



# **Local Government Financial Information Handbook**

1986-87

DEPARTMENT OF REVENUE

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ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION

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ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS



1986-87  
LOCAL GOVERNMENT  
FINANCIAL INFORMATION  
HANDBOOK

JULY 1986

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

In developing its budget and evaluating policy options, the State of Florida has, since 1972, utilized consensus forecasts of the state's economic performance and state revenues.

Consensus forecasts are established at public meetings of professional legislative and executive staffs in regularly scheduled Revenue Estimating Conferences. The laws governing the consensus estimating process appear in ss. 216.133 - 216.137, Florida Statutes. 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 case loads, prison population and school enrollments.

This document represents an effort by the Florida Legislature and the Florida Department of Revenue to assist counties and municipalities in their financial planning by making available, on a widespread basis, state revenue and economic forecasts, as they pertain to major shared revenue sources and state-administered local option taxes. 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 provide any local government with 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 counties and municipalities are discussed in this report. The shared revenues that have been excluded from the report are listed on the following two pages. Also, this publication does not deal with state grant programs for school districts.

STATE SHARED REVENUE SOURCES NOT ESTIMATED IN THIS PUBLICATION

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 Tax - 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 (Chapter 175) and/or police officers (Chapter 185).

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

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

Severance Taxes - Chapter 211, F.S. - Counties in which primary oil extraction takes place receive 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.

Pari-mutuel Taxes - Chapter 550, F.S. - Counties each receive \$446,500 per year from pari-mutuel proceeds. A number of counties have voluntarily agreed to transfer all or a portion of these monies to the local school board.

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)

In October 1982, local governments began 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. Part VI of Chapter 218, Florida Statutes, details the requirements associated with the receipt of these funds.

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

$$\text{Distribution Factor} = \frac{\text{Unincorporated County Population} + \frac{2}{3} \text{ of Incorporated Population}}{\text{Total County Population} + \frac{2}{3} \text{ of Incorporated Population}}$$

$$\text{County Share} = \text{Distribution Factor} \times \text{Total of } 1/2\text{¢ Sales Tax Collections in County}$$

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

$$\text{Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + \frac{2}{3} \times \text{Incorporated Population}}$$

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total of } \frac{1}{2}\text{¢ Sales Tax Collected in County}$$

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 receipts shall be shared, except out-of-state use taxes. This provision is not expected to noticeably alter the amounts actually distributed.



DEPARTMENT OF REVENUE  
OFFICE OF TAX RESEARCH  
1/2 CENT LOCAL GOVERNMENT SALES TAX DISTRIBUTION  
FISCAL YEAR 1986-87 ESTIMATES  
(THOUSANDS OF \$)

N A M E	DISTRIBUTION PERCENTAGE	ORDINARY DISTRIBUTION	EMERGENCY DISTRIBUTION	SUPPLEMENTAL DISTRIBUTION
BOCC OF ALACHUA	59.463959	3202.8	.0	.0
ALACHUA	1.780401	95.9		
ARCHER	.595032	32.0		
GAINSVILLE	34.704383	1869.2		
HAWTHORNE	.549786	29.6		
HIGH SPRINGS	1.164880	62.7		
LACROSSE	.069150	3.7		
MICANGPY	.319712	17.2		
NEWBERRY	.860108	46.3		
WALDO	.492588	26.5		
ALACHUA AREA TOTAL	100.000000	5386.1	.0	.0
BOCC OF BAKER	75.338522	190.9	122.5	32.7
GLEN SAINT MARY	2.793475	7.1		
MACCLENNY	21.868003	55.4		
BAKER AREA TOTAL	100.000000	253.5	122.5	32.7
BOCC OF BAY	56.742672	3126.9	.0	.0
CALLAWAY	6.507940	358.6		
CEDAR GROVE	.902970	49.8		
LYNN HAVEN	4.946964	272.6		
MEXICO BEACH	.669926	36.9		
PANAMA CITY	20.613344	1135.9		
PANAMA CITY BEACH	2.012163	110.9		
PARKER	2.800101	154.3		
SPRINGFIELD	4.803919	264.7		
BAY AREA TOTAL	100.000000	5510.7	.0	.0
BOCC OF BRADFORD	70.604834	320.1	73.1	74.8
BROOKER	1.774833	8.0		
HAMPTON	1.885249	8.5		
LAWTEY	2.838098	12.9		
STARKE	22.896986	103.8		
BRADFORD AREA TOTAL	100.000000	453.4	73.1	74.8
BOCC OF BREVARD	56.234216	7649.9	.0	.0
CAPE CANAVERAL	1.469447	199.9		
COCOA	3.533326	480.7		
COCOA BEACH	2.561227	348.4		
INDIATLANTIC	.642138	87.4		
INDIAN HARBOR BEACH	1.467145	199.6		
MALABAR	.310921	42.3		
MELBOURNE	11.019072	1499.0		

MELBOURNE BEACH	.636070	86.5		
MELBOURNE VILLAGE	.214255	29.1		
PALM BAY	7.667779	1043.1		
ROCKLEDGE	2.727986	371.1		
SATELITE BEACH	2.094009	284.9		
TITUSVILLE	7.939364	1080.0		
WEST MELBOURNE	1.483047	201.7		
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BREVARD AREA TOTAL	100.000000	13603.7	.0	.0
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BOCC OF BROWARD	45.163624	25228.5	.0	.0
COCUNUT CREEK	.927969	518.4		
COOPER CITY	.805559	450.0		
CORAL SPRINGS	3.175724	1774.0		
DANIA	.724686	404.8		
DAVIE	1.988352	1110.7		
DEERFIELD BEACH	2.449681	1368.4		
FT. LAUDERDALE	8.556816	4779.9		
HALLANDALE	2.138286	1194.5		
HILLSBORO BEACH	.089067	49.8		
HOLLYWOOD	7.009220	3915.4		
LAUDERDALE-BY-THE-SEA	.148012	82.7		
LAUDERDALE LAKES	1.530641	855.0		
LAUDERHILL	2.373499	1325.8		
LAZY LAKE VILLAGE	.001808	1.0		
LIGHTHOUSE POINT	.647035	361.4		
MARGATE	2.240407	1251.5		
MIRAMAR	2.083466	1163.8		
NORTH LAUDERDALE	1.261123	704.5		
OAKLAND PARK	1.355276	757.1		
PARKLAND	.059171	33.1		
PEMBROKE PARK	.347113	193.9		
PEMBROKE PINES	2.577799	1440.0		
PLANTATION	3.084057	1722.8		
POMPANO BEACH	3.790320	2117.3		
SEA RANCH LAKES	.032326	18.1		
SUNRISE	2.848165	1591.0		
TAMARAC	1.884366	1052.6		
WILTON MANORS	.706432	394.6		
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BROWARD AREA TOTAL	100.000000	55860.3	.0	.0
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BOCC OF CALHOUN	72.612360	116.3	73.9	.0
ALHA	4.161889	6.7		
BLOUNTSTOWN	23.225751	37.2		
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CALHOUN AREA TOTAL	100.000000	160.1	73.9	.0
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BOCC OF CHARLOTTE	88.869227	2745.1	.0	.0
PUNTA GORDA	11.130773	343.8		
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CHARLOTTE AREA TOTAL	100.000000	3088.9	.0	.0
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BOCC OF CITRUS	89.261584	2255.3	.0	.0
CRYSTAL RIVER	4.552266	115.0		
INVERNESS	6.186150	156.3		
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CITRUS	AREA TOTAL	100.000000	2526.6	.0	.0
BOCC OF CLAY		83.662405	2728.2	.0	.0
GREEN COVE SPRINGS		4.451342	145.2		
KEYSTONE HIGHTS		1.185911	38.7		
ORANGE PARK		10.007168	326.3		
PENNEY FARMS		.693173	22.6		
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CLAY	AREA TOTAL	100.000000	3260.9	.0	.0
BOCC OF COLLIER		84.999648	6317.9	.0	.0
EVERGLADES		.401739	29.9		
NAPLES		14.598612	1085.1		
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COLLIER	AREA TOTAL	100.000000	7432.8	.0	.0
BOCC OF COLUMBIA		79.744830	1163.2	.0	.0
FORT WHITE		.793057	11.6		
LAKE CITY		19.462113	283.9		
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COLUMBIA	AREA TOTAL	100.000000	1458.7	.0	.0
BOCC OF DADE		62.532118	46508.4	.0	.0
BAL HARBOUR		.128666	95.7		
BAY HARBOR ISLANDS		.206968	153.9		
BISCAYNE PARK		.131144	97.5		
CORAL GABLES		1.806152	1343.3		
EL PORTAL		.084795	63.1		
FLORIDA CITY		.269763	200.6		
GOLDEN BEACH		.026784	19.9		
HIALEAH		6.783418	5045.2		
HIALEAH GARDENS		.232513	172.9		
HOMESTEAD		.947438	704.7		
INDIAN CREEK VILLAGE		.004571	3.4		
ISLANCIA		.000513	.4		
MEDLEY		.023068	17.2		
MIAMI		16.206798	12053.8		
MIAMI BEACH		4.139912	3079.1		
MIAMI SHORES		.388732	289.1		
MIAMI SPRINGS		.514878	382.9		
NORTH BAY		.200902	149.4		
NORTH MIAMI		1.812090	1347.7		
NORTH MIAMI BEACH		1.554117	1155.9		
OPA-LOCKA		.626158	465.7		
SOUTH MIAMI		.458875	341.3		
SURFSIDE		.168436	125.3		
SWEETWATER		.406460	302.3		
VIRGINIA GARDENS		.092527	68.8		
WEST MIAMI		.252206	187.6		
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DADE	AREA TOTAL	100.000000	74375.2	.0	.0
BOCC OF DE SOTO		74.450722	366.5	30.0	35.0
ARCADIA		25.549278	125.8		
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DE SOTO	AREA TOTAL	100.000000	492.2	30.0	35.0

BOCC OF DIXIE	74.403752	128.3	38.0	17.9
CROSS CITY	22.373017	38.6		
HORSESHOE CITY	3.223231	5.6		
DIXIE AREA TOTAL	100.000000	172.4	38.0	17.9
BOCC OF DUVAL	94.557022	30552.6	.0	.0
ATLANTIC BEACH	1.389604	449.0		
BALDWIN	.273996	88.5		
JACKSONVILLE BEACH	2.828352	913.9		
NEPTUNE BEACH	.951026	307.3		
DUVAL AREA TOTAL	100.000000	32311.3	.0	.0
BOCC OF ESCAMBIA	79.380759	7314.7	.0	.0
CENTURY	.800108	73.7		
PENSACOLA	19.819133	1826.3		
ESCAMBIA AREA TOTAL	100.000000	9214.7	.0	.0
BOCC OF FLAGLER	73.047953	494.9	.0	.0
BEVERLY BEACH	1.681947	11.4		
BUNNELL	10.326846	70.0		
FLAGLER BEACH	14.943253	101.2		
FLAGLER AREA TOTAL	100.000000	677.5	.0	.0
BOCC OF FRANKLIN	64.315503	94.2	73.9	.0
APALACHICOLA	23.689937	34.7		
CARRABELLE	11.994560	17.6		
FRANKLIN AREA TOTAL	100.000000	146.5	73.9	.0
BOCC OF GADSDEN	69.390920	562.6	299.6	.0
CHATTAHOOCHEE	5.451994	44.2		
GREENSBORO	.995132	8.1		
GRETNA	2.974319	24.1		
HAVANA	5.215673	42.3		
QUINCY	15.971962	129.5		
GADSDEN AREA TOTAL	100.000000	810.8	299.6	.0
BOCC OF GILCHRIST	76.279009	63.2	65.7	11.3
BELL	2.586320	2.1		
FANNING SPRINGS	2.782253	2.3		
TRENTON	18.352419	15.2		
GILCHRIST AREA TOTAL	100.000000	82.9	65.7	11.3
BOCC OF GLADES	83.879981	58.7	79.7	.0
MOORE HAVEN	16.120019	11.3		
GLADES AREA TOTAL	100.000000	70.0	79.7	.0
BOCC OF GULF	61.741640	142.6	82.8	.0
PURT ST. JOE	26.388950	60.9		
WEWAHITCHKA	11.869410	27.4		

GULF	AREA TOTAL	100.000000	231.0	82.8	.0
BOCC OF HAMILTON		67.691522	402.0	.0	.0
JASPER		18.200641	108.1		
JENNINGS		7.062427	41.9		
WHITE SPRINGS		7.045409	41.8		
HAMILTON	AREA TOTAL	100.000000	593.9	.0	.0
BOCC OF HARDLE		72.055617	434.2	.0	.0
BOWLING GREEN		9.158308	55.2		
WAUCHULA		12.675406	76.4		
ZOLFO SPRINGS		6.113669	36.8		
HARDEE	AREA TOTAL	100.000000	602.6	.0	.0
BOCC OF HENDRY		69.418090	532.6	.0	.0
CLEWISTON		20.422900	156.7		
LA BELLE		10.159010	77.9		
HENDRY	AREA TOTAL	100.000000	767.3	.0	.0
BOCC OF HERNANDO		90.430229	1802.9	.0	.0
BROOKSVILLE		9.558698	190.6		
WEEKI WACHEE		.011073	.2		
HERNANDO	AREA TOTAL	100.000000	1993.7	.0	.0
BOCC OF HIGHLANDS		72.651206	1590.4	.0	.0
AVON PARK		11.918524	260.9		
LAKE PLACID		1.397373	30.6		
SEBRING		14.032896	307.2		
HIGHLANDS	AREA TOTAL	100.000000	2189.1	.0	.0
BOCC OF HILLSBOROUGH		67.922848	27466.5	.0	.0
PLANT CITY		1.871283	756.7		
TAMPA		28.976647	11717.5		
TEMPLE TERRACE		1.229222	497.1		
HILLSBOROUGH	AREA TOTAL	100.000000	40437.9	.0	.0
BOCC OF HOLMES		77.535809	124.1	187.0	.0
BONIFAY		14.340125	22.9		
ESTO		1.880672	3.0		
NOMA		1.563582	2.5		
PONCE DE LEON		2.673397	4.3		
WESTVILLE		2.000415	3.2		
HOLMES	AREA TOTAL	100.000000	160.0	187.0	.0
BOCC OF INDIAN RIVER		72.218478	2387.7	.0	.0
FELLSMERE		1.737214	57.4		
INDIAN RIVER SHORES		1.784282	59.0		
SEBASTIAN		5.994673	198.2		
VERO BEACH		18.265353	603.9		

INDIAN RIVER AREA TOTAL	100.000000	3306.2	.0	.0
BOCC OF JACKSON	67.785112	628.2	141.9	.0
ALFORD	1.088988	10.1		
BASCOM	.258992	2.4		
CAMBELLTON	.638302	5.9		
COTTONDALE	2.165741	20.1		
GRACEVILLE	5.950690	55.1		
GRAND RIDGE	1.262329	11.7		
GREENWOOD	1.231740	11.4		
JACOB CITY	.591398	5.5		
MALONE	1.788470	16.6		
MARIANNA	13.791814	127.8		
SNEADS	3.446424	31.9		
JACKSON AREA TOTAL	100.000000	926.8	141.9	.0
BOCC OF JEFFERSON	78.639887	103.1	127.7	.0
MONTICELLO	21.360113	28.0		
JEFFERSON AREA TOTAL	100.000000	131.1	127.7	.0
BOCC OF LAFAYETTE	81.044291	23.6	62.4	.0
MAYO	18.955709	5.5		
LAFAYETTE AREA TOTAL	100.000000	29.1	62.4	.0
BOCC OF LAKE	64.622642	3128.9	.0	.0
ASTATULA	.579997	28.1		
CLERMONT	3.661580	177.3		
EUSTIS	7.240391	350.6		
FRUITLAND PARK	1.609662	77.9		
GROVELAND	1.294030	62.7		
HOWEY-IN-THE-HILLS	.411989	19.9		
LADY LAKES	1.302060	63.0		
LEESBURG	8.686369	420.6		
MASCOTTE	1.003723	48.6		
MINNEOLA	.576291	27.9		
MONTVERDE	.277954	13.5		
MOUNT DORA	3.824646	185.2		
TAVARES	3.641196	176.3		
UMATILLA	1.267470	61.4		
LAKE AREA TOTAL	100.000000	4841.8	.0	.0
BOCC OF LEE	72.648808	10921.7	.0	.0
CAPE CORAL	14.192101	2133.6		
FORT MYERS	11.845507	1780.8		
SANIBEL	1.313584	197.5		
LEE AREA TOTAL	100.000000	15033.6	.0	.0
BOCC OF LEON	52.797688	3762.1	.0	.0
TALLAHASSEE	47.202312	3363.4		
LEON AREA TOTAL	100.000000	7125.5	.0	.0

BOCC OF LEVY		69.250637	324.6	124.6	.0
BRONSON		3.295575	15.4		
CEDAR KEY		3.207080	15.0		
CHIEFLAND		7.100885	33.3		
FANNING SPRINGS (PART)		.686726	3.2		
INGLIS		5.196460	24.4		
OTTER CREEK		.481416	2.3		
WILLISTON		8.530973	40.0		
YANKEETOWN		2.244248	10.5		
LEVY	AREA TOTAL	100.000000	468.7	124.6	.0
BOCC OF LIBERTY		79.923518	24.7	65.9	.0
BRISTOL		20.076482	6.2		
LIBERTY	AREA TOTAL	100.000000	30.9	65.9	.0
BOCC OF MADISON		74.035001	189.6	122.9	.0
GREENVILLE		5.440689	13.9		
LEE		1.428975	3.7		
MADISON		19.095336	48.9		
MADISON	AREA TOTAL	100.000000	256.1	122.9	.0
BOCC OF MANATEE		73.087454	5128.7	.0	.0
ANNA MARIA		.801161	56.2		
BRADENTON		17.449799	1224.5		
BRADENTON BEACH		.832937	58.4		
HOLMES BEACH		2.092936	146.9		
LONGBOAT KEY (PART)		1.274924	89.5		
PALMETTO		4.460789	313.0		
MANATEE	AREA TOTAL	100.000000	7017.2	.0	.0
BOCC OF MARION		75.328026	5673.4	.0	.0
BELLEVIEW		1.220877	92.0		
DUNNELLON		.888396	66.9		
MCINTOSH		.254973	19.2		
OCALA		21.954935	1653.6		
REDDICK		.352793	26.6		
MARION	AREA TOTAL	100.000000	7531.7	.0	.0
BOCC OF MARTIN		85.720476	3408.7	.0	.0
JUPITER ISLAND		.456111	18.1		
OCEAN BREEZE PARK		.522230	20.8		
SEWALLS POINT		1.609276	64.0		
STUART		11.691907	464.9		
MARTIN	AREA TOTAL	100.000000	3976.5	.0	.0
BOCC OF MONROE		69.426472	3174.4	.0	.0
KEY COLONY BEACH		1.185833	54.2		
KEY WEST		29.270465	1338.3		
LAYTON		.117231	5.4		

MONROE	AREA TOTAL	100.000000	4572.3	.0	.0
BOCC OF NASSAU		76.025868	1225.9	.0	.0
CALLAHAN		1.802709	29.1		
FERNANDIA BEACH		17.803076	287.1		
HILLIARD		4.368347	70.4		
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NASSAU	AREA TOTAL	100.000000	1612.4	.0	.0
BOCC OF OKALOOSA		66.240475	3197.1	.0	.0
CINCO BAYOU		.212238	10.2		
CRESTVIEW		4.690968	226.4		
FT. WALTON BEACH		12.761722	616.0		
LAURAL HILL		.385003	18.6		
MARY ESTHER		2.350061	113.4		
NICEVILLE		5.801927	280.0		
SHALIMAR		.231688	11.2		
VALPARAISO		3.709297	179.0		
DESTIN		3.616622	174.6		
<hr/>					
OKALOOSA	AREA TOTAL	100.000000	4826.6	.0	.0
BOCC OF OKEECHOBEE		83.860272	776.4	.0	.0
OKEECHOBEE		16.139728	149.4		
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OKEECHOBEE	AREA TOTAL	100.000000	925.9	.0	.0
BOCC OF ORANGE		69.685945	2947.8	.0	.0
APOPKA		1.142083	482.1		
BELLE ISLE		.451652	190.7		
EATONVILLE		.381270	161.0		
EDGEWOOD		.140044	59.1		
MAITLAND		1.328472	560.8		
OAKLAND		.096433	40.7		
OCOE		1.537458	649.0		
ORLANDO		20.628014	8708.1		
WINDMERE		.200062	84.5		
WINTER GARDEN		1.078034	455.1		
WINTER PARK		3.330535	1406.0		
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ORANGE	AREA TOTAL	100.000000	42214.8	.0	.0
BOCC OF OSCEOLA		66.658949	3166.0	.0	.0
KISSIMMEE		23.082034	1096.3		
ST. CLOUD		10.259017	487.3		
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OSCEOLA	AREA TOTAL	100.000000	4749.5	.0	.0
BOCC OF PALM BEACH		57.357275	23872.3	.0	.0
ATLANTIS		.160379	66.8		
BELLE GLADE		1.717409	714.8		
BOCA RATON		5.476716	2280.3		
BOYNTON BEACH		4.034805	1679.3		
BRINEY BREEZE		.036902	15.4		
CLOUD LAKE		.015284	6.4		
DELRAY BEACH		4.203228	1749.4		
GOLF VILLAGE		.012267	5.1		



GOLFVIEW	.021116	8.8		
GREENACRES CITY	2.319407	965.3		
GULF STREAM	.051784	21.6		
HAVERHILL	.126191	52.5		
HIGHLAND BEACH	.300345	125.0		
HYPOLUXO	.089088	37.1		
JUNO BEACH	.174054	72.4		
JUPITER	1.842494	766.9		
JUPITER INLET COLONY	.042131	17.5		
LAKE CLARKE SHORES	.322467	134.2		
LAKE PARK	.683444	284.5		
LAKE WORTH	2.703009	1125.0		
LANTANA	.805111	335.1		
MANALAPAN	.036902	15.4		
MAGNOLIA PARK	.134235	55.9		
NORTH PALM BEACH	1.244719	518.1		
OCEAN RIDGE	.151027	62.9		
PAHOKEE	.668060	278.0		
PALM BEACH	1.057293	440.0		
PALM BEACH GARDENS	2.045104	851.2		
PALM BEACH SHORES	.126091	52.5		
PALM SPRINGS	.959658	399.4		
RIVIERA BEACH	2.776109	1155.4		
ROYAL PALM BEACH	.666049	277.2		
SOUTH BAY	.366407	152.5		
SOUTH PALM BEACH	.142581	59.3		
TEQUESTA VILLAGE	.394964	164.4		
WEST PALM BEACH	6.733893	2802.7		
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PALM BEACH AREA TOTAL	100.000000	41620.3	.0	.0
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BOCC OF PASCO	88.575467	6448.9	.0	.0
DADE CITY	2.226466	162.1		
NEW PORT RICHEY	4.985727	363.0		
PORT RICHEY	1.004054	73.1		
SAINT LEO	.379150	27.6		
SAN ANTONIO	.258060	18.8		
ZEPHYRHILLS	2.571076	187.2		
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PASCO AREA TOTAL	100.000000	7280.6	.0	.0
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BOCC OF PINELLAS	51.461084	15827.4	.0	.0
BELLEAIR	.334913	103.0		
BELLEAIR BEACH	.146837	45.2		
BELLEAIR BLUFFS	.212464	65.3		
BELLEAIR SHORE	.006605	2.0		
CLEARWATER	8.064161	2480.2		
DUNEDIN	2.721136	836.9		
GULFPORT	.978657	301.0		
INDIAN ROCKS BEACH	.363958	111.9		
INDIAN SHORES	.119315	36.7		
KENNETH CITY	.359216	110.5		
LARGO	5.249538	1614.6		
MADERIA BEACH	.439409	135.1		
NORTH REDINGTON BEACH	.100940	31.0		
OLDSMAR	.489371	150.5		
PINELLAS PARK	3.376312	1038.4		

REDINGTON BEACH	.144550	44.5		
REDINGTON SHORES	.220424	67.8		
SAFETY HARBOR	.982722	302.2		
ST. PETERSBURG	20.571782	6327.1		
ST. PETERSBURG BEACH	.840034	258.4		
SEMINOLE	.492927	151.6		
SOUTH PASEDNA	.436699	134.3		
TARPOON SPRINGS	1.306235	402.4		
TREASURE ISLAND	.578709	178.0		
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PINELLAS AREA TOTAL	100.000000	30756.2	.0	.0
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BOCC OF POLK	67.621385	10586.5	.0	.0
AUBURNDALE	1.618564	253.4		
BARTOW	3.510230	549.5		
DAVENPORT	.374841	58.7		
DUNDEE	.516613	81.2		
EAGLE LAKE	.400276	62.7		
FORT MEADE	1.249327	195.6		
FROSTPROOF	.680060	106.5		
HAINES CITY	2.697392	422.3		
HIGHLAND PARK	.036799	6.1		
HILLCREST HIEGHTS	.043110	6.7		
LAKE ALFRED	.708944	111.0		
LAKE HAMILTON	.328067	51.4		
LAKE WALES	1.906970	298.5		
LAKELAND	12.356183	1934.4		
MULLBERRY	.635872	99.5		
POLK CITY	.186415	28.2		
WINTER HAVEN	5.130950	803.3		
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POLK AREA TOTAL	100.000000	15655.5	.0	.0
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BOCC OF PUTNAM	78.149286	1057.6	.0	.0
CRESCENT CITY	2.540816	34.4		
INTERLACHEN	1.506115	20.4		
PALATKA	15.708778	212.6		
POMONA PARK	1.311826	17.8		
WELAKA	.783180	10.6		
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PUTNAM AREA TOTAL	100.000000	1353.3	.0	.0
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BOCC OF ST. JOHNS	80.655940	2172.3	.0	.0
HASTINGS	.764447	20.6		
ST. AUGUSTINE	15.049740	405.3		
ST. AUGUSTINE BEACH	3.529873	95.1		
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ST. JOHNS AREA TOTAL	100.000000	2693.2	.0	.0
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BOCC OF ST. LUCIE	57.644288	2837.4	.0	.0
FORT PIERCE	23.164023	1140.2		
PORT ST. LUCIE	19.191688	944.7		
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ST. LUCIE AREA TOTAL	100.000000	4922.3	.0	.0
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BOCC OF SANTA ROSA	81.467219	1111.7	.0	.0
GULF BREEZE	7.745685	105.7		

JAY	.920884	12.6		
MILTON	9.866213	134.6		
SANTA ROSA AREA TOTAL	100.000000	1364.6	.0	.0
BOCC OF SARASOTA	73.407889	9624.4	.0	.0
LUNGGAT KEY (PART)	1.241746	162.8		
NORTH PORT	2.880008	377.6		
SARASOTA	17.555225	2301.6		
VENICE	4.915131	644.4		
SARASOTA AREA TOTAL	100.000000	13110.9	.0	.0
BOCC OF SEMINOLE	63.742008	7754.4	.0	.0
ALTAMORE SPRINGS	9.359861	1138.7		
CASSELBERRY	5.716505	695.4		
LAKE MARY	1.332927	162.2		
LONGWOOD	4.066764	494.7		
OVIEDO	1.230623	149.7		
SANFORD	9.061198	1102.3		
WINTER SPRINGS	5.490115	667.9		
SEMINOLE AREA TOTAL	100.000000	12165.4	.0	.0
BOCC OF SUMTER	77.617240	611.0	.0	.0
BUSHNELL	3.995436	31.5		
CENTER HILL	2.600712	20.5		
COLEMAN	3.061355	24.1		
WLBSTER	2.383187	18.8		
WILDWOOD	10.342070	81.4		
SUMTER AREA TOTAL	100.000000	787.2	.0	.0
BOCC OF SUWANNEE	74.779908	364.8	142.3	.0
BRANFORD	2.263804	11.0		
LIVE OAK	22.956288	112.0		
SUWANNEE AREA TOTAL	100.000000	487.9	142.3	.0
BOCC OF TAYLOR	64.633659	415.1	.0	.0
PERRY	35.366341	227.1		
TAYLOR AREA TOTAL	100.000000	642.2	.0	.0
BOCC OF UNION	70.687126	53.4	89.2	71.1
LAKE BUTLER	23.970080	18.1		
RAIFORD	2.854564	2.2		
WORTHINGTON SPRINGS	2.482229	1.9		
UNION AREA TOTAL	100.000000	75.6	89.2	71.1
BOCC OF VOLUSIA	56.954715	7992.8	.0	.0
DAYTONA BEACH	13.272034	1862.6		
DAYTONA BEACH SHORES	.380946	53.5		
DELAND	3.805498	534.1		
EDGEWATER	2.330439	327.0		
HOLLY HILL	2.563343	359.7		

LAKE HELEN	.545774	76.6		
NEW SYMRNA BEACH	3.426417	480.9		
OAK HILL	.250156	35.1		
ORANGE CITY	.729953	102.4		
ORMOND BEACH	6.149226	863.0		
PIERSON	.258083	36.2		
PONCE INLET	.309606	43.4		
PORT GRANGE	6.193523	869.2		
SOUTH DAYTONA	2.830285	397.2		
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VOLUSIA AREA TOTAL	100.000000	14033.7	.0	.0
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BOCC OF WAKULLA	94.600864	190.4	72.8	.0
ST. MARKS	2.388220	4.8		
SOPCHOPPY	3.010915	6.1		
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WAKULLA AREA TOTAL	100.000000	201.3	72.8	.0
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BOCC OF WALTON	76.141206	634.9	.0	.0
DEFUNIAK SPRINGS	19.246990	160.5		
FREEPORT	2.536984	21.2		
PAXTON	2.074820	17.3		
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WALTON AREA TOTAL	100.000000	833.8	.0	.0
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BOCC OF WASHINGTON	70.132442	150.7	147.8	.0
CARYVILLE	3.326894	7.1		
CHIPLLY	18.603778	40.0		
EBRO	1.148315	2.5		
VLRNON	4.920584	10.6		
WAUSAU	1.861988	4.0		
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WASHINGTON AREA TOTAL	100.000000	214.8	147.8	.0
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STATE TOTALS		522100.1	2223.6	242.7

## 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 at 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 24¢ 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 1987 is \$186.7 million, comprising \$13.2 million from the cigarette tax and \$173.5 million from the intangibles tax. Individual county distributions are found on the following pages.



06/19/86

FLORIDA DEPARTMENT OF REVENUE  
COUNTY REVENUE SHARING ALLOCATIONS  
LOCAL GOVERNMENT F.Y. 1986-87 ESTIMATES

CC	COUNTY	ELG	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
1	BOCC OF ALACHUA COUNTY	0	.01370280818	254,168	2,304,146	0	2,558,314
3	BOCC OF BAKER COUNTY	0	.00123828143	28,273	202,914	0	231,187
5	BOCC OF BAY COUNTY	0	.00959412215	154,793	1,636,429	0	1,791,222
7	BOCC OF BRADFORD COUNTY	0	.00163094095	28,713	275,783	0	304,496
9	BOCC OF BREVARD COUNTY	0	.02588803622	464,254	4,369,042	0	4,833,296
11	BOCC OF BROWARD COUNTY	0	.07859467433	3,573,165	11,100,462	0	14,673,627
13	BOCC OF CALHOUN COUNTY	0	.00076812163	14,713	128,695	0	143,408
15	BOCC OF CHARLOTTE COUNTY	0	.00790983732	187,080	1,289,686	0	1,476,766
17	BOCC OF CITRUS COUNTY	0	.00701341985	90,480	1,218,925	0	1,309,405
19	BOCC OF CLAY COUNTY	0	.00817764849	102,028	1,424,738	0	1,526,766
21	BOCC OF COLLIER COUNTY	0	.01273065091	491,318	1,885,494	0	2,376,812
23	BOCC OF COLUMBIA COUNTY	0	.00375098177	72,308	628,000	0	700,308
25	BOCC OF DADE COUNTY	0	.15722434130	5,895,217	23,458,571	0	29,353,788
27	BOCC OF DESOTO COUNTY	0	.00170618438	30,961	287,583	0	318,544
29	BOCC OF DIXIE COUNTY	0	.00071760738	15,487	118,490	0	133,977
31	BOCC OF DUVAL COUNTY	0	.06245761406	1,999,042	9,661,795	0	11,660,837
33	BOCC OF ESCAMBIA COUNTY	0	.0263096205	728,024	4,183,995	0	4,912,019
35	BOCC OF FLAGLER COUNTY	0	.00133019822	23,543	224,805	0	248,348
37	BOCC OF FRANKLIN COUNTY	0	.00062438055	18,862	97,709	0	116,571
39	BOCC OF GADSDEN COUNTY	0	.00326954985	80,864	529,560	0	610,424
41	BOCC OF GILCHRIST COUNTY	0	.00055946645	5,883	98,569	0	104,452
43	BOCC OF GLADES COUNTY	0	.00057578082	12,360	95,138	0	107,498
45	BOCC OF GULF COUNTY	0	.00086812702	68,034	94,045	0	162,079
47	BOCC OF HAMILTON COUNTY	0	.00106061794	23,270	174,747	0	198,017
49	BOCC OF HARDEE COUNTY	0	.00173528350	36,082	287,895	0	323,977
51	BOCC OF HENDRY COUNTY	0	.00187213407	28,673	320,854	0	349,527

FLORIDA DEPARTMENT OF REVENUE  
 COUNTY REVENUE SHARING ALLOCATIONS

CC	COUNTY	ELG	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
53	BOCC OF HERNANDO COUNTY	0	.00642573393	79,474	1,120,210	0	1,199,684
55	BOCC OF HIGHLANDS COUNTY	0	.00502306503	104,948	832,858	0	937,806
57	BOCC OF HILLSBOROUGH CTY	0	.07376330644	1,835,627	11,935,984	0	13,771,611
59	BOCC OF HOLMES COUNTY	0	.00128667939	20,087	220,136	0	240,223
61	BOCC OF INDIAN RIVER CTY	0	.00714679999	205,850	1,128,457	0	1,334,307
63	BOCC OF JACKSON COUNTY	0	.00310618883	67,470	512,455	0	579,925
65	BOCC OF JEFFERSON COUNTY	0	.00094841638	29,079	147,990	0	177,069
67	BOCC OF LAFAYETTE COUNTY	0	.00035493459	6,472	59,794	0	66,266
69	BOCC OF LAKE COUNTY	0	.01037629178	256,097	1,681,156	0	1,937,253
71	BOCC OF LEE COUNTY	0	.02650732069	578,772	4,370,144	0	4,948,916
73	BOCC OF LEON COUNTY	0	.01260461796	316,798	2,036,484	0	2,353,282
75	BOCC OF LEVY COUNTY	0	.00176780164	34,157	295,891	0	330,048
77	BOCC OF LIBERTY COUNTY	0	.00036899455	8,441	60,450	0	68,891
79	BOCC OF MADISON COUNTY	0	.00126168037	34,591	200,964	0	235,555
81	BOCC OF MANATEE COUNTY	0	.01661565803	530,269	2,571,874	0	3,102,143
83	BOCC OF MARION COUNTY	0	.01512578975	251,941	2,572,043	0	2,823,984
85	BOCC OF MARTIN COUNTY	0	.00875438746	244,331	1,390,113	0	1,634,444
87	BOCC OF MONROE COUNTY	0	.00712001205	246,464	1,082,842	0	1,329,306
89	BOCC OF NASSAU COUNTY	0	.00348371438	65,716	584,693	0	650,409
91	BOCC OF OKALOOSA COUNTY	0	.01142106359	147,680	1,984,632	0	2,132,312
93	BOCC OF OKEECHOBEE CTY	0	.00230166884	41,041	388,680	0	429,721
95	BOCC OF ORANGE COUNTY	0	.06194382191	1,632,765	9,932,147	0	11,564,912
97	BOCC OF OSCEOLA COUNTY	0	.00693997185	95,114	1,200,578	0	1,295,692
99	BOCC OF PALM BEACH CTY	0	.06089584980	2,570,430	8,798,826	0	11,369,256
101	BOCC OF PASCO COUNTY	0	.02312094690	310,426	4,006,254	0	4,316,680
103	BOCC OF PINELLAS COUNTY	0	.06028289184	2,452,694	8,802,122	0	11,254,816

FLORIDA DEPARTMENT OF REVENUE  
COUNTY REVENUE SHARING ALLOCATIONS

CC	COUNTY	ELG	DIST FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
105	BOCC OF POLK COUNTY	0	.03414089599	857,616	5,516,490	0	6,374,106
107	BOCC OF PUTNAM COUNTY	0	.00522966985	98,535	877,844	0	976,379
109	BOCC OF ST JOHNS COUNTY	0	.00655966659	152,548	1,072,141	0	1,224,689
111	BOCC OF ST LUCIE COUNTY	0	.00875042536	187,010	1,446,694	0	1,633,704
113	BOCC OF SANTA ROSA CTY	0	.00566402404	77,885	979,588	0	1,057,473
115	BOCC OF SARASOTA COUNTY	0	.02461605384	1,119,924	3,475,893	0	4,595,817
117	BOCC OF SEMINOLE COUNTY	0	.01962779353	339,130	3,325,379	0	3,664,509
119	BOCC OF SUMTER COUNTY	0	.00226002219	35,653	386,293	0	421,946
121	BOCC OF SUWANNEE COUNTY	0	.00215802471	32,719	370,184	0	402,903
123	BOCC OF TAYLOR COUNTY	0	.00153979740	36,940	250,540	0	287,480
125	BOCC OF UNION COUNTY	0	.00055430798	18,615	84,874	0	103,489
127	BOCC OF VOLUSIA COUNTY	0	.02412648768	698,366	3,806,049	0	4,504,415
129	BOCC OF WAKULLA COUNTY	0	.00121421241	24,054	202,639	0	226,693
131	BOCC OF WALTON COUNTY	0	.00214333575	39,806	360,354	0	400,160
133	BOCC OF WASHINGTON CTY	0	.00115717396	16,827	199,217	0	216,044
	GRAND TOTAL			30,329,957	156,370,043	0	186,699,983

B. Municipal Revenue Sharing Program

There are two state revenue sources which are shared with municipalities through distributions from the Revenue Sharing Trust Fund for Municipalities. Of the 24 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 municipal gas tax (previously called the eighth cent 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), Florida Statutes.

$$\text{Apportionment Factor} = \frac{\text{Part 1} + \text{Part 2} + \text{Part 3}}{3}$$

$$\text{Municipality Share} = \text{Apportionment Factor} \times \frac{\text{Total Funds Available}}{\text{Available}}$$

The amount of money expected to be placed in the Revenue Sharing Trust Fund for Municipalities in local fiscal year 1987 is \$205.6 million. Distributions to individual municipalities are shown on following pages.

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS  
LOCAL GOVERNMENT F.Y. 1986-87 ESTIMATES

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
001	0005	CITY OF ALACHUA	0	.00067883884	49,626	81,753	0	131,379
001	0045	CITY OF ARCHER	0	.00036675328	18,029	52,150	0	70,179
001	0695	CITY OF GAINESVILLE	0	.01542539603	1,100,340	1,882,522	0	2,982,862
001	0845	CITY OF HAWTHORNE	0	.00031609228	21,367	39,650	0	61,017
001	0885	CITY OF HIGH SPRINGS	0	.00050629794	55,311	44,342	0	99,653
001	1090	CITY OF LA CROSSE	0	.00004289458	3,761	4,597	0	8,358
001	1390	CITY OF MICANOPY	0	.00022119940	9,869	32,367	0	42,236
001	1470	CITY OF NEWBERRY	0	.00062346352	20,259	98,097	0	118,356
001	2165	CITY OF WALDO	0	.00034699940	13,057	52,978	0	66,035
003	0742	CITY OF GLEN SAINT MARY	0	.00015783877	13,069	17,618	0	30,687
003	1260	CITY OF MACCLENNY	0	.00093969795	53,341	127,125	0	180,466
005	0277	CITY OF CALLAWAY	0	.00245184352	35,468	425,957	0	461,425
005	0315	CITY OF CEDAR GROVE	0	.00046760509	13,757	74,881	0	88,638
005	1255	CITY OF LYNN HAVEN	0	.00181637774	47,769	296,021	0	343,790
005	1367	CITY OF MEXICO BEACH	0	.00012980575	6,978	17,915	0	24,893
005	1674	CITY OF PANAMA CITY BCH	0	.00030816699	90,906	0	0	90,906
005	1675	CITY OF PANAMA CITY	0	.00635921121	510,541	724,345	0	1,234,886
005	1685	CITY OF PARKER	0	.00087512229	32,217	134,257	0	166,474
005	2025	CITY OF SPRINGFIELD	0	.00292409131	65,328	487,068	0	552,396
007	0250	CITY OF BROOKER	0	.00019649616	5,183	32,010	0	37,193
007	0820	CITY OF HAMPTON	0	.00020871539	7,757	31,954	0	39,711
007	1200	CITY OF LAWLEY	0	.00024979450	13,179	34,702	0	47,881
007	2030	CITY OF STARKE	0	.00109491450	125,408	90,627	0	216,035
009	0292	CITY OF CAPE CANAVERAL	0	.00093870260	62,081	118,995	0	181,076
009	0393	CITY OF COCOA BEACH	0	.00148399439	239,157	59,946	0	299,103

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	.00297352194	327,756	257,775	0	585,531
009	0950	CITY OF INDIAN LANTIC	0	.00036120561	54,072	18,353	0	72,425
009	0957	CITY OF INDIAN HARBOR BH	0	.00090988313	41,142	132,641	0	173,783
009	1283	CITY OF MALABAR	0	.00017354139	4,704	28,155	0	32,859
009	1345	TOWN OF MELBOURNE BEACH	0	.00035291566	19,175	48,523	0	67,698
009	1350	CITY OF MELBOURNE	0	.00881662275	731,356	982,873	0	1,714,229
009	1355	TOWN OF MELBOURNE VILLAG	0	.00019848470	1,852	35,409	0	37,261
009	1640	CITY OF PALM BAY	0	.00458035326	91,142	773,124	0	864,266
009	1667	CITY OF PALM SHORES	0	.00000982827	943	980	0	1,923
009	1860	CITY OF ROCKLEDGE	0	.00209580889	155,640	250,193	0	405,833
009	1935	CITY OF SATELLITE BEACH	0	.00136462979	109,567	155,429	0	264,996
009	2105	CITY OF TITUSVILLE	0	.00679853713	518,566	799,151	0	1,317,717
009	2206	CITY OF WEST MELBOURNE	0	.00098459303	34,950	152,231	0	187,181
011	0407	CITY OF COCONUT CREEK	0	.00215934282	21,380	384,100	0	405,480
011	0420	CITY OF COOPER CITY	0	.00212121533	22,887	375,605	0	398,492
011	0427	CITY OF CORAL SPRINGS	0	.00849011617	49,420	1,541,694	0	1,591,114
011	0470	CITY OF DANIA	0	.00188981916	201,595	169,928	0	371,523
011	0477	CITY OF DAVIE	0	.00559625494	166,836	894,172	0	1,061,008
011	0495	CITY OF DEERFIELD BEACH	0	.00654438918	306,407	944,495	0	1,250,902
011	0645	CITY OF FT LAUDERDALE	0	.02197730578	3,196,503	1,201,645	0	4,398,148
011	0805	CITY OF HACIENDA VILLAGE	0	.00001287136	10,613	0	0	10,613
011	0815	CITY OF HALLANDALE	0	.00547675718	491,404	576,828	0	1,068,232
011	0900	TOWN OF HILLSBORO BEACH	0	.00016019392	3,190	27,037	0	30,227
011	0915	CITY OF HOLLYWOOD	0	.01930570272	2,090,384	1,707,776	0	3,798,160
011	1180	CTY LAUDERDALE BY THE SE	0	.00028478079	58,784	0	0	58,784

FLORIDA DEPARTMENT OF REVENUE  
 REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
011	1183	CITY OF LAUDERDALE LAKES	0	.00458016200	210,740	664,380	0	875,120
011	1185	CITY OF LAUDERHILL	0	.00636786884	183,519	1,023,206	0	1,206,725
011	1205	VILLAGE OF LAZY LAKE	0	.00000378692	3,320	0	0	3,320
011	1225	CITY OF LIGHTHOUSE POINT	0	.00150594056	176,544	120,959	0	297,503
011	1300	CITY OF MARGATE	0	.00680791886	247,098	1,047,652	0	1,294,750
011	1420	CITY OF MIRAMAR	0	.00661624351	284,110	978,191	0	1,262,301
011	1494	CITY OF NORTH LAUDERDALE	0	.00421939071	8,186	781,070	0	789,256
011	1540	CITY OF OAKLAND PARK	0	.00346762843	398,752	285,581	0	684,333
011	1686	CITY OF PARKLAND	0	.00010198952	511	18,595	0	19,106
011	1695	CITY OF PEMBROKE PARK	0	.00091329034	112,788	68,156	0	180,944
011	1700	CITY OF PEMBROKE PINES	0	.00699775067	320,564	1,016,351	0	1,336,915
011	1755	CITY OF PLANTATION	0	.00787342128	444,753	1,067,114	0	1,511,867
011	1780	CITY OF POMPANO BEACH	0	.00964616518	918,495	967,799	0	1,886,294
011	1940	CITY OF SEA RANCH LAKES	0	.00006013585	59,037	0	0	59,037
011	2047	CITY OF SUNRISE	0	.00798866303	173,630	1,335,084	0	1,508,714
011	2072	CITY OF TAMARAC	0	.00498465794	96,778	843,557	0	940,335
011	2260	CITY OF WILTON MANORS	0	.00194263347	350,732	44,241	0	394,973
013	0020	CITY OF ALTHA	0	.00013067285	7,411	17,683	0	25,094
013	0175	CITY OF BLOUNTSTOWN	0	.00056113583	57,485	52,614	0	110,099
015	1820	CITY OF PUNIA GORDA	0	.00094935879	146,243	44,488	0	190,731
017	0450	CITY OF CRYSTAL RIVER	0	.00037487732	95,471	0	0	95,471
017	0990	CITY OF INVERNESS	0	.00055312520	119,126	0	0	119,126
019	0770	CITY OF GREEN COVE SPGS	0	.00078761270	82,207	72,466	0	154,673
019	1065	CITY OF KEYSTONE HEIGHTS	0	.00017248495	26,696	7,969	0	34,665
019	1595	CITY OF ORANGE PARK	0	.00136358921	92,507	170,741	0	263,248



FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	EL6	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
019	1703	CITY OF PENNEY FARMS	1	.00030483374	3,053	54,192	0	57,245
021	0610	CITY OF EVERGLADES	0	.00006583433	9,969	3,242	0	13,211
021	1455	CITY OF NAPLES	0	.00233935863	386,057	86,272	0	472,329
023	0675	CITY OF FORT WHITE	0	.00019524409	8,215	29,020	0	37,235
023	1110	CITY OF LAKE CITY	0	.00163663162	241,791	86,076	0	327,867
025	0080	VILLAGE OF BAL HARBOUR	0	.00030698426	43,116	18,179	0	61,295
025	0090	CITY OF BAY HARBOR ISD	0	.00054784905	32,155	73,154	0	105,309
025	0165	VILLAGE OF BISCAYNE PARK	0	.00046818997	16,156	72,810	0	88,966
025	0425	CITY OF CORAL GABLES	0	.00549334331	693,530	396,207	0	1,089,737
025	0585	VILLAGE OF EL PORTAL	0	.00030094847	11,922	45,404	0	57,326
025	0640	CITY OF FLORIDA CITY	0	.00124701918	61,201	177,412	0	238,613
025	0744	TOWN OF GOLDEN BEACH	0	.00005917507	2,533	8,756	0	11,289
025	0860	CITY OF HIALEAH	0	.02747232621	1,930,261	3,379,478	0	5,309,739
025	0865	CITY OF HIALEAH GARDENS	0	.00051455995	16,283	81,360	0	97,643
025	0930	CITY OF HOMESTEAD	0	.00400594946	326,447	451,902	0	778,349
025	0955	CITY OF INDIAN CREEK VIL	0	.00000973312	1,391	554	0	1,945
025	0997	CITY OF ISLANDIA	0	.00000127044	23	216	0	239
025	1335	TOWN OF MEDLEY	0	.00004903518	10,067	14	0	10,081
025	1369	CITY OF MIAMI BEACH	0	.01402098977	1,489,227	1,266,595	0	2,755,822
025	1370	CITY OF MIAMI	0	.06076441066	5,721,258	6,155,246	0	11,876,504
025	1380	CITY OF MIAMI SHORES VIL	0	.00122799926	143,763	98,814	0	242,577
025	1385	CITY OF MIAMI SPRINGS	0	.00169845343	217,492	119,716	0	337,208
025	1490	CITY OF NORTH BAY VILLAG	0	.00056554992	66,164	45,550	0	111,714
025	1500	CITY OF N MIAMI BEACH	0	.00565142262	642,052	472,539	0	1,114,591
025	1502	CITY OF NORTH MIAMI	0	.00683393095	755,251	590,633	0	1,345,884

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
025	1585	CITY OF OPA LOCKA	0	.00236863172	242,147	222,548	0	464,695
025	1705	CITY OF PENNSUCO	4	.00000000000	0	0	0	0
025	2005	CITY OF SOUTH MIAMI	0	.00144072381	289,293	6,290	0	295,583
025	2050	CITY OF SURFSIDE	0	.00041305491	104,228	0	0	104,228
025	2055	CITY OF SWEETWATER	0	.00168015746	38,362	279,115	0	317,477
025	2155	VILL OF VIRGINIA GARDENS	0	.00028386946	40,502	16,235	0	56,737
025	2210	CITY OF WEST MIAMI	0	.00098838156	167,074	32,846	0	199,920
025	2501	METRO DADE	1	.04261231945	19,268,337	0	0	19,268,337
027	0040	CITY OF ARCADIA	0	.00105803456	157,477	54,586	0	212,063
029	0445	TOWN OF CROSS CITY	0	.00074916212	60,079	85,394	0	145,473
029	0932	CITY OF HORSESHOE BEACH	0	.00005374762	1,856	8,358	0	10,214
031	0055	CITY OF ATLANTIC BEACH	0	.00159241562	65,115	238,402	0	303,517
031	0081	CITY OF BALDWIN	0	.00043650210	21,646	61,898	0	83,544
031	1000	CITY OF JACKSONVILLE	0	.03980797144	5,826,077	2,143,679	0	7,969,756
031	1001	CITY OF JACKSONVILLE BCH	0	.00307386528	219,174	375,222	0	594,396
031	1456	CITY OF NEPTUNE BEACH	0	.00099403200	41,884	147,693	0	189,577
031	2500	JAX DUVAL	0	.04850287894	0	9,064,110	0	9,064,110
033	1715	CITY OF PENSACOLA	0	.01218070704	727,797	1,614,780	0	2,342,577
033	2000	CITY OF CENTURY	0	.00081945513	53,674	104,352	0	158,026
035	0160	CITY OF BEVERLY BEACH	0	.00004433352	4,223	4,447	0	8,670
035	0265	CITY OF BUNNELL	0	.00025458185	38,218	12,838	0	51,056
035	0630	CITY OF FLAGLER BEACH	0	.00026174070	23,161	27,862	0	51,023
035	1315	CITY OF MARINELAND	4	.00000000000	0	0	0	0
037	0030	CITY OF APALACHICOLA	0	.00064476355	51,929	73,291	0	125,220
037	0300	CITY OF CARRABELLE	0	.00028602136	25,647	30,139	0	55,786

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
039	0345	CITY OF CHATTAHOOCHEE	0	.00089291515	81,632	92,667	0	174,299
039	0775	CITY OF GREENSBORO	1	.00017109799	9,894	22,982	0	32,876
039	0785	CITY OF GRETNA	1	.00116507377	11,242	207,508	0	218,750
039	0835	CITY OF HAVANA	1	.00094058244	28,337	150,018	0	178,355
039	1825	CITY OF QUINCY	0	.00188760421	166,567	201,352	0	367,919
041	0150	CITY OF BELL	0	.00005193582	5,992	4,259	0	10,251
041	2053	CITY OF FANNING SPRINGS	0	.00000000000	0	0	0	0
041	2120	CITY OF TRENTON	0	.00029769882	22,161	35,490	0	57,651
043	1435	CITY OF MOORE HAVEN	0	.00017621683	32,012	3,834	0	35,846
045	1805	CITY OF PORT ST JOE	0	.00040857900	64,183	18,016	0	82,199
045	2170	CITY OF WARD RIDGE	4	.00000000000	0	0	0	0
045	2235	CITY OF WEWAHITCHKA	0	.00037165499	23,114	48,445	0	71,559
047	1010	CITY OF JASPER	0	.00060448954	59,554	58,835	0	118,389
047	1020	TOWN OF JENNINGS	0	.00025685628	12,571	36,575	0	49,146
047	2245	CITY OF WHITE SPRINGS	0	.00033928298	13,231	51,379	0	64,610
049	0195	CITY OF BOWLING GREEN	0	.00070001613	24,763	108,309	0	133,072
049	2185	CITY OF WAUCHULA	0	.00045064553	81,340	10,283	0	91,623
049	2305	CITY OF ZOLFO SPRINGS	0	.00038260720	23,025	50,572	0	73,597
051	0385	CITY OF CLEWISTON	0	.00085100501	116,479	53,162	0	169,641
051	1080	CITY OF LA BELLE	0	.00034350815	56,826	12,542	0	69,368
053	0255	CITY OF BROOKSVILLE	0	.00097912768	175,729	23,251	0	198,980
053	2196	CITY OF WEEKI WACHEE	0	.00000083342	2,118	0	0	2,118
055	0067	CITY OF AVON PARK	0	.00144769241	119,637	161,799	0	281,436
055	1150	TOWN OF LAKE PLACID	0	.00010609310	53,574	0	0	53,574
055	1950	CITY OF SEBRING	0	.00159361367	168,381	144,763	0	313,144

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

DATE PREPARED: 06/19/86  
FILE 02177

PREPARED BY RMIC

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
057	1760	CITY OF PLANT CITY	0	.00332303880	332,397	318,874	0	651,271
057	2075	CITY OF TAMPA	0	.05140984877	4,897,504	5,155,828	0	10,053,332
057	2090	CITY OF TEMPLE TERRACE	0	.00189371026	205,169	167,406	0	372,575
059	0185	CITY OF BONIFAY	0	.00051506870	46,920	53,607	0	100,527
059	0600	TOWN OF ESTO	0	.00010523240	4,617	15,469	0	20,086
059	0700	CITY OF NOMA	0	.00018054208	0	33,739	0	33,739
059	1783	TOWN OF PONCE DE LEON	0	.00010407373	8,741	11,504	0	20,245
059	2234	CITY OF WESTVILLE	0	.00011316137	2,077	19,259	0	21,336
061	0615	CITY OF FELLOSMERE	0	.00039231819	16,285	58,514	0	74,799
061	0960	CITY OF INDIAN RIVER SHS	0	.00013708962	286	25,359	0	25,645
061	1597	CITY OF ORCHID	4	.00000000000	0	0	0	0
061	1945	CITY OF SEBASTIAN	0	.00066810230	33,165	94,709	0	127,874
061	2150	CITY OF VERO BEACH	0	.00203289417	374,742	39,285	0	414,027
063	0010	CITY OF ALFORD	0	.00023476064	7,420	37,127	0	44,547
063	0086	TOWN OF BASCOM	0	.00008067743	2,835	12,500	0	15,335
063	0280	CITY OF CAMPBELLTON	1	.00009469442	7,330	11,034	0	18,364
063	0430	CITY OF COTTONDALE	1	.00031903387	15,086	45,908	0	60,994
063	0755	CITY OF GRACEVILLE	0	.00060115061	36,420	79,239	0	115,659
063	0760	CITY OF GRAND RIDGE	0	.00044138174	10,018	73,379	0	83,397
063	0783	CITY OF GREENWOOD	4	.00000000000	0	0	0	0
063	1285	CITY OF MALONE	0	.00040708290	15,027	62,416	0	77,443
063	1305	CITY OF MARIANNA	0	.00131246057	136,106	121,558	0	257,664
063	1970	TOWN OF SNEADS	0	.00067547394	24,498	103,963	0	128,461
065	1425	CITY OF MONTICELLO	0	.00049885599	50,339	47,470	0	97,809
067	1330	CITY OF MAYO	0	.00028477869	18,739	36,167	0	54,926

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
069	0050	CITY OF ASTATULA	0	.00017404176	3,333	29,495	0	32,828
069	0380	CITY OF CLERMONT	0	.00090161032	78,941	96,738	0	175,679
069	0605	CITY OF EUSTIS	0	.00194506136	182,142	197,933	0	380,075
069	0685	CITY OF FRUITLAND PARK	0	.00054672688	20,503	83,535	0	104,038
069	0790	CITY OF GROVELAND	0	.00039164860	36,365	40,137	0	76,502
069	0935	CITY OF HOWEY INTHE HILL	0	.00007293374	12,376	2,381	0	14,757
069	1095	CITY OF LADY LAKE	0	.00029556442	13,366	43,086	0	56,452
069	1215	CITY OF LEESBURG	0	.00194691799	309,234	82,761	0	391,995
069	1325	CITY OF MASCOTTE	0	.00047213617	21,939	68,290	0	90,229
069	1410	CITY OF MINNEOLA	0	.00015009991	15,515	13,949	0	29,464
069	1430	CITY OF MONTERVERDE	0	.00006116272	1,908	9,696	0	11,604
069	1440	CITY OF MT DORA	0	.00098032805	111,030	82,282	0	193,312
069	2085	CITY OF TAVARES	0	.00097740466	57,583	130,315	0	187,898
069	2125	CITY OF UMATILLA	0	.00039541041	39,637	28,522	0	68,159
071	0293	CITY OF CAPE CORAL	0	.00653006182	153,484	1,080,816	0	1,234,300
071	0655	CITY OF FORT MYERS	0	.00639823236	893,274	383,757	0	1,277,031
071	1925	CITY OF SANIBEL	0	.00044592878	0	83,334	0	83,334
073	2070	CITY OF TALLAHASSEE	0	.01948663289	1,250,960	2,504,573	0	3,755,533
075	0245	TOWN OF BRONSON	0	.00017071708	10,844	22,046	0	32,890
075	0325	CITY OF CEDAR KEY	0	.00009459093	16,864	2,349	0	19,213
075	0350	CITY OF CHIEFLAND	0	.00032696593	64,181	2,766	0	66,947
075	0980	CITY OF INGLIS	0	.00022498285	16,801	26,773	0	43,574
075	1614	CITY OF OTTER CREEK	0	.00002979002	3,780	2,131	0	5,911
075	2053	CITY OF FANNING SPRINGS	0	.000004158791	7,553	906	0	8,459
075	2255	CITY OF WILLISTON	0	.00043884818	47,202	39,107	0	86,309

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

DATE PREPARED: 06/19/86  
FILE 02177

PREPARED BY RMIC

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
075	2295	TOWN OF YANKEETOWN	0	.00007209045	5,909	8,101	0	14,010
077	0240	CITY OF BRISTOL	1	.00022866420	18,989	25,472	0	44,461
079	0780	CITY OF GREENVILLE	0	.00035020249	23,475	44,108	0	67,583
079	1210	TOWN OF LEE	0	.00006609240	5,990	6,907	0	12,897
079	1275	CITY OF MADISON	0	.00064310471	86,118	41,906	0	128,024
081	0025	CITY OF ANNA MARIA	0	.00017018381	13,693	19,358	0	33,051
081	0210	CITY OF BRADENTON BEACH	0	.00017267207	27,417	7,348	0	34,765
081	0215	CITY OF BRADENTON	0	.00060707098	376,545	792,236	0	1,168,781
081	0925	CITY OF HOLMES BEACH	0	.00046467541	55,071	36,781	0	91,852
081	1245	CITY OF LONG BOAT KEY	0	.00000000000	0	0	0	0
081	1660	CITY OF PALMETTO	0	.00169121862	169,179	162,278	0	331,457
083	0145	CITY OF BELLEVIEW	0	.00035132248	57,775	13,141	0	70,916
083	0535	CITY OF DUNELLON	0	.00022134326	53,800	0	0	53,800
083	1265	CITY OF MCINTOSH	0	.00009190517	7,411	10,439	0	17,850
083	1545	CITY OF OCALA	0	.000654176930	643,622	637,499	0	1,281,121
083	1830	CITY OF REDDICK	1	.00016946393	5,166	26,974	0	32,140
085	1045	TOWN OF JUPITER ISLAND	0	.00003754085	2,386	4,846	0	7,232
085	1548	CITY OF OCEAN BREEZE PK	1	.00008801429	6,147	10,861	0	17,008
085	1960	CITY OF SEWALLS POINT	0	.00014493532	1,035	26,145	0	27,180
085	2035	CITY OF STUART	0	.00137122876	276,026	5,362	0	281,388
087	1060	CITY OF KEY COLONY BEACH	0	.00011518204	3,918	17,963	0	21,881
087	1070	CITY OF KEY WEST	0	.000433425249	392,780	452,962	0	845,742
087	1203	CITY OF LAYTON	0	.00001163552	2,685	0	0	2,685
089	0275	CITY OF CALLAHAN	0	.00014771003	25,665	4,276	0	29,941
089	0620	CITY OF FERNANDINA BEACH	0	.00094007886	130,679	56,900	0	187,579

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
089	0895	CITY OF HILLIARD	0	.00051813871	23,263	75,684	0	98,947
091	0370	CITY OF CINCO BAYOU	0	.00002509563	21,997	0	0	21,997
091	0440	CITY OF CRESTVIEW	0	.00171997352	138,336	195,686	0	334,022
091	0500	CITY OF DESTIN	0	.00060055699	0	112,231	0	112,231
091	0670	CITY OF FT WALTON BEACH	0	.00394388008	227,379	530,350	0	757,729
091	1195	CITY OF LAUREL HILL	0	.00051941349	4,088	93,351	0	97,439
091	1320	TOWN OF MARY ESTHER	0	.00057786209	13,743	95,498	0	109,241
091	1485	CITY OF NICEVILLE	0	.00175300482	54,427	278,127	0	332,554
091	1965	CITY OF SHALLIMAR	0	.00004450791	10,992	0	0	10,992
091	2135	CITY OF VALPARAISO	0	.00161532853	40,774	264,808	0	305,582
093	1565	CITY OF OKEECHOBEE	0	.00058246199	176,013	0	0	176,013
095	0035	CITY OF APOPKA	0	.00138810126	183,788	92,354	0	276,142
095	0091	CITY OF BAY LAKE	4	.00000000000	0	0	0	0
095	0140	CITY OF BELLE ISLE	0	.00050649700	9,272	86,226	0	95,498
095	0555	CITY OF EATONVILLE	0	.00088999456	18,949	149,097	0	168,046
095	0571	CITY OF EDGEWOOD	0	.00014615249	63,799	0	0	63,799
095	1101	CITY OF LAKE BUENA VISTA	4	.00000000000	0	0	0	0
095	1280	CITY OF MAITLAND	0	.00154634886	158,137	145,241	0	303,378
095	1541	CITY OF OAKLAND	1	.00018499559	7,322	27,916	0	35,238
095	1560	CITY OF OCOEE	0	.00277977577	78,748	447,901	0	526,649
095	1600	CITY OF ORLANDO	0	.02683105699	1,969,237	3,224,212	0	5,193,449
095	2270	TOWN OF WINDERMERE	0	.00020804666	10,267	29,547	0	39,814
095	2280	CITY OF WINTER GARDEN	0	.00145432740	149,053	136,302	0	285,355
095	2290	CITY OF WINTER PARK	0	.00409502407	458,356	348,652	0	807,008
097	1075	CITY OF KISSIMMEE	0	.00383519422	243,964	494,964	0	738,928

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
097	1890	CITY OF ST CLOUD	0	.00192922995	105,511	264,627	0	370,138
099	0060	CITY OF ATLANTIS	0	.00017240430	6,296	26,496	0	32,792
099	0130	CITY OF BELLE GLADE	0	.00400090382	302,170	473,026	0	775,196
099	0180	CITY OF BOCA RATON	0	.00748911000	523,997	923,267	0	1,447,264
099	0200	CITY OF BOYNTON BEACH	0	.00659125805	337,969	924,567	0	1,262,536
099	0237	CITY OF BRINY BREEZES	1	.00004688187	4,322	4,833	0	9,155
099	0390	CITY OF CLOUD LAKE	1	.00002429968	3,753	1,130	0	4,883
099	0510	CITY OF DELRAY BEACH	0	.00615999470	362,476	821,698	0	1,184,174
099	0740	CITY OF GLEN RIDGE	0	.00003402710	1,438	5,052	0	6,490
099	0750	CITY OF GOLFVIEW	0	.00002820743	1,333	4,059	0	5,392
099	0751	VILLAGE OF GOLF	0	.00001211479	1,033	1,325	0	2,358
099	0765	CITY OF GREENACRES CITY	0	.00428298439	14,848	786,899	0	801,747
099	0800	TOWN OF GULF STREAM	0	.00005138624	1,397	8,333	0	9,730
099	0840	CITY OF HAVERHILL	0	.00021688618	8,402	32,894	0	41,296
099	0870	CITY OF HIGHLAND BEACH	0	.00031085037	2,928	55,430	0	58,358
099	0940	CITY OF HYPOLUXO	0	.00010094534	2,273	16,798	0	19,071
099	1030	CITY OF JUNO BEACH	0	.00017865576	13,616	21,011	0	34,627
099	1040	CITY OF JUPITER INLET	0	.00004570094	1,225	7,427	0	8,652
099	1046	CITY OF JUPITER	0	.00226064138	67,918	360,730	0	428,648
099	1115	CITY OF LAKE CLARKE SHRS	0	.00046018183	7,218	79,437	0	86,655
099	1145	TOWN OF LAKE PARK	0	.00098993344	253,135	0	0	253,135
099	1165	CITY OF LAKE WORTH	0	.00482202644	364,734	569,609	0	934,343
099	1170	CITY OF LANTANA	0	.00125915065	209,533	44,854	0	254,387
099	1290	CITY OF MANALAPAN	0	.00003677844	1,985	5,069	0	7,054
099	1295	CITY OF MANGONIA PARK	0	.00015550640	15,044	15,387	0	30,431



FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
099	1510	CITY OF NORTH PALM BEACH	0	.00168858467	82,307	240,747	0	323,054
099	1550	TOWN OF OCEAN RIDGE	0	.00016102172	4,910	25,628	0	30,538
099	1625	CITY OF PAHOKEE	0	.00166241900	96,481	222,974	0	319,455
099	1650	CITY OF PALM BCH GARDENS	0	.00269831299	126,411	389,355	0	515,766
099	1655	CITY OF PALM BCH SHORES	0	.00014114699	11,360	18,052	0	27,412
099	1656	CITY OF PALM BEACH	0	.00123784958	171,886	75,093	0	246,979
099	1670	CITY OF PALM SPRINGS	0	.00168542016	90,524	232,686	0	323,210
099	1855	CITY OF RIVIERA BEACH	0	.00424886254	369,915	457,788	0	827,703
099	1870	CITY OF ROYAL PALM BEACH	0	.00085061881	3,712	155,588	0	159,300
099	1990	CITY OF SOUTH BAY	0	.00076485848	42,669	104,152	0	146,821
099	2010	TOWN OF SOUTH PALM BEACH	0	.00014986244	745	27,329	0	28,074
099	2095	VILLAGE OF TEQUESTA	0	.00046549458	129,246	0	0	129,246
099	2215	CITY OF WEST PALM BEACH	0	.01062808351	1,326,451	780,490	0	2,106,941
101	0465	CITY OF DADE CITY	0	.00090718956	134,787	47,020	0	181,807
101	1475	CITY OF NEW PORT RICHEY	0	.00161499985	290,251	37,987	0	328,238
101	1800	CITY OF PORT RICHEY	0	.00025805661	15,410	34,218	0	49,628
101	1895	CITY OF ST LEO	1	.00033566304	9,442	54,145	0	63,587
101	1915	CITY OF SAN ANTONIO	0	.00008317559	14,350	2,500	0	16,850
101	2300	CITY OF ZEPHYRHILLS	0	.00094590178	110,964	75,908	0	186,872
103	0115	CITY OF BELLEAIR	0	.00044060436	15,115	68,600	0	83,715
103	0120	CITY OF BELLEAIR BEACH	0	.00017523062	4,762	28,418	0	33,180
103	0122	CITY OF BELLEAIR BLUFFS	0	.00031726724	66,417	0	0	66,417
103	0125	CITY OF BELLEAIR SHORE	0	.00000731121	352	1,046	0	1,398
103	0375	CITY OF CLEARWATER	0	.01407936964	1,191,562	1,548,064	0	2,739,626
103	0530	CITY OF DUNEDIN	0	.00532588064	313,081	710,717	0	1,023,798

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

DATE PREPARED: 06/19/86  
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PREPARED BY RMIC PAGE 13

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
103	0795	CITY OF GULFPORT	0	.00201309657	133,288	255,089	0	388,337
103	0965	CITY OF INDIAN ROCKS BCH	0	.00046590737	54,431	37,594	0	92,025
103	0970	TOWN OF INDIAN SHORES	0	.00012827827	10,610	14,329	0	24,939
103	1050	CITY OF KENNETH CITY	0	.00077017858	145,147	12,000	0	157,147
103	1175	CITY OF LARGO	0	.01107325601	652,934	1,475,868	0	2,128,802
103	1270	CITY OF MADEIRA BEACH	0	.00061702488	174,090	0	0	174,090
103	1525	CITY OF NO REDINGTON BCH	0	.00011430496	11,820	10,617	0	22,437
103	1570	CITY OF OLDSMAR	0	.00060132201	19,857	94,325	0	114,182
103	1750	CITY OF PINELLAS PARK	0	.00675853482	387,226	911,055	0	1,298,281
103	1835	TOWN OF REDINGTON BEACH	0	.00019430112	4,793	31,954	0	36,747
103	1840	CITY OF REDINGTON SHORES	0	.00028352929	12,192	41,904	0	54,096
103	1880	CITY OF SAFETY HARBOR	0	.00169144647	57,772	263,582	0	321,354
103	1899	CITY OF ST PETERSBURG BH	0	.00117264212	199,235	38,048	0	237,283
103	1900	CITY OF ST PETERSBURG	0	.04318456387	3,125,822	5,229,055	0	8,354,877
103	1951	CITY OF SEMINOLE	0	.00073315158	166,578	0	0	166,578
103	2015	CITY OF SOUTH PASADENA	0	.00060914749	89,458	32,525	0	121,983
103	2080	CITY OF TARPON SPRINGS	0	.00229527085	199,105	247,961	0	447,066
103	2115	CITY OF TREASURE ISLAND	0	.00079912782	104,086	54,732	0	158,818
105	0065	CITY OF AUBURNDALE	0	.00129450340	95,208	155,376	0	250,584
105	0085	CITY OF BARTOW	0	.00326197792	247,027	385,059	0	632,086
105	0475	TOWN OF DAVENPORT	0	.00033761937	22,371	42,760	0	65,131
105	0525	TOWN OF DUNDEE	0	.00042556049	25,917	55,971	0	81,888
105	0540	CITY OF EAGLE LAKE	0	.00052066583	20,806	78,390	0	99,196
105	0650	CITY OF FT MEADE	0	.00165051392	76,018	239,349	0	315,367
105	0680	CITY OF FROSTPROOF	0	.00050340622	59,573	39,927	0	99,500

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
105	0810	CITY OF HAINES CITY	0	.00270911137	182,087	340,767	0	522,854
105	0880	VILLAGE OF HIGHLAND PARK	0	.00002313672	0	4,324	0	4,324
105	0890	CITY OF HILLCREST HGYS	0	.00002748737	498	4,684	0	5,182
105	1100	CITY OF LAKE ALFRED	0	.00059206474	36,465	77,500	0	113,965
105	1125	CITY OF LAKE HAMILTON	0	.00028462749	15,272	39,309	0	54,581
105	1140	CITY OF LAKELAND	0	.01039273261	973,011	1,057,764	0	2,030,775
105	1160	CITY OF LAKE WALES	0	.00166343380	190,668	137,553	0	328,221
105	1445	CITY OF MULBERRY	0	.00055181702	53,918	54,115	0	108,033
105	1770	CITY OF POLK CITY	0	.00017145026	15,070	18,342	0	33,412
105	2285	CITY OF WINTER HAVEN	0	.00370930108	439,141	294,033	0	733,174
107	0435	CITY OF CRESCENT CITY	0	.00028392563	47,077	10,269	0	57,346
107	0985	CITY OF INTERLACHEN	0	.00017313214	11,693	21,726	0	33,419
107	1630	CITY OF PALATKA	0	.00200190148	276,527	122,765	0	399,292
107	1775	CITY OF POMOHA PARK	0	.00017472340	7,968	25,409	0	33,377
107	2200	CITY OF WELAKA	0	.00009431399	7,493	10,815	0	18,308
109	0830	CITY OF HASTINGS	0	.00009668099	15,795	3,711	0	19,506
109	1884	CITY OF ST AUGUSTINE BCH	0	.00027595200	7,099	45,117	0	52,216
109	1885	CITY OF ST AUGUSTINE	0	.00194625905	340,862	53,890	0	394,752
111	0665	CITY OF FT PIERCE	0	.00602413404	711,816	478,780	0	1,190,596
111	1807	CITY OF PORT ST LUCIE	0	.00387768197	6,475	718,767	0	725,242
111	1897	CITY OF ST LUCIE VILLAGE	4	.00000000000	0	0	0	0
113	0792	CITY OF GULF BREEZE	0	.00059786311	75,883	42,755	0	118,638
113	1015	CITY OF JAY	4	.00000000000	0	0	0	0
113	1400	CITY OF MILTON	0	.00121580228	116,957	120,900	0	237,857
115	1245	CITY OF LONGBOAT KEY	0	.00063270140	47,549	75,018	0	122,567

FLORIDA DEPARTMENT OF REVENUE  
REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
115	1520	CITY OF NORTH PORT	0	.00114341621	24,372	191,526	0	215,898
115	1930	CITY OF SARASOTA	0	.00796064965	937,613	635,436	0	1,573,049
115	2140	CITY OF VENICE	0	.00191782845	240,488	139,811	0	380,299
117	0015	CITY OF ALTAMONTE SPRING	0	.00379296436	57,567	656,495	0	714,062
117	0310	CITY OF CASSELBERRY	0	.00288112897	170,722	383,243	0	553,965
117	1142	CITY OF LAKE MARY	0	.00046011276	0	85,985	0	85,985
117	1250	CITY OF LONGWOOD	0	.00193846016	80,818	288,796	0	369,614
117	1615	CITY OF OVIEDO	0	.00053356492	39,986	63,367	0	103,353
117	1920	CITY OF SANFORD	0	.00539026964	376,081	665,487	0	1,041,568
117	2292	CITY OF WINTER SPRINGS	0	.00253278124	13,825	460,755	0	474,580
119	0270	CITY OF BUSHNELL	0	.00015799096	36,546	0	0	36,546
119	0330	CITY OF CENTER HILL	0	.00025674649	8,283	40,451	0	48,734
119	0410	CITY OF COLEMAN	0	.00036864880	13,609	56,522	0	70,131
119	2195	CITY OF WEBSTER	0	.00021416863	17,618	24,010	0	41,628
119	2250	CITY OF WILDWOOD	0	.00059081244	61,478	54,530	0	116,008
121	0230	TOWN OF BRANFORD	0	.00014748872	20,042	9,346	0	29,388
121	1230	CITY OF LIVE OAK	0	.00153338722	153,904	146,666	0	300,570
123	1725	CITY OF PERRY	0	.00173128102	180,555	159,424	0	339,979
125	1105	CITY OF LAKE BUTLER	0	.00061725681	29,351	88,673	0	118,024
125	1826	CITY OF RAIFORD	1	.00010553826	1,694	18,183	0	19,877
125	2293	CITY OF WORTHINGTON SPGS	1	.00008079858	4,563	10,952	0	15,515
127	0485	CITY OF DAYTONA BEACH	0	.00880592453	1,027,176	711,992	0	1,739,168
127	0486	CITY OF DAYTONA BCH SHOR	0	.00013444636	91,781	0	0	91,781
127	0505	CITY OF DELAND	0	.00290362991	318,746	252,903	0	571,649
127	0565	CITY OF EDGEWATER	0	.00160929525	68,458	238,517	0	306,975

FLORIDA DEPARTMENT OF REVENUE  
 REVENUE SHARING ALLOCATIONS

CC	MC	MUNICIPALITY	ELG	DIST. FACTOR	GUARANTEED	GROWTH MONEY	ADJUST AMOUNT	YEARLY TOTAL
127	0910	CITY OF HOLLY HILL	0	.001796222948	155,248	194,565	0	349,813
127	1130	CITY OF LAKE HELEN	0	.00040690556	8,885	67,966	0	76,851
127	1480	CITY OF NEW SMYRNA BCH	0	.00186170846	201,998	164,308	0	366,306
127	1530	CITY OF OAK HILL	0	.00020020896	13,952	24,733	0	38,685
127	1590	CITY OF ORANGE CITY	0	.00052342211	21,923	77,890	0	99,813
127	1605	CITY OF ORMOND BEACH	0	.00370853154	294,368	425,480	0	719,848
127	1735	CITY OF PIERSON	0	.00020217308	18,098	21,332	0	39,430
127	1784	TOWN OF PONCE INLET	0	.00011770018	4,946	17,500	0	22,446
127	1795	CITY OF PORT ORANGE	0	.00473715567	93,493	800,290	0	893,783
127	1995	CITY OF SOUTH DAYTONA	0	.00198185184	132,655	249,789	0	382,444
129	1898	CITY OF ST MARKS	0	.00002314679	9,455	0	0	9,455
129	1980	CITY OF SOPCHOPPY	0	.00009454596	9,800	8,761	0	18,561
131	0500	CITY OF DEFUNIAK SPRINGS	0	.00121519722	100,398	135,838	0	236,236
131	0676	CITY OF FREEPORT	0	.00015077750	11,372	17,841	0	29,213
131	1690	CITY OF PAXTON	0	.00018986903	13,228	23,459	0	36,687
133	0305	CITY OF CARYVILLE	0	.00022880768	11,357	32,436	0	43,793
133	0355	CITY OF CHIPLEY	0	.00058316579	67,615	47,523	0	115,138
133	0562	CITY OF EBRO	0	.00003190097	4,447	1,920	0	6,367
133	2145	CITY OF VERNON	0	.00032016035	12,365	48,592	0	60,957
133	2187	CITY OF WAUSAU	0	.00024178787	4,597	41,007	0	45,604
TOTALS					95,736,077	109,863,926	0	205,600,003

### III. SHARED AND LOCAL OPTION GAS TAXES

#### Legislative Session 1986 Update

##### Local Option Gas Taxes

During the 1986 Legislative Session numerous revisions were made to Section 336.025, F.S., which governs the levy of local option gas taxes on motor fuel and special fuel. Although efforts to expand the local option gas tax levy to eleven cents were defeated, Senate Bill 1118 lifted previously imposed bonding restrictions by allowing local governments to pledge the proceeds of the entire 6 cents local option gas tax for bonding purposes.

Also revised by Senate Bill 1118 were the procedures that local governments must follow in order to impose local option gas taxes. Effective October 1, 1986, any local option levy (1 to 6 cents) may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum.

As of January, 1986 there were 47 counties which opted to implement this revenue-raising mechanism to fund local transportation needs. A breakdown is provided in Table 1. Table 7 entitled, "Proceeds of the Local Option Gas Tax by County", provides estimates for revenue accrued as a result of a one-cent gas tax levy during local fiscal year 1986-87. A projection of each county's local option gas tax revenues may be calculated by multiplying each county's local option gas tax rate (1 - 6 cents)

by the county figures provided in the "Tax Distribution Per One-Cent Tax" column in Table 7.

**Table 1**  
**Counties Charging the Local Option Gas Tax\***  
 (Effective January 1, 1986)

Tax Rate	<u>1¢</u>	<u>2¢</u>	<u>3¢</u>	<u>4¢</u>	<u>5¢</u>	<u>6¢</u>
		Dixie Indian River Suwannee	Suwannee	Bay Bradford Brevard Charlotte Citrus Clay Columbia Gadsden Gilchrist Highlands Lafayette Lake Lee Leon Levy Martin Osceola Palm Beach Pasco Pinellas Polk Putnam St. Johns St. Lucie Sarasota Taylor Union Wakulla Washington		Alachua Broward Collier Dade Desoto Hardee Hernando Hillsborough Manatee Monroe Okeechobee Orange Seminole Volusia

\*Source: Figures provided by the Department of Revenue (DOR). The DOR will be able to update this list after August 15, 1986, which is the date 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 Local Government Cooperative Assistance Program (LCAP)

In 1985 the Legislature created the "Local Government Transportation Assistance Act" (Chapter 85-180) which has provided limited opportunities for cities and counties to obtain state transportation funds contingent upon their adoption of local option gas taxes.

The purpose of this act has been 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, F.S.

Criteria for priority ranking of applications are enumerated in s. 335.20, F.S., with projects identified in the 1983 5-year transportation plan receiving highest priority.

Previous to the 1986 Legislative Session, the total dollars that a local government could allot to this matching program was



limited by the restriction that only proceeds of the 5th and 6th cent local option gas tax could be used for matching purposes. Senate Bill 1118 allows the proceeds of the entire 6 cents local option gas tax be used to match state funds in the LCAP program. The actual impact of expanding the local government option of pledging all 6 cents for matching purposes, however, is limited to the level of state appropriation which is \$5 million for 1986-87. Table 2 provides a profile of the governments that have transportation projects currently underway funded by the Local Government Cooperative Assistance Program.

Table 2

Local Cooperative Assistance Program Transportation Projects  
Currently Being Funded\*

<u>District</u>	<u>County</u>	<u>Local Government Financing(80%)</u>	<u>State Financing(20%)</u>
1	Hernando	\$2,035,000	\$407,000
1	Hillborough	800,000	200,000
1	Hillsborough	2,280,000	570,000
4	Broward	3,850,000	770,000
4	Collier	1,035,000	207,000

\*Source: The Department of Transportation. Although there were fifteen Local Cooperative Assistance Program projects under district consideration in March, 1986, as of June 18, 1986, only five "20/80" projects are officially underway.

## The Constitutional Gas Tax

### The Formula

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.

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

### Distribution to Counties

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. During state fiscal year 1985, over \$17 million dollars were returned to six counties (noted by an \* in Table 3) whose debt service obligations were less than county Constitutional Gas Tax collections.

The smaller (20%) portion is advanced monthly to each Board of County Commissioners. As Table 3 indicates, however, a few counties (Brevard, Clay, Hillsborough, Martin, and Orange) 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 the SBA feels that the 80% portion is not sufficient to meet the debt service requirement, they will withhold the 20% portion as an additional safeguard against default.

Table 3 reveals that in 1985, nineteen counties chose not to pledge Constitutional Gas Tax revenues for bonds administered by the state. These funds returned to the counties, however, might have been used for locally-administered bond issues.

Table 3  
Distribution of the Constitutional Gas Tax  
July 1, 1984 to June 30, 1985

County	90% Portion		20% Portion		Total Constitutional Gas Tax Funds Available FY 1985
	Distributions to the County	Distributions to the Service	Distributions to the County	Distributions to Debt Service	
Alachua	439,733	1,000,016	359,937		1,799,686
Baker	249,943	76,643	81,647		408,233
Bay	939,201	164,572	275,943		1,379,656
Bradford	66,557	181,286	61,961		309,804
Brevard *		2,417,841		604,460	3,022,301
Broward	6,954,819		1,611,627	127,078	8,693,524
Calhoun	283,457		70,864		354,321
Charlotte	495,588	228,810	181,100		905,498
Citrus	616,047		154,012		770,059
Clay	622,309	75,058	135,445	38,896	871,708
Collier	835,656	606,513	360,542		1,802,711
Columbia	207,910	448,367	164,069		820,346
Dade*		10,522,030	2,630,508		13,152,538
DeSoto	368,029		92,007		460,036
Dixie	260,201	77,789	84,497		422,487
Duval*	4,217,920	295,931	1,128,463		5,642,314
Escambia*		1,889,682	472,421		2,362,103
Flagler	275,017		68,754		343,771
Franklin*		343,145	85,786		428,931
Gadsden	436,847		109,212		546,059
Gilchrist	86,376	84,349	42,681		213,406
Glades	418,586		104,647		523,233
Gulf	122,145	185,364	76,877		384,386
Hamilton	231,799	112,897	86,174		430,870
Hardee	366,034		91,508		457,542
Hendry	607,378		151,844		759,222
Hernando	290,577	277,500	142,019		710,096
Highlands	557,240	231,907	197,287		986,434
Hillsborough		5,212,720		1,303,180	6,515,900
Holmes	160,758	143,773	76,133		380,664
Indian River	681,349		170,337		851,686
Jackson	722,643		180,661		903,304
Jefferson	372,248		93,062		465,309
Lafayette	103,098	131,242	58,585		292,925
Lake	1,211,646		302,912		1,514,558
Lee	1,446,811	443,809	472,655		2,363,275
Leon	1,155,861	191,651	336,878		1,684,390
Levy	287,393	317,190	151,146		755,729
Liberty	140,067	214,171	88,560		442,798
Madison	228,774	176,753	101,382		506,909
Manatee	1,066,492	223,780	322,568		1,612,840
Marion	1,740,741		435,185		2,176,926
Martin	567,272	173,206	147,114	38,006	925,598
Monroe	742,150	415,558	289,427		1,447,135
Nassau	294,525	263,462	139,497		697,484
Okaloosa	614,999	508,962	280,990		1,404,951
Okeechobee	321,418	188,550	127,492		637,460
Orange	3,872,539	157,288		1,007,457	5,037,284
Osceola	1,062,315		265,529		1,327,894
Palm Beach	2,568,035	2,155,457	1,180,873		5,904,365
Pasco	1,190,220	261,183	362,851		1,814,254
Pinellas*	398,153	4,083,637	1,120,448		5,602,238
Polk	883,875	2,231,906	778,945		3,894,726
Putnam	314,671	338,138	163,202		816,011
St. Johns	774,036		193,509		967,545
St. Lucie	799,439	128,980	232,105		1,160,524
Santa Rosa	814,187	34,662	212,212		1,061,061
Sarasota	1,452,411	106,391	389,700		1,948,502
Seminole	704,972	608,377	328,337		1,641,686
Sumter	633,309		158,327		791,636
Susannee	342,125	160,797	125,730		628,652
Taylor	548,593		137,148		685,741
Union	110,592	62,627	43,305		216,524
Volusia	2,260,381		565,095		2,825,476
Wakulla	308,663		77,166		385,829
Walton	288,236	316,935	151,293		756,464
Washington	271,370	64,682	84,013		420,065
<b>TOTAL</b>	<b>\$51,405,732</b>	<b>\$38,535,588</b>	<b>\$19,366,253</b>	<b>\$3,119,077</b>	<b>\$112,426,650</b>

\* Footnote: At the end of the bond year, gas tax and related earnings held in the "gas tax account" not used for debt service were returned to the counties as follows:

Brevard	2,012,248
Dade	10,829,487
Duval	346,301
Escambia	634,360
Franklin	353,095
Pinellas	3,201,968
<b>Total</b>	<b>\$17,377,458</b>

Unfortunately, there is no information available which would reveal how these revenues were expended.

Table 4 shows the three components used to determine the distribution factor and the estimated amount to be received by the various counties during state fiscal year 1986-87. The Estimated 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 for fiscal year 1986 is not possible until next year's handbook. Two of the three factors, area and population, do not change from year to year. The area factor would change only if county land boundaries were officially altered. The population factor is revised every ten years to reflect demographic changes recorded by the federal census. 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.

Each county's estimated 1986-87 Constitutional Gas Tax allocation is calculated by multiplying the 1985-86 distribution factor (in column 4 on Table 4) by the estimated statewide Constitutional Gas Tax distributions for 1986-87 (\$133,100,000). This estimated distribution total is provided by the State Transportation Estimating Conference (April 1986). Unfortunately

Table 4  
ESTIMATED CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION  
FOR FLORIDA COUNTIES, COUNTY FY 1986-1987

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED * ALLOCATION
ALACHUA	.004096	.003885	.007803	.015784	2,100,850
BAKER	.002453	.000393	.000841	.003687	490,740
BAY	.003671	.002509	.005973	.012153	1,617,564
BRADFORD	.001226	.000514	.001042	.002782	370,284
BREVARD	.005403	.007006	.014919	.027328	3,637,357
BROWARD	.005124	.026028	.045030	.076182	10,139,824
CALHOUN	.002406	.000239	.000504	.003149	419,132
CHARLOTTE	.003384	.001517	.003347	.008248	1,097,809
CITRUS	.002748	.001404	.002725	.006877	915,329
CLAY	.002604	.001721	.003461	.007786	1,036,317
COLLIER	.008626	.002202	.005442	.016270	2,165,537
COLUMBIA	.003329	.000908	.002917	.007154	952,197
DADE	.009170	.041734	.063623	.114527	15,243,544
DESOTO	.002659	.000489	.000973	.004121	548,505
DIXIE	.003093	.000199	.000453	.003745	498,460
DUVAL	.003590	.014655	.031778	.050023	6,658,061
ESCAMBIA	.003199	.006001	.011720	.020920	2,784,452
FLAGLER	.002128	.000280	.000701	.003109	413,808
FRANKLIN	.003215	.000197	.000404	.003816	507,910
GADSDEN	.002246	.001067	.001619	.004932	656,449
GILCHRIST	.001492	.000148	.000246	.001886	251,027
GLADES	.004121	.000154	.000390	.004665	620,912
GULF	.002739	.000274	.000423	.003436	457,332
HAMILTON	.002175	.000225	.001712	.004112	547,307
HARDEE	.002676	.000497	.000870	.004043	538,123
HENDRY	.004960	.000478	.001337	.006775	901,753
HERNANDO	.002073	.001141	.003317	.006531	869,276
HIGHLANDS	.004598	.001220	.002831	.008649	1,151,182
HILLSBOROUGH	.005204	.016606	.035400	.057210	7,614,651
HOLMES	.002086	.000378	.000990	.003454	459,727
INDIAN RIVER	.002212	.001537	.003952	.007701	1,025,003
JACKSON	.003966	.001005	.003177	.008148	1,084,499
JEFFERSON	.002516	.000275	.001273	.004064	540,918
LAFAYETTE	.002309	.000104	.000166	.002579	343,265
LAKE	.004850	.002692	.006129	.013671	1,819,610
LEE	.004298	.005269	.011521	.021088	2,806,813
LEON	.002979	.003815	.008112	.014906	1,983,989
LEVY	.004859	.000510	.001312	.006681	889,241
LIBERTY	.003477	.000109	.000314	.003900	519,090
MADISON	.003000	.000382	.001089	.004471	595,090
MANATEE	.003557	.003810	.007060	.014427	1,920,234
MARION	.006844	.003144	.009453	.019441	2,587,597
MARTIN	.002844	.001643	.003891	.008378	1,115,112
MONROE	.008201	.001619	.003283	.013103	1,744,009
NASSAU	.002748	.000844	.002638	.006230	829,213
OKALOOSA	.004176	.002821	.005911	.012908	1,718,055
OKEECHOBEE	.003709	.000520	.001574	.005803	772,379
ORANGE	.004185	.012106	.028479	.044770	5,958,887
OSCEOLA	.006283	.001265	.004361	.011914	1,585,753
PALM BEACH	.009330	.014710	.029670	.053710	7,148,801
PASCO	.003241	.004983	.007996	.016220	2,158,882
PINELLAS	.001812	.018696	.029760	.050268	6,690,671
POLK	.008395	.008256	.018068	.034719	4,621,099
PUTNAM	.003456	.001297	.002444	.007197	957,921
ST. JOHNS	.002925	.001317	.004690	.008932	1,188,849
ST. LUCIE	.002545	.002238	.005410	.010193	1,356,688
SANTA ROSA	.004850	.001437	.003080	.009363	1,246,748
SARASOTA	.002491	.005191	.009436	.017118	2,278,406
SEMINOLE	.001462	.004614	.008582	.014658	1,950,980
SUMTER	.002411	.000623	.004165	.007199	958,187
SUWANNEE	.002887	.000572	.002203	.005662	753,612
TAYLOR	.004404	.000424	.001368	.006196	824,688
UNION	.001045	.000261	.000575	.001881	250,361
VOLUSIA	.005230	.006642	.013342	.025214	3,355,983
WAKULLA	.002604	.000280	.000484	.003368	448,281
WALTON	.004796	.000547	.001497	.006840	910,404
WASHINGTON	.002604	.000373	.000744	.003721	495,265
TOTAL	.250000	.250000	.500000	1.000000	\$133,100,000

\*Note: The Estimated Allocation figures do not include the 6% service charge deduction or state administrative charges.

the 1986 collection factor will not be known until after the publication date of this handbook. After August 15, 1986, the new collection factor will have been calculated and a new allocation estimate will be available to individual counties upon request. (Contact: ACIR 904-488-9627).

The SBA's costs incurred while administering the Constitutional Gas Tax were \$80,094 for the 1984-85 fiscal year. It is likely that a similar amount will be charged this year, deducted quarterly, and divided proportionately among the counties.

#### Constitutional Gas Tax Service Charge Dispute-Update

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 withholding the 6% general revenue service charge on the Constitutional Gas Tax. Leon County and the Department of Revenue are currently entering into a "Stipulation of Facts" which is a legal procedure that will reduce the outstanding factual issues and will expedite resolution of this matter. A trial date is still being considered by the Attorney General and the 6% service charge continues to be held in escrow pending the Court's decision. If the Court rules that a 6% service charge should be deducted from Constitutional Gas Tax collections, the funds held in escrow since 1984 will be deposited into the state General Revenue Fund. Please note the estimated county allocations cited in Table 4 do

not account for the 6% service charge currently being deducted and held in escrow and, therefore, should be reduced by six percent.



## The County Gas Tax

### The Formula and Estimated County Distributions

As required by Chapter 85-342, effective January 1, 1986, the County Gas Tax, previously termed the "seventh cent", is now distributed to the counties by DOR based on the same formula used to distribute the Constitutional Gas Tax. Table 5 provides county allocation estimates for County Gas Tax distributions during 1986-87.

The estimated 1986-87 County Gas Tax allocation for each county is calculated by multiplying the 1985-86 distribution factor (in column 4 of Table 5) by the estimated statewide County Gas Tax distributions for 1986-87 (\$66,550,000). This estimated statewide total was calculated by the State Transportation Estimating Conference (April 1986).

After August 15, 1986, the 1986 collection factor will have been calculated and a revised estimate will be available to individual counties upon request. (Contact: ACIR (904-488-9627)).

Please note that the estimated allocations in Table 5 may be overstated since no provision was made for administrative expenses that are deducted from the proceeds of the tax. This includes both the 6% service charge mandated in section 215.20,

Table 5

ESTIMATED COUNTY MOTOR FUEL TAX DISTRIBUTION  
FOR FLORIDA COUNTIES, COUNTY FY 1986-1987

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED * ALLOCATION
ALACHUA	.004096	.003885	.007803	.015784	1,050,425
BAKER	.002453	.000393	.000841	.003687	245,370
BAY	.003671	.002509	.005973	.012153	808,782
BRADFORD	.001226	.000514	.001042	.002782	185,142
BREVARD	.005403	.007006	.014919	.027328	1,818,678
BROWARD	.005124	.026028	.045030	.076182	5,069,912
CALHOUN	.002406	.000239	.000504	.003149	209,566
CHARLOTTE	.003384	.001517	.003347	.008248	548,904
CITRUS	.002748	.001404	.002725	.006877	457,664
CLAY	.002604	.001721	.003461	.007786	518,158
COLLIER	.008626	.002202	.005442	.016270	1,082,769
COLUMBIA	.003329	.000908	.002917	.007154	476,099
DADE	.009170	.041734	.063623	.114527	7,621,772
DESOTO	.002659	.000489	.000973	.004121	274,253
DIXIE	.003093	.000199	.000453	.003745	249,230
DUVAL	.003590	.014655	.031778	.050023	3,329,031
ESCAMBIA	.003199	.006001	.011720	.020920	1,392,226
FLAGLER	.002128	.000280	.000701	.003109	206,904
FRANKLIN	.003215	.000197	.000404	.003816	253,955
GADSDEN	.002246	.001067	.001619	.004932	328,225
GILCHRIST	.001492	.000148	.000246	.001886	125,513
GLADES	.004121	.000154	.000390	.004665	310,456
GULF	.002739	.000274	.000423	.003436	228,666
HAMILTON	.002175	.000225	.001712	.004112	273,654
HARDEE	.002676	.000497	.000870	.004043	269,062
HENDRY	.004960	.000478	.001337	.006775	450,876
HERNANDO	.002073	.001141	.003317	.006531	434,638
HIGHLANDS	.004598	.001220	.002831	.008649	575,591
HILLSBOROUGH	.005204	.016606	.035400	.057210	3,807,326
HOLMES	.002086	.000378	.000990	.003454	229,864
INDIAN RIVER	.002212	.001537	.003952	.007701	512,502
JACKSON	.003966	.001005	.003177	.008148	542,249
JEFFERSON	.002516	.000275	.001273	.004064	270,459
LAFAYETTE	.002309	.000104	.000166	.002579	171,632
LAKE	.004850	.002692	.006129	.013671	909,805
LEE	.004298	.005269	.011521	.021088	1,403,406
LEON	.002979	.003815	.008112	.014906	991,994
LEVY	.004859	.000510	.001312	.006681	444,621
LIBERTY	.003477	.000109	.000314	.003900	259,545
MADISON	.003000	.000382	.001089	.004471	297,545
MANATEE	.003557	.003810	.007060	.014427	960,117
MARION	.006844	.003144	.009453	.019441	1,293,799
MARTIN	.002844	.001643	.003891	.008378	557,556
MONROE	.008201	.001619	.003283	.013103	872,005
NASSAU	.002748	.000844	.002638	.006230	414,607
OKALOOSA	.004176	.002821	.005911	.012908	859,027
OKEECHOBEE	.003709	.000520	.001574	.005803	385,190
ORANGE	.004185	.012106	.028479	.044770	2,979,444
OSCEOLA	.006288	.001265	.004361	.011914	792,877
PALM BEACH	.009330	.014710	.029670	.053710	3,574,401
PASCO	.003241	.004983	.007996	.016220	1,079,441
PINELLAS	.001812	.018696	.029760	.050268	3,345,335
POLK	.008395	.008256	.018068	.034719	2,310,549
PUTNAM	.003456	.001297	.002444	.007197	478,960
ST. JOHNS	.002925	.001317	.004690	.008932	594,425
ST. LUCIE	.002545	.002238	.005410	.010193	678,344
SANTA ROSA	.004850	.001437	.003080	.009363	623,374
SARASOTA	.002491	.005191	.009436	.017118	1,139,203
SEMINOLE	.001462	.004614	.008582	.014658	975,490
SUMTER	.002411	.000623	.004165	.007199	479,093
SUWANNEE	.002887	.000572	.002203	.005662	376,806
TAYLOR	.004404	.000424	.001368	.006196	412,344
UNION	.001045	.000261	.000575	.001881	125,181
VOLUSIA	.005230	.006642	.013342	.025214	1,677,992
WAKULLA	.002604	.000280	.000484	.003368	224,140
WALTON	.004796	.000547	.001497	.006840	455,202
WASHINGTON	.002604	.000373	.000744	.003721	247,633
TOTAL	.250000	.250000	.500000	1.000000	\$66,550,000

\*Note: The Estimated Allocation figures do not include the 6% service charge deduction or state administrative charges.

F.S., and DOR's administrative expenses. DOR's expenses for administering all motor fuel and special fuel taxes in state fiscal year 84-85 totaled \$2,866,250 and were proportionately divided among the counties. It is anticipated that a similar amount of administrative expenses will be deducted this year.

Local Government Spending Discretion of the Constitutional  
and County Motor Fuel Taxes

Proceeds from both the Constitutional Gas Tax and the County Gas Tax may be used only for transportation-related expenditures. The use of the Constitutional Gas Tax is statutorily restricted to meet debt service on county bond issues (s.206.47, F.S.) and to finance the acquisition, construction, and maintenance of roads.

Section 206.60, F.S., dictates that County Gas Tax revenues may be used to pay for "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."

## One-Cent Voted Gas Tax

Authorized in 1972 and administered by the Department of Revenue, a One-Cent Voted Gas Tax is a local option tax that can be levied for every gallon of motor fuel or special fuel sold in a county or unincorporated area in a county.

In order to levy this tax, which may be used to fund local transportation-related expenditures, the governing body of the county has the authority to draft a referendum for the number of years this tax is to remain in effect and submit the referendum to a public vote.

Table 6 lists those counties which are currently levying this local option tax.

Table 6  
One-Cent Voted Gas Tax  
Distributions to Counties

County	Effective Date of Levy*
Alachua	1/1/81
Clay	1/1/81
Collier	6/1/80
Columbia	1/1/81
DeSoto	10/1/82
Hendry	1/1/83
Hillsborough	10/1/80
Jackson	1/1/86
Lake	1/1/83
Lee	1/1/82
Manatee	10/1/82
Volusia	11/1/82

\*Source: The Department of Revenue

TABLE 7

PROCEEDS OF LOCAL OPTION GAS TAX  
 BY COUNTY : LOCAL GOV. FISCAL YEAR  
 (THOUSANDS)

COUNTY	1986-87 GALLONS SOLD	TAX DISTRIBUTION PER \$ .01 TAX
ALACHUA	98464.60	900.85
BAKER	10223.41	93.53
BAY	78486.36	718.07
BRADFORD	13515.70	123.66
BREVARD	196173.44	1794.79
BROWARD	586215.11	5363.28
CALHOUN	6598.54	60.37
CHARLOTTE	44901.33	410.80
CITRUS	38203.90	349.53
CLAY	42403.99	387.95
COLLIER	73613.51	673.49
COLUMBIA	37274.58	341.03
DADE	824086.28	7539.57
DESO TO	13345.65	122.10
DIXIE	5967.26	54.59
DUVAL	428342.66	3918.91
ESCAMBIA	152995.68	1398.93
FLAGLER	10830.89	99.09
FRANKLIN	5418.05	49.57
GADSDEN	20710.73	189.48
GILCHRIST	3553.69	32.51
GLADES	4785.16	43.78
GULF	5431.92	49.70
HAMILTON	25304.60	231.51
HARDEE	11312.27	103.50
HENDRY	17198.73	157.35
HERNANDO	42826.19	391.82
HIGHLANDS	37927.77	347.00
HILLSBOROUGH	469778.39	4298.00
HOLMES	14036.11	128.42
INDIAN RIVER	52374.13	479.17
JACKSON	41796.47	382.40
JEFFERSON	15170.36	138.79
LAFAYETTE	2188.64	20.02
LAKE	77289.70	707.12
LEE	155910.11	1426.42
LEON	103480.85	946.75
LEVY	17236.62	157.70
LIBERTY	3586.62	36.47
MADISON	20572.17	188.21
MANATEE	90893.05	831.58
MARION	121313.98	1106.90
MARTIN	48319.10	442.07
MONROE	45132.61	412.92
NASSAU	34040.10	311.43
OKALOOSA	75479.92	690.57
OKEECHOBEE	20724.55	189.61
ORANGE	378357.49	3461.59
OSCEOLA	61370.34	561.48
PALM BEACH	399640.03	3656.31
PASCO	110941.91	1015.01
PINELLAS	379149.74	3468.84
POLK	232782.57	2129.73
PULNAM	31730.76	290.30
ST. JOHNS	58115.24	531.70
ST. LUCIE	77036.77	704.81
SANTA ROSA	37828.26	346.09
SARASOTA	125924.98	1152.09
SEMINOLE	114154.95	1044.40
SUMTER	54245.06	496.29
SUWANNEE	27333.72	250.08
TAYLOR	16892.52	154.55
UNION	6913.47	63.25
VOLUSIA	171274.70	1566.99
WAKULLA	6365.17	58.23
WALTON	19935.05	182.39
WASHINGTON	8261.76	75.59
TOTAL	6564000.00	60054.04

[See Addendum to Table 7]

ADDENDUM TO TABLE 7  
FACTORS IMPACTING NET GAS TAX REVENUE

The estimates shown in the last column of Table 7 reflect gross proceeds (tax rate times gallons sold) less the collection allowance granted to retail dealers (3% of the first \$1,000 per month in taxes and 1% of the remainder), and less the 6% General Revenue Fund service charge imposed pursuant to s. 215.22, Florida Statutes.

When estimating first time revenues from a new levy, or an increase in rate, note that monies will not be available for distribution to the local government until the month following the month of imposition.

#### 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 24 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 1987 is \$28.1 million. The distributions on the following pages use the latest (April 1, 1985) 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 10 month period of July 1985 through April 1986 times the amount available for distribution.

DEPARTMENT OF REVENUE  
OFFICE OF TAX RESEARCH  
MUNICIPAL ASSISTANCE TRUST FUND  
1986-87 DISTRIBUTION  
(THOUSANDS OF \$)

COUNTY-MUNICIPALITY	DISTRIBUTION PERCENTAGE	ESTIMATE
<hr style="border-top: 1px dashed black;"/>		
ALACHUA		
ALACHUA	4.392144	14.5
ARCHER	1.467909	4.9
GAINSVILLE	85.613647	283.6
HAWTHORNE	1.356289	4.5
HIGH SPRINGS	2.873690	9.5
LACROSSE	.170589	.6
MICANOPY	.788712	2.6
NEWBERRY	2.121834	7.0
WALDO	1.215185	4.0
		-----
COUNTY TOTAL		331.2
BAKER		
GLEN SAINT MARY	11.327281	4.3
MACCLENNY	88.672719	33.3
		-----
COUNTY TOTAL		37.6
BAY		
CALLAWAY	15.044711	50.0
CEDAR GROVE	2.087438	6.9
LYNN HAVEN	11.436130	38.0
MEXICO BEACH	1.548700	5.2
PANAMA CITY	47.652838	158.5
PANAMA CITY BEACH	4.651611	15.5
PARKER	6.473125	21.5
SPRINGFIELD	11.105447	36.9
		-----
COUNTY TOTAL		332.7
BRADFORD		
BROOKER	6.037841	2.7
HAMPTON	6.413467	2.8
LAWTEY	9.654981	4.3
STARKE	77.893712	34.4
		-----
COUNTY TOTAL		44.2
BREVARD		
CAPE CANAVERAL	3.356112	31.0
COCOA	8.069865	74.7
COCOA BEACH	5.849661	54.1
INDIANTLANTIC	1.466597	13.6
INDIAN HARBOR BEACH	3.350855	31.0



MALABAR	.710121	6.6
MFLPOURNE	25.166778	232.8
MELBOURNE BEACH	1.452738	13.4
MELBOURNE VILLAGE	.489343	4.5
PALM BAY	17.512664	162.0
PALM SHORES	.042053	.4
ROCKLEDGE	6.230527	57.6
SATELITE BEACH	4.782567	44.2
TITUSVILLE	18.132945	167.8
WEST MELBOURNE	3.387174	31.3
COUNTY TOTAL		925.1
BROWARD		
COCONUT CREEK	1.692251	39.9
COOPER CITY	1.469023	34.6
CORAL SPRINGS	5.791272	136.6
DANIA	1.321543	31.2
DAVIE	3.625973	85.5
DEERFIELD BEACH	4.467255	105.3
FT. LAUDERDALE	15.604269	368.0
HACIENDA VILLAGE	.000000	.0
HALLANDALE	3.899392	91.9
HILLSPORO BEACH	.162423	3.8
HOLLYWOOD	12.782063	301.4
LAUDERDALE-BY-THE-SEA	.269915	6.4
LAUDERDALE LAKES	2.791287	65.8
LAUDEPHILL	4.328330	102.1
LAZY LAKE VILLAGE	.003298	.1
LIGHTHOUSE POINT	1.179938	27.8
MARGATE	4.085623	96.3
MIRAMAR	3.799424	89.6
NORTH LAUDERDALE	2.299792	54.2
OAKLAND PARK	2.471491	58.3
PARKLAND	.107904	2.5
PEMBROKE PARK	.632997	14.9
PEMBROKE PINES	4.700893	110.8
PLANTATION	5.624108	132.6
POMPANO BEACH	6.912053	163.0
SEA RANCH LAKES	.058951	1.4
SUNPISE	5.193934	122.5
TAMARAC	3.436342	81.0
WILTON MANORS	1.288255	30.4
COUNTY TOTAL		2358.1
CALHOUN		
ALTHA	15.196232	7.5
BLCUNTS TOWN	84.803768	42.0
COUNTY TOTAL		49.5
CHARLOTTE		
PUNTA GORDA	100.000000	217.4
COUNTY TOTAL		217.4

CITRUS		
CRYSTAL RIVER	42.392344	101.4
INVERNESS	57.607656	137.7
		-----
COUNTY TOTAL		239.1
CLAY		
GREEN COVE SPRINGS	27.246006	50.0
KEYSTONE HIGHTS	7.258786	13.3
ORANGE PARK	61.252396	112.4
PENNEY FARMS	4.242812	7.8
		-----
COUNTY TOTAL		183.5
COLLIER		
EVERGLADES	2.678199	9.1
NAPLES	97.321801	331.8
		-----
COUNTY TOTAL		340.9
COLUMBIA		
FORT WHITE	3.915332	5.8
LAKE CITY	96.084668	141.7
		-----
COUNTY TOTAL		147.5
DADE		
BAL HARBOUR	.171615	5.7
BAY HARBOR ISLANDS	.276054	9.2
BISCAYNE PARK	.174920	5.8
CORAL GABLES	2.409046	80.1
EL PORTAL	.113099	3.8
FLORIDA CITY	.359810	12.0
GOLDEN BEACH	.035725	1.2
HIALEAH	8.984139	298.9
HIALEAH GARDENS	.310126	10.3
HOMESTEAD	1.263694	42.0
INDIAN CREEK VILLAGE	.006097	.2
ISLANDIA	.000684	.0
MEDLEY	.030768	1.0
MIAMI	21.616632	719.2
MIAMI BEACH	5.521816	183.7
MIAMI SHORES	.518491	17.3
MIAMI SPRINGS	.686744	22.8
NORTH BAY	.267963	8.9
NORTH MIAMI	2.416966	80.4
NORTH MIAMI BEACH	2.072882	69.0
OPA-LOCKA	.835169	27.8
PENNSUCO	.000912	.0
SOUTH MIAMI	.612047	20.4
SURFSIDE	.224660	7.5
SWEETWATER	.542137	18.0
VIRGINIA GARDENS	.123412	4.1
WEST MIAMI	.336392	11.2
BOCC METRO DADE	50.088001	1666.4
		-----
COUNTY TOTAL		3327.0

DE SOTO		
ARCADIA	100.000000	80.7
		-----
COUNTY TOTAL		80.7
DIXIE		
CROSS CITY	27.407407	22.0
HORSESHOE CITY	12.592593	3.2
		-----
COUNTY TOTAL		25.2
DUVAL		
ATLANTIC BEACH	1.461304	24.9
BALDWIN	.288133	4.9
JACKSONVILLE BEACH	2.974286	50.7
NEPTUNE BEACH	1.000096	17.1
JACKSONVILLE (DUVAL)	94.276182	1608.6
		-----
COUNTY TOTAL		1706.2
ESCAMBIA		
CENTURY	3.880394	24.7
PENSACOLA	96.119606	611.0
		-----
COUNTY TOTAL		635.7
FLAGLER		
BEVERLY BEACH	6.240516	2.9
BUNNELL	38.315630	17.7
FLAGLER BEACH	55.443854	25.6
		-----
COUNTY TOTAL		46.2
FRANKLIN		
APALACHICOLA	66.387195	20.1
CARRABELLE	33.612805	10.2
		-----
COUNTY TOTAL		30.2
GADSDEN		
CHATTAHOOCHEE	17.811689	15.3
GREENSBORO	3.251101	2.8
GRETNA	9.717112	8.3
HAVANA	17.039628	14.6
QUINCY	52.180469	44.8
		-----
COUNTY TOTAL		85.8
GILCHRIST		
BELL	10.903084	1.2
FANNING SPRINGS	11.729075	1.3
TENTON	77.367841	8.5
		-----
COUNTY TOTAL		11.0
GLADES		

MOORE HAVEN	100.000000	10.0
COUNTY TOTAL		10.0
GULF		
PORT ST. JOE	68.975643	21.7
WEWAHITCHKA	31.024357	9.8
COUNTY TOTAL		31.5
HAMILTON		
JASPER	56.333948	12.0
JENNINGS	21.859363	4.6
WHITE SPRINGS	21.806689	4.6
COUNTY TOTAL		21.3
HARDEE		
BOWLING GREEN	32.773341	14.2
WAUCHULA	45.359405	19.7
ZOLFO SPRINGS	21.867254	9.5
COUNTY TOTAL		43.3
HENDRY		
CLEWISTON	66.780984	45.5
LA BELLE	33.219016	22.6
COUNTY TOTAL		68.1
HERNANDO		
BROOKSVILLE	99.884293	185.0
WEEKI WACHEE	.115707	.2
COUNTY TOTAL		185.2
HIGHLANDS		
AVON PARK	43.579706	71.4
LAKE PLACID	5.109451	8.4
SEBRING	51.310842	84.0
COUNTY TOTAL		163.8
HILLSBOROUGH		
PLANT CITY	5.833694	104.4
TAMPA	90.334225	1617.3
TEMPLE TERRACE	3.832081	68.6
COUNTY TOTAL		1790.3
HOLMES		
BONIFAY	63.835483	20.1
ESTO	8.371867	2.6
NOMA	6.960331	2.2
PONCE DE LEON	11.900706	3.8
WESTVILLE	8.931614	2.8

COUNTY TOTAL		31.5
INDIAN RIVER		
FELLSMERE	6.253128	14.3
INDIAN RIVER SHORES	6.422548	14.7
SEBASTIAN	21.577914	49.3
VERO BEACH	65.746409	150.2
		-----
COUNTY TOTAL		228.4
JACKSON		
ALFORD	3.380389	3.0
BASCOM	.803950	.7
CAMBELLTON	1.981389	1.8
COTTONDALE	6.722795	6.0
GRACEVILLE	18.471862	16.6
GRAND RIDGE	3.918466	3.5
GREENWOOD	3.823511	3.4
JACOB CITY	1.835792	1.7
MALONE	5.551687	5.0
MARIANNA	42.811926	38.5
SNEADS	10.698234	9.6
		-----
COUNTY TOTAL		89.9
JEFFERSON		
MONTICELLO	100.000000	26.3
		-----
COUNTY TOTAL		26.3
LAFAYETTE		
MAYO	100.000000	8.8
		-----
COUNTY TOTAL		8.8
LAKE		
ASTATULA	1.639459	5.7
CLERMONT	10.350065	36.1
EUSTIS	20.466172	71.4
FRUITLAND PARK	4.549978	15.9
GROVELAND	3.657791	12.8
HOWEY-IN-THE-HILLS	1.164557	4.1
LADY LAKES	3.680489	12.8
LEESBURG	24.553470	85.6
MASCOTTE	2.837189	9.9
MINNEOLA	1.628983	5.7
MONTVERDE	.785683	2.7
MOUNT DORA	10.811000	37.7
TAVARES	10.292449	35.9
UMATILLA	3.582715	12.5
		-----
COUNTY TOTAL		348.8
LEE		
CAPE CORAL	51.888418	416.6
FORT MYERS	43.308925	347.8
SANIBEL	4.802657	38.6

COUNTY TOTAL		-----	803.0
LEON			
TALLAHASSEE	100.000000		343.0
COUNTY TOTAL		-----	343.0
LEVY			
BRONSON	10.719632		7.0
CEDAR KEY	10.431779		6.8
CHIEFLAND	23.097294		15.1
FANNING SPRINGS (PART)	2.233736		1.5
INGLIS	16.902706		11.0
OTTER CREEK	1.565918		1.0
WILLISTON	27.748993		18.1
YANKEETOWN	7.299942		4.8
COUNTY TOTAL		-----	65.3
LIBERTY			
BRISTOL	100.000000		7.6
COUNTY TOTAL		-----	7.6
MADISON			
GREENVILLE	20.953934		6.6
LEE	5.503465		1.7
MADISON	73.542601		23.1
COUNTY TOTAL		-----	31.4
MANATEE			
ANNA MARIA	2.976904		14.7
BRADENTON	64.838900		321.0
BRADENTON BEACH	3.094978		15.3
HOLMES BEACH	7.776804		38.5
LONGBOAT KEY (PART)	4.737285		23.5
PALMETTO	16.575129		82.1
COUNTY TOTAL		-----	495.1
MARION			
BELLEVIEW	4.948436		24.0
DUNNELLON	3.600832		17.5
MCINTOSH	1.033452		5.0
OCALA	88.987347		432.2
REDDICK	1.429933		6.9
COUNTY TOTAL		-----	485.7
MARTIN			
JUPITER ISLAND	3.194161		6.8
OCEAN BREEZE PARK	3.657197		7.8
SEWALLS POINT	11.269816		24.1
STUART	81.878826		175.0
		-----	

COUNTY TOTAL		213.8
MONROE		
KEY COLONY BEACH	3.878627	9.6
KEY WEST	95.737935	238.1
LAYTON	.383438	1.0
		-----
COUNTY TOTAL		248.7
NASSAU		
CALLAHAN	7.519394	7.9
FERNANDIA BEACH	74.259520	78.5
HILLIARD	18.221086	19.3
		-----
COUNTY TOTAL		105.7
OKALOOSA		
CINCO BAYOU	.628675	1.7
CRESTVIEW	13.895243	37.7
FT. WALTON BEACH	37.801940	102.7
LAURAL HILL	1.140427	3.1
MARY ESTHER	6.961178	18.9
NICFVILLE	17.186044	46.7
SHALIMAR	.686289	1.9
VALPARAISO	10.987410	29.8
DESTIN	10.712894	29.1
		-----
COUNTY TOTAL		271.6
OKEECHOBEE		
OKEECHOBEE	100.000000	96.7
		-----
COUNTY TOTAL		96.7
ORANGE		
APOPKA	3.767502	59.0
BELLE ISLE	1.489908	23.3
EATONVILLE	1.257733	19.7
EDGEWOOD	.461976	7.2
MAITLAND	4.382362	68.6
OAKLAND	.318113	5.0
OCFEE	5.071765	79.4
ORLANDO	68.047688	1064.7
WINDMERE	.659966	10.3
WINTER GARDEN	3.556218	55.6
WINTER PARK	10.986767	171.9
		-----
COUNTY TOTAL		1564.7
OSCEOLA		
KISSIMMEE	69.230072	174.5
ST. CLOUD	30.769928	77.6
		-----
COUNTY TOTAL		252.1
PALM BEACH		
ATLANTIS	.375897	6.8

BELLE GLADE	4.025283	73.3
BOCA RATON	12.841077	233.9
BOYNTON BEACH	9.456822	172.3
BRINEY BREEZE	.086492	1.6
CLOUD LAKE	.035822	.7
DELRAY BEACH	9.851574	179.4
GLEN RIDGE	.053498	1.0
GOLF VILLAGE	.028752	.5
GOLFVIEW	.049491	.9
GREENACRES CITY	5.436253	99.0
GULF STREAM	.121371	2.2
HAVERHILL	.295769	5.4
HIGHLAND BEACH	.703953	12.8
HYPOLUXO	.208806	3.8
JUNO BEACH	.407949	7.4
JUPITER	4.318459	78.7
JUPITER INLET COLONY	.098747	1.8
LAKE CLARKE SHORES	.755801	13.8
LAKE PARK	1.601865	29.2
LAKE WORTH	6.335343	115.4
LANTANA	1.887028	34.4
MANALAPAN	.086492	1.6
MAGNOLIA PARK	.314623	5.7
NORTH PALM BEACH	2.917387	53.1
OCEAN RIDGE	.353980	6.4
PAHOKEE	1.565807	28.5
PALM BEACH	2.478094	45.1
PALM BEACH GARDENS	4.793339	87.3
PALM BEACH SHORES	.295533	5.4
PALM SPRINGS	2.249256	41.0
RIVIERA BEACH	6.506677	118.5
ROYAL PALM BEACH	1.561093	28.4
SOUTH BAY	.858790	15.6
SOUTH PALM BEACH	.334183	6.1
TEQUESTA VILLAGE	.925721	16.9
WEST PALM BEACH	15.782974	287.5

COUNTY TOTAL

-----  
1821.5

PASCO

DADE CITY	19.488463	121.0
NEW PORT RICHEY	43.640534	270.9
PORT RICHEY	8.788574	54.6
SAINT LEO	3.318738	20.6
SAN ANTONIO	2.258827	14.0
ZEPHYRHILLS	22.504865	139.7

COUNTY TOTAL

-----  
620.9

PINELLAS

BELLEAIR	.689988	15.3
BELLEAIR BEACH	.302513	6.7
BELLEAIR BLUFFS	.437720	9.7
BELLEAIR SHORE	.013608	.3
CLEARWATER	16.613805	369.5
DUNEDIN	5.606091	124.7
GULFPORT	2.016232	44.8



INDIAN ROCKS BEACH	.749828	16.7
INDIAN SHORES	.245814	5.5
KENNETH CITY	.740058	16.5
LARGO	10.815111	240.5
MADERIA BEACH	.905272	20.1
NORTH REDINGTON BEACH	.207956	4.6
OLESMAR	1.008203	22.4
PINELLAS PARK	6.955886	154.7
REDINGTON BEACH	.297803	6.6
REDINGTON SHORES	.454119	10.1
SAFETY HARBOR	2.024606	45.0
ST. PETERSBURG	42.382039	942.6
ST. PETERSBURG BEACH	1.730641	38.5
SEMINOLE	1.015530	22.6
SOUTH PASEDNA	.899689	20.0
TARPON SPRINGS	2.695229	59.9
TREASURE ISLAND	1.192258	26.5
COUNTY TOTAL		2224.0
POLK		
AUBURNDALE	4.998868	49.1
BARTOW	10.841200	106.4
DAVENPORT	1.157682	11.4
DUNDEE	1.601715	15.7
EAGLE LAKE	1.236236	12.1
FORT MEADE	3.858495	37.9
FROSTPROOF	2.100337	20.6
HAINES CITY	8.330781	81.8
HIGHLAND PARK	.119829	1.2
HILLCREST HIEGHTS	.133143	1.3
LAKE ALFRED	2.189543	21.5
LAKE HAMILTON	1.013221	9.9
LAKE WALES	5.889598	57.8
LAKFLAND	38.161556	374.6
MULLBERRY	1.963865	19.3
POLK CITY	.557205	5.5
WINTER HAVEN	15.846725	155.6
COUNTY TOTAL		981.7
PUTNAM		
CRESCENT CITY	11.628067	19.1
INTERLACHEN	6.892749	11.3
PALATKA	71.891370	118.1
POMONA PARK	6.003584	9.9
WELAKA	3.584229	5.9
COUNTY TOTAL		164.3
ST. JOHNS		
HASTINGS	3.951845	6.6
ST. AUGUSTINE	77.800314	130.3
ST. AUGUSTINE BEACH	18.247841	30.6
COUNTY TOTAL		167.5

ST. LUCIE		
FORT PIERCE	54.689256	180.6
PORT ST. LUCIE	45.310744	149.7
		-----
COUNTY TOTAL		330.3
SANTA ROSA		
GULF BRFEEZE	43.979841	65.6
MILTON	56.020159	83.6
		-----
COUNTY TOTAL		149.2
SARASOTA		
LONGBEAT KEY (PART)	4.669605	30.8
NORTH PORT	10.830311	71.3
SARASOTA	66.016666	434.8
VENICE	18.483418	121.7
		-----
COUNTY TOTAL		658.6
SEMINOLE		
ALTAMORE SPRINGS	25.814614	138.0
CASSELBERRY	15.766192	84.3
LAKE MARY	3.676230	19.6
LONGWOOD	11.216187	60.0
OVIFDG	3.394073	18.1
SANFORD	24.990898	133.6
WINTER SPRINGS	15.141807	80.9
		-----
COUNTY TOTAL		534.5
SUMTER		
BUSHNELL	17.850507	13.5
CENTER HILL	11.619265	8.8
COLEMAN	13.677290	10.3
WEBSTER	10.647420	8.0
WILDWOOD	46.205517	34.9
		-----
COUNTY TOTAL		75.5
SUWANNEE		
BRANFORD	8.976194	8.6
LIVE OAK	91.023806	87.3
		-----
COUNTY TOTAL		95.9
TAYLOR		
PERRY	100.000000	51.5
		-----
COUNTY TOTAL		51.5
UNION		
LAKE BUTLER	81.793687	20.0
RAIFORD	9.738260	2.4
WORTHINGTON SPRINGS	8.468052	2.1
		-----
COUNTY TOTAL		24.4

VOLUSTIA		
DAYTONA BEACH	30.832724	269.3
DAYTONA BEACH SHORES	.884989	7.7
DFLANC	8.840686	77.2
EDGEWATER	5.413925	47.3
HOLLY HILL	5.954992	52.0
LAKE HELEN	1.267907	11.1
NEW SYMPNA BEACH	7.960029	69.5
OAK HILL	.581147	5.1
OPANGE CITY	1.695778	14.8
ORMOND BEACH	14.285482	124.8
PIERSON	.599561	5.2
PONCE INLET	.719257	6.3
PORT ORANGE	14.388388	125.7
SOUTH DAYTONA	6.575135	57.4
		-----
COUNTY TOTAL		873.3
WAKULLA		
ST. MARKS	44.233379	13.2
SOPCHOPPY	55.766621	16.6
		-----
COUNTY TOTAL		29.7
WALTON		
DELFUNIAK SPRINGS	80.670422	53.9
FREEPORT	10.633329	7.1
PAXTON	8.696249	5.8
		-----
COUNTY TOTAL		66.9
WASHINGTON		
CARYVILLE	11.141060	3.6
CHIPLEY	62.300090	20.2
EBRO	3.845463	1.2
VERNON	16.477987	5.3
WAUSAU	6.235400	2.0
		-----
COUNTY TOTAL		32.5
		=====
STATE TOTAL		28488.3

## 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 1%, 2% or 3% tax are most rents, leases or lets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, etc. The tax rate 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.

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

Given referendum approval for a resort tax, counties may levy the tax at a 1% or 2% rate. Effective May 7, 1986, any county which has imposed the resort tax for three years may, by extraordinary vote of the governing body or by referendum, levy the tax at a 3% rate. The 3% rate is not allowed in Dade, Duval or Volusia Counties.

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. During the 1986 legislative session, these provisions were consolidated into s. 212.0305, Florida Statutes, by Senate Bill 313.

#### 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 or shortages 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 taxable room charges represent an average of 57% of total reported hotel and motel sales. However, there is considerable variation from county to county.

If you utilize other sources of 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 completely exempt from the resort tax.

TAXABLE SALES REPORTED BY TRANSIENT RENTAL FACILITIES

STATE FISCAL YEARS

(MILLIONS OF DOLLARS)

COUNTY	1983-84	1984-85	1985-86E	1986-87E
ALACHUA	22.6	24.5	27.1	30.1
BAKER	0.0	0.0	0.0	0.1
BAY	65.7	68.4	74.1	81.3
BRADFORD	1.9	2.3	2.2	2.5
BREVARD	61.0	62.8	71.9	82.4
BROWARD	365.7	366.6	406.1	450.8
CALHOUN	0.1	0.1	0.1	0.1
CHARLOTTE	10.7	8.7	14.1	15.4
CITRUS	10.6	12.5	13.6	14.9
CLAY	8.8	8.6	8.3	9.1
COLLIER	50.3	55.5	89.1	117.4
COLUMBIA	11.4	10.4	11.2	12.0
DADE	554.5	538.0	527.1	577.7
DE SOTO	1.3	1.2	1.5	1.8
DIXIE	0.6	0.7	0.6	0.6
DUVAL	82.8	91.8	95.1	104.2
ESCAMBIA	44.1	44.8	43.9	48.1
FLAGLER	4.6	4.7	5.0	5.4
FRANKLIN	1.6	1.8	1.8	2.0
GADSDEN	0.4	0.5	0.4	0.4
GILCHRIST	0.3	0.3	0.2	0.3
GLADES	0.7	0.8	1.0	1.3
GULF	0.7	0.8	0.8	0.9
HAMILTON	2.0	1.6	2.1	2.3
HARDEE	0.3	0.3	0.4	0.5
HENDRY	1.1	1.2	1.2	1.3
HERNANDO	5.5	5.3	6.2	6.8
HIGHLANDS	8.7	8.7	7.9	8.7
HILLSBOROUGH	217.0	207.9	226.3	246.8
HOLMES	0.7	0.8	0.9	0.9
INDIAN RIVER	14.5	15.3	17.7	20.3
JACKSON	2.5	2.5	3.0	3.5
JEFFERSON	0.1	0.1	0.2	0.2
LAFAYETTE	0.0	0.0	0.0	0.0
LAKE	22.0	18.3	21.8	23.9
LEE	124.3	111.4	134.3	147.2
LEON	27.0	29.4	30.1	32.9
LEVY	1.4	1.5	1.7	1.9
LIBERTY	0.0	0.0	0.0	0.0
MADISON	0.1	0.2	0.3	0.3
MANATEE	34.6	28.3	30.7	33.3
MARION	23.6	24.3	25.5	27.9
MARTIN	16.4	15.5	17.2	18.8
MONROE	111.9	123.9	141.5	161.7
NASSAU	26.1	27.3	26.2	28.7
OKALOOSA	55.8	52.9	49.6	49.3
OKEECHOBEE	1.3	1.5	1.9	2.5
ORANGE	497.1	526.8	619.7	726.9
OSCEOLA	180.8	142.8	170.8	187.2
PALM BEACH	305.1	239.7	253.4	268.1
PASCO	22.8	20.6	21.7	22.9
PINELLAS	227.0	179.9	188.6	197.8
POLK	46.1	41.1	46.9	51.4
PUTNAM	3.4	3.4	3.4	3.8
ST. JOHNS	52.5	53.9	51.8	56.8
ST. LUCIE	23.4	28.3	22.4	24.6
SANTA ROSA	3.2	3.7	3.1	3.4
SARASOTA	76.2	91.3	104.6	119.4
SEMINOLE	24.2	20.6	26.3	28.8
SUMTER	3.5	3.6	3.9	4.2
SUWANNEE	0.9	1.0	1.0	1.1
TAYLOR	2.1	2.1	2.2	2.4
UNION	0.0	0.0	0.0	0.0
VOLUSIA	158.6	148.1	152.3	158.9
WAKULLA	1.8	2.2	2.2	2.4
WALTON	5.9	12.1	18.1	25.1
WASHINGTON	0.3	0.2	0.2	0.3
TOTAL	3632.6	3505.2	3834.6	4264.1

## VI. LOCAL OPTION SALES TAXES

### Introduction

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

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

In addition, a 1% local option Criminal Justice Facilities Tax was authorized during calendar year 1985. The tax received voter approval and was levied in eleven counties.

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.

### General Provisions

Florida law requires that any existing local sales taxes and all future authorizations must be imposed as a surtax according to the uniform set of provisions contained in s. 212.054, Florida Statutes.

All new 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

The following table contains estimates of the revenue from a 1% sales surtax imposed during calendar year 1987. This data is for information purposes only; no county has yet imposed a 1% surtax for 1987.

The column entitled "ESTIMATED REVENUE" 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 "ESTIMATED REVENUE WITH \$1,000 LIMITATION" represents the revenue from a surtax to which certain special exemptions apply. The Charter County Transit 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. Neither exemption applies to the state 5% sales tax.

DEPARTMENT OF REVENUE  
TAX RESEARCH SECTION

SALES TAX ANALYSIS  
ONE PERCENT DISCRETIONARY TAX

CALENDAR YEAR 1987  
\$ IN THOUSANDS

COUNTY	ESTIMATED REVENUE	ESTIMATED REVENUE WITH \$1000 LIMITATION	LOSS DUE TO \$1000 LIMITATION
ALACHUA	13207.3	9990.1	24.36%
BAKER	382.9	304.4	20.50%
BAY	11012.2	8526.7	22.57%
BRADFORD	916.0	634.4	30.75%
BREVARD	30064.3	21886.2	27.20%
BROWARD	109636.3	79058.6	27.89%
CALHOUN	333.4	259.9	22.03%
CHARLOTTE	5613.8	4041.4	28.01%
CITRUS	4529.3	3238.8	28.49%
CLAY	5954.2	4660.7	21.73%
COLLIER	13143.4	10113.5	23.05%
COLUMBIA	2767.3	2080.2	24.83%
DADE	165810.3	123936.4	25.25%
DESOTO	1024.2	743.7	27.38%
DIXIE	345.8	249.8	27.75%
DUVAL	65525.4	45390.1	30.73%
ESCAMBIA	20812.6	15037.6	27.75%
FLAGLER	1142.6	864.8	24.31%
FRANKLIN	326.8	274.9	15.89%
GADSDEN	1466.7	1017.7	30.61%
GILCHRIST	195.1	136.4	30.09%
GLADES	142.6	107.3	24.74%
GULF	588.1	340.6	42.08%
HAMILTON	1574.2	613.6	61.02%
HARDEE	1046.8	676.7	35.35%
HENDRY	1443.4	997.5	30.89%
HERNANDO	4072.0	2848.7	30.04%
HIGHLANDS	3934.3	2829.8	28.07%
HILLSBOROUGH	83623.7	58915.8	29.55%
HOLMES	376.8	279.2	25.91%
INDIAN RIVER	6284.7	4653.3	25.96%
JACKSON	1883.3	1326.9	29.54%
JEFFERSON	275.0	216.2	21.39%
LAFAYETTE	67.0	49.8	25.68%
LAKE	9266.7	6392.4	31.02%
LEE	28204.0	20988.4	25.58%
LEON	14822.7	11117.2	25.00%
LEVY	898.1	661.9	26.30%
LIBERTY	65.2	54.8	15.97%
MADISON	511.8	366.6	28.37%
MANATEE	14875.8	10559.6	29.01%
MARION	13955.4	9508.3	31.87%

COUNTY	ESTIMATED REVENUE	ESTIMATED REVENUE WITH \$1000 LIMITATION	LOSS DUE TO \$1000 LIMITATION
MARTIN	7755.7	5527.0	28.74%
MONROE	9009.5	7637.0	15.23%
NASSAU	3971.9	2439.2	38.59%
OKALGOSA	9913.7	7664.3	22.69%
OKEECHOBEE	1498.3	1123.8	25.00%
ORANGE	83447.9	63663.0	23.71%
OSCEOLA	9071.7	7457.1	17.80%
PALM BEACH	80557.6	60100.8	25.39%
PASCO	13665.8	9851.1	27.91%
PINELLAS	71771.2	53766.9	25.09%
POLK	33497.4	22603.7	32.52%
PUTNAM	3345.8	2137.5	36.11%
ST JOHNS	5297.4	4127.3	22.09%
ST LUCIE	8889.9	6406.2	27.94%
SANTA ROSA	2708.7	1946.9	28.12%
SARASOTA	26362.3	19429.1	26.30%
SEMINOLE	22823.8	17064.8	25.23%
SUMTER	1746.8	1286.2	26.37%
SUWANNEE	987.1	704.2	28.66%
TAYLOR	1365.7	810.8	40.63%
UNION	217.3	157.9	27.34%
VOLUSIA	26888.8	20741.7	22.86%
WAKULLA	374.1	318.7	14.80%
WALTON	1484.6	1208.4	18.60%
WASHINGTON	456.1	366.6	19.63%
STATE TOTALS	1069230.1	784490.9	26.63%

## 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 the 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 1984 through 1987 produced by Data Resources, Incorporated, a national economic forecasting service.

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE APRIL, 1986 NATIONAL ECONOMIC ESTIMATING CONFERENCE)

	FY 1984	FY 1985	FY 1986	FY 1987
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	3.79%	-0.93%	0.68%	1.42%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	2.56%	0.49%	0.02%	0.52%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	1.50%	0.72%	1.85%	-0.58%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	-3.92%	-4.00%	-14.71%	-21.46%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	4.60%	3.95%	-0.64%	-2.98%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CRUDE PETROLEUM.....	-3.02%	-6.73%	-22.65%	-23.07%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-4.03%	-5.29%	-17.46%	-16.28%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	2.82%	1.07%	-1.06%	-4.68%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	2.61%	-1.41%	-0.25%	3.30%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	6.30%	4.19%	0.87%	0.52%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	3.39%	0.20%	-1.08%	1.44%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	2.27%	2.18%	1.56%	2.22%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.28%	2.13%	2.35%	2.23%
PERCENT CHANGE IN THE IMPLICIT PR. DEFLATOR, FURNITURE AND APPLIANCES.....	0.29%	-0.93%	-0.55%	1.33%
PERCENT CHANGE IN THE IMPLICIT PR. DEFLATOR, MOTOR VEHICLES AND PARTS.....	3.60%	2.28%	1.89%	3.21%
PERCENT CHANGE IN THE IMPLICIT PR. DEFLATOR, GASOLINE AND OIL.....	-1.56%	-0.30%	-8.70%	-13.69%
90 DAY TREASURY BILL RATE, %.....	9.52%	7.89%	6.77%	6.50%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	13.82%	12.90%	10.17%	9.42%
MUNICIPAL BOND RATE, %.....	9.99%	9.47%	7.29%	6.54%

## VIII. TRANSPORTATION RELATED FORECASTS

### DOT Construction Cost Index

The following forecast of the increase in road construction costs was adopted for state purposes:

CONSTRUCTION COST INDEX INFLATION FORECAST  
(Based on March, 1986 Transportation Estimating Conference)  
(State Fiscal Year Basis)

<u>FISCAL YEAR</u>	<u>COST INDEX</u>	<u>% CHANGE FROM PRIOR YEAR</u>
1978-79	139.5	23.3%
1979-80	163.4	17.1%
1980-81	165.6	1.3%
1981-82	141.0	-14.9%
1982-83	136.6	- 3.1%
1983-84	158.9	16.3%
1984-85	164.9	3.8%
1985-86e	169.9	3.0%
1986-87e	183.5	8.0%
1987-88e	190.8	3.4%
1988-89e	198.4	4.0%
1989-90e	208.3	5.0%
1990-91e	218.7	5.0%
1991-92e	229.6	5.0%

e = estimate

The estimates are based on an assumed bid-letting of \$750 million per fiscal year.

## 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 on the following page, adjusted to reflect the local government fiscal year.

STATEWIDE MOTOR FUEL CONSUMPTION, LOCAL FISCAL YEAR  
 (Based on the May, 1986 Transportation Estimating Conference)  
 (Millions of Gallons)

	<u>FY 1984</u>	<u>FY 1985</u>	<u>FY 1986</u>	<u>FY 1987</u>	<u>FY 1988</u>	<u>FY 1989</u>	<u>FY 1990</u>
Gasoline:							
Gallons	4,645.9	4,730.1	5,111.6	5,409.3	5,604.6	5,653.8	5,720.4
Percent Change	-0.92%	1.81%	8.06%	5.82%	3.61%	0.88%	1.18%
Gasohol:							
Gallons	474.4	597.8	468.0	363.0	295.0	297.6	301.1
Percent Change	86.78%	26.01%	-21.70%	-22.44%	-18.74%	0.88%	1.18%
Special Fuel:							
Gallons	663.3	692.1	743.7	791.7	834.8	857.3	874.9
Percent Change	6.57%	4.35%	7.46%	6.45%	5.45%	2.69%	2.05%
Total Gallons, All Fuels:							
Gallons	5,783.5	6,020.0	6,323.3	6,564.0	6,734.4	6,808.6	6,896.3
Percent Change	3.92%	4.09%	5.04%	3.81%	2.60%	1.10%	1.29%