

CHART A
Property tax and State Personal Income Growth
(excerpted from Table A)

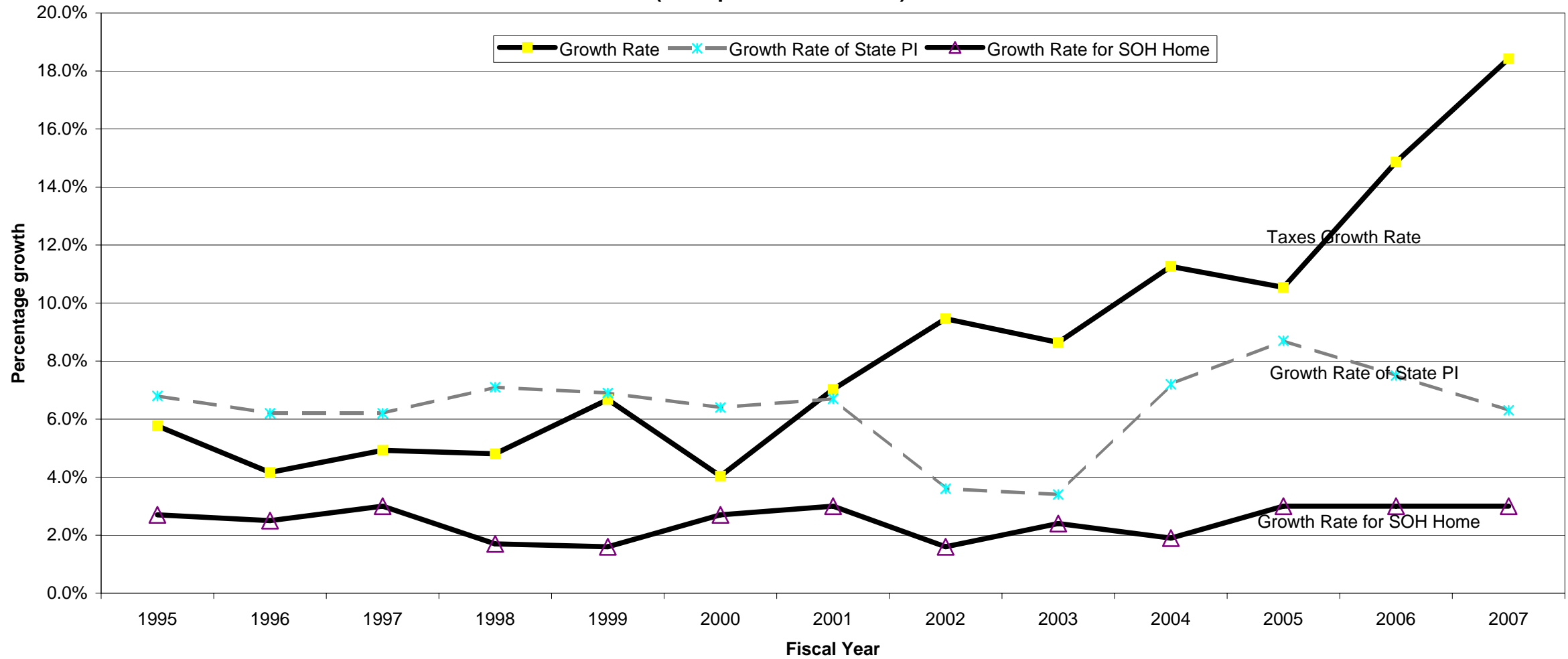


TABLE A
Local property taxes levied by type of Local Government
[in millions \$]

For Fiscal Year	Tax Roll	Total Taxes	Growth Rate	Growth Rate of State PI	Growth Rate for SOH Home	County County	Growth Rate County	Schools Schools	Growth Rate Schools	Municipal City	Growth Rate Municipal	Indep. Spec Dist.	Growth Rate Spec Dist.
1984	1983	\$4,217				\$1,666		\$1,699		\$563		\$290	
1985	1984	\$4,579	8.6%			\$1,776	6.6%	\$1,900	11.8%	\$617	9.7%	\$287	-1.0%
1986	1985	\$5,114	11.7%			\$2,001	12.7%	\$2,159	13.7%	\$681	10.4%	\$273	-4.9%
1987	1986	\$5,856	14.5%			\$2,307	15.3%	\$2,447	13.3%	\$769	12.9%	\$333	22.2%
1988	1987	\$6,636	13.3%			\$2,669	15.7%	\$2,710	10.8%	\$858	11.6%	\$398	19.4%
1989	1988	\$7,371	11.1%			\$2,961	10.9%	\$3,008	11.0%	\$950	10.6%	\$453	13.8%
1990	1989	\$8,475	15.0%			\$3,298	11.4%	\$3,594	19.5%	\$1,023	7.8%	\$559	23.4%
1991	1990	\$9,500	12.1%			\$3,637	10.3%	\$4,071	13.3%	\$1,159	13.2%	\$634	13.5%
1992	1991	\$9,982	5.1%			\$3,768	3.6%	\$4,404	8.2%	\$1,125	-2.9%	\$686	8.2%
1993	1992	\$10,199	2.2%			\$3,975	5.5%	\$4,503	2.2%	\$1,147	2.0%	\$575	-16.2%
1994	1993	\$10,631	4.2%			\$4,018	1.1%	\$4,646	3.2%	\$1,186	3.4%	\$781	35.9%
1995	1994	\$11,244	5.8%	6.8%	2.7%	\$4,204	4.6%	\$5,023	8.1%	\$1,229	3.6%	\$788	0.9%
1996	1995	\$11,712	4.2%	6.2%	2.5%	\$4,333	3.1%	\$5,235	4.2%	\$1,287	4.7%	\$857	8.7%
1997	1996	\$12,289	4.9%	6.2%	3.0%	\$4,499	3.8%	\$5,549	6.0%	\$1,389	7.9%	\$852	-0.6%
1998	1997	\$12,879	4.8%	7.1%	1.7%	\$4,793	6.5%	\$5,698	2.7%	\$1,478	6.4%	\$911	6.9%
1999	1998	\$13,739	6.7%	6.9%	1.6%	\$5,067	5.7%	\$6,035	5.9%	\$1,594	7.9%	\$1,043	14.5%
2000	1999	\$14,294	4.0%	6.4%	2.7%	\$5,415	6.9%	\$6,115	1.3%	\$1,741	9.2%	\$1,022	-1.9%
2001	2000	\$15,298	7.0%	6.7%	3.0%	\$5,823	7.5%	\$6,506	6.4%	\$1,869	7.4%	\$1,099	7.5%
2002	2001	\$16,744	9.5%	3.6%	1.6%	\$6,379	9.6%	\$7,039	8.2%	\$2,052	9.8%	\$1,274	15.9%
2003	2002	\$18,192	8.6%	3.4%	2.4%	\$6,929	8.6%	\$7,674	9.0%	\$2,185	6.5%	\$1,404	10.2%
2004	2003	\$20,241	11.3%	7.2%	1.9%	\$7,644	10.3%	\$8,427	9.8%	\$2,501	14.5%	\$1,668	18.8%
2005	2004	\$22,374	10.5%	8.7%	3.0%	\$8,582	12.3%	\$9,076	7.7%	\$2,859	14.3%	\$1,858	11.4%
2006	2005	\$25,700	14.9%	7.5%	3.0%	\$9,815	14.4%	\$10,369	14.2%	\$3,373	18.0%	\$2,142	15.3%
2007	2006	\$30,434	18.4%	6.3%	3.0%	\$11,498	17.1%	\$12,304	18.7%	\$4,082	21.0%	\$2,551	19.1%
2008*	2007 (e)	\$32,698	7.4%			\$12,353	7.4%	\$13,219	7.4%	\$4,386	7.4%	\$2,740	7.4%
	% of total-fy2007	100%				44.7%		47.9%		15.9%		9.9%	
Growth for taxes on													
	2004-06 tax rolls	\$8,060	36.0%	14.3%	6.1%	\$2,916	34.0%	\$3,228	35.6%	\$1,223	42.8%	\$693	37.3%
	2003-06 tax rolls	\$10,193	50.1%	24.2%	9.3%	\$3,854	50.1%	\$3,876	45.8%	\$1,581	62.7%	\$883	52.6%
	2002-06 tax rolls	\$13,690	80.5%	38.8%	15.2%	\$5,118	79.5%	\$5,264	73.8%	\$2,030	94.1%	\$1,277	101.0%

*Projected using same growth rate established for school RLE in 2007 Appropriations Act (same as for FY2007)

SOURCE: 2007 Florida Tax Handbook, page 139, <http://edr.state.fl.us/reports/taxhandbooks/taxhandbook2007.pdf>; fy2008 estimated.

TABLE B

Fiscal Year	2004-05	2005-06	2006-07	2007-08
Tax roll	Actual 2004	Actual 2005	Actual 2006	2007 (e)*
Statewide ave millage*	20.19	19.58	18.48	18.48
Statewide millage w/o SOH	17.58	16.49	14.84	15.06
Homestead units**	4,226,729	4,308,011	4,261,772	4,300,000
Just Value	\$675,376.1	\$820,673.8	\$1,063,007.9	\$1,148,190.0
less stabdard HX	\$104,574.5	\$106,837.1	\$108,897.5	\$110,748.8
Less other personal X	\$4,002.8	\$4,613.4	\$5,554.7	\$6,387.9
Taxable value w/o SOH	\$566,798.8	\$709,223.3	\$948,555.7	\$1,031,053.3
Less SOH benefits	\$165,144.3	\$246,460.7	\$404,395.0	\$406,251.9
AVE SOH benefit	\$39,071.4	\$57,209.9	\$94,888.9	\$94,477.2
Ave SOH tax reduction	\$788.8	\$1,120.4	\$1,753.9	\$1,745.9
Taxable value	\$401,654.5	\$462,762.6	\$544,160.7	\$624,801.4
Taxes levied	\$8,108,698.7	\$9,063,000.9	\$10,058,190.1	\$11,546,329.9
Non-homestead **				
Just Value				
Taxable value	\$709,184.2	\$852,114.9	\$1,105,016.0	\$1,166,081.6
Taxes levied	\$14,317,183.0	\$16,688,293.5	\$20,424,960.9	\$21,549,188.0
Taxes shifted by SOH	\$1,853,003.7	\$2,634,284.2	\$4,022,139.6	\$3,984,461.1
% of shift	12.94%	15.79%	19.69%	18.49%
TOTAL				
Just Value	\$1,384,560.3	\$1,672,788.7	\$2,168,023.9	\$2,314,271.6
Taxable value	\$1,110,838.7	\$1,314,877.5	\$1,649,176.7	\$1,790,883.0
Taxes levied	\$22,425,881.7	\$25,751,294.4	\$30,483,151.0	\$33,095,517.8
Homestead component	\$401,654.5	\$462,762.6	\$544,160.7	\$624,801.4
***Non-homestead components	\$709,184.2	\$852,114.9	\$1,105,016.0	\$1,166,081.6
TOTAL	\$1,110,838.7	\$1,314,877.5	\$1,649,176.7	\$1,790,883.0
Non-home residential sector***				
Taxable value	\$332,858.5	\$409,118.8	\$543,500.0	\$575,221.2
Taxes levied	\$6,719,827.5	\$8,259,389.1	\$10,972,311.0	\$11,612,705.1
Taxes shifted by SOH	\$869,714.7	\$1,264,776.7	\$1,978,281.8	\$1,965,511.2
% shift	12.9%	15.3%	18.0%	16.9%
C/I (business) sector***				
Taxable value	\$272,338.7	\$334,733.5	\$444,681.9	\$470,635.5
Taxes levied	\$5,498,040.7	\$6,757,682.0	\$8,977,345.4	\$9,501,304.2
Taxes shifted by SOH	\$711,584.8	\$1,034,817.3	\$1,618,594.2	\$1,608,145.5
% shift	12.9%	15.3%	18.0%	16.9%
Classified Use (agricultural)				
Taxable value	\$10,020.1	\$10,325.4	\$11,410.2	\$11,638.4
Taxes levied	\$202,288.2	\$208,451.7	\$230,351.9	\$234,958.8
Taxes shifted by SOH	\$26,181.2	\$31,920.6	\$41,531.9	\$39,768.0
% shift	12.9%	15.3%	18.0%	16.9%
Centrally assessed units				
Taxable value	\$1,379.4	\$1,041.6	\$1,083.5	\$1,116.0
Taxes levied	\$27,847.7	\$21,028.1	\$21,874.0	\$22,530.1
Taxes shifted by SOH	\$3,604.2	\$3,220.1	\$3,943.8	\$3,813.3
% shift	12.9%	15.3%	18.0%	16.9%
Tangible Personal Property				
Taxable value	\$92,587.5	\$96,895.6	\$104,340.4	\$107,470.5
Taxes levied	\$1,869,179.0	\$1,956,151.9	\$2,106,449.4	\$2,169,640.6
Taxes shifted by SOH	\$241,918.8	\$299,549.4	\$379,787.9	\$367,223.0
% shift	12.9%	15.3%	18.0%	16.9%
Total taxes shifted by SOH	\$1,853,003.7	\$2,634,284.2	\$4,022,139.6	\$3,984,461.1
% shift	12.9%	15.8%	19.7%	18.5%
LCIR report on counties (as check to taxable values)				
Just Value*	\$1,577,207.6	\$1,903,038.3		
Taxable value	\$1,105,948.8	\$1,314,438.3	\$1,643,979.0	
Taxes levied				

*2007 Appropriation Act (conference committee) adopted same millage rate as 2006

*millage from LCIR reports with 2007 estimated at same level as set by Fla Legis in 2007 Conference Appropriations

**homestead units from DOR annual reports: 2005 page 219 and 2004 page 218; 2006 from EDR allocation table

*allocated 55% to non-home residential and 45% to C/I after deducting classified use, centrally assessed and personal properties

**Table C-1
Save Our Homes Differential at different levels of Homestead Values**

Range	Parcels	% of Parcels	Differential	Just Value	Taxable Value	Percent of Total Homestead Taxable Value	Average Differential	Taxes reduced at 18.5 mills	Average Taxable Value	Taxes paid at 18.5 mills
0 to \$100k	695,511	16.3%	16,111,182,808	47,374,823,973	14,056,573,436	2.7%	23,165	\$429	20,210	\$374
\$100 to \$250k	2,272,822	53.3%	142,611,082,051	382,278,340,355	180,615,766,393	34.1%	62,746	\$1,161	79,468	\$1,470
\$250 to \$500k	996,684	23.4%	129,517,285,871	334,746,247,714	179,545,595,119	33.9%	129,948	\$2,404	180,143	\$3,333
\$500k to \$1m	232,672	5.5%	60,606,964,570	153,251,929,512	86,696,096,863	16.4%	260,482	\$4,819	372,611	\$6,893
\$1m to \$1.5m	37,336	0.9%	17,974,039,571	44,669,837,191	25,737,684,797	4.9%	481,413	\$8,906	689,353	\$12,753
\$1.5m to \$2.0m	12,220	0.3%	8,201,522,633	20,953,182,934	12,432,469,732	2.3%	671,156	\$12,416	1,017,387	\$18,822
\$2m +	14,527	0.3%	18,608,328,055	50,141,962,760	31,158,263,249	5.9%	1,280,948	\$23,698	2,144,852	\$39,680
Aggregate	4,261,772	100.0%	393,630,405,559	1,033,416,324,439	530,242,449,589	100.0%	92,363	\$1,709	124,418	\$2,302
Subtotal to \$250k	2,968,333	69.7%	158,722,264,859	429,653,164,328	194,672,339,829	36.7%	53,472	\$989	65,583	\$1,213
Subtotal to \$500k	3,965,017	93.0%	288,239,550,730	764,399,412,042	374,217,934,948	70.6%	72,696	\$1,345	94,380	\$1,746
Subtotal above \$500k	296,755	7.0%	105,390,854,829	269,016,912,397	156,024,514,641	29.4%	355,144	\$6,570	525,769	\$9,727
Subtotal above \$1m	64,083	1.5%	44,783,890,259	115,764,982,885	69,328,417,778	13.1%	698,842	\$12,929	1,081,853	\$20,014
Subtotal above \$1.5m	26,747	0.6%	26,809,850,688	71,095,145,694	43,590,732,981	8.2%	1,002,350	\$18,543	1,629,743	\$30,150

Source: 2006 final as of February 2007

Note: This is an estimate of the residential assessment differential. The actual assessment differential is reported by the county property appraiser in an aggregate format. The actual assessment differential separates homestead and agricultural differentials. This can not be done with the available data. In this query the assessment differential is calculated by subtracting just value from assessed value for parcels coded as single family, mobile homes, condos, and cooperatives. This estimate represents a lower bound. As a comparison, this estimate shows a total differential of \$391.6 billion. The assessment differential reported by the property appraisers is \$401.0 billion (tax roll year 2006).

Table C-2
Homesteads in Florida by County

STATEWIDE	4,162,135	\$1,029,237,673,354	\$637,631,419,140	\$529,944,633,385	\$391,606,254,213	
County Name	Parcels	Just Value	Assessed Value	Taxable Value	SOH Differential	Median Just Value
Alachua	45,066	\$7,166,202,200	\$5,392,709,830	\$4,221,540,509	\$1,773,492,370	\$123,900
Baker	3,902	\$395,888,962	\$301,533,932	\$203,384,543	\$94,355,030	\$74,079
Bay	35,950	\$7,177,824,613	\$4,174,753,173	\$3,206,419,500	\$3,003,071,440	\$155,522
Bradford	4,660	\$455,767,532	\$348,034,424	\$226,229,964	\$107,733,108	\$64,605
Brevard	147,900	\$33,065,995,450	\$18,940,581,600	\$15,207,553,150	\$14,125,413,850	\$171,800
Broward	418,687	\$121,313,463,540	\$69,797,529,890	\$58,421,028,220	\$51,515,933,650	\$210,730
Calhoun	1,830	\$126,966,559	\$109,909,885	\$60,585,901	\$17,056,674	\$41,264
Charlotte	49,199	\$12,363,501,613	\$7,332,442,479	\$6,092,092,674	\$5,031,059,134	\$174,287
Citrus	43,376	\$6,720,482,200	\$4,310,894,625	\$3,194,583,445	\$2,409,587,575	\$111,100
Clay	45,396	\$7,844,945,308	\$5,656,608,450	\$4,481,957,020	\$2,188,336,858	\$139,649
Collier	76,074	\$39,841,263,668	\$24,284,283,658	\$22,347,086,807	\$15,556,980,010	\$296,970
Columbia	11,960	\$1,269,525,819	\$977,007,456	\$655,315,127	\$292,518,363	\$76,429
Dade	422,425	\$126,528,483,984	\$71,052,412,777	\$59,279,296,807	\$55,476,071,207	\$209,964
DeSoto	4,766	\$669,062,194	\$396,598,063	\$276,521,721	\$272,464,131	\$95,524
Dixie	2,244	\$200,405,451	\$123,100,538	\$65,348,101	\$77,304,913	\$44,900
Duval	186,994	\$33,747,426,008	\$24,423,955,454	\$19,716,358,260	\$9,323,470,554	\$130,175
Escambia	65,779	\$9,013,025,910	\$6,060,052,180	\$4,310,228,282	\$2,952,973,730	\$97,590
Flagler	25,042	\$5,563,444,676	\$3,865,411,293	\$3,180,513,532	\$1,698,033,383	\$170,404
Franklin	2,902	\$1,001,771,634	\$517,973,338	\$444,534,882	\$483,798,296	\$214,980
Gadsden	7,802	\$720,002,394	\$568,290,921	\$371,721,825	\$151,711,473	\$56,022
Gilchrist	2,788	\$267,220,428	\$193,239,281	\$123,009,969	\$73,981,147	\$69,256
Glades	1,893	\$203,587,884	\$137,529,325	\$88,495,565	\$66,058,559	\$64,067
Gulf	3,175	\$649,744,594	\$365,444,317	\$282,519,199	\$284,300,277	\$122,362
Hamilton	1,830	\$137,515,248	\$106,915,919	\$57,743,797	\$30,599,329	\$48,743
Hardee	3,239	\$269,031,757	\$202,394,209	\$119,381,230	\$66,637,548	\$53,577
Hendry	5,431	\$743,915,920	\$438,256,230	\$297,251,850	\$305,659,690	\$83,895
Hernando	47,877	\$7,257,949,344	\$5,080,263,622	\$3,872,287,364	\$2,177,685,722	\$126,967
Highlands	22,476	\$3,150,033,422	\$1,953,979,011	\$1,387,477,059	\$1,196,054,411	\$98,609
Hillsborough	252,074	\$55,101,970,030	\$35,621,145,483	\$29,277,968,897	\$19,480,824,547	\$158,685
Holmes	2,492	\$158,634,087	\$138,029,777	\$69,024,452	\$20,604,310	\$45,850
Indian River	35,665	\$10,804,124,430	\$7,078,157,910	\$6,142,198,885	\$3,725,966,520	\$174,480
Jackson	7,238	\$571,335,719	\$494,026,379	\$310,522,692	\$77,309,340	\$45,664
Jefferson	2,037	\$179,877,120	\$145,497,398	\$94,231,398	\$34,379,722	\$53,453
Lafayette	848	\$77,770,339	\$53,203,831	\$31,898,109	\$24,566,508	\$57,644
Lake	70,862	\$11,779,588,306	\$8,923,977,349	\$7,139,949,921	\$2,855,610,957	\$143,870
Lee	145,278	\$42,253,275,020	\$26,283,303,300	\$22,632,836,960	\$15,969,971,720	\$214,080
Leon	52,009	\$9,536,723,757	\$6,943,566,445	\$5,636,617,768	\$2,593,157,312	\$135,520
Levy	8,893	\$1,078,529,041	\$664,315,593	\$439,631,930	\$414,213,448	\$71,392
Liberty	762	\$64,805,606	\$44,999,647	\$25,136,605	\$19,805,959	\$39,599
Madison	2,392	\$180,692,388	\$139,480,226	\$77,337,459	\$41,212,162	\$46,091
Manatee	75,277	\$19,611,231,486	\$13,047,136,674	\$11,154,169,507	\$6,564,094,812	\$196,364
Marion	83,891	\$10,962,692,329	\$7,889,780,930	\$5,789,335,824	\$3,072,911,399	\$103,829
Martin	41,619	\$15,937,774,160	\$9,207,959,299	\$8,144,075,819	\$6,729,814,861	\$238,375
Monroe	16,635	\$11,487,643,882	\$5,575,583,044	\$5,157,921,544	\$5,912,060,838	\$498,219
Nassau	17,361	\$3,749,700,506	\$2,642,968,557	\$2,197,340,374	\$1,106,731,949	\$151,421
Okaloosa	41,636	\$9,492,545,560	\$5,848,840,959	\$4,754,987,168	\$3,643,704,601	\$162,130
Okeechobee	7,183	\$913,010,390	\$605,911,127	\$416,922,765	\$307,099,263	\$82,959
Orange	199,016	\$46,282,195,753	\$31,616,253,924	\$26,513,383,307	\$14,665,941,829	\$181,685
Osceola	44,941	\$8,353,220,744	\$5,815,193,557	\$4,579,686,116	\$2,538,027,187	\$168,400
Palm Beach	336,440	\$116,737,897,667	\$70,068,203,996	\$61,612,019,711	\$46,669,693,670	\$238,083
Pasco	116,008	\$19,535,230,841	\$13,113,086,703	\$10,191,273,677	\$6,422,144,138	\$127,351
Pinellas	244,855	\$56,454,188,220	\$33,052,047,204	\$26,889,014,754	\$23,402,141,016	\$158,400
Polk	117,003	\$16,807,932,631	\$11,505,428,655	\$8,563,517,896	\$5,302,503,976	\$114,280
Putnam	17,228	\$1,882,754,300	\$1,250,340,288	\$817,108,123	\$632,414,012	\$60,357
St. Johns	45,105	\$14,525,324,123	\$9,943,965,528	\$8,773,432,248	\$4,581,358,595	\$229,830
St. Lucie	64,396	\$13,307,392,670	\$8,496,080,043	\$6,750,083,082	\$4,811,312,627	\$175,400
Santa Rosa	36,336	\$6,402,028,751	\$4,516,175,285	\$3,547,113,152	\$1,885,853,466	\$137,827
Sarasota	112,478	\$39,493,630,107	\$23,221,210,749	\$20,379,214,769	\$16,272,419,358	\$225,900
Seminole	97,455	\$23,713,017,775	\$15,437,209,078	\$12,986,358,072	\$8,275,808,697	\$193,289
Sumter	20,083	\$3,046,000,267	\$2,403,497,080	\$1,868,410,106	\$642,503,187	\$128,287
Suwannee	6,904	\$686,660,693	\$453,256,224	\$279,235,551	\$233,404,469	\$70,648
Taylor	4,709	\$368,491,964	\$276,942,774	\$166,791,767	\$91,549,190	\$47,450
Union	1,219	\$90,088,170	\$77,552,179	\$46,873,497	\$12,535,991	\$47,161
Volusia	123,327	\$25,694,979,670	\$15,226,695,171	\$12,118,115,066	\$10,468,284,499	\$164,104
Wakulla	6,017	\$819,355,138	\$569,658,097	\$414,716,442	\$249,697,041	\$91,732
Walton	10,128	\$2,964,498,883	\$1,902,865,879	\$1,638,230,989	\$1,061,633,004	\$247,335
Washington	3,672	\$266,412,519	\$225,766,918	\$127,480,680	\$40,645,601	\$51,856

TABLE D-1

NEXT, CURRENT AND PAST THREE FISCAL YEAR'S PUBLIC SCHOOL MAJOR REVENUE SOURCES

	2003-04 final	%	2004-05 final	%	2005-06 final	%	2006-2007 4th	%	Proposed 2007 Appropriations 2007-08 projected	%
BASIC FEFP	\$11,943,261,825		\$12,347,358,610		\$12,821,391,793		\$13,845,426,766		\$14,401,773,445	
Growth rate			3.38%		3.84%		7.99%		4.02%	
Required Local Prop Tax (RLE)	\$5,174,780,465		\$5,593,039,896		\$6,251,646,154		\$7,362,815,580		\$7,910,581,932	
RLE Growth rate			8.08%		11.78%		17.77%		7.44%	
State FEFP Share	\$6,768,481,360		\$6,754,318,714		\$6,569,745,639		\$6,482,611,186		\$6,491,191,513	
State Growth rate			-0.21%		-2.73%		-1.33%		0.13%	
Other state funding										
Lottery/School Recognition	\$263,449,842		\$263,449,842		\$263,449,842		\$263,449,842		\$263,449,842	
Major Categoryals	\$1,226,478,644		\$1,749,221,923		\$2,292,423,112		\$2,903,256,536		\$3,519,381,991	
PECO*	\$286,333,634		\$265,699,274		\$326,846,055		\$456,136,205		\$531,411,472	
STATE TOTAL	\$8,281,293,638	48.67%	\$8,769,239,911	47.18%	\$9,452,464,648	45.71%	\$10,105,453,769	44.01%	\$10,805,434,818	43.93%
Growth rate			5.89%		7.79%		6.91%		6.93%	
REQUIRED TO BRING STATE TO 55%	\$1,076,592,901		\$1,453,074,577		\$1,919,985,310		\$2,524,077,989		\$2,722,362,215	
LOCAL FUNDING										
Required Local Prop Tax (RLE)	\$5,174,780,465		\$5,593,039,896		\$6,251,646,154		\$7,362,815,580		\$7,910,581,932	
Growth rate			8.08%		11.78%		17.77%		7.44%	
Local Discretionary Prop Tax	\$601,911,527		\$667,516,394		\$877,976,389		\$1,056,206,435		\$1,123,136,502	
Additional Prop Tax**	\$2,641,353,532		\$2,862,730,141		\$3,237,594,550		\$3,503,309,231		\$3,806,841,353	
TOTAL--Local Property Tax	\$8,418,045,524		\$9,123,286,431		\$10,367,217,093		\$11,922,331,246		\$12,840,559,787	
Growth rate			8.38%		13.63%		15.00%		7.70%	
Add local impact fees/sales taxes	\$315,000,000		\$693,500,000		\$857,500,000		\$935,000,000		\$950,000,000	
Growth rate			120.16%		23.65%		9.04%		1.60%	
LOCAL TOTAL	\$8,733,045,524	51.33%	\$9,816,786,431	52.82%	\$11,224,717,093	54.29%	\$12,857,331,246	55.99%	\$13,790,559,787	56.07%
Growth rate			12.41%		14.34%		14.54%		7.26%	
TOTAL STATE-LOCAL	\$17,014,339,162		\$18,586,026,342		\$20,677,181,741		\$22,962,785,015		\$24,595,994,605	
Growth rate			9.24%		11.25%		11.05%		7.11%	

SPECIAL NOTE: State share of funding from state-local sources started declining in FY 2001-02 from the historic level of 55% to 50-50; ultimately 44-56 in FY 2006-07 & 2007-08; see

<http://www.firn.edu/doe/fefp/offrfef> or <http://www.fldoe.org/strategy/fefp1st.asp>

*Excludes the non-recurring \$100million in FY06 and \$1.1billion in FY07 appropriated for "class size" construction;

**NOTE: The Florida Legislative Committee on Intergovernmental Relations (LCIR) reports the following local school property tax levies in their ad valorem tax profiles which relies on:

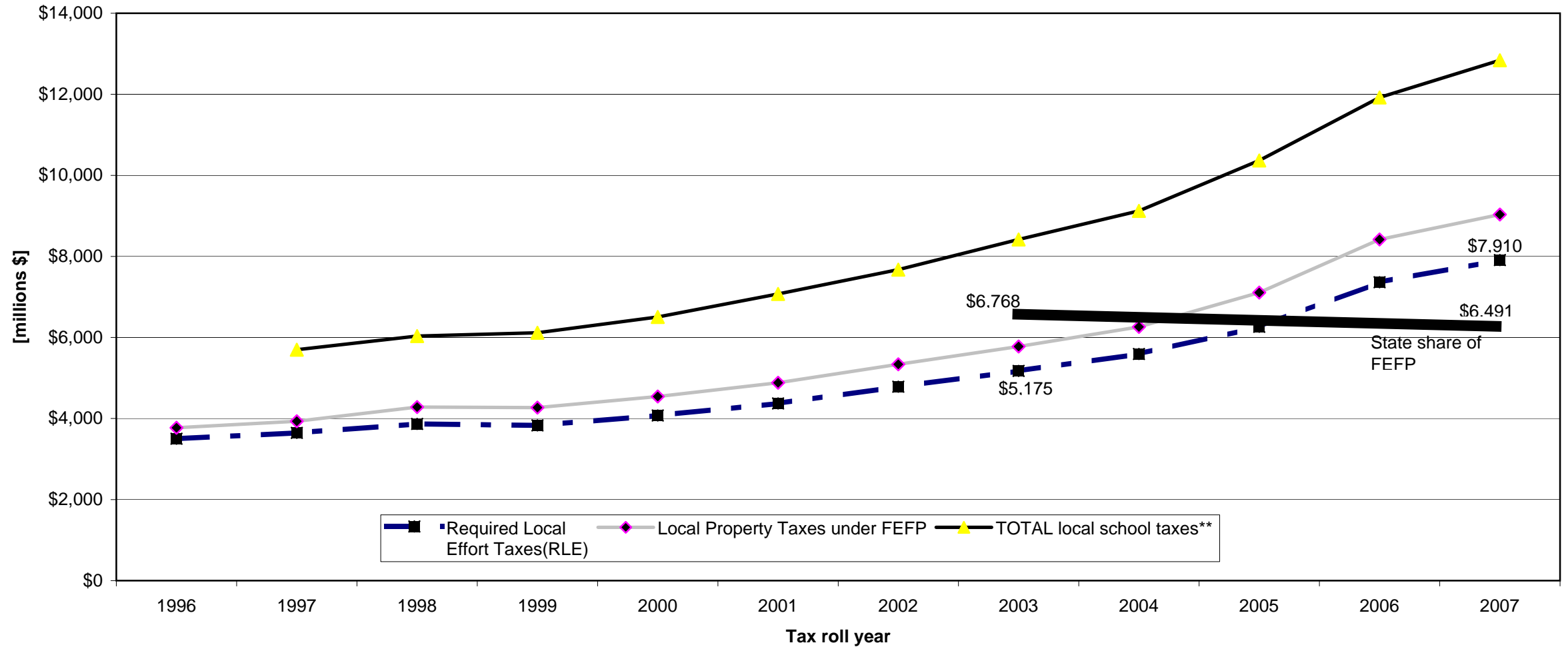
County Just Values, School District Taxable Values, and School District Taxes Levied: Florida Department of Revenue, "Florida Property Valuations & Tax Data 2005".

School District Millage Rates: Florida Department of Education, Office of Funding and Financial Reporting, "2005-06 School District Millages" as reported in School Districts' Summary Budgets.

**LCIR Report includes Local Capital Outlay & Debt Service Property taxes of 2.462 mills in 2005-06; and I estimate 2.125 mills in 2006-07 & 2007-08 [found at http://www.floridalcir.gov/dataAtoF.html](http://www.floridalcir.gov/dataAtoF.html)

**LCIR Report includes Local Capital Outlay & Debt Service Property taxes of 2.462 mills in 2005-06; and I estimate 2.125 mills in 2006-07

Chart B
Florida School Taxes [excerpted from Table D]



**TABLE D-2
LAST DECADE OF STATE REQUIRED LOCAL EFFORT (and other property tax factors)**

[millions of \$]	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-08*	
State Funding for Basic FEFP								\$6,768	\$6,754	\$6,570	\$6,483	\$6,491	
Tax roll	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	
Required Local Effort Taxes(RLE)	\$3,501	\$3,646	\$3,867	\$3,830	\$4,075	\$4,373	\$4,786	\$5,175	\$5,593	\$6,263	\$7,363	\$7,911	
Increase in RLE Percentage Increase		\$145 4.14%	\$221 6.07%	-\$37 -0.97%	\$246 6.41%	\$298 7.30%	\$413 9.43%	\$389 8.13%	\$418 8.08%	\$670 11.98%	\$1,100 17.56%	\$548 7.44%	
.51 mills Discretionary Local Effort	\$271	\$287	\$305	\$327	\$353	\$390	\$429	\$477	\$538	\$609	\$799	\$868	
.25 mills Equalized Discretionary Local Effort			\$111	\$113	\$115	\$120	\$124	\$125	\$129	\$236	\$257	\$255	
Local Property Taxes under FEFP	\$3,772	\$3,933	\$4,283	\$4,269	\$4,543	\$4,883	\$5,338	\$5,777	\$6,261	\$7,108	\$8,419	\$9,034	
											Increase in State Imposed (FEFP) Property Tax since 2000	3,875 85.30%	\$4,490 98.83%
Add in CO & DS (2 mills + DS)		\$1,766	\$1,752	\$1,846	\$1,963	\$2,192	\$2,335	\$2,641	\$2,863	\$3,259	\$3,503	\$3,807	
TOTAL local school taxes**		\$5,698	\$6,035	\$6,115	\$6,506	\$7,074	\$7,674	\$8,418	\$9,123	\$10,367	\$11,922	\$12,841	
% increase			5.91%	1.33%	6.39%	8.73%	8.47%	9.70%	8.38%	13.63%	14.99%	7.71%	

*Taken from 2007 Appropriations Act (conference committee report)

% increase since 2000 83.23% 97.36%

**Includes local school capital outlay and debt service; reported by joint Legislative Committee of Intergovt. Relations (LCIR) at <http://www.floridalcir.gov/data/advaltxsd.xls>; FY07/FY08 CO & DS estimated

CHART C
FLORIDA'S CONSTITUTIONAL CAP ON STATE REVENUES (1994 Constitutional Amendment) FY 2001-2011 [excerpted from Table E]

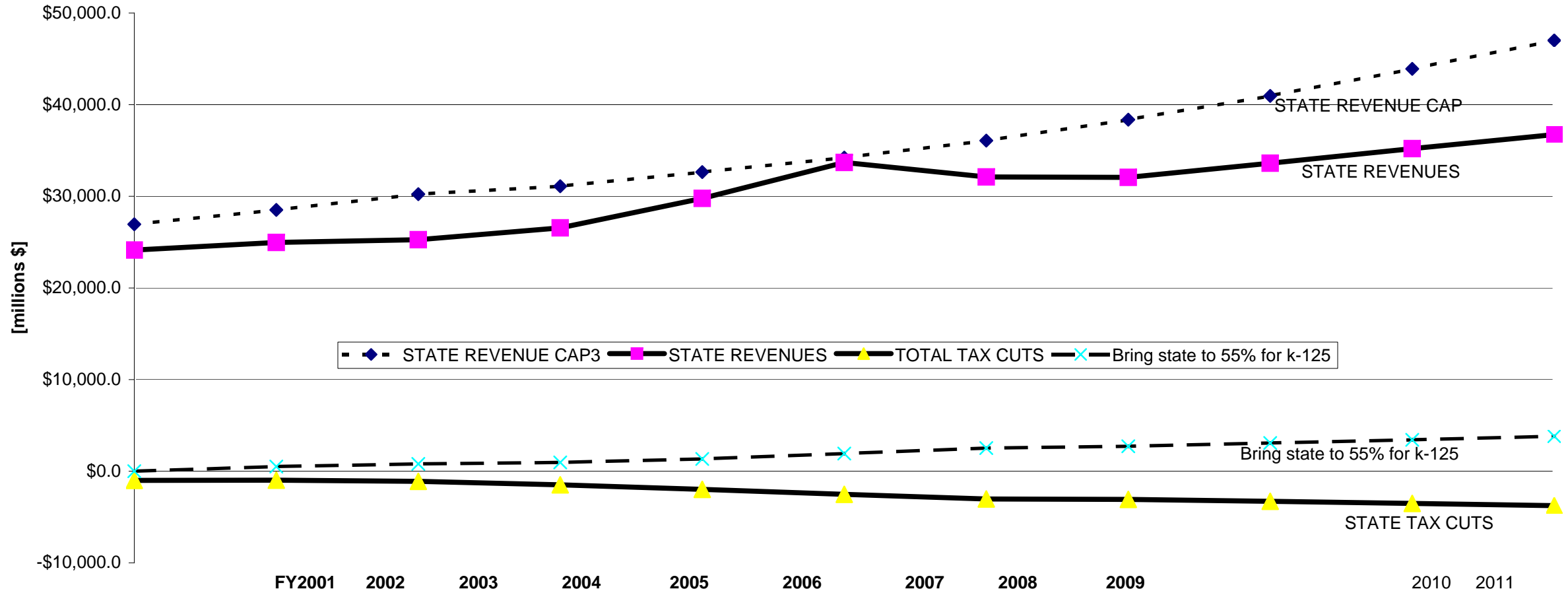


TABLE E-1
FLORIDA'S CONSTITUTIONAL CAP ON STATE REVENUES (1994 Constitutional Amendment) FY 2001-2011*

	[in millions \$]										
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06*	2006-07	2007-08	2008-09	2009-10	2010-11
				2003-2004 Adjusted ¹			2006-2007 Estimated*	2007-08 Projected*	2008-09 Projected*	2009-10 Projected*	2010-11 Projected*
Total receipts	\$30,787.7	\$31,877.9	\$33,474.1	\$35,823.6	\$40,252.2	\$44,645.2	\$43,665.5	\$44,713.9	\$47,262.2	\$49,642.3	\$51,986.3
Less refunds	\$538.3	\$609.8	\$522.0	\$519.8	\$426.1	\$462.1	\$485.6	\$558.1	\$633.7	\$679.2	\$722.9
NET RECEIPTS	\$30,249.4	\$31,268.1	\$32,952.1	\$35,303.8	\$39,826.1	\$44,183.1	\$43,179.9	\$44,155.8	\$46,628.5	\$48,963.1	\$51,263.4
Less:											
Debt Service	\$1,480.5	\$1,581.7	\$1,835.4	\$1,955.8	\$2,124.8	\$2,051.5	\$2,342.0	\$2,549.6	\$2,672.2	\$2,784.5	\$2,897.6
Medicaid	\$3,498.1	\$3,567.2	\$4,300.6	\$5,053.3	\$5,904.1	\$6,030.9	\$6,181.9	\$6,906.3	\$7,671.9	\$8,229.2	\$8,843.8
Lottery Prizes	\$1,139.7	\$1,159.2	\$1,547.2	\$1,734.5	\$2,024.9	\$2,404.9	\$2,545.3	\$2,633.9	\$2,667.0	\$2,749.2	\$2,778.2
STATE REVENUES	\$24,131.1	\$24,960.0	\$25,268.9	\$26,560.2	\$29,772.3	\$33,695.8	\$32,110.7	\$32,066.0	\$33,617.4	\$35,200.2	\$36,743.8
	0.78%	3.43%	1.24%	5.11%	12.09%	13.18%	-4.70%	-0.14%	4.84%	4.71%	4.39%
Current allowable growth rate ³	6.02%	5.83%	6.02%	5.58%	4.95%	4.86%	5.40%	6.35%	6.75%	7.21%	7.08%
STATE REVENUE CAP ³	\$26,945.1	\$28,516.0	\$30,232.7	\$31,101.4	\$32,640.9	\$34,227.3	\$36,075.5	\$38,366.3	\$40,956.1	\$43,909.0	\$47,017.8
under cap; if bold (over cap) ⁴	\$2,814.0	\$3,556.0	\$4,963.8	\$4,541.2	\$2,868.6	\$531.5	\$3,964.8	\$6,300.3	\$7,338.7	\$8,708.8	\$10,274.0
							12.35%	19.65%	21.83%	24.74%	27.96%
TAX CUTS SINCE 1999 SESSION per Executive Office of Governor, 1999-2007 (June 2006); est. for 2008-11; see tables 7 and 7A											
TOTAL TAX CUTS	-\$1,000	-\$982	-\$1,106	-\$1,488	-\$1,991	-\$2,530	-\$3,034	-\$3,077	-\$3,288	-\$3,521	-\$3,760
% of state revenues	4.14%	3.93%	4.38%	5.60%	6.69%	7.51%	9.45%	9.60%	9.78%	10.00%	10.23%
Eliminated intangible tax	-\$514	-\$483	-\$420	-\$603	-\$664	-\$801	-\$976	-\$1,035	-\$1,111	-\$1,195	-\$1,280
Eliminated estate tax			-\$140	-\$311	-\$645	-\$989	-\$1,104	-\$1,171	-\$1,257	-\$1,351	-\$1,448
1999 "Burdensome" package	-\$179	-\$188	-\$198	-\$208	-\$210	-\$212	-\$214	-\$216	-\$218	-\$220	-\$222
Sales tax "holidays"	-\$41	-\$30			-\$96	-\$48	-\$123				
Repealed "by the drink"	-\$39	-\$42	-\$42	-\$45	-\$47	-\$49	-\$96	\$102	-\$109	-\$118	-\$126
Corporate Income tax	-\$30	-\$80	-\$81	-\$83	-\$85	-\$134	-\$134	-\$143	-\$153	-\$164	-\$176
All others	-197	-159	-\$225.0	-\$238.0	-\$244.0	-\$297.0	-\$387.0	-\$613.8	-\$440.5	-\$473.9	-\$507.7
Bring state to 55% for k-12⁵	-\$2.5	\$510.5	\$797.6	\$958.0	\$1,334.5	\$1,920.0	\$2,522.3	\$2,722.4	\$3,072.6	\$3,418.7	\$3,815.9
% of state revenues	-0.01%	2.05%	3.16%	3.61%	4.48%	5.70%	7.86%	8.49%	9.14%	9.71%	10.39%

*DATA IS TAKEN FROM OFFICIAL CONSENSUS REPORTS; tax cuts calculated from data in Table E-2 and k-12 funding from data in Table D-1

*FY2007-20011 is adjusted to reflect changes made in recent estimating conferences (up to 3 14 07)

¹2003-04 and thereafter adjusted for university devolution

²Excluded in current Constitution

³Current constitution limits state revenue growth based on Florida Personal Income Growth over prior 20 quarters; EDR 3 14 07

⁴Positive (+) indicates revenues under the limit; negative (-) indicates that revenues are over limit

⁵Amount required to bring state funding up to 55% of state--local funds in public schools; 6% growth rate for FY2009-2011
Source: calculated from data in Tables 1 & 2 of APPENDIX PAGE 2 OF 11

2000-01	2001-02
0.0602	0.0583
0.05780146	0.03901067
0.02291	0.02093
0.03411	0.01771
0.036697	0.098874

**TABLE E-2
STATE TAX CUTS SINCE 1999**

	1999-00 [millions \$]	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08*	2008-09*	2009-10*	2010-11*
Eliminate intangible tax*	\$265	\$514	\$483	\$420	\$603	\$664	\$801	\$976	\$1,035	\$1,111	\$1,195	\$1,280
Eliminate estate tax*				\$140	\$311	\$645	\$989	\$1,104	\$1,171	\$1,257	\$1,351	\$1,448
Repealed "by the drink" tax*		\$39	\$42	\$42	\$45	\$47	\$49	\$96	\$102	\$109	\$118	\$126
Corporate Income tax	\$11.0	\$30.0	\$80.0	\$81	\$83	\$85	\$134	\$134	\$143	\$153	\$164	\$176
1999 "Burdensome" package	\$199	\$179	\$188	\$198	\$208	\$210	\$212	\$214	\$216	\$218	\$220	\$222
SUBTOTAL	\$475	\$762	\$793	\$881	\$1,250	\$1,651	\$2,185	\$2,524	\$2,667	\$2,847	\$3,047	\$3,252
% of total	65.59%	76.22%	80.80%	79.63%	84.00%	82.89%	86.36%	83.19%	86.67%	86.60%	86.54%	86.50%
Sales tax "holidays"	\$35	\$41	\$30			\$36	\$48	\$123				
% of total	4.83%	4.10%	3.06%	0.00%	0.00%	1.81%	1.90%	4.05%	0.00%	0.00%	0.00%	0.00%
Others*	\$214	\$197	\$159	\$225	\$238	\$305	\$297	\$387	\$410	\$440	\$474	\$508
TOTAL	\$725	\$1,000	\$982	\$1,106	\$1,488	\$1,991	\$2,530	\$3,034	\$3,077	\$3,288	\$3,521	\$3,760

Corporate tax "loopholes"

Source EOG (June 2006)--see attached Table C-2

*Estimates for fy2008-11 based on growth rate projected for Fla Personal Income in Consensus long term data series; <http://edr.state.fl.us/reports/book2>

Need to add: failures to modify corporate income tax to address avoidance; under construction--data soon to be available