   | <b>117,815</b>                            | <b>-</b>                                      | <b>117,815</b>  |
| <b>CITRUS</b>              | <b>109,984</b>            | <b>16,471</b>   | <b>93,513</b>           | <b>84</b>    | <b>109,900</b>                            |   | <b>109,900</b>  |
| Crystal River              | 4,114                     | 64              | 4,050                   | -            | 4,114                                     |   | 4,114   |
| Inverness                  | 6,801                     | 1,004           | 5,797                   | -            | 6,801                                     |   | 6,801   |
| <b>UNINCORPORATED</b>      | <b>99,069</b>             | <b>15,403</b>   | <b>83,666</b>           | <b>84</b>    | <b>98,985</b>                             | <b>-</b>                                      | <b>98,985</b>   |
| <b>CLAY</b>                | <b>127,926</b>            | <b>21,940</b>   | <b>105,986</b>          | <b>-</b>     | <b>127,926</b>                            |   | <b>127,926</b>  |
| Green Cove Springs         | 5,032                     | 535             | 4,497                   | -            | 5,032                                     |   | 5,032   |
| Keystone Heights           | 1,345                     | 30              | 1,315                   | -            | 1,345                                     |   | 1,345   |
| Orange Park                | 9,481                     | (7)             | 9,488                   | -            | 9,481                                     |   | 9,481   |
| Penney Farms               | 651                       | 42              | 609                     | -            | 651                                       |   | 651   |
| <b>UNINCORPORATED</b>      | <b>111,417</b>            | <b>21,340</b>   | <b>90,077</b>           | <b>-</b>     | <b>111,417</b>                            | <b>-</b>                                      | <b>111,417</b>  |
| <b>COLLIER</b>             | <b>200,024</b>            | <b>47,925</b>   | <b>152,099</b>          | <b>123</b>   | <b>199,901</b>                            |   | <b>199,901</b>  |
| Everglades                 | 544                       | 223             | 321                     | -            | 544                                       |   | 544   |

Table 1

## Estimates of Population by County and Municipality in Florida

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| Marco Island               | 11,805                    | 11,805          | -                       | -            | 11,805                                    |   | 11,805  |
| Naples                     | 21,202                    | 1,697           | 19,505                  | -            | 21,202                                    |   | 21,202  |
| UNINCORPORATED             | 166,473                   | 34,200          | 132,273                 | 123          | 166,350                                   | -   | 166,350   |
| <b>COLUMBIA</b>            | <b>53,684</b>             | <b>11,071</b>   | <b>42,613</b>           | <b>2,014</b> | <b>51,670</b>                             |   | <b>51,670</b>   |
| Fort White                 | 526                       | 58              | 468                     | -            | 526                                       |   | 526   |
| Lake City                  | 10,052                    | 426             | 9,626                   | 383          | 9,669                                     | 101   | 9,770   |
| UNINCORPORATED             | 43,106                    | 10,587          | 32,519                  | 1,631        | 41,475                                    | (101)   | 41,374  |
| <b>DESOTO</b>              | <b>27,224</b>             | <b>3,359</b>    | <b>23,865</b>           | <b>1,713</b> | <b>25,511</b>                             |   | <b>25,511</b>   |
| Arcadia                    | 6,577                     | 89              | 6,488                   | -            | 6,577                                     |   | 6,577   |
| UNINCORPORATED             | 20,647                    | 3,270           | 17,377                  | 1,713        | 18,934                                    | -   | 18,934  |
| <b>DIXIE</b>               | <b>13,039</b>             | <b>2,454</b>    | <b>10,585</b>           | <b>1,015</b> | <b>12,024</b>                             |   | <b>12,024</b>   |
| Cross City                 | 2,089                     | 48              | 2,041                   | -            | 2,089                                     |   | 2,089   |
| Horseshoe Beach            | 199                       | (53)            | 252                     | -            | 199                                       |   | 199   |
| UNINCORPORATED             | 10,751                    | 2,459           | 8,292                   | 1,015        | 9,736                                     | -   | 9,736   |
| <b>DUVAL</b>               | <b>741,508</b>            | <b>68,537</b>   | <b>672,971</b>          | <b>526</b>   | <b>740,982</b>                            |   | <b>740,982</b>  |
| Atlantic Beach             | 13,316                    | 1,680           | 11,636                  | -            | 13,316                                    |   | 13,316  |
| Baldwin                    | 1,565                     | 115             | 1,450                   | -            | 1,565                                     |   | 1,565   |
| Jacksonville Beach         | 20,349                    | 2,510           | 17,839                  | -            | 20,349                                    |   | 20,349  |
| Neptune Beach              | 7,543                     | 727             | 6,816                   | -            | 7,543                                     |   | 7,543   |
| Jacksonville (Duval)       | 698,735                   | 63,505          | 635,230                 | 526          | 698,209                                   | -   | 698,209   |
| <b>ESCAMBIA</b>            | <b>291,135</b>            | <b>28,337</b>   | <b>262,798</b>          | <b>2,063</b> | <b>289,072</b>                            |   | <b>289,072</b>  |
| Century                    | 1,968                     | (21)            | 1,989                   | -            | 1,968                                     |   | 1,968   |
| Pensacola                  | 60,591                    | 1,393           | 59,198                  | 133          | 60,458                                    |   | 60,458  |
| UNINCORPORATED             | 228,576                   | 26,965          | 201,611                 | 1,930        | 226,646                                   | -   | 226,646   |
| <b>FLAGLER</b>             | <b>41,190</b>             | <b>12,489</b>   | <b>28,701</b>           | <b>-</b>     | <b>41,190</b>                             |   | <b>41,190</b>   |
| Beverly Beach              | 326                       | 12              | 314                     | -            | 326                                       |   | 326   |
| Bunnell                    | 2,078                     | 205             | 1,873                   | -            | 2,078                                     |   | 2,078   |
| Flagler Beach (part)       | 4,246                     | 428             | 3,818                   | -            | 4,246                                     |   | 4,246   |
| Marineland (part)          | 17                        | (4)             | 21                      | -            | 17  |   | 17  |
| UNINCORPORATED             | 34,523                    | 11,848          | 22,675                  | -            | 34,523                                    | -   | 34,523  |
| <b>FRANKLIN</b>            | <b>10,497</b>             | <b>1,530</b>    | <b>8,967</b>            | <b>165</b>   | <b>10,332</b>                             |   | <b>10,332</b>   |
| Apalachicola               | 2,815                     | 213             | 2,602                   | -            | 2,815                                     |   | 2,815   |
| Carrabelle                 | 1,389                     | 189             | 1,200                   | -            | 1,389                                     |   | 1,389   |
| UNINCORPORATED             | 6,293                     | 1,128           | 5,165                   | 165          | 6,128                                     | -   | 6,128   |
| <b>GADSDEN</b>             | <b>49,740</b>             | <b>8,624</b>    | <b>41,116</b>           | <b>2,478</b> | <b>47,262</b>                             |   | <b>47,262</b>   |
| Chattahoochee              | 3,917                     | (465)           | 4,382                   | 1,382        | 2,535                                     |   | 2,535   |
| Greensboro                 | 597                       | 11              | 586                     | -            | 597                                       |   | 597   |
| Gretna                     | 2,862                     | 881             | 1,981                   | 782          | 2,080                                     |   | 2,080   |
| Havana                     | 1,801                     | 84              | 1,717                   | -            | 1,801                                     |   | 1,801   |
| Midway                     | 1,175                     | 199             | 976                     | -            | 1,175                                     |   | 1,175   |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY and Municipality | April 1, 1997 Estimate | Total Change  | April 1, 1990 Census | Inmates      | April 1, 1997 Estimate Less Inmates | Annexation & Special Census Adjustments | April 1, 1997 Estimates Used for Revenue-Sharing Purposes |
|-------------------------|------------------------|---------------|----------------------|--------------|-------------------------------------|---|---|
| Quincy                  | 7,374                  | (78)          | 7,452                | -            | 7,374                               |   | 7,374   |
| UNINCORPORATED          | 32,014                 | 7,992         | 24,022               | 314          | 31,700                              | -                                       | 31,700  |
| <b>GILCHRIST</b>        | <b>12,531</b>          | <b>2,864</b>  | <b>9,667</b>         | <b>724</b>   | <b>11,807</b>                       |   | <b>11,807</b>   |
| Bell                    | 284                    | 17            | 267                  | -            | 284                                 |   | 284   |
| Fanning Springs (part)  | 237                    | 7             | 230                  | -            | 237                                 |   | 237   |
| Trenton                 | 1,351                  | 64            | 1,287                | -            | 1,351                               |   | 1,351   |
| UNINCORPORATED          | 10,659                 | 2,776         | 7,883                | 724          | 9,935                               | -                                       | 9,935   |
| <b>GLADES</b>           | <b>9,648</b>           | <b>2,057</b>  | <b>7,591</b>         | <b>767</b>   | <b>8,881</b>                        |   | <b>8,881</b>  |
| Moore Haven             | 1,554                  | 122           | 1,432                | -            | 1,554                               |   | 1,554   |
| UNINCORPORATED          | 8,094                  | 1,935         | 6,159                | 767          | 7,327                               | -                                       | 7,327   |
| <b>GULF</b>             | <b>14,103</b>          | <b>2,599</b>  | <b>11,504</b>        | <b>1,227</b> | <b>12,876</b>                       |   | <b>12,876</b>   |
| Port St. Joe            | 4,117                  | 73            | 4,044                | -            | 4,117                               |   | 4,117   |
| Wewahitchka             | 1,958                  | 179           | 1,779                | -            | 1,958                               |   | 1,958   |
| UNINCORPORATED          | 8,028                  | 2,347         | 5,681                | 1,227        | 6,801                               | -                                       | 6,801   |
| <b>HAMILTON</b>         | <b>13,708</b>          | <b>2,778</b>  | <b>10,930</b>        | <b>1,423</b> | <b>12,285</b>                       |   | <b>12,285</b>   |
| Jasper                  | 2,096                  | (3)           | 2,099                | -            | 2,096                               |   | 2,096   |
| Jennings                | 798                    | 86            | 712                  | -            | 798                                 |   | 798   |
| White Springs           | 841                    | 137           | 704                  | -            | 841                                 |   | 841   |
| UNINCORPORATED          | 9,973                  | 2,558         | 7,415                | 1,423        | 8,550                               | -                                       | 8,550   |
| <b>HARDEE</b>           | <b>22,447</b>          | <b>2,948</b>  | <b>19,499</b>        | <b>1,266</b> | <b>21,181</b>                       |   | <b>21,181</b>   |
| Bowling Green           | 1,814                  | (22)          | 1,836                | -            | 1,814                               |   | 1,814   |
| Wauchula                | 3,556                  | 313           | 3,243                | -            | 3,556                               |   | 3,556   |
| Zolfo Springs           | 1,254                  | 35            | 1,219                | -            | 1,254                               |   | 1,254   |
| UNINCORPORATED          | 15,823                 | 2,622         | 13,201               | 1,266        | 14,557                              | -                                       | 14,557  |
| <b>HENDRY</b>           | <b>30,308</b>          | <b>4,535</b>  | <b>25,773</b>        | <b>1,256</b> | <b>29,052</b>                       |   | <b>29,052</b>   |
| Clewiston               | 6,354                  | 269           | 6,085                | -            | 6,354                               |   | 6,354   |
| La Belle                | 3,177                  | 474           | 2,703                | -            | 3,177                               |   | 3,177   |
| UNINCORPORATED          | 20,777                 | 3,792         | 16,985               | 1,256        | 19,521                              | -                                       | 19,521  |
| <b>HERNANDO</b>         | <b>122,099</b>         | <b>20,984</b> | <b>101,115</b>       | <b>448</b>   | <b>121,651</b>                      |   | <b>121,651</b>  |
| Brooksville             | 7,798                  | 209           | 7,589                | -            | 7,798                               |   | 7,798   |
| Weeki Wachee            | 12                     | 1             | 11                   | -            | 12                                  |   | 12  |
| UNINCORPORATED          | 114,289                | 20,774        | 93,515               | 448          | 113,841                             | -                                       | 113,841   |
| <b>HIGHLANDS</b>        | <b>79,536</b>          | <b>11,104</b> | <b>68,432</b>        | <b>24</b>    | <b>79,512</b>                       |   | <b>79,512</b>   |
| Avon Park               | 8,183                  | 105           | 8,078                | -            | 8,183                               |   | 8,183   |
| Lake Placid             | 1,409                  | 251           | 1,158                | -            | 1,409                               |   | 1,409   |
| Sebring                 | 8,845                  | 4             | 8,841                | -            | 8,845                               |   | 8,845   |
| UNINCORPORATED          | 61,099                 | 10,744        | 50,355               | 24           | 61,075                              | -                                       | 61,075  |

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**Estimates of Population by County and Municipality in Florida**

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| <b>HILLSBOROUGH</b>        | <b>928,731</b>            | <b>94,677</b>   | <b>834,054</b>          | <b>1,300</b> | <b>927,431</b>                            |   | <b>927,431</b>  |
| Plant City                 | 26,645                    | 3,891           | 22,754                  | -            | 26,645                                    |   | 26,645  |
| Tampa                      | 290,886                   | 10,871          | 280,015                 | 777          | 290,109                                   |   | 290,109   |
| Temple Terrace             | 20,337                    | 3,893           | 16,444                  | -            | 20,337                                    |   | 20,337  |
| UNINCORPORATED             | 590,863                   | 76,022          | 514,841                 | 523          | 590,340                                   | -   | 590,340   |
| <b>HOLMES</b>              | <b>17,609</b>             | <b>1,831</b>    | <b>15,778</b>           | <b>1,332</b> | <b>16,277</b>                             |   | <b>16,277</b>   |
| Bonifay                    | 2,784                     | 172             | 2,612                   | -            | 2,784                                     |   | 2,784   |
| Esto                       | 331                       | 78              | 253                     | -            | 331                                       |   | 331   |
| Noma                       | 229                       | 22              | 207                     | -            | 229                                       |   | 229   |
| Ponce de Leon              | 463                       | 57              | 406                     | -            | 463                                       |   | 463   |
| Westville                  | 297                       | 40              | 257                     | -            | 297                                       |   | 297   |
| UNINCORPORATED             | 13,505                    | 1,462           | 12,043                  | 1,332        | 12,173                                    | -   | 12,173  |
| <b>INDIAN RIVER</b>        | <b>104,605</b>            | <b>14,397</b>   | <b>90,208</b>           | <b>236</b>   | <b>104,369</b>                            |   | <b>104,369</b>  |
| Fellsmere                  | 2,468                     | 289             | 2,179                   | -            | 2,468                                     |   | 2,468   |
| Indian River Shores        | 2,689                     | 411             | 2,278                   | -            | 2,689                                     |   | 2,689   |
| Orchid                     | 45                        | 35              | 10                      | -            | 45  |   | 45  |
| Sebastian                  | 14,470                    | 4,222           | 10,248                  | -            | 14,470                                    |   | 14,470  |
| Vero Beach                 | 17,787                    | 437             | 17,350                  | -            | 17,787                                    |   | 17,787  |
| UNINCORPORATED             | 67,146                    | 9,003           | 58,143                  | 236          | 66,910                                    | -   | 66,910  |
| <b>JACKSON</b>             | <b>49,387</b>             | <b>8,012</b>    | <b>41,375</b>           | <b>4,610</b> | <b>44,777</b>                             |   | <b>44,777</b>   |
| Alford                     | 574                       | 92              | 482                     | -            | 574                                       |   | 574   |
| Bascom                     | 123                       | 33              | 90                      | -            | 123                                       |   | 123   |
| Campbellton                | 255                       | 53              | 202                     | -            | 255                                       |   | 255   |
| Cottdale                   | 1,157                     | 257             | 900                     | -            | 1,157                                     |   | 1,157   |
| Graceville                 | 2,654                     | (21)            | 2,675                   | -            | 2,654                                     |   | 2,654   |
| Grand Ridge                | 722                       | 186             | 536                     | -            | 722                                       |   | 722   |
| Greenwood                  | 643                       | 169             | 474                     | -            | 643                                       |   | 643   |
| Jacob City                 | 324                       | 63              | 261                     | -            | 324                                       |   | 324   |
| Malone                     | 2,081                     | 1,316           | 765                     | 1,182        | 899                                       |   | 899   |
| Marianna                   | 6,750                     | 458             | 6,292                   | 157          | 6,593                                     |   | 6,593   |
| Sneads                     | 2,143                     | 397             | 1,746                   | -            | 2,143                                     |   | 2,143   |
| UNINCORPORATED             | 31,961                    | 5,009           | 26,952                  | 3,271        | 28,690                                    | -   | 28,690  |
| <b>JEFFERSON</b>           | <b>13,988</b>             | <b>2,692</b>    | <b>11,296</b>           | <b>881</b>   | <b>13,107</b>                             |   | <b>13,107</b>   |
| Monticello                 | 2,907                     | 304             | 2,603                   | -            | 2,907                                     |   | 2,907   |
| UNINCORPORATED             | 11,081                    | 2,388           | 8,693                   | 881          | 10,200                                    | -   | 10,200  |
| <b>LAFAYETTE</b>           | <b>7,002</b>              | <b>1,424</b>    | <b>5,578</b>            | <b>954</b>   | <b>6,048</b>                              |   | <b>6,048</b>  |
| Mayo                       | 967                       | 50              | 917                     | -            | 967                                       |   | 967   |
| UNINCORPORATED             | 6,035                     | 1,374           | 4,661                   | 954          | 5,081                                     | -   | 5,081   |
| <b>LAKE</b>                | <b>188,331</b>            | <b>36,227</b>   | <b>152,104</b>          | <b>858</b>   | <b>187,473</b>                            |   | <b>187,473</b>  |
| Astatula                   | 1,219                     | 238             | 981                     | -            | 1,219                                     |   | 1,219   |
| Clermont                   | 7,582                     | 672             | 6,910                   | -            | 7,582                                     |   | 7,582   |
| Eustis                     | 14,631                    | 1,775           | 12,856                  | -            | 14,631                                    | 3   | 14,634  |
| Fruitland Park             | 2,977                     | 262             | 2,715                   | -            | 2,977                                     |   | 2,977   |
| Groveland                  | 2,523                     | 223             | 2,300                   | -            | 2,523                                     |   | 2,523   |
| Howey-in-the-Hills         | 829                       | 105             | 724                     | -            | 829                                       |   | 829   |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY and Municipality | April 1, 1997 Estimate | Total Change  | April 1, 1990 Census | Inmates      | April 1, 1997 Estimate Less Inmates | Annexation & Special Census Adjustments | April 1, 1997 Estimates Used for Revenue-Sharing Purposes |
|-------------------------|------------------------|---------------|----------------------|--------------|-------------------------------------|---|---|
| Lady Lake               | 12,383                 | 4,312         | 8,071                | -            | 12,383                              |   | 12,383  |
| Leesburg                | 15,409                 | 626           | 14,783               | -            | 15,409                              |   | 15,409  |
| Mascotte                | 2,428                  | 667           | 1,761                | -            | 2,428                               |   | 2,428   |
| Minneola                | 2,814                  | 1,299         | 1,515                | -            | 2,814                               |   | 2,814   |
| Montverde               | 1,138                  | 248           | 890                  | -            | 1,138                               |   | 1,138   |
| Mount Dora              | 8,628                  | 1,312         | 7,316                | -            | 8,628                               |   | 8,628   |
| Tavares                 | 8,331                  | 948           | 7,383                | -            | 8,331                               |   | 8,331   |
| Umatilla                | 2,434                  | 84            | 2,350                | -            | 2,434                               |   | 2,434   |
| UNINCORPORATED          | 105,005                | 23,456        | 81,549               | 858          | 104,147                             | (3)                                     | 104,144   |
| <b>LEE</b>              | <b>394,244</b>         | <b>59,131</b> | <b>335,113</b>       | <b>698</b>   | <b>393,546</b>                      |   | <b>393,546</b>  |
| Cape Coral              | 90,026                 | 15,035        | 74,991               | 30           | 89,996                              |   | 89,996  |
| Fort Myers              | 46,522                 | 1,575         | 44,947               | 126          | 46,396                              |   | 46,396  |
| Ft. Myers Beach         | 6,034                  | 6,034         | -                    | -            | 6,034                               |   | 6,034   |
| Sanibel                 | 5,884                  | 416           | 5,468                | -            | 5,884                               |   | 5,884   |
| UNINCORPORATED          | 245,778                | 36,071        | 209,707              | 542          | 245,236                             | -                                       | 245,236   |
| <b>LEON</b>             | <b>227,714</b>         | <b>35,221</b> | <b>192,493</b>       | <b>1,492</b> | <b>226,222</b>                      |   | <b>226,222</b>  |
| Tallahassee             | 140,643                | 15,870        | 124,773              | 1,321        | 139,322                             | 3                                       | 139,325   |
| UNINCORPORATED          | 87,071                 | 19,351        | 67,720               | 171          | 86,900                              | (3)                                     | 86,897  |
| <b>LEVY</b>             | <b>31,591</b>          | <b>5,679</b>  | <b>25,912</b>        | <b>210</b>   | <b>31,381</b>                       |   | <b>31,381</b>   |
| Bronson                 | 887                    | 12            | 875                  | -            | 887                                 |   | 887   |
| Cedar Key               | 731                    | 63            | 668                  | -            | 731                                 |   | 731   |
| Chiefland               | 1,989                  | 72            | 1,917                | -            | 1,989                               |   | 1,989   |
| Fanning Springs (part)  | 297                    | 34            | 263                  | -            | 297                                 |   | 297   |
| Inglis                  | 1,318                  | 77            | 1,241                | -            | 1,318                               |   | 1,318   |
| Otter Creek             | 117                    | (19)          | 136                  | -            | 117                                 |   | 117   |
| Williston               | 2,270                  | 102           | 2,168                | -            | 2,270                               |   | 2,270   |
| Yankeetown              | 612                    | (23)          | 635                  | -            | 612                                 |   | 612   |
| UNINCORPORATED          | 23,370                 | 5,361         | 18,009               | 210          | 23,160                              | -                                       | 23,160  |
| <b>LIBERTY</b>          | <b>7,694</b>           | <b>2,125</b>  | <b>5,569</b>         | <b>1,462</b> | <b>6,232</b>                        |   | <b>6,232</b>  |
| Bristol                 | 1,241                  | 304           | 937                  | 80           | 1,161                               |   | 1,161   |
| UNINCORPORATED          | 6,453                  | 1,821         | 4,632                | 1,382        | 5,071                               | -                                       | 5,071   |
| <b>MADISON</b>          | <b>19,035</b>          | <b>2,466</b>  | <b>16,569</b>        | <b>1,421</b> | <b>17,614</b>                       |   | <b>17,614</b>   |
| Greenville              | 1,002                  | 52            | 950                  | -            | 1,002                               |   | 1,002   |
| Lee                     | 338                    | 32            | 306                  | -            | 338                                 |   | 338   |
| Madison                 | 3,428                  | 83            | 3,345                | 42           | 3,386                               |   | 3,386   |
| UNINCORPORATED          | 14,267                 | 2,299         | 11,968               | 1,379        | 12,888                              | -                                       | 12,888  |
| <b>MANATEE</b>          | <b>241,422</b>         | <b>29,715</b> | <b>211,707</b>       | <b>389</b>   | <b>241,033</b>                      |   | <b>241,033</b>  |
| Anna Maria              | 1,862                  | 118           | 1,744                | -            | 1,862                               |   | 1,862   |
| Bradenton               | 48,011                 | 4,242         | 43,769               | 194          | 47,817                              |   | 47,817  |
| Bradenton Beach         | 1,692                  | 35            | 1,657                | -            | 1,692                               |   | 1,692   |
| Holmes Beach            | 5,082                  | 272           | 4,810                | -            | 5,082                               |   | 5,082   |
| Longboat Key (part)     | 2,647                  | 103           | 2,544                | -            | 2,647                               |   | 2,647   |
| Palmetto                | 10,115                 | 847           | 9,268                | 25           | 10,090                              | 7                                       | 10,097  |
| UNINCORPORATED          | 172,013                | 24,098        | 147,915              | 170          | 171,843                             | (7)                                     | 171,836   |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY and Municipality | April 1, 1997 Estimate | Total Change   | April 1, 1990 Census | Inmates      | April 1, 1997 Estimate Less Inmates | Annexation & Special Census Adjustments | April 1, 1997 Estimates Used for Revenue-Sharing Purposes |
|-------------------------|------------------------|----------------|----------------------|--------------|-------------------------------------|---|---|
| <b>MARION</b>           | <b>237,204</b>         | <b>42,369</b>  | <b>194,835</b>       | <b>2,187</b> | <b>235,017</b>                      |   | <b>235,017</b>  |
| Belleview               | 3,463                  | 785            | 2,678                | 6            | 3,457                               |   | 3,457   |
| Dunnellon               | 1,783                  | 144            | 1,639                | -            | 1,783                               |   | 1,783   |
| McIntosh                | 428                    | 17             | 411                  | -            | 428                                 |   | 428   |
| Ocala                   | 43,630                 | 1,585          | 42,045               | 90           | 43,540                              | 3                                       | 43,543  |
| Reddick                 | 559                    | 5              | 554                  | -            | 559                                 |   | 559   |
| <b>UNINCORPORATED</b>   | <b>187,341</b>         | <b>39,833</b>  | <b>147,508</b>       | <b>2,091</b> | <b>185,250</b>                      | <b>(3)</b>                              | <b>185,247</b>  |
| <b>MARTIN</b>           | <b>116,359</b>         | <b>15,459</b>  | <b>100,900</b>       | <b>1,404</b> | <b>114,955</b>                      |   | <b>114,955</b>  |
| Jupiter Island          | 584                    | 35             | 549                  | -            | 584                                 |   | 584   |
| Ocean Breeze Park       | 514                    | (5)            | 519                  | -            | 514                                 |   | 514   |
| Sewalls Point           | 1,758                  | 170            | 1,588                | -            | 1,758                               |   | 1,758   |
| Stuart                  | 13,801                 | 1,865          | 11,936               | 83           | 13,718                              | 40                                      | 13,758  |
| <b>UNINCORPORATED</b>   | <b>99,702</b>          | <b>13,394</b>  | <b>86,308</b>        | <b>1,321</b> | <b>98,381</b>                       | <b>(40)</b>                             | <b>98,341</b>   |
| <b>MIAMI-DADE</b>       | <b>2,070,573</b>       | <b>133,379</b> | <b>1,937,194</b>     | <b>8,014</b> | <b>2,062,559</b>                    |   | <b>2,062,559</b>  |
| Aventura                | 20,383                 | 20,383         | -                    | -            | 20,383                              |   | 20,383  |
| Bal Harbour             | 3,131                  | 86             | 3,045                | -            | 3,131                               |   | 3,131   |
| Bay Harbor Islands      | 4,688                  | (15)           | 4,703                | -            | 4,688                               |   | 4,688   |
| Biscayne Park           | 3,032                  | (36)           | 3,068                | -            | 3,032                               |   | 3,032   |
| Coral Gables            | 42,238                 | 2,147          | 40,091               | -            | 42,238                              |   | 42,238  |
| El Portal               | 2,510                  | 53             | 2,457                | -            | 2,510                               |   | 2,510   |
| Florida City            | 5,978                  | -              | 5,978                | -            | 5,978                               |   | 5,978   |
| Golden Beach            | 840                    | 66             | 774                  | -            | 840                                 |   | 840   |
| Hialeah                 | 207,053                | 19,045         | 188,008              | -            | 207,053                             |   | 207,053   |
| Hialeah Gardens         | 16,630                 | 8,903          | 7,727                | -            | 16,630                              |   | 16,630  |
| Homestead               | 25,865                 | (829)          | 26,694               | -            | 25,865                              |   | 25,865  |
| Indian Creek Village    | 52                     | 8              | 44                   | -            | 52                                  |   | 52  |
| Islandia                | 13                     | -              | 13                   | -            | 13                                  |   | 13  |
| Key Biscayne            | 8,937                  | 8,937          | -                    | -            | 8,937                               |   | 8,937   |
| Medley                  | 877                    | 214            | 663                  | -            | 877                                 |   | 877   |
| Miami                   | 364,719                | 6,071          | 358,648              | 2,495        | 362,224                             |   | 362,224   |
| Miami Beach             | 92,927                 | 288            | 92,639               | -            | 92,927                              |   | 92,927  |
| Miami Shores            | 10,214                 | 130            | 10,084               | -            | 10,214                              |   | 10,214  |
| Miami Springs           | 13,320                 | 52             | 13,268               | -            | 13,320                              |   | 13,320  |
| North Bay               | 5,934                  | 551            | 5,383                | -            | 5,934                               |   | 5,934   |
| North Miami             | 50,393                 | 392            | 50,001               | 135          | 50,258                              |   | 50,258  |
| North Miami Beach       | 37,151                 | 1,790          | 35,361               | -            | 37,151                              |   | 37,151  |
| Opa-locka               | 15,771                 | 488            | 15,283               | -            | 15,771                              |   | 15,771  |
| Pinecrest               | 18,431                 | 18,431         | -                    | -            | 18,431                              |   | 18,431  |
| South Miami             | 10,521                 | 117            | 10,404               | -            | 10,521                              |   | 10,521  |
| Sunny Isles Beach       | 13,830                 | 13,830         | -                    | -            | 13,830                              |   | 13,830  |
| Surfside                | 4,361                  | 253            | 4,108                | -            | 4,361                               |   | 4,361   |
| Sweetwater              | 14,011                 | 102            | 13,909               | -            | 14,011                              |   | 14,011  |
| Virginia Gardens        | 2,264                  | 52             | 2,212                | -            | 2,264                               |   | 2,264   |
| West Miami              | 5,819                  | 92             | 5,727                | -            | 5,819                               |   | 5,819   |
| <b>UNINCORPORATED</b>   | <b>1,068,680</b>       | <b>31,778</b>  | <b>1,036,902</b>     | <b>5,384</b> | <b>1,063,296</b>                    | <b>-</b>                                | <b>1,063,296</b>  |
| <b>MONROE</b>           | <b>84,743</b>          | <b>6,719</b>   | <b>78,024</b>        | <b>58</b>    | <b>84,685</b>                       |   | <b>84,685</b>   |
| Islamorada              | 7,341                  | 7,341          | -                    | -            | 7,341                               |   | 7,341   |
| Key Colony Beach        | 1,048                  | 71             | 977                  | -            | 1,048                               |   | 1,048   |
| Key West                | 27,305                 | 2,473          | 24,832               | -            | 27,305                              |   | 27,305  |
| Layton                  | 197                    | 14             | 183                  | -            | 197                                 |   | 197   |
| <b>UNINCORPORATED</b>   | <b>48,852</b>          | <b>(3,180)</b> | <b>52,032</b>        | <b>58</b>    | <b>48,794</b>                       | <b>-</b>                                | <b>48,794</b>   |
| <b>NASSAU</b>           | <b>52,740</b>          | <b>8,799</b>   | <b>43,941</b>        | <b>44</b>    | <b>52,696</b>                       |   | <b>52,696</b>   |
| Callahan                | 1,018                  | 72             | 946                  | -            | 1,018                               |   | 1,018   |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| Fernandina Beach           | 10,438                    | 1,673           | 8,765                   | 20           | 10,418                                    |   | 10,418  |
| Hilliard                   | 2,552                     | 276             | 2,276                   | -            | 2,552                                     |   | 2,552   |
| UNINCORPORATED             | 38,732                    | 6,778           | 31,954                  | 24           | 38,708                                    | -   | 38,708  |
| <b>OKALOOSA</b>            | <b>171,038</b>            | <b>27,261</b>   | <b>143,777</b>          | <b>1,772</b> | <b>169,266</b>                            |   | <b>169,266</b>  |
| Cinco Bayou                | 413                       | 27              | 386                     | -            | 413                                       |   | 413   |
| Crestview                  | 13,018                    | 3,132           | 9,886                   | -            | 13,018                                    |   | 13,018  |
| Destin                     | 10,690                    | 2,600           | 8,090                   | -            | 10,690                                    |   | 10,690  |
| Fort Walton Beach          | 22,044                    | 637             | 21,407                  | -            | 22,044                                    | 20  | 22,064  |
| Laurel Hill                | 614                       | 71              | 543                     | -            | 614                                       |   | 614   |
| Mary Esther                | 4,384                     | 245             | 4,139                   | -            | 4,384                                     |   | 4,384   |
| Niceville                  | 11,815                    | 1,306           | 10,509                  | -            | 11,815                                    |   | 11,815  |
| Shalimar                   | 647                       | 306             | 341                     | -            | 647                                       |   | 647   |
| Valparaiso                 | 6,645                     | 329             | 6,316                   | -            | 6,645                                     |   | 6,645   |
| UNINCORPORATED             | 100,768                   | 18,608          | 82,160                  | 1,772        | 98,996                                    | (20)  | 98,976  |
| <b>OKEECHOBEE</b>          | <b>34,746</b>             | <b>5,119</b>    | <b>29,627</b>           | <b>1,283</b> | <b>33,463</b>                             |   | <b>33,463</b>   |
| Okeechobee                 | 5,071                     | 128             | 4,943                   | -            | 5,071                                     |   | 5,071   |
| UNINCORPORATED             | 29,675                    | 4,991           | 24,684                  | 1,283        | 28,392                                    | -   | 28,392  |
| <b>ORANGE</b>              | <b>803,614</b>            | <b>126,123</b>  | <b>677,491</b>          | <b>2,393</b> | <b>801,221</b>                            |   | <b>801,221</b>  |
| Apopka                     | 20,373                    | 6,762           | 13,611                  | -            | 20,373                                    | 127   | 20,500  |
| Bay Lake                   | 24                        | 5               | 19                      | -            | 24  |   | 24  |
| Belle Isle                 | 5,603                     | 331             | 5,272                   | -            | 5,603                                     |   | 5,603   |
| Eatonville                 | 2,479                     | (26)            | 2,505                   | 64           | 2,415                                     |   | 2,415   |
| Edgewood                   | 1,534                     | 472             | 1,062                   | -            | 1,534                                     |   | 1,534   |
| Lake Buena Vista           | 23                        | (1,753)         | 1,776                   | -            | 23  |   | 23  |
| Maitland                   | 9,892                     | 960             | 8,932                   | -            | 9,892                                     | 2   | 9,894   |
| Oakland                    | 788                       | 88              | 700                     | -            | 788                                       |   | 788   |
| Ocoee                      | 20,560                    | 7,782           | 12,778                  | -            | 20,560                                    |   | 20,560  |
| Orlando                    | 176,373                   | 11,699          | 164,674                 | 62           | 176,311                                   |   | 176,311   |
| Windermere                 | 1,763                     | 392             | 1,371                   | -            | 1,763                                     |   | 1,763   |
| Winter Garden              | 12,738                    | 2,875           | 9,863                   | -            | 12,738                                    | 2   | 12,740  |
| Winter Park                | 24,855                    | 2,232           | 22,623                  | 61           | 24,794                                    |   | 24,794  |
| UNINCORPORATED             | 526,609                   | 94,304          | 432,305                 | 2,206        | 524,403                                   | (131)   | 524,272   |
| <b>OSCEOLA</b>             | <b>143,828</b>            | <b>36,100</b>   | <b>107,728</b>          | <b>198</b>   | <b>143,630</b>                            |   | <b>143,630</b>  |
| Kissimmee                  | 38,787                    | 8,450           | 30,337                  | -            | 38,787                                    | 64  | 38,851  |
| St. Cloud                  | 16,969                    | 3,964           | 13,005                  | -            | 16,969                                    |   | 16,969  |
| UNINCORPORATED             | 88,072                    | 23,686          | 64,386                  | 198          | 87,874                                    | (64)  | 87,810  |
| <b>PALM BEACH</b>          | <b>1,003,798</b>          | <b>140,295</b>  | <b>863,503</b>          | <b>2,482</b> | <b>1,001,316</b>                          |   | <b>1,001,316</b>  |
| Atlantis                   | 1,696                     | 43              | 1,653                   | -            | 1,696                                     |   | 1,696   |
| Belle Glade                | 16,763                    | 586             | 16,177                  | -            | 16,763                                    |   | 16,763  |
| Boca Raton                 | 68,432                    | 6,946           | 61,486                  | 8            | 68,424                                    |   | 68,424  |
| Boynton Beach              | 52,311                    | 6,027           | 46,284                  | -            | 52,311                                    |   | 52,311  |
| Briny Breezes              | 399                       | (1)             | 400                     | -            | 399                                       |   | 399   |
| Cloud Lake                 | 116                       | (5)             | 121                     | -            | 116                                       |   | 116   |
| Delray Beach               | 52,920                    | 5,736           | 47,184                  | -            | 52,920                                    |   | 52,920  |
| Glen Ridge                 | 219                       | 12              | 207                     | -            | 219                                       |   | 219   |
| Golf Village               | 191                       | 7               | 184                     | -            | 191                                       |   | 191   |
| Golfview                   | 153                       | -               | 153                     | -            | 153                                       |   | 153   |
| Greenacres                 | 24,065                    | 5,382           | 18,683                  | -            | 24,065                                    |   | 24,065  |
| Gulf Stream                | 709                       | 19              | 690                     | -            | 709                                       |   | 709   |

Table 1

## Estimates of Population by County and Municipality in Florida

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| Haverhill                  | 1,184                     | 126             | 1,058                   | -            | 1,184                                     |   | 1,184   |
| Highland Beach             | 3,285                     | 76              | 3,209                   | -            | 3,285                                     |   | 3,285   |
| Hypoluxo                   | 1,380                     | 573             | 807                     | -            | 1,380                                     |   | 1,380   |
| Juno Beach                 | 2,845                     | 673             | 2,172                   | -            | 2,845                                     |   | 2,845   |
| Jupiter                    | 30,992                    | 6,085           | 24,907                  | -            | 30,992                                    |   | 30,992  |
| Jupiter Inlet Colony       | 414                       | 9               | 405                     | -            | 414                                       |   | 414   |
| Lake Clarke Shores         | 3,648                     | 284             | 3,364                   | -            | 3,648                                     |   | 3,648   |
| Lake Park                  | 6,864                     | 160             | 6,704                   | -            | 6,864                                     |   | 6,864   |
| Lake Worth                 | 30,295                    | 1,731           | 28,564                  | -            | 30,295                                    |   | 30,295  |
| Lantana                    | 8,595                     | 203             | 8,392                   | 133          | 8,462                                     |   | 8,462   |
| Manalapan                  | 335                       | 23              | 312                     | -            | 335                                       |   | 335   |
| Mangonia Park              | 1,383                     | (70)            | 1,453                   | -            | 1,383                                     |   | 1,383   |
| North Palm Beach           | 12,141                    | 798             | 11,343                  | -            | 12,141                                    |   | 12,141  |
| Ocean Ridge                | 1,646                     | 76              | 1,570                   | -            | 1,646                                     |   | 1,646   |
| Pahokee                    | 6,983                     | 161             | 6,822                   | -            | 6,983                                     |   | 6,983   |
| Palm Beach                 | 9,781                     | (33)            | 9,814                   | -            | 9,781                                     |   | 9,781   |
| Palm Beach Gardens         | 33,229                    | 10,239          | 22,990                  | -            | 33,229                                    |   | 33,229  |
| Palm Beach Shores          | 1,026                     | (9)             | 1,035                   | -            | 1,026                                     |   | 1,026   |
| Palm Springs               | 10,146                    | 383             | 9,763                   | -            | 10,146                                    |   | 10,146  |
| Riviera Beach              | 28,318                    | 672             | 27,646                  | -            | 28,318                                    |   | 28,318  |
| Royal Palm Beach           | 18,221                    | 2,689           | 15,532                  | -            | 18,221                                    |   | 18,221  |
| South Bay                  | 3,362                     | (196)           | 3,558                   | -            | 3,362                                     |   | 3,362   |
| South Palm Beach           | 1,502                     | 22              | 1,480                   | -            | 1,502                                     |   | 1,502   |
| Tequesta                   | 4,686                     | 187             | 4,499                   | -            | 4,686                                     |   | 4,686   |
| Wellington                 | 27,039                    | 27,039          | -                       | -            | 27,039                                    |   | 27,039  |
| West Palm Beach            | 79,783                    | 12,019          | 67,764                  | 163          | 79,620                                    |   | 79,620  |
| UNINCORPORATED             | 456,741                   | 51,623          | 405,118                 | 2,178        | 454,563                                   | -   | 454,563   |
| <b>PASCO</b>               | <b>315,785</b>            | <b>34,654</b>   | <b>281,131</b>          | <b>728</b>   | <b>315,057</b>                            |   | <b>315,057</b>  |
| Dade City                  | 6,136                     | 503             | 5,633                   | -            | 6,136                                     |   | 6,136   |
| New Port Richey            | 14,622                    | 578             | 14,044                  | -            | 14,622                                    |   | 14,622  |
| Port Richey                | 2,670                     | 149             | 2,521                   | -            | 2,670                                     |   | 2,670   |
| Saint Leo                  | 714                       | (295)           | 1,009                   | -            | 714                                       |   | 714   |
| San Antonio                | 889                       | 113             | 776                     | 31           | 858                                       |   | 858   |
| Zephyrhills                | 8,913                     | 693             | 8,220                   | -            | 8,913                                     |   | 8,913   |
| UNINCORPORATED             | 281,841                   | 32,913          | 248,928                 | 697          | 281,144                                   | -   | 281,144   |
| <b>PINELLAS</b>            | <b>888,141</b>            | <b>36,482</b>   | <b>851,659</b>          | <b>1,215</b> | <b>886,926</b>                            | <b>(2,000)</b>                                | <b>884,926</b>  |
| Belleair                   | 4,104                     | 141             | 3,963                   | -            | 4,104                                     |   | 4,104   |
| Belleair Beach             | 2,154                     | 84              | 2,070                   | -            | 2,154                                     |   | 2,154   |
| Belleair Bluffs            | 2,217                     | (17)            | 2,234                   | -            | 2,217                                     |   | 2,217   |
| Belleair Shore             | 59                        | (1)             | 60                      | -            | 59  |   | 59  |
| Clearwater                 | 104,472                   | 5,688           | 98,784                  | 48           | 104,424                                   | (2,000) ***                                   | 102,424   |
| Dunedin                    | 35,586                    | 1,559           | 34,027                  | -            | 35,586                                    | 12  | 35,598  |
| Gulfport                   | 11,886                    | 177             | 11,709                  | -            | 11,886                                    |   | 11,886  |
| Indian Rocks Beach         | 4,214                     | 251             | 3,963                   | -            | 4,214                                     |   | 4,214   |
| Indian Shores              | 1,484                     | 79              | 1,405                   | -            | 1,484                                     |   | 1,484   |
| Kenneth City               | 4,347                     | 2               | 4,345                   | -            | 4,347                                     |   | 4,347   |
| Largo                      | 68,038                    | 2,128           | 65,910                  | 48           | 67,990                                    | 115   | 68,105  |
| Madeira Beach              | 4,160                     | (65)            | 4,225                   | -            | 4,160                                     |   | 4,160   |
| North Redington Beach      | 1,149                     | 14              | 1,135                   | -            | 1,149                                     |   | 1,149   |
| Oldsmar                    | 9,734                     | 1,373           | 8,361                   | -            | 9,734                                     |   | 9,734   |
| Pinellas Park              | 44,625                    | 1,054           | 43,571                  | 30           | 44,595                                    | 28  | 44,623  |
| Redington Beach            | 1,615                     | (11)            | 1,626                   | -            | 1,615                                     |   | 1,615   |
| Redington Shores           | 2,415                     | 49              | 2,366                   | -            | 2,415                                     |   | 2,415   |
| Safety Harbor              | 16,884                    | 1,764           | 15,120                  | -            | 16,884                                    | 16  | 16,900  |
| St. Petersburg             | 241,413                   | 1,095           | 240,318                 | 267          | 241,146                                   |   | 241,146   |
| St. Petersburg Beach       | 9,597                     | 397             | 9,200                   | -            | 9,597                                     |   | 9,597   |
| Seminole                   | 9,717                     | 466             | 9,251                   | -            | 9,717                                     |   | 9,717   |
| South Pasadena             | 5,897                     | 253             | 5,644                   | -            | 5,897                                     |   | 5,897   |
| Tarpon Springs             | 19,827                    | 1,953           | 17,874                  | -            | 19,827                                    |   | 19,827  |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY and Municipality | April 1, 1997 Estimate | Total Change  | April 1, 1990 Census | Inmates      | April 1, 1997 Estimate Less Inmates | Annexation & Special Census Adjustments | April 1, 1997 Estimates Used for Revenue-Sharing Purposes |
|-------------------------|------------------------|---------------|----------------------|--------------|-------------------------------------|---|---|
| Treasure Island         | 7,353                  | 87            | 7,266                | -            | 7,353                               |   | 7,353   |
| UNINCORPORATED          | 275,194                | 17,962        | 257,232              | 822          | 274,372                             | (171)                                   | 274,201   |
| <b>POLK</b>             | <b>459,010</b>         | <b>53,628</b> | <b>405,382</b>       | <b>3,135</b> | <b>455,875</b>                      |   | <b>455,875</b>  |
| Auburndale              | 9,378                  | 532           | 8,846                | -            | 9,378                               | 8                                       | 9,386   |
| Bartow                  | 14,925                 | 209           | 14,716               | 250          | 14,675                              |   | 14,675  |
| Davenport               | 2,123                  | 594           | 1,529                | -            | 2,123                               |   | 2,123   |
| Dundee                  | 2,601                  | 266           | 2,335                | -            | 2,601                               |   | 2,601   |
| Eagle Lake              | 1,909                  | 151           | 1,758                | -            | 1,909                               |   | 1,909   |
| Fort Meade              | 5,465                  | 472           | 4,993                | -            | 5,465                               |   | 5,465   |
| Frostproof              | 2,890                  | 15            | 2,875                | -            | 2,890                               | 13                                      | 2,903   |
| Haines City             | 13,341                 | 1,658         | 11,683               | -            | 13,341                              |   | 13,341  |
| Highland Park           | 157                    | 2             | 155                  | -            | 157                                 |   | 157   |
| Hillcrest Heights       | 237                    | 16            | 221                  | -            | 237                                 |   | 237   |
| Lake Alfred             | 3,799                  | 177           | 3,622                | -            | 3,799                               |   | 3,799   |
| Lake Hamilton           | 1,146                  | 18            | 1,128                | -            | 1,146                               |   | 1,146   |
| Lake Wales              | 10,027                 | 357           | 9,670                | -            | 10,027                              |   | 10,027  |
| Lakeland                | 75,265                 | 4,689         | 70,576               | -            | 75,265                              | 1,439                                   | 76,704  |
| Mulberry                | 3,327                  | 339           | 2,988                | -            | 3,327                               |   | 3,327   |
| Polk City               | 1,822                  | 383           | 1,439                | -            | 1,822                               |   | 1,822   |
| Winter Haven            | 25,638                 | 913           | 24,725               | -            | 25,638                              | 6                                       | 25,644  |
| UNINCORPORATED          | 284,960                | 42,837        | 242,123              | 2,885        | 282,075                             | (1,466)                                 | 280,609   |
| <b>PUTNAM</b>           | <b>70,243</b>          | <b>5,173</b>  | <b>65,070</b>        | <b>403</b>   | <b>69,840</b>                       |   | <b>69,840</b>   |
| Crescent City           | 1,843                  | (16)          | 1,859                | -            | 1,843                               |   | 1,843   |
| Interlachen             | 1,403                  | 243           | 1,160                | -            | 1,403                               |   | 1,403   |
| Palatka                 | 10,666                 | 222           | 10,444               | -            | 10,666                              |   | 10,666  |
| Pomona Park             | 756                    | 30            | 726                  | -            | 756                                 |   | 756   |
| Welaka                  | 596                    | 63            | 533                  | -            | 596                                 |   | 596   |
| UNINCORPORATED          | 54,979                 | 4,631         | 50,348               | 403          | 54,576                              | -                                       | 54,576  |
| <b>ST. JOHNS</b>        | <b>105,965</b>         | <b>22,136</b> | <b>83,829</b>        | <b>-</b>     | <b>105,965</b>                      |   | <b>105,965</b>  |
| Hastings                | 661                    | 66            | 595                  | -            | 661                                 |   | 661   |
| Marineland (part)       | -                      | -             | -                    | -            | -                                   |   | -   |
| St. Augustine           | 12,342                 | 647           | 11,695               | -            | 12,342                              |   | 12,342  |
| St. Augustine Beach     | 4,108                  | 451           | 3,657                | -            | 4,108                               |   | 4,108   |
| UNINCORPORATED          | 88,854                 | 20,972        | 67,882               | -            | 88,854                              | -                                       | 88,854  |
| <b>ST. LUCIE</b>        | <b>179,133</b>         | <b>28,962</b> | <b>150,171</b>       | <b>122</b>   | <b>179,011</b>                      |   | <b>179,011</b>  |
| Fort Pierce             | 37,484                 | 654           | 36,830               | 68           | 37,416                              | 591                                     | 38,007  |
| Port St. Lucie          | 77,985                 | 22,224        | 55,761               | -            | 77,985                              |   | 77,985  |
| St. Lucie Village       | 606                    | 22            | 584                  | -            | 606                                 |   | 606   |
| UNINCORPORATED          | 63,058                 | 6,062         | 56,996               | 54           | 63,004                              | (591)                                   | 62,413  |
| <b>SANTA ROSA</b>       | <b>102,338</b>         | <b>20,730</b> | <b>81,608</b>        | <b>773</b>   | <b>101,565</b>                      |   | <b>101,565</b>  |
| Gulf Breeze             | 5,987                  | 457           | 5,530                | -            | 5,987                               |   | 5,987   |
| Jay                     | 672                    | 6             | 666                  | -            | 672                                 |   | 672   |
| Milton                  | 7,665                  | 449           | 7,216                | 71           | 7,594                               |   | 7,594   |
| UNINCORPORATED          | 88,014                 | 19,818        | 68,196               | 702          | 87,312                              | -                                       | 87,312  |
| <b>SARASOTA</b>         | <b>311,043</b>         | <b>33,267</b> | <b>277,776</b>       | <b>40</b>    | <b>311,003</b>                      |   | <b>311,003</b>  |
| Longboat Key (part)     | 3,957                  | 564           | 3,393                | -            | 3,957                               |   | 3,957   |

Table 1

## Estimates of Population by County and Municipality in Florida

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change | April 1, 1990<br>Census | Inmates      | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|-----------------|-------------------------|--------------|---|---|---|
| North Port                 | 16,708                    | 4,735           | 11,973                  | -            | 16,708                                    |   | 16,708  |
| Sarasota                   | 51,315                    | 418             | 50,897                  | 22           | 51,293                                    |   | 51,293  |
| Venice                     | 18,886                    | 1,834           | 17,052                  | -            | 18,886                                    | 54  | 18,940  |
| UNINCORPORATED             | 220,177                   | 25,716          | 194,461                 | 18           | 220,159                                   | (54)  | 220,105   |
| <b>SEMINOLE</b>            | <b>337,498</b>            | <b>49,977</b>   | <b>287,521</b>          | <b>207</b>   | <b>337,291</b>                            |   | <b>337,291</b>  |
| Altamonte Springs          | 39,153                    | 3,986           | 35,167                  | -            | 39,153                                    | 4   | 39,157  |
| Casselberry                | 24,552                    | 5,703           | 18,849                  | 6            | 24,546                                    |   | 24,546  |
| Lake Mary                  | 8,289                     | 2,360           | 5,929                   | -            | 8,289                                     |   | 8,289   |
| Longwood                   | 13,674                    | 358             | 13,316                  | -            | 13,674                                    |   | 13,674  |
| Oviedo                     | 20,497                    | 9,383           | 11,114                  | -            | 20,497                                    |   | 20,497  |
| Sanford                    | 35,529                    | 3,142           | 32,387                  | 73           | 35,456                                    | 13  | 35,469  |
| Winter Springs             | 27,466                    | 5,315           | 22,151                  | -            | 27,466                                    |   | 27,466  |
| UNINCORPORATED             | 168,338                   | 19,730          | 148,608                 | 128          | 168,210                                   | (17)  | 168,193   |
| <b>SUMTER</b>              | <b>44,366</b>             | <b>12,789</b>   | <b>31,577</b>           | <b>4,700</b> | <b>39,666</b>                             |   | <b>39,666</b>   |
| Bushnell                   | 2,384                     | 386             | 1,998                   | -            | 2,384                                     |   | 2,384   |
| Center Hill                | 783                       | 48              | 735                     | -            | 783                                       |   | 783   |
| Coleman                    | 849                       | (8)             | 857                     | -            | 849                                       |   | 849   |
| Webster                    | 818                       | 72              | 746                     | -            | 818                                       |   | 818   |
| Wildwood                   | 4,015                     | 455             | 3,560                   | -            | 4,015                                     |   | 4,015   |
| UNINCORPORATED             | 35,517                    | 11,836          | 23,681                  | 4,700        | 30,817                                    | -   | 30,817  |
| <b>SUWANNEE</b>            | <b>33,223</b>             | <b>6,443</b>    | <b>26,780</b>           | <b>-</b>     | <b>33,223</b>                             |   | <b>33,223</b>   |
| Branford                   | 646                       | (24)            | 670                     | -            | 646                                       |   | 646   |
| Live Oak                   | 6,578                     | 246             | 6,332                   | -            | 6,578                                     |   | 6,578   |
| UNINCORPORATED             | 25,999                    | 6,221           | 19,778                  | -            | 25,999                                    | -   | 25,999  |
| <b>TAYLOR</b>              | <b>19,184</b>             | <b>2,073</b>    | <b>17,111</b>           | <b>1,043</b> | <b>18,141</b>                             |   | <b>18,141</b>   |
| Perry                      | 7,210                     | 59              | 7,151                   | -            | 7,210                                     |   | 7,210   |
| UNINCORPORATED             | 11,974                    | 2,014           | 9,960                   | 1,043        | 10,931                                    | -   | 10,931  |
| <b>UNION</b>               | <b>13,103</b>             | <b>2,851</b>    | <b>10,252</b>           | <b>3,854</b> | <b>9,249</b>                              |   | <b>9,249</b>  |
| Lake Butler                | 2,073                     | (43)            | 2,116                   | -            | 2,073                                     |   | 2,073   |
| Raiford                    | 236                       | 38              | 198                     | 20           | 216                                       |   | 216   |
| Worthington Springs        | 189                       | 11              | 178                     | -            | 189                                       |   | 189   |
| UNINCORPORATED             | 10,605                    | 2,845           | 7,760                   | 3,834        | 6,771                                     | -   | 6,771   |
| <b>VOLUSIA</b>             | <b>413,668</b>            | <b>42,931</b>   | <b>370,737</b>          | <b>1,676</b> | <b>411,992</b>                            |   | <b>411,992</b>  |
| Daytona Beach              | 64,138                    | 2,147           | 61,991                  | 56           | 64,082                                    |   | 64,082  |
| Daytona Beach Shores       | 2,901                     | 704             | 2,197                   | -            | 2,901                                     | 65  | 2,966   |
| DeBary                     | 12,321                    | 12,321          | -                       | -            | 12,321                                    |   | 12,321  |
| DeLand                     | 18,371                    | 1,749           | 16,622                  | -            | 18,371                                    | 2   | 18,373  |
| Deltona                    | 58,434                    | 58,434          | -                       | -            | 58,434                                    |   | 58,434  |
| Edgewater                  | 18,077                    | 2,726           | 15,351                  | -            | 18,077                                    |   | 18,077  |
| Flagler Beach (part)       | 93                        | 93              | -                       | -            | 93  |   | 93  |
| Holly Hill                 | 11,269                    | 128             | 11,141                  | -            | 11,269                                    | 41  | 11,310  |
| Lake Helen                 | 2,515                     | 171             | 2,344                   | -            | 2,515                                     |   | 2,515   |
| New Smyrna Beach           | 18,425                    | 1,876           | 16,549                  | -            | 18,425                                    |   | 18,425  |
| Oak Hill                   | 1,104                     | 187             | 917                     | -            | 1,104                                     |   | 1,104   |
| Orange City                | 6,248                     | 901             | 5,347                   | -            | 6,248                                     |   | 6,248   |
| Ormond Beach               | 34,038                    | 4,317           | 29,721                  | 6            | 34,032                                    |   | 34,032  |

**Table 1**  
**Estimates of Population by County and Municipality in Florida**

| COUNTY<br>and Municipality | April 1, 1997<br>Estimate | Total<br>Change  | April 1, 1990<br>Census | Inmates       | April 1, 1997<br>Estimate<br>Less Inmates | Annexation &<br>Special Census<br>Adjustments | April 1, 1997<br>Estimates Used<br>for Revenue-<br>Sharing Purposes |
|----------------------------|---------------------------|------------------|-------------------------|---------------|---|---|---|
| Pierson                    | 1,249                     | (1,739)          | 2,988                   | -             | 1,249                                     |   | 1,249   |
| Ponce Inlet                | 2,408                     | 704              | 1,704                   | -             | 2,408                                     |   | 2,408   |
| Port Orange                | 41,561                    | 6,162            | 35,399                  | -             | 41,561                                    | 1,553   | 43,114  |
| South Daytona              | 12,945                    | 457              | 12,488                  | -             | 12,945                                    |   | 12,945  |
| UNINCORPORATED             | 107,571                   | (48,407)         | 155,978                 | 1,614         | 105,957                                   | (1,661)                                       | 104,296   |
| <b>WAKULLA</b>             | <b>18,660</b>             | <b>4,458</b>     | <b>14,202</b>           | <b>167</b>    | <b>18,493</b>                             |   | <b>18,493</b>   |
| St. Marks                  | 308                       | 1                | 307                     | -             | 308                                       |   | 308   |
| Sopchoppy                  | 423                       | 56               | 367                     | -             | 423                                       |   | 423   |
| UNINCORPORATED             | 17,929                    | 4,401            | 13,528                  | 167           | 17,762                                    | -   | 17,762  |
| <b>WALTON</b>              | <b>36,094</b>             | <b>8,335</b>     | <b>27,759</b>           | <b>1,271</b>  | <b>34,823</b>                             |   | <b>34,823</b>   |
| DeFuniak Springs           | 5,466                     | 266              | 5,200                   | 40            | 5,426                                     |   | 5,426   |
| Freeport                   | 1,103                     | 260              | 843                     | -             | 1,103                                     |   | 1,103   |
| Paxton                     | 630                       | 30               | 600                     | -             | 630                                       |   | 630   |
| UNINCORPORATED             | 28,895                    | 7,779            | 21,116                  | 1,231         | 27,664                                    | -   | 27,664  |
| <b>WASHINGTON</b>          | <b>20,116</b>             | <b>3,197</b>     | <b>16,919</b>           | <b>1,160</b>  | <b>18,956</b>                             |   | <b>18,956</b>   |
| Caryville                  | 333                       | (298)            | 631                     | 97            | 236                                       |   | 236   |
| Chipley                    | 4,091                     | 225              | 3,866                   | -             | 4,091                                     |   | 4,091   |
| Ebro                       | 269                       | 14               | 255                     | -             | 269                                       |   | 269   |
| Vernon                     | 909                       | 131              | 778                     | 40            | 869                                       |   | 869   |
| Wausau                     | 343                       | 30               | 313                     | -             | 343                                       |   | 343   |
| UNINCORPORATED             | 14,171                    | 3,095            | 11,076                  | 1,023         | 13,148                                    | -   | 13,148  |
| <b>FLORIDA</b>             | <b>14,712,922</b>         | <b>1,774,851</b> | <b>12,938,071</b>       | <b>86,956</b> | <b>14,625,966</b>                         | <b>5,319</b>                                  | <b>14,631,285</b>   |

Footnotes:

\* Reflects the result of a special census.

\*\* Reflects an increase of 1,536 to the county's total.

\*\*\* Reflects a decrease of 2,000 to the municipality's total.

Note:

The April 1, 1990 Census figures reflect the permanent resident population enumerated in the 1990 Census and include all official revisions made through September 30, 1997. The April 1, 1997 official estimates include the estimated number of inmates and patients in institutions operated by the federal government, the Florida Department of Corrections, and the Florida Department of Children and Family Services as of April 1, 1997. These inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations, pursuant to state law. In addition, adjustments are made to reflect the results of annexations and special censuses. These adjusted population estimates are those used by the Florida Department of Revenue to calculate state revenue-sharing distributions to county and municipal governments for the 1998-99 fiscal year and should not be used for other official purposes.

Source: Executive Office of the Governor as prepared by the Bureau of Economic and Business Research, University of Florida.

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APPENDIX TWO:  
SALARIES OF COUNTY CONSTITUTIONAL OFFICERS  
AND ELECTED SCHOOL DISTRICT OFFICIALS  
IN FISCAL YEAR 1998-99  
PURSUANT TO THE SALARY FORMULA  
IN CHAPTER 145, FLORIDA STATUTES

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**SALARIES OF COUNTY CONSTITUTIONAL OFFICERS  
AND ELECTED SCHOOL DISTRICT OFFICIALS IN FISCAL YEAR 1998-99  
PURSUANT TO THE SALARY FORMULA IN CHAPTER 145, *FLORIDA STATUTES*  
Chapter 145; Sections 230.202 and 230.303, *Florida Statutes***

**Brief Overview**

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and has been maintained in Article II, Section 5 of the *Florida Constitution* since the 1968 revision. Consistent with the 1968 *Florida Constitution*, the provisions in Chapter 145, *Florida Statutes*, set the salaries for all county constitutional officers and elected school district officials.

Section 145.011, *Florida Statutes*, expresses the intent of the Legislature to provide for the annual compensation and method of payment for those county officers named in the chapter itself, specifically: members of the board of county commissioners, clerk of circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, tax collector, district school board members, and elected superintendent of schools. The salary provisions are not applicable to an appointed superintendent of schools.

In expressing its intent, the Legislature determined that a uniform, rather than arbitrary and discriminatory, salary law was needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers. In addition, the Legislature expressed its intention to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities. The Legislature determined that salary schedules, based on a classification of counties according to countywide population, would be the most practical basis from which to arrive at an adequate, uniform salary formula.

Pursuant to s. 145.012, F.S., the provisions of Chapter 145, *Florida Statutes*, apply to all designated officers in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature due to the provisions of a county home rule charter and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided) of counties which have a chartered consolidated form of government as provided in Chapter 67-1320, *Laws of Florida*.

In Chapter 73-173, *Laws of Florida*, the Legislature established the current salary formula methodology and specified that the latest official population estimates for each county would serve as the main component of the salary computation. In addition to the population estimate, the salary formula contains five other components. Two components, the base salary and group rate, are specified in Chapter 145, *Florida Statutes*, for the county constitutional officers. For the

school board members and elected superintendents of schools, the base salary and group rate are referenced in ss. 230.202 and 230.303, F.S., respectively. Another formula component, the initial factor, is specified in s. 145.19, F.S. Changes to these three components would require an amendment to general law. The remaining two components, the annual factor and cumulative annual factor, are certified annually by the Department of Management Services, typically during the month of August.

During the 1984 legislative session, the statute requiring the Florida Department of Community Affairs to compute the annual salaries for county constitutional officers was deleted. Although not officially required by law, the Legislative Committee on Intergovernmental Relations (LCIR) agreed to compute the salaries of county constitutional officers and elected school district officials as a service to governmental units.

In addition to computing actual salaries, the LCIR also computes the estimated salaries earlier in the year, typically during the month of February. These estimates are made available to county government and school district officials upon request in order to provide them with information necessary to prepare annual budgets. Since certified factors are not available at the time the estimated salaries are computed, LCIR staff estimate the annual and cumulative annual factors. The annual factor is estimated by averaging the certified annual factors used in the calculations from the prior five years. By definition, the estimated cumulative annual factor is the product of the certified annual and cumulative annual factors used in the previous year's calculations. Subsequent to receipt of official verification of the certified factors by the Department of Management Services, LCIR staff compute and distribute the adjusted salary figures.

### **Major General Law Amendments**

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

Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 *Florida 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 *Florida Constitution* as amended (Article XVI, Section 3) simply stated that every officer's 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 s. 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. In addition, it provided that officers' salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967 = 100) and required the Florida Department of Administration to certify this factor. Also, it limited the annual salary increase to be less than 20 percent excluding the special qualification salary. It established the base salary as a component of a formula to calculate salaries of all constitutional officers and specified seven population groupings used to calculate the salaries of all constitutional officers. Finally, it allowed qualified tax assessors (later renamed property appraisers) to be the first constitutional officers to receive up to \$2,000 as a special qualification salary.

Chapter 79-327, *Laws of Florida*,

provided for the salaries of all county officers to be adjusted annually, effective June 30, 1979, based on the average percent increase in state career service employees' salaries, not to exceed 7 percent, as determined by the Department of Management Services. In addition, it raised the base salaries for supervisor of elections by \$4,300, effective October 1, 1978.

Chapter 80-377, *Laws of Florida*,

allowed for the first time the clerk of circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector to qualify for the \$2,000 special qualification salary under specified conditions. In addition, it 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 members (\$2,000-\$4,000), superintendent of schools (\$800-\$1,675), clerk of circuit court (\$700-\$1,575), sheriff (\$750-\$1,575), property appraiser (\$2,750-\$3,565), tax collector (\$600-\$1,425), and supervisor of elections (\$3,328 all population categories). Also, it 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 of circuit court/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). In addition, it 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 the base salaries for clerks of circuit court/comptrollers, tax collectors, property appraisers, and supervisors of elections by \$2,100.

Chapter 89-178, *Laws of Florida*,

raised the base salary for sheriffs by \$2,100.

Chapter 92-326, *Laws of Florida*,

included language in the appropriations implementing bill that set the 1992-93 fiscal year compensation for school board members and elected school superintendents at the 1991-92 fiscal year levels to reflect recently discovered ambiguities over whether elected district school officials were eligible to receive the annual cost of living salary adjustments provided for in s. 145.19, F.S.

Chapter 93-146, *Laws of Florida*,

ratified previous salary increases awarded to school officials under the provisions of this section in order to address uncertainties concerning the eligibility of elected district school officials for the annual salary adjustments provided for in s. 145.19, F.S. In addition, the legislation amended relevant provisions of Chapters 145 and 230, *Florida Statutes*, in order to continue to provide for annual adjustments in elected district school officials' salaries in a manner similar to those awarded to county constitutional officers.

## **1998 General Law Amendments**

Legislation passed during the 1998 regular legislative session did not affect provisions related to the calculation of county constitutional officers' and elected school district officials' salaries.

### **Definition of Relevant Terms**

The definitions of a number of terms referenced in Chapter 145, *Florida Statutes*, aid the reader in understanding the compensation of county constitutional officers and elected school district officials. The statutory citation for each term is listed in parenthesis.

"Population" means the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901, F.S. (s. 145.021(1), F.S.) For the years in between the decennial censuses, population estimates are generated by the Bureau of Economic and Business Research (BEBR), University of Florida, in accordance with a contract administered by the Joint Legislative Management Committee of the Florida Legislature.

"Salary" means the total annual compensation, payable under the schedules set forth in Chapter 145, *Florida Statutes*, to be paid to an official as personal income. (s. 145.021(2), F.S.)

"Initial Factor" means a factor of 1.292, which is the product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by Chapter 73-173, *Laws of Florida*, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of Chapter 76-80, *Laws of Florida*, multiplied by the annual increase factor authorized by Chapter 79-327, *Laws of Florida*. (s. 145.19(1)(c), F.S.)

"Annual Factor" means 1 plus the lesser of either: 1) the average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or 2) 7 percent. (s. 145.19(1)(a), F.S.)

"Cumulative Annual Factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated. (s. 145.19(1)(b), F.S.)

### **Salary Computation Method**

The first step is to determine which population group number corresponds with the estimated population of the county. **Table 1** lists the official 1997 county population estimates used to compute the 1998-99 fiscal year salaries.

Two sets of population groupings are used to determine the actual salaries of the various county constitutional officers and elected school district officials. For Set 1, the first group number corresponds to those counties having a total population of less than 49,999. For Set 2, the first group number corresponds to those counties having a total population of less than 9,999. Both sets of population groupings are listed below.

SET 1: For clerk of circuit court, tax collector, property appraiser, supervisor of elections, sheriff, comptroller, and elected superintendent of schools:

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

SET 2: For county commissioners and school board members:

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

The second step is to determine which base salary and group rate corresponds to the population group number determined in the first step. **Table 2** displays six sets of base salaries and group rates. The first set of base salaries and group rates are those applicable to four of the seven county constitutional officers: clerk of circuit court, tax collector, property appraiser, and comptroller. The remaining constitutional officers: supervisor of elections, county commissioners, and sheriff, each have a separate set of base salaries and group rates. Sets V and VI apply to school board members and elected superintendents of schools respectively.

The third step involves computing the salary using the formula listed below. Based on the appropriate population group number, the minimum population is subtracted from the county's population estimate to determine the population above the group minimum, which is then multiplied by the group rate. This value is added to the base salary and then multiplied by the initial factor, certified annual factor, and certified cumulative annual factor.

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

Sample Computation of Actual Salary

|                                     |               |
|-------------------------------------|---------------|
| Alachua County:                     | Tax Collector |
| 1997 Population Estimate:           | 208,125       |
| Group Number (IV) Minimum:          | 200,000       |
| Base Salary:                        | \$30,175      |
| Group Rate:                         | .01575        |
| Certified Annual Factor:            | 1.0513        |
| Certified Cumulative Annual Factor: | 2.4015        |

$$\text{Actual Salary} = [ \$30,175 + [(208,125 - 200,000) \times .01575] ] \times 1.292 \times 1.0513 \times 2.4015 = \$98,846$$

**Actual Salaries of County Constitutional Officers and Elected District School Officials**

Table 3 displays the actual salaries for the seven county constitutional officers and elected district school officials. These salaries, as determined by the statutory formula, do not include the \$2,000 supplement that eligible officers may receive after completing certification programs or the performance salary incentive available to elected school superintendents who have completed the leadership development program. In addition, the salaries listed for elected school superintendents do not reflect any additional salary, in excess of the amount determined by formula, that the district school board may approve by majority vote.

**General Provisions of Chapter 145 and Chapter 230, Florida Statutes**

Elected School District Officials

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increases for elected superintendents of schools and school board members is unclear. Section 145.19(2), *Florida Statutes*, requires that county officers' salaries be adjusted each fiscal year, but fails to specify whether the state or local government fiscal year shall be applied. The local government fiscal year, October 1st to September 30th, applies to all county officers except elected superintendents of schools and school board members. Florida's school districts operate on a July 1st to June 30th fiscal year, which corresponds with the state fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for elected school district officials.

Annual salary increases for elected school district officials are subject to further uncertainty due to the timing of the factor certification process by the Department of Management Services. In past years, the annual factor and cumulative annual factor have typically not been certified by the Department until the month of 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 district officials' salaries, local school districts have had to develop their own policies with regard to this issue. In the past, salary increases in most school districts have been considered to be effective July 1st; however, the actual salary figures have not yet been finalized by that date. Therefore, school districts have initially relied on the estimated salary figures. Once the actual salary figures have been finalized by August or September, the school districts have made the necessary payroll adjustments to ensure that the correct salary is paid to elected superintendents of school and school board members by the end of the fiscal year.

#### Additional Salary for Elected Superintendents of Schools

Pursuant to s. 230.303, F.S., each elected superintendent of schools shall receive as salary the amount indicated by the formula, based on the population of the county. However, a district school board may approve, by majority vote, a salary in excess of the amount determined by formula.

#### \$2,000 Salary Supplement

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary provided the official has completed a certification program. Certification programs are offered to the clerks of circuit court, property appraisers, sheriffs, tax collectors, supervisors of elections, and elected superintendents of schools. The officers receive the special qualification salary after they have been certified. The \$2,000 supplement is not subject to the adjustment factors specified in statute; therefore, it is not included in the calculation of actual salaries.

Once the officer is certified, the \$2,000 supplement should be added to the actual salary. Any officer, becoming certified during a calendar year, shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. In order to remain certified, the official is required to complete each year a course of continuing education as prescribed by the department of state government responsible for certifying that particular officer. Section 230.303 and Chapter 145, *Florida Statutes*, specify the departments of state government responsible for certifying officers and offering courses of continuing education.

In addition to the \$2,000 salary supplement for elected superintendents of schools, the Florida Council on Educational Management (FCEM) shall provide a leadership development and performance compensation program pursuant to s. 230.303(6)(a), F.S. The program will consist of two phases: a content-knowledge-skills phase and a competency-acquisition phase.

Upon successful completion of both phases and demonstrated successful performance, as determined by the FCEM, an elected superintendent of schools shall be issued a Chief Executive Officer Leadership Development Certificate and shall be given an annual performance salary

incentive of not less than \$3,000 or more than \$7,500 based upon the performance evaluation. The continued receipt of the annual performance salary incentive is contingent upon the superintendent's continued performance assessment and follow-up training prescribed by the FCEM.

#### Payment of Group Insurance Premiums or Charges

The payment of premiums or charges for group insurance for those county officers whose compensation is fixed by Chapter 145, *Florida Statutes*, is expressly authorized by s. 112.14, F.S. All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, F.S., for county officers shall not be deemed to be compensation pursuant to s. 145.131(3), F.S. Such payments shall be made from county or school district funds.

#### Relevant Attorney General Opinions

The following opinions relevant to the salary issue are summarized below. This section is intended only to provide a summary of the opinion. Local government officials seeking more clarification should review the opinion in its entirety.

The statutory language pertaining to the salary formula has been amended numerous times since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law and any interpretations that have been articulated in Florida case law.

#### **AGO 77-131**

**Are school board members 'officers' within the context of s. 112.08, F.S. (1976 Supp.)?** According to this opinion dated December 20, 1977, district school board members are officers within the context and purview of s. 112.08, F.S.; therefore, district school boards are authorized to provide and pay out of available school district funds all or part of the premiums for the designated group insurance for school board members.

#### **AGO 79-66**

**If the net income of a county fee officer is insufficient to pay to himself or herself, after operating expenses, the maximum personal compensation to which he or she is entitled under the compensation schedule set forth in Chapter 145, *Florida Statutes*, is the Board of County Commissioners obliged to pay the deficiency under the provisions of s. 145.141, F.S.? And if so, do the provisions of s. 145.141, F.S., authorize the Board to make up a deficiency not only in the county fee officer's personal compensation but also in expenses of the office of the fee officer.** When the net income of the office is insufficient to pay, after operating expenses, the

total annual compensation to be paid pursuant to Chapter 145, *Florida Statutes*, the Board of County Commissioners shall pay such deficiency in salary from the county's general fund. However, the Board is not authorized to pay any deficiency in the operating expenses of the clerk's office, according to this opinion dated July 11, 1979.

**AGO 79-87**

**Among other questions, on what date does the adjustment in salaries for county officers listed in Chapter 145, *Florida Statutes*, and provided for in section 1 of Chapter 79-327, *Laws of Florida*, take place?** According to this opinion dated September 21, 1979, the salary adjustment for a particular county officer or school district officer takes effect when the fiscal year for that particular office begins. If the fiscal year begins on October 1st, the salary adjustment takes effect on that date. If the fiscal year begins on July 1st, the salary adjustment begins on that date.

**AGO 82-68**

**Is an elected county sheriff eligible to receive salary incentive benefits pursuant to s. 943.22, F.S., as well as the \$2,000 special qualifications salary pursuant to s. 145.071, F.S., in light of the compensation limitation set forth in s. 147.17, F.S.?** Pending legislative or judicial clarification to the contrary, the Legislature did not view the salary incentive benefits bestowed upon meeting specific qualifications outlined in s. 943.22, F.S., to be additional compensation prohibited by s. 145.17, F.S., according to this opinion dated September 14, 1982.

**AGO 91-68**

**If a county commissioner withdraws from the Florida Retirement System pursuant to s. 121.051, F.S. (1990 Supp.), can the public funds which were allocated to fund the commissioner's retirement plan be used to fund a private retirement plan of the commissioner's choice?** According to this opinion dated September 13, 1991, the county funds which were allocated to fund the employer's portion of the commissioner's retirement plan may not be used to fund an alternative retirement plan in the event the commissioner chooses not to participate in the Florida Retirement System.

**AGO 93-31**

**When a tax collector operates as a fee officer whose salary is paid by the county commission due to insufficient collection of fees to cover the salary expense, should excess fees be paid to governmental units pursuant to s. 218.36, F.S., or to the county?** According to this opinion dated April 22, 1993, fees collected by a tax collector operating as a fee officer must first be used to pay the office personnel and expenses and the tax collector's salary. Only those fees collected in excess of the amount necessary to cover such expenses and salaries must be paid to

governmental units as provided in s. 218.36, F.S.

**AGO 93-94**

**Does Chapter 145, *Florida Statutes*, preclude payment of Class C travel expenses to county officials who otherwise receive the maximum salary?** The payment of Class C travel expenses, while treated as personal income for purposes of federal tax liability, is not additional compensation precluded under Chapter 145, *Florida Statutes*, which establishes a maximum salary for county officials, according to this opinion dated December 29, 1993.

**TABLE 1**  
**OFFICIAL 1997 POPULATION ESTIMATES FOR FLORIDA COUNTIES**  
 (As prepared by the Bureau of Economic and Business Research, University of Florida)

| <u>Counties</u> | <u>4/1/97</u> | <u>Counties</u> | <u>4/1/97</u> |
|-----------------|---------------|-----------------|---------------|
| Alachua         | 208,125       | Lee             | 394,244       |
| Baker           | 21,138        | Leon            | 227,714       |
| Bay             | 144,584       | Levy            | 31,591        |
| Bradford        | 25,231        | Liberty         | 7,694         |
| Brevard         | 458,035       | Madison         | 19,035        |
| Broward         | 1,423,729     | Manatee         | 241,422       |
| Calhoun         | 12,876        | Marion          | 237,204       |
| Charlotte       | 131,307       | Martin          | 116,359       |
| Citrus          | 109,984       | Monroe          | 84,743        |
| Clay            | 127,926       | Nassau          | 52,740        |
| Collier         | 200,024       | Okaloosa        | 171,038       |
| Columbia        | 53,684        | Okeechobee      | 34,746        |
| Dade            | 2,070,573     | Orange          | 803,614       |
| Desoto          | 27,224        | Osceola         | 143,828       |
| Dixie           | 13,039        | Palm Beach      | 1,003,798     |
| Duval           | 741,508       | Pasco           | 315,785       |
| Escambia        | 291,135       | Pinellas        | 888,141       |
| Flagler         | 41,190        | Polk            | 459,010       |
| Franklin        | 10,497        | Putnam          | 70,243        |
| Gadsden         | 49,740        | St. Johns       | 105,965       |
| Gilchrist       | 12,531        | St. Lucie       | 179,133       |
| Glades          | 9,648         | Santa Rosa      | 102,338       |
| Gulf            | 14,103        | Sarasota        | 311,043       |
| Hamilton        | 13,708        | Seminole        | 337,498       |
| Hardee          | 22,447        | Sumter          | 44,366        |
| Hendry          | 30,308        | Suwannee        | 33,223        |
| Hernando        | 122,099       | Taylor          | 19,184        |
| Highlands       | 79,536        | Union           | 13,103        |
| Hillsborough    | 928,731       | Volusia         | 413,668       |
| Holmes          | 17,609        | Wakulla         | 18,660        |
| Indian River    | 104,605       | Walton          | 36,094        |
| Jackson         | 49,387        | Washington      | 20,116        |
| Jefferson       | 13,988        |                 |               |
| Lafayette       | 7,002         |                 |               |
| Lake            | 188,331       | State Total     | 14,712,922    |

**Table 2**  
Salary Computation Statistics

| <u>County Officer(s)</u>             | <u>Population<br/>Group Numbers</u> | <u>Base Salary</u> | <u>Group Rate</u> |
|--------------------------------------|-------------------------------------|--------------------|-------------------|
| <u>Set I</u>                         |                                     |                    |                   |
| Clerk of the Court                   | I                                   | \$21,250           | 0.07875           |
| Comptroller                          | II                                  | \$24,400           | 0.06300           |
| Tax Collector                        | III                                 | \$27,550           | 0.02625           |
| Property Appraiser                   | IV                                  | \$30,175           | 0.01575           |
|                                      | V                                   | \$33,325           | 0.00525           |
|                                      | VI                                  | \$36,475           | 0.00400           |
| <u>Set II</u>                        |                                     |                    |                   |
| Supervisor of Elections              | I                                   | \$17,228           | 0.075             |
|                                      | II                                  | \$20,228           | 0.060             |
|                                      | III                                 | \$23,228           | 0.025             |
|                                      | IV                                  | \$25,728           | 0.015             |
|                                      | V                                   | \$28,728           | 0.005             |
|                                      | VI                                  | \$31,728           | 0.004             |
| <u>Set III</u>                       |                                     |                    |                   |
| County Commissioners                 | I                                   | \$4,500            | 0.150             |
|                                      | II                                  | \$6,000            | 0.075             |
|                                      | III                                 | \$9,000            | 0.060             |
|                                      | IV                                  | \$12,000           | 0.045             |
|                                      | V                                   | \$16,500           | 0.015             |
|                                      | VI                                  | \$19,500           | 0.005             |
|                                      | VII                                 | \$22,500           | 0.000             |
| <u>Set IV</u>                        |                                     |                    |                   |
| Sheriff                              | I                                   | \$23,350           | 0.07875           |
|                                      | II                                  | \$26,500           | 0.06300           |
|                                      | III                                 | \$29,650           | 0.02625           |
|                                      | IV                                  | \$32,275           | 0.01575           |
|                                      | V                                   | \$35,425           | 0.00525           |
|                                      | VI                                  | \$38,575           | 0.00400           |
| <u>Set V</u>                         |                                     |                    |                   |
| School Board Members                 | I                                   | \$5,000            | 0.083300          |
|                                      | II                                  | \$5,833            | 0.020830          |
|                                      | III                                 | \$6,666            | 0.016680          |
|                                      | IV                                  | \$7,500            | 0.008330          |
|                                      | V                                   | \$8,333            | 0.004165          |
|                                      | VI                                  | \$9,166            | 0.001390          |
|                                      | VII                                 | \$10,000           | 0.000000          |
| <u>Set VI</u>                        |                                     |                    |                   |
| Elected Superintendent<br>of Schools | I                                   | \$21,250           | 0.07875           |
|                                      | II                                  | \$24,400           | 0.06300           |
|                                      | III                                 | \$27,550           | 0.02625           |
|                                      | IV                                  | \$30,175           | 0.01575           |
|                                      | V                                   | \$33,325           | 0.00525           |
|                                      | VI                                  | \$36,475           | 0.00400           |

TABLE 3

**FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS  
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)**

Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

| County           | Tax Collector | Clerk of Circuit Court | Comptroller | Property Appraiser | Supervisor of Elections | Sheriff   | County Commissioners | County Superintendent of Schools | Elected Superintendent of Schools | School Board Members |
|------------------|---------------|------------------------|-------------|--------------------|-------------------------|-----------|----------------------|----------------------------------|-----------------------------------|----------------------|
| a * ALACHUA      | \$98,846      | \$98,846               | \$98,846    | \$98,846           | \$84,320                | \$105,696 | \$54,219             | \$98,846                         | \$98,846                          | \$27,292             |
| BAKER            | 74,745        | 74,745                 | 74,745      | 74,745             | 61,367                  | 81,595    | 22,296               | 74,745                           | 74,745                            | 19,783               |
| BAY              | 93,683        | 93,683                 | 93,683      | 93,683             | 79,403                  | 100,533   | 45,687               | 93,683                           | 93,683                            | 25,676               |
| BRADFORD         | 75,797        | 75,797                 | 75,797      | 75,797             | 62,369                  | 82,647    | 23,298               | 75,797                           | 75,797                            | 20,062               |
| a * BREVARD      | 109,697       | 109,697                | 109,697     | 109,697            | 94,655                  | 116,547   | 64,554               | 109,697                          | 109,697                           | 30,162               |
| a * BROWARD      | 124,507       | 124,507                | 124,507     | 124,507            | 109,022                 | 131,357   | 73,393               | 124,507                          | 124,507                           | 32,619               |
| CALHOUN          | 72,623        | 72,623                 | 72,623      | 72,623             | 59,346                  | 79,473    | 20,275               | 72,623                           | 72,623                            | 19,222               |
| a * CHARLOTTE    | 92,546        | 92,546                 | 92,546      | 92,546             | 78,321                  | 99,396    | 43,738               | 92,546                           | 92,546                            | 25,315               |
| CITRUS           | 90,720        | 90,720                 | 90,720      | 90,720             | 76,582                  | 97,570    | 40,608               | 90,720                           | 90,720                            | 24,736               |
| * CLAY           | 92,257        | 92,257                 | 92,257      | 92,257             | 78,045                  | 99,107    | 43,242               | 92,257                           | 92,257                            | 25,223               |
| a COLLIER        | 98,429        | 98,429                 | 98,429      | 98,429             | 83,924                  | 105,279   | 53,823               | 98,429                           | 98,429                            | 27,182               |
| COLUMBIA         | 80,348        | 80,348                 | 80,348      | 80,348             | 66,703                  | 87,198    | 30,078               | 80,348                           | 80,348                            | 21,944               |
| a * DADE         | 132,947       | 132,947                | 132,947     | 132,947            | 117,462                 | 139,797   | 73,393               | 132,947                          | 132,947                           | 32,619               |
| DE SOTO          | 76,309        | 76,309                 | 76,309      | 76,309             | 62,856                  | 83,159    | 23,785               | 76,309                           | 76,309                            | 20,197               |
| DIXIE            | 72,665        | 72,665                 | 72,665      | 72,665             | 59,386                  | 79,515    | 20,315               | 72,665                           | 72,665                            | 19,233               |
| a * DUVAL        | 114,551       | 114,551                | 114,551     | 114,551            | 99,278                  | 121,401   | 69,177               | 114,551                          | 114,551                           | 31,447               |
| ESCAMBIA         | 103,110       | 103,110                | 103,110     | 103,110            | 88,381                  | 109,960   | 58,281               | 103,110                          | 103,110                           | 28,420               |
| a FLAGLER        | 79,896        | 79,896                 | 79,896      | 79,896             | 66,273                  | 86,746    | 27,202               | 79,896                           | 79,896                            | 21,146               |
| FRANKLIN         | 72,012        | 72,012                 | 72,012      | 72,012             | 58,764                  | 78,862    | 19,693               | 72,012                           | 72,012                            | 19,060               |
| GADSDEN          | 82,093        | 82,093                 | 82,093      | 82,093             | 68,365                  | 88,943    | 29,294               | 82,093                           | 82,093                            | 21,727               |
| GILCHRIST        | 72,534        | 72,534                 | 72,534      | 72,534             | 59,262                  | 79,384    | 20,191               | 72,534                           | 72,534                            | 19,199               |
| GLADES           | 71,794        | 71,794                 | 71,794      | 71,794             | 58,556                  | 78,644    | 19,399               | 71,794                           | 71,794                            | 18,931               |
| GULF             | 72,938        | 72,938                 | 72,938      | 72,938             | 59,646                  | 79,788    | 20,575               | 72,938                           | 72,938                            | 19,305               |
| HAMILTON         | 72,837        | 72,837                 | 72,837      | 72,837             | 59,550                  | 79,687    | 20,479               | 72,837                           | 72,837                            | 19,279               |
| HARDEE           | 75,082        | 75,082                 | 75,082      | 75,082             | 61,688                  | 81,932    | 22,617               | 75,082                           | 75,082                            | 19,872               |
| HENDRY           | 77,101        | 77,101                 | 77,101      | 77,101             | 63,611                  | 83,951    | 24,540               | 77,101                           | 77,101                            | 20,407               |
| a HERNANDO       | 91,758        | 91,758                 | 91,758      | 91,758             | 77,570                  | 98,608    | 42,387               | 91,758                           | 91,758                            | 25,065               |
| HIGHLANDS        | 85,660        | 85,660                 | 85,660      | 85,660             | 71,763                  | 92,510    | 35,138               | 85,660                           | 85,660                            | 23,351               |
| a * HILLSBOROUGH | 117,758       | 117,758                | 117,758     | 117,758            | 102,331                 | 124,608   | 72,231               | 117,758                          | 117,758                           | 32,296               |
| HOLMES           | 73,839        | 73,839                 | 73,839      | 73,839             | 60,504                  | 80,689    | 21,433               | 73,839                           | 73,839                            | 19,544               |
| a INDIAN RIVER   | 90,260        | 90,260                 | 90,260      | 90,260             | 76,143                  | 97,110    | 39,819               | 90,260                           | 90,260                            | 24,589               |
| JACKSON          | 82,002        | 82,002                 | 82,002      | 82,002             | 68,278                  | 88,852    | 29,207               | 82,002                           | 82,002                            | 21,703               |
| JEFFERSON        | 72,909        | 72,909                 | 72,909      | 72,909             | 59,618                  | 79,759    | 20,547               | 72,909                           | 72,909                            | 19,298               |
| LAFAYETTE        | 71,114        | 71,114                 | 71,114      | 71,114             | 57,909                  | 77,964    | 18,105               | 71,114                           | 71,114                            | 18,212               |
| LAKE             | 97,429        | 97,429                 | 97,429      | 97,429             | 82,971                  | 104,279   | 52,109               | 97,429                           | 97,429                            | 26,864               |
| a * LEE          | 108,407       | 108,407                | 108,407     | 108,407            | 93,426                  | 115,257   | 63,326               | 108,407                          | 108,407                           | 29,820               |

TABLE 3

**FY 1998-99 SALARIES OF COUNTY CONSTITUTIONAL OFFICERS AND ELECTED SCHOOL DISTRICT OFFICIALS  
PURSUANT TO THE CHAPTER 145, F.S., SALARY FORMULA (1)**

Calculated by the Legislative Committee on Intergovernmental Relations, August 1998 (2)

| County         | Tax       |         | Clerk of<br>Circuit Court | Comptroller | Property<br>Appraiser | Supervisor<br>of Elections | Sheriff<br>Commissioners | County<br>Commissioners | Elected                      |                         |
|----------------|-----------|---------|---------------------------|-------------|-----------------------|----------------------------|--------------------------|-------------------------|------------------------------|-------------------------|
|                | Collector | 99,852  |                           |             |                       |                            |                          |                         | Superintendent<br>of Schools | School Board<br>Members |
| LEON           | 99,852    | 99,852  | 99,852                    | 99,852      | 99,852                | 85,278                     | 106,702                  | 55,177                  | 99,852                       | 27,558                  |
| LEVY           | 77,431    | 77,431  | 77,431                    | 77,431      | 77,431                | 63,925                     | 84,281                   | 24,854                  | 77,431                       | 20,494                  |
| LIBERTY        | 71,292    | 71,292  | 71,292                    | 71,292      | 71,292                | 58,078                     | 78,142                   | 18,443                  | 71,292                       | 18,400                  |
| MADISON        | 74,205    | 74,205  | 74,205                    | 74,205      | 74,205                | 60,853                     | 81,055                   | 21,782                  | 74,205                       | 19,641                  |
| a MANATEE      | 100,556   | 100,556 | 100,556                   | 100,556     | 100,556               | 85,949                     | 107,406                  | 55,848                  | 100,556                      | 27,744                  |
| MARION         | 100,339   | 100,339 | 100,339                   | 100,339     | 100,339               | 85,743                     | 107,189                  | 55,642                  | 100,339                      | 27,687                  |
| MARTIN         | 91,266    | 91,266  | 91,266                    | 91,266      | 91,266                | 77,102                     | 98,116                   | 41,544                  | 91,266                       | 24,909                  |
| MONROE         | 86,730    | 86,730  | 86,730                    | 86,730      | 86,730                | 72,782                     | 93,580                   | 36,157                  | 86,730                       | 23,634                  |
| NASSAU         | 80,154    | 80,154  | 80,154                    | 80,154      | 80,154                | 66,518                     | 87,004                   | 29,893                  | 80,154                       | 21,893                  |
| OKALOOSA       | 95,948    | 95,948  | 95,948                    | 95,948      | 95,948                | 81,561                     | 102,798                  | 49,570                  | 95,948                       | 26,395                  |
| a OKEECHOBEE   | 78,241    | 78,241  | 78,241                    | 78,241      | 78,241                | 64,697                     | 85,091                   | 25,625                  | 78,241                       | 20,708                  |
| a * ORANGE     | 115,615   | 115,615 | 115,615                   | 115,615     | 115,615               | 100,291                    | 122,465                  | 70,190                  | 115,615                      | 31,729                  |
| a * OSCEOLA    | 93,618    | 93,618  | 93,618                    | 93,618      | 93,618                | 79,342                     | 100,468                  | 45,576                  | 93,618                       | 25,655                  |
| a * PALM BEACH | 119,028   | 119,028 | 119,028                   | 119,028     | 119,028               | 103,543                    | 125,878                  | 73,393                  | 119,028                      | 32,619                  |
| PASCO          | 104,377   | 104,377 | 104,377                   | 104,377     | 104,377               | 89,588                     | 111,227                  | 59,487                  | 104,377                      | 28,755                  |
| a * PINELLAS   | 117,063   | 117,063 | 117,063                   | 117,063     | 117,063               | 101,669                    | 123,913                  | 71,569                  | 117,063                      | 32,112                  |
| POLK           | 109,714   | 109,714 | 109,714                   | 109,714     | 109,714               | 94,671                     | 116,564                  | 64,570                  | 109,714                      | 30,166                  |
| PUTNAM         | 83,751    | 83,751  | 83,751                    | 83,751      | 83,751                | 69,944                     | 90,601                   | 33,319                  | 83,751                       | 22,845                  |
| a ST. JOHNS    | 90,376    | 90,376  | 90,376                    | 90,376      | 90,376                | 76,254                     | 97,226                   | 40,018                  | 90,376                       | 24,626                  |
| a ST. LUCIE    | 96,641    | 96,641  | 96,641                    | 96,641      | 96,641                | 82,221                     | 103,491                  | 50,759                  | 96,641                       | 26,614                  |
| SANTA ROSA     | 90,066    | 90,066  | 90,066                    | 90,066      | 90,066                | 75,958                     | 96,916                   | 39,486                  | 90,066                       | 24,528                  |
| a * SARASOTA   | 104,133   | 104,133 | 104,133                   | 104,133     | 104,133               | 89,356                     | 110,983                  | 59,255                  | 104,133                      | 28,690                  |
| a * SEMINOLE   | 105,492   | 105,492 | 105,492                   | 105,492     | 105,492               | 90,650                     | 112,342                  | 60,549                  | 105,492                      | 29,050                  |
| SUMTER         | 80,712    | 80,712  | 80,712                    | 80,712      | 80,712                | 67,050                     | 87,562                   | 27,979                  | 80,712                       | 21,362                  |
| SUWANNEE       | 77,850    | 77,850  | 77,850                    | 77,850      | 77,850                | 64,324                     | 84,700                   | 25,253                  | 77,850                       | 20,605                  |
| TAYLOR         | 74,243    | 74,243  | 74,243                    | 74,243      | 74,243                | 60,889                     | 81,093                   | 21,818                  | 74,243                       | 19,651                  |
| UNION          | 72,681    | 72,681  | 72,681                    | 72,681      | 72,681                | 59,402                     | 79,531                   | 20,331                  | 72,681                       | 19,238                  |
| a * VOLUSIA    | 108,937   | 108,937 | 108,937                   | 108,937     | 108,937               | 93,931                     | 115,787                  | 63,830                  | 108,937                      | 29,961                  |
| WAKULLA        | 74,109    | 74,109  | 74,109                    | 74,109      | 74,109                | 60,761                     | 80,959                   | 21,690                  | 74,109                       | 19,615                  |
| WALTON         | 78,587    | 78,587  | 78,587                    | 78,587      | 78,587                | 65,026                     | 85,437                   | 25,955                  | 78,587                       | 20,800                  |
| WASHINGTON     | 74,483    | 74,483  | 74,483                    | 74,483      | 74,483                | 61,117                     | 81,333                   | 22,046                  | 74,483                       | 19,714                  |

a Denotes a school district having an appointed superintendent of schools as of August 1998. \* Denotes a charter county.

(1) These figures do not include the \$2,000 salary supplement for those officers who have completed a certification program.

(2) The Department of Management Services certifies the annual factor and cumulative annual factor pursuant to s. 145.19, F.S.

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APPENDIX THREE:  
PROFILE OF LOCAL GOVERNMENT  
REVENUES AND EXPENDITURES  
FOR FISCAL YEAR 1995-96

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## PROFILE OF LOCAL GOVERNMENT REVENUES AND EXPENDITURES FOR FISCAL YEAR 1995-96

### Brief Overview

An overview of the revenue and expenditure patterns of Florida's local governments for fiscal year 1995-96 is provided here. The information presented in this part was compiled by LCIR staff using financial information reported annually by counties, municipalities, and special districts to the Florida Department of Banking and Finance as required by law and represents the most current information available from the Department.<sup>1</sup>

Prior to discussing any patterns, it is important to acknowledge certain limitations of the financial information reported by local governments and summarized here. First, the information is self-reported by each local government based on a uniform classification of accounts. This classification scheme is derived from governmental accounting, auditing, and financial reporting standards generally accepted by the public accounting profession. In general, the classification of accounts collapses or 'rolls up' detailed accounts and minimizes variation allowable under generally accepted accounting principles (GAAP) to allow for general statistical comparison. However, this 'roll up' also masks variations among the constituent components.

Second, some local governments do not submit their annual reports each year or fail to submit them in a timely fashion. Since the number of reporting entities can vary from one year to the next, the aggregate data should be interpreted with caution. Additionally, the number of local governments varies from one year to the next as new municipal incorporations occur or special districts are created or dissolved.

Third, each local government has its own unique 'mix' of revenues and expenditures. The aggregate data for a particular government type may not necessarily mirror one of its constituent units. Furthermore, the revenue and expenditure data does not illustrate the unmet needs of the local governments. No indication of level of service provision is provided by this data.

In spite of these limitations, the financial information reported by local governments provides insight into their revenue and expenditure patterns. Although the aggregate data may not accurately describe any specific county, municipality, or special district, certain generalities pertaining to and distinctions among the government types are apparent. Finally, it is important to note that the chart of accounts reflects a generic accounting scheme rather than an analytical construct that mirrors the organizational format (i.e., constitutional, home rule, and legislative authorities for revenue collection) of this year's *Handbook*. In other words, the *Handbook* and the Chart of Accounts organize and present the information differently.

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<sup>1</sup> Section 218.32, *Florida Statutes*.

## **Governmental Funds vs. Enterprise Funds**

Knowledge of the definitions of two basic funds contained in the uniform classification of accounts is important to understanding the financial information reported by local governments in Florida. The general fund types utilized in this accounting scheme include *general government* as well as *enterprise* revenues and expenditures. Enterprise funds account for operations financed and operated in a manner similar to private business enterprises. Some relevant examples include electric utilities, parking garages, and airports. General government funds account for all other governmental operations, except for funds legally required to be accounted for in a separate fund, such as debt proceeds, capital asset acquisition funds, and trust fund receipts or expenditures.

The labeling of an account as an enterprise or general government operation is decided by the local government, depending on the jurisdiction's view of the activity. Therefore, parks and recreation activities may be accounted for as general government funds in one jurisdiction and as enterprise funds in another. Since the labeling of an account may not be consistent from one jurisdiction to the next, this represents another potential limitation of these data.

## **Classification of Local Government Revenues**

Based on the Uniform Accounting System Manual's Chart of Accounts developed by the Department of Banking and Finance, local government revenues are classified into one of six major categories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. In order to better understand the local government revenue information that is presented here, it is necessary to provide a description of each category and explain how the various revenue sources are classified into these six categories.

*Taxes* are defined as charges levied by the local unit of government against the wealth or income of a person, whether natural or corporate. Within this broad revenue category, five subcategories exist. They include ad valorem taxes; sales and use taxes (local option sales, fuel, and tourist taxes as well as the insurance premium tax); franchise fees; utility service tax (also known as the public service tax); and other taxes.

The category of *licenses and permits* reflects those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits. The revenue category is further classified into the following subcategories: professional/occupational, building permits, and other licenses and permits.

All revenues received by a local unit from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes would be included in the *intergovernmental revenues* category. The category is further classified into eight subcategories: federal grants, federal payments in lieu of taxes (PILOT), state grants, state shared revenues, state

PILOT, local grants, local shared revenues, and local PILOT. If a particular grant is funded from separate intergovernmental sources, then the revenue would be recorded proportionately.

All revenues resulting from a local unit's *charges for services* are reflected in this category and include those charges received from private individuals or other governmental units. Such charges are classified by the following functional areas: general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, court-related revenues, and other charges for services.

The category of *finer and forfeitures* reflects those penalties and fines imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeitures include revenues resulting from the confiscation of deposits or bonds held as performance guarantees as well as proceeds from the sale of contraband property seized by law enforcement agencies.

*Miscellaneous revenues* are classified as the following: interest earnings, rents and royalties, special assessments and impact fees, disposition of fixed assets, sales of surplus materials and scrap, contributions and donations from private sources, gain or loss on the sale of investments, pension fund contributions, and other miscellaneous revenues.

### **Sources of County Revenue**

**Table 1** illustrates the total reported county revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$13.6 billion.<sup>2</sup> By far, the largest revenue sources for counties, in percentage terms, were taxes, 39.4 percent, and charges for services, 32.1 percent. Together, these sources constituted nearly 72 percent of total reported county revenues.

When county enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 53.6 percent of total governmental revenues. Intergovernmental revenues replaced charges for services as the second largest category at 21.4 percent. Conversely, the bulk of total county enterprise revenue was derived from charges for services at 88.3 percent.

Interestingly, ad valorem taxes represented 40.2 percent of total county governmental revenues. Besides being important for the amount of revenue that it generates for counties, the ad valorem tax is the only tax not preempted by the constitution to the state. However, it is a limited revenue source for counties since the millage assessed against the value of property is capped at 10 mills.

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<sup>2</sup> Revenue data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

### **Sources of Municipal Revenue**

**Table 2** illustrates the total reported municipal revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$10.9 billion. In percentage terms, the largest revenue sources for municipalities were charges for services, 42.5 percent, and taxes, 26.8 percent. Together, these sources constituted nearly 70 percent of total reported municipal revenues.

When municipal enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 39.9 percent of total governmental revenues. Miscellaneous revenues represented the second largest category at 21.1 percent. As with counties, the bulk of total municipal enterprise revenue was derived from charges for services at 91.7 percent.

Ad valorem taxes represented 21.7 percent of total municipal governmental revenues. On a proportional basis, municipalities derive less of their total revenue from ad valorem taxes than do counties. Perhaps this is due in part to the ability of counties to impose additional millage if they are providing municipal services within the unincorporated area. As with county governments, municipalities are also constrained by a 10 mill cap.

### **Sources of Special District Revenue**

**Table 3** illustrates the total reported special district revenues for the 1995-96 fiscal year. Combined governmental and enterprise revenues totaled approximately \$3.8 billion. In percentage terms, the largest revenue sources for special districts were charges for services, 69.5 percent, and taxes, 16.9 percent. Together, these sources constituted about 86 percent of total reported special district revenues.

When special district enterprise revenues are excluded from consideration, the relative contribution of particular revenues changed. In relative terms, taxes became more important, representing 43.6 percent of total governmental revenues. Charges for services represented the second largest category at 26.4 percent. As with counties and municipalities, the bulk of total special district enterprise revenue was derived from charges for services at 87.8 percent.

TABLE 1

**TOTAL REPORTED COUNTY REVENUE**  
**FOR GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF REVENUE                      | County<br>Governmental<br>Revenues | County<br>Enterprise<br>Revenues | Total<br>County<br>Revenues | Revenue Type<br>as % of Total<br>County Revenue |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------|---|
| <b>Total Taxes</b>                   | <b>\$5,252,177,454</b>             | <b>\$96,629,333</b>              | <b>\$5,348,806,787</b>      | <b>39.4</b>                                     |
| Property Taxes                       | 3,938,616,307                      | 10,131,786                       | 3,948,748,093               | 29.1  |
| Sales & Use Taxes                    | 954,579,658                        | 81,635,067                       | 1,036,214,725               | 7.6   |
| Franchise Fees                       | 107,914,108                        | 4,300,447                        | 112,214,555                 | 0.8   |
| Utility Service Taxes                | 224,241,847                        | 0                                | 224,241,847                 | 1.7   |
| Other Taxes                          | 26,825,534                         | 562,033                          | 27,387,567                  | 0.2   |
| <b>Total Licenses &amp; Permits</b>  | <b>169,673,555</b>                 | <b>6,414,220</b>                 | <b>176,087,775</b>          | <b>1.3</b>                                      |
| Professional/Occupational            | 33,648,125                         | 80,300                           | 33,728,425                  | 0.2   |
| Building Permits                     | 116,057,676                        | 4,280,493                        | 120,338,169                 | 0.9   |
| Other Licenses & Permits             | 19,967,754                         | 2,053,427                        | 22,021,181                  | 0.2   |
| <b>Total Intergov'tal Revenues</b>   | <b>2,099,963,658</b>               | <b>108,890,802</b>               | <b>2,208,854,460</b>        | <b>16.3</b>                                     |
| Federal Grants                       | 567,543,510                        | 33,824,966                       | 601,368,476                 | 4.4   |
| Federal Shared/PILOT                 | 2,543,120                          | 53,710                           | 2,596,830                   | 0.0   |
| State Grants                         | 223,737,232                        | 74,179,671                       | 297,916,903                 | 2.2   |
| State Shared/PILOT                   | 1,244,618,683                      | 295,972                          | 1,244,914,655               | 9.2   |
| Local Grants                         | 39,102,182                         | 536,483                          | 39,638,665                  | 0.3   |
| Local Shared/PILOT                   | 22,418,931                         | 0                                | 22,418,931                  | 0.2   |
| <b>Total Charges for Services</b>    | <b>1,029,809,447</b>               | <b>3,328,119,468</b>             | <b>4,357,928,915</b>        | <b>32.1</b>                                     |
| General Government                   | 528,226,840                        | 2,979,848                        | 531,206,688                 | 3.9   |
| Public Safety                        | 257,620,522                        | 13,747,110                       | 271,367,632                 | 2.0   |
| Electric                             | 282,592                            | 4,077,938                        | 4,360,530                   | 0.0   |
| Gas                                  | 0                                  | 546,718                          | 546,718                     | 0.0   |
| Water                                | 350,738                            | 145,851,827                      | 146,202,565                 | 1.1   |
| Garbage/Solid Waste                  | 27,710,380                         | 802,801,980                      | 830,512,360                 | 6.1   |
| Sewer                                | 18,934,192                         | 99,601,108                       | 118,535,300                 | 0.9   |
| Water/Sewer Combined                 | 611,023                            | 796,805,689                      | 797,416,712                 | 5.9   |
| Other Physical Environment           | 41,417,224                         | 896,336                          | 42,313,560                  | 0.3   |
| Transportation                       | 21,978,120                         | 815,956,161                      | 837,934,281                 | 6.2   |
| Economic Environment                 | 17,653,372                         | 3,261,000                        | 20,914,372                  | 0.2   |
| Human Services                       | 16,641,733                         | 606,930,040                      | 623,571,773                 | 4.6   |
| Recreation/Culture                   | 52,383,386                         | 34,390,093                       | 86,773,479                  | 0.6   |
| Other Charges for Services           | 45,999,325                         | 273,620                          | 46,272,945                  | 0.3   |
| <b>Total Fines &amp; Forfeitures</b> | <b>144,888,548</b>                 | <b>84,174</b>                    | <b>144,972,722</b>          | <b>1.1</b>                                      |
| <b>Total Miscellaneous Revenues</b>  | <b>1,099,502,209</b>               | <b>230,420,873</b>               | <b>1,329,923,082</b>        | <b>9.8</b>                                      |
| Interest Earnings                    | 378,770,548                        | 127,349,606                      | 506,120,154                 | 3.7   |
| Rents & Royalties                    | 18,147,975                         | 5,038,934                        | 23,186,909                  | 0.2   |
| Special Assess /Impact Fees          | 368,698,394                        | 61,640,271                       | 430,338,665                 | 3.2   |
| Sales & Comp. for Loss of Asset      | 21,622,273                         | 3,535,968                        | 25,158,241                  | 0.2   |
| Contributions & Donations            | 25,651,170                         | 289,409                          | 25,940,579                  | 0.2   |
| Other Miscellaneous Revenue          | <u>286,611,849</u>                 | <u>32,566,685</u>                | <u>319,178,534</u>          | <u>2.4</u>                                      |
| <b>Total Revenues</b>                | <b>\$9,796,014,871</b>             | <b>\$3,770,558,870</b>           | <b>\$13,566,573,741</b>     | <b>100.0</b>                                    |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 2

**TOTAL REPORTED MUNICIPAL REVENUE**  
**FOR GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF REVENUE                      | Municipal<br>Governmental<br>Revenues | Municipal<br>Enterprise<br>Revenues | Total<br>Municipal<br>Revenues | Revenue Type<br>as % of Total<br>Municipal Revenue |
|--------------------------------------|---------------------------------------|-------------------------------------|--------------------------------|--|
| <b>Total Taxes</b>                   | <b>\$2,896,452,040</b>                | <b>\$10,867,631</b>                 | <b>\$2,907,319,671</b>         | <b>26.8</b>  |
| Property Taxes                       | 1,573,817,803                         | 1,502,623                           | 1,575,320,426                  | 14.5   |
| Sales & Use Taxes                    | 324,200,353                           | 2,365,886                           | 326,566,239                    | 3.0  |
| Franchise Fees                       | 333,262,372                           | 2,914,600                           | 336,176,972                    | 3.1  |
| Utility Service Taxes                | 637,050,555                           | 3,345,032                           | 640,395,587                    | 5.9  |
| Other Taxes                          | 28,120,957                            | 739,490                             | 28,860,447                     | 0.3  |
| <b>Total Licenses &amp; Permits</b>  | <b>201,790,905</b>                    | <b>1,176,542</b>                    | <b>202,967,447</b>             | <b>1.9</b>   |
| Professional/Occupational            | 88,430,402                            | 0                                   | 88,430,402                     | 0.8  |
| Building Permits                     | 99,336,612                            | 267,503                             | 99,604,115                     | 0.9  |
| Other Licenses & Permits             | 14,023,891                            | 909,039                             | 14,932,930                     | 0.1  |
| <b>Total Intergov'tal Revenues</b>   | <b>1,218,346,724</b>                  | <b>26,508,833</b>                   | <b>1,244,855,557</b>           | <b>11.5</b>  |
| Federal Grants                       | 292,213,419                           | 4,681,218                           | 296,894,637                    | 2.7  |
| Federal Shared/PILOT                 | 189,638                               | 0                                   | 189,638                        | 0.0  |
| State Grants                         | 82,568,165                            | 16,915,018                          | 99,483,183                     | 0.9  |
| State Shared/PILOT                   | 662,892,508                           | 611,162                             | 663,503,670                    | 6.1  |
| Local Grants                         | 43,922,432                            | 3,943,257                           | 47,865,689                     | 0.4  |
| Local Shared/PILOT                   | 136,560,562                           | 358,178                             | 136,918,740                    | 1.3  |
| <b>Total Charges for Services</b>    | <b>1,313,360,078</b>                  | <b>3,304,947,882</b>                | <b>4,618,307,960</b>           | <b>42.5</b>  |
| General Government                   | 63,075,488                            | 3,798,336                           | 66,873,824                     | 0.6  |
| Public Safety                        | 138,007,497                           | 6,081,600                           | 144,089,097                    | 1.3  |
| Electric                             | 730,891,394                           | 869,658,757                         | 1,600,550,151                  | 14.7   |
| Gas                                  | 7,560,894                             | 112,207,446                         | 119,768,340                    | 1.1  |
| Water                                | 13,370,217                            | 443,402,547                         | 456,772,764                    | 4.2  |
| Garbage/Solid Waste                  | 70,345,124                            | 397,287,409                         | 467,632,533                    | 4.3  |
| Sewer                                | 21,256,237                            | 530,977,824                         | 552,234,061                    | 5.1  |
| Water/Sewer Combined                 | 1,496,731                             | 643,476,614                         | 644,973,345                    | 5.9  |
| Other Physical Environment           | 19,345,018                            | 69,571,624                          | 88,916,642                     | 0.8  |
| Transportation                       | 103,939,072                           | 93,591,483                          | 197,530,555                    | 1.8  |
| Economic Environment                 | 3,770,482                             | 1,243,243                           | 5,013,725                      | 0.0  |
| Human Services                       | 1,807,861                             | 10,924,304                          | 12,732,165                     | 0.1  |
| Recreation/Culture                   | 72,696,776                            | 114,516,189                         | 187,212,965                    | 1.7  |
| Other Charges for Services           | 65,797,287                            | 8,210,506                           | 74,007,793                     | 0.7  |
| <b>Total Fines &amp; Forfeitures</b> | <b>93,426,567</b>                     | <b>9,399,232</b>                    | <b>102,825,799</b>             | <b>0.9</b>   |
| <b>Total Miscellaneous Revenues</b>  | <b>1,527,823,932</b>                  | <b>251,485,726</b>                  | <b>1,779,309,658</b>           | <b>16.4</b>  |
| Interest Earnings                    | 710,551,536                           | 172,824,427                         | 883,375,963                    | 8.1  |
| Rents & Royalties                    | 39,931,863                            | 17,653,153                          | 57,585,016                     | 0.5  |
| Special Assess./Impact Fees          | 53,823,315                            | 22,025,085                          | 75,848,400                     | 0.7  |
| Sales & Comp. for Loss of Asset      | 29,098,898                            | 3,025,717                           | 32,124,615                     | 0.3  |
| Contributions & Donations            | 67,881,160                            | 2,797,938                           | 70,679,098                     | 0.7  |
| Other Miscellaneous Revenue          | <u>626,537,160</u>                    | <u>33,159,406</u>                   | <u>659,696,566</u>             | <u>6.1</u>   |
| <b>Total Revenues</b>                | <b>\$7,251,200,246</b>                | <b>\$3,604,385,846</b>              | <b>\$10,855,586,092</b>        | <b>100.0</b>                                       |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 3

**TOTAL REPORTED SPECIAL DISTRICT REVENUE**  
**FOR GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF REVENUE                      | Special District<br>Governmental<br>Revenues | Special District<br>Enterprise<br>Revenues | Total<br>Special District<br>Revenues | Revenue Type as<br>% of Total Special<br>District Revenue |
|--------------------------------------|--|--|---------------------------------------|---|
| <b>Total Taxes</b>                   | <b>\$487,005,674</b>                         | <b>\$150,138,448</b>                       | <b>\$637,144,122</b>                  | <b>16.9</b>   |
| Property Taxes                       | 462,390,518                                  | 150,138,448                                | 612,528,966                           | 16.3  |
| Sales & Use Taxes                    | 3,301  | 0  | 3,301                                 | 0.0   |
| Franchise Fees                       | 0  | 0  | 0                                     | 0.0   |
| Utility Service Taxes                | 0  | 0  | 0                                     | 0.0   |
| Other Taxes                          | 24,611,855                                   | 0  | 24,611,855                            | 0.7   |
| <b>Total Licenses &amp; Permits</b>  | <b>5,328,428</b>                             | <b>315,470</b>                             | <b>5,643,898</b>                      | <b>0.1</b>  |
| Professional/Occupational            | 0  | 0  | 0                                     | 0.0   |
| Building Permits                     | 2,074,935                                    | 0  | 2,074,935                             | 0.1   |
| Other Licenses & Permits             | 3,253,493                                    | 315,470                                    | 3,568,963                             | 0.1   |
| <b>Total Intergov'tal Revenues</b>   | <b>98,361,851</b>                            | <b>77,386,020</b>                          | <b>175,747,871</b>                    | <b>4.7</b>  |
| Federal Grants                       | 34,062,910                                   | 33,283,472                                 | 67,346,382                            | 1.8   |
| Federal Shared/PILOT                 | 218,033                                      | 0  | 218,033                               | 0.0   |
| State Grants                         | 48,070,524                                   | 22,294,277                                 | 70,364,801                            | 1.9   |
| State Shared/PILOT                   | 5,477,920                                    | 2,128,179                                  | 7,606,099                             | 0.2   |
| Local Grants                         | 8,496,093                                    | 19,680,092                                 | 28,176,185                            | 0.7   |
| Local Shared/PILOT                   | 2,036,371                                    | 0  | 2,036,371                             | 0.1   |
| <b>Total Charges for Services</b>    | <b>295,029,151</b>                           | <b>2,320,892,147</b>                       | <b>2,615,921,298</b>                  | <b>69.5</b>   |
| General Government                   | 898,564                                      | 1,998,781                                  | 2,897,345                             | 0.1   |
| Public Safety                        | 9,276,289                                    | 0  | 9,276,289                             | 0.2   |
| Electric                             | 0  | 54,446,831                                 | 54,446,831                            | 1.4   |
| Gas                                  | 8,128,743                                    | 26,262,004                                 | 34,390,747                            | 0.9   |
| Water                                | 0  | 96,475,171                                 | 96,475,171                            | 2.6   |
| Garbage/Solid Waste                  | 0  | 21,266,266                                 | 21,266,266                            | 0.6   |
| Sewer                                | 4,066,558                                    | 59,870,435                                 | 63,936,993                            | 1.7   |
| Water/Sewer Combined                 | 0  | 24,001,752                                 | 24,001,752                            | 0.6   |
| Other Physical Environment           | 505,926                                      | 29,992,317                                 | 30,498,243                            | 0.8   |
| Transportation                       | 8,986,225                                    | 441,552,519                                | 450,538,744                           | 12.0  |
| Economic Environment                 | 27,255,411                                   | 1,344,150                                  | 28,599,561                            | 0.8   |
| Human Services                       | 227,627,023                                  | 1,522,656,001                              | 1,750,283,024                         | 46.5  |
| Recreation/Culture                   | 1,739,340                                    | 23,283,493                                 | 25,022,833                            | 0.7   |
| Other Charges for Services           | 6,545,072                                    | 17,742,427                                 | 24,287,499                            | 0.6   |
| <b>Total Fines &amp; Forfeitures</b> | <b>548,968</b>                               | <b>269,692</b>                             | <b>818,660</b>                        | <b>0.0</b>  |
| <b>Total Miscellaneous Revenues</b>  | <b>231,806,485</b>                           | <b>95,856,001</b>                          | <b>327,662,486</b>                    | <b>8.7</b>  |
| Interest Earnings                    | 59,642,396                                   | 59,571,088                                 | 119,213,484                           | 3.2   |
| Rents & Royalties                    | 5,417,229                                    | 15,791,716                                 | 21,208,945                            | 0.6   |
| Special Assess./Impact Fees          | 139,270,119                                  | 1,250,631                                  | 140,520,750                           | 3.7   |
| Sales & Comp. for Loss of Asset      | 9,025,710                                    | (138,986)                                  | 8,886,724                             | 0.2   |
| Contributions & Donations            | 7,099,581                                    | 137,725                                    | 7,237,306                             | 0.2   |
| Other Miscellaneous Revenue          | <u>11,351,450</u>                            | <u>19,243,827</u>                          | <u>30,595,277</u>                     | <u>0.8</u>  |
| <b>Total Revenues</b>                | <b>\$1,118,080,557</b>                       | <b>\$2,644,857,778</b>                     | <b>\$3,762,938,335</b>                | <b>100.0</b>  |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by special districts to the Department of Banking and Finance.

## **Classification of Local Government Expenditures**

The Chart of Accounts classifies local government expenditures into one of eight major categories: general government services, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and debt service.

*General government services* reflect those noncourt-related expenditures resulting from services provided by the legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole. Those administrative services provided by a specific department in support of services properly included in another major expenditure category are not included in this category. The nine expenditure subcategories of general government services are: legislative, executive, financial and administrative, legal counsel, comprehensive planning, judicial, pension benefits, and other general government services.

The category of *public safety* reflects those expenditures related to the security of persons and property. This expenditure category is further classified into the following subcategories: law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiners, consumer affairs, and other public safety.

All expenditures reflecting the costs of providing a satisfactory living environment by controlling and utilizing elements of the environment would be included in the *physical environment* category. The category is further classified into nine subcategories: electric utility services, gas utility services, water utility services, garbage/solid waste control services, sewer/wastewater services, water-sewer combination services, conservation and resource management, flood control/stormwater management, and other physical environment.

Those expenditures reflecting the costs of providing safe and adequate flow of vehicles, travelers, and pedestrians are included in the *transportation* category. Such expenditures are further classified by the following functional areas: road and street facilities, airports, water transportation systems, transit systems, parking facilities, and other transportation services. This expenditure category does not include those expenditures incidental to transportation but directly related to public safety such as traffic control, law enforcement, and highway safety projects.

The category of *economic environment* reflects those costs of providing services which develop and improve the economic condition of the community and its citizens, excluding welfare which is classified under the 'human services' category. The category is further classified into five subcategories: employment opportunity and development, industry development, veterans' services, housing and urban development, and other economic development.

*Human services* reflect those costs of providing services for the care, treatment, and control of human illness, injury, or handicap as well as for the welfare of the community as a whole and its individuals. These expenditures are further classified as the following: health, mental health, public assistance, developmental disabilities, and other human services.

The category *culture and recreation* reflects those costs of providing and maintaining cultural and recreational facilities as well as activities for the benefit of citizens and visitors. The six subcategories are: libraries, parks and recreation, cultural services, special events, special recreational facilities, and other culture/recreation.

The category of *debt service* reflects those outlays for local government debt.

### **Sources of County Expenditure**

**Table 4** illustrates the total reported county expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$13.6 billion.<sup>3</sup> The four largest sources of county expenditures, in percentage terms, were public safety, 25.1 percent; general government services, 16.9 percent; transportation, 16.8 percent; and physical environment, 16.6 percent. Together, these sources constituted 75 percent of total reported county expenditures.

When county enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety and general government expenditures became larger shares, representing 34.8 and 23.6 percent of total governmental expenditures, respectively. However, nearly half of total county enterprise expenditures were attributable to physical environment at 47.6 percent.

### **Sources of Municipal Expenditure**

**Table 5** illustrates the total reported municipal expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$10.0 billion. The four largest sources of municipal expenditures, in percentage terms, were physical environment, 39.4 percent; public safety, 23.5 percent; general government services, 13.0 percent; and culture and recreation, 8.9 percent. Together, these sources constituted nearly 85 percent of total reported municipal expenditures.

When municipal enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, public safety expenditures became the largest share, representing 34.9 percent of total governmental expenditures. General

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<sup>3</sup> Expenditure data for the consolidated Duval County/City of Jacksonville government is not included in the county totals since it is reported with the municipal data.

government services represented the second largest category at 18.9 percent. Conversely, 88.4 percent of total municipal enterprise expenditures were attributable to physical environment.

### **Sources of Special District Expenditure**

**Table 6** illustrates the total reported special district expenditures for the 1995-96 fiscal year. Combined governmental and enterprise expenditures totaled approximately \$3.9 billion. The four largest sources of special district expenditures, in percentage terms, were human services, 54.8 percent; physical environment, 18.9 percent; transportation, 16.0 percent; and public safety, 2.7 percent. Together, these sources constituted 92 percent of total reported special district expenditures.

When special district enterprise expenditures are excluded from consideration, the relative contribution of particular expenditure categories changed. In relative terms, human services remained the largest share; however, those expenditures only representing 32.6 percent of total governmental expenditures. Physical environment represented the second largest category at 32.4 percent. Additionally, 65.5 percent of total special district enterprise expenditures were attributable to human services.

TABLE 4

**TOTAL REPORTED COUNTY EXPENDITURES**  
**FOR GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF EXPENDITURE                   | County                    | County                  | Total                   | Expenditure Type                  |
|---------------------------------------|---------------------------|-------------------------|-------------------------|-----------------------------------|
|                                       | Governmental Expenditures | Enterprise Expenditures | County Expenditures     | as % of Total County Expenditures |
| <b>Total General Gov't Services</b>   | <b>\$2,280,901,409</b>    | <b>\$7,079,569</b>      | <b>\$2,287,980,978</b>  | <b>16.9</b>                       |
| Legislative                           | 75,582,153                | 31,701                  | 75,613,854              | 0.6                               |
| Executive                             | 69,514,504                | 1,453,790               | 70,968,294              | 0.5                               |
| Financial & Administrative            | 710,202,226               | 3,733,547               | 713,935,773             | 5.3                               |
| Legal                                 | 54,094,522                | 87,585                  | 54,182,107              | 0.4                               |
| Comprehensive Planning                | 81,022,734                | 254,289                 | 81,277,023              | 0.6                               |
| Judicial                              | 594,092,839               | 0                       | 594,092,839             | 4.4                               |
| Other General Govt. Services          | 696,392,431               | 1,518,657               | 697,911,088             | 5.1                               |
| <b>Total Public Safety</b>            | <b>3,373,156,143</b>      | <b>25,853,431</b>       | <b>3,399,009,574</b>    | <b>25.1</b>                       |
| Law Enforcement                       | 1,596,470,982             | 0                       | 1,596,470,982           | 11.8                              |
| Fire Control                          | 462,224,637               | 336,185                 | 462,560,822             | 3.4                               |
| Detention &/or Correction             | 781,091,850               | 55,935                  | 781,147,785             | 5.8                               |
| Protective Inspections                | 135,071,950               | 5,280,701               | 140,352,651             | 1.0                               |
| Ambulance & Rescue                    | 168,299,550               | 19,958,355              | 188,257,905             | 1.4                               |
| Other Public Safety                   | 229,997,174               | 222,255                 | 230,219,429             | 1.7                               |
| <b>Total Physical Environment</b>     | <b>403,749,881</b>        | <b>1,845,619,681</b>    | <b>2,249,369,562</b>    | <b>16.6</b>                       |
| Electric                              | 213,616                   | 0                       | 213,616                 | 0.0                               |
| Gas                                   | 0                         | 465,660                 | 465,660                 | 0.0                               |
| Water                                 | 17,937,037                | 92,391,641              | 110,328,678             | 0.8                               |
| Garbage/Solid Waste                   | 77,595,183                | 916,489,790             | 994,084,973             | 7.3                               |
| Sewer                                 | 10,885,882                | 51,780,853              | 62,666,735              | 0.5                               |
| Water/Sewer Combined                  | 11,816,586                | 769,444,312             | 781,260,898             | 5.8                               |
| Flood Control                         | 33,848,365                | 10,185,813              | 44,034,178              | 0.3                               |
| Other Physical Environment            | 251,453,212               | 4,861,612               | 256,314,824             | 1.9                               |
| <b>Total Transportation</b>           | <b>1,161,709,197</b>      | <b>1,117,913,847</b>    | <b>2,279,623,044</b>    | <b>16.8</b>                       |
| Road & Street Facilities              | 1,103,354,074             | 64,187,724              | 1,167,541,798           | 8.6                               |
| Airports                              | 10,147,456                | 573,560,465             | 583,707,921             | 4.3                               |
| Water Transportation                  | 3,902,569                 | 99,661,020              | 103,563,589             | 0.8                               |
| Transit Systems                       | 35,614,585                | 377,286,638             | 412,901,223             | 3.0                               |
| Parking & Other Transport             | 8,690,513                 | 3,218,000               | 11,908,513              | 0.1                               |
| <b>Total Economic Environment</b>     | <b>656,684,492</b>        | <b>62,918,973</b>       | <b>719,603,465</b>      | <b>5.3</b>                        |
| Employment Opportunity/Dev            | 10,560,130                | 0                       | 10,560,130              | 0.1                               |
| Downtown/Indust Dev/Improv            | 88,982,253                | 52,857,126              | 141,839,379             | 1.0                               |
| Housing/Urban Development             | 303,219,920               | 5,776,000               | 308,995,920             | 2.3                               |
| Other Economic Environment            | 253,922,189               | 4,285,847               | 258,208,036             | 1.9                               |
| <b>Total Human Services</b>           | <b>678,380,626</b>        | <b>785,816,308</b>      | <b>1,464,196,934</b>    | <b>10.8</b>                       |
| Hospitals                             | 43,578,889                | 773,004,803             | 816,583,692             | 6.0                               |
| Health                                | 334,765,693               | 5,373,552               | 340,139,245             | 2.5                               |
| Mental Health                         | 29,358,269                | 0                       | 29,358,269              | 0.2                               |
| Welfare                               | 132,849,981               | 7,437,953               | 140,287,934             | 1.0                               |
| Other Human Services                  | 137,827,794               | 0                       | 137,827,794             | 1.0                               |
| <b>Total Culture &amp; Recreation</b> | <b>660,172,573</b>        | <b>21,202,698</b>       | <b>681,375,271</b>      | <b>5.0</b>                        |
| Libraries                             | 205,970,366               | 0                       | 205,970,366             | 1.5                               |
| Park & Recreation                     | 378,918,853               | 13,976,329              | 392,895,182             | 2.9                               |
| Other Recreation                      | 75,283,354                | 7,226,369               | 82,509,723              | 0.6                               |
| <b>Debt Service</b>                   | <b>467,635,844</b>        | <b>11,225,660</b>       | <b>478,861,504</b>      | <b>3.5</b>                        |
| <b>Total Expenditures</b>             | <b>\$9,682,390,165</b>    | <b>\$3,877,630,167</b>  | <b>\$13,560,020,332</b> | <b>100.0</b>                      |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by counties to the Department of Banking and Finance.

TABLE 5

**TOTAL REPORTED MUNICIPAL EXPENDITURES**  
**FOR GOVERNMENTAL AND ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF EXPENDITURE                   | Municipal<br>Governmental<br>Expenditures | Municipal<br>Enterprise<br>Expenditures | Total<br>Municipal<br>Expenditures | Expenditure Type as<br>% of Total Municipal<br>Expenditures |
|---------------------------------------|---|---|------------------------------------|---|
| <b>Total General Gov't Services</b>   | <b>\$1,278,869,481</b>                    | <b>\$25,283,299</b>                     | <b>\$1,304,152,780</b>             | <b>13.0</b>   |
| Legislative                           | 38,831,571                                | 171,736                                 | 39,003,307                         | 0.4   |
| Executive                             | 117,089,521                               | 207,895                                 | 117,297,416                        | 1.2   |
| Financial & Administrative            | 493,258,274                               | 7,182,537                               | 500,440,811                        | 5.0   |
| Legal                                 | 48,156,202                                | 28,667                                  | 48,184,869                         | 0.5   |
| Comprehensive Planning                | 84,528,579                                | 0                                       | 84,528,579                         | 0.8   |
| Judicial                              | 19,797,557                                | 0                                       | 19,797,557                         | 0.2   |
| Other General Govt. Services          | 477,207,777                               | 17,692,464                              | 494,900,241                        | 4.9   |
| <b>Total Public Safety</b>            | <b>2,360,961,771</b>                      | <b>1,648,509</b>                        | <b>2,362,610,280</b>               | <b>23.5</b>   |
| Law Enforcement                       | 1,454,873,462                             | 1,979                                   | 1,454,875,441                      | 14.5  |
| Fire Control                          | 665,765,503                               | 433,516                                 | 666,199,019                        | 6.6   |
| Detention &/or Correction             | 42,717,595                                | 0                                       | 42,717,595                         | 0.4   |
| Protective Inspections                | 100,785,839                               | 657,992                                 | 101,443,831                        | 1.0   |
| Ambulance & Rescue                    | 61,514,254                                | 351,088                                 | 61,865,342                         | 0.6   |
| Other Public Safety                   | 35,305,118                                | 203,934                                 | 35,509,052                         | 0.4   |
| <b>Total Physical Environment</b>     | <b>1,058,807,072</b>                      | <b>2,896,237,527</b>                    | <b>3,955,044,599</b>               | <b>39.4</b>   |
| Electric                              | 674,067,917                               | 783,822,961                             | 1,457,890,878                      | 14.5  |
| Gas                                   | 7,596,665                                 | 92,046,650                              | 99,643,315                         | 1.0   |
| Water                                 | 11,256,217                                | 308,275,777                             | 319,531,994                        | 3.2   |
| Garbage/Solid Waste                   | 114,288,370                               | 419,894,197                             | 534,182,567                        | 5.3   |
| Sewer                                 | 28,504,629                                | 427,636,339                             | 456,140,968                        | 4.5   |
| Water/Sewer Combined                  | 9,899,638                                 | 805,298,148                             | 815,197,786                        | 8.1   |
| Flood Control                         | 40,070,740                                | 20,922,354                              | 60,993,094                         | 0.6   |
| Other Physical Environment            | 173,122,896                               | 38,341,101                              | 211,463,997                        | 2.1   |
| <b>Total Transportation</b>           | <b>707,708,551</b>                        | <b>126,735,399</b>                      | <b>834,443,950</b>                 | <b>8.3</b>  |
| Road & Street Facilities              | 447,410,367                               | 9,720,559                               | 457,130,926                        | 4.6   |
| Airports                              | 39,517,924                                | 44,990,970                              | 84,508,894                         | 0.8   |
| Water Transportation                  | 43,095,650                                | 6,120,065                               | 49,215,715                         | 0.5   |
| Transit Systems                       | 62,077,317                                | 16,112,807                              | 78,190,124                         | 0.8   |
| Parking & Other Transport             | 115,607,293                               | 49,790,998                              | 165,398,291                        | 1.6   |
| <b>Total Economic Environment</b>     | <b>322,269,133</b>                        | <b>4,137,384</b>                        | <b>326,406,517</b>                 | <b>3.3</b>  |
| Employment Opportunity/Dev            | 12,722,199                                | 0                                       | 12,722,199                         | 0.1   |
| Downtown/Indust Dev/Improv            | 57,980,215                                | 2,109,292                               | 60,089,507                         | 0.6   |
| Housing/Urban Development             | 214,675,682                               | 927,031                                 | 215,602,713                        | 2.1   |
| Other Economic Environment            | 36,891,037                                | 1,101,061                               | 37,992,098                         | 0.4   |
| <b>Total Human Services</b>           | <b>110,332,444</b>                        | <b>10,883,123</b>                       | <b>121,215,567</b>                 | <b>1.2</b>  |
| Hospitals                             | 32,022,277                                | 67,059                                  | 32,089,336                         | 0.3   |
| Health                                | 10,847,571                                | 4,922,289                               | 15,769,860                         | 0.2   |
| Mental Health                         | 3,259,171                                 | 0                                       | 3,259,171                          | 0.0   |
| Welfare                               | 15,145,669                                | 0                                       | 15,145,669                         | 0.2   |
| Other Human Services                  | 49,057,756                                | 5,893,775                               | 54,951,531                         | 0.5   |
| <b>Total Culture &amp; Recreation</b> | <b>693,354,236</b>                        | <b>201,272,536</b>                      | <b>894,626,772</b>                 | <b>8.9</b>  |
| Libraries                             | 59,277,418                                | 0                                       | 59,277,418                         | 0.6   |
| Park & Recreation                     | 465,780,140                               | 49,079,184                              | 514,859,324                        | 5.1   |
| Other Recreation                      | 168,296,678                               | 152,193,352                             | 320,490,030                        | 3.2   |
| <b>Debt Service</b>                   | <b><u>229,456,682</u></b>                 | <b><u>8,644,375</u></b>                 | <b><u>238,101,057</u></b>          | <b><u>2.4</u></b>   |
| <b>Total Expenditures</b>             | <b>\$6,761,759,370</b>                    | <b>\$3,274,842,152</b>                  | <b>\$10,036,601,522</b>            | <b>100.0</b>  |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by municipalities to the Department of Banking and Finance.

TABLE 6

**TOTAL REPORTED SPECIAL DISTRICT EXPENDITURES  
FOR GOVERNMENTAL AND ENTERPRISE FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 1996**

| TYPE OF EXPENDITURE                   | Special District<br>Governmental<br>Expenditures | Special District<br>Enterprise<br>Expenditures | Total<br>Special District<br>Expenditures | Expenditure Type as<br>% of Total Special<br>District Expenditures |
|---------------------------------------|--|--|---|--|
| <b>Total General Gov't Services</b>   | <b>\$49,418,731</b>                              | <b>\$12,990,575</b>                            | <b>\$62,409,306</b>                       | <b>1.6</b>   |
| Legislative                           | 657,902  | 3,240,859                                      | 3,898,761                                 | 0.1  |
| Executive                             | 2,864,331  | 0  | 2,864,331                                 | 0.1  |
| Financial & Administrative            | 39,614,379                                       | 101,598  | 39,715,977                                | 1.0  |
| Legal                                 | 446,102  | 0  | 446,102                                   | 0.0  |
| Comprehensive Planning                | 1,696,754  | 0  | 1,696,754                                 | 0.0  |
| Judicial                              | 0  | 0  | 0   | 0.0  |
| Other General Govt Services           | 4,139,263  | 9,648,118                                      | 13,787,381                                | 0.4  |
| <b>Total Public Safety</b>            | <b>105,312,572</b>                               | <b>0</b>                                       | <b>105,312,572</b>                        | <b>2.7</b>   |
| Law Enforcement                       | 326,257  | 0  | 326,257                                   | 0.0  |
| Fire Control                          | 96,311,736                                       | 0  | 96,311,736                                | 2.5  |
| Detention &/or Correction             | 0  | 0  | 0   | 0.0  |
| Protective Inspections                | 1,226,452  | 0  | 1,226,452                                 | 0.0  |
| Ambulance & Rescue                    | 7,165,239  | 0  | 7,165,239                                 | 0.2  |
| Other Public Safety                   | 282,888  | 0  | 282,888                                   | 0.0  |
| <b>Total Physical Environment</b>     | <b>409,797,031</b>                               | <b>326,049,879</b>                             | <b>735,846,910</b>                        | <b>18.9</b>  |
| Electric                              | 13,122   | 64,247,543                                     | 64,260,665                                | 1.7  |
| Gas                                   | 8,007,952  | 35,165,927                                     | 43,173,879                                | 1.1  |
| Water                                 | 330,696  | 69,645,785                                     | 69,976,481                                | 1.8  |
| Garbage/Solid Waste                   | 112,771  | 27,792,330                                     | 27,905,101                                | 0.7  |
| Sewer                                 | 4,305,364  | 39,664,857                                     | 43,970,221                                | 1.1  |
| Water/Sewer Combined                  | 245,582  | 73,442,639                                     | 73,688,221                                | 1.9  |
| Flood Control                         | 232,309,181                                      | 0  | 232,309,181                               | 6.0  |
| Other Physical Environment            | 164,472,363                                      | 16,090,798                                     | 180,563,161                               | 4.6  |
| <b>Total Transportation</b>           | <b>117,352,840</b>                               | <b>503,958,621</b>                             | <b>621,311,461</b>                        | <b>16.0</b>  |
| Road & Street Facilities              | 71,104,819                                       | 1,707,368                                      | 72,812,187                                | 1.9  |
| Airports                              | 329,219  | 329,585,400                                    | 329,914,619                               | 8.5  |
| Water Transportation                  | 4,181,759  | 26,474,737                                     | 30,656,496                                | 0.8  |
| Transit Systems                       | 34,900,397                                       | 144,733,189                                    | 179,633,586                               | 4.6  |
| Parking & Other Transport             | 6,836,646  | 1,457,927                                      | 8,294,573                                 | 0.2  |
| <b>Total Economic Environment</b>     | <b>42,168,000</b>                                | <b>30,311,581</b>                              | <b>72,479,581</b>                         | <b>1.9</b>   |
| Employment Opportunity/Dev            | 3,343,710  | 0  | 3,343,710                                 | 0.1  |
| Downtown/Indust Dev/Improv            | 726,671  | 38,819   | 765,490                                   | 0.0  |
| Housing/Urban Development             | 38,097,619                                       | 30,272,762                                     | 68,370,381                                | 1.8  |
| Other Economic Environment            | 0  | 0  | 0   | 0.0  |
| <b>Total Human Services</b>           | <b>412,606,851</b>                               | <b>1,721,551,777</b>                           | <b>2,134,158,628</b>                      | <b>54.8</b>  |
| Hospitals                             | 293,389,700                                      | 1,701,942,411                                  | 1,995,332,111                             | 51.3   |
| Health                                | 71,450,832                                       | 18,728,066                                     | 90,178,898                                | 2.3  |
| Mental Health                         | 1,194,531  | 0  | 1,194,531                                 | 0.0  |
| Welfare                               | 35,692   | 0  | 35,692                                    | 0.0  |
| Other Human Services                  | 46,536,096                                       | 881,300  | 47,417,396                                | 1.2  |
| <b>Total Culture &amp; Recreation</b> | <b>39,016,711</b>                                | <b>30,105,759</b>                              | <b>69,122,470</b>                         | <b>1.8</b>   |
| Libraries                             | 24,553,492                                       | 0  | 24,553,492                                | 0.6  |
| Park & Recreation                     | 11,557,931                                       | 7,643,709                                      | 19,201,640                                | 0.5  |
| Other Recreation                      | 2,905,288  | 22,462,050                                     | 25,367,338                                | 0.7  |
| <b>Debt Service</b>                   | <b>88,353,519</b>                                | <b>2,571,078</b>                               | <b>90,924,597</b>                         | <b>2.3</b>   |
| <b>Total Expenditures</b>             | <b>\$1,264,026,255</b>                           | <b>\$2,627,539,270</b>                         | <b>\$3,891,565,525</b>                    | <b>100.0</b>   |

Compiled by the Legislative Committee on Intergovernmental Relations (8/98) using annual financial reporting data submitted by special districts to the Department of Banking and Finance