



Local Government Financial Information Handbook

JULY 1982 -83

**JOINT LEGISLATIVE MANAGEMENT COMMITTEE
ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS**

LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK

JULY 1982

Prepared by

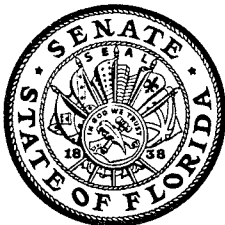
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This document was promulgated at an annual cost of \$611.50 or \$.612 per copy for the purpose of providing local governments with information to assist in the formulation and execution of sound financial planning.

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Dear Reader,

This publication is a first attempt by the Florida Legislature to make available, on a widespread basis, commonly needed and requested financial and economic information that is useful in the local governmental planning and budgeting process.

It is our goal to assist the informational needs of local governments in a timely and regular fashion through the publication of this document on an annual basis. In order to assess our effectiveness in achieving this goal, we strongly encourage that you share your comments and criticisms with us. Future publications are not limited to the areas of information presented here, if a need for additional or more detailed information is communicated to us.

Questions, comments, and requests for additional copies may be directed to me at the above address.

Sincerely,

A handwritten signature in cursive script that reads "James LaCrosse".

James LaCrosse
Legislative Analyst

LOCAL GOVERNMENT FINANCIAL INFORMATION

and

Planning and Budgeting Handbook

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INTRODUCTION

Recent trends in political philosophy and the resulting impact on public administration are requiring a closer working relationship between state and local governments throughout the nation. In Florida, the recent sales tax increase, part of which is being shared with local governments, and reductions in federal funding for some educational programs which are now receiving increased state support, are evidence of this. As the responsibilities of governmental bodies at all levels are redefined, the gap between the types of financial information needed by state and local public administrators will narrow. This will necessitate a closer working relationship in the exchange of information between state and local governments.

In addressing its need for better financial information, the State of Florida has, since 1972, utilized consensus forecasts of the state's economy and revenues in order to assess future fiscal obligations and the ability to meet those obligations. These forecasts are established at public meetings of professional legislative and executive staff in regularly scheduled Revenue Estimating Conferences. The subject matter covered at these conferences has expanded over the years to include 2 and 10 year consensus forecasts of the national and state economy, various state and local revenue sources, and property assessments.

This document represents an effort by the Florida Legislature to assist local governments in their financial planning by making available, on a widespread basis, state revenue and economic forecasts, particularly as they pertain to shared revenue sources. Also included is a forecast of changes in property values by county for ad valorem tax purposes, and a variety of price indices that may be useful in compiling local budgets. This information is a direct result of a series of conferences. All General Revenue sources were estimated at the February 11th Revenue Estimating Conference. Many revenue sources which are shared with local governments also provide General Revenue to the state. The next Revenue Estimating Conference will be held in November or December. The ad valorem estimates were made at the February 26th Ad Valorem Estimating Conference. Another conference will likely be held in December 1982. The transportation related forecasts were established at the February 19th Motor Fuel Estimating Conference, another of which will also be held in December. The estimate of sales taxes to be shared with local government was made at a special conference held June 16th.

The information in this report should not be viewed as a pledge by the state to give any local government the amount of money indicated herein. Instead, it should be regarded as an estimate of what local governments may receive. There are two reasons why a local government may receive more or less money than the report indicates. First, since all estimates were based on forecasts of statewide revenue collections, forecasting errors may change the total amount of money available for distribution.

Secondly, estimated distribution factors are also subject to change. For these funds, estimates of future distributions are based on the most recent data available. The use of historical factors with multi-year statewide revenue estimates will cause a difference in actual receipts from some of the projections in this report.

It should also be noted that not all revenues shared with local governments are discussed in this report. Only those revenues addressed by the Revenue Estimating Conference have been included. The shared revenues that have been excluded from the report are listed in the following table.

<u>Source</u>	<u>Statutory Authority</u>
✓ Beverage License Fees	Ch. 561-8
Gross Receipts Taxes	Ch. 203
✓ Insurance License Fees	Ch. 624
Insurance Premium Taxes	Ch. 624
Mobile Home License Fees	Ch. 320
✓ Motor Fuel Refunds	Ch. 206
Motor Vehicle License Fees	Ch. 320
Motorboat Fees	Ch. 371
✓ Severance Taxes	Ch. 211
✓ Insurance Premium Tax	Ch. 175,185

State Revenue Estimating Process

State revenue estimates are made periodically at Revenue Estimating Conferences. The Conference brings together the economic staffs of the Legislature and Office of the Governor to create a single estimate of revenues that will be used for all official purposes. Separate estimating conferences are held for general revenues, motor fuel tax revenues, and the property tax

roll forecast. The general revenue and motor fuel estimating conferences take place in two stages. In the first stage, staff for the Governor's Office and the House and Senate Finance and Tax Committees separately analyze various national economic scenarios and choose the one that seems most likely. Two econometric forecasting services, Data Resources and Townsend-Greenspan, provide timely information about current national economic conditions and likely developments over the forecast period. An initial meeting is held to agree on a national forecast.

Once a consensus on a national economic scenario has been reached, various economic measures associated with it are used in generating a Florida economic and revenue forecast. Both the Office of the Governor and the Legislature have their own econometric models of the state's economy which use various economic indicators associated with the previously agreed upon national scenario as input variables. At a second meeting the Executive and Legislative forecasts are debated, and a Florida forecast is made. A consensus forecast for each state revenue source is also agreed to at this meeting. The resulting revenue forecast becomes the official revenue estimate used to determine the level of spending in the state's budget.

I. SALES TAX SHARING

Beginning in October 1982, local governments will begin receiving a distribution of funds equal to one-half cent's worth of the sales tax collected in each county. These funds will be distributed on a monthly basis by the Florida Department of Revenue. In order to receive its share of the sales tax, a local government must be eligible for the state's revenue sharing program. Also, in the first year of distribution, an ad valorem tax reduction equal to 40% of the sales tax proceeds must be implemented, unless the balance of the additional monies from the sales tax distribution are below a certain percentage of prior year ad valorem levies. For local governments which have had exceptionally slow growth in revenues and have populations less than 50,000, an "emergency" annual distribution is made, not to exceed an overall allocation of \$20 per capita. Funds distributed to municipalities must be expended within the municipality. A specified portion of the funds distributed to counties must be used countywide.

The proportion of funds distributed to each county is calculated as follows--

$$\text{distribution factor} = \frac{\text{unincorporated county population} + \frac{2}{3} \times \text{incorporated population}}{\text{total county population} + \frac{2}{3} \times \text{incorporated population}}$$

county share = distribution factor X total of 1/2¢ sales tax
collections in county

The proportion of funds distributed to each municipality is calculated as follows.

$$\text{distribution factor} = \frac{\text{municipal population}}{\text{total county population} + \frac{2}{3} \text{ X incorporated population}}$$

municipal share = distribution factor X total of 1/2¢ sales tax
collected in county

Property Tax Restrictions of Sales Tax Sharing. As mentioned, participation in the sales tax sharing program requires a property tax reduction in 1982-83. This means total property taxes collected in 1982-83 must be not greater than what they were in 1981-82 less an amount of money equal to 40% of the sales tax distribution. This does not include levies voted by public referendum or tax increases due to new construction.

In some situations, the property tax rollback plus the sales tax distribution would not be adequate to fund local government at a reasonable rate of growth. Where this occurs, an adjustment must be made. If the portion of the sales tax distribution that is not used to fund the mandated rollback (60% of total distribution) is less than 15% of 1981-82 ad valorem collections, the ad valorem rollback is reduced by the difference. This is intended to provide local governments with at least a 15% revenue growth rate for 1982-83 over 1981-82. Any new construction would provide more than 15% growth. However, in no case may ad valorem

taxes be greater in 1982-83 than they were in 1981-82 (not including new construction). Funds from any "emergency" distribution are not included in the property tax rollback calculation.

This rollback is in effect for 1982-83. In 1983-84 and 1984-85, growth in property taxes above the maximum allowable 1982-83 levy is limited to 8% annually by majority vote of the governing body or to 15% by majority vote plus one. In 1985-86, there are no property tax restrictions attached to the sales tax distribution.

The following table gives the most recent estimate of the funds accruing to each local government in FY 1982-83. These estimates are the result of a special Revenue Estimating Conference held June 16. The ordinary distributions are shown for each county and municipality, as is the population which was used to calculate the distributions. Emergency distributions for qualifying counties are also given.

LOCAL GOVERNMENT HALF-CENT SALES TAX
COUNTY AND MUNICIPAL SHARES
OFFICIAL PROJECTIONS FOR F.Y. 1982-83

	ORDINARY	EMERGENCY	POPULATION	ORDINARY	EMERGENCY	POPULATION
ALACHUA COUNTY	\$ 2623808.	---		338566.	---	16215.
ALACHUA	81340.	---	3772.	60259.	---	2886.
ARCHER	26589.	---	1233.	129747.	---	6214.
GAINESVILLE	1725544.	---	80019.	24847.	---	1190.
HAWTHORNE	28271.	---	1311.	58672.	---	2810.
HIGH SPRINGS	53522.	---	2482.	989284.	---	47380.
LA CROSSE	3278.	---	152.	21130.	---	1012.
MICANOPY	15957.	---	740.	453509.	---	21720.
NEWBERRY	39247.	---	1820.	251163.	---	12029.
WALDO	21413.	---	993.	193827.	---	9283.
COUNTYWISE TOTAL	\$ 4618968.	---	152512.	669468.	---	32063.
				111060.	---	5319.
				COUNTYWISE TOTAL \$		280567.
				8298836.		
BAKER COUNTY	\$ 131619.	\$ 99543.				
GLENN ST MARY	4876.	---	467.			8527.
MACCLENNY	41089.	---	3935.			11053.
COUNTYWISE TOTAL	\$ 177584.	\$ 99543.	14072.	18848349.		40849.
				COCONUT CREEK		12151.
				213377.		22756.
				COOPER CITY		40138.
				1022193.		153806.
				CORAL SPRINGS		126.
				304063.		36873.
				DANIA		1562.
				569439.		121955.
				DEERFIELD BEACH		25538.
				1004401.		37893.
				FT LAUDERDALE		32.
				3848794.		11421.
				HACIENDA VILLAGE		37596.
				3153.		3796.
				HALLANDALE		33332.
				922699.		19320.
				HILLSBORO BEACH		23100.
				39087.		658.
				HOLLYWOOD		5361.
				3051764.		39123.
				LAUDERDALE BY SEA		50420.
				65612.		55911.
				LAUDERDALE LAKES		584.
				639055.		42406.
				LAUDERHILL		30104.
				948223.		12658.
				LAZY LAKE		
				801.		
				LIGHTHOUSE POINT		
				285796.		
				MARGATE		
				940791.		
				MIRAMAR		
				834090.		
				NORTH LAUDERDALE		
				483458.		
				OAKLAND PARK		
				578047.		
				PARKLAND		
				16466.		
				PEMBROKE PARK		
				134152.		
				979002.		
				PEMBROKE PINES		
				1261694.		
				PLANTATION		
				1399100.		
				POMPANO BEACH		
				14614.		
				SEA RANCH LAKES		
				1061155.		
				SUNRISE		
				753313.		
				TAMARAC		
				316750.		
				WILTON MANORS		
				COUNTYWISE TOTAL \$		1045816.
				40816020.		

ORDINARY	EMERGENCY	POPULATION	ORDINARY	EMERGENCY	POPULATION
CALHOUN COUNTY \$ 91853.	\$ 66381.		ISLANDIA 334.	---	12.
ALTHA 5384.	---	489.	MEDLEY 15754.	---	566.
BLOUNTSTOWN 28999.	---	2634.	MIAMI BEACH 2731031.	---	98121.
COUNTYWIDE TOTAL \$ 126236.	\$ 66381.	9384.	MIAMI 10757905.	---	386512.
CHARLOTTE COUNTY \$ 1649087.	---		MIAMI SHORES 257402.	---	9248.
PUNTA GORDA 204975.	---	7348.	MIAMI SPRINGS 343379.	---	12337.
COUNTYWIDE TOTAL \$ 1854062.	---	61566.	NORTH BAY VILLAGE 133656.	---	4802.
CITRUS COUNTY \$ 1194567.	---		N MIAMI BEACH 1020174.	---	36653.
CRYSTAL RIVER 58924.	---	2806.	NORTH MIAMI 1192490.	---	42844.
INVERNESS 89373.	---	4256.	OPA LOCKA 411404.	---	14781.
COUNTYWIDE TOTAL \$ 1342863.	---	59240.	SOUTH MIAMI 306973.	---	11029.
CLAY COUNTY \$ 1483243.	---		SURFSIDE 103623.	---	3723.
GREEN COVE SPGS 94717.	---	4136.	SWEETWATER 241426.	---	8674.
KEYSTONE HEIGHT 24435.	---	1067.	VIRGINIA GARDEN 60844.	---	2186.
ORANGE PARK 203723.	---	8896.	WEST MIAMI 171453.	---	6160.
PENNEY FARMS 14427.	---	630.	COUNTYWIDE TOTAL \$ 64195831.	---	1716501.
COUNTYWIDE TOTAL \$ 1820545.	---	69678.	DESOTO COUNTY \$ 282595.	\$ 69225.	
COLLIER COUNTY \$ 3801465.	---		ARCADIA 108895.	---	6007.
EVERGLADES 23251.	---	519.	COUNTYWIDE TOTAL \$ 391490.	\$ 69225.	17591.
NAPLES 805128.	---	17972.	DIXIE COUNTY \$ 77717.	\$ 55035.	
COUNTYWIDE TOTAL \$ 4629844.	---	91019.	CROSS CITY 24129.	---	2158.
COLUMBIA COUNTY \$ 751414.	---		HORSESHOE BEACH 3690.	---	330.
FORT WHITE 8964.	---	386.	COUNTYWIDE TOTAL \$ 105536.	\$ 55035.	7780.
LAKE CITY 203502.	---	8763.	DUVAL COUNTY \$ ---	---	
COUNTYWIDE TOTAL \$ 963880.	---	35406.	ATLANTIC BEACH 294954.	---	7860.
DADE COUNTY \$ 39567145.	---		BALDWIN 61693.	---	1644.
BAL HARBOUR 83528.	---	3001.	JACKSONVILLE 21216038.	---	575653.
BAY HARBOR ISLAND 135715.	---	4876.	JACKSONVILLE BEACH 599552.	---	15977.
BISCAYNE PARK 85949.	---	3088.	NEPTUNE BEACH 201589.	---	5372.
CORAL GABLES 1214840.	---	43647.	COUNTYWIDE TOTAL \$ 22373826.	---	575653.
EL PORTAL 57086.	---	2051.	ESCAMBIA CTY \$ 5821334.	---	
FLORIDA CITY 174403.	---	6266.	PENSACOLA 1538173.	---	57934.
GOLDEN BEACH 17034.	---	612.	CENTURY 55597.	---	2094.
HIALEAH 4450183.	---	159887.	COUNTYWIDE TOTAL \$ 7415104.	---	239263.
HIALEAH GARDENS 76597.	---	2752.	FLAGLER COUNTY \$ 195112.	\$ 47708.	
HOMESTEAD 582634.	---	20933.	BEVERLY BEACH 4309.	---	236.
INDIAN CREEK 2867.	---	103.	BUNNELL 32829.	---	1798.
			FLAGLER BEACH 42560.	---	2331.
			COUNTYWIDE TOTAL \$ 274810.	\$ 47708.	12141.

	ORDINARY	EMERGENCY	POPULATION		ORDINARY	EMERGENCY	POPULATION
FRANKLIN COUNTY	78213.	\$ 54695.		HERNANDO COUNTY	\$ 1066530.		
APALACHICOLA	31074.	---	2561.	BROOKSVILLE	134417.		5887.
CARRABELLE	15737.	---	1297.	WEEKI WACHEE	183.		8.
COUNTYWIDE TOTAL	\$ 125024.	\$ 54695.	7732.	COUNTYWIDE TOTAL	\$ 1201130.		48675.
GADSDEN COUNTY	354756.	\$ 281778.		HIGHLANDS COUNTY	\$ 845824.		
CHATTahoochee	32530.	---	3148.	AVON PARK	157106.		8105.
GREENSBORO	5808.	---	562.	LAKE PLACID	19054.		983.
GREYNA	14963.	---	1448.	SEBRING	176935.		9128.
HAVANA	28955.	---	2802.	COUNTYWIDE TOTAL	\$ 1198919.		49707.
QUINCY	88415.	---	8556.				
COUNTYWIDE TOTAL	\$ 525426.	\$ 281778.	39835.	HILLSBOROUGH CITY	\$ 18728240.		
GILCHRIST COUNTY	62608.	\$ 42464.		PLANT CITY	646171.		19308.
BELL	2591.	---	227.	TAMPA	9048771.		270383.
FANNING SPRINGS	1941.	---	170.	TEMPLE TERRACE	376565.		11252.
TRENTON	13231.	---	1159.	COUNTYWIDE TOTAL	\$ 28799747.		659916.
COUNTYWIDE TOTAL	\$ 80370.	\$ 42464.	6003.	HOLMES COUNTY	\$ 134442.	\$ 105776	
GLADES COUNTY	36755.	\$ 43483.		BONIFAY	25028.	---	2547.
MOORE HAVEN	8018.	---	1250.	ESTO	3145.	---	320.
COUNTYWIDE TOTAL	\$ 44772.	\$ 43483.	6147.	NOMA	1209.	---	123.
GULF COUNTY	144147.	\$ 68793.		PONCE DE LEON	4579.	---	466.
PORT ST JOE	65718.	---	3984.	WESTVILLE	3528.	---	359.
WEWAHITCHKA	28735.	---	1742.	COUNTYWIDE TOTAL	\$ 171931.	\$ 105776.	14953.
COUNTYWIDE TOTAL	\$ 238600.	\$ 68793.	10647.	INDIAN RIVER CITY	\$ 1663834.		
HAMILTON COUNTY	438647.	---		FELLSMERE	37593.	---	1250.
JASPER	121579.	---	2080.	INDIAN RIVER SHORES	43999.	---	1463.
JENNINGS	45241.	---	774.	SEBASTIAN	105862.	---	3520.
WHITE SPRINGS	43722.	---	748.	VERO BEACH	488738.	---	16251.
COUNTYWIDE TOTAL	\$ 649189.	---	8705.	COUNTYWIDE TOTAL	\$ 2340025.		62818.
HARDEE COUNTY	325485.	\$ 72175.		JACKSON COUNTY	\$ 477315.	\$ 264840.	
BOWLING GREEN	44669.	---	2411.	ALFORD	8099.	---	548.
WAUCHULA	55989.	---	3022.	BASCOM	1980.	---	134.
ZOLFO SPRINGS	28032.	---	1513.	CAMPBELLTON	5054.	---	342.
COUNTYWIDE TOTAL	\$ 454175.	\$ 72175.	19883.	COTTONDALE	15607.	---	1056.
HENDRY COUNTY	358398.	\$ 24522.		GRACEVILLE	44529.	---	3013.
CLEWISTON	115425.	---	5341.	GRAND RIDGE	8941.	---	605.
LA BELLE	50700.	---	2346.	GREENWOOD	8734.	---	591.
COUNTYWIDE TOTAL	\$ 524523.	\$ 24522.	19146.	MALONE	13257.	---	897.
				MARIANNA	97216.	---	6578.
				SNEADS	25213.	---	1706.
				COUNTYWIDE TOTAL	\$ 705946.	\$ 264840.	37453.

	ORDINARY	EMERGENCY	POPULATION		ORDINARY	EMERGENCY	POPULATION
JEFFERSON COUNTY	\$ 107071.	\$ 76016.	2965.		\$ 25299.	\$ 30375.	1076.
MONTICELLO	32535.	---		BRISTOL	6917.	---	
COUNTYWISE TOTAL	\$ 139606.	\$ 76016.	10746.	COUNTYWISE TOTAL	\$ 32216.	\$ 30375.	4294.
LAFAYETTE COUNTY	\$ 23546.	\$ 28387.	892.	MADISON COUNTY	\$ 137451.	\$ 106752.	1086.
MAYO	5652.	---		GREENVILLE	11114.	---	288.
COUNTYWISE TOTAL	\$ 29198.	\$ 28387.	4013.	LEE	2947.	---	3605.
				MADISON	36892.	---	
LAKE COUNTY	\$ 1938708.	---	---	COUNTYWISE TOTAL	\$ 188404.	\$ 106752.	15091.
ASTAFULA	16124.	---	755.	MANATEE COUNTY	\$ 3911169.	---	1551.
CLERMONT	117137.	---	5485.	ANNA MARIA	44239.	---	1595.
EUSTIS	210335.	---	9849.	BRADENTON BEACH	45494.	---	32854.
FRUITLAND PARK	52066.	---	2438.	BRADENTON	937092.	---	4120.
GROVELAND	44164.	---	2068.	HOLMES BEACH	117514.	---	2460.
HONEY IN THE HILL	13433.	---	629.	LONGBOAT KEY	70166.	---	
LADY LAKE	27314.	---	1279.	PALMETTO	247607.	---	8681.
LEESBURG	283180.	---	13260.	COUNTYWISE TOTAL	\$ 5373283.	---	154209.
MASCOTTE	23748.	---	1112.	MARION COUNTY	\$ 3280514.	---	1985.
MINNEOLA	18259.	---	855.	BELLEVIEW	57167.	---	1451.
MONTVERDE	8478.	---	397.	DUNELLON	41788.	---	406.
MT DORA	128734.	---	6028.	MCINTOSH	11693.	---	3732.
TAVARES	97490.	---	4565.	OCALA	1076292.	---	634.
UMATILLA	39978.	---	1872.	REDDICK	18259.	---	
COUNTYWISE TOTAL	\$ 3019148.	---	107643.	COUNTYWISE TOTAL	\$ 4485712.	---	127857.
LEE COUNTY	\$ 7241041.	---	---	MARTIN COUNTY	\$ 2314663.	---	378.
CAPE CORAL	1341044.	---	35037.	JUPITER ISLAND	13742.	---	469.
FORT MYERS	1408255.	---	36793.	OCEAN BREEZE	17050.	---	1272.
SANIBEL	139398.	---	3642.	SEWALLS POINT	46243.	---	9583.
COUNTYWISE TOTAL	\$ 10129739.	---	214339.	STUART	348388.	---	
LEON COUNTY	\$ 2690302.	---	---	COUNTYWISE TOTAL	\$ 2740086.	---	67569.
TALLAHASSEE	2043438.	---	91494.	MONROE COUNTY	\$ 2081893.	---	1007.
COUNTYWISE TOTAL	\$ 4733741.	---	150952.	KEY COLONY BEACH	37781.	---	24688.
LEVY COUNTY	\$ 240624.	\$ 145467.	873.	KEY WEST	926261.	---	91.
BRONSON	11754.	---	732.	LAYTON	3414.	---	
CEDAR KEY	9856.	---	2021.	COUNTYWISE TOTAL	\$ 3049349.	---	64084.
CHIEFLAND	27211.	---	1209.	NASSAU COUNTY	\$ 721654.	---	871.
INGLIS	16278.	---	175.	CALLAHAN	20749.	---	7296.
OTTER CREEK	2356.	---	157.	FERNANDINA BEACH	173809.	---	1965.
FANNING SPRINGS	2114.	---	2290.	HILLIARD	46811.	---	
WILLISTON	30833.	---	621.	COUNTYWISE TOTAL	\$ 963023.	---	33670.
YANKEETOWN	8361.	---	---				
COUNTYWISE TOTAL	\$ 349386.	\$ 145467.	20564.				

ORDINARY	EMERGENCY	POPULATION	ORDINARY	EMERGENCY	POPULATION
OKALOOSA COUNTY \$ 2203222.	---	---	JUPITER 316324.	---	10897.
CINCO BAYOU 5265.	---	230.	LAKE CLARKE SHORES 92282.	---	3179.
CRESTVIEW 174924.	---	7641.	LAKE PARK 200761.	---	6916.
FT WALTON BEACH 480452.	---	20987.	LAKE WORTH 786993.	---	27111.
LAUREL HILL 13965.	---	610.	LANTANA 230313.	---	7934.
MARY ESTHER 83628.	---	3653.	MANALAPAN 9725.	---	335.
NICEVILLE 201297.	---	8793.	MANGONIA PARK 41192.	---	1419.
SHALIMAR 8837.	---	386.	NORTH PALM BEACH 330722.	---	11393.
VALPARAISO 141203.	---	6168.	OCEAN RIDGE 40350.	---	1390.
COUNTYWISE TOTAL \$ 3312792.	---	112395.	PAHOKEE 185434.	---	6388.
OKECHOBEE CITY \$ 431139.	---	---	PALM BEACH GARDENS 468898.	---	16153.
OKECHOBEE 95380.	---	4274.	PALM BCH SHORES 35792.	---	1233.
COUNTYWISE TOTAL \$ 526519.	---	20744.	PALM BEACH 292898.	---	10090.
ORANGE COUNTY \$ 17509386.	---	---	PALM SPRINGS 260212.	---	8964.
APOPKA 262046.	---	6245.	RIVIERA BEACH 771898.	---	26591.
BELLE ISLE 121855.	---	2904.	ROYAL PALM BEACH 120817.	---	4162.
EATONVILLE 92188.	---	2197.	SOUTH BAY 109728.	---	3780.
EDGEWOOD 43388.	---	1034.	SOUTH PALM BEACH 39043.	---	1345.
MAITLAND 371313.	---	8849.	TEQUESTA 108857.	---	3750.
OAKLAND 27610.	---	658.	WEST PALM BEACH 1856927.	---	63969.
OCOE 354822.	---	8456.	COUNTYWISE TOTAL \$ 25139971.	---	613997.
ORLANDO 5471839.	---	130403.	PASCO COUNTY \$ 3614359.	---	---
WINDERMERE 55347.	---	1319.	DADE CITY 90812.	---	4910.
WINTER GARDEN 285964.	---	6815.	NEW PORT RICHEY 211032.	---	11410.
WINTER PARK 935604.	---	22297.	PORT RICHEY 41078.	---	2221.
COUNTYWISE TOTAL \$ 25531363.	---	480997.	ST LEO 17016.	---	920.
OSCEOLA COUNTY \$ 1525290.	---	---	SAN ANTONIO 9821.	---	531.
KISSIMMEE 547859.	---	16866.	ZEPHYRHILLS 108364.	---	5859.
ST CLOUD 261489.	---	8050.	COUNTYWISE TOTAL \$ 4092482.	---	204036.
COUNTYWISE TOTAL \$ 2334638.	---	55261.	PINELLAS COUNTY \$ 13075862.	---	---
PALM BEACH CITY \$ 14165727.	---	---	BELLEAIR 87842.	---	3778.
ATLANTIS 42208.	---	1454.	BELLEAIR BEACH 38620.	---	1661.
BELLE GLADE 491221.	---	16922.	BELLEAIR BLUFFS 58639.	---	2522.
BOCA RATON 1463039.	---	50400.	BELLEAIR SHORE 1860.	---	80.
BOYNTON BEACH 1059223.	---	36489.	CLEARWATER 2042801.	---	87859.
BRINY BREEZES 11234.	---	387.	DUNEDIN 716197.	---	30803.
CLOUD LAKE 4645.	---	160.	GULFPORT 262712.	---	11299.
DELRAY BEACH 1058845.	---	36476.	INDIAN ROCKS 90446.	---	3890.
GOLFVIEW 6125.	---	211.	INDIAN SHORES 24878.	---	1070.
GOLF 3280.	---	113.	KENNETH CITY 99351.	---	4273.
GREENACRES CITY 380942.	---	13123.	LARGO 1379731.	---	59341.
GULF STREAM 13876.	---	478.	MADEIRA BEACH 111302.	---	4787.
HAVERHILL 36257.	---	1249.	N REDINGTON 28250.	---	1215.
HIGHLAND BEACH 59944.	---	2065.	OLDSMAR 70287.	---	33033.
JUNO BEACH 33151.	---	1142.	PINELLAS PARK 786648.	---	1713.
JUPITER INLET 11089.	---	382.	REDINGTON BEACH 39829.	---	2285.
			REDINGTON SHORE 53128.	---	7427.
			SAFETY HARBOR 172684.	---	9425.
			PETERSBURG BEACH 219140.	---	239950.
			ST PETERSBURG 5579053.	---	4590.
			SEMINOLE 106722.	---	4506.
			SOUTH PASADENA 104769.	---	13509.
			TARPON SPRINGS 314096.	---	6402.
			TREASURE ISLAND 148852.	---	---
			COUNTYWISE TOTAL \$ 25613699.	---	742110.

ORDINARY	EMERGENCY	POPULATION	ORDINARY	EMERGENCY	POPULATION
POLK COUNTY					
\$ 10654115.					
AUBURNDALE		6905.	SARASOTA		49154.
BARTOW		15177.	VENICE		12568.
DAVENPORT		1518.	COUNTYWIDE TOTAL \$		209431.
DUNDEE		2289.			
EAGLE LAKE		1744.	SEMINOLE COUNTY \$		
FT MEADE		5767.	ALTA MONTE SPRINGS		22792.
FROSTPROOF		3015.	CASSELBERRY		15239.
HAINES CITY		11120.	LAKE MARY		3029.
HIGHLAND PARK		184.	LONGWOOD		10604.
HILLCREST HGTS		186.	OVIEDO		3151.
LAKE ALFRED		3134.	SANFORD		23774.
LAKE HAMILTON		1552.	WINTER SPRINGS		11543.
LAKELAND		49169.	COUNTYWIDE TOTAL \$		186840.
LAKE WALES		8566.			
MULBERRY		2969.	SUMTER COUNTY \$		
POLK CITY		576.	BUSHNELL		169759.
WINTER HAVEN		21241.	CENTER HILL		1081.
COUNTYWIDE TOTAL \$		328881.	COLEMAN		773.
			WEBSTER		1022.
PUTNAM COUNTY \$			WILDWOOD		856.
CRESCENT CITY		1722.	COUNTYWIDE TOTAL \$		2796.
INTERLACHEN		884.			
PALATKA		10175.	SUWANNEE COUNTY \$		
POMONA PARK		804.	BRANFORD		135792.
WELAKA		495.	LIVE OAK		23293.
COUNTYWIDE TOTAL \$		51160.	COUNTYWIDE TOTAL \$		23293.
ST JOHNS COUNTY \$			TAYLOR COUNTY \$		
HASTINGS		636.	PERRY		8254.
ST AUGUSTINE BEACH		1541.	COUNTYWIDE TOTAL \$		16894.
ST AUGUSTINE		11952.			
COUNTYWIDE TOTAL \$		53701.	UNION COUNTY \$		
			LAKE BUTLER		46277.
ST LUCIE COUNTY \$			RAIFORD		1839.
FT PIERCE		34613.	WORTHINGTON SPRINGS		259.
PORT ST LUCIE		19288.	COUNTYWIDE TOTAL \$		224.
COUNTYWIDE TOTAL \$		94655.			
			SANTA ROSA CITY \$		
SANTA ROSA CITY \$		5485.	GULF BREEZE		6542.
GULF BREEZE		7197.	MILTON		
MILTON		57044.	COUNTYWIDE TOTAL \$		
COUNTYWIDE TOTAL \$					
			SARASOTA COUNTY \$		
SARASOTA COUNTY \$		2592.	LONGBOAT KEY		
LONGBOAT KEY		6807.	NORTH PORT		
NORTH PORT					

	ORDINARY	EMERGENCY	POPULATION
VOLUSIA COUNTY	\$ 5017952.	---	---
DAYTONA BEACH	1278850.	---	54329.
DAYTONA BCH SHORES	33025.	---	1403.
DELAND	362759.	---	15411.
EDGEWATER	172800.	---	7341.
HOLLY HILL	244029.	---	10367.
LAKE HELEN	50303.	---	2137.
NEW SMYRNA BEACH	320201.	---	13603.
OAK HILL	22339.	---	949.
ORANGE CITY	68098.	---	2893.
ORMOND BEACH	524472.	---	22281.
PIERSON	25540.	---	1085.
PONCE INLET	26458.	---	1124.
PORT ORANGE	479230.	---	20359.
SOUTH DAYTONA	268651.	---	11413.
COUNTYWISE TOTAL	\$ 8894706.	---	268069.
WAKULLA COUNTY	\$ 123929.	\$ 77374.	---
ST MARKS	3127.	---	270.
SOPCHOPPY	5142.	---	444.
COUNTYWISE TOTAL	\$ 132199.	\$ 77374.	10938.
WALTON COUNTY	\$ 247176.	\$ 153503.	---
DEFUNIAK SPRING	71961.	---	5636.
FREEPORT	9231.	---	723.
PAXTON	8491.	---	665.
COUNTYWISE TOTAL	\$ 336859.	\$ 153503.	21700.
WASHINGTON CTY	\$ 130105.	\$ 104467.	---
CARYVILLE	6277.	---	624.
CHIPLEY	34152.	---	3395.
EBRO	2344.	---	233.
VERNON	9104.	---	905.
WAUSAU	3491.	---	347.
COUNTYWISE TOTAL	\$ 185472.	\$ 104467.	14768.
STATEWIDE TOTALS FOR:			
COUNTIES	\$217657188.	\$2500000.	4865648.
MUNICIPALITIES	\$153214684.	---	10070713.
BOTH	\$370871872.	\$2500000.	10070713.

II. REVENUE SHARING

Until 1972, the sharing of state revenues with units of local government was accomplished through an array of 24 separate distribution formulas, one for each revenue source. The Revenue Sharing Act of 1972 was passed by the Legislature to consolidate and simplify the administration of state revenue sharing. This act created what is essentially today's Revenue Sharing Program. Three tax sources were earmarked for sharing with counties through a single distribution formula. Three other sources were earmarked for cities through another distribution formula. The only significant change in the original program since 1972 was the repeal of the Auto Road Tax, one of the three original tax sources in both the city and county programs.

Local governments have few strings attached to the use of these shared funds. The most notable constraint is that a unit of local government may not use more than its "guaranteed entitlement" (the amount of money received in FY 1971-72) to finance debt.

Additionally, there are several requirements which must be met in order to be eligible for participation in the Revenue Sharing Program. These requirements are as follows:

- 1) The unit of government must submit audited annual financial statements to the Department of Banking and Finance.
- 2) Units providing law enforcement services must meet certain minimum pay requirements and employment standards for police officers.
- 3) Financial need must be demonstrated through the levy of certain minimum taxes.
- 4) Certification must be provided indicating that the requirements of s. 200.065, Florida Statutes, regarding public notification of proposed budget and millage assessments, have been met.

(See s. 218.23, Florida Statutes for details.)

Those units of local government which do not meet the eligibility requirements set forth in the statutes will only receive a "minimum entitlement", which is equal to the amount needed to meet payments on debt for which revenue sharing funds have previously been pledged. Special districts are not considered a unit of local government for revenue sharing purposes.

Several formulas are used to determine the distribution of funds to local governments. These formulas, which are explained later, use measures of population, area, economic activity, and property assessments to derive a number which represents a local government's proportional share of the funds to be distributed. These proportions are calculated annually by the Florida Department of Revenue, which has the responsibility for administering the revenue sharing program.

A. County Revenue Sharing Program

There are two state revenue sources which are shared with counties through the Revenue Sharing Trust Fund for Counties. One source is the cigarette tax. Of the 21¢ tax levied on each pack of cigarettes by the state, one cent (less a service charge of 4%) is returned to counties through the Revenue Sharing Program. The other source is the intangibles tax, assessed on real estate debt obligations, retail charge accounts, and other debt instruments and financial assets. Fifty-five percent of this tax collected by the state is distributed to counties through this program. (The Auto Road Tax, originally a part of the Revenue Sharing Program, is no longer levied and therefore is not available for distribution.)

These funds are apportioned based on a formula (see s. 218.245, Florida Statutes) that assigns each eligible county an apportionment factor composed of three equal parts:

$$\begin{aligned} \text{part 1} &= \frac{\text{county population}}{\text{state population}} \\ \text{part 2} &= \frac{\text{county unincorporated population}}{\text{state unincorporated population}} \\ \text{part 3} &= \frac{\text{annual county sales tax collections}}{\text{annual statewide sales tax collections}} \end{aligned}$$

$$\text{Apportionment factor} = \frac{\text{part 1} + \text{part 2} + \text{part 3}}{3}$$

$$\text{County share} = \text{total funds available} \times \text{apportionment factor}$$

The following table shows the amount of money expected to be placed in the Revenue Sharing Trust Fund for counties in state fiscal year 1982-83.

<u>Funds Available</u>	<u>1982-83</u>
Cigarette Tax (1¢)	\$13,314,286
Intangibles Tax (55%)	<u>\$83,800,000</u>
Total	<u>\$97,114,286</u>

Individual county distributions are found on the next page.

COUNTY REVENUE SHARING
1982-83 ESTIMATES

	% OF TOTAL	AMOUNT		% OF TOTAL	AMOUNT
ALACHUA	1.3230	\$ 1284798.28	LAFAYETTE	0.0370	\$ 35955.21
BAKER	0.1244	120796.88	LAKE	1.0088	979705.31
BAY	0.8894	863733.62	LEE	2.5050	2432725.34
BRADFORD	0.1636	158899.55	LEON	1.3639	1324569.86
BREVARD	2.3952	2326113.09	LEVY	0.1809	175661.99
BROWARD	8.3138	8073854.41	LIBERTY	0.0391	37945.52
CALHOUN	0.0856	83122.85	MADISON	0.1343	130423.69
CHARLOTTE	0.7270	706017.57	MANATEE	1.6594	1611543.42
CITRUS	0.6539	635001.70	MARION	1.3934	1353203.15
CLAY	0.7505	728793.71	MARTIN	0.8387	814461.25
COLLIER	1.1845	1150330.55	MONROE	0.7194	698668.37
COLUMBIA	0.3748	363955.17	NASSAU	0.3347	325044.62
DADE	17.2983	16799105.96	OKALOOSA	1.0725	1041591.84
DESOTO	0.1714	166464.40	OKEECHOBEE	0.2276	221067.20
DIXIE	0.0722	70162.60	ORANGE	5.7529	5586885.23
DUVAL	6.3075	6125491.11	OSCEOLA	0.5764	559795.07
ESCAMBIA	2.6454	2569019.45	PALM BEACH	5.8491	5680338.07
FLAGLER	0.1158	112480.31	PASCO	2.2438	2179062.49
FRANKLIN	0.0627	60853.76	PINELLAS	6.0303	5856304.82
GADSDEN	0.3358	326139.05	POLK	3.6509	3545548.92
GILCHRIST	0.0570	55321.72	PUTNAM	0.5219	506808.05
GLADES	0.0577	56059.01	ST JOHNS	0.5926	575479.41
GULF	0.0920	89386.51	ST LUCIE	0.8636	838665.53
HAMILTON	0.2310	224334.54	SANTA ROSA	0.5541	538112.74
HARDEE	0.1876	182188.10	SARASOTA	2.3864	2317533.49
HENDRY	0.1893	183872.25	SEMINOLE	1.7667	1715723.16
HERNANDO	0.5579	541770.86	SUMTER	0.2280	221447.54
HIGHLANDS	0.4827	468792.05	SUWANNEE	0.2230	216605.44
HILLSBOROUGH	7.1351	6929207.64	TAYLOR	0.1648	160083.61
HOLMES	0.1373	133375.06	UNION	0.0570	55353.32
INDIAN RIVER	0.6819	662176.52	VOLUSIA	2.3448	2277084.50
JACKSON	0.3359	326219.35	WAKULLA	0.1153	111993.32
JEFFERSON	0.0979	95045.77	WALTON	0.1993	193586.42
			WASHINGTON	0.1258	122130.66

B. Municipal Revenue Sharing

There are two state revenue sources which are shared with municipalities through distributions from the Revenue Sharing Trust Fund for Municipalities. Of the 21¢ in taxes assessed on each pack of cigarettes, eleven cents is allocated to cities, after a 4% service charge assessment is made. The other revenue source is the eighth cent gas tax, a one cent per gallon excise tax imposed on all types of motor fuels.

The apportionment factor for each eligible municipality is determined by a formula composed of three equal parts:

$$\text{part 1} = \frac{\text{municipal population} \times \text{adjustment factor}}{\text{total adjusted statewide municipal population}}$$

Where the adjustment factors are:
1.791 for population greater than 50,000
1.709 for population between 20,001 and 50,000
1.425 for population between 5,001 and 20,000
1.135 for population between 2,001 and 5,000
1.000 for population less than 2,001

$$\text{part 2} = \frac{\text{municipal sales tax collections}}{\text{total statewide municipal collections}}$$

Where municipal sales tax collections are determined by the following formula:

$$\text{county collections} \times \frac{\text{municipal population}}{\text{county population}}$$

$$\text{part 3} = \frac{\text{weighted municipal population}}{\text{total statewide weighted municipal population}}$$

where the weighted municipal population is calculated as -

$$\frac{\text{statewide total municipal assessed value per capita}}{\text{municipal assessed value per capita}} \times \text{municipal population}$$

NOTE: For home rule counties and consolidated governments the population and sales tax figures used in the calculation of the three parts are further modified by multiplying them by the ratio of ad valorem taxes levied outside the municipal or urban service districts to the total of all ad valorem taxes levied in the county by the combined county and municipal governments. Metro Dade is guaranteed a 7% annual increase, by authority of s. 218.21, F.S.

$$\text{Apportionment factor} = \frac{\text{part 1} + \text{part 2} + \text{part 3}}{3}$$

$$\text{Municipality share} = \text{apportionment factor} \times \text{total funds available}$$

The following table shows the amount of money expected to be placed in the Revenue Sharing Trust Fund for municipalities in state fiscal year 1982-83.

<u>Funds Available</u>	<u>1982-83</u>
Cigarette tax (11¢)	\$146,457,143
8th cent gas tax (1¢)	\$ 54,281,000
Total	<u>\$200,738,143</u>

Distributions to individual municipalities are shown on the next page.

MUNICIPAL REVENUE SHARING
1982-83 ESTIMATES

	DOR CODE	AMOUNT		DOR CODE	AMOUNT
COLLIER COUNTY			DUVAL COUNTY		
EVERGLADES	21 610	\$ 15362.36	ATLANTIC BEACH	31 55	\$ 275099.61
NAPLES	21 1455	507885.63	BALDWIN	31 81	78491.01
			JACKSONVILLE	31 1000	7469639.05
COLUMBIA COUNTY			JACKSONVILLE BCH	31 1001	531159.61
FORT WHITE	23 675	35821.80	NEPTUNE BEACH	31 1456	170892.57
LAKE CITY	23 1110	335919.48	CONSOLIDATED JAX	31 2500	8714828.33
DADE COUNTY			ESCAMBIA CITY		
BAL HARBOR	25 80	65199.94	PENSACOLA	33 1715	2203194.95
BAY HARBOR ISLAND	25 90	115568.73	CENTURY	33 2000	114259.04
BISCAYNE PARK	25 165	93526.29			
CORAL GABLES	25 425	1221178.93	FLAGLER COUNTY		
EL PORTAL	25 585	60766.09	BEVERLY BEACH	35 160	5792.63
FLORIDA CITY	25 640	245480.65	BUNNELL	35 265	51917.95
GOLDEN BEACH	25 744	12554.11	FLAGLER BEACH	35 630	45327.33
HIALEAH	25 860	5810036.15	MARINELAND	35 1315	0.00
HIALEAH GARDENS	25 865	66155.61	PAINTERS HILL	35 1628	0.00
HOMESTEAD	25 930	770932.07			
INDIAN CREEK	25 955	2072.64	FRANKLIN COUNTY		
ISLANDIA	25 997	266.29	APALACHICOLA	37 30	129428.84
MEDLEY	25 1335	11484.79	CARRABELLE	37 300	55682.26
MIAMI BEACH	25 1369	2978863.81			
MIAMI	25 1370	13191497.04	GADSDEN COUNTY		
MIAMI SHORES	25 1380	259302.47	CHAITAHOOCHEE	39 345	180654.36
MIAMI SPRINGS	25 1385	364142.16	GREENSBORO	39 775	36557.57
NORTH BAY VILLAGE	25 1490	122377.60	GREYNA	39 785	210964.70
N MIAMI BEACH	25 1500	1187354.75	HAVANA	39 835	178733.72
NORTH MIAMI	25 1502	1411834.59	OUINCY	39 1825	361411.00
OPA LOCKA	25 1585	481187.76			
PENNSUCO	25 1705	0.00	GILCHRIST COUNTY		
SOUTH MIAMI	25 2005	324090.54	BELL	41 150	12525.52
SURFSIDE	25 2050	104228.00	FANNING SPRINGS	41 2053	0.00
SWEETWATER	25 2055	306071.25	TRENTON	41 2120	45747.32
VIRGINIA GARDENS	25 2155	60175.16			
WEST MIAMI	25 2210	212632.25	GLADES COUNTY		
METRO DADE	25 2501	15728700.19	MOORE HAVEN	43 1435	45681.31
DESOTO COUNTY			GULF COUNTY		
ARCADIA	27 40	221505.55	PORT ST JOE	45 1805	99405.87
			WARD RIDGE	45 2170	0.00
DIXIE COUNTY			WEWAHITCHKA	45 2235	78906.43
CROSS CITY	29 445	128025.52			
HORSESHOE BEACH	29 932	13190.45	HAMILTON COUNTY		
			JASPER	47 1010	236024.09
			JENNINGS	47 1020	89346.88
			WHITE SPRINGS	47 2245	103121.80

MUNICIPAL REVENUE SHARING
1982-83 ESTIMATES

	DOR CODE	AMOUNT		DOR CODE	AMOUNT
HARDEE COUNTY			JEFFERSON COUNTY		
BOWLING GREEN	49 195	\$ 143354.66	MONTICELLO	65 1425	\$ 110349.82
WAUCHULA	49 2185	88960.52	LAFAYETTE COUNTY		
ZOLFO SPRINGS	49 2305	74510.01	MAYO	67 1330	58561.81
HENDRY COUNTY			LAKE COUNTY		
CLEWISTON	51 385	174676.45	ASTATULA	69 50	33868.61
LA BELLE	51 1080	66417.74	CLERMONT	69 380	176666.72
HERNANDO COUNTY			EUSTIS	69 605	343480.88
BROOKSVILLE	53 255	184943.46	FRUITLAND PARK	69 685	96134.57
WEEKI WACHEE	53 2196	2118.00	GROVELAND	69 790	75764.53
HIGHLANDS COUNTY			HONEY IN THE HILL	69 935	13998.79
AVON PARK	55 67	282941.97	LADY LAKE	69 1095	41529.69
LAKE PLACID	55 1150	53574.00	LEESBURG	69 1215	396009.31
SEBRING	55 1950	292664.17	MASCOTTE	69 1325	46669.53
HILLSBOROUGH COUNTY			MINNEOLA	69 1410	30619.35
PLANT CITY	57 1760	809447.14	MONTVERDE	69 1430	12390.03
TAMPA	57 2075	10608006.65	MT DORA	69 1440	194992.93
TEMPLE TERRACE	57 2090	386415.29	TAVARES	69 2085	143520.03
HOLMES COUNTY			UMATILLA	69 2125	64214.22
BONIFAY	59 185	108592.80	LEE COUNTY		
ESTO	59 600	19894.76	CAPE CORAL	71 293	1050725.18
NOMA	59 700	9097.81	FORT MYERS	71 655	1392334.66
PONCE DE LEON	59 1783	20479.30	SANIBEL	71 1925	81915.77
WESTVILLE	59 2234	21156.59	LEON COUNTY		
INDIAN RIVER COUNTY			TALLAHASSEE	73 2070	3209376.14
FELLSMERE	61 615	58117.07	LEVY COUNTY		
INDIAN RIVER SHORES	61 960	27408.30	BRONSON	75 245	34961.62
ORCHID	61 1597	0.00	CEDAR KEY	75 325	19382.46
SEBASTIAN	61 1945	90714.49	CHIEFLAND	75 350	70583.96
VERO BEACH	61 2150	435618.93	INGLIS	75 980	40838.86
JACKSON COUNTY			OTTER CREEK	75 1614	7960.01
ALFORD	63 10	45739.08	FANNING SPRINGS	75 2053	8003.84
BASCOM	63 86	14368.23	WILLISTON	75 2255	87926.89
CAMPBELLTON	63 280	23732.08	YANKEETOWN	75 2295	14855.81
COTTONDALE	63 430	59338.56	LIBERTY COUNTY		
GRACEVILLE	63 755	108831.11	BRISTOL	77 240	52697.38
GRAND RIDGE	63 760	63187.02	MADISON COUNTY		
GREENWOOD	63 783	31167.87	GREENVILLE	79 780	79862.99
MALONE	63 1285	71314.79	LEE	79 1210	15274.30
MARIANNA	63 1305	262336.51	MADISON	79 1275	134429.39
SNEADS	63 1970	103091.91			

MUNICIPAL REVENUE SHARING
1982-83 ESTIMATES

	DOR CODE	AMOUNT		DOR CODE	AMOUNT
MANATEE COUNTY			EATONVILLE	95 555	\$ 147776.51
ANNA MARIA	81 25	33782.73	EDGEWOOD	95 571	63799.00
BRADENTON BEACH	81 210	36747.05	LAKE BUENA VISTA	95 1101	0.00
BRADENTON	81 215	1136660.80	MAITLAND	95 1280	301078.25
HOLMES BEACH	81 925	92303.46	OAKLAND	95 1541	34590.93
LONGBOAT KEY	81 1245	0.00	OCOE	95 1560	391800.86
PALMETTO	81 1660	338791.73	ORLANDO	95 1600	5094818.36
MARION COUNTY			WINDERMERE	95 2270	40277.76
BELLEVIEW	83 145	64997.48	WINTER GARDEN	95 2280	277521.66
DUNELLON	83 535	53800.00	WINTER PARK	95 2290	788090.06
MCINTOSH	83 1265	15391.67			
OCALA	83 1545	1296711.67	OSCEOLA COUNTY		
REDDICK	83 1830	32299.77	KISSIMEE	97 1075	571716.63
MARTIN COUNTY			ST CLOUD	97 1890	288675.63
JUPITER ISLAND	85 1045	7549.85	PALM BEACH COUNTY		
OCEAN BREEZE PARK	85 1548	21278.92	ATLANTIS	99 60	31252.76
SEWALLS POINT	85 1960	27841.77	BELLE GLADE	99 130	824188.63
STUART	85 2035	289141.36	BOCA RATON	99 180	1450984.24
MONROE COUNTY			BOYNTON BEACH	99 200	1257349.35
KEY COLONY BEACH	87 1060	23332.70	BRINY BREEZES	99 237	17436.49
KEY WEST	87 1070	908329.37	CLOUD LAKE	99 390	5386.13
LAYTON	87 1203	2685.00	DELRAY BEACH	99 510	1134884.86
NASSAU COUNTY			GLEN RIDGE	99 740	0.00
CALLAHAN	89 275	30979.08	GOLFVIEW	99 750	5652.98
FERNANDINA BEACH	89 620	175448.56	GOLF	99 751	2322.74
HILLIARD	89 895	103190.90	GREENACRES CITY	99 765	496328.47
OKALOOSA COUNTY			GULF STREAM	99 800	9824.85
CINCO BAYOU	91 370	21997.00	HAVERTHILL	99 840	42234.04
CRESTVIEW	91 440	361979.08	HIGHLAND BEACH	99 870	45629.94
FT WALTON BEACH	91 670	780644.15	HYPOLUXO	99 940	0.00
LAUREL HILL	91 1195	91186.52	JUNO BEACH	99 1030	24986.80
MARY ESTHER	91 1320	105518.67	JUPITER INLET	99 1040	8163.36
NICEVILLE	91 1485	330701.52	JUPITER	99 1046	293734.53
SHALIMAR	91 1965	10992.00	LAKE CLARKE SHORES	99 1115	90522.59
VALPARAISO	91 2135	323440.03	LAKE PARK	99 1145	253135.00
OKECHOBEE COUNTY			LAKE WORTH	99 1165	1017556.28
OKECHOBEE	93 1565	176013.00	LANTANA	99 1170	273007.56
ORANGE COUNTY			MANALAPAN	99 1290	6745.47
APOPKA	95 35	240443.42	MANGONIA PARK	99 1295	34434.25
BAY LAKE	95 91	0.00	NORTH PALM BEACH	99 1510	312487.19
BELLE ISLE	95 140	93060.41	OCEAN RIDGE	99 1550	30927.38
			PAHOKEE	99 1625	332856.55
			PALM BEACH GARDENS	99 1650	461386.66
			PALM BCH SHORES	99 1655	28161.80
			PALM BEACH	99 1656	244359.14
			PALM SPRINGS	99 1670	319298.84
			RIVIERA BEACH	99 1855	863732.38
			ROYAL PALM BEACH	99 1870	104100.77
			SOUTH BAY	99 1990	170327.79
			SOUTH PALM BEACH	99 2010	28383.74
			TEQUESTA	99 2095	129246.00
			WEST PALM BEACH	99 2215	2224662.20

MUNICIPAL REVENUE SHARING
1982-83 ESTIMATES

	DOR CODE	AMOUNT		DOR CODE	AMOUNT
PASCO COUNTY		\$			\$
DADE CITY	101 465	155012.46	HIGHLAND PARK	105 880	4993.04
NEW PORT RICHEY	101 1475	319538.38	HILLCREST HEIGHTS	105 890	5492.72
PORT RICHEY	101 1800	47575.92	LAKE ALFRED	105 1100	115545.57
ST LEO	101 1895	64262.58	LAKE HAMILTON	105 1125	60422.95
SAN ANTONIO	101 1915	15120.41	LAKELAND	105 1140	1916817.61
ZEPHYRHILLS	101 2300	188278.82	LAKE WALES	105 1160	343873.38
			MULBERRY	105 1445	124468.15
PINELLAS COUNTY			POLK CITY	105 1770	24449.36
BELLEAIR	103 115	84755.46	WINTER HAVEN	105 2285	751237.54
BELLEAIR BEACH	103 120	33338.78			
BELLEAIR BLUFFS	103 122	66417.00	PUTNAM COUNTY		
BELLEAIR SHORE	103 125	1455.82	CRESCENT CITY	107 435	66767.83
CLEARWATER	103 375	2694435.49	INTERLACHEN	107 985	30867.36
DUNEDIN	103 530	1025653.99	PALATKA	107 1630	429143.00
GULFPORT	103 795	407031.09	POMONA PARK	107 1775	33520.95
INDIAN ROCKS BEACH	103 965	90667.09	WELAKA	107 2200	18234.34
INDIAN SHORES	103 970	20561.22			
KENNETH CITY	103 1050	151999.08	ST JOHNS COUNTY		
LARGO	103 1175	2120945.00	HASTINGS	109 830	22653.25
MADEIRA BEACH	103 1270	174090.00	ST AUGUSTINE BEACH	109 1884	34620.70
N REDINGTON BEACH	103 1525	174090.00	ST AUGUSTINE	109 1885	429113.27
OLDSMAR	103 1570	25373.24			
PINELLAS PARK	103 1750	78099.11	ST LUCIE COUNTY		
REDINGTON BEACH	103 1835	1259250.33	FT PIERCE	111 665	1225484.99
REDINGTON SHORES	103 1840	38962.40	PORT ST LUCIE	111 1807	491820.01
SAFETY HARBOR	103 1880	51604.47	ST LUCIE VILLAGE	111 1897	0.00
PETERSBURG BEACH	103 1899	226356.58			
ST PETERSBURG	103 1900	234027.42	SANTA ROSA COUNTY		
SEMINOLE	103 1951	8613216.09	GULF BREEZE	113 792	120955.67
SOUTH PASADENA	103 2015	166578.00	JAY	113 1015	0.00
TARPON SPRINGS	103 2080	113405.19	MILTON	113 1400	236437.85
TREASURE ISLAND	103 2115	412987.78			
		157057.68	SARASOTA COUNTY		
POLK COUNTY			LONGBOAT KEY	115 1245	120561.44
AUBURNDALE	105 65	258914.24	NORTH PORT	115 1520	186321.10
BARTOW	105 85	645984.71	SARASOTA	115 1930	1540923.43
DAVENPORT	105 475	59399.03	VENICE	115 2140	353807.42
DUNDEE	105 525	83274.62			
EAGLE LAKE	105 540	88243.03	SEMINOLE COUNTY		
FT MEADE	105 650	345620.09	ALTAMONTE SPRING	117 15	653835.72
FROSTPROOF	105 680	105535.53	CASSELBERRY	117 310	505674.07
HAINES CITY	105 810	513259.66	LAKE MARY	117 1142	72778.81
			LONGWOOD	117 1250	340312.77
			OVIEDO	117 1615	98384.15
			SANFORD	117 1920	994870.85
			WINTER SPRINGS	117 2292	359028.35

MUNICIPAL REVENUE SHARING
1982-83 ESTIMATES

	DOR CODE	AMOUNT
SUMTER COUNTY		
BUSHNELL	119 270	\$ 36546.00
CENTER HILL	119 330	40792.06
COLEMAN	119 410	78818.95
WEBSTER	119 2195	50268.09
WILDWOOD	119 2250	100374.78
SUWANNEE COUNTY		
BRANFORD	121 230	27821.55
LIVE OAK	121 1230	319621.96
TAYLOR COUNTY		
PERRY	123 1725	383880.82
UNION COUNTY		
LAKE BUTLER	125 1105	117268.67
RAIFORD	125 1826	25805.82
WORTHINGTON SPRINGS	125 2293	18188.51
VOLUSIA COUNTY		
DAYTONA BEACH	127 485	1788212.66
DAYTONA SHORES	127 486	91781.00
DELAND	127 505	588358.57
EDGEWATER	127 565	250179.57
HOLLY HILL	127 910	359860.64
LAKE HELEN	127 1130	87187.22
NEW SMYRNA BEACH	127 1480	375914.63
OAK HILL	127 1530	51115.01
ORANGE CITY	127 1590	104283.01
ORMOND BEACH	127 1605	663352.59
PIERSON	127 1735	44181.41
PONCE INLET	127 1784	22906.78
PORT ORANGE	127 1795	751218.65
SOUTH DAYTONA	127 1995	395662.65
WAKULLA COUNTY		
ST MARKS	129 1898	9455.00
SOPCHOPPY	129 1980	19439.42
WALTON COUNTY		
DEFUNIAK SPRINGS	131 500	245922.29
FREEPORT	131 676	25987.44
PAXTON	131 1690	37773.64
WASHINGTON COUNTY		
CARYVILLE	133 305	48001.44
CHIPLEY	133 355	127798.96
EBRO	133 562	0.00
VERNON	133 2145	70054.48
WAUSAU	133 2187	52281.17

III. OTHER COUNTY SHARED REVENUES

There are several other state tax sources which are shared with county governments, but which are not distributed through the county revenue sharing formula. The amount that each county is entitled to is fixed or determined by some other statutorily defined formula.

Parimutuel Taxes. The highly regulated parimutuel industry is subject to taxes levied on attendance, size of betting pool, and "breaks". Total annual revenues accruing to the state's General Revenue Fund were about \$70 million in 1981-82. Counties receive a total of \$29,915,500, as set forth in s. 550.13, Florida Statutes. The State Constitution (in s. 7, Art. VII) requires the funds be distributed equally to all counties, thus each county receives \$446,500 each year. Since the State Constitution requires equal distribution of the funds to the counties, any increase in a particular county's share can only be accomplished by changing the statute which stipulates the total amount to be distributed or by changing the constitution.

Intangibles Tax. The Intangibles Tax is distributed to county governments through the Local Government Exemption Trust Fund. For local government fiscal year 1981-82, approximately \$12.7 million was distributed to county governments in December

1981. Under the current method of distributing the intangibles tax, total collections (less administrative costs) are distributed as follows: 55% to the counties through the Revenue Sharing Trust Fund for Counties, 30% to the state's General Revenue Fund, and 15% to local governments through the Local Government Exemption Trust Fund as reimbursement for reductions in the assessment level of inventory. Beginning July 1, 1982, local governments will no longer be reimbursed for the inventory tax reductions since inventory is now totally exempt from taxation.

MOTOR FUEL TAXES

An excise tax of eight cents is imposed on every gallon of motor fuel and special fuel sold in the state. The first four cents is the state's share and is deposited into the Primary Road Fund for use on the State Highway System by the Department of Transportation. The next two cents, referred to as the "second gas tax", is allocated among the counties in accordance with the formula contained in the State Constitution. The next cent, the seventh, is also allocated to the counties but is distributed in a different manner than the second gas tax. The final eighth cent is allocated to municipalities and is distributed through the Revenue Sharing Trust Fund for Municipalities.

Distribution of the Second Gas Tax. The second gas tax is collected by the Department of Revenue (DOR) and is transferred

to the State Board of Administration (SBA) for allocation. The SBA calculates the distribution factor based on the formula contained in Art. XII, s. 9(c)(4) of the constitution. The distribution factor is calculated annually and is based on the sum of three weighted ratios as follows: one-fourth in the ratio of county area to state area, one-fourth in the ratio of the total county population to the population of the state in accordance with the latest available federal census, and one-half in the ratio of the total "second gas tax" collected on retail sales or use in each county to the total collected in all counties of the state during the previous fiscal year.

Once the distribution factor is determined for each county, the SBA calculates a monthly allocation of the tax received from DOR. After the monthly allocation is calculated it is divided into two parts with 80% in one and 20% in another. The 80% portion is used by the SBA to meet the debt service requirement on a county's bond issues against which it was pledged. When the debt service requirement of the county has been met, any residual money is deposited into the Secondary Road Fund to the credit of the county. The Department of Transportation administers the fund and will release it for use by the county upon request of the county.

The 20% portion is advanced monthly to each board of county commissioners. A few counties (Brevard, Broward, Clay, Manatee, Martin, and Seminole) have pledged their 20% portion so in these cases the 20% is also used by the SBA to meet the debt service requirements of those counties.

The distribution formula for the second gas tax is:

$$\text{Distribution factor} = 1/4 \times \frac{\text{county area}}{\text{state area}}$$

$$+ 1/4 \times \frac{\text{county population}}{\text{state population}}$$

$$+ 1/2 \times \frac{\text{county 2nd gas tax collections}}{\text{statewide 2nd gas tax collections}}$$

Monthly motor fuel collections X distribution factor = monthly allocation

Monthly allocation X .80 = amount to debt service requirement with remainder to the DOT for distribution to counties

Monthly allocation X .20 = amount to board of county commissioners

The table on the next page shows the ratios used to determine the distribution factor and the estimated amount to be received by the various counties during state fiscal year 1982-83. The total allocation is not divided into the separate portions (80%/20%) for each of the counties since there are several variables involved in determining the various debt service requirements of the individual counties. However, the distribution column will show the estimated amount that each county should receive from the second gas tax. The estimates may be slightly high because there was no deduction for administrative expenses incurred by the SBA.

FIFTH AND SIXTH CENT MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES
(DISTRIBUTIONS IN MILLIONS)

	AREA FACTOR	POPULATION FACTOR	COLLECTION FACTOR	82-83 DISTRIBU- TION
ALACHUA	.4096	.3885	.8373	\$ 1,773,133
BAKER	.2453	.0393	.0869	402,788
BAY	.3671	.2509	.5541	1,270,814
BRADFORD	.1226	.0514	.1321	331,880
BREVARD	.5403	.7006	1.3427	2,801,191
BROWARD	.5124	2.6028	5.1164	8,924,865
CALHOUN	.2406	.0239	.0667	359,094
CHARLOTTE	.3384	.1517	.2807	835,717
CITRUS	.2748	.1404	.2506	721,874
CLAY	.2604	.1721	.2988	792,890
COLLIER	.8626	.2202	.5117	1,728,789
COLUMBIA	.3329	.0908	.3324	819,779
DADE	.9170	4.1734	7.3943	13,536,161
DESOTO	.2659	.0489	.1146	465,564
DIXIE	.3093	.0199	.0830	446,915
DUVAL	.3590	1.4655	2.9378	5,163,381
ESCAMBIA	.3199	.6001	1.1046	2,195,112
FLAGLER	.2128	.0280	.0612	327,434
FRANKLIN	.3215	.0197	.0614	436,507
GADSDEN	.2246	.1067	.1950	570,625
GILCHRIST	.1492	.0148	.0214	201,014
GLADES	.4121	.0154	.0171	482,044
GULF	.2739	.0274	.0578	389,343
HAMILTON	.2175	.0225	.1218	392,271
HARDEE	.2676	.0497	.1134	466,974
HENDRY	.4960	.0478	.1515	753,858
HERNANDO	.2073	.1141	.2681	639,148
HIGHLANDS	.4598	.1220	.3149	972,220
HILLSBOROUGH	.5204	1.6606	3.6623	6,335,423
HOLMES	.2086	.0378	.0848	359,094
INDIAN RIVER	.2212	.1537	.3523	788,445
JACKSON	.3966	.1005	.2631	824,224
JEFFERSON	.2516	.0275	.0776	386,741
LAFAYETTE	.2309	.0104	.0235	287,101
LAKE	.4850	.2692	.6198	1,489,718
LEE	.4298	.5269	1.0783	2,206,388
LEON	.2979	.3815	.7586	1,559,108
LEVY	.4859	.0510	.1333	726,644
LIBERTY	.3477	.0109	.0400	432,170
MADISON	.3000	.0382	.0881	462,203
MANATEE	.3557	.3810	.6715	1,526,799
MARION	.6844	.3144	.8184	1,970,245
MARTIN	.2844	.1643	.3414	856,642
MONROE	.8201	.1619	.4051	1,503,922
NASSAU	.2748	.0844	.2026	609,115
OKALOOSA	.4176	.2821	.5748	1,381,838
OKEECHOBEE	.3709	.0520	.1328	602,501
ORANGE	.4185	1.2106	2.7481	4,745,848
OSCEOLA	.6288	.1265	.3782	1,228,963
PALM BEACH	.9330	1.4710	2.8621	5,709,611
PASCO	.3241	.4983	.6998	1,650,400
PINELLAS	.1812	1.8696	2.8849	5,351,385
POLK	.8395	.8256	1.7440	3,696,214
PUTNAM	.3456	.1297	.2606	797,877
ST. JOHNS	.2925	.1317	.3318	819,670
ST. LUCIE	.2545	.2238	.6179	1,188,522
SANTA ROSA	.4850	.1437	.3537	1,065,138
SARASOTA	.2491	.5191	.9930	1,909,528
SEMINOLE	.1462	.4614	.7589	1,481,587
SUMTER	.2411	.0623	.1703	513,595
SUWANNEE	.2887	.0572	.1944	585,804
TAYLOR	.4404	.0424	.1334	668,096
UNION	.1045	.0261	.0283	172,283
VOLUSIA	.5230	.6642	1.3812	2,784,711
WAKULLA	.2604	.0280	.0753	394,331
WALTON	.4796	.0547	.1407	731,849
WASHINGTON	.2604	.0373	.0868	416,883
TOTAL	25.0000	25.0000	50.0000	\$ 108,422,000

Distribution of the Seventh Cent. The seventh cent is collected, administered, and distributed to the counties by the Department of Revenue based on the formula contained in s. 206.60, F.S. The distribution formula is based on the sum of two weighted ratios and is calculated as follows: one-fourth in the ratio that the area of each county bears to the total area of all counties, and three-fourths in the ratio that the total taxable gallons sold and delivered to each county of the state for sale at retail or for use during the previous fiscal year bears to the total taxable gallons sold in the state. Although, there is only one method for calculating the distribution formula there are two separate formulas that are used; one for motor fuel sold in the county and one for special fuel sold in the county.

The allocation to the counties is made by applying the distribution factor to motor fuel and special fuel tax collections. The motor fuel allocation and the special fuel allocation are added together to arrive at the distribution to the board of county commissioners of each county.

The following formulas may simplify this explanation.

Distribution Factor =

$$\frac{1}{4} \times \frac{\text{county area}}{\text{state area}} + \frac{3}{4} \times \frac{\text{county fuel tax collections}}{\text{state fuel tax collections}}$$

$$\text{Monthly allocations of fuel tax} = \text{monthly collections} \times \text{distribution factor}$$

The use of these funds are statutorily restricted to the acquisition of rights-of-way; the construction, reconstruction,

operation, maintenance, and repair of transportation facilities, roads, and bridges, or the reduction of transportation-related bonded indebtedness of a county or special road and bridge district within the county.

The table on the following page shows the distribution factors and the estimated amounts to be received by the board of county commissioners of each county for state fiscal year 1982-83. The estimated amounts may be slightly overstated since no provision was made for expenses of administration that are deducted from the proceeds of the tax by DOR. Administrative expenses for FY 1980-81 were \$1,117,439 and were equally divided among the counties.

SEVENTH CENT MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES
(DISTRIBUTIONS IN MILLIONS)

	AREA FACTOR	MOTOR FUEL FACTOR	SPECIAL FUEL FACTOR	82-83 DISTRIBU- TION
	-----	-----	-----	-----
ALACHUA	.4096	1.2559	.6629	\$ 854,924
BAKER	.2453	.1304	.1619	203,155
BAY	.3671	.8311	.5684	625,271
BRADFORD	.1226	.1982	.1453	168,494
BREVARD	.5403	2.0141	.8705	1,296,615
BROWARD	.5124	7.6745	4.8706	4,209,372
CALHOUN	.2406	.1001	.1928	188,227
CHARLOTTE	.3384	.4210	.2493	395,963
CITRUS	.2748	.3759	.2129	338,295
CLAY	.2604	.4481	.3334	372,258
COLLIER	.8626	.7675	.4180	851,147
COLUMBIA	.3329	.4987	.5823	450,542
DADE	.9170	11.0916	6.6670	6,154,896
DESOTO	.2659	.1718	.2047	236,444
DIXIE	.3093	.1244	.1452	233,547
DUVAL	.3590	4.4067	7.4426	2,741,338
ESCAMBIA	.3199	1.6569	1.7759	1,066,015
FLAGLER	.2128	.0919	.0785	162,335
FRANKLIN	.3215	.0921	.0807	220,776
GADSDEN	.2246	.2926	.1769	269,753
GILCHRIST	.1492	.0320	.0208	96,336
GLADES	.4121	.0257	.1095	239,670
GULF	.2739	.0866	.0643	191,661
HAMILTON	.2175	.1827	.3640	225,613
HARDEE	.2676	.1702	.1724	234,583
HENDRY	.4960	.2273	.4140	398,973
HERNANDO	.2073	.4022	.6325	340,750
HIGHLANDS	.4598	.4723	.7418	515,950
HILLSBOROUGH	.5204	5.4936	7.7693	3,362,424
HOLMES	.2086	.1272	.4582	200,459
INDIAN RIVER	.2212	.5285	.8775	423,229
JACKSON	.3966	.3946	1.1077	468,150
JEFFERSON	.2516	.1163	.7096	234,000
LAFAYETTE	.2309	.0353	.0581	143,974
LAKE	.4850	.9297	.9641	759,730
LEE	.4298	1.6175	1.3006	1,076,594
LEON	.2979	1.1378	.9658	758,109
LEVY	.4859	.2000	.3022	373,677
LIBERTY	.3477	.0601	.0711	219,067
MADISON	.3000	.1321	.7382	269,178
MANATEE	.3557	1.0072	.6998	710,683
MARION	.6844	1.2276	3.2797	1,151,823
MARTIN	.2844	.5122	.3192	414,556
MONROE	.8201	.6077	.1850	738,250
NASSAU	.2748	.3039	.8108	341,500
OKALOOSA	.4176	.8622	.3968	656,333
OKEECHOBEE	.3709	.1992	.2834	310,543
ORANGE	.4185	4.1222	5.1843	2,497,802
OSCEOLA	.6288	.5673	.2899	623,230
PALM BEACH	.9330	4.2932	2.6581	2,696,750
PASCO	.3241	1.0497	.7791	718,814
PINELLAS	.1812	4.3273	2.2704	2,286,120
POLK	.8395	2.6160	5.2022	2,011,679
PUTNAM	.3456	.3908	.1851	381,526
ST. JOHNS	.2925	.4976	1.1860	466,021
ST. LUCIE	.2545	.9269	.7387	620,919
SANTA ROSA	.4850	.5306	.3814	534,563
SARASOTA	.2491	1.4895	.7696	886,159
SEMINOLE	.1462	1.1384	.6057	654,708
SUMTER	.2411	.2555	1.9423	371,089
SUWANNEE	.2887	.2916	.3317	313,256
TAYLOR	.4404	.2001	.2986	349,135
UNION	.1045	.0424	.2589	92,163
VOLUSIA	.5230	2.0717	1.5815	1,358,929
WAKULLA	.2604	.1129	.2059	205,704
WALTON	.4796	.2110	.4274	383,314
WASHINGTON	.2604	.1301	.0470	203,936
TOTAL	25.0000	75.0000	75.0000	\$ 53,551,000

IV. OTHER MUNICIPAL SHARED SOURCES

Two other revenue sources shared with municipal governments, but not distributed through the municipal revenue sharing formula. These sources are the Intangibles Tax, which is distributed through the Local Government Exemption Trust Fund and the cigarette tax which is distributed through the Municipal Financial Assistance Trust Fund.

The distribution of the Intangibles Tax through the Local Government Exemption Trust Fund was discussed in the previous section for counties and is handled in the same manner for municipalities. For FY 1981-82, municipalities have received approximately \$4.4 million for reimbursement for the inventory tax reductions. As is the case with counties, 1981-82 will be the last year that revenue will be available from this source.

Two cents of the 21 cents of tax levied on each pack of cigarettes is distributed monthly to municipalities through the Municipal Assistance Trust Fund. For each pack of cigarettes sold, two cents is allocated to the county of sale. This allocation is then distributed to the municipalities, which must also be eligible for revenue sharing, within the county by the following formula:

Municipal funds = apportionment factor x county allocation

Apportionment factor = $\frac{\text{eligible municipality population}}{\text{countywide eligible municipal population}}$

The following amount is expected to be available for distribution during state fiscal year 1982-83:

	<u>Funds Available</u>
1982-83	\$26,628,572

2¢ CIGARETTE TAX DISTRIBUTION FORECAST
FROM THE MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
1982-83

ALACHUA COUNTY			
ALACHUA	\$	11,176	
ARCHER		4,100	
GAINESVILLE		291,298	
HAWTHORNE		4,837	
HIGH SPRINGS		10,643	
LACROSSE		1,298	
MICANOPY		2,932	
NEWBERRY		5,857	
WALDO		3,833	
BAKER COUNTY			
GLEN ST MARY	\$	4,050	
MACCLENNY		31,381	
BAY COUNTY			
CALLAWAY	\$	25,005	
CEDAR GROVE		3,882	
LYNN HAVEN		20,490	
MEXICO BEACH		3,378	
PANAMA CITY		146,399	
PANAMA CITY BEACH		8,619	
PARKER		16,545	
SPRINGFIELD		24,763	
BRADFORD COUNTY			
BROOKER	\$	2,753	
HAMPTON		3,290	
LAWTEY		4,891	
STARKEY		36,549	
BREVARD COUNTY			
CAPE CANAVERAL	\$	24,932	
COCOA		73,312	
COCOA BEACH		54,344	
INDIALANTIC		12,863	
INDIAN HARBOUR BEACH		29,981	
MALABAR		5,162	
MELBOURNE		199,857	
MELBOURNE BEACH		12,571	
MELBOURNE VILLAGE		2,821	
PALM BAY		66,938	
ROCKLEDGE		49,223	
SATELLITE BEACH		39,223	
TITUSVILLE		143,556	
WEST MELBOURNE		23,046	
BROWARD COUNTY			
COCONUT CREEK	\$	16,910	
CORAL SPRINGS		86,840	
COOPER CITY		22,842	
DANIA		37,032	
DAVIE		54,687	
DEERFIELD BEACH		121,903	
FORT LAUDERDALE		471,458	
HACIENDA VILLAGE		575	
HALLANDALE		108,407	
HILLSBORO BEACH		5,360	
HOLLYWOOD		364,017	
LAUDERDALE LAKES		74,489	
LAUDERDALE BY THE SEA		9,177	
LAUDERHILL		110,389	
LAZY LAKE		168	
LIGHTHOUSE POINT		36,908	
MARGATE		96,380	
MIRAMAR		89,382	
NORTH LAUDERDALE			
OAKLAND PARK			49,861
PARKLAND			70,601
PEMBROKE PARK			908
PEMBROKE PINES			13,949
PLANTATION			94,448
POMPANO BEACH			131,159
SEA RANCH LAKES			170,258
SUNRISE			2,028
TAMARAC			104,286
WILTON MANORS			79,971
			43,218
CALHOUN COUNTY			
ALTHA	\$		2,622
BLOUNTSTOWN			13,052
CHARLOTTE COUNTY			
PUNTA GORDA	\$		184,773
CITRUS COUNTY			
CRYSTAL RIVER	\$		76,926
INVERNESS			83,699
CLAY COUNTY			
GREEN COVE SPRINGS	\$		39,431
KEYSTONE HEIGHTS			11,628
ORANGE PARK			91,061
PENNEY FARMS			6,937
COLLIER COUNTY			
EVERGLADES CITY	\$		9,613
NAPLES			291,446
COLUMBIA COUNTY			
FORT WHITE	\$		3,021
LAKE CITY			71,110
DADE COUNTY			
BAL HARBOUR VILLAGE	\$		6,939
BAY HARBOR			12,570
BISCAYNE PARK			7,053
GOLDEN BEACH			2,286
CORAL GABLES			113,498
METRO DADE			1,873,563
EL PORTAL			5,698
FLORIDA CITY			12,736
HIALEAH			333,635
HIALEAH GARDENS			5,627
HOMESTEAD			56,918
INDIAN CREEK VILLAGE			241
ISLANDIA			20
MEDLEY			1,411
MIAMI			898,665
MIAMI BEACH			239,791
MIAMI SHORES			23,515
MIAMI SPRINGS			32,832
NORTH BAY			12,629
NORTH MIAMI			111,335
NORTH MIAMI BEACH			94,374
OPA LOCKA			35,888
SOUTH MIAMI			30,490
SURFSIDE			10,065
SWEETWATER			19,544
VIRGINIA GARDENS			6,467
WEST MIAMI			14,995

2¢ CIGARETTE TAX DISTRIBUTION FORECAST
FROM THE MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
1982-83

DESOTO COUNTY			HIGHLANDS COUNTY		
ARCADIA	\$	61,891	AVON PARK	\$	57,951
			LAKE PLACID		6,631
DIXIE COUNTY			SEBRING		66,002
CROSS CITY	\$	20,655			
HORSESHOE		2,377	HILLSBOROUGH COUNTY		
			PLANT CITY	\$	97,398
DUVAL COUNTY			TAMPA		1,669,579
ATLANTIC BEACH	\$	25,518	TEMPLE TERRACE		67,387
BALDWIN		5,396			
JACKSONVILLE		1,465,123	HOLMES COUNTY		
JACKSONVILLE BEACH		47,645	BONIFAY	\$	20,406
NEPTUNE BEACH		15,739	ESTO		2,533
			NOMA		1,766
ESCAMBIA COUNTY			PONCE DE LEON		3,800
PENSACOLA	\$	555,825	WESTVILLE		2,802
CENTURY		3,397			
			INDIAN RIVER		
FLAGLER COUNTY			FELLSMERE	\$	9,738
BEVERLY BEACH	\$	970	INDIAN RIVER SHORES		13,178
BUNNELL		18,858	SEBASTIAN		18,028
FLAGLER BEACH		20,714	VERO BEACH		160,101
FRANKLIN COUNTY			JACKSON COUNTY		
APPALACHICOLA	\$	20,193	ALFORD	\$	2,482
CARRABELLE		8,631	BASCOM		589
			CAMPBELLTON		1,276
GADSDEN COUNTY			COTTONDALE		4,763
CHATTAHOOCHEE	\$	13,875	GRACEVILLE		15,224
GREENSBORO		2,749	GRAND RIDGE		3,049
GRETNA		9,917	GREENWOOD		3,232
HAVANA		10,274	MALONE		3,822
QUINCY		37,854	MARIANNA		35,944
			SNEADS		10,444
GILCHRIST COUNTY					
BELL	\$	1,547	JEFFERSON COUNTY		
FANNING SPRINGS		1,001	MONTICELLO	\$	19,414
TRENTON		6,050			
			LAFAYETTE COUNTY		
GLADES COUNTY			MAYO	\$	7,113
MOORE HAVEN	\$	11,620			
			LAKE COUNTY		
GULF COUNTY			ASTATULA	\$	3,558
PORT ST JOE	\$	19,107	CLERMONT		33,017
WEWAHITCHKA		9,477	EUSTIS		49,221
			FRUITLAND PARK		12,446
HAMILTON COUNTY			GROVELAND		12,806
JASPER	\$	13,669	HONEY IN THE HILLS		3,829
JENNINGS		3,946	LADY LAKE		6,551
WHITE SPRINGS		5,824	LEESBURG		84,417
			MASCOTTE		9,531
HARDEE COUNTY			MINNEOLA		6,008
BOWLING GREEN	\$	14,660	MONTVERDE		2,433
WAUCHULA		28,519	MOUNT DORA		38,824
ZOLFO SPRINGS		10,977	TAVARES		26,230
			UMATILLA		11,150
HENDRY COUNTY					
CLEWISTON	\$	43,553	LEE COUNTY		
LA BELLE		20,717	CAPE CORAL	\$	297,198
			FORT MYERS		371,536
HERNANDO COUNTY			SANIBEL		30,340
BROOKSVILLE	\$	130,663			
WEEKI WACHEE		402	LEON COUNTY		
			TALLAHASSEE	\$	349,959

2¢ CIGARETTE TAX DISTRIBUTION FORECAST
FROM THE MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
1982-83

LEVY COUNTY			ORLANDO	969,498
BRONSON	\$	6,467	WINDERMERE	8,081
CEDAR KEY		7,080	WINTER GARDEN	51,936
CHIEFLAND		15,392	WINTER PARK	180,539
INGLIS		6,145		
OTTER CREEK		1,467	OSCEOLA COUNTY	
FANNING SPRINGS		379	KISSIMMEE	\$ 108,421
WILLISTON		15,371	ST CLOUD	62,068
YANKEETOWN		4,233		
LIBERTY COUNTY			PALM BEACH COUNTY	
BRISTOL	\$	10,366	ALANTIS	\$ 5,867
MADISON COUNTY			BELLE GLADE	79,694
GREENVILLE	\$	6,650	BOCA RATON	233,431
LEE		1,668	BOYNTON BEACH	170,675
MADISON		22,741	BRINY BREEZES	2,895
MANATEE COUNTY			CLOUD LAKE	601
ANNA MARIA	\$	12,982	DELRAY BEACH	167,559
BRADENTON		256,890	GOLFVIEW	1,042
BRADENTON BEACH		21,868	GLENRIDGE	319
HOLMES BEACH		40,123	GOLF	728
LONGBOAT KEY		36,423	GREEN ACRES CITY	28,302
PALMETTO		74,489	GULF STREAM	2,468
MARION COUNTY			HAVERHILL	4,880
BELLEVIEW	\$	14,474	HIGHLAND BEACH	12,677
DUNNELLON		12,983	JUNO BEACH	5,847
MCINTOSH		3,993	JUPITER	40,753
OCALA		336,732	JUPITER INLET COLONY	2,117
REDDICK		3,656	LAKE CLARKE SHORES	12,654
MARTIN COUNTY			LAKE PARK	40,180
JUPITER ISLAND	\$	6,131	LAKE WORTH	134,414
OCEAN BREEZE PARK		17,599	LANTANA	37,116
SEWALLS POINT		18,061	MANALAPAN	1,586
STUART		163,246	MANGONIA PARK	7,678
MONROE COUNTY			NORTH PALM BEACH	56,194
KEY COLONY BEACH	\$	10,775	OCEAN RIDGE	6,176
KEY WEST		246,695	PAHOKEE	27,728
LAYTON		2,930	PALM BEACH	48,563
NASSAU COUNTY			PALM BEACH GARDENS	60,978
CALLAHAN	\$	6,448	PALM BEACH SHORES	6,402
FERNANDINA BEACH		60,893	PALM SPRINGS	43,198
HILLIARD		11,406	RIVIERA BEACH	135,452
OKALOOSA COUNTY			ROYAL PALM BEACH	19,586
CINCO BAYOU	\$	1,538	SOUTH BAY	18,056
CRESTVIEW		35,377	SOUTH PALM BEACH	7,467
FORT WALTON BEACH		91,794	VILLAGE OF TEQUESTA	18,033
LAUREL HILL		2,261	WEST PALM BEACH	294,770
MARY ESTHER		15,052		
NICEVILLE		30,199	PASCO COUNTY	
SHALIMAR		3,397	DADE CITY	\$ 100,900
VALPARAISO		23,834	NEW PORT RICHEY	204,897
OKEECHOBEE COUNTY			PORT RICHEY	40,988
OKEECHOBEE	\$	83,364	SAN ANTONIO	12,381
ORANGE COUNTY			ST LEO	21,954
APOPKA	\$	42,720	ZEPHYRHILLS	110,671
BELLE ISLE		21,216		
EATONVILLE		14,574	PINELLAS COUNTY	
EDGEWOOD		6,370	BELLEAIR	\$ 14,500
MAITLAND		67,460	BELLEAIR BEACH	7,233
OAKLAND		4,877	BELLEAIR BLUFFS	11,757
OCOEE		50,467	BELLEAIR SHORES	368
			CLEARWATER	328,204
			DUNEDIN	116,413
			GULFPORT	49,422
			INDIAN RKS BCH	14,896
			INDIAN SHORES	6,727
			KENNETH CITY	16,853
			LARGO	232,625

2¢ CIGARETTE TAX DISTRIBUTION FORECAST
FROM THE MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
1982-83

MADEIRA BEACH	19,188		SUMTER COUNTY	
NORTH REDINGTON BEACH	4,908		BUSHNELL	\$ 7,333
OLDSMAR	9,884		CENTER HILL	8,263
PINELLAS PARK	128,298		COLEMAN	13,207
REDINGTON BEACH	6,677		WEBSTER	9,887
REDINGTON SHORES	11,029		WILDWOOD	32,539
SAFETY HARBOR	23,156			
SEMINOLE	20,646		SUWANNEE COUNTY	
SOUTH PADADENA	18,637		BRANFORD	\$ 3,799
ST PETERSBURG	951,649		LIVE OAK	49,651
ST PETERSBURG BEACH	43,708			
TARPON SPRINGS	51,543		TAYLOR COUNTY	
TREASURE ISLAND	30,970		PERRY	\$ 48,347
POLK COUNTY			UNION COUNTY	
AUBURNDALE	\$ 49,930		LAKE BUTLER	\$ 20,158
BARTON	112,032		RAIFORD	2,816
DAVENPORT	10,696		WORTHINGTON SPRINGS	2,331
DUNDEE	18,863			
EAGLE LAKE	13,381		VOLUSIA COUNTY	
FORT MEADE	37,984		DAYTONA BEACH	\$ 287,166
FROSTPROOF	24,368		DAYTONA BEACH SHORES	7,424
HAINES CITY	79,869		DELAND	75,726
HIGHLAND PARK	1,314		EDGEWATER	31,011
HILLCREST HEIGHTS	1,378		HOLLY HILL	49,629
LAKE ALFRED	27,596		LAKE HELEN	10,584
LAKE HAMILTON	10,631		NEW SMYRNA BEACH	89,019
LAKE WALES	74,427		OAK HILL	4,467
LAKELAND	379,059		ORANGE CITY	13,876
MULBERRY	21,514		ORMOND BEACH	109,035
POLK CITY	3,154		PIERSON	3,885
WINTER HAVEN	163,350		PONCE INLET	6,496
			PORT ORANGE	78,073
			SOUTH DAYTONA	60,879
PUTNAM COUNTY			WAKULLA COUNTY	
CRESCENT CITY	\$ 18,932		SOPCHOPPY	\$ 13,023
INTERLACHEN	8,557		ST MARKS	9,232
PALATKA	102,970			
POMONA PARK	7,252		WALTON COUNTY	
WELAKA	6,827		DEFUNIAK SPRINGS	\$ 34,884
			FREEPORT	3,915
ST. JOHNS COUNTY			PAXTON	4,768
HASTINGS	\$ 6,331			
ST AUGUSTINE	128,567		WASHINGTON COUNTY	
ST AUGUSTINE BEACH	12,530		CARYVILLE	\$ 4,413
			CHIPLEY	18,884
ST. LUCIE COUNTY			EBRO	934
FORT PIERCE	\$ 227,268		VERNON	4,180
PORT ST LUCIE	57,451		WAUSAU	1,419
SANTA ROSA COUNTY			TOTAL DISTRIBUTION	\$ 26,628,572
GULF BREEZE	\$ 49,410			
MILTON	62,877			
SARASOTA COUNTY				
LONGBOAT KEY	\$ 32,858			
NORTH PORT	45,833			
SARASOTA	441,893			
VENICE	105,877			
SEMINOLE COUNTY				
ALTAMONTE SPRINGS	\$ 111,408			
CASSELBERRY	88,556			
LAKE MARY	13,984			
LONGWOOD	42,307			
OVIEDO	14,855			
SANFORD	123,032			
WINTER SPRINGS	44,677			

V. PROPERTY TAX ROLL FORECAST BY COUNTY

In addition to its other responsibilities, the Revenue Estimating Conference produces ad valorem tax roll forecasts by county. Though the state is prohibited from levying an ad valorem tax, it does have an interest in property assessments because of the school funding program. Each school district must levy a minimum millage rate called the "required local effort" (RLE). By levying the RLE, the district is entitled to state funds through the Florida Education Finance Program. The state's interest in school taxable value lies mainly in knowing the amount of money that can be raised by each mill of RLE. The amount of discretionary money which may be raised and the level of state reimbursements to school districts also hinge on the tax roll forecasts.

In addition to school funding, tax roll estimates are used by the Legislature to evaluate the fiscal impact of proposed legislation regarding changes in property tax assessment methods or exemptions, and to monitor how well property appraisers and the Department of Revenue are complying with the full valuation mandate of the Florida Constitution.

The tax roll forecast is based on a detailed breakdown of the county's tax roll into different types of property. Current levels of assessment are calculated and as a first step in the forecast, values are increased up to the statutory guidelines.

Column II in Table II shows the estimated level of assessment for the current year.

The second step in the process involves estimating changes in market values. Table III is a forecast of changes, both with and without adjustments for inflation. For example, in Alachua County the nominal price of a home increased an estimated 6.31% (column II) from January 1, 1981 to January 1, 1982. But the real value on the latter date, after adjusting for inflation, was only 98.89% of the January 1, 1981 value (see column I). Other important components of the tax roll such as estimates of the change in homestead exempt values and the value of agricultural property are also made. The net impact of all of these factors is shown in Table I, Total County Taxable Value.

 1981 ASSESSMENT LEVELS - TOTAL ASSESSED AND CLASSIFIED USE PROPERTY

 TABLE 2

COUNTY NAME	1981 VALUE	1982 VALUE	DIFFERENCE	% INCREASE	COUNTY NAME	1981 VALUE	1982 VALUE	DIFFERENCE	% INCREASE
ALACHUA	100.0	96.5	-3.5	-3.50	LAKE	90.7	86.5	-4.2	-4.63
BAKER	92.4	90.8	-1.6	-1.73	LEE	92.2	80.7	-11.5	-12.47
BAY	94.3	88.4	-5.9	-6.26	LEON	99.1	99.1	0.0	0.0
BRADFORD	92.4	100.0	7.6	8.23	LEVY	93.0	93.0	0.0	0.0
BREVARD	92.1	92.1	0.0	0.0	LIBERTY	100.0	100.0	0.0	0.0
BROWARD	85.0	85.0	0.0	0.0	MADISON	90.4	90.4	0.0	0.0
CALHOUN	95.5	95.5	0.0	0.0	MANATEE	90.1	90.1	0.0	0.0
CHARLOTTE	95.0	95.0	0.0	0.0	MARION	94.3	94.3	0.0	0.0
CITRUS	90.4	90.4	0.0	0.0	MARTIN	91.6	91.6	0.0	0.0
CLAY	96.1	96.1	0.0	0.0	MONROE	92.7	85.2	-7.5	-8.09
COLLIER	90.6	86.7	-3.9	-4.30	NASSAU	91.5	91.5	0.0	0.0
COLUMBIA	93.5	93.5	0.0	0.0	OKALOOSA	94.4	94.4	0.0	0.0
DADE	100.0	100.0	0.0	0.0	OKEECHOBEE	92.0	97.3	5.3	5.76
DESOTO	91.7	92.2	0.5	0.55	ORANGE	98.2	98.2	0.0	0.0
DIXIE	95.4	95.4	0.0	0.0	OSCEOLA	96.1	99.5	3.4	3.54
DUVAL	99.4	99.4	0.0	0.0	PALM BEACH	93.8	93.8	0.0	0.0
ESCAMBIA	92.4	92.4	0.0	0.0	PASCO	90.3	96.0	5.7	6.31
FLAGLER	96.3	89.9	-6.4	-6.65	PINELLAS	90.9	90.9	0.0	0.0
FRANKLIN	92.5	92.5	0.0	0.0	POLK	94.5	94.5	0.0	0.0
GADSDEN	93.1	93.1	0.0	0.0	PUTNAM	96.7	96.7	0.0	0.0
GILCHRIST	90.9	90.9	0.0	0.0	ST. JOHNS	91.6	95.0	3.4	3.71
GLADES	93.3	100.0	6.7	7.18	ST. LUCIE	93.5	93.5	0.0	0.0
GULF	100.0	100.0	0.0	0.0	SANTA ROSA	100.0	100.0	0.0	0.0
HAMILTON	94.8	87.3	-7.5	-7.91	SARASOTA	97.5	93.5	-4.0	-4.10
HARDEE	90.8	90.8	0.0	0.0	SEMINOLE	93.1	93.1	0.0	0.0
HENDRY	100.0	100.0	0.0	0.0	SUMTER	96.5	83.8	-12.7	-13.16
HERNANDO	94.3	62.4	-31.9	-33.83	SUWANNEE	94.3	94.3	0.0	0.0
HIGHLANDS	98.8	98.8	0.0	0.0	TAYLOR	98.6	99.1	0.5	0.51
HILLSBOROUGH	90.3	90.3	0.0	0.0	UNION	91.6	91.6	0.0	0.0
HOLMES	100.0	100.0	0.0	0.0	VOLUSIA	91.9	91.9	0.0	0.0
INDIAN RIVER	96.3	100.0	3.7	3.84	WAKULLA	99.4	89.4	-10.0	-10.06
JACKSON	94.7	94.7	0.0	0.0	WALTON	100.0	100.0	0.0	0.0
JEFFERSON	92.5	92.5	0.0	0.0	WASHINGTON	92.0	94.3	2.3	2.50
LAFAYETTE	96.7	96.7	0.0	0.0	TOTALS	6324.0	6252.5	-71.5	-1.13

 REAL AND TOTAL GROWTH FACTORS FOR REAL PROP.

 TABLE 3

COUNTY NAME	REAL 1982 VALUE	NOMINAL 1982 VALUE	DIFFERENCE	% INCREASE	COUNTY NAME	REAL 1982 VALUE	NOMINAL 1982 VALUE	DIFFERENCE	% INCREASE
ALACHUA	0.9889	1.0631	0.0742	7.5004	LAKE	1.0060	1.0815	0.0755	7.5004
BAKER	0.9408	1.0114	0.0706	7.5004	LEE	0.9806	1.0542	0.0736	7.5004
BAY	0.9660	1.0384	0.0724	7.5004	LEON	0.9888	1.0630	0.0742	7.5004
BRADFORD	0.9488	1.0200	0.0712	7.5004	LEVY	0.9833	1.0571	0.0738	7.5004
BREVARD	0.9632	1.0354	0.0722	7.5004	LIBERTY	0.9633	1.0355	0.0722	7.5004
BROWARD	1.0046	1.0800	0.0754	7.5004	MADISON	0.9705	1.0433	0.0728	7.5004
CALHOUN	0.9483	1.0194	0.0711	7.5004	MANATEE	0.9729	1.0459	0.0730	7.5004
CHARLOTTE	0.9727	1.0457	0.0730	7.5004	MARION	1.0190	1.0954	0.0764	7.5004
CITRUS	0.9732	1.0462	0.0730	7.5004	MARTIN	0.9946	1.0692	0.0746	7.5004
CLAY	0.9824	1.0561	0.0737	7.5004	MONROE	1.0213	1.0979	0.0766	7.5004
COLLIER	0.9861	1.0601	0.0740	7.5004	NASSAU	0.9921	1.0665	0.0744	7.5004
COLUMBIA	0.9493	1.0205	0.0712	7.5004	OKALOOSA	1.0113	1.0872	0.0759	7.5004
DADE	0.9860	1.0600	0.0740	7.5004	OKEECHOBEE	0.9600	1.0320	0.0720	7.5004
DESOTO	0.9539	1.0254	0.0715	7.5004	ORANGE	0.9982	1.0731	0.0749	7.5004
DIXIE	0.9502	1.0215	0.0713	7.5004	OSCEOLA	1.0145	1.0906	0.0761	7.5004
DUVAL	0.9785	1.0519	0.0734	7.5004	PALM BEACH	1.0093	1.0850	0.0757	7.5004
ESCAMBIA	0.9931	1.0676	0.0745	7.5004	PASCO	1.0038	1.0791	0.0753	7.5004
FLAGLER	1.0061	1.0816	0.0755	7.5004	PINELLAS	0.9674	1.0400	0.0726	7.5004
FRANKLIN	0.9459	1.0168	0.0709	7.5004	POLK	0.9746	1.0477	0.0731	7.5004
GADSDEN	0.9827	1.0564	0.0737	7.5004	PUTNAM	1.0087	1.0844	0.0757	7.5004
GILCHRIST	0.9804	1.0539	0.0735	7.5004	ST. JOHNS	1.0142	1.0903	0.0761	7.5004
GLADES	0.9496	1.0208	0.0712	7.5004	ST. LUCIE	1.0352	1.1128	0.0776	7.5004
GULF	0.9408	1.0114	0.0706	7.5004	SANTA ROSA	1.0072	1.0827	0.0755	7.5004
HAMILTON	0.9577	1.0295	0.0718	7.5004	SARASOTA	1.0169	1.0932	0.0763	7.5004
HARDEE	0.9481	1.0192	0.0711	7.5004	SEMINOLE	0.9735	1.0465	0.0730	7.5004
HENDRY	0.9666	1.0391	0.0725	7.5004	SUMTER	0.9631	1.0353	0.0722	7.5004
HERNANDO	1.0150	1.0911	0.0761	7.5004	SUWANNEE	0.9741	1.0472	0.0731	7.5004
HIGHLANDS	0.9873	1.0614	0.0741	7.5004	TAYLOR	0.9675	1.0401	0.0726	7.5004
HILLSBOROUGH	0.9720	1.0449	0.0729	7.5004	UNION	0.9530	1.0245	0.0715	7.5004
HOLMES	0.9850	1.0589	0.0739	7.5004	VOLUSIA	1.0103	1.0861	0.0758	7.5004
INDIAN RIVER	0.9889	1.0631	0.0742	7.5004	WAKULLA	0.9829	1.0566	0.0737	7.5004
JACKSON	0.9876	1.0617	0.0741	7.5004	WALTON	0.9566	1.0284	0.0718	7.5004
JEFFERSON	0.9983	1.0732	0.0749	7.5004	WASHINGTON	0.9742	1.0473	0.0731	7.5004
LAFAYETTE	0.9603	1.0323	0.0720	7.5004	TOTALS	65.7278	70.6576	4.9298	7.5004

VI. PRICE LEVEL INDICATORS

Budgeting for price level increases is not difficult when long-term contracts can be obtained so that costs remain relatively stable. Many items, however, cannot be contracted for or may be supplied by contracts allowing cost increases to be passed through. The following price increases were used by the Florida Senate appropriations staff to determine the amount of increases in various expenses that could be expected by state agencies during the 1982-83 fiscal year. Also included are some other cost factors produced by Data Resources, Incorporated, a national economic forecasting service.

Senate cost factors

<u>Item</u>	<u>Price Change</u>
Advertising	+ 9.2%
Printing	+ 8.6%
Repair & Maintenance	+ 7.3%
Care & Subsistence	+ 9.7%
Utilities	+15.2%
Textiles	+ 7.4%
Building Supplies	+ 7.3%
Educational & Mechanical Supplies	+ 9.1%
Food Products	+ 4.6%
Petroleum products	+ 7.2%
Office Supplies	+ 8.6%

The following price changes represent next fiscal year over current fiscal year changes in the wholesale price indices for the most recent data available to us.

Wholesale Price Index changes for 1982-83 as forecasted by
Data Resources, Incorporated, as of April 1982

	<u>Item</u>	<u>Price Change</u>
WPI02	Processed food	+ 5.9%
WPI03	Textiles	+ 4.2%
WPI05	Coal	+ 0.9%
WPI053	Gas	+13.7%
WPI054	Electricity	+10.2%
WPI057	Refined Petroleum	- 5.3%
WPI06	Chemicals	+ 5.5%
WPI08	Lumber	+ 8.5%
WPI09	Paper	+ 7.1%
WPI14VR	Transportation Equipment	+ 6.0%

VII. TRANSPORTATION RELATED FORECASTS

The Department of Transportation met with Legislative and Executive staff in February 1982 to arrive at a long term revenue forecast. Some of the results of this conference are presented here to aid local governments in planning future revenue needs for road projects.

DOT Construction Cost Index. As recommended by the State Estimate Engineer of the Florida Department of Transportation, the following forecast of the increase in road construction costs was adopted.

<u>Calendar Year</u>	<u>Percentage Increase Over Prior Year</u>
1982	10%
1983	11%
1984	10%
1985	10%
1986	10%

Motor Fuel Consumption. The conference also produced a forecast of motor fuel consumption, which may be useful in projecting gas tax revenues accruing to local governments over the next five years.

Consumption (millions of gallons)			
<u>Year</u>	<u>Gasoline</u>	<u>Gasohol</u>	<u>Special Fuel</u>
1982-83	4731.7	66.0	623.4
1983-84	4811.9	76.0	679.2
1984-85	4883.4	87.0	736.2
1985-86	4944.8	100.0	794.1
1986-87	4989.2	115.0	858.6