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Local Government Financial Information Handbook

JULY 1984-85

DEPARTMENT OF REVENUE
ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION
ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS



This document was promulgated at an annual cost of \$363.75 or \$.42 per copy for the purpose of providing local governments with information to assist in the formulation and execution of sound financial planning.

JULY 1984

ADVISORY BOARD ON INTERGOVERNMENTAL RELATIONS
ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION
DEPARTMENT OF REVENUE

LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK

JULY 1984

PREPARED BY

Department of Revenue
Economic and Demographic Research Division,
Joint Legislative Management Committee
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 and the Florida Department of Revenue to assist local governments in their financial planning by making available, on a widespread basis, state revenue and economic forecasts, as they pertain to major shared revenue sources. Also included is a forecast of 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 on the following page.

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 licenses 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.

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:

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

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 1985 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.

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1/2 CENT LOCAL GOVERNMENT SALES TAX DISTRIBUTION
FISCAL YEAR 1984-85 ESTIMATES

N A M E =====	FACTOR =====	ORDINARY =====	EMERGENCY =====	SUPPLEMENTAL =====
COUNTY OF ALACHUA	58.140130	3488408		
MUNIC OF ALACHUA	1.802481	108149		
MUNIC OF ARCHER	0.578375	34702		
MUNIC OF GAINESVILLE	35.981823	2158909		
MUNIC OF HAWTHORNE	0.586458	35187		
MUNIC OF HIGH SPRINGS	1.169323	70159		
MUNIC OF LACROSSE	0.074093	4446		
MUNIC OF MICANOPY	0.347115	20827		
MUNIC OF NEWBERRY	0.872502	52350		
MUNIC OF WALDO	0.447702	26862		
TOTAL		6000000		
COUNTY OF BAKER	75.007027	108835		
MUNIC OF GLEN ST. MARY	2.658947	3858		
MUNIC OF MACCLENNY	22.334027	32407		
TOTAL		145100	107781	113121
COUNTY OF BAY	55.746225	2530154		
MUNIC OF CALLAWAY	5.781834	262420		
MUNIC OF CEDAR GROVE	0.865768	39295		
MUNIC OF LYNN HAVEN	5.030104	228301		
MUNIC OF MEXICO BEACH	0.630483	28616		
MUNIC OF PANAMA CITY	22.411654	1017198		
MUNIC OF PAN CITY BEACH	1.757751	79779		
MUNIC OF PARKER	2.896160	131448		
MUNIC OF SPRINGFIELD	4.880020	221489		
TOTAL		4538700		
COUNTY OF BRADFORD	70.416767	284977		
MUNIC OF BROOKER	1.753238	7095		
MUNIC OF HAMPTON	1.949465	7889		
MUNIC OF LAWTEY	3.067101	12413		
MUNIC OF STARKE	22.813429	92326		
TOTAL		404700	91403	79900
COUNTY OF BREVARD	56.044440	6620137		
MUNIC OF CAPE CANAVERAL	1.499229	177093		
MUNIC OF COCOA	3.809076	449939		
MUNIC OF COCOA BEACH	2.761339	326178		
MUNIC OF INDIALANTIC	0.693666	81938		
MUNIC OF INDIAN HARBOR	1.527720	180459		
MUNIC OF MALABAR	0.312023	36857		
MUNIC OF MELBOURNE	11.466288	1354432		

MUNIC OF MELB BEACH	0.673217	79522	
MUNIC OF MELB VILLAGE	0.236890	27982	
MUNIC OF PALM BAY	6.372356	752722	
MUNIC OF ROCKLEDGE	2.839460	335405	
MUNIC OF SATELLITE	2.226671	263021	
MUNIC OF TITUSVILLE	8.127315	960023	
MUNIC OF W MELBOURNE	1.410309	166590	
TOTAL		11812300	
COUNTY OF BROWARD	45.715647	21827759	
MUNIC OF COCONUT CREEK	0.741938	354252	
MUNIC OF COOPER CITY	0.695097	331887	
MUNIC OF CORAL SPRINGS	2.769625	1322407	
MUNIC OF DANIA	0.789133	376786	
MUNIC OF DAVIE	1.922237	917807	
MUNIC OF DEERFIELD BEACH	2.471076	1179860	
MUNIC OF FT LAUDERDALE	9.059152	4325455	
MUNIC OF HACIENDA VIL	0.007570	3615	
MUNIC OF HALLANDALE	2.214458	1057333	
MUNIC OF HILLSBORO BEACH	0.091907	43883	
MUNIC OF HOLLYWOOD	7.295948	3483582	
MUNIC OF LAUD-BY-SEA	0.154775	73900	
MUNIC OF LAUDERDALE LK	1.559932	744818	
MUNIC OF LAUDERHILL	2.323516	1109405	
MUNIC OF LAZYLAKE VIL	0.001893	904	
MUNIC OF LIGHTHOUSE PT	0.675817	322681	
MUNIC OF MARGATE	2.287498	1092207	
MUNIC OF MIRAMAR	2.066780	986821	
MUNIC OF N LAUDERDALE	1.197509	571772	
MUNIC OF OAKLAND PARK	1.393625	665411	
MUNIC OF PARKLAND	0.048792	23297	
MUNIC OF PEMBROKE PARK	0.356982	170447	
MUNIC OF PEMBROKE PINES	2.448247	1168959	
MUNIC OF PLANTATION	3.054690	1458517	
MUNIC OF POMPANO BEACH	3.378138	1612953	
MUNIC OF SEA RANCH LAKES	0.034007	16237	
MUNIC OF SUNRISE	2.655540	1267935	
MUNIC OF TAMARAC	1.846594	881690	
MUNIC OF WILTON MANORS	0.741879	354223	
TOTAL		47746800	
COUNTY OF CALHOUN	72.729687	105676	
MUNIC OF ALTHA	4.283944	6225	
MUNIC OF BLOUNTSTOWN	22.986369	33399	
TOTAL		145300	67206
COUNTY OF CHARLOTTE	89.007235	2085172	
MUNIC OF PUNTA GORDA	10.992765	257528	
TOTAL		2342700	
COUNTY OF CITRUS	89.100253	1491004	
MUNIC OF CRYSTAL RIVER	4.807838	80454	
MUNIC OF INVERNESS	6.091910	101942	
TOTAL		1673400	

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COUNTY OF CLAY	82.231659	2045924		
MUNIC OF GRENN COVE SP	4.848707	120636		
MUNIC OF KEYSTONE HTS	1.305922	32491		
MUNIC OF ORANGE PARK	10.842461	269760		
MUNIC OF PENNEY FARMS	0.771251	19189		
TOTAL		2488000		
COUNTY OF COLLIER	83.543644	4613447		
MUNIC OF EYERGLADES	0.452776	25003		
MUNIC OF NAPLES	16.003580	883750		
TOTAL		5522200		
COUNTY OF COLUMBIA	78.802633	888421		
MUNIC OF FORT WHITE	0.886938	9999		
MUNIC OF LAKE CITY	20.310428	228980		
TOTAL		1127400		
COUNTY OF DADE	62.125770	41204358		
MUNIC OF BAL HARBOUR	0.130335	86444		
MUNIC OF BAY HARBOR	0.208356	138190		
MUNIC OF BISCAYNE PARK	0.131154	86986		
MUNIC OF CORAL GABLES	1.841661	1221465		
MUNIC OF EL PORTAL	0.086158	57144		
MUNIC OF FLORIDA CITY	0.264761	175601		
MUNIC OF GOLDEN BEACH	0.026394	17506		
MUNIC OF HIALEAH	6.741018	4470919		
MUNIC OF HIALEAH GDNS	0.143253	95011		
MUNIC OF HOMESTEAD	0.940809	623983		
MUNIC OF INDIAN CREEK	0.004521	2999		
MUNIC OF ISLANDIA	0.000517	343		
MUNIC OF MEDLEY	0.023380	15507		
MUNIC OF MIAMI	16.547438	10974939		
MUNIC OF MIAMI BEACH	4.220768	2799386		
MUNIC OF MIAMI SHORES	0.395786	262501		
MUNIC OF MIAMI SPRING	0.523796	347403		
MUNIC OF NORTH BAY	0.204911	135906		
MUNIC OF NORTH MIAMI	1.850230	1227148		
MUNIC OF N MIAMI BEACH	1.561184	1035441		
MUNIC OF OPA LOCKA	0.649137	430534		
MUNIC OF SOUTH MIAMI	0.461535	306109		
MUNIC OF SURFSIDE	0.165944	110061		
MUNIC OF SWEETWATER	0.399618	265043		
MUNIC OF VIRGINIA GDNS	0.093650	62113		
MUNIC OF WEST MIAMI	0.257915	171060		
TOTAL		66324100		
COUNTY OF DESOTO	73.739809	301227		
MUNIC OF ARCADIA	26.260191	107273		
TOTAL		408500	75173	35480
COUNTY OF DIXIE	74.470743	98078		
MUNIC OF CROSS CITY	22.166308	29193		
MUNIC OF HORSESHOE BH	3.362949	4429		

TOTAL		131700	57944	21238
COUNTY OF DUVAL	94.627383	26666091		
MUNIC OF ATLANTIC BEACH	1.401074	394824		
MUNIC OF BALDWIN	0.266018	74964		
MUNIC OF JAX BEACH	2.767971	780017		
MUNIC OF NEPTUNE BEACH	0.937554	264204		
TOTAL		28180100		
COUNTY OF ESCAMBIA	78.702490	7049697		
MUNIC OF CENTURY	0.854275	76521		
MUNIC OF PENSACOLA	20.443235	1831182		
TOTAL		8957400		
COUNTY OF FLAGLER	72.472176	273293		
MUNIC OF BEVERLY BEACH	1.610230	6072		
MUNIC OF BUNNELL	10.638172	40117		
MUNIC OF FLAGLER BEACH	15.279422	57619		
TOTAL		377100	2547	
COUNTY OF FRANKLIN	63.767515	75501		
MUNIC OF APALACHICOLA	23.727299	28093		
MUNIC OF CARRABELLE	12.505187	14806		
TOTAL		118400	57587	
COUNTY OF GADSDEN	68.306344	377461		
MUNIC OF CHATTAHOOCHEE	5.632672	31126		
MUNIC OF GREENSBORO	1.038662	5740		
MUNIC OF GRETNA	3.065885	16942		
MUNIC OF HAVANA	5.391795	29795		
MUNIC OF QUINCY	16.564642	91536		
TOTAL		552600	297562	
COUNTY OF GILCHRIST	77.481646	61598		
MUNIC OF BELL	2.856507	2271		
MUNIC OF FANNING SPR	2.709677	2154		
MUNIC OF TRENTON	16.952169	13477		
TOTAL		79500	46289	
COUNTY OF GLADES	83.443955	51986		
MUNIC OF MOORE HAVEN	16.556045	10314		
TOTAL		62300	46449	
COUNTY OF GULF	61.298539	148588		
MUNIC OF PORT ST JOE	26.603065	64486		
MUNIC OF WEWAHITCHKA	12.098396	29327		
TOTAL		242400	72812	
COUNTY OF HAMILTON	67.558037	325224		
MUNIC OF JASPER	18.803996	90522		
MUNIC OF JENNINGS	7.061416	33994		
MUNIC OF WHITE SPRING	6.576550	31660		
TOTAL		481400		

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COUNTY OF HARDEE	71.807011	227844	
MUNIC OF BOWLING GREEN	9.461974	30023	
MUNIC OF WAUCHULA	12.195890	38698	
MUNIC OF ZOLFO SPRING	6.535125	20736	
TOTAL		317300	143819
COUNTY OF HENDRY	69.071881	372021	
MUNIC OF CLEWISTON	21.261854	114516	
MUNIC OF LA BELLE	9.666265	52063	
TOTAL		538600	32019
COUNTY OF HERNANDO	89.452522	1425068	
MUNIC OF BROOKSVILLE	10.534331	167822	
MUNIC OF WEEKI WACHEE	0.013147	209	
TOTAL		1593100	
COUNTY OF HIGHLANDS	70.765665	1014709	
MUNIC OF AVON PARK	12.657949	181502	
MUNIC OF LAKE PLACID	1.489877	21363	
MUNIC OF SEBRING	15.086509	216325	
TOTAL		1433900	
COUNTY OF HILLSBOROUGH	66.156436	23574647	
MUNIC OF PLANT CITY	1.947838	694106	
MUNIC OF TAMPA	30.619328	10911106	
MUNIC OF TEMPLE TERR	1.276398	454840	
TOTAL		35634700	
COUNTY OF HOLMES	77.546157	129580	
MUNIC OF BONIFAY	14.421345	24098	
MUNIC OF ESTO	1.823777	3048	
MUNIC OF NOMA	1.491669	2493	
MUNIC OF PONCE DE LEON	2.763810	4618	
MUNIC OF WESTVILLE	1.953242	3264	
TOTAL		167100	109824
COUNTY OF INDIAN RIVER	71.527997	1846567	
MUNIC OF FELLSMERE	1.702462	43951	
MUNIC OF IND RIV SHORES	1.771591	45735	
MUNIC OF SEBASTIAN	5.431943	140231	
MUNIC OF VERO BEACH	19.566007	505116	
TOTAL		2581600	
COUNTY OF JACKSON	67.806147	524277	
MUNIC OF ALFORD	1.087301	8407	
MUNIC OF BASCOM	0.274998	2126	
MUNIC OF CAMPBELLTON	0.710765	5496	
MUNIC OF COTTONDALE	2.117488	16372	
MUNIC OF GRACEVILLE	6.225541	48136	
MUNIC OF GRAND RIDGE	1.231147	9519	
MUNIC OF GREENWOOD	1.243839	9617	
MUNIC OF MALONE	1.853066	14328	
MUNIC OF MARIANNA	13.904343	107508	
MUNIC OF SNEADS	3.545364	27413	

TOTAL		773200	218263
COUNTY OF JEFFERSON	77.546461	88481	
MUNIC OF MONTICELLO	22.453539	25619	
TOTAL		114100	81165
COUNTY OF LAFAYETTE	80.663368	30894	
MUNIC OF MAYO	19.336632	7406	
TOTAL		38300	30295
COUNTY OF LAKE	64.563513	2659952	
MUNIC OF ASTATULA	0.533418	21976	
MUNIC OF CLERMONT	3.714024	153014	
MUNIC OF EUSTIS	6.841554	281865	
MUNIC OF FRUITLAND PK	1.672571	68908	
MUNIC OF GROVELAND	1.404535	57865	
MUNIC OF HOWEY IN HILLS	0.439208	18095	
MUNIC OF LADY LAKES	1.004472	41383	
MUNIC OF LEESBURG	8.981861	370044	
MUNIC OF MASCOTTE	1.112615	45839	
MUNIC OF MINNEOLA	0.610379	25147	
MUNIC OF MONTVERDE	0.264719	10906	
MUNIC OF MOUNT DORA	4.059021	167228	
MUNIC OF TAVARES	3.524939	145224	
MUNIC OF UMATILLA	1.273171	52453	
TOTAL		4119900	
COUNTY OF LEE	72.072569	8722150	
MUNIC OF CAPE CORAL	13.474766	1630703	
MUNIC OF FT. MYERS	13.084369	1583457	
MUNIC OF SANIBEL	1.368295	165590	
TOTAL		12101900	
COUNTY OF LEON	53.707726	3607494	
MUNIC OF TALLAHASSEE	46.292274	3109406	
TOTAL		6716900	
COUNTY OF LEVY	69.617178	246793	
MUNIC OF BRONSON	3.379141	11979	
MUNIC OF CEDAR KEY	2.889571	10244	
MUNIC OF CHIEFLAND	7.667485	27181	
MUNIC OF INGLIS	0.644172	2284	
MUNIC OF OTTER CREEK	4.638037	16442	
MUNIC OF FANNING SPR	0.526380	1866	
MUNIC OF WILLISTON	8.429448	29882	
MUNIC OF YANKEETOWN	2.208589	7829	
TOTAL		354500	157502
COUNTY OF LIBERTY	79.737484	27350	
MUNIC OF BRISTOL	20.262516	6950	
TOTAL		34300	31778
COUNTY OF MADISON	73.873988	142281	
MUNIC OF GREENVILLE	5.438410	10474	

MUNIC OF LEE	1.488122	2866	
MUNIC OF MADISON	19.199481	36978	
TOTAL		192600	110951
COUNTY OF MANATEE	73.166852	5085755	29
MUNIC OF ANNA MARIA	0.806913	56088	
MUNIC OF BRADENTON	17.223970	1197221	
MUNIC OF BRADENTON BEACH	0.819632	56972	
MUNIC OF HOLMES BEACH	2.181615	151642	
MUNIC OF LONGBOAT KEY	1.283632	89224	
MUNIC OF PATMETTO	4.517387	313999	
TOTAL		6950900	
COUNTY OF MARION	74.483908	4466130	
MUNIC OF BELLEVIEW	1.248915	74886	
MUNIC OF DUNNELLON	0.880334	52786	
MUNIC OF MCINTOSH	0.265639	15928	
MUNIC OF OCALA	22.754989	1364412	
MUNIC OF REDDICK	0.366214	21959	
TOTAL		5996100	
COUNTY OF MARTIN	85.065763	2857529	
MUNIC OF JUPITER	0.472426	15870	
MUNIC OF OCEAN BREEZE	0.565939	19011	
MUNIC OF SEWALLS POINT	1.776758	59685	
MUNIC OF STUART	12.119114	407105	
TOTAL		3359200	
COUNTY OF MONROE	68.940147	2213737	
MUNIC OF KEY COLONY	1.224650	39325	
MUNIC OF KEY WEST	29.717150	954247	
MUNIC OF LAYTON	0.118053	3791	
TOTAL		3211100	
COUNTY OF NASSAU	75.550956	676937	
MUNIC OF CALLAHAN	1.969128	17643	
MUNIC OF FERNANDINA	17.904522	160425	
MUNIC OF HILLIARD	4.575395	40996	
TOTAL		896000	48223
COUNTY OF OKALOOSA	67.739905	3096256	12
MUNIC OF CINCO BAYOU	0.137288	6275	
MUNIC OF CRESTVIEW	5.011978	229087	
MUNIC OF FT WALTON	13.896379	635176	
MUNIC OF LAUREL HILL	0.377703	17264	
MUNIC OF MARY ESTHER	2.498899	114220	
MUNIC OF NICEVILLE	5.964615	272631	
MUNIC OF SHALIMAR	0.265552	12138	
MUNIC OF VALPARAISO	4.107682	187754	
TOTAL		4570800	
COUNTY OF OKEECHOBEE	82.851164	455433	
MUNIC OF OKEECHOBEE	17.148836	94267	
TOTAL		549700	

COUNTY OF ORANGE	69.120515	26726898
MUNIC OF APOPKA	1.017544	393455
MUNIC OF BELLE ISLE	0.476274	184161
MUNIC OF EATONVILLE	0.338294	130808
MUNIC OF EDGEWOOD	0.160063	61892
MUNIC OF MAITLAND	1.427255	551878
MUNIC OF OAKLAND	0.101801	39364
MUNIC OF OCOEE	1.615353	624610
MUNIC OF ORLANDO	20.864111	8067547
MUNIC OF WINDERMERE	0.210964	81574
MUNIC OF WINTERGARDEN	1.057638	408958
MUNIC OF WINTERPARK	3.610190	1395956
TOTAL		38667100

COUNTY OF OSCEOLA	66.543964	2406363
MUNIC OF KISSIMMEE	22.308083	806705
MUNIC OF ST. CLOUD	11.147953	403132
TOTAL		3616200

COUNTY OF PALM BEACH	56.524690	17610380
MUNIC OF ATLANTIS	0.166576	51897
MUNIC OF BELLE GLADE	1.857053	578569
MUNIC OF BOCA RATON	5.694948	1774272
MUNIC OF BOYNTON BEACH	4.148293	1292409
MUNIC OF BRINY BREEZE	0.041807	13025
MUNIC OF CLOUD LAKE	0.016113	5020
MUNIC OF DELRAY BEACH	4.297232	1338811
MUNIC OF GOLF VILLAGE	0.012629	3935
MUNIC OF GOLFPVIEW	0.022646	7055
MUNIC OF GREENACRES	1.998588	622664
MUNIC OF GULF STREAM	0.054219	16892
MUNIC OF HAVERHILL	0.136636	42569
MUNIC OF HIGHLAND BEACH	0.268482	83646
MUNIC OF JUNO BEACH	0.172891	53865
MUNIC OF JUPITER	1.624064	505980
MUNIC OF JUPITER INLET	0.043549	13568
MUNIC OF LAKE CLARKE	0.345129	107525
MUNIC OF LAKE PARK	0.748069	233062
MUNIC OF LAKE WORTH	2.960158	922243
MUNIC OF LANTANA	0.876757	273155
MUNIC OF MANALAPAN	0.038650	12041
MUNIC OF MANGONIA PARK	0.148830	46368
MUNIC OF N PALM BEACH	1.319872	411209
MUNIC OF OCEAN RIDGE	0.160044	49862
MUNIC OF PAHOKEE	0.704737	219562
MUNIC OF PALM BEACH	1.143061	356123
MUNIC OF PALM BH GARDENS	1.971479	614218
MUNIC OF PALM BH SHORES	0.135874	42332
MUNIC OF PALM SPRINGS	0.998478	311078
MUNIC OF RIVIERA BEACH	2.893092	901349
MUNIC OF ROYAL PALM BH	0.557105	173567
MUNIC OF SOUTH BAY	0.400110	124655
MUNIC OF S PALM BEACH	0.149374	46538

MUNIC OF TEQUESTA	0.414808	129234
MUNIC OF W PALM BEACH	6.953959	2166520
TOTAL		31155200
COUNTY OF PASCO	88.363530	5739830
MUNIC OF DADE CITY	2.332900	151538
MUNIC OF NEW PORT RICHEY	5.026374	326498
MUNIC OF PORT RICHEY	0.980217	63672
MUNIC OF SAINT LEO	0.402195	26125
MUNIC OF SAN ANTINO	0.238259	15477
MUNIC OF ZEPHYR HILLS	2.656525	172560
TOTAL		6495700
COUNTY OF PINELLAS	51.250985	15979596
MUNIC OF BELLEAIR	0.342396	106756
MUNIC OF BELLEAIR BEACH	0.151627	47276
MUNIC OF BELLEAIR BLUFFS	0.222152	69265
MUNIC OF BELLEAIR SHORES	0.007141	2226
MUNIC OF CLEARWATER	8.099638	2525394
MUNIC OF DUNEDIN	2.756710	859517
MUNIC OF GULFPOR	1.015022	316475
MUNIC OF INDIAN ROCK	0.360291	112336
MUNIC OF INDIAN SHORE	0.114602	35732
MUNIC OF KENNETH CITY	0.379069	118190
MUNIC OF LARGO	5.319743	1658648
MUNIC OF MADIERA BEACH	0.442981	138118
MUNIC OF N REDINGTON	0.099175	30922
MUNIC OF OLDSMAR	0.324148	101066
MUNIC OF PINELLAS PARK	3.161344	985679
MUNIC OF REDINGTON BH	0.150570	46946
MUNIC OF REDINGTON SH	0.223298	69622
MUNIC OF SAFETY HARBOR	0.799835	249381
MUNIC OF ST PETE	21.233571	6620436
MUNIC OF ST PETE BEACH	0.858282	267605
MUNIC OF SEMINOLE	0.407895	127178
MUNIC OF S PASADENA	0.423499	132043
MUNIC OF TARPON SPRINGS	1.270144	396020
MUNIC OF TREASURE ISLES	0.585881	182673
TOTAL		31179100
COUNTY OF POLK	67.422595	8775186
MUNIC OF AUBURNDALE	1.663844	216553
MUNIC OF BARTOW	3.581398	466126
MUNIC OF DAVENPORT	0.350992	45682
MUNIC OF DUNDEE	0.532996	69371
MUNIC OF EAGLE LAKE	0.421784	54896
MUNIC OF FORT MEADE	1.303032	169592
MUNIC OF FROSTPROOF	0.709977	92405
MUNIC OF HAINES CITY	2.666809	347090
MUNIC OF HIGHLAND PARK	0.041562	5409
MUNIC OF HILLCREST	0.043160	5617
MUNIC OF LAKE ALFRED	0.737380	95972
MUNIC OF LAKE HAMILTON	0.349622	45504
MUNIC OF LAKE WALES	1.984921	258341

MUNIC OF LAKELAND	12.361223	1608838
MUNIC OF MULBERRY	0.668187	86966
MUNIC OF POLK CITY	0.141813	18457
MUNIC OF WINTER HAVEN	5.018707	653195
TOTAL		13015200
COUNTY OF PUTNAM	77.269497	1116467
MUNIC OF CRESCENT CITY	2.655367	38367
MUNIC OF INTERLACHEN	1.559675	22536
MUNIC OF PALATKA	16.440074	237543
MUNIC OF POMONA PARK	1.285360	18572
MUNIC OF WELAKA	0.790026	11415
TOTAL		1444900
COUNTY OF ST JOHNS	79.191663	1682902
MUNIC OF HASTINGS	0.855432	18179
MUNIC OF ST AUGUSTINE	17.114363	363697
MUNIC OF ST AUG BEACH	2.838543	60322
TOTAL		2125100
COUNTY OF ST LUCIE	58.617219	2069540
MUNIC OF FORT PIERCE	24.583586	867948
MUNIC OF PORT ST LUCIE	16.799195	593112
TOTAL		3530600
COUNTY OF SANTA ROSA	81.700166	916921
MUNIC OF GULF BREEZE	7.846922	88066
MUNIC OF MILTON	10.452911	117313
TOTAL		1122300
COUNTY OF SARASOTA	72.934543	8399288
MUNIC OF LONGBOAT KEY	1.040217	119794
MUNIC OF NORTH PORT	2.809981	323603
MUNIC OF SARASOTA	18.397102	2118647
MUNIC OF VENICE	4.818158	554869
TOTAL		11516200
COUNTY OF SEMINOLE	63.150906	5473921
MUNIC OF ALTAMONTE SP	9.663027	837591
MUNIC OF CASSELBERRY	5.969934	517474
MUNIC OF LAKE MARY	1.209980	104881
MUNIC OF LONGWOOD	4.121706	357269
MUNIC OF OVIEDO	1.214091	105237
MUNIC OF SANFORD	9.532238	826254
MUNIC OF WINTER SPRINGS	5.138119	445372
TOTAL		8668000
COUNTY OF SUMTER	77.307824	366748
MUNIC OF BUSHNELL	3.706867	17585
MUNIC OF CENTER HILL	2.671677	12674
MUNIC OF COLEMAN	3.262726	15478
MUNIC OF WEBSTER	2.473522	11734
MUNIC OF WILDWOOD	10.577383	50179
TOTAL		474400

130092

179,025,666

COUNTY OF SUWANNEE	74.107316	360162		
MUNIC OF BRANFORD	2.152021	10459		
MUNIC OF LIVE OAK	23.740663	115380		
TOTAL		486000	123498	
COUNTY OF TAYLOR	63.561536	335605		
MUNIC OF PERRY	36.438464	192395		
TOTAL		528000	12075	
COUNTY OF UNION	70.215054	63334		
MUNIC OF LAKE BUTLER	23.715651	21392		
MUNIC OF RAIFORD	2.951016	2662		
MUNIC OF WORTHINGTON	3.118280	2813		
TOTAL		90200	48769	72076
COUNTY OF VOLUSIA	56.676440	6167587		
MUNIC OF DAYTONA BEACH	14.022279	1525918		
MUNIC OF DAYTONA SHORES	0.364329	39647		
MUNIC OF DELAND	3.915095	426045		
MUNIC OF EDGEWATER	2.040543	222054		
MUNIC OF HOLLY HILL	2.660630	289532		
MUNIC OF LAKE HELEN	0.536338	58365		
MUNIC OF NEW SMYRNA	3.467520	377339		
MUNIC OF OAKHILL	0.239961	26113		
MUNIC OF ORANGE CITY	0.732419	79703		
MUNIC OF ORMOND BEACH	6.017071	654784		
MUNIC OF PIERSON	0.269548	29333		
MUNIC OF PONCE INLET	0.292115	31788		
MUNIC OF PORT ORANGE	5.835031	634974		
MUNIC OF S DAYTONA	2.930680	318919		
TOTAL		10882100		
COUNTY OF WAKULLA	93.965883	147245		
MUNIC OF ST MARKS	2.639396	4136		
MUNIC OF SOPCHOPPY	3.394721	5320		
TOTAL		156700	78935	
COUNTY OF WALTON	74.593476	337535		
MUNIC OF DEFUNIAK SPS	20.239776	91585		
MUNIC OF FREEPORT	2.796981	12656		
MUNIC OF PAXTON	2.369766	10723		
TOTAL		452500		
COUNTY OF WASHINGTON	70.228141	134346		
MUNIC OF CARYVILLE	3.270742	6257		
MUNIC OF CHIPLEY	18.456714	35308		
MUNIC OF EBRO	1.194767	2286		
MUNIC OF VERNON	5.011533	9587		
MUNIC OF WAUSAU	1.838103	3516		
TOTAL		191300	107788	13,229,941

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 1985 is \$146.3 million, comprising \$12.9 million from the cigarette tax and \$133.4 million from the intangibles tax. Individual county distributions are found on the next page.

COUNTY REVENUE SHARING ESTIMATES FOR LOCAL FISCAL YEAR 1985

COUNTY	DISTRIBUTION FACTOR	FY 1985 ESTIMATE	COUNTY	DISTRIBUTION FACTOR	FY 1985 ESTIMATE
ALACHUA COUNTY	1.3890290	2032149.	LAFAYETTE COUNTY	0.0362350	53012.
BAKER COUNTY	0.1236532	180905.	LAKE COUNTY	1.0410378	1523038.
BAY COUNTY	0.9307154	1361637.	LEE COUNTY	2.5776881	3771158.
BRADFORD COUNTY	0.1636994	239492.	LEON COUNTY	1.3085779	1914449.
BREVARD COUNTY	2.5201861	3687032.	LEVY COUNTY	0.1799958	263334.
BROWARD COUNTY	8.0183619	11730863.	LIBERTY COUNTY	0.0374571	54800.
CALHOUN COUNTY	0.0789430	115494.	MADISON COUNTY	0.1299082	190056.
CHARLOTTE COUNTY	0.7731680	1131145.	MANATEE COUNTY	1.6758372	2451750.
CITRUS COUNTY	0.6865378	1004405.	MARION COUNTY	1.4798845	2165071.
CLAY COUNTY	0.7846403	1147929.	MARTIN COUNTY	0.8640100	1264047.
COLLIER COUNTY	1.2419658	1816996.	MONROE COUNTY	0.7100763	1038842.
COLUMBIA COUNTY	0.3808773	557223.	NASSAU COUNTY	0.3462091	506504.
DADE COUNTY	16.2650726	23795801.	OKALOOSA COUNTY	1.1535475	1687640.
DESOTO COUNTY	0.1711828	250440.	OKEECHOBEE CTY	0.2276500	333052.
DIXIE COUNTY	0.0705180	103168.	ORANGE COUNTY	6.1174565	8949839.
DUVAL COUNTY	6.2447424	9136058.	OSCEOLA COUNTY	0.6662112	974667.
ESCAMBIA COUNTY	2.6431995	3867001.	PALM BEACH CTY	5.9753649	8741959.
FLAGLER COUNTY	0.1261073	184495.	PASCO COUNTY	2.3053171	3372679.
FRANKLIN COUNTY	0.0608793	89066.	PINELLAS COUNTY	6.0497619	8850802.
GADSDEN COUNTY	0.3276972	479421.	POLK COUNTY	3.4159785	4997577.
GILCHRIST COUNTY	0.0557460	81556.	PUTNAM COUNTY	0.5309951	776846.
GLADES COUNTY	0.0572682	83783.	ST JOHNS COUNTY	0.6339163	927420.
GULF COUNTY	0.0864156	126426.	ST LUCIE COUNTY	0.8751153	1280294.
HAMILTON COUNTY	0.1038432	151923.	SANTA ROSA CTY	0.5746844	840763.
HARDEE COUNTY	0.1707761	249845.	SARASOTA COUNTY	2.4539520	3590132.
HENDRY COUNTY	0.1857686	271779.	SEMINOLE COUNTY	1.8777677	2747174.
HERNANDO COUNTY	0.6036708	883170.	SUMTER COUNTY	0.2263322	331124.
HIGHLANDS COUNTY	0.4879502	713871.	SUWANNEE COUNTY	0.2194207	321012.
HILLSBOROUGH CTY	7.2737373	10641478.	TAYLOR COUNTY	0.1555527	227574.
HOLMES COUNTY	0.1310691	191754.	UNION COUNTY	0.0547752	80136.
INDIAN RIVER CTY	0.6967134	1019292.	VOLUSIA COUNTY	2.3968802	3506636.
JACKSON COUNTY	0.3150222	460877.	WAKULLA COUNTY	0.1132200	165641.
JEFFERSON COUNTY	0.0963261	140925.	WALTON COUNTY	0.2036041	297873.
			WASHINGTON CTY	0.1200964	175701.

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.

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

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

The amount of money expected to be placed in the Revenue Sharing Trust Fund for municipalities in local fiscal year 1985 and is \$198.1 million. Distributions to individual municipalities are shown on following pages.

MUNICIPAL REVENUE SHARING DISTRIBUTIONS FOR FY 1985

ALACHUA COUNTY		BREVARD COUNTY (CONTINUED)	
ALACHUA	124577.	WEST MELBOURNE	173585.
ARCHER	68129.		
GAINESVILLE	2924109.	BROWARD COUNTY	
HAWTHORNE	57705.	COCONUT CREEK	339984.
HIGH SPRINGS	97152.	COOPER CITY	338481.
LA CROSSE	8133.	CORAL SPRINGS	1319951.
MICANOPY	41523.	DANIA	373040.
NEWBERRY	110639.	DAVIE	993604.
WALDO	49865.	DEERFIELD BEACH	1189432.
		FT LAUDERDALE	4367648.
BAKER COUNTY		HACIENDA VILLAGE	10613.
GLENN ST MARY	27638.	HALLANDALE	1038028.
MACCLENNY	171187.	HILLSBORO BEACH	29211.
		HOLLYWOOD	3771368.
BAY COUNTY		ERDALE BY THE SE	58784.
CALLAWAY	359148.	AUDERDALE LAKES	821575.
CEDAR GROVE	67722.	LAUDERHILL	1128181.
LYNN HAVEN	311071.	OF LAZY LAKE	3320.
MEXICO BEACH	21612.	IGHTHOUSE POINT	287560.
PANAMA CITY BCH	90906.	MARGATE	1215800.
PANAMA CITY	1218825.	MIRAMAR	1196208.
PARKER	159979.	NORTH LAUDERDALE	729339.
SPRINGFIELD	443682.	OAKLAND PARK	676060.
		PARKLAND	16117.
BRADFORD COUNTY		PEMBROKE PARK	174864.
BROOKER	35595.	PEMBROKE PINES	1273980.
HAMPTON	37415.	PLANTATION	1450447.
LAWTEY	45882.	POMPANO BEACH	1571023.
STARKE	206114.	SEA RANCH LAKES	59037.
		SUNRISE	1363591.
BREVARD COUNTY		TAMARAC	877687.
CAPE CANAVERAL	167214.	WILTON MANORS	389116.
COCOA BEACH	286201.		
COCOA	560214.	CALHOUN COUNTY	
INDIALANTIC	68512.	ALTHA	26464.
INDIAN HARBOR BH	162989.	BLOUNTSTOWN	103632.
MALABAR	29903.		
MELBOURNE BEACH	62421.	CHARLOTTE COUNTY	
MELBOURNE	1620650.	PUNTA GORDA	179481.
MELBOURNE VILLAG	35441.		
PALM BAY	727536.	CITRUS COUNTY	
PALM SHORES	1950.	CRYSTAL RIVER	95471.
ROCKLEDGE	383760.	INVERNESS	119126.
SATELLITE BEACH	247181.		
TITUSVILLE	1219897.	CLAY COUNTY	
		GREEN COVE SPGS	162421.
		KEYSTONE HEIGHTS	32832.

CLAY COUNTY (CONTINUED)

ORANGE PARK 250103.
PENNEY FARMS 47697.

COLLIER COUNTY
EVERGLADES 13795.
NAPLES 471189.

COLUMBIA COUNTY
FORT WHITE 35979.
LAKE CITY 327523.

DADE COUNTY
OF BAL HARBOUR 59966.
BAY HARBOR ISD 103961.
OF BISCAYNE PARK 87218.
CORAL GABLES 1094530.
OF EL PORTAL 55631.
FLORIDA CITY 227720.
GOLDEN BEACH 11112.
HIALEAH 5249538.
HIALEAH GARDENS 71975.
HOMESTEAD 755559.
INDIAN CREEK VIL 1916.
ISLANDIA 239.
MEDLEY 10077.
MIAMI BEACH 2749379.
MIAMI 11992509.
MIAMI SHORES VIL 240166.
MIAMI SPRINGS 334764.
NORTH BAY VILLAG 111233.
N MIAMI BEACH 1097953.
NORTH MIAMI 1323505.
OPA LOCKA 459585.
PENNSUCO 0.
SOUTH MIAMI 293322.
SURFSIDE 104228.
SWEETWATER 302390.
VIRGINIA GARDENS 55843.
WEST MIAMI 195260.
DE 18322923.

DESOTO COUNTY
ARCADIA 200890.

DIXIE COUNTY
CROSS CITY 127092.
HORSESHOE BEACH 10904.

DUVAL COUNTY

ATLANTIC BEACH 296694.
BALDWIN 77778.
JACKSONVILLE 7645613.
JACKSONVILLE BCH 563852.
NEPTUNE BEACH 182271.
L 8632054.

ESCAMBIA COUNTY

PENSACOLA 2222955.
CENTURY 157528.

FLAGLER COUNTY

BEVERLY BEACH 6783.
BUNNELL 49628.
FLAGLER BEACH 48331.
MARINELAND 0.

FRANKLIN COUNTY

APALACHICOLA 114328.
CARRABELLE 52660.

GADSDEN COUNTY

CHATTAHOOCHEE 164558.
GREENSBORO 31604.
GRETNA 206790.
HAVANA 181409.
QUINCY 361879.

GILCHRIST COUNTY

BELL 9826.
FANNING SPRINGS 0.
TRENTON 49574.

GLADES COUNTY

MOORE HAVEN 33519.

GULF COUNTY

PORT ST JOE 83015.
WARD RIDGE 0.
WEWAHITCHKA 70727.

HAMILTON COUNTY

JASPER 115572.
JENNINGS 47927.
WHITE SPRINGS 52163.

HARDEE COUNTY	
BOWLING GREEN	124843.
WAUCHULA	81340.
ZOLFO SPRINGS	75526.
HENDRY COUNTY	
CLEWISTON	168541.
LA BELLE	66528.
HERNANDO COUNTY	
BROOKSVILLE	186429.
WEEKI WACHEE	2118.
HIGHLANDS COUNTY	
AVON PARK	274882.
LAKE PLACID	53574.
SEBRING	309992.
HILLSBOROUGH CTY	
PLANT CITY	680161.
TAMPA	10286432.
TEMPLE TERRACE	377188.
HOLMES COUNTY	
BONIFAY	94115.
ESTO	16697.
NOMA	29733.
PONCE DE LEON	19671.
WESTVILLE	18753.
INDIAN RIVER CTY	
FELLSMERE	66085.
INDIAN RIVER SHS	24808.
ORCHID	0.
SEBASTIAN	106573.
VERO BEACH	410191.
JACKSON COUNTY	
ALFORD	38872.
BASCOM	15673.
CAMPBELLTON	20236.
COTTONDALE	58211.
GRACEVILLE	116434.
GRAND RIDGE	68594.
GREENWOOD	28941.
MALONE	70990.
MARIANNA	260856.

JACKSON COUNTY (CONTINUED)	
SNEADS	118577.
JEFFERSON COUNTY	
MONTICELLO	107229.
LAFAYETTE COUNTY	
MAYO	60252.
LAKE COUNTY	
ASTATULA	31559.
CLERMONT	172135.
EUSTIS	343898.
FRUITLAND PARK	98523.
GROVELAND	77547.
HOWEY INTHE HILL	14425.
LADY LAKE	46609.
LEESBURG	389432.
MASCOTTE	85211.
MINNEOLA	28254.
MONTVERDE	11767.
MT DORA	191383.
TAVARES	174551.
UMATILLA	64791.
LEE COUNTY	
CAPE CORAL	1078558.
FORT MYERS	1311058.
SANIBEL	79835.
LEON COUNTY	
TALLAHASSEE	3686757.
LEVY COUNTY	
BRONSON	35236.
CEDAR KEY	18467.
CHIEFLAND	68063.
INGLIS	39864.
OTTER CREEK	5437.
FANNING SPRINGS	8730.
WILLISTON	82180.
YANKEETOWN	13292.
LIBERTY COUNTY	
BRISTOL	42232.
MADISON COUNTY	
GREENVILLE	65974.

MADISON COUNTY (CONTINUED)

LEE	13868.
MADISON	124049.

MANATEE COUNTY

ANNA MARIA	32773.
BRADENTON BEACH	35440.
BRADENTON	1089770.
HOLMES BEACH	91704.
LONG BOAT KEY	0.
PALMETTO	325615.

MARION COUNTY

BELLEVIEW	67733.
DUNELLON	53800.
MCINTOSH	15981.
OCALA	1251993.
REDDICK	27479.

MARTIN COUNTY

JUPITER ISLAND	7065.
OCEAN BREEZE PK	16638.
SEWALLS POINT	28173.
STUART	276026.

MONROE COUNTY

KEY COLONY BEACH	21847.
KEY WEST	851177.
LAYTON	2685.

NASSAU COUNTY

CALLAHAN	29838.
FERNANDINA BEACH	176799.
HILLIARD	90805.

OKALOOSA COUNTY

CINCO BAYOU	21997.
CRESTVIEW	335085.
FT WALTON BEACH	758441.
LAUREL HILL	74727.
MARY ESTHER	105780.
NICEVILLE	327010.
SHALIMAR	10992.
VALPARAISO	314861.

OKEECHOBEE CTY

OKEECHOBEE	176013.
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ORANGE COUNTY

APOPKA	247635.
BAY LAKE	0.
BELLE ISLE	96899.
EATONVILLE	157929.
EDGEWOOD	63799.
LAKE BUENA VISTA	0.
MAITLAND	308197.
OAKLAND	33042.
OCOEE	511403.
ORLANDO	5119315.
WINDERMERE	40447.
WINTER GARDEN	272233.
WINTER PARK	818216.

OSCEOLA COUNTY

KISSIMEE	615822.
ST CLOUD	336060.

PALM BEACH CTY

ATLANTIS	31226.
BELLE GLADE	760649.
BOCA RATON	1419306.
BOYNTON BEACH	1193490.
BRINY BREEZES	9001.
CLOUD LAKE	4624.
DELRAY BEACH	1119550.
GLEN RIDGE	0.
GOLFVIEW	5403.
OF GOLF	2274.
GREENACRES CITY	597410.
GULF STREAM	9501.
HAVERTHILL	39963.
HIGHLAND BEACH	49724.
HYPOLUXO	18316.
JUNO BEACH	33795.
JUPITER INLET	8134.
JUPITER	387786.
LAKE CLARKE SHRS	83960.
LAKE PARK	253135.
LAKE WORTH	909726.
LANTANA	249335.
MANALAPAN	6821.
MANGONIA PARK	30603.
NORTH PALM BEACH	316284.
OCEAN RIDGE	29602.
PAHOKEE	306641.

PALM BEACH CTY (CONTINUED)

PALM BCH GARDENS 487301.
 PALM BCH SHORES 27194.
 PALM BEACH 244074.
 PALM SPRINGS 308117.
 RIVIERA BEACH 792859.
 ROYAL PALM BEACH 132598.
 SOUTH BAY 145959.
 SOUTH PALM BEACH 27231.
 OF TEQUESTA 129246.
 WEST PALM BEACH 2030306.

PASCO COUNTY

DADE CITY 183567.
 NEW PORT RICHEY 317560.
 PORT RICHEY 48106.
 ST LEO 64400.
 SAN ANTONIO 15791.
 ZEPHYRHILLS 186953.

PINELLAS COUNTY

BELLEAIR 81569.
 BELLEAIR BEACH 32306.
 BELLEAIR BLUFFS 66417.
 BELLEAIR SHORE 1389.
 CLEARWATER 2647380.
 DUNEDIN 969840.
 GULFPORT 380556.
 INDIAN ROCKS BCH 88567.
 INDIAN SHORES 23640.
 KENNETH CITY 149694.
 LARGO 2015983.
 MADEIRA BEACH 174090.
 NO REDINGTON BCH 21508.
 OLDSMAR 92095.
 PINELLAS PARK 1236395.
 REDINGTON BEACH 35873.
 REDINGTON SHORES 53237.
 SAFETY HARBOR 256786.
 ST PETERSBURG BH 230680.
 ST PETERSBURG 8096370.
 SEMINOLE 166578.
 SOUTH PASADENA 116356.
 TARPON SPRINGS 415313.
 TREASURE ISLAND 154375.

POLK COUNTY

AUBURNDALE 250348.

POLK COUNTY (CONTINUED)

BARTOW 625536.
 DAVENPORT 56615.
 DUNDEE 77833.
 EAGLE LAKE 94336.
 FT MEADE 309308.
 FROSTPROOF 100434.
 HAINES CITY 485652.
 HIGHLAND PARK 4245.
 HILLCREST HEIGHT 5012.
 LAKE ALFRED 112000.
 LAKE HAMILTON 53320.
 LAKELAND 2019836.
 LAKE WALES 324460.
 MULBERRY 109833.
 POLK CITY 25682.
 WINTER HAVEN 714187.

PUTNAM COUNTY

CRESCENT CITY 58963.
 INTERLACHEN 32712.
 PALATKA 430127.
 POMONA PARK 32558.
 WELAKA 18057.

ST JOHNS COUNTY

HASTINGS 19363.
 ST AUGUSTINE BCH 39994.
 ST AUGUSTINE 386246.

ST LUCIE COUNTY

FT PIERCE 1159482.
 PORT ST LUCIE 609492.
 ST LUCIE VILLAGE 0.

SANTA ROSA CTY

GULF BREEZE 118574.
 JAY 0.
 MILTON 237586.

SARASOTA COUNTY

LONGBOAT KEY 116306.
 NORTH PORT 199945.
 SARASOTA 1540669.
 VENICE 356438.

SEMINOLE COUNTY

ALTAMONTE SPRING 715272.

SEMINOLE COUNTY (CONTINUED)

CASSELBERRY	489957.
LAKE MARY	76168.
LONGWOOD	327305.
OVIEDO	94448.
SANFORD	992784.
WINTER SPRINGS	401497.

SUMTER COUNTY

BUSHNELL	36546.
CENTER HILL	43748.
COLEMAN	67964.
WEBSTER	36054.
WILDWOOD	121400.

SUWANNEE COUNTY

BRANFORD	25248.
LIVE OAK	289305.

TAYLOR COUNTY

PERRY	350170.
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UNION COUNTY

LAKE BUTLER	109675.
RAIFORD	19675.
WORTHINGTON SPGS	20950.

VOLUSIA COUNTY

DAYTONA BEACH	1747532.
DAYTONA BCH SHOR	91781.
DELAND	562598.
EDGEWATER	261604.
HOLLY HILL	350593.
LAKE HELEN	75597.
NEW SMYRNA BCH	361106.
OAK HILL	47246.
ORANGE CITY	92962.
ORMOND BEACH	680931.
PIERSON	39567.
PONCE INLET	21810.
PORT ORANGE	785033.
SOUTH DAYTONA	368397.

WAKULLA COUNTY

ST MARKS	9455.
SOPCHOPPY	16446.

WALTON COUNTY

DEFUNIAK SPRINGS	236857.
FREEPORT	30043.
PAXTON	37658.

WASHINGTON CTY

CARYVILLE	38814.
CHIPLEY	113540.
EBRO	6237.
VERNON	61225.
WAUSAU	46909.

III. COUNTY-SHARED MOTOR FUEL TAXES

Legislative Session 1984 Update.

In 1983, the Legislature enacted Senate Bill 4B which amended section 215.20, F.S., by increasing from 4% to 6% the service charge which is assessed on trust funds listed in section 215.22, F.S. The state deducts these charges to cover the approximate pro rata share of the cost of general government in administering these funds. The proceeds from all motor fuel gas taxes are subject to this service charge increase. This bill requires the proceeds of the constitutional gas tax, for the first time, be subject to the service charge.

In March, 1984 Leon County and the State Board of Administration (SBA) filed suit in Leon County Circuit Court against the Department of Revenue (DOR) to prevent the withholding of the 6% general revenue service charge on the constitutional gas tax. ~~A decision is expected in the Fall of 1984~~ and the 6% service charge is being held in escrow pending the Court's decision. If the Court rules in the State's (DOR's) favor the estimated constitutional gas tax distribution figures cited in Table 2 must be reduced by 6%.

*the attorney general
trying to schedule
a trial date
now w/ attorney
general*

Currently gasohol is exempt through June 30, 1985 from the 4 cents per gallon sales tax on motor fuels. CS/H970, passed during the 1984 session, extends the 2 cents per gallon sales tax exemption on gasohol from June 30, 1985 to June 30, 1989 (an additional two years). It also specifically limits the partial exemption to gasohol containing ethyl alcohol distilled from U.S. agricultural products.

During the March 1983 Special Session the Legislature expanded the local option gas tax provision to allow local governments to levy up to 4 cents tax without voter approval. Currently there are 30 counties which have opted to implement this revenue-raising mechanism to fund local transportation needs. A breakdown is provided below.

Get Al to give us his table to incorporate in his chapter.

*1985 book
DOR is
adding a chapter
that will write what
it would raise in each co.*

Table 1

Counties Charging the Local Option Gas Tax
(as of June 20, 1984)

Tax Rate:	1¢	2¢	3¢	4¢
	✓ Suwannee	✓ Charlotte ✓ Collier 4¢ ✓ Columbia ✓ Hernando ✓ Highlands 4¢ ✓ Hillsborough 4¢ ✓ Lafayette ✓ Levy ✓ Marion 4¢ ✓ Monroe 4¢ ✓ Palm Beach ✓ Pasco 4¢ ✓ Sumter ✓ Volusia Lake Dixie 30	✓ Alachua	✓ Bradford ✓ Broward ✓ Citrus ✓ Dade ✓ Desoto ✓ Hardee ✓ Manatee ✓ Okeechobee ✓ Orange ✓ Osceola ✓ Polk ✓ Sarasota ✓ Seminole ✓ Wakula Lee 9/1/84 Clay Union

*Not dated
figures are correct*

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.

ack
206.476
→ The smaller (20%) portion is advanced monthly to each board of county commissioners. A few counties (Brevard, Broward, Clay, Hillsborough, Manatee, Martin, and Seminole) 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

F.S.
339.08
✓ ok stue

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:

$$\begin{aligned} \text{Distribution factor} &= 1/4 \times \frac{\text{county area}}{\text{state area}} \\ &+ 1/4 \times \frac{\text{county population}}{\text{state population}} \\ &+ 1/2 \times \frac{\text{county constitutional gas tax receipts}}{\text{statewide constitutional gas tax receipts}} \end{aligned}$$

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

Table 2 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 1984-^{85-86.}85. 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 fiscal year. Whether the collections factor will vary in a particular county will depend

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 1983-84. After August 15, 1984, the new collection factor will have been calculated and a new allocation estimate will be available to individual counties upon request. 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.

The SBA's costs incurred while administering the constitutional gas tax were approximately \$68,310 for the 1983-84 fiscal year. These administrative costs represented approximately 0.6% of the total constitutional gas tax allocations in the last fiscal year. A similar amount will be charged this year, deducted quarterly, and divided proportionately among the counties.

Distribution of the County Gas Tax. The County Gas Tax, previously termed 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, two separate formulas that are used; one for motor fuel (including gasohol) 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.

Distribution Factor =

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

Monthly allocations of fuel tax = monthly collections X
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.

TABLE 2
 CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION
 FOR FLORIDA COUNTIES, COUNTY FY 1984-1985
 (DISTRIBUTIONS IN MILLIONS)

	AREA FACTOR	POPULATION FACTOR	COLLECTION FACTOR	ALLOCA- TION
ALACHUA	.4096	.3885	.7978	1,892,139
BAKER	.2453	.0393	.0845	437,614
BAY	.3671	.2509	.6325	1,482,624
BRADFORD	.1226	.0514	.1126	339,800
BREVARD	.5403	.7006	1.4027	3,134,318
BROWARD	.5124	2.6028	4.8766	9,475,278
CALHOUN	.2406	.0239	.0504	373,353
CHARLOTTE	.3384	.1517	.3025	939,726
CITRUS	.2748	.1404	.2406	777,533
CLAY	.2604	.1721	.3360	911,153
COLLIER	.8626	.2202	.4985	1,874,829
COLUMBIA	.3329	.0908	.3137	874,280
DADE	.9170	4.1734	6.7734	14,066,018
DESOTO	.2659	.0489	.0977	489,070
DIXIE	.3093	.0199	.0398	437,496
DUVAL	.3590	1.4655	3.2944	6,069,096
ESCAMBIA	.3199	.6001	1.1466	2,450,213
FLAGLER	.2128	.0280	.0591	355,569
FRANKLIN	.3215	.0197	.0427	455,161
GADSDEN	.2246	.1067	.1551	576,688
GILCHRIST	.1492	.0148	.0214	219,815
GLADES	.4121	.0154	.0325	545,388
GULF	.2739	.0274	.0353	399,081
HAMILTON	.2175	.0225	.1427	453,739
HARDEE	.2676	.0497	.0914	484,565
HENDRY	.4960	.0478	.1235	791,168
HERNANDO	.2073	.1141	.2761	708,411
HIGHLANDS	.4598	.1220	.2965	1,041,334
HILLSBOROUGH	.5204	1.6606	3.8882	7,195,795
HOLMES	.2086	.0378	.0960	405,958
INDIAN RIVER	.2212	.1537	.3804	895,503
JACKSON	.3966	.1005	.3009	946,129
JEFFERSON	.2516	.0275	.1136	465,595
LAFAYETTE	.2309	.0104	.0229	313,242
LAKE	.4850	.2692	.5676	1,567,159
LEE	.4298	.5269	1.0977	2,435,748
LEON	.2979	.3815	.8001	1,754,132
LEVY	.4859	.0510	.1445	807,885
LIBERTY	.3477	.0109	.0434	476,621
MADISON	.3000	.0382	.1276	552,264
MANATEE	.3557	.3810	.6661	1,663,195
MARION	.6844	.3144	.9336	2,291,102
MARTIN	.2844	.1643	.3418	937,237
MONROE	.8201	.1619	.3015	1,521,750
NASSAU	.2748	.0844	.2435	714,576
OKALOOSA	.4176	.2821	.5433	1,473,732
OKEECHOBEE	.3709	.0520	.1091	630,753
ORANGE	.4185	1.2106	2.8595	5,321,796
OSCEOLA	.6288	.1265	.4236	1,397,733
PALM BEACH	.9330	1.4710	2.7297	6,086,643
PASCO	.3241	.4983	.7935	1,915,851
PINELLAS	.1812	1.8696	2.7924	5,742,219
POLK	.8395	.8256	1.7811	4,085,901
PUTNAM	.3456	.1297	.2507	860,764
ST. JOHNS	.2925	.1317	.4004	977,666
ST. LUCIE	.2545	.2238	.5291	1,194,399
SANTA ROSA	.4850	.1437	.3437	1,152,902
SARASOTA	.2491	.5191	.9657	2,055,755
SEMINOLE	.1462	.4614	.8201	1,692,717
SUMTER	.2411	.0623	.3552	780,853
SUWANNEE	.2887	.0572	.1856	630,160
TAYLOR	.4404	.0424	.1191	713,628
UNION	.1045	.0261	.0583	223,965
VOLUSIA	.5230	.6642	1.3132	2,964,537
WAKULLA	.2604	.0280	.0639	417,696
WALTON	.4796	.0547	.1399	799,348
WASHINGTON	.2604	.0373	.0769	444,135
TOTAL	25.0000	25.0000	50.0000	118,562,500

1985-86
 122,425,000

Table 3 on the following page shows the factors used to calculate the distribution factors (motor fuel (including gasohol) and special fuel) and the estimated amounts to be received by the board of county commissioners of each county for state fiscal year 198⁵~~4~~-8⁶~~5~~. 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 estimated allocations may be overstated since no provision was made for expenses of administration that are deducted from the proceeds of the tax. This includes both the 6% mandated in section 215.20, F.S., and DOR's administrative expenses of approximately 0.^{.31%}~~.36%~~. DOR's expenses for administering all motor fuel taxes in FY 83-84 totaled \$^{1,752,798}~~1,580,688~~ and were equally divided among the counties.

The motor fuel factors and the special fuel factors presented in Table 3 are the factors that were used in state fiscal year 198⁵~~3~~-8⁶~~4~~ since the factors to be used in state fiscal year 198⁵~~4~~-8⁶~~5~~ will not be available until after the publication date of this handbook. After August 15, 1984, 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.

(ACR: 904-488-9627)

TABLE 3
COUNTY MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1984-1985
(DISTRIBUTIONS IN MILLIONS)

	AREA FACTOR	MOTOR FUEL FACTOR	SPECIAL FUEL FACTOR	ALLOCA- TION
	-----	-----	-----	-----
ALACHUA	.4096	1.2657	.7124	953,445
BAKER	.2453	.1308	.1408	223,674
BAY	.3671	.9527	.6230	758,741
BRADFORD	.1226	.1724	.1495	173,237
BREVARD	.5403	2.1411	1.2538	1,525,913
BROWARD	.5124	7.9212	4.1203	4,726,867
CALHOUN	.2406	.0671	.1594	189,030
CHARLOTTE	.3384	.4672	.3348	468,071
CITRUS	.2748	.3628	.2112	367,101
CLAY	.2604	.5311	.3906	459,132
COLLIER	.8626	.7660	.3920	938,624
COLUMBIA	.3329	.4687	.5382	480,184
DADE	.9170	10.8061	6.8408	6,665,130
DESOTO	.2659	.1508	.1391	246,186
DIXIE	.3093	.0597	.0533	218,289
DUVAL	.3590	4.5530	8.3702	3,185,741
ESCAMBIA	.3199	1.6982	1.6831	1,195,272
FLAGLER	.2128	.0920	.0879	180,395
FRANKLIN	.3215	.0634	.0832	229,594
GADSDEN	.2246	.2416	.2262	275,264
GILCHRIST	.1492	.0351	.0201	108,179
GLADES	.4121	.0497	.0566	274,256
GULF	.2739	.0529	.0481	193,387
HAMILTON	.2175	.1660	.6142	259,497
HARDEE	.2676	.1405	.1282	241,044
HENDRY	.4960	.1868	.2203	407,176
HERNANDO	.2073	.3893	.5777	367,188
HIGHLANDS	.4598	.4445	.5261	541,934
HILLSBOROUGH	.5204	5.4640	7.4168	3,687,721
HOLMES	.2086	.1242	.3333	212,289
INDIAN RIVER	.2212	.5123	.9613	467,039
JACKSON	.3966	.3678	1.1683	510,574
JEFFERSON	.2516	.1096	.6451	252,541
LAFAYETTE	.2309	.0366	.0292	158,046
LAKE	.4850	.8589	.8456	795,727
LEE	.4298	1.6535	1.3932	1,216,332
LEON	.2979	1.2455	.8285	885,031
LEVY	.4859	.2125	.2731	418,368
LIBERTY	.3477	.0638	.0939	246,102
MADISON	.3000	.1278	.7066	295,128
MANATEE	.3557	1.0255	.7849	801,532
MARION	.6844	1.2899	2.4285	1,252,073
MARTIN	.2844	.5375	.3749	475,568
MONROE	.8201	.4962	.2482	762,528
NASSAU	.2748	.3008	.8201	378,477
OKALOOSA	.4176	.8873	.3693	736,400
OSCEOLA	.6288	.6375	.3510	730,125
PALM BEACH	.9330	4.3042	2.8172	2,998,000
PASCO	.3241	1.1740	.7866	860,300
PINELLAS	.1812	4.4197	2.4578	2,586,724
POLK	.8395	2.3897	4.7530	2,083,853
PUTNAM	.3456	.3925	.2662	428,494
ST. JOHNS	.2925	.5192	1.3025	537,380
ST. LUCIE	.2545	.8004	.6859	617,144
SANTA ROSA	.4850	.5072	.6074	595,377
SARASOTA	.2491	1.4696	.8442	974,001
SEMINOLE	.1462	1.2332	.7643	784,087
SUMTER	.2411	.3040	2.2819	465,037
SUWANNEE	.2887	.2314	.6211	336,279
TAYLOR	.4404	.1736	.2597	370,164
UNION	.1045	.0530	.3459	114,381
VOLUSIA	.5230	2.0388	1.4268	1,474,762
WAKULLA	.2604	.0967	.1214	213,465
WALTON	.4796	.1906	.3895	411,572
WASHINGTON	.2604	.1246	.0570	223,383
TOTAL	25.0000	75.0000	75.0000	59,281,250

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 1985 is \$25.9 million. The distributions on the following pages use the latest (April 1, 1983) 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 distributed by wholesalers in the county as a percentage of those distributed statewide during the 12 month period of May 1983 through April 1984 times the amount available for distribution.

2¢ CIGARETTE TAX DISTRIBUTION FORECAST
FROM THE MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
FY 1985

ALACHUA COUNTY		\$ 328,375	SEA RANCH LAKES	.063	1,401
ALACHUA	4.306%	14,140	SUNRISE	4.892	109,411
ARCHER	1.382	4,537	TAMARAC	3.402	76,082
GAINESVILLE	85.958	282,264	WILTON MANORS	1.367	30,566
HAWTHORNE	1.401	4,601			
HIGH SPRINGS	2.793	9,173	CALHOUN COUNTY		\$ 21,584
LACROSSE	.177	581	ALTHA	15.709%	3,391
MICANOPY	.829	2,723	BLOUNTSTOWN	84.291	18,194
NEWBERRY	2.084	6,844			
WALDO	1.070	3,512	CHARLOTTE COUNTY		\$ 198,749
			PUNTA GORDA	100.000%	198,749
BAKER COUNTY		\$ 35,924			
GLEN ST MARY	10.639%	3,822	CITRUS COUNTY		\$ 177,525
MACCLENNY	89.361	32,102	CRYSTAL RIVER	44.110%	78,306
			INVERNESS	55.890	99,219
BAY COUNTY		\$ 264,922			
CALLAWAY	13.065%	34,613	CLAY COUNTY		\$ 174,703
CEDAR GROVE	1.956	5,183	GREEN COVE SPRINGS	27.288%	47,674
LYNN HAVEN	11.366	30,112	KEYSTONE HEIGHTS	7.350	12,840
MEXICO BEACH	1.425	3,774	ORANGE PARK	61.021	106,606
PANAMA CITY	50.643	134,166	PENNEY FARMS	4.341	7,583
PANAMA CITY BEACH	3.972	10,523			
PARKER	6.544	17,338	COLLIER COUNTY		\$ 309,270
SPRINGFIELD	11.027	29,214	EVERGLADES CITY	2.751%	8,509
			NAPLES	97.249	300,760
BRADFORD COUNTY		\$ 49,697			
BROOKER	5.926%	2,945	COLUMBIA COUNTY		\$ 93,250
HAMPTON	6.590	3,275	FORT WHITE	4.184%	3,902
LAWTEY	10.368	5,152	LAKE CITY	95.816	89,349
STARKE	77.116	38,324			
BREVARD COUNTY		\$ 779,919	DADE COUNTY		\$ 3,400,308
CAPE CANAVERAL	3.409%	26,589	BAL HARBOUR	.174%	5,929
COCOA	8.662	67,555	BAY HARBOR	.279	9,478
COCOA BEACH	6.279	48,973	BISCAYNE PARK	.175	5,966
INDIALANTIC	1.577	12,302	CORAL GABLES	2.464	83,776
INDIAN HARBOUR BEACH	3.474	27,094	EL PORTAL	.115	3,919
MALABAR	.710	5,534	FLORIDA CITY	.354	12,044
MELBOURNE	26.074	203,357	GOLDEN BEACH	.035	1,201
MELBOURNE BEACH	1.531	11,940	HIALEAH	9.018	306,644
MELBOURNE VILLAGE	.539	4,201	HIALEAH GARDENS	.192	6,516
PALM BAY	14.491	113,015	HOMESTEAD	1.259	42,797
PALM SHORES	.046	359	INDIAN CREEK VILLAGE	.006	206
ROCKLEDGE	6.457	50,358	ISLANDIA	.001	24
SATELLITE BEACH	5.063	39,490	MEDLEY	.031	1,064
TITUSVILLE	18.481	144,140	MIAMI	22.137	752,730
WEST MELBOURNE	3.207	25,012	MIAMI BEACH	5.647	191,999
			MIAMI SHORES	.529	18,004
BROWARD COUNTY		\$ 2,236,571	MIAMI SPRINGS	.701	23,827
COCONUT CREEK	1.367%	30,569	NORTH BAY	.274	9,321
COOPER CITY	1.280	28,639	NORTH MIAMI	2.475	84,166
CORAL SPRINGS	5.102	114,111	NORTH MIAMI BEACH	2.089	71,017
DANIA	1.454	32,513	OPA LOCKA	.868	29,529
DAVIE	3.541	79,198	PENNSUCO	.001	35
DEERFIELD BEACH	4.552	101,811	SOUTH MIAMI	.617	20,995
FORT LAUDERDALE	16.688	373,246	SURFSIDE	.222	7,549
HACIENDA VILLAGE	.014	312	SWEETWATER	.535	18,178
HALLANDALE	4.079	91,238	VIRGINIA GARDENS	.125	4,260
HILLSBORO BEACH	.169	3,787	WEST MIAMI	.345	11,732
HOLLYWOOD	13.440	300,601	METRO DADE	49.331	1,677,403
LAUDERDALE BY THE SEA	.285	6,377			
LAUDERDALE LAKES	2.874	64,271	DESOTO COUNTY		\$ 56,506
LAUDERHILL	4.280	95,731	ARCADIA	100.000%	56,506
LAZY LAKE	.003	78			
LIGHTHOUSE POINT	1.245	27,844	DIXIE COUNTY		\$ 22,796
MARGATE	4.214	94,247	CROSS CITY	86.827%	19,793
MIRAMAR	3.807	85,153	HORSESHOE BEACH	13.173	3,003
NORTH LAUDERDALE	2.206	49,339			
OAKLAND PARK	2.567	57,419	DUVAL COUNTY		\$ 1,507,348
PARKLAND	.090	2,010	ATLANTIC BEACH	1.453%	21,904
PEMBROKE PARK	.658	14,708	BALDWIN	.276	4,159
PEMBROKE PINES	4.510	100,870	JACKSONVILLE	94.428	1,423,355
PLANTATION	5.627	125,856	JACKSONVILLE BEACH	2.871	43,273
POMPANO BEACH	6.223	139,183	NEPTUNE BEACH	.972	14,657

ESCAMBIA COUNTY		\$ 566,030	JACKSON COUNTY		\$ 68,959
PENSACOLA	95.989%	543,326	ALFORD	3.377%	2,329
CENTURY	4.011	22,704	BASCOM	.854	589
FLAGLER COUNTY		\$ 35,667	CAMPBELLTON	2.208	1,522
BEVERLY BEACH	5.849%	2,086	COTTONDALE	6.577	4,536
BUNNELL	38.645	13,783	GRACEVILLE	19.338	13,335
FLAGLER BEACH	55.505	19,797	GRAND RIDGE	3.824	2,637
MARINELAND	INELIGIBLE	0	GREENWOOD	3.864	2,664
FRANKLIN COUNTY		\$ 27,534	MALONE	5.756	3,969
APPALACHICOLA	65.486%	18,031	MARIANNA	43.189	29,783
CARRABELLE	34.514	9,503	SNEADS	11.013	7,594
GADSDEN COUNTY		\$ 70,832	JEFFERSON COUNTY		\$ 18,739
CHATTAHOOCHEE	17.772%	12,588	MONTICELLO	100.000%	18,739
GREENSBORO	3.277	2,321	LAFAYETTE COUNTY		\$ 7,055
GRETNA	9.673	6,852	MAYO	100.000%	7,055
HAVANA	17.012	12,050	LAKE COUNTY		\$ 315,458
QUINCY	52.265	37,020	ASTATULA	1.505%	4,749
GILCHRIST COUNTY		\$ 15,212	CLERMONT	10.481	33,062
BELL	12.685%	1,930	EUSTIS	19.307	60,904
FANNING SPRINGS	12.033	SEE LEVY CTY	FRUITLAND PARK	4.720	14,889
TRENTON	75.282	11,452	GROVELAND	3.964	12,503
GLADES COUNTY		\$ 8,923	HOWEY IN THE HILLS	1.239	3,910
MOORE HAVEN	100.000%	8,923	LADY LAKES	2.835	8,942
GULF COUNTY		\$ 27,307	LEESBURG	25.346	79,957
PORT ST JOE	68.739%	18,771	MASCOTTE	3.140	9,905
WARD RIDGE	INELIGIBLE	0	MINNEOLA	1.722	5,434
WEWAHITCHKA	31.261	8,536	MONTVERDE	.747	2,357
HAMILTON COUNTY		\$ 20,634	MOUNT DORA	11.454	36,134
JASPER	57.962%	11,960	TAVARES	9.947	31,379
JENNINGS	21.766	4,491	UMATILLA	3.593	11,334
WHITE SPRINGS	20.272	4,183	LEE COUNTY		\$ 710,718
HARDEE COUNTY		\$ 42,226	CAPE CORAL	48.249%	342,916
BOWLING GREEN	33.561%	14,172	FORT MYERS	46.851	332,981
WAUCHULA	43.259	18,267	SANIBEL	4.899	34,821
ZOLFO SPRINGS	23.180	9,788	LEON COUNTY		\$ 335,918
HENDRY COUNTY		\$ 63,656	TALLAHASSEE	100.000%	335,918
CLEWISTON	68.746%	43,761	LEVY COUNTY		\$ 57,720
LA BELLE	31.254	19,895	BRONSON	11.122%	6,420
HERNANDO COUNTY		\$ 153,034	CEDAR KEY	9.511	5,489
BROOKSVILLE	99.875%	152,843	CHIEFLAND	25.236	14,566
WEEKI WACHEE	.125	191	INGLIS	15.265	8,811
HIGHLANDS COUNTY		\$ 135,676	OTTER CREEK	1.732	1,000
AVON PARK	43.298%	58,745	FANNING SPRINGS	2.120	3,055
LAKE PLACID	5.096	6,915	WILLISTON	27.744	16,014
SEBRING	51.605	70,016	YANKEETOWN	7.269	4,196
HILLSBOROUGH COUNTY		\$ 1,681,387	LIBERTY COUNTY		\$ 7,260
PLANT CITY	5.755%	96,771	BRISTOL	100.000%	7,260
TAMPA	90.473	1,521,203	MADISON COUNTY		\$ 37,318
TEMPLE TERRACE	3.771	63,413	GREENVILLE	20.816%	7,768
HOLMES COUNTY		\$ 28,494	LEE	5.696	2,126
BONIFAY	64.227%	18,300	MADISON	73.488	27,424
ESTO	8.122	2,314	MANATEE COUNTY		\$ 464,743
NOMA	6.643	1,893	ANNA MARIA	3.158%	14,678
PONCE DE LEON	12.309	3,507	BRADENTON	67.414	313,302
WESTVILLE	8.699	2,479	BRADENTON BEACH	3.208	14,909
INDIAN RIVER		\$ 202,661	HOLMES BEACH	8.539	39,683
FELLSMERE	5.979%	12,118	LONGBOAT KEY	5.024	SEE SARASOTA CTY
INDIAN RIVER SHORES	6.222	12,598	PALMETTO	17.681	82,171
ORCHID	INELIGIBLE	0	MARION COUNTY		\$ 402,294
SEBASTIAN	19.078	38,664	BELLEVIEW	4.895%	19,691
VERO BEACH	68.720	139,269	DUNNELLON	3.450	13,880
			MCINTOSH	1.041	4,188
			OCALA	89.179	358,762
			REDDICK	1.435	5,774
			MARTIN COUNTY		\$ 207,492
			JUPITER ISLAND	3.163%	6,564
			OCEAN BREEZE PARK	3.790	7,863
			SEWALLS POINT	11.897	24,686
			STUART	81.150	168,380

MONROE COUNTY		\$ 245,301	SOUTH PALM BEACH	.343	5,814
KEY COLONY BEACH	3.943%	9,672	VILLAGE OF TEQUESTA	.952	16,147
KEY WEST	95.677	234,697	WEST PALM BEACH	15.962	270,686
LAYTON	.380	932			
			PASCO COUNTY		\$ 525,013
NASSAU COUNTY		\$ 94,726	DADE CITY	20.048%	105,256
CALLAHAN	6.054%	7,629	NEW PORT RICHEY	43.195	226,780
FERNANDINA BEACH	73.232	69,370	PORT RICHEY	8.424	44,225
HILLIARD	18.714	17,727	SAN ANTONIO	2.048	10,750
			ST LEO	3.456	18,146
OKALOOSA COUNTY		\$ 224,243	ZEPHYRHILLS	22.829	119,857
CINCO BAYOU	.426%	954			
CRESTVIEW	15.536	34,839	PINELLAS COUNTY		\$ 2,067,272
FORT WALTON BEACH	43.076	96,595	BELLEAIR	.702%	14,520
LAUREL HILL	1.171	2,625	BELLEAIR BEACH	.311	6,430
MARY ESTHER	7.746	17,370	BELLEAIR BLUFFS	.456	9,421
NICEVILLE	18.489	41,461	BELLEAIR SHORES	.015	303
SHALIMAR	.823	1,846	CLEARWATER	16.615	343,477
VALPARAISO	12.733	28,553	DUNEDIN	5.655	116,902
			GULFPORT	2.082	43,043
OKEECHOBEE COUNTY		\$ 81,491	INDIAN ROCKS BEACH	.739	15,279
OKEECHOBEE	100.000%	81,491	INDIAN SHORES	.235	4,860
			KENNETH CITY	.778	16,075
ORANGE COUNTY		\$ 1,458,333	LARGO	10.913	225,591
APOPKA	3.295%	48,055	MADEIRA BEACH	.909	18,785
BAY LAKE	INELIGIBLE	0	NORTH REDINGTON BEACH	.203	4,206
BELLE ISLE	1.542	22,493	OLDSMAR	.665	13,746
EATONVILLE	1.096	15,976	PINELLAS PARK	6.485	134,061
EDGEWOOD	.518	7,559	REDINGTON BEACH	.309	6,385
LAKE BUENA VISTA	INELIGIBLE	0	REDINGTON SHORES	.458	9,469
MAITLAND	4.622	67,404	SAFETY HARBOR	1.641	33,918
OAKLAND	.330	4,808	SEMINOLE	.837	17,297
OCOE	5.231	76,288	SOUTH PADADENA	.869	17,959
ORLANDO	67.566	985,341	ST PETERSBURG	43.557	900,440
WINDERMERE	.683	9,963	ST PETERSBURG BEACH	1.761	36,397
WINTER GARDEN	3.425	49,949	TARPON SPRINGS	2.605	53,862
WINTER PARK	11.691	170,497	TREASURE ISLAND	1.202	24,845
OSCEOLA COUNTY		\$ 236,774	POLK COUNTY		\$ 941,033
KISSIMEE	66.679%	157,878	AUBURNDALE	5.107%	48,062
ST CLOUD	33.321	78,896	BARTOW	10.994	103,453
			DAVENPORT	1.077	10,139
PALM BEACH COUNTY		\$ 1,695,847	DUNDEE	1.636	15,396
ATLANTIS	.382%	6,484	EAGLE LAKE	1.295	12,184
BELLE GLADE	4.263	72,287	FORT MEADE	4.000	37,639
BOCA RATON	13.072	221,678	FROSTPROOF	2.179	20,508
BOYNTON BEACH	9.522	161,474	HAINES CITY	8.186	77,034
BRINY BREEZE	.096	1,627	HIGHLAND PARK	.128	1,201
CLOUD LAKE	.037	627	HILLCREST HEIGHTS	.132	1,247
DELRAY BEACH	9.864	167,272	LAKE ALFRED	2.263	21,300
GLEN RIDGE	INELIGIBLE	0	LAKE HAMILTON	1.073	10,099
GOLF VILLAGE	.029	492	LAKE WALES	6.093	57,337
GOLFVIEW	.052	881	LAKELAND	37.944	357,067
GREENACRES CITY	4.587	77,796	MULBERRY	2.051	19,301
GULF STREAM	.124	2,110	POLK CITY	.435	4,096
HAVERHILL	.314	5,319	WINTER HAVEN	15.405	144,971
HIGHLAND BEACH	.616	10,451			
HYPOLUXO	.209	3,551	PUTNAM COUNTY		\$ 145,305
JUNO BEACH	.397	6,730	CRESCENT CITY	11.682%	16,974
JUPITER	3.728	63,217	INTERLACHEN	6.862	9,970
JUPITER INLET COLONY	.100	1,695	PALATKA	72.326	105,093
LAKE CLARKE SHORES	.792	13,434	POMONA PARK	5.655	8,217
LAKE PARK	1.717	29,119	WELAKA	3.476	5,050
LAKE WORTH	6.795	115,225			
LANTANA	2.012	34,128	ST JOHNS COUNTY		\$ 144,321
MANALAPAN	.089	1,504	HASTINGS	4.111%	5,933
MANGONIA PARK	.342	5,793	ST AUGUSTINE	82.248	118,701
NORTH PALM BEACH	3.030	51,377	ST AUGUSTINE BEACH	13.641	19,687
OCEAN RIDGE	.367	6,230			
PAHOKEE	1.618	27,432	ST LUCIE COUNTY		\$ 292,572
PALM BEACH	2.624	44,494	FORT PIERCE	59.405%	173,804
PALM BEACH GARDENS	4.525	76,741	PORT ST LUCIE	40.595	118,769
PALM BEACH SHORES	.312	5,289	ST LUCIE VILLAGE	INELIGIBLE	0
PALM SPRINGS	2.292	38,866			
RIVIERA BEACH	6.641	112,615	SANTA ROSA COUNTY		\$ 130,098
ROYAL PALM BEACH	1.279	21,686	GULF BREEZE	42.880%	52,870
SOUTH BAY	.918	15,574	JAY	INELIGIBLE	0
			MILTON	57.120	74,312

SARASOTA COUNTY		\$ 617,047
LONGBOAT KEY	3.843%	47,064
NORTH PORT	10.382	64,063
SARASOTA	67.973	419,423
VENICE	17.802	109,846
SEMINOLE COUNTY		\$ 493,730
ALTAMONTE SPRINGS	26.223%	129,472
CASSELBERRY	16.201	79,989
LAKE MARY	3.284	16,212
LONGWOOD	11.185	55,225
OVIEDO	3.295	16,267
SANFORD	25.868	127,720
WINTER SPRINGS	13.944	68,844
SUMTER COUNTY		\$ 73,410
BUSHNELL	16.335%	11,992
CENTER HILL	11.774	8,643
COLEMAN	14.378	10,555
WEBSTER	10.900	8,002
WILDWOOD	46.612	34,218
SUWANNEE COUNTY		\$ 53,127
BRANFORD	8.311%	4,416
LIVE OAK	91.689	48,711
TAYLOR COUNTY		\$ 48,558
PERRY	100.000%	48,558
UNION COUNTY		\$ 27,449
LAKE BUTLER	79.623%	21,856
RAIFORD	9.908	2,720
WORTHINGTON SPRINGS	10.469	2,874
VOLUSIA COUNTY		\$ 823,732
DAYTONA BEACH	32.366%	266,612
DAYTONA BEACH SHORES	.841	6,927
DELAND	9.037	74,440
EDGEWATER	4.710	38,798
HOLLY HILL	6.141	50,588
LAKE HELEN	1.238	10,198
NEW SMYRNA BEACH	8.004	65,930
OAK HILL	.554	4,562
ORANGE CITY	1.691	13,926
ORMOND BEACH	13.889	114,406
PIERSON	.622	5,125
PONCE INLET	.674	5,554
PORT ORANGE	13.468	110,944
SOUTH DAYTONA	6.765	55,722
WAKULLA COUNTY		\$ 21,978
SOPCHOPPY	56.259%	12,364
ST MARKS	43.741	9,613
WALTON COUNTY		\$ 56,998
DEFUNIAK SPRINGS	79.664%	45,407
FREEPORT	11.009	6,275
PAXTON	9.327	5,316
WASHINGTON COUNTY		\$ 31,247
CARYVILLE	10.986%	3,433
CHIPLEY	61.994	19,371
EBRO	4.013	1,254
VERNON	16.833	5,260
WAUSAU	6.174	1,929

V. 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 1985 and 1986 produced by Data Resources, Incorporated, a national economic forecasting service.

<u>Item</u>	<u>FY1985</u>	<u>FY1986</u>	<u>Measure</u>
Processed food	+ 6.0%	+ 4.5%	Wholesale Price Index
Textile products	+ 3.7%	+ 3.9%	Wholesale Price Index
Coal	+ 4.9%	+ 6.0%	Wholesale Price Index
Gas fuels	+ 5.1%	+ 4.6%	Wholesale Price Index
Electricity	+ 7.0%	+ 5.9%	Wholesale Price Index
Crude petroleum	+ 0.4%	+ 3.4%	Wholesale Price Index
Refined petroleum	+ 1.9%	+ 4.3%	Wholesale Price Index
Chemicals	+ 5.1%	+ 6.1%	Wholesale Price Index
Lumber	+ 6.6%	+ 6.1%	Wholesale Price Index
Paper	+ 7.3%	+ 7.3%	Wholesale Price Index
Metal products	+ 7.1%	+ 8.4%	Wholesale Price Index
Machinery & equipment	+ 4.8%	+ 6.9%	Wholesale Price Index
Transportation equipment	+ 5.1%	+ 6.3%	Wholesale Price Index
Furniture and appliances	+ 2.8%	+ 3.6%	Implicit Price Deflator
Motor vehicles and parts	+ 4.5%	+ 5.5%	Implicit Price Deflator
Gasoline and oil	+ 2.8%	+ 4.5%	Implicit Price Deflator
90 day T-bill	9.8%	9.2%	Interest Rate Levels
Conventional mortgage	12.6%	12.3%	Interest Rate Levels
Municipal bond (new)	9.8%	9.1%	Interest Rate Levels

VI. TRANSPORTATION RELATED FORECASTS

The Department of Transportation met with Legislative and Executive staff in December 1983 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>
1984-85	12.0%
1985-86	9.5%
1986-87	6.5%
1987-88	6.5%
1988-89	6.5%

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.

Statewide Consumption (millions of gallons), Local Fiscal Year

<u>Year</u>	<u>Gasoline</u>	<u>Gasohol</u>	<u>Special Fuel</u>
1984-85	4625.9	584.9	717.4
1985-86	4719.7	578.8	757.0
1986-87	4824.8	552.3	796.5
1987-88	4955.8	490.2	835.6
1988-89	5009.4	495.5	874.0