

LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK

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Prepared by

Division of Economic and Demographic Research

Joint Legislative Management Committee

and

Advisory Council on Intergovernmental Relations

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 staffs 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, property assessments, welfare caseloads, prison population, and school enrollments.

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.

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 may also be subject to change. The use of historical factors with multi-year statewide revenue estimates will also 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 appendix.

I. SALES TAX SHARING

Beginning in October 1982, local governments started to receive a distribution of funds equal to one-half cent's worth of the sales tax collected in each county. These funds are 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. For counties which have had exceptionally slow growth in revenues and have populations less than 50,000, an additional "emergency" distribution is made. However the total estimated allocation to these counties may not exceed \$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. Chapter 218, Florida Statutes, details the requirements associated with the receipt of these funds.

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

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

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.

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

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

Property Tax Restrictions of Sales Tax Sharing.

Participation in the sales tax sharing program required a property tax reduction in 1982-83. Maximum total property tax collections in 1982-83 were set at the 1981-82 level less an amount of money equal to 40% of the sales tax distribution for 1982-83. This did not include levies voted by public referendum or tax increases due to new construction. Also, funds from any "emergency" distribution were exempted.

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 1984 fiscal year sales tax distribution to each local

government. These estimates for sales tax collections within each county were produced by the Florida Department of Revenue. The ordinary distributions are shown for each county and municipality and emergency distributions for qualifying counties are also given. Also, there is a special distribution available to counties with a high ratio of prison inmates to population. Inmates of prisons and mental institutions are excluded from the population figures used to determine the regular distribution.

LOCAL GOVERNMENT HALF CENT SALES TAX DISTRIBUTION FOR FY 1984

Let's go

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
ALACHUA COUNTY						
ALACHUA	\$ 91193	\$	\$ 91193	\$ 138096	\$	\$ 138096
ARCHER	27804		27804	261215		261215
GAINESVILLE	1826541		1826541	360313		360313
HAWTHORNE	29932		29932	66204		66204
HIGH SPRINGS	58354		58354	143563		143563
LA CROSSE	3753		3753	27602		27602
MICANOPY	17850		17850	65282		65282
NEWBERRY	41809		41809	1069060		1069060
WALDO	23044		23044	22310		22310
MUNICIPAL SHARE	2120281		2120281	555324		555324
COUNTY SHARE	2896619		2896619	1910		1910
TOTAL	5016900		5016900	271580		271580
BAKER COUNTY				210316		210316
GLEN ST MARY	4012		4012	752488		752488
MACCLENNY	33879		33879	122505		122505
MUNICIPAL SHARE	37890		37890	4067768		4067768
COUNTY SHARE	111210	91810	203019	5169132		5169132
TOTAL	149100	91810	240910	9236900		9236900
BAY COUNTY						
CALLAWAY	209911		209911	242607		242607
CEDAR GROVE	32325		32325	284871		284871
LYNN HAVEN	182584		182584	1094204		1094204
MEXICO BEACH	22100		22100	302073		302073
PANAMA CITY BEACH	61073		61073	741613		741613
PANAMA CITY	869050		869050	1019069		1019069
PARKER	112199		112199	3785401		3785401
SPRINGFIELD	188318		188318	3164		3164
MUNICIPAL SHARE	1677561		1677561	924681		924681
COUNTY SHARE	2090139		2090139	38606		38606
TOTAL	3767700		3767700	3032097		3032097
BRADFORD COUNTY						
BROOKER	6095		6095	64952		64952
HAMPTON	7002		7002	649672		649672
LAWTON	10689		10689	939115		939115
STARKE	77289		77289	766		766
MUNICIPAL SHARE	101075		101075	283586		283586
COUNTY SHARE	241425	117613	359038	948778		948778
TOTAL	\$ 342500	\$ 117613	\$ 460113	847148		847148
BREVARD COUNTY						
CAPE CANAVERAL						
COCOA BEACH						
COCOA						
INDIAN LANTIC						
INDIAN HARBOR BEACH						
MALABAR						
MELBOURNE BEACH						
MELBOURNE						
MELBOURNE VILLAGE						
PALM BAY						
PALM SHORES						
ROCKLEDGE						
SATELLITE BEACH						
TITUSVILLE						
WEST MELBOURNE						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						
BROWARD COUNTY						
COCONUT CREEK						
COOPER CITY						
CORAL SPRINGS						
DANIA						
DAVIE						
DEERFIELD BEACH						
FORT LAUDERDALE						
HACIENDA VILLAGE						
HALLANDALE						
HILLSBORO BEACH						
HOLLYWOOD						
LAUDERDALE BY THE SEA						
LAUDERDALE LAKES						
LAUDERHILL						
LAZY LAKE						
LIGHTHOUSE POINT						
MARGATE						
MIRAMAR						
NORTH LAUDERDALE						
OAKLAND PARK						
PARKLAND						
PEMBROKE PARK						
PEMBROKE PINES						
PLANTATION						
TOTAL						

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
BROWARD COUNTY, CONT.						
POMPANO BEACH	\$ 1401467	\$	\$ 1401467	\$ 8735	\$	\$ 8735
SEA RANCH LAKES	14434		14434	200415		200415
SUNRISE	1088026		1088026	209151		209151
TAMARAC	770085		770085	758949		758949
WILTON MANORS	312132		312132			
MUNICIPAL SHARE	22309566		22309566			
COUNTY SHARE	18898334		18898334			
TOTAL	41207900		41207900	968100		968100
CALHOUN COUNTY						
ALPHA	5656		5656	82244		82244
BLOUNTSTOWN	30525		30525	133706		133706
MUNICIPAL SHARE	36181		36181	84563		84563
COUNTY SHARE	95819		95819	1198133		1198133
TOTAL	132000		132000	55989		55989
CHARLOTTE COUNTY						
PUNTA GORDA	203836		203836	171722		171722
MUNICIPAL SHARE	203836		203836	17034		17034
COUNTY SHARE	1634664		1634664	4295227		4295227
TOTAL	1838500		1838500	83376		83376
CITRUS COUNTY						
CRYSTAL RIVER	65065		65065	83376		83376
INVERNESS	84680		84680	585538		585538
MUNICIPAL SHARE	149745		149745	2899		2899
COUNTY SHARE	1164955		1164955	331		331
TOTAL	1314700		1314700	15405		15405
CLAY COUNTY						
GREEN COVE SPRINGS	96972		96972	2687226		2687226
KEYSTONE HEIGHTS	25265		25265	10643194		10643194
ORANGE PARK	213381		213381	255070		255070
PENNEY FARMS	15112		15112	338143		338143
MUNICIPAL SHARE	350730		350730	130144		130144
COUNTY SHARE	1576470		1576470	1004628		1004628
TOTAL	1927200		1927200	1198850		1198850
COLLIER COUNTY						
EVERGLADES CITY	21050		21050	425578		425578
NAPLES	727230		727230	0		0
MUNICIPAL SHARE	748280		748280	299354		299354
COUNTY SHARE	3688320		3688320	104220		104220
TOTAL	\$ 4436600		\$ 4436600	251040		251040
COLUMBIA COUNTY						
FORT WHITE				61014		61014
LAKE CITY				169568		169568
MUNICIPAL SHARE				24294198		24294198
COUNTY SHARE				39568202		39568202
TOTAL				63862400		63862400
DE SOTO COUNTY						
ARCADIA				98065		98065
MUNICIPAL SHARE				98065		98065
COUNTY SHARE				268635		268635
TOTAL				366700		366700
DIXIE COUNTY						
CROSS CITY				27408		27408
HORSESHOE BEACH				4191		4191
MUNICIPAL SHARE				31600		31600
COUNTY SHARE				94300		94300
TOTAL				\$ 125900		\$ 125900
FLORIDA COUNTY						
FLORIDA CITY				52457		52457
GOLDEN BEACH						
HIALEAH GARDENS						
HOMESTEAD						
INDIAN CREEK VILLAGE						
ISLANDIA						
MEDLEY						
MIAMI BEACH						
MIAMI						
MIAMI SHORES VILLAGE						
MIAMI SPRINGS						
NORTH BAY VILLAGE						
NORTH MIAMI BEACH						
NORTH MIAMI						
OPA LOCKA						
PENNSUCO						
SOUTH MIAMI						
SURFSIDE						
SWEETWATER						
VIRGINIA GARDENS						
WEST MIAMI						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL				\$ 52457		\$ 52457

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
DUVAL COUNTY						
ATLANTIC BEACH	\$ 317587	\$ 317587	\$ 317587	\$ 8839	\$ 8839	\$ 8839
BALDWIN	62029	62029	62029	8839	8839	8839
JACKSONVILLE BEACH	636794	636794	636794	40561	40668	81229
NEPTUNE BEACH	218240	218240	218240			
MUNICIPAL SHARE	1234651	1234651	1234651	49400	40668	90068
COUNTY SHARE	21967949	21967949	21967949			
TOTAL	23202600	23202600	23202600	61230		61230
ESCAMBIA COUNTY						
PENSACOLA	1579602	1579602	1579602	0	0	0
CENTURY	65058	65058	65058	27284	27284	27284
MUNICIPAL SHARE	1644660	1644660	1644660	88514	88514	88514
COUNTY SHARE	6061940	6061940	6061940	136086	68079	204165
TOTAL	7706600	7706600	7706600	224600	68079	292679
FLAGLER COUNTY						
BEVERLY BEACH	4662	4662	4662	102841		102841
BUNNELL	33232	33232	33232	38394		38394
FLAGLER BEACH	44489	44489	44489	36974		36974
MARINELAND	0	0	0	178208		178208
MUNICIPAL SHARE	82383	82383	82383	369792		369792
COUNTY SHARE	206717	259180	259180	548000		548000
TOTAL	289100	52463	341563			
FRANKLIN COUNTY						
APALACHICOLA	29043	29043	29043	34931		34931
CARRABELLE	14862	14862	14862	44100		44100
MUNICIPAL SHARE	43906	43906	43906	23189		23189
COUNTY SHARE	74994	125164	125164	102220		102220
TOTAL	118900	50169	169069	259380	126911	386290
GADSDEN COUNTY						
CHATTAHOOCHEE	32753	32753	32753	112379		112379
GREENSBORO	5794	5794	5794	52219		52219
GRETNA	16052	16052	16052	164598		164598
HAVANA	28701	28701	28701	369302		369302
QUINCY	88805	88805	88805			
MUNICIPAL SHARE	172104	172104	172104	533900		533900
COUNTY SHARE	360796	618576	618576	30178		30178
TOTAL	532900	257781	790681	30178		564078
GILCHRIST COUNTY						
BELL	2126	2126	2126	126348		126348
FANNING SPRINGS	1629	1629	1629	163		163
TRENTON	11257	11257	11257	126511		126511
MUNICIPAL SHARE	15012	15012	15012	1034989		1034989
COUNTY SHARE	57488	99898	99898	1161500		1161500
TOTAL	\$ 72500	\$ 42409	\$ 114909			
HIGHLANDS COUNTY						
AVON PARK	153816	153816	153816	153816		153816
LAKE PLACID	18203	18203	18203	18203		18203
SEBRING	185737	185737	185737	185737		185737
MUNICIPAL SHARE	357756	357756	357756	357756		357756
COUNTY SHARE	864244	864244	864244	864244		864244
TOTAL	\$ 1222000	\$ 1222000	\$ 1222000			

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
LIBERTY COUNTY						
BRISTOL	\$ 6197	\$	6197	\$ 17140	\$	17140
MUNICIPAL SHARE	6197		6197	148931		148931
COUNTY SHARE	23003	27665	50668	39469		39469
TOTAL	29200	27665	56865	205540	80700	205540
MADISON COUNTY				627560		708260
GREENVILLE	11374		11374	833100	80700	913800
LEE	3146		3146			
MADISON	39715		39715	5236		5236
MUNICIPAL SHARE	54235		54235	180311		180311
COUNTY SHARE	149265	95655	244920	504097		504097
TOTAL	203500	95655	299155	13969		13969
MANATEE COUNTY				90344		90344
ANNA MARIA	44744		44744	213650		213650
BRADENTON BEACH	45453		45453	9509		9509
BRADENTON	950988		950988	145376		145376
HOLMES BEACH	119884		119884	1162492		1162492
LONG BOAT KEY	70433		70433	2349308		2349308
PALMETTO	248983		248983			
MUNICIPAL SHARE	1480483		1480483	3511800		3511800
COUNTY SHARE	4011917		4011917			
TOTAL	5492400		5492400			
MARION COUNTY						
BELLEVIEW	60587		60587	90320		90320
DUNELLO	43796		43796	90320		90320
MCINTOSH	12182		12182	426480	13120	439600
OCALA	1123237		1123237			
REDDICK	18581		18581			
MUNICIPAL SHARE	1258384		1258384	516800	13120	529920
COUNTY SHARE	3495516		3495516			
TOTAL	4753900		4753900			
MARTIN COUNTY						
JUPITER ISLAND	13405		13405	288456		288456
OCEAN BREEZE PARK	16415		16415	0		0
SEWALLS POINT	47075		47075	136165		136165
STUART	345027		345027	96257		96257
MUNICIPAL SHARE	421922		421922	45584		45584
COUNTY SHARE	2366578		2366578	0		0
TOTAL	2788500		2788500	403091		403091
MONROE COUNTY				29638		29638
KEY COLONY BEACH	34041		34041	435072		435072
KEY WEST	838874		838874	5954705		5954705
LAYTON	3174		3174	59502		59502
MUNICIPAL SHARE	876090		876090	304041		304041
COUNTY SHARE	1925510		1925510	1016174		1016174
TOTAL	\$ 2801600		\$ 2801600	8768686		8768686
				19331914		19331914
				28100600		28100600
OSCEOLA COUNTY						
KISSIMMEE	608902		608902	608902		608902
ST CLOUD	303094		303094	303094		303094
MUNICIPAL SHARE	876090		876090	911996		911996
COUNTY SHARE	1925510		1925510	1778304		1778304
TOTAL	\$ 2690300		\$ 2690300			

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
PALM BEACH COUNTY						
ATLANTIS	\$ 45369	\$	\$ 45369	\$ 88420	\$	\$ 88420
BELLE GLADE	506271		506271	39861		39861
BOCA RATON	1534097		1534097	58350		58350
BOYNTON BEACH	1122482		1122482	1884		1884
BRINY BREEZES	11395		11395	2086240		2086240
CLOUD LAKE	4337		4337	719034		719034
DELRAY BEACH	1152330		1152330	262771		262771
GOLFVIEW	6131		6131	91583		91583
GOLF	3409		3409	27326		27326
GREENACRES CITY	493920		493920	99746		99746
GULF STREAM	14385		14385	1391625		1391625
HAVERHILL	37594		37594	114839		114839
HIGHLAND BEACH	70402		70402	26884		26884
JUNO BEACH	37115		37115	77583		77583
JUPIETER INLET	11963		11963	816547		816547
JUPIETER	396990		396990	39884		39884
LAKE CLARKE SHORES	95225		95225	56536		56536
LAKE PARK	206361		206361	194352		194352
LAKE WORTH	809472		809472	221468		221468
LANTANA	240963		240963	5596549		5596549
MANALAPON	10408		10408	105653		105653
MANGONIA PARK	41182		41182	110095		110095
NORTH PALM BEACH	359038		359038	325958		325958
OCEAN RIDGE	43007		43007	151793		151793
PAHOKEE	190300		190300	12704981		12704981
PALM BEACH GARDENS	528552		528552	13317319		13317319
PALM BEACH SHORES	37175		37175	26022300		26022300
PALM BEACH	310767		310767			
PALM SPRINGS	273533		273533			
RIVIERA BEACH	796552		796552			
ROYAL PALM BEACH	140923		140923			
SOUTH BAY	110717		110717			
SOUTH PALM BEACH	40076		40076			
TEQUESTA	114485		114485			
WEST PALM BEACH	1915984		1915984			
MUNICIPAL SHARE	11712910		11712910			
COUNTY SHARE	15137490		15137490			
TOTAL	26850400		26850400	215945	215945	215945
PASCO COUNTY				461476	461476	461476
DADE CITY	102839		102839	45153		45153
NEW PORT RICHEY	235902		235902	68579		68579
PORT RICHEY	45835		45835	54172		54172
ST LEO	19606		19606	169422		169422
SAN ANTONIO	11291		11291	89474		89474
ZEPHYRHILLS	120814		120814	341940		341940
MUNICIPAL SHARE	536286		536286	5477		5477
COUNTY SHARE	4127014		4127014	5328		5328
TOTAL	4663300		4663300	96915	96915	96915
PINELLAS COUNTY				45421	45421	45421
BELLEAIR	506271		506271	1499828		1499828
BELLEAIR BEACH	1534097		1534097	258568		258568
BELLEAIR BLUFFS	1122482		1122482	87569		87569
BELLEAIR SHORE	11395		11395	18335		18335
CLEARWATER	4337		4337	639917		639917
DUNEDIN	1152330		1152330	4103520		4103520
GULFPORT	6131		6131	8650180		8650180
INDIAN ROCKS BEACH	3409		3409			
INDIANS SHORES	493920		493920			
KENNETH CITY	14385		14385			
LARGO	37594		37594			
MADEIRA BEACH	70402		70402			
NORTH REDINGTON BEACH	37115		37115			
OLDSMAR	11963		11963			
PINELLAS PARK	396990		396990			
REDINGTON BEACH	95225		95225			
REDINGTON SHORES	206361		206361			
SAFETY HARBOR	809472		809472			
ST PETERSBURG BEACH	240963		240963			
SEMINOLE	10408		10408			
SOUTH PASADENA	41182		41182			
TARPON SPRINGS	359038		359038			
TREASURE ISLAND	43007		43007			
MUNICIPAL SHARE	190300		190300			
COUNTY SHARE	528552		528552			
TOTAL	310767		310767	26022300	26022300	26022300
POLK COUNTY				215945	215945	215945
AUBURNDALE	461476		461476	461476		461476
BARTOW	45153		45153	45153		45153
DAVENPORT	68579		68579	68579		68579
DUNDEE	54172		54172	54172		54172
EAGLE LAKE	169422		169422	169422		169422
FORT MEADE	89474		89474	89474		89474
FROSTPROOF	341940		341940	341940		341940
HAINES CITY	5477		5477	5477		5477
HIGHLAND PARK	5328		5328	5328		5328
HILLCREST HEIGHTS	96915		96915	96915		96915
LAKE ALFRED	45421		45421	45421		45421
LAKE HAMILTON	1499828		1499828	1499828		1499828
LAKELAND	258568		258568	258568		258568
LAKE WALES	87569		87569	87569		87569
MULBERRY	18335		18335	18335		18335
POLK CITY	639917		639917	639917		639917
WINTER HAVEN	4103520		4103520	4103520		4103520
MUNICIPAL SHARE	8650180		8650180	8650180		8650180
COUNTY SHARE						
TOTAL	\$12753700		\$12753700	\$12753700		\$12753700

	REGULAR	EMERGENCY	TOTAL	REGULAR	EMERGENCY	TOTAL
PUTNAM COUNTY						
CRESCENT CITY	\$ 34538	\$	\$ 34538	\$ 619178	\$	\$ 619178
INTERLACHEN	18558		18558	399170		399170
PALATKA	212610		212610	78494		78494
POMONA PARK	16102		16102	271105		271105
WELAKA	10234		10234	80019		80019
MUNICIPAL SHARE	292042		292042	618228		618228
COUNTY SHARE	975258		975258	315001		315001
TOTAL	1267300		1267300	2381195		2381195
				4084305		4084305
ST JOHNS COUNTY				6465500		6465500
HASTINGS	16390		16390			
ST AUGUSTINE BEACH	48074		48074	14238		14238
ST AUGUSTINE	319517		319517	10307		10307
MUNICIPAL SHARE	383981		383981	13054		13054
COUNTY SHARE	1396119		1396119	10162		10162
TOTAL	1780100		1780100	39255		39255
				87016		87016
ST LUCIE COUNTY				289784	154112	443896
FORT PIERCE	760031		760031	376800	154112	530912
PORT ST LUCIE	497806		497806			
ST LUCIE VILLAGE	0		0			
MUNICIPAL SHARE	1257837		1257837	10341		10341
COUNTY SHARE	1775463		1775463	109698		109698
TOTAL	3033300		3033300	120039		120039
				339361	138299	477660
SANTA ROSA COUNTY				459400	138299	597699
GULF BREEZE	96010		96010			
JAY	0		0			
MILTON	125940		125940	189025		189025
MUNICIPAL SHARE	221951		221951	189025		189025
COUNTY SHARE	949649		949649	326775	16225	343000
TOTAL	1171600		1171600	515800	16225	532025
SARASOTA COUNTY						
LONGBOAT KEY	93271		93271	18977		18977
NORTH PORT	245097		245097	2491		2491
SARASOTA	1682899		1682899	2116		2116
VENICE	438169		438169	23584		23584
MUNICIPAL SHARE	2459436		2459436	56016	42206	98222
COUNTY SHARE	6505464		6505464			
TOTAL	8964900		8964900	79600	42206	121806
SEMINOLE COUNTY						
ALFAMONTE SPRING						
CASSELBERRY						
LAKE MARY						
LONGWOOD						
OVIEDO						
SANFORD						
WINTER SPRINGS						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						
SUMTER COUNTY						
BUSHNELL						
CENTER HILL						
COLEMAN						
WEBSTER						
WILDWOOD						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						
SUWANNEE COUNTY						
BRANFORD						
LIVE OAK						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						
TAYLOR COUNTY						
PERRY						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						
UNION COUNTY						
LAKE BUTLER						
RAIFORD						
WORTHINGTON SPRINGS						
MUNICIPAL SHARE						
COUNTY SHARE						
TOTAL						

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 report its finances each year 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 use measures of population, area, economic activity, and property assessments to derive a factor 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. There are two formulas used to distribute revenues under the Florida Revenue Sharing Act of 1972: one for the counties and another for municipalities.

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 6%) 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 equally weighted parts:

$$\text{part 1} = \frac{\text{county population}}{\text{state population}}$$

$$\text{part 2} = \frac{\text{county unincorporated population}}{\text{state unincorporated population}}$$

$$\text{part 3} = \frac{\text{annual county sales tax collections}}{\text{annual statewide sales tax collections}}$$

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

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

The amount of money expected to be placed in the Revenue Sharing Trust Fund for counties in local fiscal year 1984 is \$121.5 million, comprising \$13.0 million from the cigarette tax and \$108.5 million from the intangibles tax. Individual county distributions are found on the next page.

COUNTY REVENUE SHARING ESTIMATES FOR LOCAL FISCAL YEAR 1984

COUNTY	DISTRIBUTION FACTOR	FY 1984 ESTIMATE	COUNTY	DISTRIBUTION FACTOR	FY 1984 ESTIMATE
ALACHUA	1.3564516%	\$ 1648089	LEE	2.5354640%	3080589
BAKER	0.1245475	151325	LEON	1.3412717	1629645
BAY	0.9230652	1121524	LEVY	0.1844191	224069
BRADFORD	0.1636225	198801	LIBERTY	0.0380617	46245
BREVARD	2.4561097	2984173	MADISON	0.1314351	159694
BROWARD	8.1391629	9889083	MANATEE	1.6702070	2029302
CALHOUN	0.0822484	99932	MARION	1.4183788	1723330
CHARLOTTE	0.7472672	907930	MARTIN	0.8507120	1033615
CITRUS	0.6654179	808483	MONROE	0.7253692	881324
CLAY	0.7641593	928454	NASSAU	0.3553940	431804
COLLIER	1.2146700	1475824	OKALOOSA	1.1116253	1350625
COLUMBIA	0.3794245	461001	OKEECHOBEE	0.2304283	279970
DADE	16.8186295	20434635	ORANGE	5.8510720	7109052
DESOTO	0.1720308	209017	OSCEOLA	0.6213237	754908
DIXIE	0.0752368	91413	PALM BEACH	5.9600521	7241463
DUVAL	6.2726255	7621240	PASCO	2.2638166	2750537
FLORIDA	2.6571146	3228394	PINELLAS	6.0965551	7407314
FLAGLER	0.1199797	145775	POLK	3.5631408	4329216
FRANKLIN	0.0624022	75819	PUTNAM	0.5438896	660826
GADSDEN	0.3322763	403716	ST JOHNS	0.6180589	750942
GILCHRIST	0.0610063	74123	ST LUCIE	0.8702524	1057357
GLADES	0.0578068	70235	SANTA ROSA	0.5716753	694585
GULF	0.0873952	106185	SARASOTA	2.3820178	2894152
HAMILTON	0.1156679	140536	SEMINOLE	1.8184141	2209373
HARDEE	0.1850321	224814	SUMTER	0.2248149	273150
HENDRY	0.1921153	233420	SUWANNEE	0.2232586	271259
HERNANDO	0.5729972	696192	TAYLOR	0.1576291	191519
HIGHLANDS	0.4869365	591628	UNION	0.0558337	67838
HILLSBOROUGH	7.1707044	8712406	VOLUSIA	2.3851282	2897931
HOLMES	0.1364561	165794	WAKULLA	0.1124565	136635
INDIAN RIVER	0.6926698	841594	WALTON	0.2014951	244817
JACKSON	0.3248644	394710	WASHINGTON	0.1245662	151348
JEFFERSON	0.0985465	119734			
LAFAYETTE	0.0364755	44318			
LAKE	1.0166671	1235251			

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 6% service charge assessment is made. The other revenue source is the eighth cent gas tax (now called the municipal gas tax), a one cent per gallon excise tax imposed on all types of motor fuels, which is also subject to the service charge.

The apportionment factor for each eligible municipality is determined by a formula composed of three equally weighted 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 the consolidated government of Jacksonville (Duval County), and for Metro Dade County, 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. Additionally, Metro Dade is guaranteed a 7% annual increase, by authority of s. 218.21, (6) (b), 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 amount of money expected to be placed in the Revenue Sharing Trust Fund for municipalities in local fiscal year 1984 and is \$199.5 million. Distributions to individual municipalities are shown on following pages.

MUNICIPAL REVENUE SHARING DISTRIBUTIONS FOR FY 1984

ALACHUA COUNTY		OAKLAND PARK	\$ 709891
ALACHUA	\$ 123727	PARKLAND	14803
ARCHER	62425	PEMBROKE PARK	187727
GAINESVILLE	2934000	PEMBROKE PINES	1363788
HAWTHORNE	58211	PLANTATION	1546716
HIGH SPRINGS	95203	POMPANO BEACH	1658417
LA CROSSE	8096	SEA RANCH LAKES	59037
MICANOPY	42578	SUNRISE	1465847
NEWBERRY	106421	TAMARAC	938634
WALDO	51099	WILTON MANORS	417080
BAKER COUNTY		CALHOUN COUNTY	
GLEN ST MARY	27706	ALTHA	27390
MACCLENNY	175427	BLOUNTSTOWN	108217
BAY COUNTY		CHARLOTTE COUNTY	
CALLAWAY	335848	PUNTA GORDA	173261
CEDAR GROVE	65378	CITRUS COUNTY	
LYNN HAVEN	290745	CRYSTAL RIVER	95471
MEXICO BEACH	19808	INVERNESS	119126
PANAMA CITY BEACH	90906	CLAY COUNTY	
PANAMA CITY	1253587	GREEN COVE SPRINGS	165212
PARKER	164637	KEYSTONE HEIGHTS	31615
SPRINGFIELD	452426	ORANGE PARK	249180
BRADFORD COUNTY		PENNEY FARMS	47293
BROOKER	36056	COLLIER COUNTY	
HAMPTON	40188	EVERGLADES	14202
LAWTEY	46567	NAPLES	473931
STARKE	199449	COLUMBIA COUNTY	
BREVARD COUNTY		FORT WHITE	36340
CAPE CANAVERAL	161781	LAKE CITY	331534
COCOA BEACH	284187	DADE COUNTY	
COCOA	557370	BAL HARBOUR	62152
INDIALANTIC	68649	BAY HARBOR ISLAND	110026
INDIAN HARBOR BEACH	162048	BISCAYNE PARK	89552
MALABAR	27460	CORAL GABLES	1172199
MELBOURNE BEACH	64315	EL PORTAL	57922
MELBOURNE	1588374	FLORIDA CITY	236880
MELBOURNE VILLAGE	35244	GOLDEN BEACH	12069
PALM BAY	661742	HIALEAH	5473051
PALM SHORES	1939	HIALEAH GARDENS	70748
ROCKLEDGE	388950	HOMESTEAD	763513
SATELLITE BEACH	246465	INDIAN CREEK VILLAGE	2024
TITUSVILLE	1183687	ISLANDIA	254
WEST MELBOURNE	155318	MEDLEY	10893
BROWARD COUNTY		MIAMI BEACH	2871268
COCONUT CREEK	291201	MIAMI	12802912
COOPER CITY	358636	MIAMI SHORES VILLAGE	250564
CORAL SPRINGS	1358833	MIAMI SPRINGS	350726
DANIA	360298	NORTH BAY VILLAGE	115723
DAVIE	975006	NORTH MIAMI BEACH	1149385
DEERFIELD BEACH	1286296	NORTH MIAMI	1398863
FORT LAUDERDALE	4613268	OPA LOCKA	497700
HACIENDA VILLAGE	10613	PENNSUCO	0
HALLANDALE	1118749	SOUTH MIAMI	309520
HILLSBORO BEACH	31061	SURFSIDE	104228
HOLLYWOOD	3995962	SWEETWATER	317085
LAUDERDALE BY THE SEA	60250	VIRGINIA GARDENS	59202
LAUDERDALE LAKES	907097	WEST MIAMI	207232
LAUDERHILL	1178119	METRO DADE	17124227
LAZY LAKE	3320	DESOTO COUNTY	
LIGHTHOUSE POINT	309788	ARCADIA	205189
MARGATE	1326066	DIXIE COUNTY	
MIRAMAR	1267623	CROSS CITY	132230
NORTH LAUDERDALE	797605	HORSESHOE BEACH	11583

DUVAL COUNTY		INDIAN RIVER COUNTY	
ATLANTIC BEACH	\$ 288385	FELLSMERE	\$ 60706
BALDWIN	78257	INDIAN RIVER SHORES	25751
JACKSONVILLE	7609438	ORCHID	0
JACKSONVILLE BEACH	558222	SEBASTIAN	99042
NEPTUNE BEACH	183840	VERO BEACH	413849
CONSOLIDATED JAX	8843320		
ESCAMBIA COUNTY		JACKSON COUNTY	
PENSACOLA	2213564	ALFORD	40050
CENTURY	144187	BASCOM	16000
FLAGLER COUNTY		CAMPBELLTON	21322
BEVERLY BEACH	6408	COTTONDALE	63412
BUNNELL	51987	GRACEVILLE	119064
FLAGLER BEACH	46710	GRAND RIDGE	72353
MARINELAND	0	GREENWOOD	29663
FRANKLIN COUNTY		MALONE	72873
APALACHICOLA	123627	MARIANNA	261830
CARRABELLE	54234	SNEADS	123951
GADSDEN COUNTY		JEFFERSON COUNTY	
CHATTAHOOCHEE	193687	MONTCELLO	110394
GREENSBORO	34768	LAFAYETTE COUNTY	
GRETNA	202836	MAYO	55285
HAVANA	184035	LAKE COUNTY	
QUINCY	371250	ASTATULA	29711
GILCHRIST COUNTY		CLERMONT	170064
BELL	11021	EUSTIS	338953
TRENTON	46056	FRUITLAND PARK	98162
GLADES COUNTY		GROVELAND	78774
MOORE HAVEN	38703	HOWEY-IN-THE-HILL	13674
GULF COUNTY		LADY LAKE	42133
PORT ST JOE	86163	LEESBURG	391925
WARD RIDGE	0	MASCOTTE	85898
WEWAHITCHKA	70398	MINNEOLA	28265
HAMILTON COUNTY		MONTVERDE	11980
JASPER	123723	MOUNT DORA	193226
JENNINGS	50606	TAVARES	174537
WHITE SPRINGS	57468	UMATILLA	62899
HARDEE COUNTY		LEE COUNTY	
BOWLING GREEN	137937	CAPE CORAL	1052298
WAUCHULA	86298	FORT MYERS	1328745
ZOLFO SPRINGS	78084	SANIBEL	79775
HENDRY COUNTY		LEON COUNTY	
CLEWISTON	169856	TALLAHASSEE	3277880
LA BELLE	69081	LEVY COUNTY	
HERNANDO COUNTY		BRONSON	36584
BROOKSVILLE	179650	CEDAR KEY	17159
WEEKI WACHEE	2118	CHIEFLAND	69237
HIGHLANDS COUNTY		INGLIS	39321
AVON PARK	267975	OTTER CREEK	7723
LAKE PLACID	53574	FANNING SPRINGS	7553
SEBRING	307930	WILLISTON	87459
HILLSBOROUGH COUNTY		YANKEETOWN	14580
PLANT CITY	676135	LIBERTY COUNTY	
TAMPA	10306572	BRISTOL	46940
TEMPLE TERRACE	381806	MADISON COUNTY	
HOLMES COUNTY		GREENVILLE	69474
BONIFAY	96327	LEE	14877
ESTO	17303	MADISON	127884
NOMA	31057	MANATEE COUNTY	
PONCE DE LEON	19811	ANNA MARIA	32942
WESTVILLE	20390	BRADENTON BEACH	35400
		BRADENTON	1093490
		HOLMES BEACH	91054
		PALMETTO	324200

MARION COUNTY		JUPITER	\$	348943
BELLEVUE	\$ 66226	LAKE CLARKE SHORES		87031
DUNELLON	53800	LAKE PARK		253135
MCINTOSH	14446	LAKE WORTH		926821
OCALA	1263471	LANTANA		253542
REDDICK	29010	MANALAPON		6889
MARTIN COUNTY		MANGONIA PARK		31616
JUPITER ISLAND	7131	NORTH PALM BEACH		321833
OCEAN BREEZE PARK	17117	OCEAN RIDGE		29842
SEWALLS POINT	26437	PAHOKEE		305388
STUART	276026	PALM BEACH GARDENS		487086
MONROE COUNTY		PALM BCH SHORES		27790
KEY COLONY BEACH	22588	PALM BEACH		247058
KEY WEST	880216	PALM SPRINGS		314817
LAYTON	2685	RIVIERA BEACH		814741
NASSAU COUNTY		ROYAL PALM BEACH		115328
CALLAHAN	31671	SOUTH BAY		150924
FERNANDINA BEACH	182919	SOUTH PALM BEACH		27472
HILLIARD	98399	TEQUESTA		129246
OKALOOSA COUNTY		WEST PALM BEACH		2080032
CINCO BAYOU	21997	PASCO COUNTY		
CRESTVIEW	333831	DADE CITY		162885
FORT WALTON BEACH	768426	NEW PORT RICHEY		307128
LAUREL HILL	78408	PORT RICHEY		46595
MARY ESTHER	106846	ST LEO		67128
NICEVILLE	325546	SAN ANTONIO		15414
SHALIMAR	10992	ZEPHYRHILLS		173876
VALPARAISO	306566	PINELLAS COUNTY		
OKEECHOBEE COUNTY		BELLEAIR		82253
OKEECHOBEE	176013	BELLEAIR BEACH		33321
ORANGE COUNTY		BELLEAIR BLUFFS		66417
APOPKA	238151	BELLEAIR SHORE		1438
BAY LAKE	0	CLEARWATER		2642829
BELLE ISLE	94642	DUNEDIN		982656
EATONVILLE	155597	GULFPORT		380347
EDGEWOOD	63799	INDIAN ROCKS BEACH		87127
LAKE BUENA VISTA	0	INDIANS SHORES		21937
MAITLAND	295521	KENNETH CITY		151036
OAKLAND	33470	LARGO		2048373
OCOE	462728	MADEIRA BEACH		174090
ORLANDO	5004400	NORTH REDINGTON BEACH		22756
WINDERMERE	38655	OLDSMAR		83817
WINTER GARDEN	267663	PINELLAS PARK		1233940
WINTER PARK	783204	REDINGTON BEACH		37270
OSCEOLA COUNTY		REDINGTON SHORES		52442
KISSIMMEE	578191	SAFETY HARBOR		237886
ST CLOUD	313100	ST PETERSBURG BEACH		230012
PALM BEACH COUNTY		ST PETERSBURG		8298166
ATLANTIS	31911	SEMINOLE		166578
BELLE GLADE	767954	SOUTH PASADENA		116735
BOCA RATON	1428798	TARPON SPRINGS		411081
BOYNTON BEACH	1203875	TREASURE ISLAND		155125
BRINY BREEZES	9137	POLK COUNTY		
CLOUD LAKE	4571	AUBURNDALE		263195
DELRAY BEACH	1119613	BARTOW		646709
GLEN RIDGE	0	DAVENPORT		58465
GOLFVIEW	5450	DUNDEE		80906
GOLF	2296	EAGLE LAKE		96239
GREENACRES CITY	534137	FORT MEADE		321572
GULF STREAM	9474	FROSTPROOF		101284
HAVERHILL	41089	HAINES CITY		497804
HIGHLAND BEACH	49008	HIGHLAND PARK		4662
HYPOLUXO	0	HILLCREST HEIGHTS		5005
JUNO BEACH	26669	LAKE ALFRED		119797
JUPITER INLET	8397	LAKE HAMILTON		56092
		LAKELAND		1935499
		LAKE WALES		340442
		MULBERRY		116308
		POLK CITY		26512
		WINTER HAVEN		734456

PUTNAM COUNTY
 CRESCENT CITY \$ 61673
 INTERLACHEN 30193
 PALATKA 445656
 POMONA PARK 32256
 WELAKA 18883

ST JOHNS COUNTY
 HASTINGS 20623
 ST AUGUSTINE BEACH 37286
 ST AUGUSTINE 396782

ST LUCIE COUNTY
 FT PIERCE 1153737
 PORT ST LUCIE 586984
 ST LUCIE VILLAGE 0

SANTA ROSA COUNTY
 GULF BREEZE 122859
 JAY 0
 MILTON 240758

SARASOTA COUNTY
 LONGBOAT KEY 114621
 NORTH PORT 188834
 SARASOTA 1502766
 VENICE 350520

SEMINOLE COUNTY
 ALTAMONTE SPRING 683959
 CASSELBERRY 491575
 LAKE MARY 73631
 LONGWOOD 321753
 OVIEDO 92629
 SANFORD 956308
 WINTER SPRINGS 360049

SUMTER COUNTY
 BUSHNELL 36546
 CENTER HILL 44799
 COLEMAN 74325
 WEBSTER 40911
 WILDWOOD 116239

SUWANNEE COUNTY
 BRANFORD \$ 27143
 LIVE OAK 293973

TAYLOR COUNTY
 PERRY 352469

UNION COUNTY
 LAKE BUTLER 110763
 RAIFORD 21977
 WORTHINGTON SPRINGS 15641

VOLUSIA COUNTY
 DAYTONA BEACH 1749578
 DAYTONA BEACH SHORES 91781
 DELAND 564883
 EDGEWATER 255509
 HOLLY HILL 352489
 LAKE HELEN 77096
 NEW SMYRNA BEACH 364298
 OAK HILL 46138
 ORANGE CITY 95116
 ORMOND BEACH 680404
 PIERSON 40160
 PONCE INLET 22280
 PORT ORANGE 764272
 SOUTH DAYTONA 372957

WAKULLA COUNTY
 ST MARKS 9455
 SOPCHOPPY 18638

WALTON COUNTY
 DEFUNIAK SPRINGS 243918
 FREEPORT 29317
 PAXTON 39892

WASHINGTON COUNTY
 CARYVILLE 42613
 CHIPLEY 118162
 EBRO 6951
 VERNON 60382
 WAUSAU 50629

III. COUNTY-SHARED MOTOR FUEL TAXES

During March, 1983, the Legislature met in special session to examine transportation related financing. Special attention was directed towards changing motor fuel and special fuel taxes from a gallon-based tax to a price-based tax to provide increased revenue for the state. This was accomplished by removing the sales tax exemption from motor fuel and special fuel. An effort was also made to provide local government with additional revenue-raising mechanisms to fund local transportation needs. This was accomplished by expanding the local option gas tax provision to allow local governments to levy up to 4 cents without voter approval. Both of these topics are beyond the scope of this handbook. Readers who would like additional information should consult Chapter 83-3, Laws of Florida. The remainder of this discussion will center on the 5th and 6th cent -- formerly referred to as the "second gas tax" but recently renamed the "constitutional gas tax" -- and the 7th cent, now referred to as the "county gas tax."

Distribution of the Constitutional Gas Tax. The constitutional 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 "constitutional gas tax" collected 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 larger (80%) portion is used by the SBA to meet the debt service on county bond issues to which it was pledged. When the debt service requirement of the county has been met, any residual money is sent to the county by the SBA. In prior years, the residual was administered by the Department of Transportation, but this function was transferred to the SBA effective July 1, 1983.


The smaller (20%) portion is advanced monthly to each board of county commissioners. A few counties (Brevard, Broward, Clay, Manatee, Martin, and Seminole ^{+Hickory}) have pledged this money also and in these cases the SBA uses the county's entire allocation (80% plus 20%) to meet the debt service. In cases where SBA feels

that the 80% portion is not sufficient to meet the debt service requirement, they will withhold the 20% portion as an additional safeguard against default.

The distribution formula for the constitutional gas tax is:

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

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

Collection factor 

$$+ 1/2 \times \frac{\text{county constitutional gas tax receipts}}{\text{statewide constitutional gas tax receipts}}$$

Monthly motor fuel collections X distribution factor = monthly allocation

Monthly allocation X .80 = amount to debt service requirement with remainder to counties

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

The following table shows the three factors used to determine the distribution factor and the estimated amount to be received by the various counties during state fiscal year 1983-84. Two of the three factors, area and population, do not change from year to year. But the third factor, collections, varies from year to year depending on the motor fuel and special fuel sales within that county during the previous state fiscal year. Whether the collections factor will vary in a particular county will depend

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

	AREA FACTOR	POPULATION FACTOR	COLLECTION FACTOR	\$ <i>Amount</i>	ALLOCA- TION
	-----	-----	-----		-----
ALACHUA	.4096	+ .3885	+ .7859	×	\$ 1,798,664
BAKER	.2453	.0393	.0830		417,417
BAY	.3671	.2509	.5793		1,359,558
BRADFORD	.1226	.0514	.1249		339,407
BREVARD	.5403	.7006	1.2969		2,881,723
BROWARD	.5124	2.6028	4.9319		9,137,643
CALHOUN	.2406	.0239	.0577		365,865
CHARLOTTE	.3384	.1517	.2855		880,709
CITRUS	.2748	.1404	.2245		726,392
CLAY	.2604	.1721	.2865		816,439
COLLIER	.8626	.2202	.5168		1,816,378
COLUMBIA	.3329	.0908	.3108		834,039
DADE	.9170	4.1734	7.0117		13,742,177
DESOTO	.2659	.0489	.1058		477,600
DIXIE	.3093	.0199	.0705		453,867
DUVAL	.3590	1.4655	3.2992		5,818,064
ESCAMBIA	.3199	.6001	1.0955		2,288,641
FLAGLER	.2128	.0280	.0643		346,447
FRANKLIN	.3215	.0197	.0577		452,959
GADSDEN	.2246	.1067	.1610		559,016
GILCHRIST	.1492	.0148	.0233		212,683
GLADES	.4121	.0154	.0310		520,636
GULF	.2739	.0274	.0392		386,645
HAMILTON	.2175	.0225	.1240		413,329
HARDEE	.2676	.0497	.0955		468,743
HENDRY	.4960	.0478	.1408		777,377
HERNANDO	.2073	.1141	.2865		690,283
HIGHLANDS	.4598	.1220	.3150		1,018,334
HILLSBOROUGH	.5204	1.6606	3.6578		6,630,074
HOLMES	.2086	.0378	.1105		405,267
INDIAN RIVER	.2212	.1537	.3613		835,970
JACKSON	.3966	.1005	.2820		884,684
JEFFERSON	.2516	.0275	.1028		433,655
LAFAYETTE	.2309	.0104	.0225		299,550
LAKE	.4850	.2692	.5988		1,536,359
LEE	.4298	.5269	1.1133		2,350,526
LEON	.2979	.3815	.7745		1,650,933
LEVY	.4859	.0510	.1458		775,220
LIBERTY	.3477	.0109	.0437		456,820
MADISON	.3000	.0382	.1408		543,914
MANATEE	.3557	.3810	.7190		1,652,976
MARION	.6844	.3144	.9500		2,212,901
MARTIN	.2844	.1643	.3338		888,544
MONROE	.8201	.1619	.3390		1,500,022
NASSAU	.2748	.0844	.2474		688,806
OKALOOSA	.4176	.2821	.5235		1,388,968
OKEECHOBEE	.3709	.0520	.1178		613,976
ORANGE	.4185	1.2106	2.7578		4,981,413
OSCEOLA	.6288	.1265	.3958		1,307,097
PALM BEACH	.9330	1.4710	2.7400		5,841,115
PASCO	.3241	.4983	.7598		1,796,620
PINELLAS	.1812	1.8696	2.8048		5,513,631
POLK	.8395	.8256	1.8352		3,974,661
PUTNAM	.3456	.1297	.2569		831,428
ST. JOHNS	.2925	.1317	.3789		911,936
ST. LUCIE	.2545	.2238	.6017		1,226,362
SANTA ROSA	.4850	.1437	.4003		1,168,450
SARASOTA	.2491	.5191	.9165		1,913,011
SEMINOLE	.1462	.4614	.7868		1,583,369
SUMTER	.2411	.0623	.3364		726,506
SUWANNEE	.2887	.0572	.2050		625,558
TAYLOR	.4404	.0424	.1240		689,034
UNION	.1045	.0261	.0537		209,276
VOLUSIA	.5230	.6642	1.3380		2,867,415
WAKULLA	.2604	.0280	.1009		442,058
WALTON	.4796	.0547	.1420		767,952
WASHINGTON	.2604	.0373	.0765		424,912
TOTAL	25.0000	25.0000	50.0000		113,552,000

on the volatility of motor fuel and special fuel sales within that county. Unfortunately this will not be known until after the publication date of this handbook. The collections factor presented in the table and used in calculating the allocation to the counties is the factor used in state fiscal year 1982-83. After August 15, 1983, the new collections factor will have been calculated and a new allocation estimate will be available to individual counties upon request. (Contact: Don Rumph, 488-9627). The total allocation column represents both portions (80% plus 20%) of the distribution to each county. A county-by-county breakdown of the amount of money in each portion is not possible without detailed information about each county's debt service obligations.

Distribution of the Seventh Cent. The seventh cent is collected, administered, and distributed to the counties by DOR 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 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 allocation to the board of county commissioners of each county.

The following formulas may simplify this explanation.

$$\text{Distribution Factor} = \frac{\text{motor fuel allocation} + \text{special fuel allocation}}{\frac{1}{4} \times \frac{\text{county area}}{\text{state area}} + \frac{3}{4} \times \frac{\text{county fuel tax collections}}{\text{state fuel tax collections}}}$$

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

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 factors used to calculate the distribution factors (motor fuel and special fuel) and the estimated amounts to be received by the board of county commissioners of each county for state fiscal year 1983-84. Similar to the factors used in the constitutional gas tax, the area factor does not change from year to year but the motor fuel and special fuel factors vary depending on the sales of motor fuel and special fuel, respectively, during the previous state

fiscal year. The motor fuel factors and the special fuel factors presented in the table are the factors that were used in state fiscal year 1982-83 since the factors to be used in state fiscal year 1983-84 will not be available until after the publication date of this handbook. After August 15, 1983, new motor fuel and new special fuel factors will have been calculated and a new allocation estimate will be available to individual counties upon request. (Contact: Don Rumph, 488-9627).

IV. OTHER MUNICIPAL SHARED SOURCES

The other major revenue source shared with municipal governments is the 2 cent portion of cigarette tax which is distributed through the Municipal Financial Assistance Trust Fund. Two cents of the 21 cents of tax levied on each pack of cigarettes is distributed monthly to municipalities. 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 amount expected to be available for distribution during local fiscal year 1984 is \$25.9 million. The distributions on the following pages use the latest (April 1, 1982) population estimates to determine each city's share of the total for the county. The total for the county is based on the number of packs sold in the county as a percentage of those sold in the state during the 12 month period of May 1982 through April 1983 times the amount available for distribution.

2¢ CIGARETTE TAX DISTRIBUTION
MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND

ALACHUA COUNTY		\$ 336,962	SEA RANCH LAKES	.065	1,483
ALACHUA	4.301%	14,493	SUNRISE	4.877	111,793
ARCHER	1.311	4,419	TAMARAC	3.452	79,125
GAINESVILLE	86.146	290,280	WILTON MANORS	1.399	32,071
HAWTHORNE	1.412	4,757			
HIGH SPRINGS	2.752	9,274	CALHOUN COUNTY		\$ 21,618
LACROSSE	.177	596	ALTHA	15.632%	3,379
MICANOPY	.842	2,837	BLOUNTSTOWN	84.368	18,239
NEWBERRY	1.972	6,644			
WALDO	1.087	3,662	CHARLOTTE COUNTY		\$ 187,259
			PUNTA GORDA	100.000%	187,259
BAKER COUNTY		\$ 35,110			
GLEN ST MARY	10.588%	3,718	CITRUS COUNTY		\$ 166,533
MACCLENNY	89.412	31,393	CRYSTAL RIVER	43.451%	72,360
			INVERNESS	56.549	94,174
BAY COUNTY		\$ 258,854			
CALLAWAY	12.513%	32,390	CLAY COUNTY		\$ 156,659
CEDAR GROVE	1.927	4,988	GREEN COVE SPRINGS	27.649%	43,314
LYNN HAVEN	10.884	28,173	KEYSTONE HEIGHTS	7.204	11,285
MEXICO BEACH	1.317	3,410	ORANGE PARK	60.839	95,310
PANAMA CITY	51.804	134,098	PENNEY FARMS	4.309	6,750
PANAMA CITY BEACH	3.641	9,424			
PARKER	6.688	17,313	COLLIER COUNTY		\$ 314,133
SPRINGFIELD	11.226	29,058	EVERGLADES CITY	2.813%	8,837
			NAPLES	97.187	305,296
BRADFORD COUNTY		\$ 51,157			
BROOKER	6.030%	3,085	COLUMBIA COUNTY		\$ 127,957
HAMPTON	6.927	3,544	FORT WHITE	4.177%	5,344
LAWTEY	10.575	5,410	LAKE CITY	95.823	122,613
STARKE	76.467	39,118			
			DADE COUNTY		\$3,482,599
BREVARD COUNTY		\$ 755,190	BAL HARBOUR	.173%	6,009
CAPE CANAVERAL	3.395%	25,638	BAY HARBOR	.281	9,769
COCOA	8.858	66,893	BISCAYNE PARK	.177	6,178
COCOA BEACH	6.422	48,495	CORAL GABLES	2.514	87,540
INDIALANTIC	1.628	12,291	EL PORTAL	.117	4,091
INDIAN HARBOUR BEACH	3.529	26,653	FLORIDA CITY	.360	12,547
MALABAR	.679	5,124	GOLDEN BEACH	.036	1,245
MELBOURNE	26.281	198,473	HIALEAH	9.011	313,824
MELBOURNE BEACH	1.605	12,120	HIALEAH GARDENS	.175	6,092
MELBOURNE VILLAGE	.548	4,142	HOMESTEAD	1.228	42,781
PALM BAY	13.652	103,097	INDIAN CREEK VILLAGE	.006	212
PALM SHORES	.047	355	ISLANDIA	.001	24
ROCKLEDGE	6.676	50,419	MEDLEY	.032	1,126
SATELLITE BEACH	5.170	39,046	MIAMI	22.329	777,628
TITUSVILLE	18.499	139,701	MIAMI BEACH	5.638	196,338
WEST MELBOURNE	3.012	22,743	MIAMI SHORES	.535	18,636
			MIAMI SPRINGS	.709	24,706
BROWARD COUNTY		\$2,292,274	NORTH BAY	.273	9,509
COCONUT CREEK	1.087%	24,928	NORTH MIAMI	2.515	87,592
COOPER CITY	1.277	29,270	NORTH MIAMI BEACH	2.108	73,402
CORAL SPRINGS	4.905	112,428	OPA LOCKA	.893	31,094
DANIA	1.354	31,038	PENNSUCO	INELIGIBLE	0
DAVIE	3.324	76,200	SOUTH MIAMI	.628	21,872
DEERFIELD BEACH	4.568	104,708	SURFSIDE	.219	7,615
FORT LAUDERDALE	16.968	388,944	SWEETWATER	.527	18,342
HACIENDA VILLAGE	.014	325	VIRGINIA GARDENS	.128	4,458
HALLANDALE	4.145	95,010	WEST MIAMI	.356	12,389
HILLSBORO BEACH	.173	3,967	METRO DADE	49.031	1,707,547
HOLLYWOOD	13.591	311,543			
LAUDERDALE BY THE SEA	.291	6,674	DESOTO COUNTY		\$ 56,200
LAUDERDALE LAKES	2.912	66,753	ARCADIA	100.000%	56,200
LAUDERHILL	4.209	96,493			
LAZY LAKE	.003	79	DIXIE COUNTY		\$ 42,553
LIGHTHOUSE POINT	1.271	29,138	CROSS CITY	86.736%	36,909
MARGATE	4.253	97,486	HORSESHOE BEACH	13.264	5,644
MIRAMAR	3.797	87,043			
NORTH LAUDERDALE	2.216	50,805	DUVAL COUNTY		\$1,519,753
OAKLAND PARK	2.586	59,279	ATLANTIC BEACH	1.419%	21,567
PARKLAND	.081	1,867	BALDWIN	.277	4,212
PEMBROKE PARK	.666	15,272	JACKSONVILLE	94.483	1,435,910
PEMBROKE PINES	4.530	103,834	JACKSONVILLE BEACH	2.845	43,244
PLANTATION	5.703	130,722	NEPTUNE BEACH	.975	14,820
POMPANO BEACH	6.282	143,999			

ESCAMBIA COUNTY		\$ 559,861	JACKSON COUNTY		\$ 79,101
PENSACOLA	96.044%	537,714	ALFORD	3.394%	2,685
CENTURY	3.956	22,146	BASCOM	.855	676
FLAGLER COUNTY		\$ 34,327	CAMPBELLTON	2.250	1,780
BEVERLY BEACH	5.659%	1,943	COTTONDALE	6.821	5,396
BUNNELL	40.338	13,847	GRACEVILLE	19.307	15,272
FLAGLER BEACH	54.003	18,538	GRAND RIDGE	3.894	3,080
MARINELAND	INELIGIBLE	0	GREENWOOD	3.868	3,060
FRANKLIN COUNTY		\$ 27,764	MALONE	5.776	4,569
APPALACHICOLA	66.149%	18,366	MARIANNA	42.679	33,759
CARRABELLE	33.851	9,398	SNEADS	11.156	8,825
GADSDEN COUNTY		\$ 71,574	JEFFERSON COUNTY		\$ 17,682
CHATTAHOOCHEE	19.031%	13,621	MONTICELLO	100.000%	17,682
GREENSBORO	3.366	2,410	LAFAYETTE COUNTY		\$ 6,320
GRETNA	9.327	6,675	MAYO	100.000%	6,320
HAVANA	16.677	11,936	LAKE COUNTY		\$ 309,180
QUINCY	51.599	36,932	ASTATULA	1.453%	4,491
GILCHRIST COUNTY		\$ 9,553	CLERMONT	10.411	32,190
BELL	14.161%	1,353	EUSTIS	19.180	59,301
FANNING SPRINGS	10.855	1,037	FRUITLAND PARK	4.721	14,596
TRENTON	74.984	7,163	GROVELAND	4.025	12,445
GLADES COUNTY		\$ 8,695	HOWEY IN THE HILLS	1.192	3,686
MOORE HAVEN	100.000%	8,695	LADY LAKES	2.652	8,200
GULF COUNTY		\$ 27,727	LEESBURG	25.622	79,217
PORT ST JOE	69.176%	19,180	MASCOTTE	3.169	9,799
WARD RIDGE	INELIGIBLE	0	MINNEOLA	1.732	5,355
WEWAHITCHKA	30.824	8,547	MONTVERDE	.757	2,340
HAMILTON COUNTY		\$ 21,888	MOUNT DORA	11.581	35,805
JASPER	57.708%	12,631	TAVARES	9.961	30,797
JENNINGS	21.544	4,716	UMATILLA	3.544	10,957
WHITE SPRINGS	20.747	4,541	LEE COUNTY		\$ 704,349
HARDEE COUNTY		\$ 43,662	CAPE CORAL	47.218%	332,579
BOWLING GREEN	34.172%	14,920	FORT MYERS	47.917	337,504
WAUCHULA	43.143	18,837	SANIBEL	4.865	34,266
ZOLFO SPRINGS	22.685	9,905	LEON COUNTY		\$ 341,532
HENDRY COUNTY		\$ 63,677	TALLAHASSEE	100.000%	341,532
CLEWISTON	68.275%	43,476	LEVY COUNTY		\$ 57,077
LA BELLE	31.725	20,202	BRONSON	10.940%	6,244
HERNANDO COUNTY		\$ 141,151	CEDAR KEY	8.667	4,947
BROOKSVILLE	99.871%	140,969	CHIEFLAND	24.651	14,070
WEEKI WACHEE	.129	182	INGLIS	14.539	8,299
HIGHLANDS COUNTY		\$ 132,913	OTTER CREEK	2.072	1,183
AVON PARK	42.995%	57,146	FANNING SPRINGS	3.943	2,250
LAKE PLACID	5.088	6,763	WILLISTON	27.788	15,861
SEBRING	51.917	69,005	YANKEETOWN	7.400	4,224
HILLSBOROUGH COUNTY		\$1,663,594	LIBERTY COUNTY		\$ 9,379
PLANT CITY	5.730%	95,327	BRISTOL	100.000%	9,379
TAMPA	90.462	1,504,924	MADISON COUNTY		\$ 37,272
TEMPLE TERRACE	3.808	63,343	GREENVILLE	20.972%	7,817
HOLMES COUNTY		\$ 27,889	LEE	5.802	2,162
BONIFAY	64.067%	17,867	MADISON	73.227	27,293
ESTO	8.149	2,273	MANATEE COUNTY		\$ 458,856
NOMA	6.678	1,862	ANNA MARIA	3.173%	14,560
PONCE DE LEON	12.160	3,391	BRADENTON	67.444	309,468
WESTVILLE	8.946	2,495	BRADENTON BEACH	3.223	14,791
INDIAN RIVER		\$ 202,265	HOLMES BEACH	8.502	39,012
FELLSMERE	5.770%	11,671	PALMETTO	17.658	81,023
INDIAN RIVER SHORES	6.341	12,826	MARION COUNTY		\$ 389,175
ORCHID	INELIGIBLE	0	BELLEVIEW	4.815%	18,737
SEBASTIAN	18.006	36,419	DUNNELLON	3.480	13,545
VERO BEACH	69.883	141,349	MCINTOSH	.968	3,767
			OCALA	89.260	347,379
			REDDICK	1.477	5,747
			MARTIN COUNTY		\$ 198,847
			JUPITER ISLAND	3.177%	6,318
			OCEAN BREEZE PARK	3.891	7,736
			SEWALLS POINT	11.157	22,186
			STUART	81.775	162,607

MONROE COUNTY			\$	247,121	PASCO COUNTY			\$	505,474
KEY COLONY BEACH	3.886%			9,602	DADE CITY	19.176%		96,930	
KEY WEST	95.752			236,623	NEW PORT RICHEY	43.988		222,348	
LAYTON	.362			895	PORT RICHEY	8.547		43,202	
NASSAU COUNTY			\$	75,987	SAN ANTONIO	2.105		10,642	
CALLAHAN	8.339%			6,336	ST LEO	3.656		18,479	
FERNANDINA BEACH	72.459			55,059	ZEPHYRHILLS	22.528		113,873	
HILLIARD	19.202			14,591	PINELLAS COUNTY			\$2,077,367	
OKALOOSA COUNTY			\$	214,401	BELLEAIR	.696%		14,457	
CINCO BAYOU	.450%			966	BELLEAIR BEACH	.314		6,518	
CRESTVIEW	15.511			33,255	BELLEAIR BLUFFS	.459		9,541	
FORT WALTON BEACH	43.363			92,972	BELLEAIR SHORES	.015		308	
LAUREL HILL	1.202			2,576	CLEARWATER	16.421		341,117	
MARY ESTHER	7.772			16,662	DUNEDIN	5.659		117,568	
NICEVILLE	18.379			39,404	GULFPORT	2.068		42,965	
SHALIMAR	.818			1,754	INDIAN ROCKS BEACH	.721		14,975	
VALPARAISO	12.506			26,812	INDIAN SHORES	.215		4,468	
OKEECHOBEE COUNTY			\$	81,171	KENNETH CITY	.785		16,309	
OKEECHOBEE	100.000%			81,171	LARGO	10.953		227,542	
ORANGE COUNTY			\$1,424,558		MADEIRA BEACH	.904		18,777	
APOPKA	3.290%			46,863	NORTH REDINGTON BEACH	.212		4,396	
BAY LAKE	INELIGIBLE			0	OLDSMAR	.611		12,685	
BELLE ISLE	1.553			22,121	PINELLAS PARK	6.427		133,512	
EATONVILLE	1.098			15,638	REDINGTON BEACH	.314		6,521	
EDGEWOOD	.520			7,406	REDINGTON SHORES	.445		9,244	
LAKE BUENA VISTA	INELIGIBLE			0	SAFETY HARBOR	1.530		31,778	
MAITLAND	4.597			65,486	SEMINOLE	.832		17,275	
OAKLAND	.338			4,815	SOUTH PADADENA	.867		18,001	
OCOOE	4.962			70,682	ST PETERSBURG	44.050		915,081	
ORLANDO	67.909			967,399	ST PETERSBURG BEACH	1.743		36,212	
WINDERMERE	.679			9,667	TARPON SPRINGS	2.566		53,297	
WINTER GARDEN	3.467			49,394	TREASURE ISLAND	1.195		24,819	
WINTER PARK	11.589			165,087	POLK COUNTY			\$ 949,389	
OSCEOLA COUNTY			\$	195,372	AUBURNDALE	5.262%		49,961	
KISSIMMEE	66.766%			130,441	BARTOW	11.246		106,767	
ST CLOUD	33.234			64,930	DAVENPORT	1.100		10,447	
PALM BEACH COUNTY			\$1,734,103		DUNDEE	1.671		15,866	
ATLANTIS	.387%			6,717	EAGLE LAKE	1.320		12,533	
BELLE GLADE	4.322			74,954	FORT MEADE	4.129		39,198	
BOCA RATON	13.097			227,124	FROSTPROOF	2.180		20,701	
BOYNTON BEACH	9.583			166,184	HAINES CITY	8.333		79,111	
BRINY BREEZE	.097			1,687	HIGHLAND PARK	.133		1,267	
CLOUD LAKE	.037			642	HILLCREST HEIGHTS	.130		1,233	
DELRAY BEACH	9.838			170,603	LAKE ALFRED	2.362		22,422	
GLEN RIDGE	INELIGIBLE			0	LAKE HAMILTON	1.107		10,509	
GOLF VILLAGE	.029			505	LAKE WALES	6.301		59,822	
GOLFVIEW	.052			908	LAKELAND	36.550		347,000	
GREENACRES CITY	4.217			73,125	MULBERRY	2.134		20,260	
GULF STREAM	.123			2,130	POLK CITY	.447		4,242	
HAVERHILL	.321			5,566	WINTER HAVEN	15.594		148,051	
HIGHLAND BEACH	.601			10,423	PUTNAM COUNTY			\$ 151,047	
HYPOLUXO	INELIGIBLE			0	CRESCENT CITY	11.826%		17,864	
JUNO BEACH	.317			5,495	INTERLACHEN	6.355		9,599	
JUPITER	3.389			58,775	PALATKA	72.801		109,964	
JUPITER INLET COLONY	.102			1,771	POMONA PARK	5.513		8,328	
LAKE CLARKE SHORES	.813			14,098	WELAKA	3.504		5,293	
LAKE PARK	1.762			30,552	ST JOHNS COUNTY			\$ 141,373	
LAKE WORTH	6.911			119,843	HASTINGS	4.268%		6,034	
LANTANA	2.057			35,675	ST AUGUSTINE	83.212		117,639	
MANALAPAN	.089			1,541	ST AUGUSTINE BEACH	12.520		17,700	
MANGONIA PARK	.352			6,097	ST LUCIE COUNTY			\$ 298,216	
NORTH PALM BEACH	3.065			53,156	FORT PIERCE	60.424%		180,193	
OCEAN RIDGE	.367			6,367	PORT ST LUCIE	39.576		118,023	
PAHOKEE	1.625			28,174	ST LUCIE VILLAGE	INELIGIBLE		0	
PALM BEACH	2.653			46,009	SANTA ROSA COUNTY			\$ 127,423	
PALM BEACH GARDENS	4.513			78,253	GULF BREEZE	43.258%		55,120	
PALM BEACH SHORES	.317			5,504	JAY	INELIGIBLE		0	
PALM SPRINGS	2.335			40,497	MILTON	56.742		72,303	
RIVIERA BEACH	6.801			117,930	SARASOTA COUNTY			\$ 622,117	
ROYAL PALM BEACH	1.203			20,864	LONGBOAT KEY	6.987%		43,466	
SOUTH BAY	.945			16,392	NORTH PORT	9.635		59,939	
SOUTH PALM BEACH	.342			5,933	SARASOTA	66.154		411,557	
VILLAGE OF TEQUESTA	.977			16,950	VENICE	17.224		107,155	
WEST PALM BEACH	16.358			283,663					

SEMINOLE COUNTY		\$ 466,875
ALTAMONTE SPRINGS	26.003%	121,401
CASSELBERRY	16.763	78,264
LAKE MARY	3.296	15,390
LONGWOOD	11.385	53,155
OVIDEO	3.360	15,689
SANFORD	25.963	121,215
WINTER SPRINGS	13.229	61,762
SUMTER COUNTY		\$ 67,407
BUSHNELL	16.362%	11,029
CENTER HILL	11.845	7,984
COLEMAN	15.002	10,113
WEBSTER	11.679	7,872
WILDWOOD	45.113	30,409
SUWANNEE COUNTY		\$ 53,600
BRANFORD	8.615%	4,617
LIVE OAK	91.385	48,982
TAYLOR COUNTY		\$ 48,111
PERRY	100.000%	48,111
UNION COUNTY		\$ 31,607
LAKE BUTLER	80.465%	25,433
RAIFORD	10.563	3,339
WORTHINGTON SPRINGS	8.972	2,836
VOLUSIA COUNTY		\$ 818,108
DAYTONA BEACH	32.445%	265,433
DAYTONA BEACH SHORES	.856	7,004
DELAND	9.113	74,551
EDGEWATER	4.632	37,896
HOLLY HILL	6.183	50,585
LAKE HELEN	1.256	10,278
NEW SMYRNA BEACH	8.061	65,944
OAK HILL	.550	4,497
ORANGE CITY	1.720	14,075
ORMOND BEACH	13.852	113,327
PIERSON	.632	5,173
PONCE INLET	.681	5,569
PORT ORANGE	13.185	107,864
SOUTH DAYTONA	6.834	55,912
WAKULLA COUNTY		\$ 22,265
SOPCHOPPY	58.447%	13,013
ST MARKS	41.553	9,252
WALTON COUNTY		\$ 55,883
DEFUNIAK SPRINGS	79.829%	44,611
FREEPORT	10.678	5,967
PAXTON	9.493	5,305
WASHINGTON COUNTY		\$ 31,022
CARYVILLE	11.292%	3,503
CHIPLEY	61.947	19,217
EBRO	4.194	1,301
VERNON	16.293	5,054
WAUSAU	6.274	1,946

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 I in Table I shows the estimated level of assessment for the 1982 tax roll. For a county with an assessment ratio of 95%, the prior-year's roll is increased by approximately 5% to bring the roll into full compliance with the law.

The second step in the process involves estimating changes in market values from January 1, 1982 to January 1, 1983. Column II in Table I contain the forecasted percentage changes. For example, in Alachua County the nominal price of a home increased an estimated 4.73% (column II) from January 1, 1982 to January 1, 1983. These estimates are obtained by analyzing selling prices of homes in each county. 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 result is the tax roll forecasts shown in Table II. Note that the estimate for fiscal 1984 is really the January 1, 1983 tax roll. Absolute and percentage increases from the January 1, 1982 roll are shown. Table III depicts total homestead exemptions and total agricultural differentials by county. The exempt amounts are scaled against total taxable value to reveal their relative importance within each county.

TABLE I

ASSESSMENT TO MARKET VALUE RATIOS AND MARKET VALUE CHANGES

	ASSESSMENT RATIO (1982)	CHANGE IN MARKET VALUE		ASSESSMENT RATIO (1982)	CHANGE IN MARKET VALUE
ALACHUA	99.50 %	4.73 %	LAKE	94.70 %	5.48 %
BAKER	94.20	3.38	LEE	97.70	5.98
BAY	99.70	9.97	LEON	94.80	5.32
BRADFORD	99.90	3.24	LEVY	98.00	4.83
BREVARD	98.50	4.69	LIBERTY	99.40	-0.00
BROWARD	93.90	3.13	MADISON	95.60	3.37
CALHOUN	96.80	1.73	MANATEE	98.00	5.09
CHARLOTTE	97.90	4.86	MARION	94.90	5.50
CITRUS	92.60	4.45	MARTIN	92.90	6.35
CLAY	97.00	6.49	MONROE	94.20	8.55
COLLIER	99.70	5.43	NASSAU	96.70	7.03
COLUMBIA	98.60	4.19	OKALOOSA	99.80	7.45
DADA	97.70	2.36	OKECHOBEE	95.60	4.93
DESOTO	96.40	4.64	ORANGE	99.70	6.85
DIXIE	97.70	4.96	OSCEOLA	97.90	6.82
DUVAL	95.60	7.33	PALM BEACH	93.10	4.39
ESCAMBIA	90.00	10.30	PASCO	94.00	5.71
FLAGLER	91.30	5.58	PINELLAS	96.30	3.12
FRANKLIN	98.50	5.20	POLK	92.60	5.31
GADSDEN	97.00	5.00	PUTNAM	98.80	5.26
GILCHRIST	97.30	4.37	ST. JOHNS	99.70	6.25
GLADES	99.70	4.22	ST. LUCIE	96.50	6.26
GULF	96.30	4.57	SANTA ROSA	97.80	6.09
HAMILTON	97.20	1.83	SARASOTA	95.90	4.43
HARDEE	92.20	1.94	SEMINOLE	93.60	6.32
HENDRY	92.80	4.20	SUMTER	93.90	3.76
HERNANDO	99.40	6.57	SUWANNEE	98.80	3.04
HIGHLANDS	97.90	5.03	TAYLOR	98.90	3.71
HILLSBOROUGH	91.80	8.24	UNION	98.80	3.38
HOLMES	98.90	4.22	VOLUSIA	93.50	4.00
INDIAN RIVER	99.20	5.97	WAKULLA	95.90	4.46
JACKSON	92.80	4.04	WALTON	91.40	4.00
JEFFERSON	94.80	3.93	WASHINGTON	99.50	3.76
LAFAYETTE	97.50	-0.00	STATEWIDE	95.80	4.61

TABLE II

TOTAL TAXABLE VALUE BY COUNTY

MILLIONS OF DOLLARS

	1982	1983	CHANGE	6.7 %	1982	1983	CHANGE	1982	1983	CHANGE
ALACHUA	\$ 1874.49	\$ 2000.27	\$ 125.79	6.7 %	LAKE	\$ 1993.92	\$ 2235.00	\$ 241.08	12.1 %	
BAKER	100.18	112.50	12.32	12.3	LEE	6902.26	7563.53	661.28	9.6	
BAY	1729.63	1912.00	182.36	10.5	LEON	2300.13	2643.31	343.18	14.9	
BRADFORD	158.80	168.23	9.44	5.9	LEVY	332.06	369.24	37.18	11.2	
BREVARD	5863.26	6268.01	404.75	6.9	LIBERTY	48.84	51.58	2.74	5.6	
BROWARD	28172.40	30981.00	2808.60	10.0	MADISON	137.34	152.30	14.96	10.9	
CALHOUN	89.63	100.40	10.78	12.0	MANATEE	4096.19	4412.45	316.26	7.7	
CHARLOTTE	2430.25	2567.31	137.06	5.6	MARION	2255.60	2503.87	248.27	11.0	
CITRUS	1487.40	1654.86	167.46	11.3	MARTIN	2769.53	3189.73	420.20	15.2	
CLAY	981.89	1081.78	99.89	10.2	MONROE	2359.70	2754.69	395.00	16.7	
COLLIER	5443.39	5884.52	441.14	8.1	NASSAU	566.12	647.46	81.34	14.4	
COLUMBIA	335.67	354.48	18.81	5.6	OKALOOSA	1468.95	1511.00	42.05	2.9	
DADE	42935.84	46255.72	3319.88	7.7	OKEECHOBEE	433.53	474.48	40.95	9.4	
DESOTO	292.29	317.51	25.22	8.6	ORANGE	8953.55	9890.53	936.98	10.5	
DIXIE	95.85	105.05	9.20	9.6	OSCEOLA	1246.88	1358.97	112.09	9.0	
DUVAL	7196.46	8291.66	1095.20	15.2	PALM BEACH	21331.42	24859.97	3528.55	16.5	
ESCAMBIA	2754.27	3406.57	652.29	23.7	PASCO	3471.25	3725.28	254.03	7.3	
FLAGLER	688.90	800.71	111.81	16.2	PINELLAS	15355.19	16635.15	1279.96	8.3	
FRANKLIN	148.12	164.63	16.51	11.1	POLK	6314.20	7221.97	907.78	14.4	
GADSDEN	246.13	273.72	27.60	11.2	PUTNAM	713.31	890.08	176.77	24.8	
GILCHRIST	84.18	88.00	3.81	4.5	ST. JOHNS	1257.55	1351.77	94.22	7.5	
GLADES	201.07	216.27	15.20	7.6	ST. LUCIE	2867.73	3150.34	282.60	9.9	
GULF	228.32	265.18	36.86	16.1	SANTA ROSA	1438.89	1576.61	137.72	9.6	
HAMILTON	256.87	282.14	25.26	9.8	SARASOTA	7220.44	7898.00	677.56	9.4	
HARDEE	673.87	755.71	81.85	12.1	SEMINOLE	3412.46	3863.91	451.45	13.2	
HENDRY	564.77	633.74	68.97	12.2	SUMTER	252.81	284.76	31.95	12.6	
HERNANDO	1142.10	1165.00	22.90	2.0	SUWANNEE	249.52	260.12	10.61	4.3	
HIGHLANDS	1156.54	1232.84	76.30	6.6	TAYLOR	306.92	333.16	26.24	8.5	
HILLSBOROUGH	9689.75	11711.24	2021.49	20.9	UNION	52.33	55.04	2.72	5.2	
HOLMES	103.86	101.66	-2.20	-2.1	VOLUSIA	5185.43	5819.57	634.13	12.2	
INDIAN RIVER	2335.03	2485.72	150.69	6.5	WAKULLA	130.85	146.33	15.48	11.8	
JACKSON	282.04	321.17	39.14	13.9	WALTON	410.68	474.36	63.68	15.5	
JEFFERSON	106.52	118.14	11.63	10.9	WASHINGTON	146.21	148.37	2.15	1.5	
LAFAYETTE	59.09	63.72	4.63	7.8	STATEWIDE	225890.63	250594.41	24703.79	10.9	

HOMESTEAD AND AGRICULTURAL EXEMPTIONS IN MILLIONS OF DOLLARS AND AS A PERCENT OF THE FISCAL 1984 ROLL

	HOMESTEAD		AGRICULTURE		HOMESTEAD		AGRICULTURE	
	\$	%	\$	%	\$	%	\$	%
ALACHUA	612.94	30.64	296.51	14.82	592.28	26.50	144.91	6.48
BAKER	55.40	49.25	150.95	134.18	1322.35	17.48	305.20	4.04
BAY	496.15	25.95	474.34	24.81	640.63	24.24	246.44	9.32
BRADFORD	83.68	49.74	154.37	91.76	105.18	28.49	103.66	28.08
BREVARD	1764.92	28.16	148.36	2.37	15.76	30.56	16.73	32.44
BROWARD	6568.27	21.20	348.43	1.12	60.69	39.85	169.43	111.25
CALHOUN	36.44	36.29	119.52	119.04	887.81	20.12	695.12	15.75
CHARLOTTE	506.46	19.73	137.43	5.35	695.83	27.79	455.23	18.18
CITRUS	439.40	26.55	174.36	10.54	449.32	14.09	160.09	5.02
CLAY	380.96	35.22	162.92	15.06	271.41	9.85	0.15	0.01
COLLIER	546.07	9.28	144.56	2.46	161.63	24.96	136.53	21.09
COLUMBIA	148.14	41.79	157.66	44.48	579.00	38.32	19.87	1.31
DADE	7069.57	15.28	965.81	2.09	97.50	20.55	264.04	55.65
DESOTO	88.15	27.76	383.17	120.68	2384.87	24.11	538.54	5.45
DIXIE	33.47	31.86	85.52	81.41	274.46	20.20	394.84	29.05
DUVAL	2756.09	33.24	266.57	3.21	4041.54	16.26	1673.45	6.73
ESCAMBIA	1209.94	35.52	283.78	8.33	1501.32	40.30	410.80	11.03
FLAGLER	82.54	10.31	196.38	24.53	4804.64	28.88	71.60	0.43
FRANKLIN	34.07	20.70	110.69	67.24	1629.59	22.56	236.57	3.28
GADSDEN	119.62	43.70	112.90	41.25	248.14	27.88	113.34	12.73
GILCHRIST	39.08	44.41	185.90	211.26	301.27	22.29	108.85	8.05
GLADES	21.72	10.04	246.36	113.91	492.73	15.64	229.15	7.27
GULF	55.51	20.93	47.66	17.97	308.12	19.54	17.35	1.10
HAMILTON	30.96	10.97	131.13	46.48	1486.22	18.82	235.69	2.98
HARDEE	80.79	10.69	367.34	48.61	1097.14	28.39	123.57	3.20
HENDRY	74.37	11.74	555.41	87.64	108.32	38.04	127.69	44.84
HERNANDO	364.22	31.26	161.75	13.88	104.65	40.23	178.64	68.68
HIGHLANDS	304.68	24.71	84.85	6.88	66.98	20.11	276.34	82.95
HILLSBOROUGH	3470.51	29.63	748.85	6.39	20.97	38.09	49.25	89.48
HOLMES	84.61	83.23	169.71	166.93	1681.50	28.89	218.65	3.76
INDIAN RIVER	387.86	15.60	401.04	16.13	46.14	31.53	60.64	41.44
JACKSON	154.15	47.99	215.87	67.21	107.23	22.61	50.85	10.72
JEFFERSON	40.02	33.88	108.82	92.11	71.71	48.33	107.31	72.33
LAFAYETTE	18.96	29.75	36.03	56.54	54816.65	21.84	16275.46	6.49

VI. PRICE LEVEL CHANGES

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 are the latest cost factors for local fiscal years ending in 1984 and 1985 produced by Data Resources, Incorporated, a national economic forecasting service.

<u>Item</u>	<u>FY1984</u>	<u>FY1985</u>	<u>Measure</u>
Processed food	+ 6.2%	+ 5.8%	Wholesale Price Index
Textile products	+ 3.4%	+ 4.3%	Wholesale Price Index
Coal	+ 5.4%	+ 7.1%	Wholesale Price Index
Gas fuels	+ 2.5%	+ 7.9%	Wholesale Price Index
Electricity	+ 6.5%	+ 8.4%	Wholesale Price Index
Crude petroleum	- 2.5%	+ 5.9%	Wholesale Price Index
Refined petroleum	- 0.8%	+ 6.2%	Wholesale Price Index
Chemicals	+ 3.4%	+ 6.4%	Wholesale Price Index
Lumber	+12.2%	+10.4%	Wholesale Price Index
Paper	+ 5.8%	+ 7.0%	Wholesale Price Index
Metal products	+ 6.6%	+ 8.1%	Wholesale Price Index
Machinery & equipment	+ 4.5%	+ 5.8%	Wholesale Price Index
Transportation equipment	+ 4.0%	+ 5.0%	Wholesale Price Index
Furniture and appliances	+ 1.4%	+ 1.9%	Implicit Price Deflator
Motor vehicles and parts	+ 4.1%	+ 4.2%	Implicit Price Deflator
Gasoline and oil	+ 1.8%	+ 5.9%	Implicit Price Deflator
90 day T-bill	7.9%	7.9%	Interest Rate Level
Conventional mortgage	12.4%	12.9%	Interest Rate Level
Municipal bond (new)	8.8%	8.9%	Interest Rate Level

VII. TRANSPORTATION RELATED FORECASTS

The Department of Transportation met with Legislative and Executive staff in December 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 Florida Department of Transportation, the following forecast of the increase in road construction costs was adopted.

	<u>Percentage Increase Over Prior Year</u>
1983-84	9.3%
1984-85	5.6%
1985-86	9.5%
1986-87	10.4%
1987-88	9.2%

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>
1983-84	4963.2	131.8	582.6
1984-85	5080.0	152.2	640.2
1985-86	5164.7	175.0	708.7
1986-87	5258.8	201.4	767.4
1987-88	5586.0	0*	825.1

*Included in gasoline

A P P E N D I X

Attached is a listing of revenue sources shared with counties that were not detailed earlier. Also included are the population estimates which were used to determine the distributions where population is a factor. These population estimates are used by the Department of Revenue in their revenue sharing formula.

The Division of Economic and Demographic Research also published a newsletter called The Florida Monthly Economic Report. A sample copy of this report is included here. Any units of local government wishing to receive this newsletter may do so by contacting the Division.

Other Shared Revenue Sources

Beverage Licenses - Chapter 561, F.S. - Returns 24% of license taxes collected in each county to that county; returns 38% of license taxes collected in each municipality to that municipality.

Insurance License Fees - Chapter 624, F.S. - The county license tax (\$6) is returned to the county after withholding of a 6% service charge. Municipalities may levy a tax on agents and solicitors up to \$6.

Insurance Premium Tax - Chapter 175, 185, F.S. - Municipalities may receive a distribution of the insurance premium tax for the purpose of supplementing their pension fund for firefighters (Chap. 175) and/or police officers (Chap. 185).

Mobile Home License Fees - Chapter 320, F.S. - One half of mobile home license fees (after a \$2.00 deduction by the Department of Revenue) is distributed to the county school board of the county in which the fee was collected. The remainder goes to the county if the home is located in an unincorporated area, or the city if the home is located in a incorporated area.

Motorboat Fees - Chapter 371, F.S. - Fees assessed for the licensing of motorboats are appropriated to the Department of Natural Resources to fund grants to counties for waterway maintenance and improvements.

Severance Taxes - Chapter 211, F.S. - Counties in which primary oil extraction takes place received 12.5% of total severance taxes collected by the state. Counties in which tertiary oil or natural gas extraction takes place receive 20% of the severance taxes collected on the extraction. A 6% service charge is assessed prior to distribution of the county share.

Motor Fuel Refunds - Chapter 206, F.S. - Municipalities purchasing fuel for use in urban transit systems are entitled to a refund of the first gas tax, if this tax was paid at time of purchase.

Parimutuel Taxes - Chapter 550, F.S. - Counties each receive \$446,500 per year from parimutuel proceeds.

Motor Vehicle Licenses- Chapter 320, F.S. -A 50¢ charge per license registration is returned to the counties for use in air pollution control programs.

COUNTY AND MUNICIPAL POPULATION ESTIMATES, APRIL 1, 1982

ALACHUA COUNTY	157,459	LIGHTHOUSE POINT	11,474
ALACHUA	3,985	MARGATE	38,388
ARCHER	1,215	MIRAMAR	34,276
GAINESVILLE	79,817	NORTH LAUDERDALE	20,006
HAWTHORNE	1,308	OAKLAND PARK	23,343
HIGH SPRINGS	2,550	PARKLAND	735
LACROSSE	164	PEMBROKE PARK	6,014
MICANOPY	780	PEMBROKE PINES	40,888
NEWBERRY	1,827	PLANTATION	51,476
WALDO	1,007	POMPANO BEACH	56,704
ALACHUA MUNICIPAL	92,653	SEA RANCH LAKES	584
ALACHUA UNINCORPORATED	64,806	SUNRISE	44,022
		TAMARAC	31,158
BAKER COUNTY	14,446	WILTON MANORS	12,629
GLEN ST MARY	468	BROWARD MUNICIPAL	902,655
MACCLENNY	3,952	BROWARD UNINCORPORATED	162,835
BAKER MUNICIPAL	4,420		
BAKER UNINCORPORATED	10,026	CALHOUN COUNTY	9,270
		ALPHA	486
BAY COUNTY	104,413	BLOUNTSTOWN	2,623
CALLAWAY	8,273	CALHOUN MUNICIPAL	3,109
CEDAR GROVE	1,274	CALHOUN UNINCORPORATED	6,161
LYNN HAVEN	7,196		
MEXICO BEACH	871	CHARLOTTE COUNTY	66,430
PANAMA CITY	34,251	PUNTA GORDA	7,953
PANAMA CITY BEACH	2,407	CHARLOTTE MUNICIPAL	7,953
PARKER	4,422	CHARLOTTE UNINCORPORATED	58,477
SPRINGFIELD	7,422		
BAY MUNICIPAL	66,116	CITRUS COUNTY	62,307
BAY UNINCORPORATED	38,297	CRYSTAL RIVER	3,337
		INVERNESS	4,343
BRADFORD COUNTY	18,506	CITRUS MUNICIPAL	7,680
BROOKER	410	CITRUS UNINCORPORATED	54,627
HAMPTON	471		
LAWTEY	719	CLAY COUNTY	72,050
STARKE	5,199	GREEN COVE SPRINGS	4,126
BRADFORD MUNICIPAL	6,799	KEYSTONE HEIGHTS	1,075
BRADFORD UNINCORPORATED	11,707	ORANGE PARK	9,079
		PENNEY FARMS	643
BREVARD COUNTY	297,151	CLAY MUNICIPAL	14,923
CAPE CANAVERAL	6,289	CLAY UNINCORPORATED	57,127
COCOA	16,409		
COCOA BEACH	11,896	COLLIER COUNTY	98,022
INDIALANTIC	3,015	EVERGLADES CITY	524
INDIAN HARBOUR BEACH	6,538	NAPLES	18,103
MALABAR	1,257	COLLIER MUNICIPAL	18,627
MELBOURNE	48,686	COLLIER UNINCORPORATED	79,395
MELBOURNE BEACH	2,973		
MELBOURNE VILLAGE	1,016	COLUMBIA COUNTY	36,617
PALM BAY	25,290	FORT WHITE	386
PALM SHORES	87	LAKE CITY	8,856
ROCKLEDGE	12,368	COLUMBIA MUNICIPAL	9,242
SATELLITE BEACH	9,578	COLUMBIA UNINCORPORATED	27,375
TITUSVILLE	34,269		
WEST MELBOURNE	5,579	DADE COUNTY	1,726,508
BREVARD MUNICIPAL	185,250	BAL HARBOUR	2,979
BREVARD UNINCORPORATED	111,901	BAY HARBOR	4,843
		BISCAYNE PARK	3,063
BROWARD COUNTY	1,065,490	CORAL GABLES	43,398
COCONUT CREEK	9,816	EL PORTAL	2,028
COOPER CITY	11,526	FLORIDA CITY	6,220
CORAL SPRINGS	44,272	GOLDEN BEACH	617
DANIA	12,222	HIALEAH	155,579
DAVIE	30,006	HIALEAH GARDENS	3,020
DEERFIELD BEACH	41,232	HOMESTEAD	21,209
FORT LAUDERDALE	153,159	INDIAN CREEK VILLAGE	105
HACIENDA VILLAGE	128	ISLANDIA	12
HALLANDALE	37,413	MEDLEY	558
HILLSBORO BEACH	1,562	MIAMI	385,511
HOLLYWOOD	122,680	MIAMI BEACH	97,335
LAUDERDALE BY THE SEA	2,628	MIAMI SHORES	9,239
LAUDERDALE LAKES	26,286	MIAMI SPRINGS	12,248
LAUDERHILL	37,997	NORTH BAY	4,714
LAZY LAKE	31	NORTH MIAMI	43,424

DADE COUNTY, CONT.		HAMILTON COUNTY	8,764
		JASPER	2,100
NORTH MIAMI BEACH	36,389	JENNINGS	784
OPA LOCKA	15,415	WHITE SPRINGS	755
PENNSUCO	18 *	HAMILTON MUNICIPAL	3,639
SOUTH MIAMI	10,843	HAMILTON UNINCORPORATED	5,125
SURFSIDE	3,775		
SWEETWATER	9,093	HARDEE COUNTY	19,969
VIRGINIA GARDENS	2,210	BOWLING GREEN	2,377
WEST MIAMI	6,142	WAUCHULA	3,001
METRO DADE	846,521	ZOLFO SPRINGS	1,578
DADE MUNICIPAL	879,987	HARDEE MUNICIPAL	6,956
DADE UNINCORPORATED	846,521	HARDEE UNINCORPORATED	13,013
DESOTO COUNTY	18,393	HENDRY COUNTY	19,974
ARCADIA	5,986	CLEWISTON	5,292
DESOTO MUNICIPAL	5,986	LA BELLE	2,459
DESOTO UNINCORPORATED	12,407	HENDRY MUNICIPAL	7,751
		HENDRY UNINCORPORATED	12,223
DIXIE COUNTY	8,254	HERNANDO COUNTY	52,874
CROSS CITY	2,158	BROOKSVILLE	6,202
HORSESHOE BEACH	330	WEEKI WACHEE	8
DIXIE MUNICIPAL	2,488	HERNANDO MUNICIPAL	6,210
DIXIE UNINCORPORATED	5,766	HERNANDO UNINCORPORATED	46,664
DUVAL COUNTY	580,508	HIGHLANDS COUNTY	51,976
ATLANTIC BEACH	8,238	AVON PARK	8,129
BALDWIN	1,609	LAKE PLACID	962
JACKSONVILLE	548,482	SEBRING	9,816
JACKSONVILLE BEACH	16,518	HIGHLANDS MUNICIPAL	18,907
NEPTUNE BEACH	5,661	HIGHLANDS UNINCORPORATED	33,069
DUVAL MUNICIPAL	580,508		
ESCAMBIA COUNTY	245,372	HILLSBOROUGH COUNTY	676,428
PENSACOLA	58,636	PLANT CITY	17,179
CENTURY	2,415	TAMPA	271,203
ESCAMBIA MUNICIPAL	61,051	TEMPLE TERRACE	11,415
ESCAMBIA UNINCORPORATED	184,321	HILLSBOROUGH MUNICIPAL	299,797
		HILLSBOROUGH UNINCORPORATED	376,631
FLAGLER COUNTY	12,959	HOLMES COUNTY	15,319
BEVERLY BEACH	258	BONIFAY	2,571
BUNNELL	1,839	ESTO	327
FLAGLER BEACH	2,462	NOMA	268
MARINELAND	6 *	PONCE DE LEON	488
FLAGLER MUNICIPAL	4,559	WESTVILLE	359
FLAGLER UNINCORPORATED	8,394	HOLMES MUNICIPAL	4,013
		HOLMES UNINCORPORATED	11,306
FRANKLIN COUNTY	7,894	INDIAN RIVER	66,630
APPALACHICOLA	2,558	FELLSMERE	1,354
CARRABELLE	1,309	INDIAN RIVER SHORES	1,488
FRANKLIN MUNICIPAL	3,867	ORCHID	23 *
FRANKLIN UNINCORPORATED	4,027	SEBASTIAN	4,225
		VERO BEACH	16,398
GADSDEN COUNTY	40,561	INDIAN RIVER MUNICIPAL	23,488
CHATTAHOOCHEE	3,177	INDIAN RIVER UNINCORPORATED	43,142
GREENSBORO	562		
GRETNA	1,557	JACKSON COUNTY	37,082
HAVANA	2,784	ALFORD	516
QUINCY	8,614	BASCOM	130
GADSDEN MUNICIPAL	16,694	CAMPBELLTON	342
GADSDEN UNINCORPORATED	23,867	COTTONDALE	1,037
		GRACEVILLE	2,935
GILCHRIST COUNTY	6,673	GRAND RIDGE	592
BELL	227	GREENWOOD	588
FANNING SPRINGS	174	MALONE	878
TRENTON	1,202	MARIANNA	6,488
GILCHRIST MUNICIPAL	1,603	SNEADS	1,696
GILCHRIST UNINCORPORATED	5,070	JACKSON MUNICIPAL	15,202
		JACKSON UNINCORPORATED	21,880
GLADES COUNTY	6,399		
MOORE HAVEN	1,300	JEFFERSON COUNTY	10,993
GLADES MUNICIPAL	1,300	MONTICELLO	2,945
GLADES UNINCORPORATED	5,099	JEFFERSON MUNICIPAL	2,945
		JEFFERSON UNINCORPORATED	8,048
GULF COUNTY	10,712		
PORT ST JOE	3,961	LAFAYETTE COUNTY	4,076
WARD RIDGE	113 *	MAYO	874
WEWAHITCHKA	1,765	LAFAYETTE MUNICIPAL	874
GULF MUNICIPAL	5,839	LAFAYETTE UNINCORPORATED	3,202
GULF UNINCORPORATED	4,873		

* ineligible for revenue sharing

LAKE COUNTY	111,114	MONROE COUNTY	65,663
ASTATULA	764	KEY COLONY BEACH	1,008
CLERMONT	5,476	KEY WEST	24,840
EUSTIS	10,088	LAYTON	94
FRUITLAND PARK	2,483	MONROE MUNICIPAL	25,942
GROVELAND	2,117	MONROE UNINCORPORATED	39,721
HOWEY-IN-THE-HILLS	627		
LADY LAKES	1,395	NASSAU COUNTY	35,413
LEESBURG	13,476	CALLAHAN	872
MASCOTTE	1,667	FERNANDINA BEACH	7,577
MINNEOLA	911	HILLIARD	2,008
MONTVERDE	398	NASSAU MUNICIPAL	10,457
MOUNT DORA	6,091	NASSAU UNINCORPORATED	24,956
TAVARES	5,239		
UMATILLA	1,864	OKALOOSA COUNTY	116,567
LAKE MUNICIPAL	52,596	CINCO BAYOU	223
LAKE UNINCORPORATED	58,518	CRESTVIEW	7,680
		FORT WALTON BEACH	21,471
LEE COUNTY	226,667	LAUREL HILL	595
CAPE CORAL	37,076	MARY ESTHER	3,848
FORT MYERS	37,625	NICEVILLE	9,100
SANIBEL	3,820	SHALIMAR	405
LEE MUNICIPAL	78,521	VALPARAISO	6,192
LEE UNINCORPORATED	148,146	OKALOOSA MUNICIPAL	49,514
		OKALOOSA UNINCORPORATED	67,053
LEON COUNTY	154,831		
TALLAHASSEE	95,735	OKEECHOBEE COUNTY	21,980
LEON MUNICIPAL	95,735	OKEECHOBEE	4,348
LEON UNINCORPORATED	59,096	OKEECHOBEE MUNICIPAL	4,348
		OKEECHOBEE UNINCORPORATED	17,632
LEVY COUNTY	21,531		
BRONSON	924	ORANGE COUNTY	494,071
CEDAR KEY	732	APOPKA	6,404
CHIEFLAND	2,082	BAY LAKE	18 *
INGLIS	1,228	BELLE ISLE	3,023
OTTER CREEK	175	EATONVILLE	2,137
FANNING SPRINGS	333	EDGEWOOD	1,012
WILLISTON	2,347	LAKE BUENA VISTA	20 *
YANKEETOWN	625	MAITLAND	8,949
LEVY MUNICIPAL	8,446	OAKLAND	658
LEVY UNINCORPORATED	13,259	OCOE	9,659
		ORLANDO	132,200
LIBERTY COUNTY	4,353	WINDERMERE	1,321
BRISTOL	1,076	WINTER GARDEN	6,750
LIBERTY MUNICIPAL	1,076	WINTER PARK	22,560
LIBERTY UNINCORPORATED	3,277	ORANGE MUNICIPAL	194,711
		ORANGE UNINCORPORATED	299,360
MADISON COUNTY	15,051		
GREENVILLE	1,023	OSCEOLA COUNTY	59,103
LEE	283	KISSIMMEE	17,283
MADISON	3,572	ST CLOUD	8,603
MADISON MUNICIPAL	4,878	OSCEOLA MUNICIPAL	25,886
MADISON UNINCORPORATED	10,173	OSCEOLA UNINCORPORATED	33,217
MANATEE COUNTY	158,893	PALM BEACH COUNTY	636,680
ANNA MARIA	1,578	ATLANTIS	1,517
BRADENTON	33,539	BELLE GLADE	16,928
BRADENTON BEACH	1,603	BOCA RATON	51,295
HOLMES BEACH	4,228	BOYNTON BEACH	37,532
PALMETTO	8,781	BRINY BREEZE	381
MANATEE MUNICIPAL	49,729	CLOUD LAKE	145
MANATEE UNINCORPORATED	106,680	DELRAY BEACH	38,530
		GLEN RIDGE	235 *
MARION COUNTY	133,369	GOLF VILLAGE	114
BELLEVIEW	2,064	GOLFVIEW	205
DUNNELLON	1,492	GREENACRES CITY	16,515
MCINTOSH	415	GULF STREAM	481
OCALA	38,265	HAVERTHILL	1,257
REDDICK	633	HIGHLAND BEACH	2,354
MARION MUNICIPAL	42,869	HYPOLUXO	773 *
MARION UNINCORPORATED	90,500	JUNO BEACH	1,241
		JUPITER	13,274
MARTIN COUNTY	71,635	JUPITER INLET COLONY	400
JUPITER ISLAND	383	LAKE CLARKE SHORES	3,184
OCEAN BREEZE PARK	469	LAKE PARK	6,900
SEWALLS POINT	1,345	LAKE WORTH	27,066
STUART	9,858	LANTANA	8,057
MARTIN MUNICIPAL	12,055	MANALAPAN	348
MARTIN UNINCORPORATED	59,580	MANGONIA PARK	1,377

* ineligible for revenue sharing

PALM BEACH COUNTY, CONT.

NORTH PALM BEACH 12,005
 OCEAN RIDGE 1,438
 PAHOKEE 6,363
 PALM BEACH 10,391
 PALM BEACH GARDENS 17,673
 PALM BEACH SHORES 1,243
 PALM SPRINGS 9,146
 RIVIERA BEACH 26,634
 ROYAL PALM BEACH 4,712
 SOUTH BAY 3,702
 SOUTH PALM BEACH 1,340
 VILLAGE OF TEQUESTA 3,828
 WEST PALM BEACH 64,064
 PALM BEACH MUNICIPAL 392,648
 PALM BEACH UNINCORPORATED 244,032

PASCO COUNTY 211,271
 DADE CITY 5,046
 NEW PORT RICHEY 11,575
 PORT RICHEY 2,249
 SAN ANTONIO 554
 ST LEO 962
 ZEPHYRHILLS 5,928
 PASCO MUNICIPAL 26,314
 PASCO UNINCORPORATED 184,957

PINELLAS COUNTY 754,720
 BELLEAIR 3,802
 BELLEAIR BEACH 1,714
 BELLEAIR BLUFFS 2,509
 BELLEAIR SHORES 81
 CLEARWATER 89,707
 DUNEDIN 30,918
 GULFPORT 11,299
 INDIAN ROCKS BEACH 3,938
 INDIAN SHORES 1,175
 KENNETH CITY 4,289
 LARGO 59,839
 MADEIRA BEACH 4,938
 NORTH REDINGTON BEACH 1,156
 OLDSMAR 3,336
 PINELLAS PARK 35,111
 REDINGTON BEACH 1,715
 REDINGTON SHORES 2,431
 SAFETY HARBOR 8,357
 SEMINOLE 4,543
 SOUTH PADADENA 4,734
 ST PETERSBURG 240,648
 ST PETERSBURG BEACH 9,523
 TARPON SPRINGS 14,016
 TREASURE ISLAND 6,527
 PINELLAS MUNICIPAL 546,306
 PINELLAS UNINCORPORATED 208,414

POLK COUNTY 336,566
 AUBURNDALE 7,255
 BARTOW 15,504
 DAVENPORT 1,517
 DUNDEE 2,304
 EAGLE LAKE 1,820
 FORT MEADE 5,692
 FROSTPROOF 3,006
 HAINES CITY 11,488
 HIGHLAND PARK 184
 HILLCREST HEIGHTS 179
 LAKE ALFRED 3,256
 LAKE HAMILTON 1,526
 LAKE WALES 8,687
 LAKELAND 50,389
 MULBERRY 2,942
 POLK CITY 616
 WINTER HAVEN 21,499
 POLK MUNICIPAL 137,864
 POLK UNINCORPORATED 198,702

PUTNAM COUNTY 52,825
 CRESCENT CITY 1,701
 INTERLACHEN 914
 PALATKA 10,471
 POMONA PARK 793
 WELAKA 504
 PUTNAM MUNICIPAL 14,383
 PUTNUM UNINCORPORATED 38,442

ST JOHNS COUNTY 57,097
 HASTINGS 614
 ST AUGUSTINE 11,970
 ST AUGUSTINE BEACH 1,801
 ST JOHNS MUNICIPAL 14,385
 ST JOHNS UNINCORPORATED 42,712

ST LUCIE COUNTY 100,903
 FORT PIERCE 34,943
 PORT ST LUCIE 22,887
 ST LUCIE VILLAGE 609 *
 ST LUCIE MUNICIPAL 58,439
 ST LUCIE UNINCORPORATED 42,464

SANTA ROSA COUNTY 58,415
 GULF BREEZE 5,479
 JAY 635 *
 MILTON 7,187
 SANTA ROSA MUNICIPAL 13,301
 SANTA ROSA UNINCORPORATED 45,114

SARASOTA COUNTY 215,415
 LONGBOAT KEY 5,227
 NORTH PORT 7,208
 SARASOTA 49,492
 VENICE 12,886
 SARASOTA MUNICIPAL 74,813
 SARASOTA UNINCORPORATED 143,096

SEMINOLE COUNTY 195,133
 ALTAMONTE SPRINGS 24,769
 CASSELBERRY 15,968
 LAKE MARY 3,140
 LONGWOOD 10,845
 OVIEDO 3,201
 SANFORD 24,731
 WINTER SPRINGS 12,601
 SEMINOLE MUNICIPAL 95,255
 SEMINOLE UNINCORPORATED 99,878

SUMTER COUNTY 24,249
 BUSHNELL 1,083
 CENTER HILL 784
 COLEMAN 993
 WEBSTER 773
 WILDWOOD 2,986
 SUMTER MUNICIPAL 6,619
 SUMTER UNINCORPORATED 17,630

SUWANNEE COUNTY 23,883
 BRANFORD 651
 LIVE OAK 6,906
 SUWANNEE MUNICIPAL 7,557
 SUWANNEE UNINCORPORATED 16,326

TAYLOR COUNTY 17,150
 PERRY 8,317
 TAYLOR MUNICIPAL 8,317
 TAYLOR UNINCORPORATED 8,833

UNION COUNTY 6,641
 LAKE BUTLER 1,973
 RAIFORD 259
 WORTHINGTON SPRINGS 220
 UNION MUNICIPAL 2,452
 UNION UNINCORPORATED 4,189

* ineligible for revenue sharing

VOLUSIA COUNTY	276,390	WAKULLA COUNTY	11,084
DAYTONA BEACH	54,955	SOPCHOPPY	429
DAYTONA BEACH SHORES	1,450	ST MARKS	305
DELAND	15,435	WAKULLA MUNICIPAL	734
EDGEWATER	7,846	WAKULLA UNINCORPORATED	10,350
HOLLY HILL	10,473	WALTON COUNTY	22,244
LAKE HELEN	2,128	DEFUNIAK SPRINGS	5,592
NEW SMYRNA BEACH	13,653	FREEPORT	748
OAK HILL	931	PAXTON	665
ORANGE CITY	2,914	WALTON MUNICIPAL	7,005
ORMOND BEACH	23,463	WALTON UNINCORPORATED	15,239
PIERSON	1,071	WASHINGTON COUNTY	14,950
PONCE INLET	1,153	CARYVILLE	630
PORT ORANGE	22,332	CHIPLEY	3,456
SOUTH DAYTONA	11,576	EBRO	234
VOLUSIA MUNICIPAL	169,380	VERNON	909
VOLUSIA UNINCORPORATED	107,010	WAUSAU	350
		WASHINGTON MUNICIPAL	5,579
		WASHINGTON UNINCORPORATED	9,371

PERCENTAGE GROWTH IN COUNTY POPULATIONS, 1970-1990

	1970 TO 1980	1980 TO 1990	1970 TO 1990		1970 TO 1980	1980 TO 1990	1970 TO 1990
ALACHUA	44.5%	28.8%	86.1%	LEE	95.1%	43.7%	180.4%
BAKER	65.4	29.5	114.2	LEON	44.3	27.1	83.4
BAY	29.8	18.2	53.4	LEVY	55.8	29.8	102.3
BRADFORD	36.9	21.4	66.2	LIBERTY	26.1	10.3	39.1
BREVARD	18.7	21.3	44.0	MADISON	10.5	4.7	15.7
BROWARD	64.2	29.6	112.8	MANATEE	52.9	27.5	94.9
CALHOUN	21.9	15.1	40.3	MARION	77.4	44.0	155.5
CHARLOTTE	112.1	50.2	218.6	MARTIN	128.3	50.0	242.4
CITRUS	185.0	64.7	369.4	MONROE	20.2	8.7	30.6
CLAY	109.2	47.6	208.8	NASSAU	59.5	16.4	85.7
COLLIER	126.0	49.8	238.6	OKALOOSA	24.6	16.9	45.7
COLUMBIA	40.2	23.2	72.7	OKEECHOBEE	80.4	26.8	128.8
DADE	28.2	22.8	57.5	ORANGE	36.8	21.8	66.7
DESOTO	45.8	14.5	66.9	OSCEOLA	95.1	65.8	223.3
DIXIE	41.4	31.6	86.1	PALM BEACH	65.3	36.0	124.8
DUVAL	8.0	5.5	13.9	PASCO	154.9	54.4	293.7
ESCAMBIA	13.9	9.2	24.4	PINELLAS	39.5	17.9	64.5
FLAGLER	145.0	76.9	333.3	POLK	40.8	22.3	72.2
FRANKLIN	8.4	5.7	14.6	PUTNAM	38.8	16.9	62.3
GADSDEN	6.1	11.6	18.4	ST JOHN'S	65.3	42.5	135.5
GILCHRIST	62.4	45.7	136.6	ST LUCIE	71.5	46.1	150.6
GLADES	63.3	21.8	99.0	SANTA ROSA	48.3	19.7	77.5
GULF	5.6	3.2	9.0	SARASOTA	68.0	37.0	130.1
HAMILTON	12.5	9.6	23.3	SEMINOLE	114.8	48.3	218.4
HARDEE	30.2	13.5	47.8	SUMTER	63.6	31.0	114.3
HENDRY	56.8	32.3	107.4	SUWANEE	43.2	28.8	84.5
HERNANDO	161.5	65.1	331.7	TAYLOR	21.2	19.8	45.2
HIGHLANDS	61.1	33.0	114.2	UNION	25.3	10.2	38.1
HILLSBOROUGH	32.0	16.4	53.6	VOLUSIA	52.7	32.1	101.7
HOLMES	37.3	17.5	61.4	WAKULLA	72.6	26.8	118.8
INDIAN RIVER	66.4	44.9	141.2	WALTON	32.4	28.6	70.3
JACKSON	13.7	10.3	25.5	WASHINGTON	26.7	15.1	45.8
JEFFERSON	21.9	14.0	39.0				
LAFAYETTE	39.5	31.4	83.3	STATEWIDE	43.5	26.2	81.2
LAKE	51.3	29.5	95.9				

Economic & Demographic
Research Division

Joint Legislative
Management Committee

Florida Monthly Economic Report

FOR JUNE 1983

Volume 3 Number 12

July 21, 1983

REVENUE COLLECTIONS FOR JUNE

General Revenue collections for the fiscal year ending June 30 totaled \$4957.2 million, \$24.4 million above the May estimate. Compared to the original forecast made in February 1982, the fiscal year ended \$250.1 million under estimate, a 4.8% error. Despite the recession, the year's collections were up by 13.6% over the 1982 fiscal year, largely on the basis of the sales tax increase which took effect May 1982.

For the month of June, revenues were \$31.4 million over estimate, coming in at \$463.8 million. However, most of this error is to an accounting change. In the past, corporate income tax receipts were accrued to the month during which the return was received. In response to fiscal pressures brought about by the shortfall from the February 1982 estimate, the Administration Commission authorized the Department of Revenue to count corporate income tax returns in the month postmarked rather than in the month received. This speed up was expected to generate \$5.5 million for the 1983 fiscal year. The actual effect of this change was much greater, providing a total of \$25.7 million. Thus, the great portion of this month's surplus does not represent unexpected revenues, since July receipts will be lower by the amount of the speed up. Under normal conditions, corporate income taxes would have been under estimate by \$1.9 million.

The rest of this month's surplus occurred in sales taxes. Total sales tax collections were \$315.5 million, \$11.9 million over estimate. Most of this occurred in the autos and accessories category, which was \$8.2 million over. The tourism and recreation category accounted for \$2.1 million of the error, while the remaining categories were on estimate.

Errors among the remaining sources tended to offset each other. Beverage and cigarette taxes were down slightly. Intangibles taxes were also off estimate, but this was countered by a surplus last month to end the year with a net gain. Severance taxes were over by \$5.9 million, largely on the basis of some early returns from phosphate companies. Gas tax transfers to the Department of Transportation are still lagging, primarily because the taxes on airline fuels are being held in escrow pending litigation regarding the new fuel tax laws.

GENERAL REVENUE COLLECTIONS

JUNE: \$ 31.4 million below the May 83 estimate

YEAR-TO-DATE: \$ 24.4 million above the May 83 estimate
\$115.5 million above the Oct 82 estimate
\$250.1 million below the Feb 82 estimate

TABLE 1- JUNE 1983 GENERAL REVENUE COLLECTIONS (\$ MILLIONS)
(BASED ON MAY 1983 ESTIMATES)

	FISCAL YEAR TO DATE			CURRENT MONTH						
	ACTUAL YEAR TO DATE	YEAR TO DATE ESTIMATE	OVER/ UNDER ESTIMATE	ACTUAL PRIOR YEAR	OVER/ UNDER PR. YR.	% OVER/ UNDER PR. YR.	ACTUAL JUNE 1983	OVER/ UNDER ESTIMATE	ACTUAL JUNE 1982	% OVER/ UNDER PR. YR.
SALES TAX COLLECTIONS	3344.5	3336.1	8.4	2807.1	537.4	19.1%	285.8	10.3	262.1	9.0%
BEVERAGE TAX	328.0	330.4	2.4-	318.1	9.9	3.1%	27.5	2.8-	25.2	9.1%
CORPORATE INCOME TAX	398.4	414.0	15.6-	419.5	21.1-	5.0%-	34.5	1.9-	34.9	1.1%
CORPORATE SPEEDUP	25.7	5.5	20.2	.0	25.7		25.7	20.2	.0	
DOCUMENTARY STAMP TAX	176.9	177.3	.4-	154.3	22.6	14.6%	19.2	1.3	12.0	60.0%
CIGARETTE TAX	80.6	82.6	2.0-	87.2	6.6-	7.6%-	6.9	2.1-	7.1	2.8%-
INSURANCE PREMIUM TAX	89.8	87.6	2.2	74.0	15.8	21.4%	.1	3.8-	2.6	96.2%-
PARIMUTUEL TAXES	72.2	73.5	1.3-	70.5	1.7	2.4%	6.3	1.6-	6.6	4.5%-
INTANGIBLES TAXES	83.3	81.4	1.9	40.5	42.8	105.7%	17.2	3.8-	17.4	1.1%
ESTATE TAX	82.9	85.0	2.1-	78.6	4.3	5.5%	6.5	.6-	7.2	9.7%-
INTEREST EARNINGS	77.8	75.7	2.1	129.6	51.8-	40.0%-	5.0	2.0	8.8	43.2%-
PUBLIC SAFETY FEES	25.5	24.7	.8	26.5	1.0-	3.8%-	2.5	.6	2.1	19.0%
MEDICAL HOSPITAL FEES	35.0	33.0	2.0	31.8	3.2	10.1%	5.7	3.0	3.5	62.9%
AUTOMOBILE TITLE FEES	12.9	11.5	1.4	10.3	2.6	25.2%	2.3	.5	2.0	15.0%
SEVERANCE TAXES	79.7	72.7	7.0	109.9	30.2-	27.5%-	10.1	5.9	5.1	98.0%
SERVICE CHARGES	28.3	30.2	1.9-	26.6	1.7	6.4%	3.2	.4-	2.5	28.0%
OTHER TAXES AND FEES	58.7	56.5	2.2	40.6	18.1	44.6%	7.8	3.1	4.4	77.3%
TOTAL REVENUE	5000.2	4977.7	22.5	4425.1	575.1	13.0%	466.3	29.9	403.5	15.6%
LESS REFUNDS	43.0	44.9	1.9-	62.9	19.9-	31.6%-	2.5	1.5-	7.9	68.4%-
NET REVENUE	4957.2	4932.8	24.4	4362.2	595.0	13.6%	463.8	31.4	395.6	17.2%
GAS TAX TRANSFER	211.2	223.0	11.8-	194.5	16.7	8.6%	24.3	5.0-	16.5	47.3%
GROSS RECEIPTS TAX	136.6	136.3	.3	132.6	4.0	3.0%	.0	.0	.0	.0%

National Economic Conditions. The national recovery now underway, which according to the National Bureau of Economic Research began in December, is solidly established. The most convincing evidence of this is the fact that business inventories have risen for the past two months as firms increased production to meet increased consumer demand. At the same time, total sales surged 3.3% in May, bringing the inventory to sales ratio down to 1.39, the lowest level in more than 15 years. This compares quite favorably with the 1.52 level seen six months earlier and will ensure continued gains in industrial production and employment as businesses try to keep up with the expansion.

The brightening economic climate has resulted in markedly improved consumer attitudes toward spending and incurring new debt, fueling retail sales growth. Second quarter sales gains of 5.9% over first quarter have nailed the lid on the recession. Nearly half of this increase is directly attributable to new car sales, causing shortages of certain models in some areas of the country. Sales of construction materials and consumer durables are also showing substantial increases. As pent-up demand for these durable goods subsides, nondurables should pick up also.

The economic outlook is not entirely free of problems, however. Still lagging is export activity, because of an overvalued dollar. Recent reductions in the forecasted growth of some major U.S. trading partners will make any recovery in exports more difficult. Also, lower growth will exacerbate the international debt situation, as overly optimistic repayment schedules will have to be revised. On the other hand, continued low inflation will work to keep a lid on interest rates, making debt reschedulings less onerous than they might otherwise be and at the same time preventing the U.S. recovery from losing steam and cutting demand for products from these countries.

Florida Economic Conditions. Florida's economy advanced strongly in May, in conjunction with the rest of the nation. Employment was up by 0.5% over April, or about 6% annually after seasonal adjustment. Among the various employment sectors, construction was clearly the leader in April and May. Housing starts reached the highest monthly level in two years with more than 14,500 units begun in May. Single family starts totaled 8,500, the tenth consecutive monthly rise. All this residential activity has finally had an impact on construction employment which was up from April by 1.9% in May, for a total of 4,500 new jobs in the trades. Manufacturing employment also showed good gains as firms expanded production to meet increased demand for Florida products. Over 7,000 new employees were added to manufacturers' payrolls in May for a 1.5% gain over April. Not unexpectedly, the average workweek slipped 0.3 hours to 40.5 hours as more costly overtime was reduced through new hiring. The improvement in Florida's employment picture can easily be seen in Figure 1. After a year of stagnation during late 1981 and 1982, total non-farm employment jumped as the recession ended, only to flatten again during the winter. In April and May, however, employment resumed the rate of growth more typical of the state's economy in the past.

First quarter tourism figures released by the Department of Commerce indicate an improved winter tourism season compared to last year's. While the season's activity was the best ever in terms of numbers, it was off somewhat from the last six months of 1982 after seasonal adjustment. However, it would appear that this is due more to changing patterns of tourism activity than to the total numbers of tourists coming to the state. More tourism activity is now taking place in the fall rather than in the winter and it is taking place more in the central part of the state than in the south. Also, the southern part of the state is suffering from a reduced number of foreign tourists because of the high price of the dollar and currency controls in some Latin American countries.

TABLE 2 - JUNE SALES TAX COLLECTIONS (\$ Millions)

Category	Actual Collections	Estimated Collections	Over/Under Estimate
Consumer Non-Durables	\$ 91.7	\$ 91.7	\$ 0.0
Tourism & Recreation	59.7	57.6	+2.1
Automobiles & Accessories	60.7	52.5	+8.2
Consumer Durables	18.3	18.5	-0.2
Business Investment	57.5	56.8	+0.7
Construction Investment	27.6	26.5	+1.1
TOTAL	\$315.5	\$303.6	+\$11.9
Local Government Share	\$ 29.7	\$ 28.1	\$ +1.6
General Revenue Share	\$285.8	\$275.5	+\$10.3

TABLE 1- TOTAL FLORIDA NONFARM EMPLOYMENT
JANUARY 1981 THRU MAY 1983

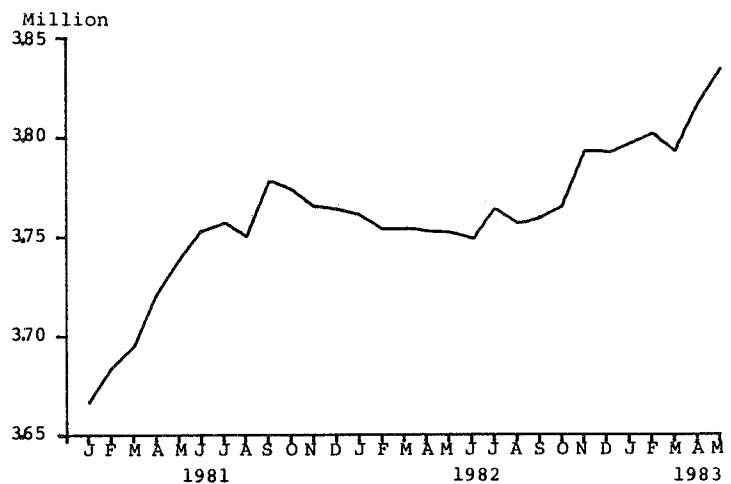


TABLE 3- KEY ELEMENTS OF THE NATIONAL ECONOMIC SCENARIO
USED IN THE MAY 1983 REVENUE FORECAST

Economic Measures		1983				1984	
		Q1	Q2	Q3	Q4	Q1	Q2
Annual Percentage Rate of Change							
Real GNP	forecast	4.0	3.6	4.8	5.1	4.8	5.2
	actual	2.6	—	—	—	—	—
Real Personal Consumption	forecast	2.0	2.4	4.1	4.5	4.4	3.8
	actual	2.5	—	—	—	—	—
Real Investment, Fixed Nonres.	forecast	-3.0	-0.5	2.3	4.6	5.8	6.5
	actual	3.8	—	—	—	—	—
Implicit Price Deflator, Consumption	forecast	2.1	4.0	5.0	4.7	5.0	4.8
	actual	1.9	—	—	—	—	—
Implicit Price Deflator, Nondurables	forecast	-2.6	2.1	4.2	3.4	3.6	3.4
	actual	-1.5	—	—	—	—	—
Consumer Price Index	forecast	-0.7	4.0	5.2	4.9	5.4	5.0
	actual	-0.4	—	—	—	—	—
Average Level for Quarter							
Savings Rate (%)	forecast	5.9	6.2	6.8	7.0	7.3	7.3
	actual	5.9	—	—	—	—	—
Prime Interest Rate (%)	forecast	10.9	10.4	10.2	10.6	11.4	11.1
	actual	10.9	10.5	—	—	—	—
Housing Starts (millions/yr.)	forecast	1.7	1.5	1.5	1.6	1.6	1.7
	actual	1.7	1.7	—	—	—	—
Unemployment Rate (%)	forecast	10.2	10.1	9.9	9.6	9.4	9.2
	actual	10.2	10.1	—	—	—	—

Note: e=Estimated p=Preliminary r=Revised

MAJOR TAX LAW CHANGES FROM THE 1983 LEGISLATIVE SESSION

Corporate Income Tax - Florida taxes corporations on an apportionment formula that uses a weighted average of sales (50%), payroll (25%), and property (25%) in Florida to determine the state's share of a corporation's profits against which the 5% tax rate is assessed. Senate Bill 3C expands the base upon which this tax is assessed by adopting the "unitary business" concept. Essentially, the income of all businesses related through common ownership and whose activities are interdependent, regardless of location, will be taxable in Florida if they do business in Florida. The effect of this law change is expected to be approximately \$95 million in increased corporate taxes. The bill affects corporations' taxable years beginning on or after September 1, 1982.

Beverage Tax - Senate Bill 3C also raised taxes on alcoholic beverages. Beginning September 1, 1983, taxes on beer are increased by 8¢ per gallon. Taxes on wine are increased 50¢ per gallon. (Florida-produced wines are not taxed.) Taxes on liquor are increased \$1.75 per gallon. These changes in tax rates are expected to generate \$76 million in additional revenues.

Sales Tax - House Bill 47B changes the timing of the remittance of sales taxes. Starting November 1983, businesses whose monthly tax liability is \$2500 or more will be required to file estimated sales tax returns in the month the sale takes place. Sixty-six percent of the estimated tax liability for a month is due by the 20th of that month. The remaining 34% is due the first of the following month, to be remitted by the 20th of the following month, the pattern of remittance now used for paying sales tax liabilities. This speed up is expected to generate \$155.3 million for the 1984 fiscal year.

Service Charges - Service charges assessed against certain taxes and fees are increased from 4% to 6%. Also, the assessment is expanded to include the 7th and 8th cent gas taxes, severance taxes, and certain regulatory trust funds. This change is expected to generate \$33.1 million for the General Revenue fund.

Retail sales activity continued to strengthen in May. Most notably, auto sales were vastly improved from April as well as from May 1982. Expenditures on automobiles were up 27% over May 1982 and the number of new car sales was up 25% from April after seasonal adjustment. Tourism and recreational expenditures were also better, as was nondurables spending. Overall, May shaped up as a very good month for the state of Florida.

Regional Economic Activity. Conditions around the state were generally improved in May and particularly improved in South Florida. Table 5 on the back page gives taxable sales and employment by major spending categories for the various areas around the state. While nearly all the figures show double digit percentage gains, keep in mind that sales are being compared to May 1982, the first month of the sales tax increase. Thus, autos, durables, and business investment increases are overstated to the degree to which purchases normally made in May were made in April last year in an effort to beat the increase. While this effect makes it difficult to evaluate the magnitude of the increases, it is apparent that improvement was the rule rather than the exception.

As would be expected, auto sales were surprisingly strong all over with Jacksonville leading the way with a 40% gain over May 1982. Improved durables spending was particularly noticeable in the Pensacola area. Tourism spending, which was unaffected by the aforementioned shifts in buying, was much improved in the south Florida area, particularly Dade County, though the increase was not on par with the state as a whole. Orlando is still carrying the day in the tourism area. Good gains were also made in the Sarasota and Fort Myers areas. Nondurables spending was generally improved. The big negative for District 10 represents bad data and should be disregarded. The statewide total for nondurables is also affected by the error. Construction spending was exceptionally strong in the Tallahassee area, while both construction and business investment spending boomed in Pensacola. Overall, Pensacola and Orlando were tied for top honors in spending gains, but Orlando's gain has been more stable, as reflected by the higher change in the index of retail activity for the region.

TABLE 4 - KEY ELEMENTS OF THE STATE ECONOMIC SCENARIO USED IN THE MAY 1983 REVENUE FORECAST (SEASONALLY ADJUSTED)

		1983				1984	
		Q1	Q2	Q3	Q4	Q1	Q2
		Annual Percentage Rate of Change					
Real Personal Income	forecast	6.5	4.6	6.7	4.8	8.4	4.4
	actual	—	—	—	—	—	—
Total Personal Income	forecast	8.7	8.8	12.0	9.7	13.9	9.4
	actual	—	—	—	—	—	—
Non-Farm Employment	forecast	4.9	4.4	6.8	5.7	7.6	5.8
	actual	1.4	—	—	—	—	—
Construction Employment	forecast	-0.5	12.3	16.5	13.8	15.5	14.6
	actual	4.5	—	—	—	—	—
Taxable Sales/Total	forecast	11.8	8.1	—	—	—	—
	actual	11.8	18.0	—	—	—	—
Taxable Sales/Durables	forecast	16.9	4.5	—	—	—	—
	actual	16.9	38.8	—	—	—	—
Taxable Sales/Nondurables	forecast	12.5	8.8	—	—	—	—
	actual	12.5	9.0	—	—	—	—
Taxable Sales/Investment	forecast	6.4	10.4	—	—	—	—
	actual	6.4	17.0	—	—	—	—
		Average Level for Quarter					
Housing Starts (thousands)	forecast	35.8	40.8	43.2	48.0	50.3	52.0
	actual	35.9r	—	—	—	—	—
Tourist Arrivals (millions)	forecast	9.6	9.1	9.4	9.6	9.8	9.9
	actual	8.9	—	—	—	—	—
Unemployment Rate (%)	forecast	9.5	8.6	8.4	7.9	7.9	7.6
	actual	9.5	8.8	—	—	—	—

Note: e=Estimated p=Preliminary r=Revised

International Conditions. The appreciation of the U.S. dollar continues to have an impact on the Florida economy. Since May 1981 the dollar has increased in value by 17.8%. While forecasted to decline by up to 10% by the end of 1985 due to pressure from significant deficits in the U.S. current account, the interim period should be a difficult one for those sectors of the Florida economy highly dependent upon strong growth in foreign exports.

During May, there was a seasonally adjusted monthly decline of \$74 million in merchandise goods exported through the Miami and Tampa customs districts. This 12% drop from April leaves Florida 35% below where it was during the same time last year and 45% below its pre-recession May 1981 peak.

Imports, on the other hand, increased during May by \$32 million, representing a 5.3% monthly increase. However, while Florida imports are above their May 1981 levels, they are down 4% from May 1982. This leaves Florida's total trade picture in May down 3.4% from the prior month, down 21.5% from the same time last year and down 25% from May 1981. Florida's trade sector is clearly still in recession.

Not surprisingly, international travel to Florida also continued to drop significantly during the early part of 1983. International air arrivals to Miami and Ft. Lauderdale declined 2% in the December 1982-January 1983 period. This was the third consecutive monthly drop. More importantly, the January level of arrivals left Florida 9% below the same period in 1982 and 17% below the pre-recession peak which occurred May 1981.

TABLE 5- REGIONAL ECONOMIC ACTIVITY FOR MAY
PERCENTAGE CHANGE: MAY 1983 OVER MAY 1982

DISTRICT	TAXABLE SALES BY MAJOR CATEGORY (\$ MILLIONS)							INDEX OF RETAIL ACTIVITY	TOTAL EMPLOYMENT (1000'S)
	TOTAL	AUTOS & ACCESSORIES	CONSUMER DURABLES	TOURISM & RECREATION	CONSUMER NONDURABLES	CONSTRUCTION	BUSINESS INVESTMENT		
01 WEST FLORIDA	290.31	59.43	22.86	62.30	87.12	27.44	31.16	177.18	208.18
% CHANGE	20.65%	27.86%	34.39%	9.80%	3.86%	52.87%	67.80%	9.13%	1.27%
02 NORTHWEST FLORIDA	126.40	26.88	6.23	19.96	46.98	11.31	15.04	167.83	141.11
% CHANGE	9.13%	18.36%	3.83%	7.31%	-4.78%	42.62%	33.81%	3.84%	-.65%
03 NORTH CENTRAL	122.00	28.11	7.28	21.40	43.44	10.19	11.58	163.39	137.09
% CHANGE	9.21%	25.04%	13.93%	-1.06%	1.02%	37.33%	7.32%	4.79%	.79%
04 JACKSONVILLE AREA	479.38	105.07	27.91	76.21	150.25	49.48	70.46	170.68	356.08
% CHANGE	19.35%	39.83%	18.21%	10.85%	7.68%	23.67%	29.00%	10.74%	1.11%
05 WITHLACOOCHEE	122.43	28.89	7.84	20.13	38.81	14.06	12.70	209.33	107.88
% CHANGE	10.82%	16.49%	14.29%	10.67%	1.68%	38.52%	3.17%	5.45%	.71%
06 EAST CENTRAL	954.74	190.59	44.54	237.35	287.89	83.72	110.65	198.95	647.51
% CHANGE	21.77%	30.36%	14.06%	29.35%	8.49%	33.97%	26.51%	15.05%	3.22%
07 CENTRAL FLORIDA	204.27	47.89	9.96	30.28	71.22	20.30	24.62	161.11	164.62
% CHANGE	5.29%	25.10%	1.53%	4.34%	-9.09%	22.58%	11.96%	.02%	-4.45%
08 TAMPA BAY	1014.48	216.92	64.48	183.07	334.56	91.76	123.69	184.18	753.98
% CHANGE	12.04%	27.15%	17.07%	1.06%	7.72%	27.96%	6.32%	7.37%	-.16%
09 SOUTHWEST FLORIDA	401.95	84.54	29.19	80.46	127.73	40.37	39.66	197.63	244.22
% CHANGE	15.83%	38.66%	17.28%	19.01%	8.72%	25.33%	-9.60%	6.73%	1.42%
10 TREASURE COAST	481.77	105.76	33.51	103.54	119.03	55.53	64.40	199.18	346.55
% CHANGE	6.71%	29.61%	15.63%	9.64%	-24.50%	38.00%	32.56%	3.45%	.71%
11 SOUTH FLORIDA	1666.43	304.83	105.66	310.71	554.81	128.63	261.79	166.44	1228.09
% CHANGE	12.03%	20.50%	15.45%	6.13%	10.81%	-3.62%	21.14%	2.11%	-1.38%
SMSA									
PENSACOLA	152.25	31.98	10.55	23.10	50.24	13.40	22.98	172.35	120.51
% CHANGE	27.29%	27.36%	46.94%	4.57%	8.70%	60.86%	115.17%	10.42%	2.64%
TALLAHASSEE	87.82	17.68	4.35	15.31	31.73	8.96	9.79	171.36	81.86
% CHANGE	6.99%	17.63%	5.33%	9.20%	-10.04%	58.02%	22.99%	4.55%	.78%
ORLANDO	611.44	115.38	24.58	164.50	170.34	51.01	85.63	211.69	386.10
% CHANGE	27.45%	30.61%	8.52%	42.71%	13.55%	38.35%	28.57%	22.12%	5.49%
MELBOURNE	144.30	32.18	7.93	27.25	51.25	14.03	11.66	193.54	118.65
% CHANGE	18.02%	28.57%	21.07%	7.45%	14.04%	37.68%	14.31%	10.71%	1.92%
FORT MYERS	148.92	29.26	10.36	30.60	45.98	16.53	16.19	208.29	97.61
% CHANGE	17.54%	27.16%	19.35%	17.15%	7.03%	34.50%	18.70%	9.71%	2.75%
FORT LAUDERDALE	644.45	133.69	47.04	123.01	210.03	52.12	78.56	173.51	454.06
% CHANGE	11.97%	20.18%	15.52%	6.38%	11.27%	-5.20%	22.25%	2.71%	-2.53%
MIAMI	976.91	166.65	55.93	169.33	330.57	73.20	181.23	162.04	751.97
% CHANGE	11.86%	20.74%	16.42%	4.39%	10.36%	-3.25%	20.90%	1.68%	-.65%
STATEWIDE	6085.45	1214.98	379.51	1184.67	1890.10	553.48	862.71	180.38	4335.31
% CHANGE	14.08%	27.14%	19.25%	12.30%	4.34%	19.96%	17.76%	6.47%	.17%

FLORIDA'S ELEVEN REGIONAL PLANNING DISTRICTS ARE COMPRISED OF THE FOLLOWING COUNTIES: 01- BAY, ESCAMBIA, OKALOOSA, SANTA ROSA, WALTON/ 02- CALHOUN, FRANKLIN, GADSDEN, GULF, HOLMES, JACKSON, JEFFERSON, LEON, LIBERTY, WAKULLA, WASHINGTON/ 03- ALACHUA, BRADFORD, COLUMBIA, DIXIE, GILCHRIST, HAMILTON, LAFAYETTE, MADISON, SUWANNEE, TAYLOR, UNION/ 04- BAKER, CLAY, DUVAL, FLAGLER, NASSAU, PUTNUM, ST. JOHN'S/ 05- CITRUS, HERNANDO, LEVY, MARION, SUMTER/ 06- BREVARD, LAKE, ORANGE, OSCEOLA, SEMINOLE, VOLUSIA, 07- DESOTO, HARDEE, HIGHLANDS, OKEECHOBEE, POLK/ 08- HILLSBOROUGH, MANATEE, PASCO, PINELLAS/ 09- CHARLOTTE, COLLIER, GLADES, HENDRY, LEE, SARASOTA/ 10- INDIAN RIVER, PALM BEACH, MARTIN, ST. LUCIE/ 11- BROWARD, DADE, MONROE.
NOTE: THE STATEWIDE TOTAL CONTAINS TAXABLE SALES WHICH ARE NOT ATTRIBUTABLE TO THE VARIOUS SUBSTATE REGIONS.

THE FLORIDA LEGISLATURE
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