



# **Local Government Financial Information Handbook**

1985-86

DEPARTMENT OF REVENUE

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ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION

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ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS

1985-86  
LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK

JULY 1985

PREPARED BY

Office of Tax Research  
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, this is evident in the 1982 sales tax increase, part of which is being shared with local governments, and in increased state support offsetting reductions in federal funding for some educational programs.

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. During the 1985 Legislative Session, the consensus forecast process was formally enacted into law (Chapter 85-26, Laws of Florida).

Consensus 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.

It should also be noted that not all revenues shared with local governments are discussed in this report. 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 corporated 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

(PART VI, Chapter 218, Florida Statutes)

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. In addition, a "supplemental" distribution is made to such counties whose inmate population exceeds 7% of county population. 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:

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

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:

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

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

In previous years, the proportion of sales tax revenues shared  
with counties and municipalities was "one-half of net additional  
taxes remitted pursuant to Chapter 82-154, Laws of Florida,  
(i.e., one-half of the fifth cent) by a sales tax dealer located  
within the county." As a result, taxes on agricultural equipment  
(which are limited to 3%), interest, penalties, back assessments  
and out-of-state use tax remittances were not shared.

Effective July 1, 1985, Chapter 85-342, Laws of Florida,  
provides that a fixed percentage (9.697%) of all sales tax re-  
ceipts shall be shared, except out-of-state use taxes. This  
provision is not expected to noticeably alter the amounts  
actually distributed.



DEPARTMENT OF REVENUE  
EXECUTIVE DIRECTOR OFFICE  
RESEARCH, PLANNING AND BUDGETING SECTION  
1/2 CENT LOCAL GOVERNMENT SALES TAX DISTRIBUTION  
FISCAL YEAR 1985-86 ESTIMATES

N A M E	FACTOR	ORDINARY	EMERGENCY	SUPPLEMENTAL
BOCC OF ALACHUA	58.900241	3312832		
MUNICIPALITY OF ALACHUA	1.846366	103848		
MUNICIPALITY OF ARCHER	0.588829	33119		
MUNICIPALITY OF GAINESVILLE	35.185713	1979013		
MUNICIPALITY OF HAWTHORNE	0.566132	31842		
MUNICIPALITY OF HIGH SPRINGS	1.143612	64322		
MUNICIPALITY OF LACROSSE	0.069839	3928		
MUNICIPALITY OF MICANOPY	0.329989	18560		
MUNICIPALITY OF NEWBERRY	0.864256	48610		
MUNICIPALITY OF WALDO	0.505023	28405		
ALACHUA AREA TOTAL		5624480		
BOCC OF BAKER	75.297906	132464		
MUNICIPALITY OF GLEN ST MARY	2.576091	4532		
MUNICIPALITY OF MACCLENNY	22.126003	38924		
BAKER AREA TOTAL		175920	140366	68130
BOCC OF BAY	56.187535	2859895		
MUNICIPALITY OF CALLAWAY	6.260716	318665		
MUNICIPALITY OF CEDAR GROVE	0.945286	48114		
MUNICIPALITY OF LYNN HAVEN	5.009325	254970		
MUNICIPALITY OF MEXICO BEACH	0.661136	33651		
MUNICIPALITY OF PANAMA CITY	21.416026	1090056		
MUNICIPALITY OF PANAMA CITYB	1.777664	90482		
MUNICIPALITY OF PARKER	2.820176	143544		
MUNICIPALITY OF SPRINGFIELD	4.922136	250532		
BAY AREA TOTAL		5089910		
BOCC OF BRADFORD	70.399357	290735		
MUNICIPALITY OF BROOKER	1.757837	7260		
MUNICIPALITY OF HAMPTON	1.957308	8083		
MUNICIPALITY OF LAWTEY	2.983751	12322		
MUNICIPALITY OF STARKE	22.901747	94580		
BRADFORD AREA TOTAL		412980	95565	73620
BOCC OF BREVARD	56.209000	7441054		
MUNICIPALITY OF CAPE CANAV	1.489949	197242		
MUNICIPALITY OF COCOA	3.704643	490428		
MUNICIPALITY OF COCOA BEACH	2.666340	352975		
MUNICIPALITY OF INDIATLANTIC	0.673951	89219		
MUNICIPALITY OF IND HRB BCH	1.483352	196369		
MUNICIPALITY OF MALABAR	0.312019	41306		
MUNICIPALITY OF MELBOURNE	11.239704	1487933		
MUNICIPALITY OF MELBOURNE BH	0.663397	87822		
MUNICIPALITY OF MELB VILLAGE	0.227582	30128		
MUNICIPALITY OF PALM BAY	6.877161	910412		
MUNICIPALITY OF ROCKLEDGE	2.774524	367297		
MUNICIPALITY OF SATELLITE BH	2.175334	287975		
MUNICIPALITY OF TITUSVILLE	8.070044	1068328		
MUNICIPALITY OF W.MELBOURNE	1.432998	189703		
BREVARD AREA TOTAL		13238190		
BOCC OF BROWARD	45.257276	23169453		
MUNICIPALITY OF COCONUT CK	0.825204	422463		
MUNICIPALITY OF COOPER CITY	0.761256	389725		
MUNICIPALITY OF CORAL SPRS	3.060852	1567003		
MUNICIPALITY OF DANIA	0.746930	382590		
MUNICIPALITY OF DAVIE	1.953455	1000071		
MUNICIPALITY OF DEERFIELD B	2.449213	1253874		
MUNICIPALITY OF FT LAUDER	8.781883	4495883		
MUNICIPALITY OF HACIENDA VIL	0.007799	3992		
MUNICIPALITY OF HALLANDALE	2.177361	1114699		
MUNICIPALITY OF HILLSBORO B	0.091850	47022		
MUNICIPALITY OF HOLLYWOOD	7.133265	3651874		
MUNICIPALITY OF LAUD-BY-SEA	0.151234	77424		
MUNICIPALITY OF LAUD. LAKES	1.549143	793083		
MUNICIPALITY OF LAUDERHILL	2.346272	1201173		
MUNICIPALITY OF LAZYLAK VIL	0.001849	946		

MUNICIPALITY OF LIGHTHOUSE P	0.663109	339479
MUNICIPALITY OF MARGATE	2.263203	1158646
MUNICIPALITY OF MIRMAR	2.081756	1065755
MUNICIPALITY OF NORTH LAUDER	1.214671	621850
MUNICIPALITY OF OAKLAND PARK	1.361226	696879
MUNICIPALITY OF PARKLAND	0.055225	28273
MUNICIPALITY OF PEMBROKE PK	0.352900	180667
MUNICIPALITY OF PEMBROKE PNS	2.451697	1255146
MUNICIPALITY OF PLANTATION	3.046872	1559846
MUNICIPALITY OF POMPANO BCH	3.857924	1975063
MUNICIPALITY OF SEA RANCH LK	0.033216	17005
MUNICIPALITY OF SUNRISE	2.735854	1400620
MUNICIPALITY OF TAMARC	1.863049	953788
MUNICIPALITY OF WILTON MANOR	0.724458	370886
BROWARD AREA TOTAL		51194980
BOCC OF CALHOUN	72.378897	117739
MUNICIPALITY OF ALTHA	4.190848	6817
MUNICIPALITY OF BLOUNTSTOWN	23.430255	38114
CALHOUN AREA TOTAL		162670
BOCC OF CHARLOTTE	89.112903	2233526
MUNICIPALITY OF PUNTA GORDA	10.887097	272874
CHARLOTTE AREA TOTAL		2506400
BOCC OF CITRUS	89.103871	1782585
MUNICIPALITY OF CRYSTAL RIV.	4.755411	95135
MUNICIPALITY OF INVERNESS	6.140718	122849
CITRUS AREA TOTAL		2000570
BOCC OF CLAY	83.061525	2391507
MUNICIPALITY OF GRN COVE SPR	4.501677	129612
MUNICIPALITY OF KEYSTONE HTS	1.252563	36064
MUNICIPALITY OF ORANGE PARK	10.449131	300851
MUNICIPALITY OF PENNEY	0.735104	21165
CLAY AREA TOTAL		2879200
BOCC OF COLLIER	84.354391	4680969
MUNICIPALITY OF EVERGLADES	0.418507	23224
MUNICIPALITY OF NAPLES	15.227102	844978
COLLIER AREA TOTAL		5549170
BOCC OF COLUMBIA	79.262954	925015
MUNICIPALITY OF FORT WHITE	0.864326	10087
MUNICIPALITY OF LAKE CITY	19.872721	231919
COLUMBIA AREA TOTAL		1167020
BOCC OF DADE	62.247979	43666702
MUNICIPALITY OF BAL HARBOUR	0.132624	93035
MUNICIPALITY OF BAY HBR ISL	0.208046	145944
MUNICIPALITY OF BISCAYNE PK	0.130432	91497
MUNICIPALITY OF CORAL GABLES	1.825787	1280782
MUNICIPALITY OF EL PORTAL	0.086081	60385
MUNICIPALITY OF FLORIDA CITY	0.269416	188994
MUNICIPALITY OF GOLDEN BCH	0.026645	18691
MUNICIPALITY OF HIALEAH	6.753099	4737271
MUNICIPALITY OF HIALEAH GDNS	0.183249	128548
MUNICIPALITY OF HOMESTEAD	0.948134	665112
MUNICIPALITY OF IND CK VIL	0.004598	3226
MUNICIPALITY OF ISLANDIA	0.000516	362
MUNICIPALITY OF MEDLEY	0.023379	16400
MUNICIPALITY OF MIAMI	16.418930	11517812
MUNICIPALITY OF MIAMI BCH	4.183271	2934547
MUNICIPALITY OF MIAMI SHR	0.393229	275849
MUNICIPALITY OF MIAMI SPR	0.520395	365055
MUNICIPALITY OF NORTH BAY	0.203018	142416
MUNICIPALITY OF NORTH MIAMI	1.846243	1295132
MUNICIPALITY OF N.MIAMI BCH	1.554566	1090522
MUNICIPALITY OF OPA-LOCKA	0.653964	458753
MUNICIPALITY OF SOUTH MIAMI	0.463967	325471
MUNICIPALITY OF SURFSIDE	0.165758	116278
MUNICIPALITY OF SWEETWATER	0.405477	284441
MUNICIPALITY OF VIRGINIA GDS	0.093344	65480
MUNICIPALITY OF WEST MIAMI	0.257855	180884
DADE AREA TOTAL		70149590

68761

BOCC OF DESOTO MUNICIPALITY OF ARCADIA DESOTO AREA TOTAL	73.974656 26.025344	297178 104552 401730	92422	32900
BOCC OF DIXIE MUNICIPALITY OF CROSS CITY MUNICIPALITY OF HORSESHOE B DIXIE AREA TOTAL	74.103811 22.747868 3.148321	138922 42645 5902 187470	26638	16940
BOCC OF DUVAL MUNICIPALITY OF ATLANTIC B MUNICIPALITY OF BALDWIN MUNICIPALITY OF JACKSONVILLE MUNICIPALITY OF JACKSONVL B MUNICIPALITY OF NEPTUNE BCH DUVAL AREA TOTAL	94.547622 1.402372 0.278087 0.000000 2.830690 0.941229	27468467 407424 80791 0 822387 273451 29052520		
BOCC OF ESCAMBIA MUNICIPALITY OF CENTURY MUNICIPALITY OF PENSACOLA ESCAMBIA AREA TOTAL	78.866896 0.847467 20.285636	7320899 78667 1883034 9282600		
BOCC OF FLAGLER MUNICIPALITY OF BEVERLY BCH MUNICIPALITY OF BUNNELL MUNICIPALITY OF FLAGLER BCH FLAGLER AREA TOTAL	73.322231 1.742992 9.952817 14.981959	325991 7749 44250 66610 444600		
BOCC OF FRANKLIN MUNICIPALITY OF APALACHICOLA MUNICIPALITY OF CARRABELLE FRANKLIN AREA TOTAL	63.963549 23.812592 12.223859	100103 37267 19130 156500	64977	
BOCC OF GADSDEN MUNICIPALITY OF CHATTAHOOCHE MUNICIPALITY OF GREENSBORO MUNICIPALITY OF GREтна MUNICIPALITY OF HAVANA MUNICIPALITY OF QUINCY GADSDEN AREA TOTAL	68.765792 5.620002 1.009445 3.039678 5.287301 16.277780	483066 39479 7091 21353 37142 114348 702480	354634	
BOCC OF GILCHRIST MUNICIPALITY OF BELL MUNICIPALITY OF FANNING SPR MUNICIPALITY OF TRENTON GILCHRIST AREA TOTAL	77.195968 2.603258 2.322515 17.878259	61772 2083 1858 14306 80020	60943	
BOCC OF GLADES MUNICIPALITY OF MOORE HAVEN GLADES AREA TOTAL	83.761840 16.238160	61113 11847 72960	60438	
BOCC OF GULF MUNICIPALITY OF PORT ST. JOE MUNICIPALITY OF WEWAHITCHKA GULF AREA TOTAL	61.316266 26.667113 12.016621	178357 77569 34954 290880	43103	
BOCC OF HAMILTON MUNICIPALITY OF JASPER MUNICIPALITY OF JENNINGS MUNICIPALITY OF WHITE SPR HAMILTON AREA TOTAL	67.572195 18.259902 7.096793 7.071111	386533 104452 40596 40449 572030		
BOCC OF HARDEE MUNICIPALITY OF BOWLING GRN MUNICIPALITY OF WAUCHULA MUNICIPALITY OF ZOLFO SPR HARDEE AREA TOTAL	71.754653 9.208319 12.801904 6.235124	306543 39339 54691 26637 427210	109517	
BOCC OF HENDRY MUNICIPALITY OF CLEWISTON MUNICIPALITY OF LA BELLE HENDRY AREA TOTAL	69.418114 20.890046 9.691840	427845 128752 59734 616330		

BOCC OF HERNANDO	89.971535	1595618	
MUNICIPALITY OF BROOKSVILLE	10.016395	177638	
MUNICIPALITY OF WEEKI WACHEE	0.012070	214	
HERNANDO AREA TOTAL		1773470	
BOCC OF HIGHLANDS	71.842429	1186463	
MUNICIPALITY OF AVON PARK	12.199630	201474	
MUNICIPALITY OF LAKE PLACID	1.454549	24022	
MUNICIPALITY OF SEBRING	14.503392	239521	
HIGHLANDS AREA TOTAL		1651480	
BOCC OF HILLSBOROUGH	67.096922	25535223	
MUNICIPALITY OF PLANT CITY	1.907709	726021	
MUNICIPALITY OF TAMPA	29.761626	11326447	
MUNICIPALITY OF TEMPLE TERR	1.233744	469529	
HILLSBOROUGH AREA TOTAL		38057220	
BOCC OF HOLMES	77.381655	131510	
MUNICIPALITY OF BONIFAY	14.477953	24605	
MUNICIPALITY OF ESTO	1.863663	3167	
MUNICIPALITY OF NOMA	1.520793	2585	
MUNICIPALITY OF PONCE DELEON	2.748488	4671	
MUNICIPALITY OF WESTVILLE	2.007447	3412	
HOLMES AREA TOTAL		169950	140834
BOCC OF INDIAN RV	72.044203	1971346	
MUNICIPALITY OF FELLSMERE	1.785373	48853	
MUNICIPALITY OF IND RIV SHR	1.745723	47763	
MUNICIPALITY OF SEBASTIAN	5.666716	155058	
MUNICIPALITY OF VERO BEACH	18.757985	513275	
INDIAN RV AREA TOTAL		2736300	
BOCC OF JACKSON	67.914639	554326	
MUNICIPALITY OF ALFORD	1.113583	9089	
MUNICIPALITY OF BASCOM	0.258585	2111	
MUNICIPALITY OF CAMPBELLTON	0.692340	5651	
MUNICIPALITY OF COTTONDALE	2.070763	16902	
MUNICIPALITY OF GRACEVILLE	6.203948	50637	
MUNICIPALITY OF GRANDRIDGE	1.357570	11081	
MUNICIPALITY OF GREENWOOD	1.219936	9957	
MUNICIPALITY OF MALONE	1.903934	15540	
MUNICIPALITY OF MARIANNA	13.723759	112015	
MUNICIPALITY OF SNEADS	3.540943	28902	
JACKSON AREA TOTAL		816210	199594
BOCC OF JEFFERSON	78.081679	85741	
MUNICIPALITY OF MONTICELLO	21.918321	24069	
JEFFERSON AREA TOTAL		109810	104506
BOCC OF LAFAYETTE	81.169700	22849	
MUNICIPALITY OF MAYO	18.830300	5301	
LAFAYETTE AREA TOTAL		28150	39950
BOCC OF LAKE	64.593816	2580058	
MUNICIPALITY OF ASTATULA	0.528135	21095	
MUNICIPALITY OF CLERMONT	3.677742	146899	
MUNICIPALITY OF EUSTIS	7.159593	285974	
MUNICIPALITY OF FRUITLAND PK	1.660585	66328	
MUNICIPALITY OF GROVELAND	1.341143	53569	
MUNICIPALITY OF HOWEY IN HLS	0.435952	17413	
MUNICIPALITY OF LADY LAKES	1.103002	44057	
MUNICIPALITY OF LEESBURG	8.735676	348927	
MUNICIPALITY OF MASCOTTE	1.104923	44134	
MUNICIPALITY OF MINNEOLA	0.595993	23806	
MUNICIPALITY OF MONTVERDE	0.268869	10739	
MUNICIPALITY OF MOUNT DORA	3.938288	157306	
MUNICIPALITY OF TAVERES	3.582997	143115	
MUNICIPALITY OF UMATILLA	1.273286	50859	
LAKE AREA TOTAL		3994280	
BOCC OF LEE	72.344234	9155488	
MUNICIPALITY OF CAPE CORAL	13.965539	1767402	
MUNICIPALITY OF FT MYERS	12.352632	1563281	

MUNICIPALITY OF SANIBEL LEE	1.337596	169279 12653450	
BOCC OF LEON MUNICIPALITY OF TALLAHASSEE LEON	52.527811 47.472189	3322163 3002417 6324580	
BOCC OF LEVY MUNICIPALITY OF BRONSON MUNICIPALITY OF CEDAR KEY MUNICIPALITY OF CHIEFLAND MUNICIPALITY OF INGLIS MUNICIPALITY OF OTTER CREEK MUNICIPALITY OF FANNING SPRS MUNICIPALITY OF WILLISTON MUNICIPALITY OF YANKEETOWN LEVY	69.469316 3.176120 3.085374 7.390378 4.773255 0.519069 0.715081 8.588230 2.283177	271854 12429 12074 28921 18679 2031 2798 33608 8935 391330	166986
BOCC OF LIBERTY MUNICIPALITY OF BRISTOL LIBERTY	79.744951 20.255049	25191 6399 31590	40849
BOCC OF MADISON MUNICIPALITY OF GREENVILLE MUNICIPALITY OF LEE MUNICIPALITY OF MADISON MADISON	73.924918 5.424945 1.424517 19.225620	165518 12146 3189 43046 223900	141485
BOCC OF MANATEE MUNICIPALITY OF ANNA MARIA MUNICIPALITY OF BRADENTON MUNICIPALITY OF BRADENTON B MUNICIPALITY OF HOLMES BCH MUNICIPALITY OF LONGBOAT KEY MUNICIPALITY OF PALMETTO MANATEE	73.196654 0.812132 17.298518 0.818089 2.152945 1.287696 4.433965	4917490 54561 1162147 54961 144639 86510 297882 6718190	
BOCC OF MARION MUNICIPALITY OF BELLEVIEW MUNICIPALITY OF DUNNELLON MUNICIPALITY OF MCINTOSH MUNICIPALITY OF OCALA MUNICIPALITY OF REDDICK MARION	75.202744 1.210797 0.884443 0.266863 22.064039 0.371115	4585081 73822 53924 16271 1345236 22627 6096960	
BOCC OF MARTIN MUNICIPALITY OF JUPITER ISL MUNICIPALITY OF OCEAN BRZ PK MUNICIPALITY OF SEWALLS PT MUNICIPALITY OF STUART MARTIN	85.429900 0.467371 0.546626 1.622397 11.933706	2971970 16259 19016 56441 415155 3478840	
BOCC OF MONROE MUNICIPALITY OF KEY COLONY B MUNICIPALITY OF KEY WEST MUNICIPALITY OF LAYTON MONROE	69.528692 1.208451 29.142127 0.120729	2560192 44498 1073074 4445 3682210	
BOCC OF NASSAU MUNICIPALITY OF CALLAHAN MUNICIPALITY OF FERNANDIA B MUNICIPALITY OF HILLIARD NASSAU	75.460468 1.894498 18.171172 4.473862	716693 17993 172583 42491 949760	35607
BOCC OF OKALOOSA MUNICIPALITY OF CINCO BAYOU MUNICIPALITY OF CRESTVIEW MUNICIPALITY OF DESTIN MUNICIPALITY OF FT WALTON B MUNICIPALITY OF LAUREL HILL MUNICIPALITY OF MARY ESTHER MUNICIPALITY OF NICEVILLE MUNICIPALITY OF SHALIMAR MUNICIPALITY OF VALPARAISO	65.563398 0.149753 4.778267 3.518296 13.236612 0.399943 2.440555 5.773013 0.243574 3.896588	2845563 6500 207385 152700 574491 17358 105924 250559 10572 169119	

OKALOOSA AREA TOTAL 4340170

BOCC OF OKEECHOBEE 83.323659 518648  
 MUNICIPALITY OF OKEECHOBEE 16.676341 103802  
 OKEECHOBEE AREA TOTAL 622450

BOCC OF ORANGE 69.512308 25829613  
 MUNICIPALITY OF APOPKA 1.070097 397630  
 MUNICIPALITY OF BELLE ISLE 0.463488 172224  
 MUNICIPALITY OF EATONVILLE 0.382607 142170  
 MUNICIPALITY OF EDGEWOOD 0.151088 56142  
 MUNICIPALITY OF MAITLAND 1.384602 514495  
 MUNICIPALITY OF OAKLAND 0.099974 37149  
 MUNICIPALITY OF OCOEE 1.600335 594653  
 MUNICIPALITY OF ORLANDO 20.598992 7654241  
 MUNICIPALITY OF WINDERMERE 0.204308 75917  
 MUNICIPALITY OF WINTERGDN 1.060776 394167  
 MUNICIPALITY OF WINTERPARK 3.471426 1289924  
 ORANGE AREA TOTAL 37158330

BOCC OF OSCEOLA 66.162014 2435490  
 MUNICIPALITY OF KISSIMMEE 22.896694 842850  
 MUNICIPALITY OF ST CLOUD 10.941293 402760  
 OSCEOLA AREA TOTAL 3681100

BOCC OF PALM BEACH 56.741751 19657640  
 MUNICIPALITY OF HYPOLUXO 0.090872 31482  
 MUNICIPALITY OF ATLANTIS 0.164092 56848  
 MUNICIPALITY OF BELLE GLADE 1.790707 620373  
 MUNICIPALITY OF BOCA RATON 5.572353 1930489  
 MUNICIPALITY OF BOYNTON BCH 4.093119 1418022  
 MUNICIPALITY OF BRINEY BRZ 0.038751 13425  
 MUNICIPALITY OF CLOUD LAKE 0.015877 5500  
 MUNICIPALITY OF DELRAY BEACH 4.283637 1484025  
 MUNICIPALITY OF GOLF VILLAGE 0.012430 4306  
 MUNICIPALITY OF GOLFVIEW 0.022039 7635  
 MUNICIPALITY OF GREENACRES C 2.279224 789615  
 MUNICIPALITY OF GULF STREAM 0.052434 18165  
 MUNICIPALITY OF HAVERHILL 0.131399 45522  
 MUNICIPALITY OF HIGHLAND BCH 0.297372 103022  
 MUNICIPALITY OF JUNO BEACH 0.170673 59128  
 MUNICIPALITY OF JUPITER 1.715607 594356  
 MUNICIPALITY OF JJP INLET CO 0.043243 14981  
 MUNICIPALITY OF LAKE CLARKE 0.332363 115144  
 MUNICIPALITY OF LAKE PARK 0.713504 247187  
 MUNICIPALITY OF LAKE WORTH 2.852242 988132  
 MUNICIPALITY OF LANTANA 0.836861 289922  
 MUNICIPALITY OF MANALAPAN 0.037707 13063  
 MUNICIPALITY OF MAGNOLIA PK 0.140173 48562  
 MUNICIPALITY OF N PALM BEACH 1.283911 444799  
 MUNICIPALITY OF OCEAN RIDGE 0.155841 53990  
 MUNICIPALITY OF PAHOKEE 0.682587 236476  
 MUNICIPALITY OF PALM BEACH 1.096317 379809  
 MUNICIPALITY OF PALM BCH GDS 1.986239 688114  
 MUNICIPALITY OF PALM BCH SHR 0.131190 45450  
 MUNICIPALITY OF PALM SPRINGS 0.969409 335843  
 MUNICIPALITY OF RIVIERA BCH 2.853391 988530  
 MUNICIPALITY OF ROYAL PALM B 0.620230 214873  
 MUNICIPALITY OF SOUTH BAY 0.379470 131464  
 MUNICIPALITY OF S.PALM BCH 0.145291 50335  
 MUNICIPALITY OF TEQUESTA VIL 0.404225 140040  
 MUNICIPALITY OF W.PALM BCH 6.863471 2377784  
 PALM BEACH AREA TOTAL 34644050

BOCC OF PASCO 88.539312 5492182  
 MUNICIPALITY OF DADE CITY 2.251302 139650  
 MUNICIPALITY OF NEW PRT RCHY 5.022072 311524  
 MUNICIPALITY OF PORT RICHEY 0.980716 60835  
 MUNICIPALITY OF SAINT LEO 0.380069 23576  
 MUNICIPALITY OF SAN ANTONIO 0.242309 15031  
 MUNICIPALITY OF ZEPHYRHILLS 2.584221 160302  
 PASCO AREA TOTAL 6203100

BOCC OF PINELLAS 51.373476 16351864  
 MUNICIPALITY OF BELLEAIR 0.341270 108624  
 MUNICIPALITY OF BELLEAIR B 0.149295 47520  
 MUNICIPALITY OF BELLEAIR BLF 0.218931 69685  
 MUNICIPALITY OF BELLEAIR SHR 0.006912 2200

MUNICIPALITY OF CLEARWATER	8.090957	2575302
MUNICIPALITY OF DUNEDIN	2.742949	8730664
MUNICIPALITY OF GULFPORT	0.999101	3180008
MUNICIPALITY OF IND ROCK B	0.363820	1158002
MUNICIPALITY OF INDIAN SHR	0.117414	373372
MUNICIPALITY OF KENNETH CITY	0.369349	117562
MUNICIPALITY OF LARGO	5.319669	1693213
MUNICIPALITY OF MADIERA BCH	0.441405	140497
MUNICIPALITY OF N.REDDINGTON	0.100048	31845
MUNICIPALITY OF OLDSMAR	0.380754	121192
MUNICIPALITY OF PINELLAS PK	3.190661	1015568
MUNICIPALITY OF REDDINGTON B	0.147135	46832
MUNICIPALITY OF REDDINGTON S	0.221091	70372
MUNICIPALITY OF SAFETY HBR	0.916678	291773
MUNICIPALITY OF ST PETE	20.912266	6656247
MUNICIPALITY OF ST PETE BCH	0.850152	270598
MUNICIPALITY OF SEMINOLE	0.435962	138764
MUNICIPALITY OF S.PASADENA	0.428445	136372
MUNICIPALITY OF TARPON SPRS.	1.299333	413570
MUNICIPALITY OF TREASURE ISL	0.582924	185541
PINELLAS AREA TOTAL		31829390

BOCC OF POLK	67.631210	10065661
MUNICIPALITY OF AUBURNDALE	1.630347	242647
MUNICIPALITY OF BARTOW	3.529493	525300
MUNICIPALITY OF DAVENPORT	0.370988	55215
MUNICIPALITY OF DUNDEE	0.530490	78954
MUNICIPALITY OF EAGLE LAKE	0.411197	61199
MUNICIPALITY OF FORT MEADE	1.279574	190441
MUNICIPALITY OF FROSTPROOF	0.700212	104214
MUNICIPALITY OF HAINES CITY	2.714431	403993
MUNICIPALITY OF HIGHLAND PK	0.040431	6017
MUNICIPALITY OF HILLCREST HT	0.043319	6447
MUNICIPALITY OF LAKE ALFRED	0.725092	107917
MUNICIPALITY OF L HAMILTON	0.339221	50487
MUNICIPALITY OF LAKE WALES	1.934690	287943
MUNICIPALITY OF LAKELAND	12.354335	1838716
MUNICIPALITY OF MULBERRY	0.649562	96675
MUNICIPALITY OF POLK CITY	0.163945	24400
MUNICIPALITY OF WINTER HAVEN	4.951464	736934
POLK AREA TOTAL		14883160

BOCC OF PUTNAM	77.910602	1172422
MUNICIPALITY OF CRESCENT CT	2.545923	38312
MUNICIPALITY OF INTERLACHEN	1.565889	23564
MUNICIPALITY OF PALATKA	15.893855	239176
MUNICIPALITY OF POMONA PARK	1.286101	19354
MUNICIPALITY OF WELAKA	0.797630	12003
PUTNAM AREA TOTAL		1504830

BOCC OF ST.JOHN'S	79.693025	1841339
MUNICIPALITY OF HASTINGS	0.811470	18749
MUNICIPALITY OF ST AUGUSTINE	16.217273	374707
MUNICIPALITY OF ST AUGUST BC	3.278232	75745
ST.JOHN'S AREA TOTAL		2310540

BOCC OF ST LUCIE	57.862426	2186262
MUNICIPALITY OF FORT PIERCE	23.879231	902248
MUNICIPALITY OF PT ST LUCIE	18.258342	689870
ST LUCIE AREA TOTAL		3778380

BOCC OF SANTA ROSA	81.063918	1002169
MUNICIPALITY OF GULF BREEZE	7.777547	96151
MUNICIPALITY OF JAY	0.883844	10927
MUNICIPALITY OF MILTON	10.274691	127023
SANTA ROSA AREA TOTAL		1236270

BOCC OF SARASOTA	73.158781	8355816
MUNICIPALITY OF LONGBOAT KEY	1.071731	122407
MUNICIPALITY OF NORTH PORT	2.843976	324824
MUNICIPALITY OF SARASOTA	18.033988	2059748
MUNICIPALITY OF VENICE	4.891524	558684
SARASOTA AREA TOTAL		11421480

BOCC OF SEMINOLE	63.574056	6174211
MUNICIPALITY OF ALTAMONTE SP	8.990993	873191
MUNICIPALITY OF CASSLEBERRY	6.014786	584146

MUNICIPALITY OF LAKE MARY	1.227694	119232		
MUNICIPALITY OF LONGWOOD	4.207425	408618		
MUNICIPALITY OF OVIDEO	1.204790	117007		
MUNICIPALITY OF SANFORD	9.429355	915764		
MUNICIPALITY OF WINTER SPRS	5.350901	519671		
SEMINOLE AREA TOTAL		9711840		
BOCC OF SUMTER	77.634793	464431		
MUNICIPALITY OF BUSHNELL	3.664188	21906		
MUNICIPALITY OF CENTER HILL	2.673957	15986		
MUNICIPALITY OF COLEMAN	3.157403	18376		
MUNICIPALITY OF WEBSTER	2.503918	14969		
MUNICIPALITY OF WILDWOOD	10.315740	61672		
SUMTER AREA TOTAL		597840	46189	
BOCC OF SUWANNEE	74.328657	339124		
MUNICIPALITY OF BRANFORD	2.338009	10667		
MUNICIPALITY OF LIVE OAK	23.333333	106458		
SUWANNEE AREA TOTAL		456250	157196	
BOCC OF TAYLOR	64.026944	389540		
MUNICIPALITY OF PERRY	35.973056	218860		
TAYLOR AREA TOTAL		608400		
BOCC OF UNION	70.610955	80158		
MUNICIPALITY OF LAKE BUTLER	24.051966	27304		
MUNICIPALITY OF RAIFORD	2.762172	3136		
MUNICIPALITY OF WORTHINGTON	2.574906	2923		
UNION AREA TOTAL		113520	57242	72380
BOCC OF VOLUISIA	56.886804	6754034		
MUNICIPALITY OF DAYTONA B	13.612324	1616159		
MUNICIPALITY OF DAYTONA B SH	0.364283	43250		
MUNICIPALITY OF DELAND	3.865273	458915		
MUNICIPALITY OF EDGEWATER	2.149149	255163		
MUNICIPALITY OF HOLLY HILL	2.599601	308644		
MUNICIPALITY OF LAKE HELEN	0.543157	64488		
MUNICIPALITY OF NEW SMYRNA B	3.413852	405318		
MUNICIPALITY OF OAK HILL	0.248826	29542		
MUNICIPALITY OF ORANGE CITY	0.741395	88024		
MUNICIPALITY OF ORMOND BCH	6.075175	721291		
MUNICIPALITY OF PIERSON	0.269642	32014		
MUNICIPALITY OF PONCE INLET	0.286585	34026		
MUNICIPALITY OF PORT ORANGE	6.064767	720055		
MUNICIPALITY OF S.DAYTONA	2.879167	341837		
VOLUISIA AREA TOTAL		11872760		
BOCC OF WAKULLA	94.504188	115276		
MUNICIPALITY OF ST MARKS	2.322816	2833		
MUNICIPALITY OF SOPCHOPPY	3.172997	3870		
WAKULLA AREA TOTAL		121980	116392	
BOCC OF WALTON	75.634360	466407		
MUNICIPALITY OF DEFUNIAK SP	19.551308	120565		
MUNICIPALITY OF FREEPORT	2.621598	16166		
MUNICIPALITY OF PAXTON	2.192735	13522		
WALTON AREA TOTAL		616660		
BOCC OF WASHINGTON	69.956796	143516		
MUNICIPALITY OF CARYVILLE	3.332133	6836		
MUNICIPALITY OF CHIPLEY	18.658866	38279		
MUNICIPALITY OF EBRO	1.188119	2437		
MUNICIPALITY OF VERNON	4.946895	10149		
MUNICIPALITY OF WAUSAU	1.917192	3933		
WASHINGTON AREA TOTAL		205150	135808	

7501 = 712 219, 712



## 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 calculation of rolled-back millage rates and 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.

## New Revenue Sharing Distribution Policy

Section 218.26(2), Florida Statutes, requires the Department of Revenue to establish a schedule of equal monthly distributions of county and municipal revenue sharing funds "for any computation period."

In the past, the department has distributed equal amounts for the first 11 months of the state fiscal year, and reconciled against actual collections for the June distribution. The first 11 distributions were calculated at 95% of one-twelfth of the official estimate made prior to the beginning of the fiscal year.

Beginning July 1, 1985 monthly distributions will be recalculated following each update of the official state revenue estimates, normally made in December and May. Monthly distributions following midyear revisions will be calculated as one-twelfth of 95% of the new annual estimate less the sum of all prior distributions. June will continue to be the month of final reconciliation.

This new procedure will reduce the degree to which June payment amounts differ from preceding monthly distributions. Nonetheless, please note that even with a perfect (i.e., errorless) forecast of revenues, the June payment will differ from the preceding monthly amounts by 63%.

Figures in the following tables represent 100% of the consensus estimates for county and municipal revenue sharing.

## 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 1986 is \$156.8 million, comprising \$13.3 million from the cigarette tax and \$143.5 million from the intangibles tax. Individual county distributions are found on the next page.

FLORIDA DEPARTMENT OF REVENUE  
COUNTY REVENUE SHARING ALLOCATIONS  
1985-86 ESTIMATES

CC	COUNTY	ELG	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
1	BOCC OF ALACHUA COUNTY	0	.01369822892	254,168	1,893,714	0	2,147,882
3	BOCC OF BAKER COUNTY	0	.00123759746	28,273	165,782	0	194,055
5	BOCC OF BAY COUNTY	0	.00959139295	154,793	1,349,137	0	1,503,930
7	BOCC OF BRADFORD COUNTY	0	.00163016732	28,713	226,897	0	255,610
9	BOCC OF BREVARD COUNTY	0	.02588024582	464,254	3,593,768	0	4,058,022
11	BOCC OF BROWARD COUNTY	0	.07858504968	3,573,165	8,748,972	0	12,322,137
13	BOCC OF CALHOUN COUNTY	0	.00076773025	14,713	105,667	0	120,380
15	BOCC OF CHARLOTTE COUNTY	0	.00790568961	187,080	1,052,532	0	1,239,612
17	BOCC OF CITRUS COUNTY	0	.00700957374	90,480	1,008,621	0	1,099,101
19	BOCC OF CLAY COUNTY	0	.00817354735	102,028	1,179,584	0	1,281,612
21	BOCC OF COLLIER COUNTY	0	.01272493468	491,318	1,503,951	0	1,995,269
23	BOCC OF COLUMBIA COUNTY	0	.00374914160	72,308	515,557	0	587,865
25	BOCC OF DADE COUNTY	0	.15716959392	5,895,217	18,748,979	0	24,644,196
27	BOCC OF DESOTO COUNTY	0	.00170533752	30,961	236,435	0	267,396
29	BOCC OF DIXIE COUNTY	0	.00071724652	15,487	96,977	0	112,464
31	BOCC OF DUVAL COUNTY	0	.06243323967	1,999,042	7,790,491	0	9,789,533
33	BOCC OF ESCAMBIA COUNTY	0	.02629741612	728,024	3,395,410	0	4,123,434
35	BOCC OF FLAGLER COUNTY	0	.00132956374	23,543	184,932	0	208,475
37	BOCC OF FRANKLIN COUNTY	0	.00062410522	18,862	78,997	0	97,859
39	BOCC OF GADSDEN COUNTY	0	.00326794054	80,864	431,549	0	512,413
41	BOCC OF GILCHRIST COUNTY	0	.00055915819	5,883	81,793	0	87,676
43	BOCC OF GLADES COUNTY	0	.00057543881	12,360	77,868	0	90,228
45	BOCC OF GULF COUNTY	0	.00086779808	68,034	68,036	0	136,070
47	BOCC OF HAMILTON COUNTY	0	.00106027732	23,270	142,981	0	166,251
49	BOCC OF HARDEE COUNTY	0	.00173442281	36,082	235,875	0	271,957
51	BOCC OF HENDRY COUNTY	0	.00187130587	28,673	264,747	0	293,420

FLORIDA DEPARTMENT OF REVENUE  
COUNTY REVENUE SHARING ALLOCATIONS  
1985-86 ESTIMATES

CC	COUNTY	ELG	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
53	BOCC OF HERMANDO COUNTY	0	.00642223110	79,474	927,531	0	1,007,005
55	BOCC OF HIGHLANDS COUNTY	0	.00502074522	104,948	682,304	0	787,252
57	BOCC OF HILLSBOROUGH CTY	0	.07373685508	1,835,627	9,726,313	0	11,561,940
59	BOCC OF HOLMES COUNTY	0	.00128596452	20,087	181,552	0	201,639
61	BOCC OF INDIAN RIVER CTY	0	.00714372459	205,850	914,286	0	1,120,136
63	BOCC OF JACKSON COUNTY	0	.00310477316	67,470	419,358	0	486,828
65	BOCC OF JEFFERSON COUNTY	0	.00094787892	29,079	119,548	0	148,627
67	BOCC OF LAFAYETTE COUNTY	0	.00035472271	6,472	49,148	0	55,620
69	BOCC OF LAKE COUNTY	0	.01037222884	256,097	1,370,268	0	1,626,365
71	BOCC OF LEE COUNTY	0	.02649678471	578,772	3,575,923	0	4,154,695
73	BOCC OF LEON COUNTY	0	.01260147573	316,798	1,659,113	0	1,975,911
75	BOCC OF LEVY COUNTY	0	.00176694304	34,157	242,899	0	277,056
77	BOCC OF LIBERTY COUNTY	0	.00036877811	8,441	49,383	0	57,824
79	BOCC OF MADISON COUNTY	0	.00126101043	34,591	163,135	0	197,726
81	BOCC OF MANATEE COUNTY	0	.01660858580	530,269	2,073,957	0	2,604,226
83	BOCC OF MARION COUNTY	0	.01511921900	251,941	2,118,752	0	2,370,693
85	BOCC OF MARTIN COUNTY	0	.00875026526	244,331	1,127,710	0	1,372,041
87	BOCC OF MONROE COUNTY	0	.00711732193	246,464	869,532	0	1,115,996
89	BOCC OF NASSAU COUNTY	0	.00348202784	65,716	480,265	0	545,981
91	BOCC OF OKALOOSA COUNTY	0	.01176784113	147,680	1,697,517	0	1,845,197
93	BOCC OF OKEFCHOBEE CTY	0	.00230045859	41,041	319,670	0	360,711
95	BOCC OF ORANGE COUNTY	0	.06192306355	1,632,765	8,076,773	0	9,709,538
97	BOCC OF OSCEOLA COUNTY	0	.00693747546	95,114	992,682	0	1,087,796
99	BOCC OF PALM BEACH CTY	0	.06087891311	2,570,430	6,975,384	0	9,545,814
101	BOCC OF PASCO COUNTY	0	.02310842654	310,426	3,312,975	0	3,623,401
103	BOCC OF PINELLAS COUNTY	0	.06026896998	2,452,694	6,997,481	0	9,450,175

FLORIDA DEPARTMENT OF REVENUE  
COUNTY REVENUE SHARING ALLOCATIONS

CC	COUNTY	EL6	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
105	BOCC OF POLK COUNTY	0	.03412774185	857,616	4,493,614	0	5,351,230
107	BOCC OF PUTNAM COUNTY	0	.00522707618	98,535	721,070	0	819,605
109	BOCC OF ST JOHNS COUNTY	0	.00655655241	152,548	875,519	0	1,028,067
111	BOCC OF ST LUCIE COUNTY	0	.00874754558	187,010	1,184,605	0	1,371,615
113	BOCC OF SANTA ROSA CTY	0	.00566095383	77,885	809,752	0	887,637
115	BOCC OF SARASOTA COUNTY	0	.02460618210	1,119,924	2,738,325	0	3,858,249
117	BOCC OF SEMINOLE COUNTY	0	.01962071851	339,130	2,737,398	0	3,076,528
119	BOCC OF SUMTER COUNTY	0	.00225882685	35,653	318,531	0	354,184
121	BOCC OF SUWANNEE COUNTY	0	.00215693775	32,719	305,488	0	338,207
123	BOCC OF TAYLOR COUNTY	0	.00153920893	36,940	204,407	0	241,347
125	BOCC OF UNION COUNTY	0	.00055403138	18,615	68,257	0	86,872
127	BOCC OF VOLUSIA COUNTY	0	.02411910947	698,366	3,083,510	0	3,781,876
129	BOCC OF WAKULLA COUNTY	0	.00121345306	24,054	166,215	0	190,269
131	BOCC OF WALTON COUNTY	0	.00214224613	39,806	296,098	0	335,904
173	BOCC OF WASHINGTON CTY	0	.00115658733	16,827	164,525	0	181,352
GRAND TOTAL				30,329,957	126,470,043	0	156,799,982



## 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 1986 is \$202.1 million. Distributions to individual municipalities are shown on following pages.

FLORIDA DEPARTMENT OF REVENUE  
 REVENUE SHARING ALLOCATIONS  
 1985-86 ESTIMATES

CC	MC	MUNICIPALITY	SLG	DIST. FACTOR	QUANTIFIED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
001	0005	CITY OF ALACHUA	0	.00067946990	49,626	79,362	0	128,988
001	0045	CITY OF ARCHER	0	.00036712636	18,029	50,831	0	68,860
001	0095	CITY OF GAINESVILLE	0	.01544030390	1,100,340	1,628,192	0	2,928,532
001	0045	CITY OF HAWTHORNE	0	.00031638944	21,367	38,530	0	59,897
001	0085	CITY OF HIGH SPRINGS	0	.00050081000	55,311	42,638	0	97,949
001	1000	CITY OF LA CROSSE	0	.00004295230	3,761	4,453	0	8,214
001	1390	CITY OF MICANOPY	0	.00022140120	9,869	31,562	0	41,431
001	1470	CITY OF NEWBERRY	0	.00062405770	20,259	95,804	0	116,063
001	2165	CITY OF WALDO	0	.00034734054	13,057	51,711	0	64,768
003	0742	CITY OF GLEN SAINT MARY	0	.00015797814	13,069	17,066	0	30,135
003	1200	CITY OF MACCLENNY	0	.00094062497	53,341	123,764	0	177,105
005	0277	CITY OF CALLAWAY	0	.00245418024	35,468	416,763	0	452,231
005	0315	CITY OF CEDAR GROVE	0	.00048802392	13,757	73,150	0	86,907
005	1255	CITY OF LYNN HAVEN	0	.00181811144	47,769	289,296	0	337,065
005	1367	CITY OF MEXICO BEACH	0	.00013996251	6,978	17,454	0	24,432
005	1674	CITY OF PANAMA CITY BCH	0	.00030846875	90,906	0	0	90,906
005	1675	CITY OF PANAMA CITY	0	.00636535468	510,541	702,172	0	1,212,713
005	1685	CITY OF PARKER	0	.00087594532	32,217	131,052	0	163,269
005	2025	CITY OF SPRINGFIELD	0	.00292688721	65,328	476,197	0	541,525
007	0250	CITY OF BROOKER	0	.00019666309	5,183	31,279	0	36,462
007	0820	CITY OF HAMPTON	0	.00020892524	7,757	31,192	0	38,949
007	1200	CITY OF LAWTEY	0	.00025004541	13,179	33,806	0	46,985
007	2030	CITY OF STARKE	0	.00109593636	125,408	86,951	0	212,359
009	0292	CITY OF CAPE CANAVERAL	0	.00097963225	62,061	115,674	0	177,755
009	0393	CITY OF COCOA BEACH	0	.00148542057	239,157	55,245	0	294,402

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
009	0395	CITY OF COCOA	0	.00297642157	327,756	247,765	0	575,521
009	J950	CITY OF INDIAN ATLANTIC	0	.00034153614	54,072	17,189	0	71,261
009	0957	CITY OF INDIAN HARBOR BH	0	.00091078265	41,142	129,346	0	170,488
009	1283	CITY OF MALABAR	0	.00017366849	4,704	27,510	0	32,214
009	1345	TOWN OF MELBOURNE BEACH	0	.00035326682	19,175	47,258	0	66,433
009	1350	CITY OF MELBOURNE	0	.00682518229	731,356	952,232	0	1,683,588
009	1355	TOWN OF MELBOURNE VILLAG	0	.00019867583	1,852	34,661	0	36,513
009	1640	CITY OF PALM BAY	0	.00458480834	91,142	756,064	0	847,206
009	1667	CITY OF PALM SHORES	0	.0000984711	943	948	0	1,891
009	1860	CITY OF ROCKLEDGE	0	.00209785419	155,640	242,839	0	398,479
009	1935	CITY OF SATELLITE BEACH	0	.00136596660	109,567	150,675	0	260,242
009	2105	CITY OF TITUSVILLE	0	.00680509061	518,566	775,336	0	1,293,902
009	2206	CITY OF WEST MELBOURNE	0	.00094555035	34,950	148,625	0	183,575
011	0407	CITY OF COCONUT CREEK	0	.00216143455	21,360	375,971	0	397,351
011	0420	CITY OF COOPER CITY	0	.00212328477	22,887	367,629	0	390,516
011	0427	CITY OF CORAL SPRINGS	0	.00849839629	49,420	1,509,603	0	1,559,023
011	0470	CITY OF DANIA	0	.00189165584	201,595	163,538	0	365,133
011	0477	CITY OF DAVIE	0	.00560171215	166,836	873,550	0	1,040,386
011	0495	CITY OF DEERFIELD BEACH	0	.00655075951	306,407	920,819	0	1,227,226
011	0645	CITY OF FT LAUDERDALE	0	.02199885811	3,196,503	1,150,742	0	4,327,245
011	0805	CITY OF HACIENDA VILLAGE	0	.00001288515	10,613	0	0	10,613
011	0815	CITY OF HALLANDALE	0	.00548213394	491,404	557,952	0	1,049,356
011	0900	TOWN OF HILLSBORO BEACH	0	.00016035101	3,190	26,441	0	29,631
011	0915	CITY OF HOLLYWOOD	0	.01932458486	2,090,384	1,642,644	0	3,733,028
011	1180	CTY LAUDERDALE BY THE SE	0	.00028507509	58,784	0	0	58,784

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHAPING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST.	FACTOP	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
011	1163	CITY OF LAUDERDALE LAKES	0	.00458464175		210,740	647,799	0	858,539
011	1185	CITY OF LAUDERHILL	0	.00637404546		183,519	999,710	0	1,183,229
011	1205	VILLAGE OF LAZY LAKE	0	.00007379338		3,320	0	0	3,320
011	1225	CITY OF LIGHTHOUSE POINT	0	.00150744423		176,544	115,937	0	292,481
011	1300	CITY OF MARGATE	0	.00681452380		247,098	1,022,734	0	1,269,832
011	1420	CITY OF MIRAMAR	0	.00662269656		284,110	954,154	0	1,238,264
011	1494	CITY OF NORTH LAUDERDALE	0	.00422347137		8,186	765,051	0	773,237
011	1540	CITY OF OAKLAND PARK	0	.00347098836		398,752	273,969	0	672,721
011	1686	CITY OF PARKLAND	0	.00010209159		511	18,210	0	18,721
011	1695	CITY OF PEMBROKE PARK	0	.00091419976		112,788	65,133	0	177,921
011	1700	CITY OF PEMBROKE PINES	0	.00700457949		320,564	991,010	0	1,311,574
011	1755	CITY OF PLANTATION	0	.00788112612		444,753	1,038,938	0	1,483,691
011	1780	CITY OF POMPANO BEACH	0	.00965557359		918,495	934,751	0	1,853,246
011	1940	CITY OF SEA RANCH LAKES	0	.0006021764		59,037	0	0	59,037
011	2047	CITY OF SUMRISSE	0	.00799645247		173,630	1,305,392	0	1,479,022
011	2072	CITY OF TAMARAC	0	.00498952545		96,778	824,985	0	921,763
011	2260	CITY OF WILTON MANORS	0	.00194449855		350,732	38,236	0	388,968
013	0020	CITY OF ALTHA	0	.00013076676		7,411	17,210	0	24,621
013	0175	CITY OF BLOUNTSTOWN	0	.00056166507		57,485	50,704	0	108,189
015	1820	CITY OF PUNTA GORDA	0	.00095029251		146,243	41,458	0	187,701
017	0450	CITY OF CRYSTAL RIVER	0	.00037527110		95,471	0	0	95,471
017	0990	CITY OF INVERNESS	0	.00055366146		119,126	0	0	119,126
019	0770	CITY OF GREEN COVE SPGS	0	.00078836101		82,207	69,793	0	152,000
019	1065	CITY OF KEYSTONE HEIGHTS	0	.00017264858		26,696	7,417	0	34,113
019	1595	CITY OF ORANGE PARK	0	.00136491046		92,507	165,920	0	258,427

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
019	1703	CITY OF PENNEY FARMS	1	.00030513586	3,053	53,045	0	56,098
021	0610	CITY OF EVERGLADES	0	.0000690691	9,969	3,033	0	13,002
021	1455	CITY OF NAPLES	0	.00234167641	366,057	78,911	0	464,968
023	0675	CITY OF FORT WHITE	0	.0001954255	8,215	28,311	0	36,526
023	1110	CITY OF LAKE CITY	0	.00163818794	241,791	80,803	0	322,594
025	0060	VILLAGE OF BAL HARBOUR	0	.00030731538	43,116	17,187	0	60,303
025	0090	CITY OF BAY HARBOR ISD	0	.00054838192	32,155	71,198	0	103,353
025	0165	VILLAGE OF BISCAYNE PARK	0	.00046863970	16,156	71,092	0	87,248
025	0425	CITY OF CORAL GABLES	0	.00549876080	693,530	378,074	0	1,071,604
025	0565	VILLAGE OF EL PORTAL	0	.00030124871	11,922	44,308	0	56,230
025	0640	CITY OF FLORIDA CITY	0	.00124822894	61,201	172,911	0	234,112
025	0744	TOWN OF GOLDEN BEACH	0	.00005920626	2,533	8,537	0	11,070
025	0860	CITY OF HIALEAH	0	.02749903188	1,930,261	3,282,629	0	5,212,890
025	0865	CITY OF HIALEAH GARFINS	0	.00051508494	16,283	79,472	0	95,755
025	0930	CITY OF HOMESTEAD	0	.00400982847	326,447	437,955	0	764,402
025	0955	CITY OF INDIAN CREEK VIL	0	.00000974378	1,391	523	0	1,914
025	0997	CITY OF ISLANDIA	0	.00000127242	23	212	0	235
025	1335	TOWN OF MEDLEY	0	.00004908743	10,067	0	0	10,067
025	1369	CITY OF MIAMI BEACH	0	.01403468835	1,489,227	1,219,175	0	2,708,402
025	1370	CITY OF MIAMI	0	.06082357879	5,721,258	5,946,796	0	11,668,054
025	1380	CITY OF MIAMI SHORES VIL	0	.00122920165	143,763	94,714	0	238,477
025	1385	CITY OF MIAMI SPRINGS	0	.00170008309	217,492	114,114	0	331,606
025	1490	CITY OF NORTH RAY VILLAG	0	.00056611070	66,164	43,663	0	109,827
025	1500	CITY OF N MIAMI BEACH	0	.00565691750	642,052	453,586	0	1,095,638
025	1502	CITY OF NORTH MIAMI	0	.00684059601	755,251	567,634	0	1,322,885

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHAPING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
025	1585	CITY OF OPA LOCKA	0	.00237094997	242,147	214,500	0	456,647
025	1705	CITY OF PENNSUCO	4	.00000000000	0	0	0	0
025	2005	CITY OF SOUTH MIAMI	0	.00144211279	289,293	1,953	0	291,246
025	2050	CITY OF SURFSIDE	0	.00041347899	104,228	0	0	104,228
025	2055	CITY OF SWEETWATER	0	.00168181725	38,362	272,881	0	311,243
025	2155	VILL OF VIRGINIA GARDENS	0	.00028412834	40,502	15,312	0	55,814
025	2210	CITY OF WEST MIAMI	0	.0009832674	167,074	29,746	0	196,820
025	2501	METRO DADE	1	.04265387800	19,268,337	0	0	19,268,337
027	0040	CITY OF ARCADIA	0	.00105907974	157,477	51,188	0	208,665
029	0445	TOWN OF CROSS CITY	0	.00074986831	60,079	82,778	0	142,857
029	0932	CITY OF HORSESHOE BEACH	0	.00005378684	1,856	8,158	0	10,014
031	0055	CITY OF ATLANTIC BEACH	0	.00159396792	65,115	232,604	0	297,719
031	0081	CITY OF BALDWIN	0	.00043693795	21,646	60,325	0	81,971
031	1000	CITY OF JACKSONVILLE	0	.03984656782	5,826,077	2,015,314	0	7,841,391
031	1001	CITY OF JACKSONVILLE BCH	0	.00307685417	219,174	364,398	0	583,572
031	1456	CITY OF NEPTUNE BEACH	0	.00099500044	41,884	144,078	0	185,962
031	2500	JAX DUVAL	0	.04855002403	0	8,879,632	0	8,879,632
033	1715	CITY OF PENSACOLA	0	.01219248001	727,797	1,571,320	0	2,299,117
033	2000	CITY OF CENTURY	0	.00082022972	53,674	101,443	0	155,117
035	0160	CITY OF BEVERLY BEACH	0	.00004436942	4,223	4,293	0	8,516
035	0265	CITY OF BUNNELL	0	.00025485363	36,218	12,025	0	50,243
035	0630	CITY OF FLAGLER BEACH	0	.00026200947	23,161	26,960	0	50,121
035	1315	CITY OF MARINELAND	4	.00000000000	0	0	0	0
037	0030	CITY OF APALACHICOLA	0	.00064535302	51,929	71,038	0	122,967
037	0300	CITY OF CARRABELLE	0	.00028627815	25,647	29,149	0	54,796

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

DATE PREPARED: 07/24/85  
FILE 02177

PREPARED BY RMIC

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
039	0345	CITY OF CHATTAHOOCHEE	0	.0008937569	81,632	89,593	0	171,225
039	0375	CITY OF GREENSBORO	1	.00017127484	9,894	22,372	0	32,266
039	0785	CITY OF GRETNA	1	.00116621491	11,242	203,123	0	214,365
039	0835	CITY OF HAVANA	1	.00094147132	28,337	146,547	0	174,884
039	1825	CITY OF QUINCY	0	.00188942565	166,567	194,830	0	361,397
041	0150	CITY OF BELL	0	.00005199812	5,992	4,088	0	10,080
041	2053	CITY OF FANNING SPRINGS	0	.00000000000	0	0	0	0
041	2120	CITY OF TRENTON	0	.00029798172	22,161	34,444	0	56,605
043	1435	CITY OF MOORE HAVEN	0	.00017636313	32,012	3,286	0	35,298
045	1805	CITY OF PORT ST JOE	0	.00040897905	64,183	16,717	0	80,900
045	2170	CITY OF WARD RIDGE	4	.00000000000	0	0	0	0
045	2235	CITY OF MEWAHITCHKA	0	.00037199716	23,114	47,120	0	70,234
047	1010	CITY OF JASPER	0	.00060508307	59,554	56,772	0	116,326
047	1020	TOWN OF JENNINGS	0	.00025707145	12,571	35,641	0	48,212
047	2245	CITY OF WHITE SPRINGS	0	.00033960131	13,231	50,138	0	63,369
049	0195	CITY OF BOWLING GREEN	0	.00070067785	24,763	105,742	0	130,505
049	2185	CITY OF VAUCHULA	0	.00045109560	81,340	8,892	0	90,232
049	2305	CITY OF ZOLFO SPRINGS	0	.00038297297	23,025	49,207	0	72,232
051	0385	CITY OF CLEWISTON	0	.00085185908	116,479	50,391	0	166,870
051	1080	CITY OF LA BELLE	0	.00034382953	56,826	11,459	0	68,285
053	0255	CITY OF BROOKSVILLE	0	.00098005825	175,729	20,218	0	195,947
053	2196	CITY OF WEEKI WACHEE	0	.00000093424	2,118	0	0	2,118
055	0667	CITY OF AVON PARK	0	.00144907962	119,637	156,763	0	276,400
055	1150	TOWN OF LAKE PLACID	0	.00010619067	53,574	0	0	53,574
055	1950	CITY OF SEBRING	0	.00159514198	168,381	139,364	0	307,745



FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

PREPARED BY RMIC

CC	MC	MUNICIPALITY	EL6	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
057	1760	CITY OF PLANT CITY	0	.00332626052	332,397	307,549	0	639,946
057	2075	CITY OF TAMPA	0	.0514591560	4,897,504	4,979,696	0	9,877,200
057	2090	CITY OF TEMPLE TERRACE	0	.00189556441	205,169	161,019	0	366,188
059	0185	CITY OF BONIFAY	0	.00051554170	46,920	51,829	0	98,749
059	0600	TOWN OF ESTO	0	.00010533367	4,617	15,087	0	19,704
059	0700	CITY OF NOMA	0	.00018072465	0	33,054	0	33,054
059	1783	TOWN OF PONCE DE LEON	0	.00010418554	8,741	11,145	0	19,886
059	2234	CITY OF WESTVILLE	0	.00011325002	2,077	18,834	0	20,911
061	0615	CITY OF FELLSMERE	0	.00039267661	16,285	57,082	0	73,367
061	0960	CITY OF INDIAN RIVER SHS	0	.00013724760	286	24,844	0	25,130
061	1597	CITY OF ORCHID	4	.00000000000	0	0	0	0
061	1945	CITY OF SEBASTIAN	0	.00066877846	33,165	92,303	0	125,468
061	2150	CITY OF VERO BEACH	0	.00203491244	374,742	33,044	0	407,786
063	0010	CITY OF ALFORD	0	.00023498394	7,420	36,263	0	43,683
063	0086	TOWN OF BASCOM	0	.00008074543	2,835	12,203	0	15,038
063	0280	CITY OF CAMPBELLTON	1	.00009477908	7,330	10,701	0	18,031
063	0430	CITY OF COTTONDALE	1	.00031931227	15,086	44,749	0	59,835
063	0755	CITY OF GRACEVILLE	0	.00060171753	36,420	77,093	0	113,513
063	0760	CITY OF GRAND RIDGE	0	.00044183738	10,018	71,744	0	81,762
063	0783	CITY OF GREENWOOD	4	.00000000000	0	0	0	0
063	1285	CITY OF MALONE	0	.00040746197	15,027	60,024	0	75,951
063	1305	CITY OF MARIANNA	0	.00131370984	136,106	117,100	0	253,206
063	1970	TOWN OF SNEADS	0	.00067612631	24,498	101,491	0	125,989
065	1425	CITY OF MONTICELLO	0	.00049935016	50,339	45,774	0	96,113
067	1330	CITY OF MAYO	0	.00028506654	18,739	35,179	0	53,918

FLORIDA DEPARTMENT OF REVENUE  
 REVENUE SHAPING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
069	0050	CITY OF ASTATULA	0	.00017424152	3,333	28,852	0	32,185
069	0360	CITY OF CLEMONT	0	.00090247071	78,941	93,618	0	172,559
069	0605	CITY OF EUSTIS	0	.00194693780	182,142	191,253	0	373,395
069	0685	CITY OF FRUITLAND PARK	0	.00054727660	20,503	81,541	0	102,044
069	0790	CITY OF GROVELAND	0	.00039200392	36,365	38,787	0	75,152
069	0935	CITY OF HONEY INTHE HILL	0	.00007303058	12,376	2,157	0	14,533
069	1095	CITY OF LADY LAKE	0	.00029588757	13,366	42,021	0	55,387
069	1215	CITY OF LEESBURG	0	.00194880989	309,234	76,579	0	385,813
069	1325	CITY OF MASCOTTE	0	.00047258535	21,939	66,580	0	88,519
069	1410	CITY OF MINNEOLA	0	.00015025348	15,515	13,440	0	28,955
069	1430	CITY OF MONTVERDE	0	.00006123370	1,908	9,472	0	11,380
069	1440	CITY OF MT DORA	0	.00098127651	111,030	78,992	0	190,022
069	2085	CITY OF TAVARES	0	.00097834125	57,583	126,824	0	184,407
069	2125	CITY OF UMATILLA	0	.00034575284	39,637	27,367	0	67,004
071	0293	CITY OF CAPE CORAL	0	.00653644978	153,484	1,056,595	0	1,210,079
071	0655	CITY OF FORT MYERS	0	.00640449878	893,274	362,965	0	1,256,239
071	1925	CITY OF SANIPEL	0	.00044636808	0	81,639	0	81,639
073	2070	CITY OF TALLAHASSEE	0	.01550552802	1,250,960	2,435,399	0	3,686,359
075	0245	TOWN OF BRONSON	0	.00017086344	10,844	21,437	0	32,281
075	0325	CITY OF CEDAR KEY	0	.00009471015	16,864	2,061	0	18,925
075	0350	CITY OF CHIEFLAND	0	.00032728000	64,181	1,776	0	65,957
075	0980	CITY OF ENGLIS	0	.00022519487	16,801	25,983	0	42,784
075	1614	CITY OF OTTER CREEK	0	.00002980655	3,760	2,031	0	5,811
075	2053	CITY OF FANNING SPRINGS	0	.00004165650	7,553	784	0	8,337
075	2255	CITY OF WILLISTON	0	.00043923815	47,202	37,618	0	84,820

FLORIDA DEPARTMENT OF REVENUE  
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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
075	2295	TOWN OF YANKEETOWN	0	.00007219714	5,909	7,857	0	13,766
077	0240	CITY OF BRISTOL	1	.00022385885	18,969	24,672	0	43,661
079	0780	CITY OF GREENVILLE	0	.00035052191	23,475	42,864	0	66,339
079	1210	TOWN OF LEE	0	.00006616216	5,990	6,680	0	12,670
079	1275	CITY OF MADISON	0	.00064372003	86,118	39,799	0	125,917
081	0025	CITY OF ANNA MARIA	0	.00017036012	13,693	18,767	0	32,460
081	0210	CITY OF BRADENTON BEACH	0	.00017285568	27,417	6,803	0	34,220
081	0215	CITY OF BRADENTON	0	.00007666353	376,545	770,635	0	1,147,180
081	0925	CITY OF HOLMES BEACH	0	.00046514730	55,071	35,235	0	90,306
081	1245	CITY OF LONG BOAT KEY	0	.00000000000	0	0	0	0
081	1660	CITY OF PALMETTO	0	.00169287552	169,179	156,517	0	325,696
083	0145	CITY OF BELLEVUE	0	.00035167322	57,775	12,034	0	69,809
083	0535	CITY OF DUNELLON	0	.00022158835	53,800	0	0	53,800
083	1265	CITY OF MCINTOSH	0	.00009199479	7,411	10,119	0	17,530
083	1545	CITY OF OCALA	0	.00654810761	643,622	615,161	0	1,258,783
083	1830	CITY OF REDDICK	1	.00016962279	5,166	26,349	0	31,515
085	1045	TOWN OF JUPIITER ISLAND	0	.00003758043	2,386	4,714	0	7,100
085	1548	CITY OF OCEAN BREEZE PK	1	.00009812410	6,147	10,555	0	16,702
085	1960	CITY OF SEWALLS POINT	0	.00014505091	1,035	25,593	0	26,628
085	2035	CITY OF STUART	0	.00137255093	276,026	1,237	0	277,263
087	1060	CITY OF KEY COLONY BEACH	0	.00011529378	3,918	17,541	0	21,459
087	1070	CITY OF KEY WEST	0	.00433851183	392,760	438,040	0	830,820
087	1203	CITY OF LAYTON	0	.00001165150	2,685	0	0	2,685
089	0275	CITY OF CALLAHAN	0	.00014785470	25,665	3,815	0	29,480
089	0620	CITY OF FERNANDINA BEACH	0	.00094096659	130,679	53,837	0	184,516

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CC	MC	MUNICIPALITY	ELC	DIST.	FACTORS	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
089	0895	CITY OF HILLIARD	0	.0000	165247	23,263	73,807	0	97,070
091	0770	CITY OF CINCO RAYOS	0	.0000	209535	21,697	0	0	21,997
091	0440	CITY OF CRESTVIEW	0	.0017	2160172	138,336	189,684	0	328,020
091	0670	CITY OF FT WALTON BEACH	0	.0039	4769604	227,379	516,246	0	743,625
091	1195	CITY OF LAUREL HILL	0	.0005	1991247	4,086	91,390	0	95,478
091	1720	TOWN OF MARY ESTHER	0	.0005	7845509	13,743	93,360	0	107,103
091	1485	CITY OF NICEVILLE	0	.0017	5472261	54,427	271,677	0	326,104
091	1965	CITY OF SHALIMAR	0	.0000	4455018	10,992	0	0	10,992
091	2135	CITY OF VALPARAISO	0	.0016	1688061	40,774	258,823	0	299,597
092	1565	CITY OF OKEECHOBEE	0	.0005	2985663	176,013	0	0	176,013
095	0035	CITY OF APOPKA	0	.0013	894219	183,788	87,799	0	271,587
095	0091	CITY OF BAY LAKE	4	.0000	0000000	0	0	0	0
095	0140	CITY OF BELL ISLE	0	.0005	0699489	9,272	84,337	0	93,609
095	0555	CITY OF EATONVILLE	0	.0008	085176	18,949	145,785	0	164,734
095	0571	CITY OF EDGEWOOD	0	.0014	628789	63,799	0	0	63,799
095	1101	CITY OF LAKE BUENA VISTA	4	.0000	0000000	0	0	0	0
095	1280	CITY OF PALTLAND	0	.0015	478261	158,137	139,991	0	298,128
095	1541	CITY OF OAKLAND	4	.0000	0000000	0	0	0	0
095	1560	CITY OF OCOEE	0	.0027	246329	78,748	437,638	0	516,386
095	1600	CITY OF ORLANDO	0	.0268	736411	1,969,237	3,129,998	0	5,099,235
095	2270	TOWN OF WINDERMERE	0	.0002	626234	10,267	28,799	0	39,066
095	2280	CITY OF WINTER GARDEN	0	.0014	5572855	149,053	131,358	0	280,411
095	2290	CITY OF WINTER PARK	0	.0040	9902792	458,356	334,895	0	793,251
097	1070	CITY OF KISSIMEE	0	.0038	3692263	243,964	481,343	0	725,307
097	1890	CITY OF ST CLOUD	0	.0019	3109789	105,411	257,706	0	363,217

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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
099	0060	CITY OF ATLANTIS	0	.00017205290	6,296	25,862	0	32,158
099	0130	CITY OF BELL GLADF	0	.00400474154	302,170	458,995	0	761,165
099	0180	CITY OF BOCA RATON	0	.00749644976	523,997	896,867	0	1,420,864
099	0200	CITY OF BOYNTON BEACH	0	.00659766556	337,969	900,835	0	1,238,804
099	0237	CITY OF BRINY BREEZES	1	.00004692124	4,322	4,671	0	8,993
099	0390	CITY OF CLOUD LAKE	1	.00002421274	3,753	1,051	0	4,804
099	0510	CITY OF DELRAY BEACH	0	.00616604471	362,476	799,715	0	1,162,191
099	0740	CITY OF GLEN RIDGE	0	.00003405651	1,438	4,928	0	6,366
099	0750	CITY OF GOLFVIEW	0	.00002826076	1,333	3,963	0	5,296
099	0751	VILLAGE OF GOLF	0	.00001212841	1,033	1,283	0	2,316
099	0765	CITY OF GREENACRES CITY	0	.00420711129	14,848	770,661	0	785,509
099	0800	TOWN OF GULF STREAM	0	.00005140227	1,397	8,137	0	9,534
099	0840	CITY OF HAVERHILL	0	.00021711712	8,402	32,106	0	40,508
099	0870	CITY OF HIGHLAND BEACH	0	.00031113800	2,928	54,256	0	57,184
099	0940	CITY OF HYPOLUXO	0	.00010105595	2,273	16,425	0	18,698
099	1030	CITY OF JUNO BEACH	0	.00017881087	13,616	20,382	0	33,998
099	1040	CITY OF JUPITER INLET	0	.00004576373	1,225	7,262	0	8,487
099	1046	CITY OF JUPITER	0	.00226286736	67,918	352,406	0	420,324
099	1115	CITY OF LAKE CLARKE SHRS	0	.00046066162	7,218	77,722	0	84,940
099	1145	TOWN OF LAKE PARK	0	.0009093547	253,135	0	0	253,135
099	1165	CITY OF LAKE WORTH	0	.00482671960	364,734	552,713	0	917,447
099	1170	CITY OF LANTANA	0	.00126036522	209,533	40,893	0	250,426
099	1290	CITY OF MANALAPAN	0	.00003681986	1,985	4,938	0	6,923
099	1295	CITY OF MANGONIA PARK	0	.00015566664	15,044	14,854	0	29,898
099	1510	CITY OF NORTH PALM BEACH	0	.00169026622	82,307	234,658	0	316,965

FLORIDA DEPARTMENT OF REVENUE  
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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
099	1550	TOWN OF OCEAN RIDGE	0	.00016118941	4,910	25,037	0	29,947
099	1625	CITY OF FAHOKEE	0	.00166402077	96,481	217,031	0	313,512
099	1650	CITY OF PALM BCH GARDENS	0	.00270095225	126,411	379,595	0	506,006
099	1655	CITY OF PALM BCH SHORES	0	.00014130569	11,360	15,564	0	26,924
099	1656	CITY OF PALM BEACH	0	.00123906068	171,886	71,066	0	242,952
099	1670	CITY OF PALM SPRINGS	0	.00168706946	90,524	226,637	0	317,161
099	1855	CITY OF RIVIERA BEACH	0	.00425302487	369,915	443,097	0	813,012
099	1870	CITY OF ROYAL PALM BEACH	0	.00085143745	3,712	152,366	0	156,078
099	1990	CITY OF SOUTH BAY	0	.00076561057	42,669	101,413	0	144,082
099	2010	TOWN OF SOUTH PALM BEACH	0	.00014997214	745	26,755	0	27,500
099	2095	VILLAGE OF TEQUESTA	0	.00046597469	129,246	0	0	129,246
099	2215	CITY OF WEST PALM BEACH	0	.01063846336	1,326,451	745,326	0	2,071,777
101	0465	CITY OF DADE CITY	0	.00090605433	134,787	44,101	0	178,888
101	1475	CITY OF NEW PORT RICHEY	0	.00161657511	290,251	32,995	0	323,246
101	1800	CITY OF PORT RICHEY	0	.00025628795	15,410	33,294	0	48,704
101	1895	CITY OF ST LEO	1	.00032596744	9,442	52,902	0	62,344
101	1915	CITY OF SAN ANTONIO	0	.0000327197	14,350	2,243	0	16,593
101	2300	CITY OF ZEPHYRHILLS	0	.00094679246	110,964	72,745	0	183,709
103	0115	CITY OF BELLEAIR	0	.00044104050	15,115	66,986	0	82,101
103	0120	CITY OF BELLEAIR BEACH	0	.00017539876	4,762	27,770	0	32,532
103	0122	CITY OF BELLEAIR BLUFFS	0	.00031760552	66,417	0	0	66,417
103	0125	CITY OF BELLEAIR SHORE	0	.00000731946	352	1,020	0	1,372
103	0375	CITY OF CLEARWATER	0	.01402307191	1,191,562	1,499,234	0	2,690,796
103	0530	CITY OF DUNEDIN	0	.00533104294	313,081	691,697	0	1,004,778
103	0795	CITY OF GULFPORT	0	.00201506245	133,248	247,961	0	381,209

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CC	MC	MUNICIPALITY	EL6	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
103	0665	CITY OF INDIAN ROCKS BCH	0	.0004637272	54,431	36,039	0	90,470
103	0670	TOWN OF INDIAN SHORES	0	.00012839356	10,610	13,881	0	24,491
103	1050	CITY OF KENNETH CITY	0	.00077092140	145,147	9,643	0	154,790
103	1175	CITY OF LARGO	0	.01108397442	652,934	1,436,328	0	2,089,262
103	1270	CITY OF MADIRA REACH	0	.00061765610	174,090	0	0	174,090
103	1525	CITY OF NO REDINGTON BCH	0	.00011441858	11,820	10,230	0	22,050
103	1570	CITY OF OLDSTAR	0	.00060193084	19,857	92,121	0	111,978
103	1750	CITY OF PINELLAS PARK	0	.00676507363	387,226	886,876	0	1,274,102
103	1835	TOWN OF REDINGTON REACH	0	.00019447409	4,793	31,231	0	36,024
103	1840	CITY OF REDINGTON SHORES	0	.00029379876	12,192	40,873	0	53,065
103	1880	CITY OF SAFETY HARBOR	0	.00169311022	57,772	257,382	0	315,154
103	1899	CITY OF ST PETERSBURG BH	0	.00117380996	199,235	34,382	0	233,617
103	1900	CITY OF ST PETERSBURG	0	.04322647286	3,125,822	5,077,165	0	8,202,987
103	1951	CITY OF SEMINOLE	0	.00073388202	166,578	0	0	166,578
103	2015	CITY OF SOUTH PASADENA	0	.00060974760	89,458	30,563	0	120,021
103	2080	CITY OF TARPON SPRINGS	0	.00229748542	199,105	240,016	0	439,121
103	2115	CITY OF TREASURE ISLAND	0	.00079994624	104,086	52,111	0	156,197
105	0065	CITY OF AUBURNDALE	0	.00129572468	95,208	150,822	0	246,030
105	0085	CITY OF BARTOW	0	.00326512784	247,027	373,626	0	620,653
105	0475	TOWN OF DAVENPORT	0	.00033794316	22,371	41,563	0	63,934
105	0525	TOWN OF DUNDEE	0	.00042597057	25,917	54,454	0	80,371
105	0540	CITY OF EAGLE LAKE	0	.00052117537	20,806	76,493	0	97,299
105	0650	CITY OF FT MEADE	0	.00165212640	76,018	233,374	0	309,392
105	0680	CITY OF FROSTPROOF	0	.00050391270	59,573	38,252	0	97,825
105	0810	CITY OF HAINES CITY	0	.00271169768	182,087	331,175	0	513,262

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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
105	0880	VILLAGE OF HIGHLAND PARK	0	.00002313960	0	4,233	0	4,233
105	0890	CITY OF HILLCREST HGTS	0	.00002750542	498	4,580	0	5,078
105	1100	CITY OF LAKE ALFRED	0	.00059262217	36,465	75,388	0	111,853
105	1125	CITY OF LAKE HAMILTON	0	.00028489218	15,272	38,285	0	53,557
105	1140	CITY OF LAKELAND	0	.01040281749	973,011	1,022,083	0	1,995,094
105	1160	CITY OF LAKE WALES	0	.00166505290	190,668	131,981	0	322,649
105	1445	CITY OF MULBERRY	0	.00055234988	53,918	52,228	0	106,146
105	1770	CITY OF FOLK CITY	0	.00017163144	15,070	17,753	0	32,823
105	2285	CITY OF WINTER HAVEN	0	.00371292288	439,141	281,667	0	720,808
107	0435	CITY OF CRESCENT CITY	0	.00028421975	47,077	9,379	0	56,456
107	0985	CITY OF INTERLACHEN	0	.00017330637	11,693	21,115	0	32,808
107	1630	CITY OF PALATKA	0	.00200381279	276,527	116,239	0	392,766
107	1775	CITY OF POMONA PARK	0	.00017490409	7,968	24,778	0	32,746
107	2200	CITY OF WELAKA	0	.00009438989	7,493	10,482	0	17,975
109	0830	CITY OF HASTINGS	0	.00009676788	15,795	3,405	0	19,200
109	1884	CITY OF ST AUGUSTINE ECH	0	.00027624371	7,099	44,100	0	51,199
109	1885	CITY OF ST AUGUSTINE	0	.00194814992	340,862	47,836	0	388,698
111	0665	CITY OF FT PIERCE	0	.00602999149	711,816	458,685	0	1,170,501
111	1807	CITY OF PORT ST LUCIE	0	.00388142619	6,475	704,039	0	710,514
111	1897	CITY OF ST LUCIE VILLAGE	4	.00000000000	0	0	0	0
113	0792	CITY OF GULF BREEZE	0	.00059845695	75,883	40,783	0	116,666
113	1015	CITY OF JAY	4	.00000000000	0	0	0	0
113	1400	CITY OF MILTON	0	.00121695183	116,957	116,733	0	233,690
115	1245	CITY OF LONGGAT KEY	0	.00063334127	47,549	72,805	0	120,354
115	1520	CITY OF NORTH PORT	0	.00114454850	24,372	187,278	0	211,650



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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
115	1930	CITY OF SARASOTA	0	.00796845994	937,613	608,883	0	1,546,496
115	2140	CITY OF VENICE	0	.00151972094	240,488	133,474	0	373,962
117	0015	CITY OF ALTAMONTE SPRING	0	.00379663510	57,567	642,294	0	699,861
117	0310	CITY OF CASSELBERRY	0	.00289392018	170,722	372,959	0	543,681
117	1142	CITY OF LAKE MARY	0	.00046056595	0	84,236	0	84,236
117	1250	CITY OF LONGWOOD	0	.00194036258	80,818	281,747	0	362,565
117	1615	CITY OF OVIEDO	0	.00053410115	39,986	61,499	0	101,485
117	1920	CITY OF SANFORD	0	.00539546142	376,081	646,466	0	1,022,547
117	2292	CITY OF WINTER SPRINGS	0	.00253521611	13,825	451,171	0	464,996
119	0270	CITY OF BUSHNELL	0	.00015816257	36,546	0	0	36,546
119	0330	CITY OF CENTER HILL	0	.00025697862	8,283	39,504	0	47,787
119	0410	CITY OF COLEMAN	0	.00036899704	13,609	55,172	0	68,781
119	2195	CITY OF WEBSTER	0	.00021435388	17,618	23,261	0	40,879
119	2250	CITY OF WILDWOOD	0	.00059140000	61,478	52,529	0	114,007
121	0230	TOWN OF BRANFORD	0	.00014764487	20,042	8,866	0	28,908
121	1230	CITY OF LIVE OAK	0	.00153482243	153,904	141,434	0	295,338
123	1725	CITY OF PERRY	0	.00173292706	180,555	153,548	0	334,103
125	1105	CITY OF LAKE BUTLER	0	.00061785800	29,351	86,442	0	115,793
125	1826	CITY OF RAIFORD	4	.00000000000	0	0	0	0
125	2293	CITY OF WORTHINGTON SPGS	4	.00000000000	0	0	0	0
127	0485	CITY OF DAYTONA BEACH	0	.00881447986	1,027,176	682,563	0	1,709,739
127	0486	CITY OF DAYTONA BCH SHOR	0	.00013460646	91,781	0	0	91,781
127	0505	CITY OF DELAND	0	.00290639908	318,746	243,111	0	561,857
127	0505	CITY OF EDGEWATER	0	.00161087621	68,458	232,670	0	301,128
127	0910	CITY OF HOLLY HILL	0	.00179796486	155,248	188,345	0	343,593

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CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
127	1130	CITY OF LAKE HELEN	0	.00040732344	8,885	66,457	0	75,342
127	1480	CITY OF NEW SMYRNA BCH	0	.00166351301	201,998	158,026	0	360,024
127	1530	CITY OF OAK HILL	0	.00020040490	13,952	24,027	0	37,979
127	1590	CITY OF ORANGE CITY	0	.00052393200	21,923	75,986	0	97,909
127	1605	CITY OF ORMOND BEACH	0	.00371211423	294,368	412,535	0	706,903
127	1735	CITY OF PIERSON	0	.00020235340	18,098	20,632	0	38,730
127	1784	TOWN OF PONCE INLET	0	.00011783527	4,946	17,076	0	22,022
127	1795	CITY OF PORT ORANGE	0	.00474176475	93,493	782,643	0	876,136
127	1995	CITY OF SOUTH DAYTONA	0	.00198379840	132,655	242,780	0	375,435
129	1898	CITY OF ST MARKS	0	.00002319681	9,455	0	0	9,455
129	1960	CITY OF SOPCHOPPY	0	.00009463160	9,800	8,439	0	18,239
131	0500	CITY OF DEFUNIAK SPRINGS	0	.00121638454	100,398	131,614	0	232,012
131	0676	CITY OF FREEPORT	0	.00015093420	11,372	17,314	0	28,686
131	1690	CITY OF PAXTON	0	.00019005046	13,228	22,788	0	36,016
133	0305	CITY OF CARYVILLE	0	.00022901070	11,357	31,607	0	42,964
133	0355	CITY OF CHIPLEY	0	.00058371767	67,615	45,569	0	113,184
133	0562	CITY OF EBR0	0	.00003191570	4,447	1,813	0	6,260
133	2145	CITY OF VERNON	0	.00032049432	12,365	47,427	0	59,792
133	2187	CITY OF WAUSAU	0	.00024205037	4,597	40,110	0	44,707
TOTALS					95,722,498	106,377,505	0	202,100,003

### III. SHARED AND LOCAL OPTION GAS TAXES

#### Legislative Session 1985 Update.

During the 1985 Legislative Session the Legislature expanded the local option gas tax provision (336.025, Florida Statutes) allowing local governments to levy up to 6 cents without voter approval. CS/HB 1392 allows the tax be imposed using either of the following procedures:

"The first 2 cents shall be levied by an ordinance adopted by a majority vote of the governing body. The next 4 cents shall be levied by an ordinance adopted by a majority plus one vote of the governing body, or subject to approval by referendum, a majority vote of the governing body."

This tax shall be imposed effective September 1 of any year for up to 30 years (prior to passage of CS/HB 1392 there had been a 10-year limitation).

Additionally, local governments must observe certain bonding restrictions when dedicating local option gas taxes. Local governments may pledge the revenues only once per year from only the third, fourth, fifth and sixth cents for bonding purposes.

For fiscal year 1984-85, 35 counties opted to implement this revenue-raising mechanism to fund local transportation needs. A breakdown is provided in Table 1. Table 5, Forecast of Motor Fuel Consumption by County, may be used to estimate your county's local option gas tax revenues for 1985-86. However, this year

the estimation process is particularly complicated due to a number of changes in the laws governing tax administration. For details, be sure to read the addendum immediately following Table 5.

TABLE 1

Counties Charging the Local Option Gas Tax\*  
(Effective September 1, 1984)

Tax Rate	1¢	2¢	3¢	4¢	5¢	6¢	
	Suwannee	Charlotte Columbia Dixie Hernando Lafayette Lake Levy Palm Beach Sumter Volusia	Alachua	Bradford Broward Citrus Clay Collier Dade DeSoto Hardee Highlands Hillsborough Lee Manatee Marion Monroe Okeechobee Orange Osceola Pasco Polk Sarasota Seminole Union Wakulla			

\* (Figures provided by the Department of Revenue (DOR). The DOR will be able to update this list by August 15, 1985, when all counties must provide the DOR with a certified copy of their interlocal agreement that establishes the levy of the local option gas tax.

The Legislature also included in CS/HB 1392 limited opportunities for cities and counties to obtain state transportation funds contingent upon their adoption of local option gas taxes. The "Local Government Transportation Assistance Act," s. 335.20, Florida Statutes, was created by the passage of

CS/HB 1392. Administered by the Department of Transportation (DOT) the stated program objectives are:

"To provide matching financial assistance to local governments for meeting local transportation needs that improve traffic flow and reduce traffic congestion on the state highway system." (s. 334.046, F.S.)

The purpose of this act is to improve the state highway system. This act provides a means whereby local governments that desire to contribute local revenues to state transportation projects may have their revenues matched at the rate of 20% by the state.

In order to qualify to participate in this state matching program, wherein the state provides 20 percent of the cost of any project funded, the "applying county, the county within which the applying municipality is located, or the county or counties wherein the applying expressway or transportation authority has jurisdiction" must have adopted at least 5 cents of the local-option gas taxes on motor fuel and special fuel, as provided in s. 336.025.

Criteria for priority ranking of applications are enumerated in s. 335.20, F.S. with projects identified in the 1983 5-year transportation plan and those counties that have adopted the 6-cent local option gas tax receiving highest priority.

The total dollars that a local government may allot to this matching program is limited by the restriction that only proceeds of the 5th and 6th cent local option gas tax may be used for matching purposes.

The Department of Transportation will announce the availability of funds to local governments no later than January 1, 1986, at which time local governments may apply for such funds.

Those desiring more information about this new program may call their District engineers:

District

I	Bartow	813-533-8161
II	Lake City	904-752-3300
III	Chipley	904-638-0250
IV	Ft. Lauderdale	305-524-8621
V	Deland	904-734-2171
VI	Miami	305-377-5350

Another bill affecting motor fuel tax administration, CS/SB 1176, passed this Legislative Session. CS/SB 1176 requires that effective January 1, 1986, the county gas tax be distributed to the counties utilizing the constitutional gas tax distribution formula. Due to the January implementation date for this legislation, county gas tax distributions for the first quarter of the 1985-86 County Fiscal Year are calculated using the formula currently in place (see Table 3), while the last three quarters of the 1985-86 Fiscal Year reflect calculations using the constitutional gas tax formula (see Table 4).

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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.

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 where SBA feels that the 80% portion is not sufficient to meet

*Orange*

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 1985-86. 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 collection factor will vary in a particular county will depend on the volatility of motor fuel and special fuel sales within that county. Unfortunately the 1985 collection factor will not be known until after the publication date of this handbook. The collection factor presented in the table and used in calculating the allocation to the counties is the factor used in State Fiscal Year 1984-85. After August 15, 1985, the new collection factor will have been calculated and a new allocation estimate will be available to individual counties upon request. (ACIR: 904-488-9627) 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.

The SBA's costs incurred while administering the constitutional gas tax were approximately \$82,014 for the 1984-85 fiscal year. These administrative costs represented approximately .07% 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.

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 trial date is currently being arranged with the Attorney General and the 6% service charge continues to be 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%.

#### Distribution of the County Gas Tax.

As required by the passage of CS/SB 1176 this Legislative Session, effective January 1, 1986, the county gas tax, previously termed the seventh cent, will be distributed to the counties by DOR based on the same formula used to distribute the constitutional gas tax. Table 3 provides distribution estimates

for the first quarter of the County Fiscal Year 1985-86 using the formula contained in s. 206.60, F.S.

The distribution formula for the first quarter of the County Fiscal Year 1985-86 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 or 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 =

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

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

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 1985-86. 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 .31%. DOR's expenses for administering all motor fuel taxes in Fiscal Year 84-85 totaled approximately \$1,752,798 and were proportionately 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 1984-85 since the factors to be used in State Fiscal Year 1985-86 will not be available until after the publication date of this handbook. After August 15, 1985, 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.  
(ACIR: 904-488-9627)

Table 4 reflects the changes to the distribution formula required by the Legislature and outlines county gas tax distribution estimates for the remaining three quarters of the County Fiscal Year 1985-86 using the formula contained in Art. XII, S. 9(c)(4) of the Constitution.

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.

$$(1+2+3) \times 123675000 = \text{---}, \text{---}, \text{---}$$

TABLE 2  
 CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION  
 FOR FLORIDA COUNTIES, COUNTY FY 1985-1986

	1	2	3	
	AREA	POPULATION	COLLECTION	ALLOCA-
	FACTOR	FACTOR	FACTOR	TION
	-----	-----	-----	-----
ALACHUA	.4096	+ .3885	+ .8028	1,979,913
BAKER	.2453	.0393	.0779	448,322
BAY	.3671	.2509	.6070	1,515,019
BRADFORD	.1226	.0514	.1005	339,488
BREVARD	.5403	.7006	1.4515	3,329,826
BROWARD	.5124	2.6028	4.5905	9,530,024
CALHOUN	.2406	.0239	.0507	389,824
CHARLOTTE	.3384	.1517	.3165	997,563
CITRUS	.2748	.1404	.2725	850,513
CLAY	.2604	.1721	.3434	959,594
COLLIER	.8626	.2202	.5227	1,985,602
COLUMBIA	.3329	.0908	.3052	901,467
DADE	.9170	4.1734	6.5897	14,445,364
DESOTO	.2659	.0489	.0941	505,707
DIXIE	.3093	.0199	.0472	465,513
DUVAL	.3590	1.4655	3.1859	6,196,612
ESCAMBIA	.3199	.6001	1.1843	2,602,493
FLAGLER	.2128	.0280	.0655	378,817
FRANKLIN	.3215	.0197	.0401	471,573
GADSDEN	.2246	.1067	.1543	600,566
GILCHRIST	.1492	.0148	.0262	235,230
GLADES	.4121	.0154	.0384	576,202
GULF	.2739	.0274	.0411	423,463
HAMILTON	.2175	.0225	.1435	474,294
HARDEE	.2676	.0497	.0895	503,110
HENDRY	.4960	.0478	.1322	836,043
HERNANDO	.2073	.1141	.3135	785,213
HIGHLANDS	.4598	.1220	.2955	1,085,001
HILLSBOROUGH	.5204	1.6606	3.5913	7,138,892
HOLMES	.2086	.0378	.0919	418,393
INDIAN RIVER	.2212	.1537	.3832	937,580
JACKSON	.3966	.1005	.3072	994,718
JEFFERSON	.2516	.0275	.1370	514,612
LAFAYETTE	.2309	.0104	.0189	321,802
LAKE	.4850	.2692	.5952	1,668,870
LEE	.4298	.5269	1.1500	2,605,461
LEON	.2979	.3815	.8205	1,855,001
LEVY	.4859	.0510	.1345	830,354
LIBERTY	.3477	.0109	.0345	486,166
MADISON	.3000	.0382	.1115	556,166
MANATEE	.3557	.3810	.7009	1,777,952
MARION	.6844	.3144	.9370	2,394,101
MARTIN	.2844	.1643	.3775	1,021,803
MONROE	.8201	.1619	.3053	1,592,068
NASSAU	.2748	.0844	.2632	769,753
OKALOOSA	.4176	.2821	.5503	1,545,938
OKEECHOBEE	.3709	.0520	.1474	705,319
ORANGE	.4185	1.2106	2.8515	5,541,382
OSCEOLA	.6288	.1265	.4261	1,461,096
PALM BEACH	.9330	1.4710	2.8577	6,507,407
PASCO	.3241	.4983	.7915	1,995,991
PINELLAS	.1812	1.8696	2.9445	6,177,937
POLK	.8395	.8256	1.8017	4,287,565
PUTNAM	.3456	.1297	.2505	897,633
ST. JOHNS	.2925	.1317	.4401	1,068,923
ST. LUCIE	.2545	.2238	.5563	1,279,542
SANTA ROSA	.4850	.1437	.3124	1,163,905
SARASOTA	.2491	.5191	.9650	2,143,535
SEMINOLE	.1462	.4614	.8557	1,809,736
SUMTER	.2411	.0623	.4058	877,103
SUWANNEE	.2887	.0572	.2161	695,054
TAYLOR	.4404	.0424	.1279	755,283
UNION	.1045	.0261	.0625	238,816
VOLUSIA	.5230	.6642	1.3270	3,109,437
WAKULLA	.2604	.0280	.0539	423,340
WALTON	.4796	.0547	.1385	832,085
WASHINGTON	.2604	.0373	.0758	461,926
TOTAL	25.0000	25.0000	50.0000	\$ 123,675,000

TABLE 3  
COUNTY MOTOR FUEL TAX DISTRIBUTION  
FOR FLORIDA COUNTIES, COUNTY FY 1985-1986  
(OCTOBER - DECEMBER DISTRIBUTIONS)

	AREA FACTOR	MOTOR FUEL FACTOR	SPECIAL FUEL FACTOR	ALLOCA- TION
	-----	-----	-----	-----
ALACHUA	.4096	1.2725	.6870	245,338
BAKER	.2453	.1180	.1082	55,119
BAY	.3671	.9496	.6136	194,278
BRADFORD	.1226	.1545	.1230	41,602
BREVARD	.5403	2.2976	1.2651	413,098
BROWARD	.5124	7.2632	4.0217	1,124,318
CALHOUN	.2406	.0675	.1408	48,235
CHARLOTTE	.3384	.4850	.3980	123,741
CITRUS	.2748	.4317	.2344	103,933
CLAY	.2604	.5230	.4554	118,007
COLLIER	.8626	.8290	.4420	250,410
COLUMBIA	.3329	.4563	.4689	120,354
DADE	.9170	10.3689	6.2076	1,641,821
DESOTO	.2659	.1399	.1500	61,951
DIXIE	.3093	.0671	.0985	57,865
DUVAL	.3590	4.3693	7.8874	783,953
ESCAMBIA	.3199	1.7276	2.1466	319,303
FLAGLER	.2128	.0998	.0877	47,360
FRANKLIN	.3215	.0586	.0711	58,083
GADSDEN	.2246	.2264	.2695	69,434
GILCHRIST	.1492	.0409	.0273	28,687
GLADES	.4121	.0566	.0650	71,494
GULF	.2739	.0621	.0581	51,070
HAMILTON	.2175	.1566	.6610	66,155
HARDEE	.2676	.1356	.1235	61,150
HENDRY	.4960	.1951	.2221	105,685
HERNANDO	.2073	.4371	.7215	103,279
HIGHLANDS	.4598	.4301	.5445	137,541
HILLSBOROUGH	.5204	5.1994	6.8098	900,025
HOLMES	.2086	.1212	.2641	52,809
INDIAN RIVER	.2212	.5005	1.1391	121,514
JACKSON	.3966	.3653	1.1848	130,937
JEFFERSON	.2516	.1329	.7582	69,946
LAFAYETTE	.2309	.0289	.0236	39,447
LAKE	.4850	.8899	.9141	209,716
LEE	.4298	1.7685	1.3956	327,792
LEON	.2979	1.2824	.8391	232,441
LEVY	.4859	.1954	.2506	104,709
LIBERTY	.3477	.0456	.0983	60,827
MADISON	.3000	.1194	.5300	71,337
MANATEE	.3557	1.0636	.9582	214,107
MARION	.6844	1.3116	2.1173	318,527
MARTIN	.2844	.5929	.3640	129,353
MONROE	.8201	.4935	.1879	194,361
NASSAU	.2748	.3149	1.0014	102,297
OKALOOSA	.4176	.8818	.3983	188,951
OKEECHOBEE	.3709	.2074	.3247	90,166
ORANGE	.4185	4.2054	4.8230	715,084
OSCEOLA	.6288	.6735	.3781	192,828
PALM BEACH	.9330	4.4876	2.7607	793,528
PASCO	.3241	1.2389	.7958	229,811
PINELLAS	.1812	4.6720	2.4800	698,669
POLK	.8395	2.4447	4.6598	540,347
PUTNAM	.3456	.3856	.3000	109,732
ST. JOHNS	.2925	.5216	1.7113	145,644
ST. LUCIE	.2545	.8275	.8869	165,776
SANTA ROSA	.4850	.4635	.5077	145,178
SARASOTA	.2491	1.5166	.9232	257,919
SEMINOLE	.1462	1.3372	.8761	217,366
SUMTER	.2411	.3393	2.6534	130,610
SUWANNEE	.2887	.2439	.9325	93,644
TAYLOR	.4404	.1846	.2463	96,258
UNION	.1045	.0544	.3917	30,347
VOLUSIA	.5230	2.0930	1.2143	382,132
WAKULLA	.2604	.0697	.1654	51,993
WALTON	.4796	.1869	.3653	104,706
WASHINGTON	.2604	.1194	.0699	56,905
TOTAL	25.0000	75.0000	75.0000	\$15,221,000



TABLE 4  
COUNTY MOTOR FUEL TAX DISTRIBUTION  
FOR FLORIDA COUNTIES, COUNTY FY 1985-1986  
(January - September Distributions)

	AREA FACTOR	POPULATION FACTOR	COLLECTION FACTOR	ALLOCA- TION
	-----	-----	-----	-----
ALACHUA	.4096	.3885	.8028	745,619
BAKER	.2453	.0393	.0779	168,834
BAY	.3671	.2509	.6070	570,544
BRADFORD	.1226	.0514	.1005	127,848
BREVARD	.5403	.7006	1.4515	1,253,985
BROWARD	.5124	2.6028	4.5905	3,588,930
CALHOUN	.2406	.0239	.0507	146,804
CHARLOTTE	.3384	.1517	.3165	375,674
CITRUS	.2748	.1404	.2725	320,296
CLAY	.2604	.1721	.3434	361,375
COLLIER	.8626	.2202	.5227	747,762
COLUMBIA	.3329	.0908	.3052	339,485
DADE	.9170	4.1734	6.5897	5,440,007
DESOTO	.2659	.0489	.0941	190,445
DIXIE	.3093	.0199	.0472	175,308
DUVAL	.3590	1.4655	3.1859	2,333,594
ESCAMBIA	.3199	.6001	1.1843	980,078
FLAGLER	.2128	.0280	.0655	142,659
FRANKLIN	.3215	.0197	.0401	177,590
GADSDEN	.2246	.1067	.1543	226,168
GILCHRIST	.1492	.0148	.0262	88,586
GLADES	.4121	.0154	.0384	216,993
GULF	.2739	.0274	.0411	159,473
HAMILTON	.2175	.0225	.1435	178,615
HARDEE	.2676	.0497	.0895	189,467
HENDRY	.4960	.0478	.1322	314,847
HERNANDO	.2073	.1141	.3135	295,705
HIGHLANDS	.4598	.1220	.2955	408,602
HILLSBOROUGH	.5204	1.6606	3.5913	2,688,449
HOLMES	.2086	.0378	.0919	157,563
INDIAN RIVER	.2212	.1537	.3832	353,085
JACKSON	.3966	.1005	.3072	374,603
JEFFERSON	.2516	.0275	.1370	193,799
LAFAYETTE	.2309	.0104	.0189	121,188
LAKE	.4850	.2692	.5952	628,483
LEE	.4298	.5269	1.1500	981,196
LEON	.2979	.3815	.8205	698,578
LEVY	.4859	.0510	.1345	312,705
LIBERTY	.3477	.0109	.0345	183,086
MADISON	.3000	.0382	.1115	209,448
MANATEE	.3557	.3810	.7009	669,562
MARION	.6844	.3144	.9370	901,599
MARTIN	.2844	.1643	.3775	384,803
MONROE	.8201	.1619	.3053	599,560
NASSAU	.2748	.0844	.2632	289,883
OKALOOSA	.4176	.2821	.5503	582,188
OKEECHOBEE	.3709	.0520	.1474	265,617
ORANGE	.4185	1.2106	2.8515	2,086,839
OSCEOLA	.6288	.1265	.4261	550,237
PALM BEACH	.9330	1.4710	2.8577	2,450,637
PASCO	.3241	.4983	.7915	751,674
PINELLAS	.1812	1.8696	2.9445	2,326,561
POLK	.8395	.8256	1.8017	1,614,662
PUTNAM	.3456	.1297	.2505	338,041
ST. JOHNS	.2925	.1317	.4401	402,548
ST. LUCIE	.2545	.2238	.5563	481,865
SANTA ROSA	.4850	.1437	.3124	438,317
SARASOTA	.2491	.5191	.9650	807,238
SEMINOLE	.1462	.4614	.8557	681,532
SUMTER	.2411	.0623	.4058	330,310
SUWANNEE	.2887	.0572	.2161	261,752
TAYLOR	.4404	.0424	.1279	284,434
UNION	.1045	.0261	.0625	89,936
VOLUSIA	.5230	.6642	1.3270	1,170,989
WAKULLA	.2604	.0280	.0539	159,426
WALTON	.4796	.0547	.1385	313,357
WASHINGTON	.2604	.0373	.0758	173,958
TOTAL	25.0000	25.0000	50.0000	\$46,575,000

TABLE 5  
ESTIMATED MOTOR FUEL CONSUMPTION  
BY COUNTY  
(THOUSANDS OF GALLONS)

COUNTY	1984-85 GALLONS SOLD	1985-86 GALLONS SOLD	% CHANGE	RELATIVE SHARE 1985-86
ALACHUA	94417.92	95851.00	1.5178	1.5653
BAKER	10137.77	10382.18	2.4103	0.1697
BAY	71335.38	72787.62	2.6353	1.1894
BRADFORD	12736.04	13178.83	3.4767	0.2154
BREVARD	178312.12	183868.77	3.1162	3.0046
BROWARD	538447.67	550079.58	2.1603	8.9888
CALHOUN	6099.93	6149.95	0.8200	0.1005
CHARLOTTE	40271.08	42203.59	4.7988	0.6896
CITRUS	32496.34	34160.41	5.1208	0.5582
CLAY	41630.63	43244.21	3.8759	0.7067
COLLIER	64930.68	67812.34	4.4381	1.1381
COLUMBIA	34930.32	35725.02	2.2751	0.5838
DADE	758718.10	766381.57	1.0101	12.5234
DESOLO	11546.60	11788.12	2.0912	0.1926
DIXIE	5436.22	5575.24	2.5574	0.0911
DUVAL	385081.44	387791.64	0.7038	6.3369
ESCAMBIA	139625.51	141356.36	1.2395	2.3099
FLAGLER	8607.84	9066.70	5.3308	0.1482
FRANKLIN	4756.75	4779.76	0.4834	0.0781
GADSDEN	19220.00	19439.23	1.1406	0.3177
GILCHRIST	2894.63	2947.81	1.8373	0.0482
GLADES	4708.08	4762.22	1.1500	0.0778
GULF	5499.66	5555.86	1.0219	0.0908
HAMILTON	20069.27	20194.90	0.6259	0.3300
HARDEE	10317.94	10381.90	0.6199	0.1696
HENDRY	15897.90	16338.99	2.7745	0.2670
HERNANDO	39535.23	41907.41	6.0002	0.6848
HIGHLANDS	34283.63	35340.23	3.0819	0.5775
HILLBOROUGH	423149.86	431659.37	2.0110	7.0537
HOLMES	11917.57	11999.63	0.6885	0.1961
INDIAN RIVER	47010.58	48830.35	3.9710	0.7979
JACKSON	38965.59	39191.07	0.5787	0.6404
JEFFERSON	14396.08	14629.75	1.6232	0.2391
LAFAYETTE	2039.44	2089.32	2.4470	0.0341
LAKE	73803.73	76054.58	3.0498	1.2428
LEE	138135.78	143415.67	3.8222	2.3435
LEON	97189.22	99489.96	2.3883	1.6258
LEVY	15592.23	15976.94	2.4673	0.2511
LIBERTY	3765.55	3814.46	1.3190	0.0623
MADISON	12687.62	12782.02	0.7441	0.2089
MANATEE	84316.14	86221.95	2.2603	1.4089
MARION	113966.42	118754.73	4.2015	1.9406
MARTIN	46360.69	48189.10	3.9439	0.7875
MONROE	38695.87	39895.51	3.1002	0.6519
NASSAU	31413.18	31912.19	1.5885	0.5215
OKALOOSA	70074.94	71418.11	1.9169	1.1670
CHEECHOOEE	18977.24	19484.27	2.6718	0.3184
ORANGE	338728.09	345888.77	2.1140	3.6521
OSCEOLA	52178.10	54985.92	5.5795	0.8985
PALM BEACH	356148.37	367853.21	3.2865	6.0111
PASCO	95715.61	99477.38	3.9302	1.6256
PINELLAS	355570.51	361424.15	1.6463	3.9050
POLK	216173.01	220865.65	2.1708	3.6092
PUTNAM	28795.49	29427.06	2.1933	0.4809
ST. JOHNS	55950.32	58214.30	4.0464	0.9513
ST. LUCIE	64736.21	67583.47	4.3982	1.1044
SANTA ROSA	37204.57	38002.98	2.1460	0.6210
SARASOTA	112980.16	118834.61	5.2115	1.9092
SEMINOLE	102693.98	106752.62	3.9522	1.7444
SUMTER	49474.30	50771.63	2.6222	0.8297
SWANNEE	26221.41	26860.17	2.4360	0.4389
TAYLOR	16393.08	16681.36	1.7585	0.2726
UNION	6887.95	6910.53	0.3279	0.1129
VOLUSIA	159602.95	162644.38	1.9056	2.6578
WAKULLA	5794.05	5931.31	2.3690	0.0969
WALTON	17812.73	18267.01	2.5503	0.2985
WASHINGTON	9305.56	9363.98	0.6278	0.1530
TOTAL	5982744.88	6119600.00	2.2875	100.0

IMPORTANT: See Addendum to Table 5 before estimating tax revenues from above consumption data.

ADDENDUM TO TABLE 5  
FACTORS IMPACTING NET GAS TAX REVENUE

Effective January 1, 1986, collection procedures governing local option gas taxes will change. Pursuant to CS/SB 1176, 1985 Regular Legislative Session (Chapter 85-342, Laws of Florida), the voted and non-voted local option gas taxes will be collected and remitted by each retail gas station operator. Until that time, the tax will continue to be collected by wholesale fuel distributors.

This change will affect tax receipts in two respects. First, because retailers will have a stock of previously taxed fuel on hand as of January 1, 1986, there will be a one-time slowdown in the flow of tax revenues. Station operators will not begin remitting taxes until their stock of tax-paid fuel is depleted. The dollar amount of the slowdown will depend on the size of retail dealers' fuel inventories as of January 1. At this time, a one-month average slowdown is expected, thereby resulting in 11 months of tax remittances during Fiscal Year 1985-86.

The second impact results from a new dealer collection allowance which will be granted to retail station operators effective January 1, 1986. Retailers will retain 3% of the first \$1,000 of tax they collect each month and 1% of the remainder. The average effective loss in net tax revenue will be closer to 3% if the tax rate is low and there are numerous small dealers in the county. Conversely, it will be closer to 1% if the tax rate is high and sales are concentrated in high volume outlets.

Statewide, these changes are expected to diminish by 9.8% the net <sup>local option</sup> tax yield on gallons consumed for F.Y. 1985-86.

Finally, two additional factors must be considered in estimating gas tax revenues:

- (1) All non-voted local option gas taxes continue to be subject to the 6% service charge, imposed pursuant to ss. 215.22, Florida Statutes. Service charge monies are deposited in the State's General Revenue Fund to support the "cost of general government." They do not accrue to the Department of Revenue.
- (2) Effective September 1, 1985, local gas taxes can range from zero to 7¢ per gallon. Depending upon regional traffic flows and population distributions, significant differences in tax rates between counties may alter fuel purchasing patterns. The estimates in Table 5 reflect historic purchasing patterns.

#### IV. 2¢ CIGARETTE TAX DISTRIBUTIONS TO MUNICIPALITIES

Another major revenue source shared with municipal governments is the two-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 1986 is \$26.5 million. The distributions on the following pages use the latest (April 1, 1984) 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 1984 through April 1985 times the amount available for distribution.

2¢ CIGARETTE TAX DISTRIBUTION  
MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND  
LOCAL FISCAL YEAR 1986

ALACHUA COUNTY			
ALACHUA	\$ 14,475	BROWARD COUNTY	\$ 33,865
ARCHER	4,616	COCONUT CREEK	31,241
GAINESVILLE	275,846	COOPER CITY	125,614
HAWTHORNE	4,438	CORAL SPRINGS	30,653
HIGH SPRINGS	8,966	DANIA	80,168
LACROSSE	548	DAVIE	100,513
MICANOPY	2,587	DEERFIELD BEACH	360,399
NEWBERRY	6,776	FORT LAUDERDALE	89,357
WALDO	3,959	HACIENDA VILLAGE	3,769
		HALLANDALE	292,741
		HILLSBORO BEACH	6,206
BAKER COUNTY		HOLLYWOOD	63,575
GLEN ST MARY	\$ 3,838	LAUDERDALE BY THE SEA	96,288
MACCLENNY	32,962	LAUDERDALE LAKES	76
		LAUDERHILL	27,213
		LAZY LAKE	92,879
BAY COUNTY		LIGHTHOUSE POINT	85,433
CALLAWAY	\$ 41,807	MARGATE	49,849
CEDAR GROVE	6,312	MIRAMAR	55,863
LYNN HAVEN	33,451	NORTH LAUDERDALE	2,266
MEXICO BEACH	4,415	OAKLAND PARK	14,483
PANAMA CITY	143,009	PARKLAND	100,615
PANAMA CITY BEACH	11,871	PEMBROKE PARK	125,040
PARKER	18,832	PEMBROKE PINES	158,325
SPRINGFIELD	32,868	PLANTATION	1,363
		POMPANO BEACH	112,276
		SEA RANCH LAKES	76,458
		SUNRISE	29,731
		TAMARAC	
		WILTON MANORS	
BRADFORD COUNTY			
BROOKER	\$ 2,883	CALHOUN COUNTY	\$ 3,253
HAMPTON	3,210	ALTA	18,189
LAWTEY	4,894	BLOUNTSTOWN	
STARKE	37,562		
BREVARD COUNTY			
CAPE CANAVERAL	\$ 27,484	CHARLOTTE COUNTY	\$ 202,879
COCOA	68,337	PUNTA GORDA	
COCOA BEACH	49,184		
INDIALANTIC	12,432	CITRUS COUNTY	\$ 84,116
INDIAN HARBOUR BEACH	27,362	CRYSTAL RIVER	108,620
MALABAR	5,756	INVERNESS	
MELBOURNE	207,331		
MELBOURNE BEACH	12,237	CLAY COUNTY	\$ 46,546
MELBOURNE VILLAGE	4,198	GREEN COVE SPRINGS	12,951
PALM BAY	126,858	KEYSTONE HEIGHTS	108,040
PALM SHORES	349	ORANGE PARK	7,601
ROCKLEDGE	51,180	PENNEY FARMS	
SATELLITE BEACH	40,127		
TITUSVILLE	148,863		
WEST MELBOURNE	26,434		

COLLIER COUNTY EVERGLADES CITY NAPLES	\$ 8,525 310,185	ESCAMBIA COUNTY PENSACOLA CENTURY	\$ 555,264 23,197
COLUMBIA COUNTY FORT WHITE LAKE CITY	\$ 4,059 93,328	FLAGLER COUNTY BEVERLY BEACH BUNNELL FLAGLER BEACH MARINELAND	\$ 2,512 14,344 21,592 0
DADE COUNTY BAL HARBOUR BAY HARBOR BISCAYNE PARK CORAL GABLES EL PORTAL FLORIDA CITY GOLDEN BEACH HIALEAH HIALEAH GARDENS HOMESTEAD INDIAN CREEK VILLAGE ISLANDIA MEDLEY MIAMI MIAMI BEACH MIAMI SHORES MIAMI SPRINGS NORTH BAY NORTH MIAMI NORTH MIAMI BEACH OPA LOCKA PENNSUCO SOUTH MIAMI SURFSIDE SWEETWATER VIRGINIA GARDENS WEST MIAMI METRO DADE	\$ 5,778 9,064 5,683 79,545 3,750 11,738 1,161 294,215 7,984 41,308 200 22 1,019 715,331 182,255 17,132 22,672 8,845 80,436 67,729 28,492 0 20,214 7,222 17,666 4,067 11,234 1,615,451	FRANKLIN COUNTY APPALACHICOLA CARRABELLE	\$ 18,964 9,735
		GADSDEN COUNTY CHATTAHOOCHEE GREENSBORO GREYNA HAVANA QUINCY	\$ 12,386 2,225 6,699 11,653 35,875
		GILCHRIST COUNTY BELL FANNING SPRINGS TRENTON	\$ 1,039 SEE LEVY COUNTY 7,137
		GLADES COUNTY MOORE HAVEN	\$ 9,367
		GULF COUNTY PORT ST JOE WARD RIDGE WEWAHITCHKA	\$ 20,912 0 9,423
	\$ 38,747	HAMILTON COUNTY JASPER JENNINGS WHITE SPRINGS	\$ 11,750 4,567 4,550
DESOTO COUNTY ARCADIA	\$ 19,829 2,744	HARDEE COUNTY BOWLING GREEN WAUCHULA ZOLFO SPRINGS	\$ 11,971 16,643 8,106
DIXIE COUNTY CROSS CITY HORSESHOE BEACH	\$ 22,311 4,424 1,446,351 45,034 14,974		

HENDRY COUNTY  
CLEWISTON  
LA BELLE

\$ 41,748  
19,369

LAFAYETTE COUNTY  
MAYO

\$ 8,299

HERNANDO COUNTY  
BROOKSVILLE  
WEEKI WACHEE

\$ 164,914

LAKE COUNTY  
ASTATULA  
CLERMONT  
EUSTIS  
FRUITLAND PARK  
GROVELAND  
HOWEY IN THE HILLS  
LADY LAKES  
LEESBURG  
MASCOTTE  
MINNEOLA  
MONTVERDE  
MOUNT DORA  
TAVARES  
UMATILLA

\$ 4,847  
33,754  
65,711  
15,241  
12,309  
4,001  
10,141  
80,176  
10,141  
5,470  
2,468  
36,146  
32,885  
11,686

HIGHLANDS COUNTY  
AVON PARK  
LAKE PLACID  
SEBRING

\$ 59,288  
7,069  
70,484

HILLSBOROUGH COUNTY  
PLANT CITY  
TAMPA  
TEMPLE TERRACE

\$ 99,035  
1,545,012  
64,047

LEE COUNTY  
CAPE CORAL  
FORT MYERS  
SANIBEL

\$ 369,876  
327,158  
35,426

HOLMES COUNTY  
BONIFAY  
ESTO  
NOMA  
PONCE DE LEON  
WESTVILLE

\$ 19,047  
2,452  
2,001  
3,616  
2,641

LEON COUNTY  
TALLAHASSEE

\$ 318,631

INDIAN RIVER  
FELLSMERE  
INDIAN RIVER SHORES  
ORCHID  
SEBASTIAN  
VERO BEACH

\$ 13,263  
12,969  
0  
42,098  
139,352

LEVY COUNTY  
BRONSON  
CEDAR KEY  
CHIEFLAND  
INGLIS  
OTTER CREEK  
FANNING SPRINGS  
WILLISTON  
YANKEETOWN

\$ 5,908  
5,739  
13,747  
8,879  
966  
2,257  
15,976  
4,247

JACKSON COUNTY  
ALFORD  
BASCOM  
CAMPBELLTON  
COTTONDALE  
GRACEVILLE  
GRAND RIDGE  
GREENWOOD  
MALONE  
MARIANNA  
SNEADS

\$ 2,787  
647  
1,733  
5,183  
15,528  
3,398  
3,053  
4,765  
34,350  
8,863

LIBERTY COUNTY  
BRISTOL

\$ 8,547

JEFFERSON COUNTY  
MONTICELLO

\$ 20,025

MADISON COUNTY  
GREENVILLE  
LEE  
MADISON

\$ 7,506  
1,971  
26,599

EDGEWOOD 7,278  
 LAKE BUENA VISTA 0  
 MAITLAND 66,693  
 OAKLAND 4,816  
 OCOEE 77,084  
 ORLANDO 992,206  
 WINDERMERE 9,841  
 WINTER GARDEN 51,095  
 WINTER PARK 167,211

MANATEE COUNTY  
 ANNA MARIA 15,101  
 BRADENTON 321,656  
 BRADENTON BEACH 15,212  
 HOLMES BEACH 40,033  
 LONGBOAT KEY  
 PALMETTO 82,447  
 SEE SARASOTA COUNTY

OSCEOLA COUNTY  
 KISSIMMEE \$ 169,785  
 ST CLOUD 81,133

MARION COUNTY  
 BELLEVIEW 20,591  
 DUNNELLON 15,041  
 MCINTOSH 4,538  
 OCALA 375,228  
 REDDICK 6,311

PALM BEACH COUNTY  
 ATLANTIS \$ 6,518  
 BELLE GLADE 71,127  
 BOCA RATON 221,333  
 BOYNTON BEACH 162,578  
 BRINY BREEZE 1,539  
 CLOUD LAKE 631  
 DELRAY BEACH 170,145  
 GLEN RIDGE 0  
 GOLF VILLAGE 494  
 GREENACRES CITY 875  
 GULF STREAM 90,530  
 HAVERHILL 2,083  
 HIGHLAND BEACH 5,219  
 HYPOLUXO 11,812  
 JUNO BEACH 3,609  
 JUPITER 6,779  
 JUPITER INLET COLONY 68,144  
 LAKE CLARKE SHORES 1,718  
 LAKE PARK 13,201  
 LAKE WORTH 28,340  
 LANTANA 113,291  
 MANALAPAN 33,240  
 MANGONIA PARK 1,498  
 NORTH PALM BEACH 5,568  
 OCEAN RIDGE 50,997  
 PAHOKEE 6,190  
 PALM BEACH 27,112  
 PALM BEACH GARDENS 43,546  
 PALM BEACH SHORES 78,893  
 PALM SPRINGS 5,211  
 RIVIERA BEACH 38,505  
 ROYAL PALM BEACH 113,336  
 SOUTH BAY 24,635  
 SOUTH PALM BEACH 15,072  
 VILLAGE OF TEQUESTA 5,771  
 WEST PALM BEACH 16,056  
 272,616

MARTIN COUNTY  
 JUPITER ISLAND 6,222  
 OCEAN BREEZE PARK 7,277  
 SEWALLS POINT 21,599  
 STUART 158,872

MONROE COUNTY  
 KEY COLONY BEACH 9,226  
 KEY WEST 222,478  
 LAYTON 922

NASSAU COUNTY  
 CALLAHAN 6,788  
 FERNANDINA BEACH 65,106  
 HILLIARD 16,029

OKALOOSA COUNTY  
 CINCO BAYOU 1,180  
 CRESTVIEW 37,636  
 FORT WALTON BEACH 104,258  
 LAUREL HILL 3,150  
 MARY ESTHER 19,223  
 NICEVILLE 45,471  
 SHALIMAR 1,919  
 VALPARAISO 30,691

OKEECHOBEE COUNTY  
 OKEECHOBEE \$ 83,424

ORANGE COUNTY  
 APOPKA 51,544  
 BAY LAKE 0  
 BELLE ISLE 22,325  
 EATONVILLE 18,429

PASCO COUNTY  
 DADE CITY 105,303  
 NEW PORT RICHEY 234,903  
 PORT RICHEY 45,872  
 SAN ANTONIO 11,334  
 ST LEO 17,777  
 ZEPHYRHILLS 120,875



PINELLAS COUNTY			
BELLEAIR	\$	14,768	
BELLEAIR BEACH		6,461	
BELLEAIR BLUFFS		9,474	
BELLEAIR SHORES		299	
CLEARWATER		350,135	
DUNEDIN		118,701	
GULFPORT		43,236	
INDIAN ROCKS BEACH		15,744	
INDIAN SHORES		5,081	
KENNETH CITY		15,984	
LARGO		230,208	
MADEIRA BEACH		19,102	
NORTH REDINGTON BEACH		4,330	
OLDSMAR		16,477	
PINELLAS PARK		138,075	
REDINGTON BEACH		6,367	
REDINGTON SHORES		9,568	
SAFETY HARBOR		39,669	
SEMINOLE		18,866	
SOUTH PADADENA		18,541	
ST PETERSBURG		904,974	
ST PETERSBURG BEACH		36,790	
TARPON SPRINGS		56,228	
TREASURE ISLAND		25,226	
POLK COUNTY	\$	46,607	
AUBURNDALE		100,898	
BARTOW		10,605	
DAVENPORT		15,165	
DUNDEE		11,755	
EAGLE LAKE		36,579	
FORT MEADE		20,017	
FROSTPROOF		77,598	
HAINES CITY		1,156	
HIGHLAND PARK		1,238	
HILLCREST HEIGHTS		20,728	
LAKE ALFRED		9,697	
LAKE HAMILTON		55,307	
LAKE WALES		353,175	
LAKELAND		18,569	
MULBERRY		4,687	
POLK CITY		141,548	
WINTER HAVEN			
PUTNAM COUNTY	\$	16,874	
CRESCENT CITY		10,379	
INTERLACHEN		105,343	
PALATKA		8,524	
POMONA PARK		5,287	
WELAKA			
ST JOHNS COUNTY	\$	6,093	
HASTINGS		121,771	
ST AUGUSTINE		24,615	
ST AUGUSTINE BEACH			
ST LUCIE COUNTY	\$	167,578	
FORT PIERCE		128,132	
PORT ST LUCIE		0	
ST LUCIE VILLAGE			
SANTA ROSA COUNTY	\$	62,072	
GULF BREEZE		0	
JAY		81,256	
MILTON			
SARASOTA COUNTY	\$	47,950	
LONGBOAT KEY		65,441	
NORTH PORT		414,967	
SARASOTA		112,555	
VENICE			
SEMINOLE COUNTY	\$	123,039	
ALTAMONTE SPRINGS		82,311	
CASSELBERRY		16,801	
LAKE MARY		57,577	
LONGWOOD		16,487	
OVIEDO		129,038	
SANFORD		73,226	
WINTER SPRINGS			
SUMTER COUNTY	\$	11,490	
BUSHNELL		8,385	
CENTER HILL		9,901	
COLEMAN		7,852	
WEBSTER		32,349	
WILDWOOD			
SUWANNEE COUNTY	\$	4,919	
BRANFORD		49,094	
LIVE OAK			
TAYLOR COUNTY	\$	51,262	
PERRY			
UNION COUNTY	\$	22,171	
LAKE BUTLER		2,546	
RAIFORD		2,374	
WORTHINGTON SPRINGS			
VOLUSIA COUNTY	\$	264,788	
DAYTONA BEACH		7,086	
DAYTONA BEACH SHORES		75,188	
DELAND			

EDGEWATER	41,805
HOLLY HILL	50,568
LAKE HELEN	10,566
NEW SMYRNA BEACH	66,407
OAK HILL	4,840
ORANGE CITY	14,422
ORMOND BEACH	118,175
PIERSON	5,245
PONCE INLET	5,575
PORT ORANGE	117,973
SOUTH DAYTONA	56,006

WAKULLA COUNTY	
SOPCHOPPY	\$ 13,904
ST MARKS	10,179

WALTON COUNTY	
DEFUNIAK SPRINGS	\$ 46,884
FREEPORT	6,287
PAXTON	5,258

WASHINGTON COUNTY	
CARYVILLE	\$ 3,458
CHIPLEY	19,365
EBRO	1,233
VERNON	5,134
WAUSAU	1,990

## V. LOCAL OPTION TOURIST DEVELOPMENT TAX

During the 1977 Legislative Session, the "Local Option Tourist Development Act" was adopted (s. 125.0104, Florida Statutes) in order to provide counties with an option to raise additional revenues for tourism related projects or activities.

Subject to a one or two percent tax are most rents, leases or lets, which have been contracted for periods of six months or less, of living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, etc. The tax rate (one or two percent) is determined by the governing board of the county. The taxes are collected and administered by the Florida Department of Revenue.

Collections received by the Department of Revenue, less administrative costs, are paid and returned monthly to each county imposing the tax. These funds must then be placed in the Tourist Development Trust Fund for each county to be used exclusively for the following purposes:

- 1) To purchase, construct, remodel, maintain, operate, promote or repair one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district.
- 2) To promote and advertise tourism in the state of Florida.
- 3) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.
- 4) To finance beach improvement and maintenance (authorized by the 1985 Legislature -- HB 287).

Imposition of the tax, commonly known as the Resort Tax, is subject to approval by vote of the electors.

Currently, an additional levy on the same tax base is allowed in three counties: Dade at 3%, Duval at 2% and Volusia at 1%. These additional levies are known as Convention Development Taxes. Proceeds thereof are generally restricted to the acquisition and maintenance of convention halls and related facilities.

### Estimating Resort Tax Revenue

Besides seasonal factors and normal variation due to general economic conditions, county resort tax revenues can be influenced by a variety of factors. These include the value of the dollar, political stability in Latin America, temporary surpluses in the stock of hotel and motel rooms, availability of convention facilities and so forth.

In estimating revenue from such a limited tax base, there is no substitute for a working knowledge of local events and conditions.

The following table may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales by businesses whose primary activity involves transient rentals. Reported amounts, therefore, include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the resort tax.

Based upon experience in those counties which have imposed a resort tax, we have found that room charges represent an average of 62% of total reported hotel and motel sales. However, there is considerable variation from county to county.

If you utilize non-tax data to forecast resort tax revenues, do not fail to consider the impact of the exempt facility provision. Pursuant to s. 212.03(7)(c), Florida Statutes, any hotel, motel or other transient rental facility which leases 50% or more of its rooms for periods in excess of three months is exempt from taxation.

TAXABLE SALES REPORTED BY TRANSIENT RENTAL FACILITIES

STATE FISCAL YEARS

(MILLIONS OF DOLLARS)

COUNTY	1982-83	1983-84	1984-85	1985-86E
ALACHUA	19.9	22.6	24.8	26.3
BAKER	0.0	0.0	0.0	0.1
BAY	54.0	65.7	74.7	83.7
BRADFORD	2.0	1.9	2.2	2.3
BREVARD	51.4	61.0	70.6	78.8
BROWARD	327.4	365.7	405.3	430.4
CALHOUN	0.1	0.1	0.1	0.1
CHARLOTTE	10.4	10.7	14.2	15.1
CITRUS	8.8	10.6	13.3	15.5
CLAY	7.7	8.8	8.4	8.3
COLLIER	44.6	50.3	59.1	62.8
COLUMBIA	10.5	11.4	11.2	11.0
DADE	511.0	554.5	561.8	567.3
DESOTO	1.1	1.3	1.3	1.3
DIXIE	0.6	0.6	0.6	0.6
DUVAL	75.1	82.8	93.0	98.7
ESCAMBIA	36.4	44.1	47.5	51.2
FLAGLER	3.7	4.6	9.8	10.7
FRANKLIN	1.7	1.6	1.9	2.0
GADSDEN	0.4	0.4	0.6	0.6
GILCHRIST	0.3	0.3	0.3	0.3
GLADES	0.5	0.7	0.8	0.9
GULF	0.7	0.7	0.8	0.9
HAMILTON	1.8	2.0	2.3	2.4
HARDEE	0.3	0.3	0.3	0.4
HENDRY	0.9	1.1	1.2	1.4
HERNANDO	5.1	5.5	5.3	5.1
HIGHLANDS	8.2	3.7	8.9	9.1
HILLSBOROUGH	191.5	217.0	219.5	224.2
HOLMES	0.6	0.7	0.8	0.9
INDIAN RIVER	17.9	14.5	16.7	17.7
JACKSON	2.3	2.5	2.7	2.9
JEFFERSON	0.1	0.1	0.1	0.2
LAFAYETTE	0.0	0.0	0.0	0.0
LAKE	18.3	22.0	21.3	22.6
LEE	100.5	124.3	131.4	139.6
LEON	21.8	27.0	30.5	34.3
LEVY	1.3	1.4	1.7	1.8
LIBERTY	0.1	0.0	0.0	0.0
MADISON	0.1	0.1	0.3	0.3
MANATEE	32.0	34.6	36.9	39.2
MARION	20.5	23.6	24.1	24.9
MARTIN	15.4	16.4	15.5	14.7
MONROE	96.2	111.9	137.6	156.2
NASSAU	24.7	26.1	27.9	29.7
OKALOOSA	40.3	55.8	54.1	57.5
OKEECHOBEE	1.0	1.3	1.6	1.9
ORANGE	373.7	497.1	566.6	642.4
OSCEOLA	151.9	180.8	172.0	182.7
PALM BEACH	257.8	305.1	299.8	318.4
PASCO	18.7	22.8	22.2	23.6
PINELLAS	201.0	227.0	220.2	219.1
POLK	39.6	46.1	42.3	45.0
PUTNAM	3.2	3.4	3.4	3.5
ST. JOHNS	48.1	52.5	54.2	55.9

COUNTY	1982-83	1983-84	1984-85	1985-86E
ST. LUCIE	21.7	23.4	25.1	26.6
SANTA ROSA	2.6	3.5	3.4	3.6
SARASOTA	64.9	76.2	94.3	107.7
SEMINOLE	20.9	24.2	22.0	23.4
SUMTER	3.9	3.5	3.6	3.8
SUWANNEE	0.9	0.9	1.0	1.1
TAYLOR	2.4	2.1	2.2	2.2
UNION	0.0	0.0	0.0	0.0
VOLUSIA	143.1	158.6	171.1	181.8
WAKULLA	1.6	1.8	2.2	2.4
WALTON	4.4	5.9	12.4	13.5
WASHINGTON	0.2	0.3	0.2	0.2
TOTAL	3129.9	3632.6	3861.5	4112.5

## VI. LOCAL OPTION SALES TAXES

### Introduction

Currently, there are three types of local option sales taxes authorized by the Legislature:

1. The Criminal Justice Facilities Tax (1%)
2. The Indigent Health Care Tax (1/4%)
3. The Charter County Transit Tax (1%)

The Criminal Justice Facilities Tax was implemented with voter approval by eleven counties. The tax became effective January 1, 1985 and will expire on December 31, 1985. (June 30, 1985 in Monroe County and September 30, 1985 in Polk County).

The Indigent Health Care Tax was implemented in Hillsborough County by action of the county commission effective April 1, 1985. It will expire March 31, 1987.

The Charter County Transit Tax, which must be approved by vote of the electorate, has not yet been imposed. Unsuccessful attempts to secure voter approval have been made in Dade County. The authorizing statute contains no fixed termination date.



## 1985 Legislative Changes

In Chapter 85-342, Laws of Florida, the Legislature Consolidated and amended the various provisions governing local option sales taxes.

Effective January 1, 1986 any existing local sales taxes and all future authorizations will be imposed as a surtax according to a uniform set of provisions contained in s. 212.054, Florida Statutes (section 69 of the act).

All future levies will take effect on January 1 and will terminate on the last day of a calendar year quarter. The amount due will be computed as a percentage of the monies due to the state under the general 5% sales tax. With the exception of sales of titled vehicles (which will be allocated to the county of the purchaser), transactions will generally be subject to a given county's local option sales surtax if the seller is located in the county.

### Revenue Estimates

Table 1 contains estimates of the Criminal Justice Facilities Tax for those counties which have imposed it. Please note that these estimates reflect calendar year 1985 liability. Not all monies will be distributed in 1985 due to normal collection lags and recovery of delinquent taxes.

Table 2 contains estimates of the revenue from a 1% sales surtax imposed during calendar year 1986. This data is for information purposes only; no county has imposed a 1% surtax for 1986.

The column entitled "Receipts Without Cap" represents revenue from a surtax levied against the same items subject to the state sales tax. The Indigent Health Care Tax in Hillsborough County is an example of this type of tax.

The column entitled "Receipts With Cap" represents the revenue from a surtax to which certain special exemptions apply. The Criminal Justice Facilities Tax is an example of this type of tax. The special exemptions are for that portion of the purchase price of any taxable item in excess of \$1,000 and for interstate commercial telephone charges. Both items are fully subject to the state 5% sales tax.

TABLE 1  
 CRIMINAL JUSTICE FACILITY TAX  
 CALENDAR YEAR 1985  
 REVISED ESTIMATES  
 7-26-85  
 (\$ IN THOUSANDS)

COUNTY -----	RECEIPTS -----
BREVARD	18647.2
COLUMBIA	1811.2
HENDRY	874.0
INDIAN RIVER	4044.9
LEON	9881.4
MONROE	3487.6
POLK	14665.4
ST LUCIE	5632.6
SARASOTA	16907.2
SEMINOLE	14018.4
SUMTER	961.4
STATE TOTALS	90931.3

TABLE 2  
SIMULATED 1% SALES SURTAX  
CALENDAR YEAR 1986 ESTIMATES  
(\$ IN THOUSANDS)

COUNTY	RECEIPTS WITHOUT CAP	RECEIPTS WITH CAP
ALACHUA	12366.16	9467.33
BAKER	367.21	286.30
BAY	10706.08	8380.95
BRADFORD	850.08	595.65
BREVARD	27503.20	20142.69
BROWARD	110112.13	81962.89
CALHOUN	344.96	271.41
CHARLOTTE	5137.41	3728.29
CITRUS	4152.42	2967.89
CLAY	5662.06	4472.83
COLLIER	12021.34	9372.60
COLUMBIA	2558.20	1956.45
DADE	155236.68	118433.39
DESOTO	920.72	687.24
DIXIE	336.44	233.56
DUVAL	62263.09	43644.45
ESCAMBIA	19776.73	14338.78
FLAGLER	1001.24	783.70
FRANKLIN	330.14	279.93
GADSDEN	1477.00	1033.70
GILCHRIST	181.90	131.08
GLADES	134.54	101.93
GULF	549.64	312.58
HAMILTON	1839.58	680.55
HARDEE	946.51	621.35
HENDRY	1384.61	944.11
HERNANDO	3928.46	2730.79
HIGHLANDS	3546.09	2555.75
HILLSBOROUGH	80605.15	57721.71
HOLMES	372.14	288.02
INDIAN RIVER	5787.13	4369.32
JACKSON	1795.34	1275.19
JEFFERSON	251.08	205.00
LAFAYETTE	68.17	51.86
LAKE	8666.09	6043.35
LEE	26643.32	19980.91
LEON	14015.94	10673.93
LEVY	848.35	643.65
LIBERTY	79.59	62.94
MADISON	468.13	361.11
MANATEE	14310.88	10224.59
MARION	13211.18	9448.86
MARTIN	7296.69	5220.59
MONROE	8227.95	7067.70
NASSAU	2438.77	1676.36
OKALOOSA	9396.00	7407.82
OKEECHOBEE	1402.64	1067.17
ORANGE	78479.31	60478.05

<u>COUNTY</u>	<u>RECEIPTS WITHOUT CAP</u>	<u>RECEIPTS WITH CAP</u>
OSCEOLA	8033.09	6657.28
PALM BEACH	74027.52	56049.92
PASCO	13102.16	9582.58
PINELLAS	67609.09	51356.47
POLK	32079.03	20140.56
PUTNAM	3155.16	2072.81
ST JOHNS	5085.10	4039.19
ST LUCIE	8390.34	6084.32
SANTA ROSA	2619.92	1901.65
SARASOTA	24380.49	18263.19
SEMINOLE	20029.64	15142.71
SUMTER	1391.15	1038.46
SUWANNEE	1064.90	773.89
TAYLOR	1276.99	777.26
UNION	196.15	150.44
VOLUSIA	25268.81	19646.87
WAKULLA	290.82	248.47
WALTON	1316.88	1081.99
WASHINGTON	430.67	358.45
STATE TOTALS	1009746.39	750752.82

NOTE: TAX RATE IS 1% WITH THE CAP SET AT THE  
FIRST \$1,000 OF EACH ITEM PURCHASED.  
(BULK GOODS ARE CONSIDERED A SINGLE  
ITEM.) SEE TEXT FOR EXPLANATION.

VII. PRICE LEVEL CHANGES AND INTEREST RATES

SELECTED CATEGORIES

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 and interest rates are the latest estimates for local fiscal years ending in 1986 and 1987 produced by Data Resources, Incorporated, a national economic forecasting service.

<u>Item</u>	<u>FY 1986</u>	<u>FY 1987</u>	<u>Measure</u>
Processed Food	+ 1.2%	+ 3.3%	Wholesale Price Index
Textile Products	+ 1.9%	+ 3.1%	Wholesale Price Index
Coal	+ 3.5%	+ 4.9%	Wholesale Price Index
Gas Fuels	- 1.6%	- 0.5%	Wholesale Price Index
Electricity	+ 3.8%	+ 5.5%	Wholesale Price Index
Crude Petroleum	- 2.6%	- 1.8%	Wholesale Price Index
Refined Petroleum	- 2.9%	- 1.2%	Wholesale Price Index
Chemicals	+ 1.9%	+ 2.8%	Wholesale Price Index
Lumber	+ 3.0%	+ 4.4%	Wholesale Price Index
Paper	+ 3.4%	+ 5.0%	Wholesale Price Index
Metal Products	+ 3.7%	+ 5.3%	Wholesale Price Index
Machinery & Equipment	+ 3.3%	+ 4.8%	Wholesale Price Index
Transportation Equipment	+ 3.2%	+ 4.1%	Wholesale Price Index
Furniture & Appliances	+ 2.0%	+ 3.4%	Implicit Price Deflator
Motor Vehicles & Parts	+ 2.7%	+ 3.7%	Implicit Price Deflator
Gasoline & Oil	- 1.4%	- 0.3%	Implicit Price Deflator
90 Day T-bill Rate	9.0%	8.9%	Interest Rate Level
Conventional Mortgage Rate	12.8%	12.5%	Interest Rate Level
Municipal Bond (new) Rate	9.0%	8.8%	Interest Rate Level

VIII. TRANSPORTATION RELATED FORECASTS

DOT Construction Cost Index

As recommended by the Florida Department of Transportation, the following forecast of the increase in road construction costs was adopted for state purposes:

	<u>Percentage Increase Over Prior Year</u>
1985-86	6.1%
1986-87	3.0%
1987-88	6.0%
1988-89	6.0%
1989-90	5.0%

Motor Fuel Consumption

The Revenue Estimating Conference produces forecasts of motor fuel consumption for five year periods. The estimates of highway fuel consumption by type of fuel are presented below, adjusted to reflect the local government fiscal year.

Statewide Consumption, Local Fiscal Year  
(Millions of Gallons)

<u>Year</u>	<u>Gasoline</u>	<u>Gasohol</u>	<u>Special Fuel</u>	<u>Total Gallons</u>	<u>% Change</u>
1985-86	4,855.2	544.8	719.6	6,119.4	-
1986-87	5,005.5	534.8	756.0	6,296.3	2.89%
1987-88	5,082.2	505.9	789.1	6,377.2	1.28
1988-89	5,127.8	500.0	821.2	6,449.0	1.13
1989-90	5,170.4	511.2	881.0	6,562.6	1.76