# 2018 Local Government Financial Information Handbook

September 2018

# The Florida Legislature's Office of Economic and Demographic Research



# **2018 Local Government Financial Information Handbook**

# September 2018

Includes Revenue Estimating Conference Results and Data through August 2018

Prepared by the Florida Legislature's
Office of Economic and Demographic Research (EDR)
with assistance provided by the
Florida Department of Revenue's Office of Tax Research.

# Acknowledgments

The Florida Legislature's Office of Economic and Demographic Research (EDR) is responsible for the publication and distribution of this annual report. This report includes county and municipal revenue estimates calculated by the Florida Department of Revenue's Office of Tax Research. Questions pertaining to the estimated distributions of select state-shared revenues and local option taxes to individual county and municipal governments should be directed to the Department's Office of Tax Research at (850) 617-8322. Alternatively, questions pertaining to estimated distributions can be directed to the EDR at the following address.

Melissa Hallaian, Economist
Office of Economic and Demographic Research
111 West Madison Street, Suite 574
Tallahassee, FL 32399-6588
Phone: (850) 487-1402

General inquiries or suggested improvements that will make future editions of this publication more informative and useful as a resource document are always welcome. Please direct any such comments or questions to the EDR at the following address.

Steven O'Cain, Senior Legislative Analyst Office of Economic and Demographic Research 111 West Madison Street, Suite 574 Tallahassee, FL 32399-6588 Phone: (850) 487-1402

# Introduction

The Local Government Financial Information Handbook is a reference for many of the revenue sources available to local governments and contains items useful for local government budgeting purposes, including descriptions of revenue sources, estimated revenue distributions, and adjusted population estimates used for revenue-sharing calculations. This publication serves as a guide to understanding constitutional and statutory provisions pertaining to these revenue sources; however, questions of legal interpretation should be directed to appropriate legal counsel.

The Florida Legislature's Office of Economic and Demographic Research (EDR) prepared this publication with the assistance of the Florida Department of Revenue's Office of Tax Research. The EDR staff updated the descriptions of local revenue sources, summarized relevant changes to general law provisions affecting those sources, and prepared a number of accompanying summary tables. The Office of Tax Research prepared the estimated distributions of numerous state-shared revenues and local option taxes to counties and municipalities for the 2018-19 fiscal year. The reader should note that the estimated distributions presented in this report do not necessarily represent the actual disbursements that each local government will ultimately receive since economic conditions are subject to future change.

The discussion of local government revenue sources in this report is organized as follows:

Part One: Revenue Source Authorized by the Constitution
Part Two: Revenue Sources Based on Home Rule Authority
Part Three: Revenue Sources Authorized by the Legislature

Adjusted 2017 county and municipal population estimates used for the 2018-19 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2016 and 2017 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2017-18 and 2018-19 is provided in Appendix B. Finally, a listing of the 2018 federal, state, and county tax rates on motor fuel and diesel fuel by county is provided in Appendix C.

Additional information and data of potential interest to state and local officials can be found on the EDR's website. The EDR utilizes the Local Government—Data A to Z section of the website to supplement this report by posting files summarizing historical collections or distributions for individual revenue sources. These files are updated annually as the most recent data become available.

Section 218.32, F.S., requires county and municipal governments to complete an Annual Financial Report for the previous fiscal year no later than nine months after the end of the fiscal year and submit the report to the Florida Department of Financial Services. Using these data, the EDR continues to update expenditure and revenue profiles of individual county and municipal governments and post these files to the Local Government–Expenditures and Revenues Reported by Florida's Local Governments section of the website.<sup>3</sup> These files serve as another source of local government fiscal data.

- 1. http://edr.state.fl.us/Content/index.cfm
- 2. <a href="http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm">http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm</a>
- 3. http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/index.cfm

# **Table of Contents**

	Page No.
Part One: Revenue Source Authorized in the Constitution	1
Ad Valorem Tax	3
Part Two: Revenue Sources Based on Home Rule Authority	9
Proprietary Fees	11
Regulatory Fees.	13
Special Assessments	15
Part Three: Revenue Sources Authorized by the Legislature	17
State-Imposed Fees or Taxes Shared with Local Governments or School Districts	
Alcoholic Beverage License Tax	19
Cardroom Revenues	21
Constitutional Fuel Tax	23
Estimated Distributions	26
County Fuel Tax	29
Estimated Distributions	31
County Revenue Sharing Program - Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax	
Collections	
Estimated Distributions	
Distribution of Sales and Use Taxes to Counties	
Emergency Management Assistance	
Enhanced 911 Fee	
Fuel Tax Refunds and Credits	
Indian Gaming Revenues	
Insurance License Tax	
Intergovernmental Radio Communication Program	53
Local Government Half-Cent Sales Tax Program - Derives Funding from Separate	
Transfers of Net Sales Tax Proceeds	
Estimated Distributions	
Miami-Dade County Lake Belt Mitigation Fee	
Mobile Home License Tax	75
Municipal Revenue Sharing Program - Derives Funding from Transfers of 1.3653	
Percent of Sales and Use Tax Collections and Net Collections from the	
Municipal Fuel Tax	
Estimated Distributions	
Oil, Gas, and Sulfur Production Tax	89

Payments from State Forest Timber Sales to Eligible Fiscally Constrained	
County Governments	91
Phosphate Rock Severance Tax	95
State Housing Initiatives Partnership Program	97
Support for School Capital Outlay Purposes	99
Vessel Registration Fee	101
Other Local Revenue Sources	
Communications Services Tax	105
Estimated Distributions	
Convention Development Taxes	119
Consolidated County Convention Development Tax	
Charter County Convention Development Tax	123
Special District, Special, and Subcounty Convention Development Taxes.	125
Discretionary Surtax on Documents	127
Green Utility Fee	131
Gross Receipts Tax on Commercial Hazardous Waste Facilities	133
Highway Safety Fees – Red Light Cameras	135
Insurance Premium Tax	137
Local Business Tax	141
Panama City and Panama City Beach's Local Business Taxes on the	
Gross Sales of Retail and Wholesale Merchants	144
Local Discretionary Sales Surtaxes	147
History of Local Discretionary Sales Surtax Levies	152
2018 Local Discretionary Sales Surtax Rates in Florida's Counties	158
Estimated Distributions	160
Estimation of Realized and Unrealized Tax Revenues	172
Charter County and Regional Transportation System Surtax	175
Local Government Infrastructure Surtax	179
Small County Surtax	185
Indigent Care and Trauma Center Surtax	187
County Public Hospital Surtax	191
School Capital Outlay Surtax	193
Voter-Approved Indigent Care Surtax	195
Emergency Fire Rescue Services and Facilities Surtax	197
Pension Liability Surtax	
Local Option Food and Beverage Taxes	201
Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Options)	203
Ninth-Cent Fuel Tax: Estimated Distributions	
Local Option Fuel Tax: Estimated Distributions	209
Estimation of Realized and Unrealized Tax Revenues	
Ninth-Cent Fuel Tax	
1 to 6 Cents Local Option Fuel Tax	
1 to 5 Cents Local Option Fuel Tax	
Municipal Pari-Mutuel Tax	
Municipal Parking Facility Space Surcharges	

Municipal Resort Tax	231
Public Service Tax	
Tourist Development Taxes	
History of Local Option Tourist Tax Levies	
Taxable Sales Reported by Transient Rental Facilities	
2018 Local Option Tourist Tax Rates in Florida's Counties	
Estimation of Realized and Unrealized Tax Revenues	
1 or 2 Percent Tax	
Additional 1 Percent Tax	
Professional Sports Franchise Facility Tax	
High Tourism Impact Tax	
Additional Professional Sports Franchise Facility Tax	
Tourist Impact Tax	
Appendix A: Adjusted 2017 Population Estimates for Florida's Counties and Municipalitie Used in the FY 2018-19 State Revenue-Sharing Calculations	
Appendix B: Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations	281
Appendix C: 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties	293

# Part One: Revenue Source Authorized in the State Constitution

The ability of local governments to raise revenue for their operations is limited by the state constitution.

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.<sup>1</sup>

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.<sup>2</sup>

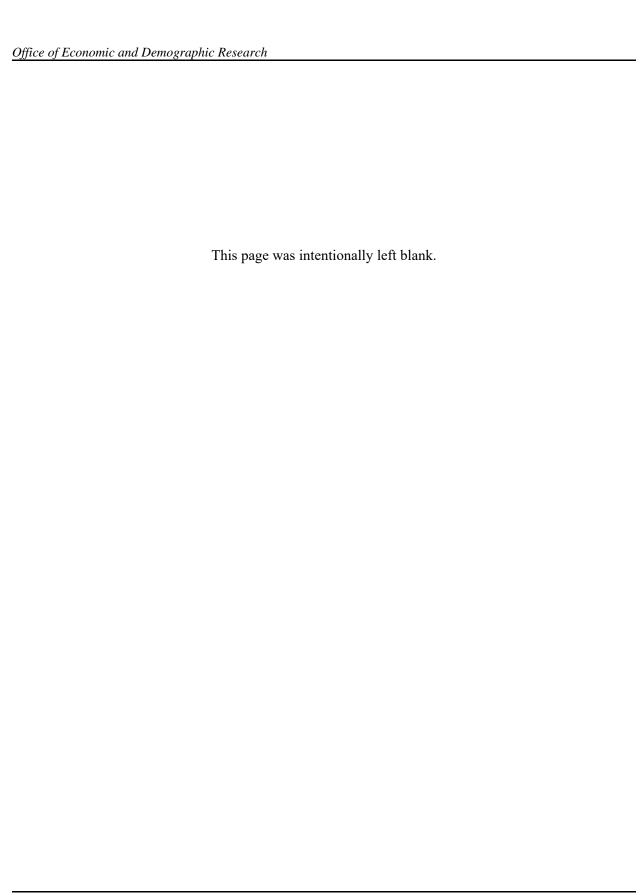
These constitutional provisions expressly authorize counties, municipalities, and school districts to levy ad valorem taxes. A discussion of the ad valorem tax is the subject of Part One of this report. These constitutional provisions also preserve legislative discretion for the levy of all other taxes by requiring general law authorization.

However, not all local government revenue sources are taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the judicial question is whether the charge meets the legal sufficiency test for a valid assessment or fee. As long as the charge is not deemed a tax, the imposition of the assessment or fee by ordinance is within the constitutional and statutory home rule powers of county and municipal governments. These home rule revenue sources are addressed in Part Two of this report.

If the charge fails the legal sufficiency test for a valid assessment or fee, it is deemed a revenue source requiring general law authorization. Part Three of this report addresses local government revenue sources authorized by general law.

<sup>1.</sup> Article VII, s. 1(a), Fla. Const.

<sup>2.</sup> Article VII, s. 9(a), Fla. Const.



# Ad Valorem Tax

Article VII, Section 9, Florida Constitution Chapters 192-197 and 200, Florida Statutes

# **Summary:**

The ability of local governments to raise revenue for governmental operations is limited by the state constitution.

Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.<sup>1</sup>

Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.<sup>2</sup>

With the exception of the ad valorem tax and constitutionally and statutorily authorized home-rule revenue sources (i.e., fees and assessments), local governments are dependent on the Legislature for the authority to levy other forms of taxation. Therefore, the relative importance of the ad valorem tax as a local government revenue source is increased.

To summarize, local governments may levy ad valorem taxes subject to the following limitations.

- 1. Ten mills for county purposes.
- 2. Ten mills for municipal purposes.
- 3. Ten mills for school purposes.
- 4. A millage fixed by law for a county furnishing municipal services.
- 5. A millage authorized by law and approved by voters for special districts.

As mentioned, the state constitution provides two exceptions to the ten-mill cap. The exceptions include a voted debt service millage and a voted millage not to exceed a period of two years. Additionally, no property may be subject to more than twenty mills of ad valorem tax for municipal and county purposes without elector approval, regardless of the property's location, under the state constitution. Duval County-City of Jacksonville is a consolidated government; therefore, it has a twenty-mill cap since it operates as both a county and municipal government.

<sup>1.</sup> Article VII, s. 9(a), Fla. Const.

<sup>2.</sup> Article VII, s. 9(b), Fla. Const.

# County Millages:

County government millages are composed of four categories of millage rates.<sup>3</sup>

- 1. County general millage is the nonvoted millage rate set by the county's governing body.
- 2. County debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
- 3. County voted millage is the rate set by the county's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
- 4. County dependent special district millage is set by the county's governing body pursuant to s. 200.001(5), F.S., and added to the county's millage to which the district is dependent. A dependent special district is defined as a special district that meets at least one of four criteria specified in law.<sup>4</sup>

# County Furnishing Municipal Services:

General law implements the constitutional provision authorizing a county furnishing municipal services to levy additional taxes within the limits fixed for municipal purposes via the establishment of municipal service taxing or benefit units. The distinction between a municipal service taxing unit (MSTU) and a municipal service benefit unit (MSBU) is that a MSTU is the correct terminology when the mechanism used to fund the county services is derived through taxes rather than service charges or special assessments (i.e., MSBU). The MSTU may encompass the entire unincorporated area, a portion of the unincorporated area, or all or part of the boundaries of a municipality. However, the inclusion of municipal boundaries within the MSTU is subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years.

The creation of a MSTU allows the county's governing body to place the burden of ad valorem taxes upon property in a geographic area that is less than countywide in order to fund municipal-type services. The MSTU is used in a county budget to separate those ad valorem taxes levied within the taxing unit itself to ensure that the funds derived from the tax levy are used within the boundaries of the taxing unit for the contemplated services. If ad valorem taxes are levied to provide these municipal services, counties may levy up to ten mills.<sup>6</sup>

# Municipal Millages:

Municipal government millages are composed of four categories of millage rates.<sup>7</sup>

- 1. Municipal general millage is the nonvoted millage rate set by the municipality's governing body.
- 2. Municipal debt service millage is the rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to Article VII, s. 12, Fla. Const.
- 3. Municipal voted millage is the rate set by the municipality's governing body as authorized by a vote of the electors pursuant to Article VII, s. 9(b), Fla. Const.
- 4. Municipal dependent special district millage is set by the municipality's governing body pursuant to s. 200.001(5), F.S., and added to the municipality's millage to which the district is dependent and included as municipal millage for the purpose of the ten-mill cap.

<sup>3.</sup> Section 200.001(1), F.S.

<sup>4.</sup> Section 189.012(2), F.S.

<sup>5.</sup> Section 125.01(1)(q), F.S.

<sup>6.</sup> Section 200.071(3), F.S.

<sup>7.</sup> Section 200.001(2), F.S.

# School District Millages:

As previously stated, the state constitution restricts the levy of nonvoted ad valorem tax levies for school purposes to ten mills. The voted levies, which are constitutionally available to counties and municipalities as well as school districts, do not count toward the ten-mill cap. School district millage rates are composed of five categories.

- 1. Nonvoted required school operating millage necessary to meet Required Local Effort (RLE) is determined by the Commissioner of Education and set by the school board. For operating purposes, it is imposed pursuant to s. 1011.60(6), F.S., and reflects the minimum financial effort required for support of the Florida Education Finance Program (FEFP) as prescribed in the current year's General Appropriations Act.
- 2. Nonvoted discretionary school operating millage is the rate set by the school board for operating purposes other than the required local effort millage rate imposed pursuant to s. 1011.60(6), F.S., and the nonvoted capital improvement millage rate imposed pursuant to s. 1011.71(2), F.S. The Legislature annually prescribes in the appropriations act the maximum amount of millage a district may levy.<sup>10</sup>
- 3. Nonvoted district school capital improvement millage is the rate set by the school board for capital improvements as authorized in s. 1011.71(2), F.S. General law limits the maximum rate at 1.5 mills. However, a district school board is authorized to levy an additional millage of up to 0.25 mills for fixed capital outlay under certain circumstances. 12
- 4. Voted district school operating millage is the rate set by the school board for current operating purposes as authorized by a vote of the electors pursuant to Section 9(b), Art. VII, State Constitution.
- 5. Voted district school debt service millage is the rate set by the school board as authorized by a vote of the electors pursuant to Section 12, Art. VII, State Constitution.

The Florida Department of Education's 2017-18 Funding for Florida School Districts, provides an overview of school district funding and discussion of school district millages.<sup>13</sup>

### *Independent Special District Millages:*

Independent special district millages are the rates set by the district's governing body, and the following issues must be addressed.<sup>14</sup>

- 1. Whether the millage authorized by a special act is approved by the electors pursuant to Article VII, s. 9(b), Fla. Const.; authorized pursuant to Article XII, s. 15, Fla. Const.; or otherwise authorized.
- 2. Whether the tax is to be levied countywide, less than countywide, or on a multicounty basis.

<sup>8.</sup> Counties, municipalities, and school districts may levy taxes in excess of the ten-mill limit to pay bonds or for periods no longer than two years when authorized by a vote of the electorate, pursuant to Article VII, s. 9(b), Fla. Const. In addition, statutorily authorized voted millage lasting no more than four years may be levied under the ten-mill limitation, pursuant to s. 1011.71(9), F.S. 9. Section 200.001(3), F.S.

<sup>10.</sup> Section 1011.71(1), F.S.

<sup>11.</sup> Section 1011.71(2), F.S.

<sup>12.</sup> Section 1011.71(3), F.S.

<sup>13.</sup> http://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf

<sup>14.</sup> Section 200.001(4), F.S.

# Adjustments to the Tax Base:

The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property, and state assessed railroad property, less certain exclusions, differentials, exemptions, credits and deferrals. Intangible personal property is excluded because it is separately assessed and taxed by the state. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount (e.g., homestead exemption of \$25,000). Credits are deductions from the tax liability of a particular taxpayer and may take the form of allowances, discounts, and rebates. Deferrals allow for changes in the timing of payments but do not reduce the taxpayer's overall tax liability.

### **General Law Amendments:**

The list below represents the legislation enacted during the 2018 Regular Legislative Session that amended provisions in one or more of the following chapters of the Florida Statutes, which address the ad valorem tax, its administration, and other relevant issues: Chapter 192, general provisions of taxation; Chapter 193, assessments; Chapter 194, administrative and judicial review of property taxes; Chapter 195, administration of property assessments; Chapter 196, exemptions; Chapter 197, tax collections, sales, and liens; and Chapter 200, determination of millage. These chapter laws are available via the Department of State's Division of Elections website. <sup>16</sup>

Chapter Law #	Subject
2018-84	Department of Agriculture and Consumer Services
2018-118	Taxation
2018-160	Tax Deed Sales

#### **Eligibility Requirements:**

Florida's constitution authorizes counties, municipalities, and school districts to levy ad valorem taxes. At its discretion, the Legislature may authorize special districts to levy ad valorem taxes. Millage rates are fixed only by ordinance or resolution of the taxing authority's governing body in the manner specifically provided by general law or special law. <sup>17</sup> Millage rates vary among local governments subject to constitutional, statutory, and political limitations.

# **Administrative Procedures:**

The DOR and units of local government administer the ad valorem tax. Two county constitutional officers, the property appraiser and tax collector, have primary responsibility for the administration and collection of ad valorem taxes at the local level. The property appraiser is charged with determining the fair market value, the assessed value, and the values of applicable exemptions to arrive at the taxable value of all property within the county, pursuant to constitutional and statutory requirements. The property appraiser is also tasked with maintaining appropriate records related to the valuation of such property. The tax collector is charged with the collection of ad valorem taxes levied by the county, school district, all municipalities within the county, and any special taxing districts within the county.

<sup>15.</sup> See the Florida Revenue Estimating Conference's 2018 Florida Tax Handbook Including Fiscal Impact of Potential Change, pp. 197-210 at <a href="http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2018.pdf">http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2018.pdf</a> for additional detail.

<sup>16. &</sup>lt;a href="http://laws.flrules.org/">http://laws.flrules.org/</a>

<sup>17.</sup> Section 200.001(7), F.S.

The DOR has general supervision of the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation. Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

# **Distribution of Proceeds:**

The tax collector distributes taxes to each taxing authority. 18

#### **Authorized Uses:**

Ad valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. An independent special district may be restricted in the expenditure of the revenue for the purpose associated with the district's creation. If ad valorem taxes are levied within a municipal service taxing unit (MSTU), the expenditure of those funds may be restricted to those services specified in s. 125.01(1)(q), F.S.

# **Attorney General Opinions:**

Florida's Attorney General has issued hundreds of legal opinions relevant to this revenue source. The full texts of those opinions are available via the searchable on-line database of legal opinions. <sup>19</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase *ad valorem tax*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# **Prior Years' Revenues:**

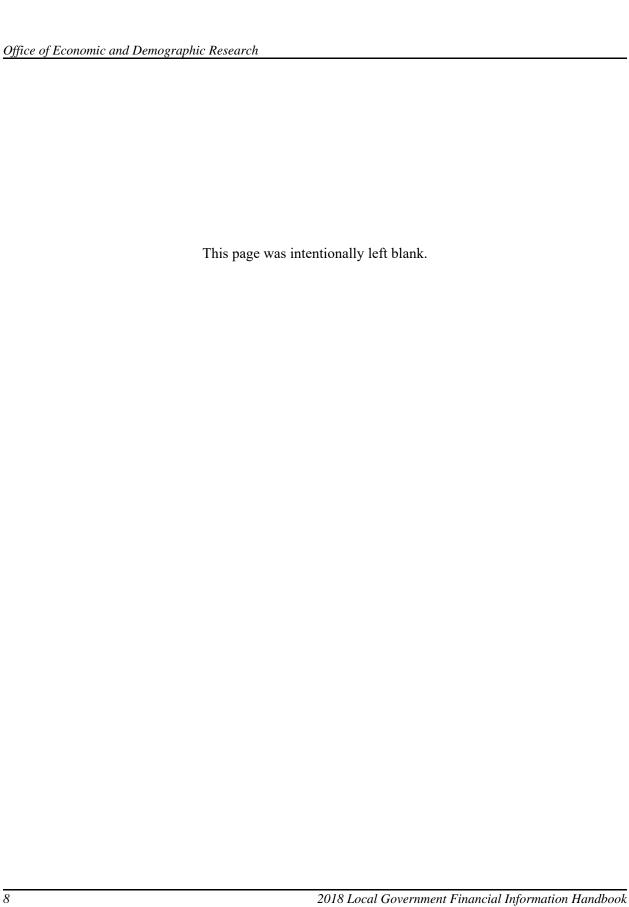
The DOR annually publishes online its *Florida Property Valuations & Tax Data*, which details property valuations and tax data by local jurisdiction. Annual data for the years 1976 through 2017 are available via the DOR's website. <sup>20</sup> Using data obtained from these annual reports, several summaries that profile historical millage rates and ad valorem taxes levied by counties, municipalities, and school districts have been compiled. <sup>21</sup>

<sup>18.</sup> Section 197.383, F.S.

<sup>19.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>20. &</sup>lt;a href="http://floridarevenue.com/property/Pages/DataPortal\_DataBook.aspx">http://floridarevenue.com/property/Pages/DataPortal\_DataBook.aspx</a>

<sup>21.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



# Part Two: Revenue Sources Based on Home Rule Authority

Under Florida's Constitution, local governments possess expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. Each fee imposed under a local government's home rule powers should be analyzed in the context of requirements established in Florida case law that are applicable to its validity.

Proprietary fees are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. The guiding legal principle is that the imposed proprietary fee is reasonable in relation to the government-provided privilege or service or the fee payer receives a special benefit.

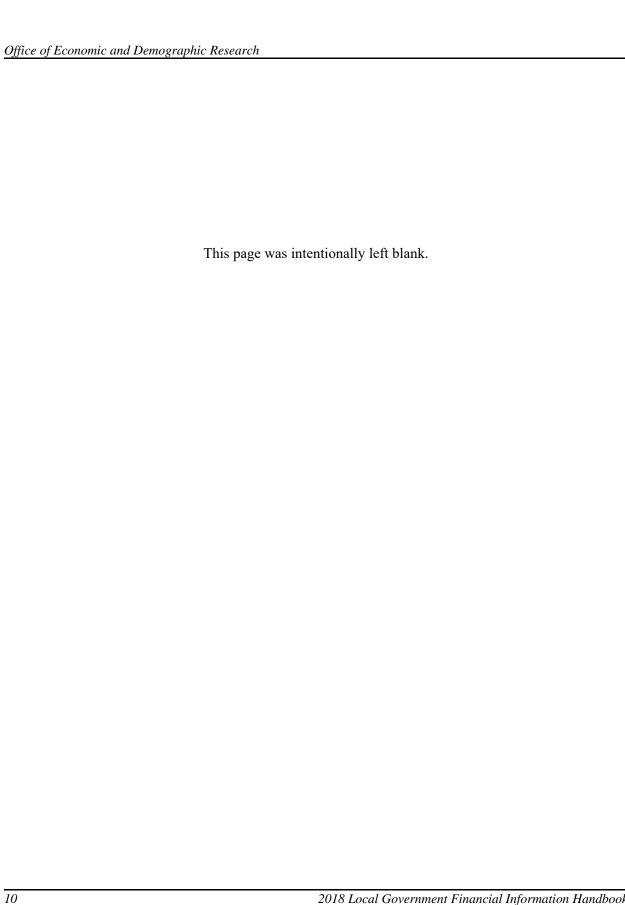
Regulatory fees may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. A regulatory fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Special assessments are used to construct and maintain capital facilities and to fund certain services. Generally, the courts have deemed special assessments to be valid if the assessed property has derived a special benefit from the improvement or service and the assessment has been fairly and reasonably apportioned among the properties receiving the special benefit.

In summary, all local government revenue sources are not taxes requiring general law authorization. When a county or municipal revenue source is imposed by ordinance, the question is whether or not the charge meets the legal sufficiency test for a valid assessment or fee. If the charge does not meet the test, it is considered a tax and requires general law authorization. If the charge is not deemed a tax, the imposition of the assessment or fee is within the constitutional and statutory home rule powers of county and municipal governments.

# **Summaries of Select Court Rulings:**

One resource containing a discussion of local revenues based on home rule authority, including summaries of significant case law and recent legal developments, is a publication entitled *Primer on Home Rule & Local Government Revenue Sources*, which is produced by the law firm of Nabors, Giblin, & Nickerson, P.A. Persons interested in its availability should contact the firm's Tallahassee office directly at (850) 224-4070.



# **Proprietary Fees**

Home Rule Authority

# **Summary:**

Proprietary fees are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees. Each proprietary fee imposed under a local government's home rule powers should be considered in context with rules applicable to its validity that have been set forth in case law. The guiding legal principle is that the imposed fee is reasonable in relation to the government-provided privilege or service or that the fee payer receives a special benefit.

Local governments, for example, may exercise their home rule authority to impose a franchise fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. The fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the term of the franchise agreement. The imposition of the fee requires the adoption of a franchise agreement, which grants a special privilege that is not available to the general public. Typically, the franchise fee is calculated as a percentage of the utility's gross revenues within a defined geographic area. A fee imposed by a municipality is based upon the gross revenues received from the incorporated areas while a fee imposed by a county is generally based upon the gross revenues received from the unincorporated areas.

# **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

# **Attorney General Opinions:**

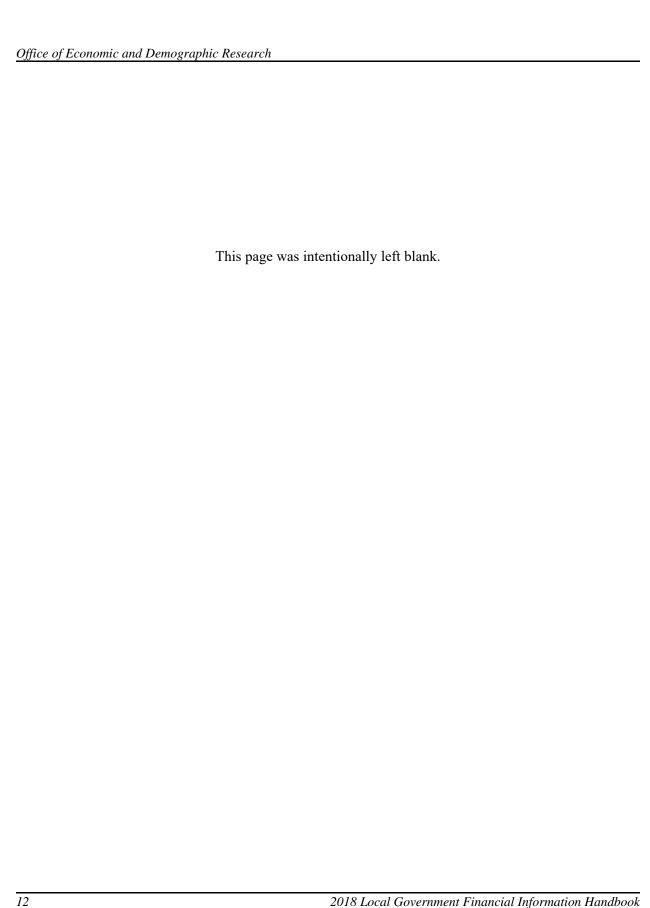
Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database. Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *franchise fees*, *user fees*, or *utility fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Prior Years' Revenues:**

Summaries of prior years' franchise fee revenues as reported by local governments are available.<sup>2</sup>

<sup>1. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>2.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



# **Regulatory Fees**

Home Rule Authority Sections 163.31801 and 403.0893, Florida Statutes

# **Summary:**

Regulatory fees are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. Two principles guide the application and use of regulatory fees. The fee should not exceed the regulated activity's cost and is generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

As one type of regulatory fee, impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by such growth. Until 2006, the characteristics and limitations of impact fees in Florida were found in case law rather than state statute. As developed under case law, an impact fee imposed by a local government should meet the *dual rational nexus test* in order to withstand legal challenge. First, a reasonable connection, or rational nexus, should exist between the anticipated need for additional capital facilities and the population growth generated by the new development. Second, a rational nexus should exist between the local government's expenditure of impact fee proceeds and the benefits accruing to the new development from those proceeds.

In response to local governments' reliance on impact fees and the growth of impact fee collections, the Florida Legislature adopted the Florida Impact Fee Act in 2006, which requires local governing authorities to satisfy certain requirements when imposing impact fees. The Act was amended in 2009 to impose new restrictive rules on impact fees by requiring local governments to shoulder the burden of proof when an impact fee is challenged in court and prohibiting the judiciary from giving deference to local government impact fee determinations.<sup>2</sup>

With respect to a school impact fee, the fee is imposed by the respective board of county commissioners at the request of the school board. The fee amount is usually determined after a study of the actual impact/costs of new residential construction on the school district has been made. As previously mentioned, state law and legal precedent require a rational nexus between the impact fee and actual costs associated with the new construction.

### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

# **Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>3</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrases: *building permit fees*, *impact fees*, *inspection fees*, or *stormwater fees*. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> Section 163.31801, F.S.

<sup>2.</sup> Chapter 2009-49, L.O.F.

<sup>3.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Prior Years' Revenues:**

Summaries of prior years' building permit fee and impact fee revenues as reported by local governments or school districts are available.<sup>4</sup>

<sup>4. &</sup>lt;a href="http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm">http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm</a>

# **Special Assessments**

Home Rule Authority Sections 125.01, 125.271, and Chapter 170, Florida Statutes

# **Summary:**

Special assessments are a home rule revenue source used to construct and maintain capital facilities and to fund certain services. Additionally, state law authorizes the levy of special assessments for county and municipal governments<sup>1</sup> and county emergency medical services.<sup>2</sup> Special districts derive their authority to levy special assessments through general law or special act creating the district.<sup>3</sup> As established by Florida case law, two requirements exist for the imposition of a valid special assessment. First, the assessed property must derive a special benefit from the improvement or service provided. Second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In order for an assessed property to derive a special benefit from the service provided, there should be a logical relationship between the provided service and the benefit to real property. This logical relationship to property legal test defines those services that can be funded by special assessments versus those that cannot. General government services, such as general law enforcement and indigent health care, fail to satisfy the logical relationship to property test and cannot be funded by special assessments.

Many improvements and services have been upheld by the courts as providing a special benefit to assessed properties. Examples of such improvements and services include beach renourishment and restoration, downtown redevelopment, garbage disposal, fire and rescue services, fire protection, parking facilities, sewer improvements, stormwater management services, street improvements, and water and sewer line extensions. Once the service or capital facility satisfies the special benefit test, the assessment should be fairly apportioned among the benefited property in a manner consistent with the logical relationship embodied in the special benefit requirement.

Whether imposed to fund capital projects or services, a special assessment is generally collected on the annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a non-ad valorem assessment <sup>4</sup>

# **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

# **Attorney General Opinions:**

Florida's Attorney General has issued numerous legal opinions relevant to this revenue source. The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Interested persons may view the opinions by accessing the website and performing a search using the keyword phrase: *special assessments*. Local government officials seeking clarification should review the opinions in their entirety. The reader should keep

<sup>1.</sup> For county governments, sections 125.01(1)(r), F.S.; for municipal governments, chapter 170, F.S.

<sup>2.</sup> Section 125.271, F.S.

<sup>3.</sup> For example, s. 153.73, F.S., for county water and sewer districts; s. 163.514, F.S., for neighborhood improvement districts; s. 190.021, F.S., for community development districts; and s. 191.009, F.S., for independent special fire control districts.

<sup>4.</sup> Section 197.3632, F.S.

<sup>5.</sup> http://myfloridalegal.com/ago.nsf/Opinions

the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# **Prior Years' Revenues:**

A summary of prior years' revenues as reported by local governments is available.<sup>6</sup>

 $<sup>6. \ \</sup>underline{http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm}$ 

# Part Three: Revenue Sources Authorized by the Legislature

In addition to constitutionally authorized and home rule revenue sources, local governments have other available revenue sources that have been authorized by the Legislature. For purposes of discussion, these revenue sources are grouped into two categories: 1) state-imposed fees or taxes shared with local governments or school districts, or 2) other local revenue sources. Generally, state-shared revenue programs allocate all or some portion of a state-collected fee or tax to specified local governments based on eligibility requirements. In some cases, a formula has been developed for the allocation of funds between units of local government. While general law restricts the use of several shared revenues, proceeds derived from other shared revenues may be used for the general revenue needs of local governments.

Several revenue sharing programs require as a prerequisite that the county or municipality meet eligibility criteria. One such criterion requires that the local government have levied ad valorem taxes to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on 1973 taxable values, or produce revenue equivalent to that which would be produced by a 3-mill ad valorem tax from any combination of the following four sources: receiving a remittance from the county pursuant to s. 125.01(6)(a), F.S., collecting an occupational license tax or a utility tax; or levying an ad valorem tax.<sup>1</sup>

The category of state-shared revenues includes the following sources, which are discussed in greater detail within this document.

Alcoholic Beverage License Tax

Cardroom Revenues

Constitutional Fuel Tax

County Fuel Tax

County Revenue Sharing Program (Derives Funding from Transfers of 2.9 Percent of Net Cigarette Tax Collections and 2.0810 Percent of Sales and Use Tax Collections)

Distribution of Sales and Use Taxes to Counties

Emergency Management Assistance

Enhanced 911 Fee

Fuel Tax Refunds and Credits

**Indian Gaming Revenues** 

Insurance License Tax

Intergovernmental Radio Communication Program

Local Government Half-cent Sales Tax Program (Derives Funding from Separate Transfers of Net Sales Tax Proceeds)
Miami-Dade County Lake Belt Mitigation Fee

Mobile Home License Tax

Municipal Revenue Sharing Program (Derives Funding from Transfers of 1.3653 Percent of Sales and Use Tax Collections and Net Collections from the Municipal Fuel Tax)

Oil, Gas, and Sulfur Production Tax

Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments

Phosphate Rock Severance Tax

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

Vessel Registration Fee

<sup>1.</sup> Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts. During the 2016-17 fiscal year, school districts received 40.51 percent of their financial support from state sources; 48.03 percent from local sources, including the Required Local Effort (RLE) portion of the Florida Education Finance Program (FEFP); and 11.46 percent from federal sources. Funds for state support to school districts are provided primarily by legislative appropriations. However, the Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service (CO&DS) funds. Additionally, Article XII, Section (a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay (PECO) funds, as provided by legislative appropriation.

Minor state funding sources include the sum of \$29,915,500, which is divided equally among Florida's counties in accordance with s. 212.20(6)(d)6.a., F.S. This distribution of funds to county governments may be shared with their respective school districts pursuant to local or special law. Additional minor funding sources include the distribution of 15 percent of gross receipts from timber sales within select state forests to the board of county commissioners and the school board of each eligible fiscally constrained counties in accordance with s. 589.081, F.S., and proceeds from mobile home licenses that are distributed to school districts and county and municipal governments pursuant to s. 320.081(5), F.S.

In addition to state-shared revenue sources, the Legislature has authorized a number of other local revenue sources. In many instances, the local government must enact an ordinance providing for the levy and collection of the fee, tax, or surcharge. However, in some cases, referendum approval is required. For a number of revenue sources included in this category, general law restricts the expenditure use of the generated funds. The following revenues are included in the category of other local revenue sources.

Communications Services Tax Convention Development Taxes Discretionary Surtax on Documents Green Utility Fee Gross Receipts Tax on Commercial

Gross Receipts Tax on Commercial Hazardous Waste Facilities

Highway Safety Fees - Red Light Cameras

Insurance Premium Tax

Local Business Tax (Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)

Local Discretionary Sales Surtaxes

Local Option Food and Beverage Taxes

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent, 1-6 Cents, and 1-5 Cents Local Option Fuel Taxes)

Municipal Pari-mutuel Tax

Municipal Parking Facility Space Surcharges

Municipal Resort Tax

Public Service Tax

Tourist Development Taxes

Tourist Impact Tax

<sup>2.</sup> Refer to the Florida Department of Education's March 2018 report *Financial Profiles of Florida School Districts: 2016-17 Financial Data Statistical Report* for an overview of school district funding available at <a href="http://fldoe.org/core/fileparse.php/5421/urlt/2016-2017-Profiles.pdf">http://fldoe.org/core/fileparse.php/5421/urlt/2016-2017-Profiles.pdf</a>.

# **Alcoholic Beverage License Tax**

Section 561.342, Florida Statutes

# **Summary:**

A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following: 1) any person operating a bottle club; <sup>1</sup> 2) vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume; <sup>2</sup> 3) vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted; <sup>3</sup> 4) vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton; <sup>4</sup> and 5) authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.<sup>5</sup>

# **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

# **Eligibility Requirements:**

A county or municipality where the license taxes are collected is eligible to receive a portion of the proceeds.

#### **Administrative Procedures:**

The tax is administered, collected, and enforced by the Department of Business and Professional Regulation's Division of Alcoholic Beverages and Tobacco.<sup>6</sup>

# **Distribution of Proceeds:**

Twenty-four percent of the eligible taxes collected within each county is returned to that county's tax collector. Thirty-eight percent of the eligible taxes collected within an incorporated municipality is returned to the appropriate municipal officer. 8

#### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

# **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<sup>1.</sup> Section 561.14(6), F.S.

<sup>2.</sup> Section 563.02, F.S.

<sup>3.</sup> Section 564.02, F.S.

<sup>4.</sup> Section 565.02(1),(4),(5), F.S.

<sup>5.</sup> Section 565.03, F.S.

<sup>6.</sup> Section 561.02, F.S.

<sup>7.</sup> Section 561.342(1), F.S.

<sup>8.</sup> Section 561.342(2), F.S.

Opinion #	Subject
79-36	Municipal taxation, alcoholic beverage distribution

74-131 Taxation and local sales, eigarette, or alcohol tax

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# **Prior Years' Revenues:**

A summary of prior years' distributions is available. 10

<sup>9.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>10.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm

# **Cardroom Revenues**

Section 849.086, Florida Statutes

#### **Summary:**

An eligible county or municipality receives a portion of taxes imposed on licensed cardroom operators. Located at licensed pari-mutuel facilities, cardrooms are "rooms" where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the "house" (i.e., the cardroom operator and all employees of the cardroom operator).

Several taxes and fees are authorized in law; however, only a portion of the tax proceeds are shared with eligible local governments. An annual cardroom license fee for each facility is \$1,000 for each table to be operated at the cardroom.<sup>1</sup> The cardroom employee occupational license fee is no greater than \$50 per employee for any 12-month period, and the cardroom business occupational license fee is no greater than \$250 for any 12-month period.<sup>2</sup> The cardroom operator may charge a fee for the right to participate in cardroom games, and such fee may be either a flat fee or hourly rate for the use of a seat at a table or a rake (i.e., a set fee or percentage of the pot assessed by a cardroom operator for providing the services of a dealer, table, or location for playing the authorized game) subject to a posted maximum amount.<sup>3</sup> Each cardroom operator pays a tax of 10 percent to the state of the cardroom operation's monthly gross receipts.<sup>4</sup> An admission tax, equal to the greater of 15 percent of any admission charge to the licensee's cardroom facility or 10 cents, is imposed on each person entering the cardroom.<sup>5</sup>

# **General Law Amendments:**

Chapter 2018-172, L.O.F., (CS/HB 1017) creates an exception to general law by prescribing that the process for obtaining the required local approval for operation of a cardroom in Seminole County is the referendum process set forth in article V, s. 5.1 of the Seminole County Home Rule Charter. The charter process requires first the approval of the operation of a cardroom by the Seminole County electors voting in a referendum. If so approved, the Seminole County Commission may then determine whether to approve the operation of a cardroom. For purposes of the act only, the term *casino gambling* in the Seminole County Home Rule Charter is deemed to include all activities authorized by or conducted under s. 849.086, F.S.

# **Eligibility Requirements:**

A county or municipality, which has approved a cardroom, is eligible to receive a portion of the taxes deposited into the Pari-mutuel Wagering Trust Fund [hereinafter Trust Fund]. The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation does not issue any initial license for cardroom gaming until the local government, where such cardroom gaming activity is to be conducted, has approved such activity by a majority vote of the municipality's governing body, or the county's governing body if the facility is located in the unincorporated area.<sup>6</sup>

<sup>1.</sup> Section 849.086(5)(d), F.S.

<sup>2.</sup> Section 849.086(6)(i), F.S.

<sup>3.</sup> Section 849.086(10), F.S.

<sup>4.</sup> Section 849.086(13)(a), F.S.

<sup>5.</sup> Section 849.086(13)(b), F.S.

<sup>6.</sup> Section 849.086(16), F.S.

#### **Administrative Procedures:**

The Division administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees. The Division may deny a license or the renewal thereof, or may suspend or revoke any license when the applicant has violated or failed to comply with the provisions of the section or any adopted rules pertaining to the administration and operation of cardrooms. 8

#### **Distribution of Proceeds:**

By September 1<sup>st</sup> of each year, the Division determines the amount of taxes deposited into the Trust Fund from each cardroom licensee, the location by county of each cardroom, the location of each cardroom whether within an incorporated municipality or unincorporated area of the county, and the total amount to be distributed to each eligible county and municipality. By October 1<sup>st</sup> of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.<sup>9</sup>

# **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

# **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion # Subject

2007-48 Gambling – telephone card sweepstakes

96-45 Gambling – ordinance necessary for cardroom gaming

The full texts of these opinions are available via a searchable on-line database. <sup>10</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# **Prior Years' Revenues:**

A summary of prior years' distributions is available. 11

<sup>7.</sup> Section 849.086(4), F.S.

<sup>8.</sup> Section 849.086(14)(a), F.S.

<sup>9.</sup> Section 849.086(13)(h), F.S.

<sup>10.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>11.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm

# **Constitutional Fuel Tax (2 Cents)**

Article XII, Section 9(c), Florida Constitution Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

# **Summary:**

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied. The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

# **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

# **Eligibility Requirements:**

All counties are eligible to receive proceeds.

### **Administrative Procedures:**

The tax is paid into the state treasury by the Department of Revenue (DOR) for deposit in the Fuel Tax Collection Trust Fund.<sup>2</sup> The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).<sup>3</sup> The SBA calculates a monthly allocation of the taxes received from the DOR based on the formula contained in Article XII, s. 9(c), Fla. Const., and credits to each county's account the amount of tax allocated by the formula.<sup>4</sup>

The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's estimated distribution is determined via the following steps. First, a county's distribution factor is calculated as the sum of the following three allocation components.

- 1/4 x <u>County Area</u> Statewide Area
- 1/4 x <u>County Population Based on the Latest Available Federal Census</u>
  Statewide Population Based on the Latest Available Federal Census
- 1/2 x <u>County Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY</u>
  Statewide Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY

<sup>1.</sup> Article XII, s. 9(c), Fla. Const.

<sup>2.</sup> Section 206.45(1), F.S.

<sup>3.</sup> Section 206.47(2), F.S.

<sup>4.</sup> Section 206.47(6), F.S.

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30<sup>th</sup> for each fiscal year. On or before July 31<sup>st</sup> following the end of each fiscal year, the DOR furnishes the certificate to the SBA. This certificate is conclusive as to the tax collected in each county for the prior fiscal year.<sup>5</sup>

Second, a county's monthly distribution is calculated as follows.

Monthly Statewide Constitutional Fuel Tax Receipts x County's Distribution Factor

### **Distribution of Proceeds:**

The taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining taxes credited to each county are surplus fuel tax funds. These surplus fuel tax funds are divided into 80 percent and 20 percent portions.

In each fiscal year, the SBA distributes the 80 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 80 percent surplus accruing to that county. The remaining 80 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the Board of County Commissioners (BOCC) for use in the county. In each fiscal year, the SBA distributes the 20 percent surplus fuel tax proceeds allocated to each county to the debt service requirements of each bond issue pledging the 20 percent surplus accruing to that county. The remaining 20 percent surplus fuel tax funds are advanced monthly, to the extent practicable, to the BOCC for use in the county.

The SBA assumes responsibility for distribution of a county's 80 percent share in the same manner as the 20 percent share is currently distributed pursuant to s. 206.47, F.S. However, the SBA ensures that county funds are made available to the Department of Transportation and held in escrow for any construction underway on behalf of the county pursuant to resolution of the county's governing body.<sup>9</sup>

# **Authorized Uses:**

As previously mentioned, the taxes credited to each county are first distributed to meet the debt service requirements, if any, of the Article IX, Section 16, State Constitution of 1885, debt assumed or refunded by the SBA payable from the tax. The remaining monies, or surplus fuel tax funds, are used for the acquisition, construction, and maintenance of roads. The term *maintenance* means periodic and routine maintenance, as defined in s. 334.03, F.S., and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.<sup>10</sup>

*Periodic maintenance* is defined as those activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition. Such efforts may include, but not be limited to, the repair of large bridge structures, major repairs to bridges and bridge

<sup>5.</sup> Section 206.47(5)(a), F.S.

<sup>6.</sup> Section 206.47(7), F.S.

<sup>7.</sup> Section 206.47(9), F.S.

<sup>8.</sup> Section 206.47(10), F.S.

<sup>9.</sup> Section 336.024, F.S.

<sup>10.</sup> Section 206.47(7), F.S.

systems, and the mineral sealing of lengthy sections of roadway.<sup>11</sup> *Routine maintenance* is defined as minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.<sup>12</sup>

Any county that agreed prior to July 1, 1977, by resolution, to use the surplus proceeds to provide a connecting road to a planned interchange on the interstate system must provide the connecting road. Any surplus, not otherwise used to provide the connecting road, can be used on any road in the county at the discretion of the county's governing body.<sup>13</sup>

# **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
2004-03	Surplus second gas tax funds used on roads in county
93-25	Surplus constitutional fuel tax, authorized use
85-93	Constitutional fuel tax, payment of service charges and administrative fees
85-53	Service charge charged by clerk from gas tax money
84-06	Surplus constitutional fuel tax, authorized use
83-26	Surplus constitutional fuel tax, authorized use
83-22	Surplus constitutional fuel tax, authorized use
82-55	Surplus constitutional fuel tax, authorized use
80-22	Surplus constitutional fuel tax, authorized use
79-104	Surplus constitutional fuel tax, authorized use
79-43	Surplus constitutional fuel tax, authorized use
79-41	County transportation trust funds, auditing

The full texts of these opinions are available via a searchable on-line database. <sup>14</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# **Current Year's Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for the local fiscal year ending 2019. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A table listing the 2018 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

<sup>11.</sup> Section 334.03(19), F.S.

<sup>12.</sup> Section 334.03(24), F.S.

<sup>13.</sup> Section 336.023, F.S.

<sup>14.</sup> http://myfloridalegal.com/ago.nsf/Opinions

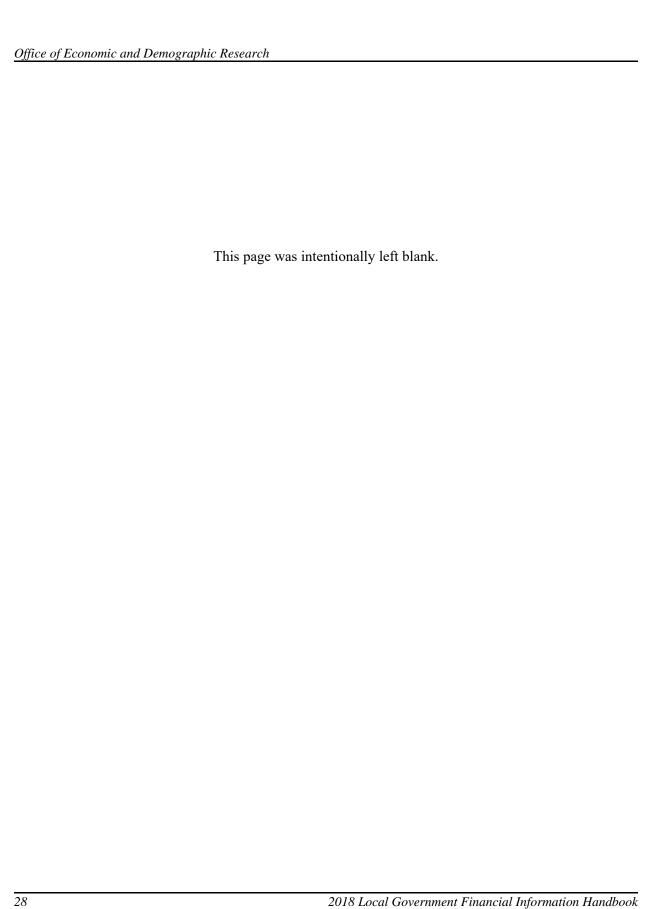
# Constitutional Fuel Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019						
Country	Collection	Population	Area	Distribution		Estimated
County	Component	Component	Component	Factor		Distribution
Alachua	0.64854%	0.31732%	0.40960%	1.37550%		3,075,618
Baker	0.09503%	0.03319%	0.24530%	0.37350%		835,146
Bay	0.50622%	0.21824%	0.36710%	1.09160%		2,440,818
Bradford	0.08223%	0.03374%	0.12260%	0.23860%		533,510
Brevard	1.82754%	0.70202%	0.54030%	3.06990%		6,864,296
Broward	4.35279%	2.28710%	0.51240%	7.15230%		15,992,543
Calhoun	0.03086%	0.01831%	0.24060%	0.28980%		647,993
Charlotte	0.48121%	0.21080%	0.33840%	1.03040%		2,303,974
Citrus	0.28901%	0.17550%	0.27480%	0.73930%		1,653,075
Clay	0.40499%	0.25452%	0.26040%	0.91990%		2,056,896
Collier	0.76147%	0.43628%	0.86260%	2.06030%	_	4,606,831
Columbia	0.28893%	0.08414%	0.33290%	0.70600%		1,578,616
DeSoto	0.07163%	0.04347%	0.26590%	0.38100%		851,916
Dixie	0.04486%	0.02041%	0.30930%	0.37460%		837,606
Duval	2.69332%	1.14334%	0.35900%	4.19570%		9,381,585
Escambia	0.74863%	0.38247%	0.31990%	1.45100%		3,244,436
Flagler	0.21658%	0.12834%	0.21280%	0.55770%		1,247,017
Franklin	0.03379%	0.01484%	0.32150%	0.37010%	\$	827,544
Gadsden	0.22157%	0.05890%	0.22460%	0.50510%	\$	1,129,404
Gilchrist	0.03649%	0.02102%	0.14920%	0.20670%	\$	462,181
Glades	0.02750%	0.01597%	0.41210%	0.45560%	\$	1,018,722
Gulf	0.03044%	0.01989%	0.27390%	0.32420%	\$	724,911
Hamilton	0.26948%	0.01790%	0.21750%	0.50490%	\$	1,128,956
Hardee	0.07296%	0.03347%	0.26760%	0.37400%	\$	836,264
Hendry	0.12634%	0.04767%	0.49600%	0.67000%	\$	1,498,120
Hernando	0.40417%	0.22198%	0.20730%	0.83340%	\$	1,863,482
Highlands	0.25317%	0.12465%	0.45980%	0.83760%	\$	1,872,874
Hillsborough	3.39230%	1.68338%	0.52040%	5.59610%	\$	12,512,880
Holmes	0.05427%	0.02467%	0.20860%	0.28750%	\$	642,850
Indian River	0.42425%	0.18180%	0.22120%	0.82730%		1,849,843
Jackson	0.26429%	0.06153%	0.39660%	0.72240%		1,615,286
Jefferson	0.06669%	0.01783%	0.25160%	0.33610%		751,520
Lafayette	0.01624%	0.01035%	0.23090%	0.25750%		575,770
Lake	0.74791%	0.40485%	0.48500%	1.63780%		3,662,121
Lee	1.71489%	0.85245%	0.42980%	2.99710%	\$	6,701,516
Leon	0.67319%	0.35137%	0.29790%	1.32250%		2,957,110
Levy	0.11443%	0.05006%	0.48590%	0.65040%		1,454,294
Liberty	0.02513%	0.01064%	0.34770%	0.38350%		857,506
Madison	0.14859%	0.02365%	0.30000%	0.47220%		1,055,839
Manatee	0.88581%	0.45008%	0.35570%	1.69160%		3,782,418
Marion	1.02056%	0.42627%	0.68440%	2.13120%		4,765,363
Martin	0.40246%	0.18676%	0.28450%	0.87370%		1,953,593
Miami-Dade	5.48266%	3.34783%	0.91700%	9.74750%		21,795,410
Monroe	0.26284%	0.09384%	0.82010%	1.17680%		2,631,325
Nassau	0.23238%	0.09819%	0.27480%	0.60540%		1,353,674
Okaloosa	0.49096%	0.23858%	0.41760%	1.14710%		2,564,916
Okeechobee	0.16151%	0.05021%	0.37080%	0.58250%		1,302,470
Orange	3.67285%	1.60353%	0.41850%	5.69490%		12,733,796
Crange	0.0120070	1.00000 /0	0.7100070	0.0070070	Ψ	12,700,700

# Constitutional Fuel Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Collection	Population	Area	Distribution	Estimated
County	Component	Component	Component	Factor	Distribution
Osceola	0.90447%	0.41204%	0.62880%	1.94530%	\$ 4,349,691
Palm Beach	3.09685%	1.72590%	0.93300%	5.75580%	\$ 12,869,969
Pasco	1.06770%	0.61720%	0.32410%	2.00900%	\$ 4,492,124
Pinellas	1.93031%	1.17408%	0.18120%	3.28560%	\$ 7,346,602
Polk	1.60620%	0.80751%	0.83950%	3.25320%	\$ 7,274,155
Putnam	0.18416%	0.08931%	0.34560%	0.61910%	\$ 1,384,308
St. Johns	0.65824%	0.28036%	0.29250%	1.23110%	\$ 2,752,740
St. Lucie	0.71379%	0.36325%	0.25450%	1.33150%	\$ 2,977,234
Santa Rosa	0.37701%	0.20850%	0.48500%	1.07050%	\$ 2,393,638
Sarasota	0.81435%	0.49704%	0.24910%	1.56050%	\$ 3,489,278
Seminole	1.04991%	0.55501%	0.14620%	1.75110%	\$ 3,915,460
Sumter	0.43146%	0.14731%	0.24110%	0.81990%	\$ 1,833,296
Suwannee	0.14958%	0.05454%	0.28870%	0.49280%	\$ 1,101,901
Taylor	0.08651%	0.02721%	0.44040%	0.55410%	\$ 1,238,968
Union	0.03748%	0.01946%	0.10450%	0.16140%	\$ 360,890
Volusia	1.20503%	0.63879%	0.52300%	2.36680%	\$ 5,292,165
Wakulla	0.06241%	0.03894%	0.26040%	0.36170%	\$ 808,761
Walton	0.28570%	0.07970%	0.47960%	0.84500%	\$ 1,889,420
Washington	0.06491%	0.03049%	0.26040%	0.35580%	\$ 795,569
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 223,600,000

Note: The dollar figures represent a 100 percent distribution of estimated monies.



## **County Fuel Tax (1 Cent)**

Sections 206.41(1) and 206.60, Florida Statutes

#### **Summary:**

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All counties are eligible to receive proceeds.

#### **Administrative Procedures:**

The tax is administered by the Department of Revenue (DOR). Prior to distributing the proceeds to county governments, the DOR deducts the General Revenue Service Charge pursuant to s. 215.20, F.S., and transfers the service charge proceeds to the state's General Revenue Fund.<sup>3</sup> Additionally, the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax; however, the deduction may not exceed 2 percent of collections.

#### **Distribution of Proceeds:**

The DOR distributes monthly the amount allocated to each county in the same manner as the Constitutional Fuel Tax. The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor, based on these three allocation components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's estimated distribution is determined via the following steps. First, a county's distribution factor is calculated as the sum of the following three allocation components.

- 1/4 x <u>County Area</u> Statewide Area
- 1/4 x <u>County Population Based on the Latest Available Federal Census</u>
  Statewide Population Based on the Latest Available Federal Census
- 1/2 x County Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY
  Statewide Constit. Fuel Tax Collected on Retail Sales or Use during the Previous FY

2. Section 206.60(5), F.S.

<sup>1.</sup> Section 206.41(1)(b), F.S.

<sup>3.</sup> Section 206.60(1)(a), F.S.

The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30<sup>th</sup> for each fiscal year.

Second, a county's monthly distribution is calculated as follows.

Monthly Statewide County Fuel Tax Receipts x County's Distribution Factor

#### **Authorized Uses:**

The tax revenues are to be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bonded indebtedness incurred for road and bridge or other transportation purposes. In the event that the powers and duties related to transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways usually exercised by the county's governing body are performed by some other county board, that board receives the proceeds.<sup>4</sup>

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

80-22 County fuel tax, use of proceeds for projects within incorporated municipality

The full text of this opinion is available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Current and Prior Years' Revenues:**

The table included in this section lists each county's collection, population, and area components; distribution factor; and estimated distributions for local fiscal year ending 2019. The estimated distributions are based on an adjusted statewide estimate of total county fuel tax collections that reflect the deductions for the General Revenue Service Charge, administrative costs, motor fuel refunds, and dealer collection allowances. A summary of prior years' distributions is available.<sup>6</sup> A table listing the 2018 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

<sup>4.</sup> Section 206.60(1)(b), F.S.

<sup>5.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>6.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

			C	oui	∩ty	F	ue	<u> </u>	Ta	X	
		_									

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 Distribution Collection Population Area **Estimated** County Component Component Component **Factor** Distribution 0.31732% 0.40960% 1.37550% \$ Alachua 0.64854% 1,358,306 Baker 0.09503% 0.03319% 0.24530% 0.37350% \$ 368,831 0.50622% 0.21824% 0.36710% 1.09160% \$ 1,077,955 Bay **Bradford** 0.08223% 0.03374% 0.12260% 0.23860% \$ 235,618 1.82754% 3,031,526 Brevard 0.70202% 0.54030% 3.06990% **Broward** 4.35279% 2.28710% 0.51240% 7.15230% \$ 7,062,896 0.01831% 286.178 Calhoun 0.03086% 0.24060% 0.28980% 1.03040% Charlotte 0.48121% 0.21080% 0.33840% 1,017,520 0.28901% 0.27480% Citrus 0.17550% 0.73930% 730,059 Clay 0.40499% 0.25452% 0.26040% 0.91990% \$ 908,401 0.43628% 0.86260% 2.06030% \$ 2,034,546 Collier 0.76147% Columbia 0.28893% 0.08414% 0.33290% 0.70600% 697,175 DeSoto 0.07163% 0.04347% 0.26590% 0.38100% \$ 376,238 0.04486% 0.02041% 0.37460% Dixie 0.30930% 369,918 4.19570% \$ Duval 2.69332% 1.14334% 0.35900% 4,143,254 0.74863% 0.38247% 0.31990% 1.45100% \$ 1,432,863 Escambia Flagler 0.21658% 0.12834% 0.21280% 0.55770% \$ 550,729 Franklin 0.03379% 0.01484% 0.32150% 0.37010% \$ 365,474 0.22157% 0.05890% 0.22460% 0.50510% \$ 498,786 Gadsden Gilchrist 0.03649% 0.02102% 0.14920% 0.20670% \$ 204,116 0.02750% 0.01597% 0.41210% 0.45560% 449,905 Glades Gulf 0.27390% 0.32420% \$ 320,148 0.03044% 0.01989% 0.01790% 0.21750% 0.50490% Hamilton 0.26948% 498,589 0.07296% 0.03347% 0.26760% 0.37400% \$ 369,325 Hardee Hendry 0.12634% 0.04767% 0.49600% 0.67000% 661,625 Hernando 0.40417% 0.22198% 0.20730% 0.83340% 822,983 Highlands 0.25317% 0.12465% 0.45980% 0.83760% \$ 827,130 1.68338% 3.39230% 0.52040% 5.59610% 5,526,149 Hillsborough Holmes 0.05427% 0.02467% 0.20860% 0.28750% \$ 283,906 Indian River 0.42425% 0.18180% 0.22120% 0.82730% 816,959 0.26429% 0.06153% 0.39660% 0.72240% 713,370 Jackson \$ Jefferson 0.06669% 0.01783% 0.25160% 0.33610% 331,899 0.25750% \$ Lafayette 0.01624% 0.01035% 0.23090% 254,281 Lake 0.74791% 0.40485% 0.48500% 1.63780% \$ 1,617,328 1.71489% Lee 0.85245% 0.42980% 2.99710% \$ 2,959,636 0.67319% 0.35137% 0.29790% 1.32250% Leon 1,305,969 0.11443% 0.48590% 0.65040% 642,270 0.05006% Levy 0.34770% Liberty 0.02513% 0.01064% 0.38350% \$ 378,706 Madison 0.14859% 0.02365% 0.30000% 0.47220% 466,298 0.88581% 0.45008% 0.35570% 1.69160% \$ 1,670,455 Manatee Marion 1.02056% 0.42627% 0.68440% 2.13120% \$ 2,104,560 Martin 0.40246% 0.18676% 0.28450% 0.87370% \$ 862,779 Miami-Dade 0.91700% 5.48266% 3.34783% 9.74750% \$ 9,625,656 Monroe 0.26284% 0.09384% 0.82010% 1.17680% 1,162,090 0.23238% 0.09819% 0.27480% 0.60540% 597,833 Nassau Okaloosa 0.49096% 0.23858% 0.41760% 1.14710% \$ 1,132,761 0.37080% 0.58250% \$ 575,219 Okeechobee 0.16151% 0.05021% 3.67285% 1.60353% 0.41850% 5.69490% \$ 5,623,714 Orange

		Co	unty F	-uel	Гах	
 _	_	 _				 _

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Collection	Population	Area	Distribution	Estimated
County	Component	Component	Component	Factor	Distribution
Osceola	0.90447%	0.41204%	0.62880%	1.94530%	\$ 1,920,984
Palm Beach	3.09685%	1.72590%	0.93300%	5.75580%	\$ 5,683,853
Pasco	1.06770%	0.61720%	0.32410%	2.00900%	\$ 1,983,888
Pinellas	1.93031%	1.17408%	0.18120%	3.28560%	\$ 3,244,530
Polk	1.60620%	0.80751%	0.83950%	3.25320%	\$ 3,212,535
Putnam	0.18416%	0.08931%	0.34560%	0.61910%	\$ 611,361
St. Johns	0.65824%	0.28036%	0.29250%	1.23110%	\$ 1,215,711
St. Lucie	0.71379%	0.36325%	0.25450%	1.33150%	\$ 1,314,856
Santa Rosa	0.37701%	0.20850%	0.48500%	1.07050%	\$ 1,057,119
Sarasota	0.81435%	0.49704%	0.24910%	1.56050%	\$ 1,540,994
Seminole	1.04991%	0.55501%	0.14620%	1.75110%	\$ 1,729,211
Sumter	0.43146%	0.14731%	0.24110%	0.81990%	\$ 809,651
Suwannee	0.14958%	0.05454%	0.28870%	0.49280%	\$ 486,640
Taylor	0.08651%	0.02721%	0.44040%	0.55410%	\$ 547,174
Union	0.03748%	0.01946%	0.10450%	0.16140%	\$ 159,383
Volusia	1.20503%	0.63879%	0.52300%	2.36680%	\$ 2,337,215
Wakulla	0.06241%	0.03894%	0.26040%	0.36170%	\$ 357,179
Walton	0.28570%	0.07970%	0.47960%	0.84500%	\$ 834,438
Washington	0.06491%	0.03049%	0.26040%	0.35580%	351,353
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 98,750,000

Note: The dollar figures represent a 100 percent distribution of estimated monies.

## **County Revenue Sharing Program**

Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915, Florida Statutes

#### **Summary:**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties, which receives 2.9 percent of net cigarette tax collections and 2.0810 percent of net sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1<sup>st</sup> of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5<sup>th</sup> day of each month. If a county fails to remit the payment by the 5<sup>th</sup> day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.<sup>2</sup>

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program. However, a summary of such changes is not provided here.

### **Eligibility Requirements:**

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must have satisfied a number of statutory requirements.<sup>3</sup> As it relates to county revenue sharing, the term *minimum entitlement* is defined as the amount of revenue, as certified by the county government and determined by the Department of Revenue (DOR), which must be shared with the county so that the county will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Counties [hereinafter Trust Fund].<sup>4</sup>

<sup>1.</sup> Chapter 72-360, L.O.F.

<sup>2.</sup> Section 409.915(4), F.S.

<sup>3.</sup> Section 218.23(1), F.S.

<sup>4.</sup> Section 218.21(7), F.S.

#### **Administrative Procedures:**

The county revenue sharing program is administered by the DOR, and monthly distributions are made to eligible county governments. The program is comprised of state cigarette and sales taxes that are collected and transferred to the Trust Fund. The percentage of each tax source transferred into the Trust Fund is listed below, and the proportional contribution of each source during the state fiscal year ending 2019 is also noted.

- 2.9 percent of net cigarette tax collections  $^5 = 1.35$  percent of total program funding
- 2.0810 percent of net sales and use tax collections  $^6 = 98.65$  percent of total program funding

#### **Distribution of Proceeds:**

An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: *county population, unincorporated county population,* and *county sales tax collections*. A county population factor is an eligible county's population divided by total population of all eligible counties in the state. Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Children and Families, and Health are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions. An unincorporated county population factor is an eligible county's unincorporated population divided by total unincorporated population of all eligible counties in the state. A county sales tax collections factor is an eligible county's sales tax collections during the preceding year divided by total sales tax collections during the preceding year of all eligible counties in the state.

A county's apportionment factor is determined by the following formula.

			Unincorporat	orated County			
	County		County		Sales Tax		
	Population	+	Population	+	Collection		
Apportionment =	Factor		Factor		Factor		
Factor			3				

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., City of Jacksonville-Duval County) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.<sup>9</sup>

The distribution to an eligible county is determined by the following procedure. First, a county government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that no county receives fewer funds than its guaranteed entitlement plus the second guaranteed entitlement, which is equal to the aggregate

<sup>5.</sup> Section 210.20(2)(a), F.S.

<sup>6.</sup> Section 212.20(6)(d)4., F.S.

<sup>7.</sup> Section 218.245(1), F.S.

<sup>8.</sup> Section 186.901, F.S.

<sup>9.</sup> Section 218.23(2), F.S.

<sup>10.</sup> Section 218.23(3), F.S.

amount received from the state in fiscal year 1981-82 under then-existing statutory provisions. Fourth, the revenue to be shared via the formula in any fiscal year is adjusted so that all counties receive at least their minimum entitlement, which means the amount of revenue necessary for a county to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies shall be distributed on the basis of additional money of each qualified county in proportion to the total additional money for all qualified counties.

#### **Authorized Uses:**

There are no use restrictions on these revenues; however, statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness. Counties are allowed to pledge the guaranteed entitlement proceeds. Additionally, the second guaranteed entitlement may also be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness. However, in spite of these restrictions, a county may assign, pledge, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, an amount up to 50 percent of the funds received in the prior year. Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
2002-36	Census correction, redistribution of sales tax
94-26	Nonpayment of incentive pay, eligibility to participate in revenue sharing
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate state revenue sharing funds to nonprofit club
79-18	Authority to borrow monies, use of state revenue sharing funds
77-14	Authority to repay loan with state revenue sharing funds
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database. <sup>14</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>11.</sup> Section 218.25(1), F.S.

<sup>12.</sup> Section 218.25(2), F.S.

<sup>13.</sup> Section 218.25(4), F.S.

<sup>14.</sup> http://myfloridalegal.com/ago.nsf/Opinions

### **Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to county governments for state fiscal year ending 2019, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.<sup>15</sup>

<sup>15. &</sup>lt;a href="http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm">http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm</a>

#### **County Revenue Sharing Program** Revenue Estimates for the State Fiscal Year Ending June 30, 2019 First Second Growth Yearly Guaranteed Guaranteed Money Total County Alachua \$ 254,168 1,007,247 \$ 4,137,842 5,399,257 \$ \$ \$ Baker 28,273 90,639 442,523 \$ 561,435 \$ 3,513,234 4,352,508 Bay 154,793 | \$ 684,481 \$ \$ Bradford \$ 28,713 129,364 \$ 429,355 587,432 \$ Brevard 464,254 \$ 1,807,775 \$ 9,353,741 \$ 11,625,770 Broward \$ 3,573,165 4,779,269 \$ \$ 22,846,001 \$ 31,198,435 Calhoun \$ 14,713 \$ 212,580 \$ 295,662 68,369 Charlotte \$ 187,080 \$ 493,387 \$ 4,286,795 \$ 4,967,262 499,080 \$ Citrus \$ 90,480 \$ 3,310,355 \$ 3,899,915 \$ 102,028 599,690 4,792,241 5,493,959 Clay Collier \$ 491,318 \$ 594,600 \$ 10,375,013 \$ 11,460,931 \$ \$ Columbia 72,308 \$ 288,232 1,405,358 \$ 1,765,898 DeSoto \$ 132,516 \$ 607,184 30,961 \$ 770,661 \$ Dixie 15,487 \$ 54,021 \$ 286,417 \$ 355,925 \$ 1,999,042 Duval \$ 4,106,467 | \$ 24,286,185 \$ 30,391,694 8,720,032 \$ 1,779,956 728.024 6,212,052 Escambia \$ \$ \$ Flagler 23,543 \$ 78,036 \$ 1,403,316 \$ 1,504,895 Franklin \$ 18,862 \$ 41,026 \$ 206,478 \$ 266,366 \$ 239,311 \$ 616,400 936,575 Gadsden 80,864 \$ \$ \$ Gilchrist 5,883 \$ 45,494 \$ 322,166 373,543 \$ Glades \$ 12,360 \$ 41,438 | \$ 223,458 \$ 277,256 Gulf \$ 68,034 19,920 \$ 210,094 298,048 \$ \$ \$ Hamilton 23,270 \$ 109.630 \$ 140,464 \$ 273.364 \$ \$ Hardee 36,082 \$ 144,439 348,090 \$ 528,611 Hendry \$ 28,673 148,507 \$ 707,903 \$ 885,083 \$ \$ Hernando 79,474 \$ 409,209 \$ 4,385,418 4,874,101 \$ Highlands \$ 104,948 349,039 \$ 2.016.094 2,470,081 \$ \$ Hillsborough \$ 1,835,627 4,916,849 \$ 29,904,700 \$ 36,657,176 \$ Holmes \$ 20,087 112,718 \$ 276,596 409,401 \$ \$ Indian River \$ 205,850 \$ 425,545 \$ 3,112,572 \$ 3,743,967 \$ Jackson 67.470 \$ 259.685 \$ 658,985 \$ 986.140 \$ 29,079 402,586 Jefferson \$ 67,261 \$ 306,246 \$ Lafayette \$ 6,472 29,717 \$ 124,020 160,209 \$ 708,355 256,097 \$ \$ 6,109,709 7,074,161 Lake \$ \$ 578,772 \$ 1,764,708 \$ 14,638,383 \$ 16,981,863 Lee \$ 316,798 1,026,649 \$ 4,259,930 5,603,377 Leon \$ \$ \$ 137,533 \$ 796,272 \$ 967,962 Levy 34,157 \$ Liberty 8,441 \$ 28,423 \$ 123,915 \$ 160,779 \$ Madison 34,591 95,970 \$ 261,540 392,101 \$ 1,054,577 Manatee 530,269 \$ \$ 8,310,560 \$ 9,895,406 $9,048,\overline{208}$ Marion \$ 251,941 \$ 1,024,873 \$ 7,771,394 \$ Martin \$ 244,331 553,167 \$ 3,722,500 \$ 4,519,998 \$ \$ Miami-Dade 5,895,217 \$ 10,571,522 45,651,643 \$ 62,118,382 \$ Monroe 246,464 \$ 455,801 \$ 1,949,537 \$ 2,651,802 Nassau \$ 65,716 252,268 1,770,293 2,088,277 \$ Okaloosa 147,680 \$ 859,331 \$ 4,073,959 \$ 5,080,970 \$ Okeechobee 41,041 173,472 \$ 834,130 \$ 1,048,643 \$

\$

\$

\$

1,632,765

2,570,430

95,114

\$

3,816,110 \$

414,462

2,766,174 \$

\$

37,795,903

27,196,927

7,897,166

\$

\$

43,244,778

8,406,742

32,533,531

Orange

Osceola

Palm Beach

# County Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2019

	First	Second Growth		Growth	Yearly			
County	Guaranteed		Guaranteed		Money	Total		
Pasco	\$ 310,426	\$	1,782,481	\$	11,616,593	\$ 13,709,500		
Pinellas	\$ 2,452,694	\$	3,368,283	\$	13,004,729	\$ 18,825,706		
Polk	\$ 857,616	\$	2,627,126	\$	11,933,507	\$ 15,418,249		
Putnam	\$ 98,535	\$	409,282	\$	1,253,739	\$ 1,761,556		
St. Johns	\$ 152,548	\$	403,262	\$	6,040,447	\$ 6,596,257		
St. Lucie	\$ 187,010	\$	618,973	\$	4,141,560	\$ 4,947,543		
Santa Rosa	\$ 77,885	\$	448,253	\$	3,764,377	\$ 4,290,515		
Sarasota	\$ 1,119,924	\$	1,148,225	\$	8,456,211	\$ 10,724,360		
Seminole	\$ 339,130	\$	1,316,016	\$	8,534,054	\$ 10,189,200		
Sumter	\$ 35,653	\$	182,301	\$	2,804,845	\$ 3,022,799		
Suwannee	\$ 32,719	\$	175,516	\$	827,342	\$ 1,035,577		
Taylor	\$ 36,940	\$	118,139	\$	312,325	\$ 467,404		
Union	\$ 18,615	\$	33,326	\$	189,473	\$ 241,414		
Volusia	\$ 698,366	\$	1,525,368	\$	7,128,242	\$ 9,351,976		
Wakulla	\$ 24,054	\$	90,110	\$	636,177	\$ 750,341		
Walton	\$ 39,806	\$	151,427	\$	2,107,918	\$ 2,299,151		
Washington	\$ 16,827	\$	101,973	\$	405,581	\$ 524,381		
Statewide Totals	\$ 30,329,957	\$	64,756,373	\$	397,780,758	\$ 492,867,088		

#### Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies.
- 2) Duval County's total distribution includes \$5,841,763 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2017 adjusted countywide population of 936,180).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in state FY 2018-19 has been estimated to be as follows: state sales tax, \$511.5 million or 98.65%; cigarette tax, \$7.0 million or 1.35%.

#### Distribution of Sales and Use Taxes to Counties

Section 212.20(6)(d)6.a., Florida Statutes

#### **Summary:**

Each fiscal year, the sum of \$29,915,500 is divided into as many equal parts as there are counties in the state, and one part equaling \$446,500 is distributed to each county. This distribution specifically is in lieu of funds distributed under the then-existing s. 550.135, F.S., (i.e., distribution of pari-mutuel tax revenues to counties) prior to July 1, 2000. A local ordinance or special act may provide for subsequent distributions to other governmental entities within the county. The use of the revenue is at the discretion of the governing body.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All counties are eligible to receive proceeds.

#### **Distribution of Proceeds:**

Each fiscal year, the sum of \$29,915,500 is divided into 67 equal parts, and one part (i.e., \$446,500) is distributed to each county government. The distribution to counties begins each fiscal year on or before January 5<sup>th</sup> and continues monthly for a total of four months. It is possible that all or some portion of the \$446,500 received by a county government is subsequently distributed to one or more other governmental entities (i.e., district school board, municipal government, or special district) within the county pursuant to local ordinance or special act. If a local or special law required that any monies accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135, F.S., be paid directly to the district school board, special district, or a municipal government, such payment continues until the local or special law is amended or repealed.

#### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

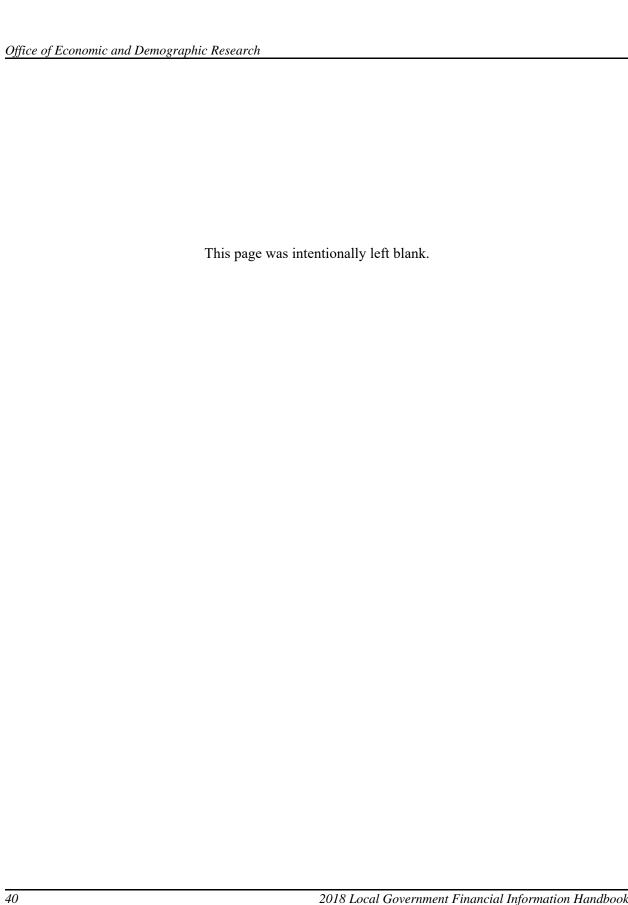
### **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

#### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>1</sup>

<sup>1.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm



## **Emergency Management Assistance**

Sections 252.371-.373, Florida Statutes

#### **Summary:**

An annual surcharge of \$2 is imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's insurance policy in order to provide funds for emergency management, preparedness, and assistance. In addition, an annual \$4 surcharge is imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. A portion of the proceeds is distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Any county or municipality that has created a local emergency management agency is eligible to receive funding. The term *local emergency management agency* is defined as an organization created in accordance with the provisions of ss. 252.31-252.90, F.S., to discharge the emergency management responsibilities and functions of a county or municipality.<sup>1</sup>

#### **Administrative Procedures:**

The policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits it to the Department of Revenue, which shall collect, administer, audit, and enforce the surcharge pursuant to s. 624.5092, F.S. The surcharge is not to be considered premiums of the insurer; however, nonpayment of the surcharge by the insured may be a valid reason for policy cancellation. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund [hereinafter Trust Fund] and cannot be used to supplant existing funding.<sup>2</sup> The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.<sup>3</sup>

The Division allocates funds from the Trust Fund to local emergency management agencies and programs pursuant to criteria specified in rule. Such rules include, but are not limited to, requirements regarding the employment of an emergency management program director or coordinator, formula to establish base allocation and distribute excess funds, local match of state funding, and preferential funding for participation in mutual aid agreements.<sup>4</sup> If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.<sup>5</sup>

#### **Distribution of Proceeds:**

The Division allocates funds appropriated from the Trust Fund.

<sup>1.</sup> Section 252.34(5), F.S.

<sup>2.</sup> Sections 252.372, F.S.

<sup>3.</sup> Sections 252.371, F.S.

<sup>4.</sup> Section 252.373(2), F.S.

<sup>5.</sup> Section 252.373(3), F.S.

#### **Authorized Uses:**

Proceeds are used to implement and administer state and local emergency management programs, including administration, training, and operations; fund grants and loans to state or regional agencies, local governments, and private organizations to implement projects that will further state and local emergency management objectives; and meet any matching requirements imposed as a condition of receiving federal disaster relief assistance.<sup>6</sup>

#### **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

#### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>7</sup>

<sup>6.</sup> Section 252.373(1), F.S.

<sup>7.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm

#### **Enhanced 911 Fee**

Sections 365.172-.173, Florida Statutes

#### **Summary:**

Each voice communications service provider collects an enhanced 911 (E911) fee monthly from wireless and non-wireless service subscribers. The fee is imposed on each retail transaction of prepaid wireless service. The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service. Effective January 1, 2015, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board. The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All counties are eligible to receive three separate distributions, one based on the total number of wireless service identifiers in each county, a second based on the total number of non-wireless service identifiers in each county, and a third based on the total amount of fees on prepaid wireless services reported and paid in each county. Additionally, rural counties, defined as having a total population of less than 75,000, are eligible to receive separate distributions.

#### **Administrative Procedures:**

Each voice communications service provider collects the fee as described in s. 365.172(8), F.S. However, sellers of prepaid wireless service collect the fee as described in s. 365.173(9), F.S.

The revenues derived from the fee levied on subscribers under s. 365.172(8), F.S., are paid by the E911 Board [hereinafter, Board] into the State Treasury on or before the 15<sup>th</sup> day of each month. Such monies are accounted for in the designated Emergency Communications Number E911 System Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the administrative costs associated with fee collections, are transferred by the Department of Revenue to the Fund on or before the 25<sup>th</sup> day of each month following the month of receipt. For accounting purposes, the Fund is segregated into three separate categories: 1) the wireless category, and 2) the non-wireless category, and 3) the prepaid wireless category. The Chief Financial Officer invests all monies, and the funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.<sup>1</sup>

The Board is charged with administering, with oversight by the Department of Management Services, the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers, counties; and Department; accounting for receipts, distributions, and income derived by the funds; and providing annual reports to the Governor and the Legislature on amounts collected and expended, the purposes for which expenditures have been made, and the status of E911 service in the state.<sup>2</sup>

<sup>1.</sup> Section 365.173(1), F.S.

<sup>2.</sup> Section 365.172(5), F.S.

#### **Distribution of Proceeds:**

As determined by the Board pursuant to s. 365.172(8)(g), F.S., and subject to any Board-approved modifications pursuant to s. 365.172(6)(a)3. or (8)(h), F.S., the monies in the wireless, non-wireless, and prepaid wireless categories of the fund are distributed as specified below.<sup>3</sup>

Monies in the wireless category of the fund:

- 1. Seventy-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
- 2. Twenty percent are distributed to wireless providers in response to sworn invoices submitted to the Board by wireless providers.
- 3. Three percent are shall be distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
- 4. One percent is retained by the Board.

Monies in the non-wireless category of the fund:

- 1. Ninety-six percent are distributed monthly to counties based on the total number of service identifiers in each county.
- 2. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
- 3. One percent is retained by the Board.

Monies in the prepaid wireless category of the fund:

- 1. Sixty-one percent are distributed monthly to counties based on the total number of fees reported and paid in each county.
- 2. Thirty-five percent are retained by the Board to provide state E911 grants to be awarded to large (defined as any county that has a population of 750,000 or more), medium (defined as any county that has a population of 75,000 or more but less than 750,000), and rural (defined as any county that has a population of fewer than 75,000) counties.
- 3. Three percent are distributed monthly to rural counties, which are defined as those counties having a total population of less than 75,000.
- 4. One percent is retained by the Board.

#### **Authorized Uses:**

The monies in the wireless, non-wireless, and prepaid wireless categories of the fund are used as specified below.<sup>4</sup>

Monies in the wireless category of the fund:

- 1. The proceeds of the 76 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.; and the costs to comply with the requirements for E911 service contained in the order and any future rules related to the order as defined in s. 365.172(3)(t), F.S.
- 2. The proceeds of the 20 percent portion distributed to wireless providers are used to reimburse such providers for the actual costs incurred to provide 911 or E911 service and may include costs and

<sup>3.</sup> Section 365.173(2), F.S.

<sup>4.</sup> Section 365.173(2), F.S.

- expenses incurred to design, purchase, lease, program, install, test, upgrade, operate, and maintain all necessary data, hardware, and software required to provide E911 service.
- 3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
- 4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

#### Monies in the non-wireless category of the fund:

- 1. The proceeds of the 96 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S.
- 2. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
- 3. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

#### Monies in the prepaid wireless category of the fund:

- 1. The proceeds of the 61 percent portion distributed to counties are used exclusively for payment of authorized expenditures as specified in s. 365.172(10), F.S. The monies from prepaid wireless E911 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the E911 Board.
- 2. The proceeds of the 35 percent portion retained by the Board are used to provide state E911 grants to be awarded to counties in accordance with the following order of priority.
  - a. Upgrade or replace E911 systems.
  - b. Develop and maintain statewide 911 routing, geographic, and management information systems.
  - c. Develop and maintain next-generation 911 services and equipment.
- 3. The proceeds of the 3 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the 911 or E911 systems operated by rural counties and for the provision of grants by the Department of Management Services' Technology Program to rural counties for upgrading and replacing E911 systems.
- 4. The proceeds of the 1 percent portion retained by the Board are applied to costs and expenses incurred for the purpose of managing, administering, and overseeing the receipts and disbursements from the fund and other activities as defined in s. 365.172(6), F.S. Any funds retained for such purposes in a calendar year, which are not applied to such costs and expenses by March 31<sup>st</sup> of the following year, are redistributed as determined by the Board.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion # Subject

2005-66 Wireless 911 Board, authority to sue/collect fees

Payment of 911 fee by state

The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>6</sup>

<sup>5. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>6.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm

#### **Fuel Tax Refunds and Credits**

Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), Florida Statutes

#### **Summary:**

Eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel under separate statutory authorizations. Generally, the refunded monies are used to fund the construction, reconstruction, and maintenance of roads.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government is refunded. When licensed as a local government user, a county or municipality is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.<sup>1</sup>

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school is returned to the school district or to the nonpublic school. When licensed as a local government user, a school district is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.<sup>2</sup>

Those portions of the county fuel tax imposed by s. 206.41(1)(b), F.S., which result from the collection of the tax paid on motor fuel by a county, municipality, school district, or private contractor operating school buses for a school district for use in a motor vehicle operated by it are refunded to the governing body of the county, municipality, or school district.<sup>3</sup>

Each county, municipality, or school district may receive a credit for additional taxes paid under s. 206.87, F.S., for the highway use of diesel fuel, provided the purchases of diesel fuel meet the requirements relating to refunds for motor fuel purchases under s. 206.41, F.S.<sup>4</sup>

#### **Administrative Procedures:**

The Department of Revenue (DOR) administers the refund or credit of fuel taxes.

#### **Distribution of Proceeds:**

The DOR pays claims on a quarterly basis.

<sup>1.</sup> Section 206.41(4)(d), F.S.

<sup>2.</sup> Section 206.41(4)(e), F.S.

<sup>3.</sup> Section 206.625, F.S.

<sup>4.</sup> Section 206.874(4)(d), F.S.

#### **Authorized Uses:**

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.<sup>5</sup> The refunds to school districts are used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as the result of the construction of new schools or the renovation of existing schools.<sup>6</sup> The school board selects the projects to be funded; however, the first priority is given to projects required as the result of the construction of new schools unless the affected county or municipal government grants a waiver. Refunds returned to nonpublic schools are used for transportation-related purposes.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
83-25	Eligibility for refund on motor fuel taxes
82-08	Authority of special district to refund tax
81-30	Refund provisions of ch. 206, F.S.
74-342	Return of gas taxes paid
74-341	Return of gas taxes paid

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>5.</sup> Sections 206.41(4)(d) and 206.625(1), F.S.

<sup>6.</sup> Sections 206.41(4)(e) and 206.625(2), F.S.

<sup>7.</sup> http://myfloridalegal.com/ago.nsf/Opinions

## **Indian Gaming Revenues**

Section 285.710, Florida Statutes

#### **Summary:**

On April 7, 2010, Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact, which was subsequently ratified by the Legislature and later approved by the U.S. Secretary of the Interior. The compact allows for select gaming activity in tribal facilities and requires the Tribe to make payments to the State for the privilege of conducting gaming activity in seven facilities located in Broward, Collier, Glades, Hendry, and Hillsborough counties. Three percent of the monies paid by the Tribe to the State are designated as the local government share and distributed to select county and municipal governments in those counties where the tribal gaming facilities are located.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Select county and municipal governments in those counties where the tribal gaming facilities are located receive a portion of the proceeds.

#### **Administrative Procedures:**

The Division of Pari-mutuel Wagering [hereinafter Division] of the Department of Business and Professional Regulation is designated as the state compliance agency having the authority to carry out the state's oversight responsibilities under the compact.<sup>3</sup>

#### **Distribution of Proceeds:**

The monies paid by the Tribe to the State are deposited into the General Revenue Fund, and three percent of those monies are designated as the local government share. The calculations necessary to determine the local government distributions are made by the Division based upon the net win per facility as provided by the Tribe. The local government shares attributable to each casino are distributed in the following manner.

- 1. From the Seminole Indian Casino in Coconut Creek, Broward County receives 22.5 percent, the City of Coconut Creek receives 55 percent, the City of Coral Springs receives 12 percent, the City of Margate receives 8.5 percent, and the City of Parkland receives 2 percent.
- 2. From the Seminole Indian Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
- 3. From the Seminole Hard Rock Hotel & Casino in Hollywood, Broward County receives 25 percent, the City of Hollywood receives 55 percent, the Town of Davie receives 10 percent, and the City of Dania Beach receives 10 percent.
- 4. From the Seminole Indian Casino in Immokalee, Collier County receives 100 percent.
- 5. From the Seminole Indian Casino in Brighton, Glades County receives 100 percent.
- 6. From the Seminole Indian Casino in Big Cypress, Hendry County receives 100 percent.

<sup>1.</sup> Chapter 2010-29, L.O.F.

<sup>2.</sup> Section 285.710(13), F.S.

<sup>3.</sup> Section 285.710(7), F.S.

<sup>4.</sup> Section 285.710(9), F.S.

7. From the Seminole Hard Rock Hotel & Casino in Tampa, Hillsborough County receives 100 percent.<sup>5</sup>

### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

### **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

#### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>6</sup>

<sup>5.</sup> Section 285.710(10), F.S.

<sup>6.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm

### **Insurance License Tax**

Sections 624.501-.508, Florida Statutes

#### **Summary:**

County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products. The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax is paid by each insurer for each agent only for the county where the agent resides. If the agent's place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax is paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year is paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer. Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax. This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be imposed by the municipal government where the agent's place of residence is located. An authorized use of the county or municipal tax proceeds is not specified in current law.

#### **General Law Amendments:**

Chapter 2018-102, L.O.F., (CS/CS/CS/HB 1073) amends s. 624.501, F.S., to reduce the number of policies that can be written each year by a brokering agent from 24 to four. This will allow the Department of Financial Services to better protect consumers by increasing the number of policies written by agents that have been appointed by an insurer and are therefore bound by the acts of the agent. This change became effective July 1, 2018. On May 3, 2018, the Revenue Estimating Conference estimated that this change would have no fiscal impact on local governments.<sup>5</sup>

#### **Eligibility Requirements:**

A county government receives proceeds if an agent does business within the county or has a business office located within the county. A municipal government may receive proceeds if an agent's office is located within the municipal jurisdiction or the agent's place of residence is located within the municipal jurisdiction if no office is required.

#### **Administrative Procedures:**

The Department of Financial Services administers this tax and deposits county monies in the Agents County Tax Trust Fund. The Department maintains a separate account for all monies collected for each county and, after applying the General Revenue Service Charge deduction authorized pursuant to s. 215.20, F.S., remits the balance to the counties. The payment and collection of the county tax by the state is in lieu of collection by the respective county tax collectors.

<sup>1.</sup> Section 624.501, F.S.

<sup>2.</sup> Section 624.505(1), F.S.

<sup>3.</sup> Section 624.505(2), F.S.

<sup>4.</sup> Section 624.507, F.S.

<sup>5.</sup> http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/ pdf/page708-709.pdf

<sup>6.</sup> Section 624.506(1), F.S.

<sup>7.</sup> Section 624.506(2), F.S.

#### **Distribution of Proceeds:**

The Chief Financial Officer (CFO) annually, as of January 1<sup>st</sup> following the date of collection and thereafter at such other dates that the CFO elects, draws warrants on the State Treasury payable to the respective counties for the full net amount due to those counties.<sup>8</sup>

#### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
76-219	Power to levy regulatory fees on insurance agents
74-209	Occupational licensing of insurance companies

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available. 10

<sup>8.</sup> Section 624.506(3), F.S.

<sup>9.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>10.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

## **Intergovernmental Radio Communication Program**

Section 318.21(9), Florida Statutes

#### **Summary:**

A portion of civil penalties received by a county court, which result from traffic infractions pursuant to ch. 318, F.S., are paid monthly to local governments. From each violation, the amount of \$12.50 is used by the county to fund its participation in an intergovernmental radio communication program. If the county is not participating in such a program, the collected revenues are used to fund local law enforcement automation.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All counties are eligible to participate in the program.

#### **Administrative Procedures:**

The clerk of circuit court remits \$12.50 from each moving traffic violation to the county, municipality, or special improvement district depending on the county's participation or lack of participation in an approved intergovernmental radio communication program.

### **Distribution of Proceeds:**

If the county participates in an approved program, the funds are distributed to the county. If the county is not participating in an approved program, the funds are distributed to the municipality or special improvement district in which the violation occurred or to the county if the violation occurred in the unincorporated area.

#### **Authorized Uses:**

The county uses the revenues to fund its participation in an intergovernmental radio communication program approved by the Department of Management Services. If the county is not participating in such a program, the revenues are used to fund local law enforcement automation.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2009-21	Traffic fines, used for automation associated costs
2005-25	Traffic control, use of civil penalty
97-73	Civil penalty used for law enforcement automation
97-38	Clerks, distribution of civil penalties
94-38	Fees collected to upgrade the city's communications system

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

## **Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>2</sup>

<sup>2.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

## **Local Government Half-cent Sales Tax Program**

Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes

#### **Summary:**

Authorized in 1982, the Local Government Half-cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

The program includes three distributions of state sales tax revenues collected pursuant to ch. 212, F.S. The *ordinary* distribution to eligible county and municipal governments is possible due to the transfer of 8.9744 percent of net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund [hereinafter Trust Fund].<sup>2</sup> The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0966 percent of net sales tax proceeds to the Trust Fund.<sup>3</sup> The emergency and supplemental distributions are available to select counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than seven percent of the total county population, respectively.

As of July 1, 2006, the program includes a separate distribution from the Trust Fund to select counties that meet statutory criteria to qualify as a *fiscally constrained county*. A fiscally constrained county is one that is entirely within a rural area of opportunity as designated by the Governor pursuant to s. 288.0656, F.S., or for which the value of one mill of property tax levy will raise no more than \$5 million in revenue based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S. This separate distribution is in addition to the qualifying county's ordinary distribution and any emergency or supplemental distribution.

Section 409.915, F.S., requires county governments' participation in the cost of certain services provided to county residents through Florida's Medicaid program. Although the state is responsible for the full portion of the state's share of the matching funds required for the Medicaid program, the state charges county governments an annual contribution in order to acquire a certain portion of the funds. By June 1st of each year, the Department of Revenue shall notify each county of its required annual contribution. Each county shall pay its contribution in equal monthly installments to the Department by the 5th day of each month. If a county fails to remit the payment by the 5th day of the month, the Department shall reduce the monthly Local Government Half-cent Sales Tax Program distribution of that county pursuant to s. 218.61, F.S., and, if necessary, by the amount of the monthly County Revenue Sharing Program installment pursuant to s. 218.26, F.S. The payments and the amounts by which the distributions are reduced shall be transferred to the state's General Revenue Fund.<sup>5</sup>

-

<sup>1.</sup> Chapter 82-154, L.O.F.

<sup>2.</sup> Section 212.20(6)(d)2., F.S. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the Department of Revenue shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in s. 212.20(6)(d)3., F.S., and distributed accordingly.

<sup>3.</sup> Section 212.20(6)(d)3., F.S.

<sup>4.</sup> Section 218.67, F.S.

<sup>5.</sup> Section 409.915(4), F.S.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session. It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

#### **Eligibility Requirements:**

Only those county and municipal governments that meet the eligibility requirements for revenue sharing pursuant to s. 218.23, F.S., may participate in the program. However, a municipality incorporated subsequent to the effective date of ch. 82-154, L.O.F. (i.e., April 19, 1982), which does not meet the applicable criteria for incorporation pursuant to s. 165.061, F.S., cannot participate in the program, and distributions to eligible units of local government in that county will be made as though the nonparticipating municipality had not incorporated. The monies that otherwise would be distributed to a unit of local government failing to certify compliance as required by s. 218.23(1), F.S., or having otherwise failed to meet the requirements of s. 200.065, F.S., are deposited in the State General Revenue Fund for the twelve months following a determination of noncompliance by the Department of Revenue (DOR).

A county government, which meets certain criteria, participates in the monthly emergency and supplemental distributions, and such qualification is determined annually at the start of the fiscal year. Participation in the emergency distribution is dependent on the existence of a defined fiscal emergency. The Legislature has declared that a fiscal emergency exists in any county that meets both conditions listed below.

- 1. The county has a population of 65,000 or less; and
- 2. The monies distributed to the county government pursuant to s. 218.62, F.S., for the prior fiscal year were less than the current per capita limitation, based on the county's population.

Any county having an inmate population greater than seven percent of its total population is eligible for a supplemental distribution for that year from funds expressly appropriated by the Legislature for that purpose. Inmate population means the latest official state estimate of the number of inmates and patients residing in institutions operated by the federal government, the Florida Department of Corrections, or the Florida Department of Children and Families.

At the beginning of each fiscal year, the DOR calculates a supplemental allocation for each eligible county equal to the current per capita limitation pursuant to s. 218.65(4), F.S., multiplied by the county's inmate population. If monies appropriated for the current year's distribution are less than the sum of the supplemental allocations, each eligible county receives a share of the appropriated total that is proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

<sup>6.</sup> Section 218.63(1), F.S.

<sup>7.</sup> Section 218.63(2), F.S.

<sup>8.</sup> Section 218.65, F.S.

#### **Administrative Procedures:**

Monies remitted by a sales tax dealer located within the county and transferred into the Trust Fund are earmarked for distribution to the governing body of that county and each municipality within that county. Such distributions are made after funding is provided pursuant to s. 218.64(3), F.S. Monies in the Trust Fund are appropriated to the DOR and distributed monthly to participating units of local government.

#### **Distribution of Proceeds:**

Each participating county and municipal government receives a proportion of monies earmarked for distribution within that county. Except in the case of error of population figures certified pursuant to s. 186.901, F.S., the apportionment factors remain in effect for the fiscal year. Any adjustments to revenue distributions to correct for population error are made subsequent to receipt by the DOR of the corrected certified population figures.

Calculation of the Ordinary Distribution to Eligible County and Municipal Governments:

The allocation factor for each county government is computed by dividing the sum of the county's unincorporated area population plus two-thirds of the county's incorporated area population by the sum of the county's total population plus two-thirds of the county's incorporated area population. Each county's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within that county.

The allocation factor for each municipal government is computed by dividing the municipality's total population by the sum of the county's total population plus two-thirds of the county's incorporated population. Each municipality's distribution is determined by multiplying the allocation factor by the sales tax monies earmarked for distribution within its respective county.

Calculation of the Emergency Distribution to Eligible County Governments:

The monthly emergency distribution to each eligible county is made as follows. 11

STEP #1. The 2018-19 state fiscal year per capita limitation of \$56.24 is multiplied by the latest official estimate of total county population. The county's ordinary distribution for the prior fiscal year is subtracted from this product. This difference is referred to as the county's base allocation.

STEP #2. If the monies deposited into the Trust Fund, excluding monies appropriated for supplemental distributions pursuant to s. 218.65(8), F.S., for the current year are less than or equal to the sum of the base allocations, each eligible county receives a share of the appropriated amount proportional to its base allocation.

STEP #3. If the monies deposited into the Trust Fund for the current year exceed the sum of base allocations, each eligible county receives its base allocation. Any excess monies, less any amounts distributed pursuant to s. 218.65(6), F.S., are distributed equally among the eligible counties on a per capita basis.

<sup>9.</sup> Section 218.61, F.S.

<sup>10.</sup> Section 218.62, F.S.

<sup>11.</sup> Section 218.65(5), F.S.

Calculation of the Supplemental Distribution to Eligible County Governments: The monthly supplemental distribution to each eligible county is made as follows.<sup>12</sup>

STEP #1. The 2018-19 state fiscal year per capita limitation of \$56.24 is multiplied by the county's inmate population.

STEP #2. If the monies available for supplemental distribution in the current year are less than the sum of supplemental allocations, each eligible county receives a share of the available revenue proportional to its supplemental allocation. Otherwise, each eligible county receives an amount equal to its supplemental allocation.

Calculation of the Distribution to Eligible Fiscally Constrained County Governments:

The amount to be distributed to each fiscally constrained county is determined by the DOR at the beginning of the fiscal year, using the prior fiscal year's July 1<sup>st</sup> taxable value certified pursuant to s. 1011.62(4)(a)1.a., F.S.; tax data; population as defined in s. 218.21, F.S.; and the millage rate levied for the prior fiscal year. The distributions are allocated based upon the following factors.<sup>13</sup>

The *relative revenue-raising capacity factor* represents the ability of an eligible county to generate ad valorem revenues from 1 mill of taxation on a per capita basis. A county that raises no more than \$25 per capita from 1 mill is assigned a value of 1. A county that raises more than \$25 but no more than \$30 per capita from 1 mill is assigned a value of 0.75. A county that raises more than \$30 but no more than \$50 per capita from 1 mill is assigned a value of 0.5. No value is assigned to counties that raise more than \$50 per capita from 1 mill of ad valorem taxation.

The *local effort factor* is a measure of the eligible county's relative level of local effort as indicated by the millage rate levied for the prior fiscal year. The local effort factor is the eligible county's most recently adopted countywide operating millage rate multiplied by 0.1.

Each eligible county's proportional allocation of the total amount available for distribution to all eligible counties is in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties.

Transitional Provisions of the Emergency and Fiscally Constrained Counties Distributions:

If monies deposited into the Trust Fund for the purpose of making the emergency distribution exceed the amount necessary to provide the base allocation to each eligible county, these monies may be used to provide a transitional distribution to certain counties whose population has exceeded the 65,000 limit. <sup>14</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the county no longer qualifies for an emergency distribution, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second year following the year in which the county no longer qualifies for an emergency distribution, the county receives one-third of the amount received in the last year that the county qualified for the emergency distribution. If insufficient monies are available in the Trust Fund to fully provide such a transitional distribution to each eligible county, then that county receives a share of the available monies proportional to

<sup>12.</sup> Section 218.65(8), F.S.

<sup>13.</sup> Section 218.67(3), F.S.

<sup>14.</sup> Section 218.65(6), F.S.

the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

For those counties that will no longer qualify for the fiscally constrained county distribution after July 1, 2006, there is a two-year phase-out period. <sup>15</sup> Beginning on July 1<sup>st</sup> of the year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives two-thirds of the amount received in the prior year. Beginning on July 1<sup>st</sup> of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county receives one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the two-year phase-out period, the county is no longer eligible to receive any such distributions unless the county subsequently qualifies as being fiscally constrained.

#### Special Distribution for Contested Property Taxes:

If an action contesting a tax assessment is brought by a taxpayer in a participating county or municipality and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3), F.S., and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Trust Fund. <sup>16</sup>

#### **Authorized Uses:**

The proportion of the total proceeds received by a county government based on two-thirds of the incorporated area population is deemed countywide revenues and expended only for countywide tax relief or countywide programs. The remaining county government portion is deemed county revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.<sup>17</sup>

Using Alachua County as an example, the following illustrates the calculation to determine the proportion of the county government's ordinary distribution based on two-thirds of the incorporated area population and the remaining proportion derived on behalf of the unincorporated area population.

2017 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 258,747

Total unincorporated population: 103,312 Total incorporated population: 155,435

The county government's distribution factor is calculated using the formula below.

<u>County's Unincorporated Population + (2/3 x County's Incorporated Population)</u> Total Countywide Population + (2/3 x County's Incorporated Population)

$$\frac{103,312 + (2/3 \times 155,435)}{258,747 + (2/3 \times 155,435)} = 0.57106036$$

<sup>15.</sup> Section 218.67(4), F.S.

<sup>16.</sup> Section 218.66, F.S.

<sup>17.</sup> Section 218.64(1), F.S.

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated FY 2019 ordinary distribution amount by the county government's distribution factor.

$$22,080,923 \times 0.57106036 = 12,609,540$$

In order to determine the county government's portions derived on behalf of two-thirds of the incorporated area population and on behalf of the unincorporated area population, it is necessary to calculate two ratios. For purposes here, these ratios will be referred to as A and B.

- A = (2/3 x County's Incorporated Population) Total Countywide Population + (2/3 x County's Incorporated Population)
- $A = \underbrace{(2/3 \times 155,435)}_{[258,747 + (2/3 \times 155,435)]} = 0.28595976$
- B = <u>County's Unincorporated Population</u> Total Countywide Population + (2/3 x County's Incorporated Population)

$$B = \frac{103,312}{[258,747 + (2/3 \times 155,435)]} = 0.28510060$$

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of two-thirds of the incorporated population.

Proportion = 
$$[A/(A+B)] = [0.28595976/(0.28595976+0.28510060)] = 0.50075225$$

To determine Alachua County Government's portion of the ordinary distribution based on two-thirds of the incorporated area population that is deemed countywide revenues and expended only for countywide tax relief or countywide programs, multiply the county government's ordinary distribution amount by the proportion illustrated above.

```
12,609,540 \times 0.50075225 = 6,314,256
```

The formula listed below, based on the ratios illustrated above, is used to calculate the proportion of the county government's ordinary distribution derived on behalf of the unincorporated population.

Proportion = 
$$[B/(A+B)] = [0.28510060/(0.28595976+0.28510060)] = 0.49924775$$

To determine Alachua County Government's portion of the ordinary distribution based on the unincorporated area population that is deemed county revenues but may be expended on a countywide basis, multiply the county government's ordinary distribution amount by the proportion illustrated above.

```
12,609,540 \times 0.49924775 = 6,295,284
```

Municipalities are directed to expend their portions only for municipal-wide programs, for reimbursing the state as required pursuant to s. 288.11625, F.S., or for municipal-wide property tax or municipal utility tax

relief. All utility tax rate reductions afforded by participation in the program are applied uniformly across all types of taxed utility services. <sup>18</sup>

Subject to ordinances enacted by the majority of members of the county governing authority and the majority of members of the municipal governing authorities representing at least 50 percent of the municipal population of such county, a county may use up to \$3 millon of the tax proceeds allocated annually to that county for any of the following purposes.

- 1. Funding a certified applicant as a facility for a new or retained professional sports franchise under s. 288.1162, F.S., or a certified applicant as defined in s. 288.11621, F.S., for a facility for a spring training franchise.
- 2. Funding a certified applicant as a motorsport entertainment complex as provided for in s. 288.1171, F.S.
- 3. Reimbursing the state as required under s. 288.11625, F.S.

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project. <sup>19</sup> For any eligible county receiving a fiscally constrained distribution, the revenues may be used for any public purpose, except to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness. <sup>20</sup>

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
2002-36	Census correction, redistribution of sales tax
94-67	City of Port LaBelle referendum, eligibility for half-cent sales tax monies
92-87	Distribution of trust fund monies in the event of revised population estimate
82-41	Depositing sales tax money, procedures used by the Department of Revenue

The full texts of these opinions are available via a searchable on-line database.<sup>21</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Current and Prior Years' Revenues:**

The table included in this section lists the estimated ordinary, emergency, supplemental, fiscally constrained, and total distributions to eligible county or municipal governments for local fiscal year ending 2019 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.<sup>22</sup>

<sup>18.</sup> Section 218.64(2), F.S.

<sup>19.</sup> Section 218.64(4), F.S.

<sup>20.</sup> Section 218.67(5), F.S.

<sup>21. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>22.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

		mates for th	_				оp			_
				_				Fiscally		
		Ordinary		Emergency	,	Supplemental		Constrained		Total
Local Government		Distribution		Distribution		Distribution		Distribution	-	Distribution
ALACHUA BOCC	\$	12,609,540	\$	-	\$	-	\$	-	\$	
Alachua	\$	605,447	\$	-	\$	-	\$	-	\$	
Archer	\$	70,989	\$	-	\$	-	\$	-	\$	
Gainesville	\$	7,864,109	\$	-	\$	-	\$	-	\$	
Hawthorne	\$	86,040	\$	-	\$	-	\$	-	\$	
High Springs	\$	367,010	\$	-	\$	-	\$	-	\$	
La Crosse	\$	22,790	\$	-	\$	-	\$	-	\$	
Micanopy	\$	36,865	\$	-	\$	-	\$	-	\$	
Newberry	\$	359,941	\$	-	\$	-	\$	-	\$	
Waldo	\$	58,193	\$	-	\$	-	\$	-	\$	
Countywide Total	\$	22,080,923	\$	-	\$	-	\$	-	\$	
BAKER BOCC	\$	931,880	\$	1,085,427	\$	32,086	\$	720,241	\$	, ,
Glen St. Mary	\$	19,112	\$	-	\$	-	\$	-	\$	
Macclenny	\$	270,630	\$	-	\$	-	\$	-	\$	,
Countywide Total	\$	1,221,621	\$	1,085,427	\$	32,086	\$	720,241	\$	
BAY BOCC	\$	13,636,859	\$	-	\$	-	\$	-	\$	
Callaway	\$	1,492,027	\$	-	\$	-	\$	-	\$	
Lynn Haven	\$	1,979,636	\$	-	\$	-	\$	-	\$	
Mexico Beach	\$	113,962	\$	-	\$	-	\$	-	\$	
Panama City	\$	3,498,210	\$	-	\$	-	\$	-	\$	
Panama City Beach	\$	1,207,976	\$	-	\$	-	\$	-	\$	
Parker	\$	418,966	\$	-	\$	-	\$	-	\$	
Springfield	\$	907,143	\$	-	\$	-	\$	-	\$	
Countywide Total	\$	23,254,780	\$	-	\$	-	\$	-	\$	
BRADFORD BOCC	\$	1,157,687	\$	810,327	\$	39,976	\$	826,815	\$	
Brooker	\$	16,798	\$	-	\$	-	\$	-	\$	
Hampton	\$	24,731	\$	-	\$	-	\$	-	\$	
Lawtey	\$	37,485	\$	-	\$	-	\$	-	\$	
Starke	\$	285,572	\$	-	\$	-	\$	-	\$	
Countywide Total	\$	1,522,274	\$	810,327	\$	39,976	\$	826,815	\$	
BREVARD BOCC	\$	28,521,540	\$		•	- 1	\$	-	\$	
Cape Canaveral				-	\$					040470
	\$	640,173	\$	-	\$	-	\$	-	\$	
Cocoa	\$	640,173 1,189,832	\$ \$	-	\$	-	\$	-	\$	1,189,832
Cocoa Beach	\$	640,173 1,189,832 707,807	\$ \$	- - -	\$ \$ \$	- -	\$	-	\$	1,189,832 707,807
Cocoa Beach Grant-Valkaria	\$ \$ \$	640,173 1,189,832 707,807 259,629	\$ \$ \$	-	\$ \$ \$	- - -	\$ \$ \$		#######################################	1,189,832 707,807 259,629
Cocoa Beach Grant-Valkaria Indialantic	\$ \$ \$	640,173 1,189,832 707,807 259,629 176,764	\$ \$ \$ \$ \$	- - - -	\$ \$ \$ \$	- - - -	\$ \$ \$	-	#######################################	3 1,189,832 5 707,807 6 259,629 5 176,764
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach	\$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792	\$ \$ \$ \$ \$ \$	- - - - -	\$ \$ \$ \$ \$	- - -	\$ \$ \$ \$	-	9 9 9 9	5 1,189,832 6 707,807 6 259,629 6 176,764 6 530,792
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar	\$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647	\$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$	- - -	\$ \$ \$ \$ \$	-	9 9 9 9 9	5 1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne	\$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683	\$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$ \$	- - - -	\$ \$ \$ \$ \$ \$ \$	- - -	######################################	5 1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647 6 5,074,683
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach	\$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500	\$ \$ \$ \$ \$ \$ \$	- - - - - - -	\$ \$ \$ \$ \$ \$	- - - -	\$ \$ \$ \$ \$ \$	- - -	######################################	1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647 6 5,074,683 193,500
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village	\$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - -	### ### ### ### ### ### ### ### ### ##	1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647 6 5,074,683 6 193,500 6 41,872
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay	\$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$ \$	- - - - -	### ### ### ### ### ### ### ### ### ##	1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647 6 5,074,683 6 193,500 6 41,872 6 6,934,085
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village	\$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828	\$\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\exittit{\$\text{\$\exittitt{\$\text{\$\exittitt{\$\texittit{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\tex{	- - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,189,832 707,807 5 259,629 6 176,764 6 530,792 6 179,647 6 5,074,683 6 193,500 6 41,872 6 6,934,085 6 69,828
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge	\$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	######################################	1,189,832 707,807 259,629 176,764 5 530,792 6 179,647 5 5,074,683 6 193,500 6 41,872 6 6,934,085 6 69,828 1,661,453
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach	\$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413	9999999999999	- - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		1,189,832 707,807 259,629 176,764 5 530,792 179,647 5 5,074,683 6 193,500 41,872 6 6,934,085 6 69,828 1,661,453 6 658,413
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453	99999999999999	- - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		6     1,189,832       707,807       6     259,629       6     176,764       6     530,792       6     179,647       6     5,074,683       6     193,500       6     41,872       6     6,934,085       6     69,828       6     1,661,453       6     2,907,761
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413 2,907,761 1,339,204	9999999999999999	- - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -		6     1,189,832       707,807       6     259,629       6     176,764       6     530,792       6     179,647       6     5,074,683       6     193,500       6     41,872       6     6,934,085       6     69,828       1,661,453     658,413       6     2,907,761       1,339,204
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Countywide Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413 2,907,761 1,339,204 51,086,982		- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-		1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 6,9828 1,661,453 6,59,413 2,907,761 1,339,204 51,086,982
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413 2,907,761 1,339,204	9999999999999999	- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,189,832 707,807 259,629 176,764 5 530,792 179,647 5 5,074,683 193,500 41,872 6 6,934,085 6 69,828 1,661,453 6 658,413 2,907,761 1,339,204 51,086,982 <b>86,300,263</b>
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Countywide Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413 2,907,761 1,339,204 51,086,982		- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - -	\$\\ \\$\\ \\$\\ \\$\\ \\$\\ \\$\\ \\$\\ \\$\\	-		1,189,832 707,807 259,629 176,764 5 530,792 6 179,647 6 5,074,683 193,500 6 41,872 6 69,828 6 69,828 7 661,453 7 658,413 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Cocoa Beach Grant-Valkaria Indialantic Indian Harbour Beach Malabar Melbourne Melbourne Beach Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Countywide Total BROWARD BOCC	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	640,173 1,189,832 707,807 259,629 176,764 530,792 179,647 5,074,683 193,500 41,872 6,934,085 69,828 1,661,453 658,413 2,907,761 1,339,204 51,086,982 86,300,263		- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,189,832 707,807 259,629 176,764 5 530,792 6 179,647 5 5,074,683 6 193,500 6 41,872 6 69,828 7 69,828 7 69,828 7 61,661,453 8 2,907,761 8 1,339,204 8 1,086,982 8 6,300,263 8 3,950,761 8 2,323,305

## Local Government Half-Cent Sales Tax

Revenue E	Esti	mates for th	e L	ocal Fiscal	Y	ear Ending S	ер	tember 30, :	20	19
								Fiscally		
		Ordinary		Emergency		Supplemental		Constrained		Total
Local Government		Distribution		Distribution		Distribution		Distribution		Distribution
Dania Beach	\$	2,166,431	\$	-	\$		\$	-	\$	2,166,431
Davie	\$	6,930,473	\$	-	\$	-	\$	-	\$	6,930,473
Deerfield Beach	\$	5,371,989	\$	-	\$	-	\$	-	\$	5,371,989
Fort Lauderdale	\$	12,321,529	\$	-	\$	-	\$	-	\$	12,321,529
Hallandale Beach	\$	2,667,065	\$	-	\$	-	\$	-	\$	2,667,065
Hillsboro Beach	\$	131,543	\$	-	\$	-	\$	-	\$	131,543
Hollywood	\$	10,133,277	\$	-	\$	-	\$	-	\$	10,133,277
Lauderdale-By-The-Sea	\$	425,054	\$	-	\$	-	\$	-	\$	425,054
Lauderdale Lakes	\$	2,415,681	\$	-	\$	-	\$	-	\$	2,415,681
Lauderhill	\$	4,899,508	\$	-	\$	-	\$	-	\$	4,899,508
Lazy Lake	\$	1,790	\$	-	\$	-	\$	-	\$	1,790
Lighthouse Point	\$	724,553	\$	-	\$	-	\$	-	\$	724,553
Margate	\$	3,989,722	\$	-	\$	-	\$	-	\$	3,989,722
Miramar	\$	9,378,437	\$	-	\$	-	\$	-	\$	9,378,437
North Lauderdale	\$	3,056,806	\$	-	\$	-	\$	-	\$	3,056,806
Oakland Park	\$	3,056,875	\$	-	\$	-	\$	-	\$	3,056,875
Parkland	\$	2,166,637	\$	-	\$	-	\$	-	\$	2,166,637
Pembroke Park	\$	438,339	\$	-	\$	-	\$	-	\$	438,339
Pembroke Pines	\$	11,190,577	\$	-	\$	-	\$	-	\$	11,190,577
Plantation	\$	6,100,052	\$	-	\$		\$	-	\$	6,100,052
Pompano Beach	\$	7,523,552	\$	-	\$		\$	-	\$	7,523,552
Sea Ranch Lakes	\$	47,634	\$	-	\$		\$	-	\$	47,634
Southwest Ranches	\$	524,107	\$	-	\$		\$	-	\$	524,107
Sunrise	\$	6,323,489	\$	-	\$		\$	-	\$	6,323,489
Tamarac	\$	4,399,219	\$	-	\$		\$	-	\$	4,399,219
West Park	\$	1,026,461	\$	-	\$		\$	-	\$	1,026,461
Weston	\$	4,585,003	\$	-	\$		\$	-	\$	4,585,003
Wilton Manors	\$	871,584	\$	-	\$		\$	-	\$	871,584
Countywide Total	\$	214,209,933	\$	-	\$		\$	-	\$	214,209,933
CALHOUN BOCC	\$	314,085	\$	734,943	\$		\$	873,083	\$	1,944,220
Altha	\$	14,508	\$	, <u> </u>	\$		\$	-	\$	14,508
Blountstown	\$	63,328	\$	-	\$		\$	-	\$	63,328
Countywide Total	\$	391,921	\$	734,943	\$	22,109	\$	873,083	\$	2,022,056
CHARLOTTE BOCC	\$	15,045,130	\$	-	\$		\$	-	\$	15,045,130
Punta Gorda	\$	1,715,570		-	\$		\$	-	\$	1,715,570
Countywide Total	\$	16,760,700		-	\$		\$	-	\$	16,760,700
CITRÚS BOCC	\$	8,986,405			\$		\$	-	\$	8,986,405
Crystal River	\$	200,898	\$	-	\$		\$	-	\$	200,898
Inverness	\$	466,283	\$	-	\$		\$	-	\$	466,283
Countywide Total	\$	9,653,586		-	\$		\$	-	\$	9,653,586
CLAY BOCC	\$	11,473,242			\$		\$	-	\$	11,473,242
Green Cove Springs	\$	431,587		-	\$		\$	-	\$	431,587
Keystone Heights	\$	77,306		-	\$		\$	-	\$	
Orange Park	\$	488,660		-	\$		\$	-	\$	
Penney Farms	\$	41,827	\$	-	\$		\$	-	\$	41,827
Countywide Total	\$	12,512,621	\$	-	\$	-	\$	-	\$	12,512,621
COLLIER BOCC	\$	44,566,006		_	\$		\$	-	\$	44,566,006
Everglades	\$	57,243	\$	-	\$		\$	-	\$	57,243
Marco Island	\$	2,201,320	\$	-	\$		\$	-	\$	2,201,320
Naples	\$	2,609,513	\$	_	\$		\$	_	\$	2,609,513
Countywide Total	\$	49,434,082	\$	-	\$		\$	_	\$	49,434,082
COLUMBIA BOCC	\$	4,955,293	\$	-	\$		\$	762,629		

## Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending Sentember 20

Local Government	Revenue Estimates for the Local Fiscal Year Ending September 30, 2019					
Constrained   Constrained   Constrained   Distribution   Distrib						
Distribution		Ordinary E	mergency Supp			
Fort White \$ 45,292 \$ - \$ - \$ - \$ - \$ 45, Lake City \$ 973,284 \$ - \$ - \$ - \$ 973, Countywide Total \$ 5,973,868 \$ - \$ - \$ - \$ 762,629 \$ 6,736, DESOTO BOCC \$ 1,241,215 \$ 1,472,250 \$ - \$ 498,419 \$ 3,211, Arcadia \$ 311,694 \$ - \$ - \$ - \$ 498,419 \$ 3,211, Countywide Total \$ 1,552,909 \$ 1,472,250 \$ - \$ 498,419 \$ 3,523, DIXIE BOCC \$ 410,047 \$ 804,211 \$ 22,216 \$ 878,942 \$ 2,115, Cross City \$ 48,294 \$ - \$ - \$ - \$ - \$ 48, 419 \$ 3,523, DIXIE BOCC \$ 410,047 \$ 804,211 \$ 22,216 \$ 878,942 \$ 2,115, Cross City \$ 48,294 \$ - \$ - \$ - \$ - \$ 48, 419 \$ 3,214, Horseshoe Beach \$ 4,909 \$ - \$ - \$ - \$ - \$ 48, 419 \$ 3,214, Arcadia Total \$ 463,250 \$ 804,211 \$ 22,216 \$ 878,942 \$ 2,168, JACKSONVILLE-DUVAL \$ 100,344,889 \$ - \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 1,461,626 \$ - \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 1,461,626 \$ - \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 2,560,761 \$ - \$ - \$ - \$ - \$ 15,313, Jacksonville Beach \$ 793,081 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ 105,313, S66 \$ - \$ - \$ - \$ - \$ - \$ - \$ 105,313, S60,313, S60,313, S60,313, S60,313, S60,313, S60,313, S60,313, S60,313, S60,313, S60,3	vernment					
Lake City         \$ 973,284         \$ - \$         \$ - \$         \$ 762,629         \$ 6,736           DESOTO BOCC         \$ 1,241,215         \$ 1,472,250         \$ - \$         \$ 498,419         \$ 3,211,           Arcadia         \$ 311,694         \$ - \$         \$ - \$         \$ - \$         311,           Countywide Total         \$ 1,552,909         \$ 1,472,250         \$ - \$         498,419         \$ 3,523,           DIXIE BOCC         \$ 410,047         \$ 804,211         \$ 22,216         \$ 878,942         \$ 2,115,           Cross City         \$ 48,294         \$ - \$         \$ - \$         \$ - \$         \$ 48,           Horseshoe Beach         \$ 4,909         \$ - \$         \$ - \$         \$ - \$         \$ 48,           Gountywide Total         \$ 463,250         \$ 804,211         \$ 22,216         \$ 878,942         \$ 2,168,           JACKSONVILLE-DUVAL         \$ 463,250         \$ 804,211         \$ 22,216         \$ 878,942         \$ 2,168,           Atlantic Beach         \$ 1,461,626         \$ - \$         \$ - \$         \$ - \$         \$ 100,344,889         \$ - \$         \$ - \$         \$ 100,344,889         \$ - \$         \$ - \$         \$ 100,344,889         \$ - \$         \$ - \$         \$ 100,344,849         \$ - \$         \$ - \$         <						
Countywide Total   \$ 5,973,868   \$ - \$ - \$ - \$ 762,629   \$ 6,736,						
DESOTO BOCC						
Arcadia \$ 311,694 \$ - \$ - \$ - \$ 311, Countywide Total \$ 1,552,909 \$ 1,472,250 \$ - \$ 498,419 \$ 3,523, DIXIE BOCC \$ 410,047 \$ 804,211 \$ 22,216 \$ 878,942 \$ 2,115, Cross City \$ 48,294 \$ - \$ - \$ - \$ 48, Horseshoe Beach \$ 4,909 \$ - \$ - \$ - \$ - \$ 48, Countywide Total \$ 463,250 \$ 804,211 \$ 22,216 \$ 878,942 \$ 2,168, JACKSONVILLE-DUVAL \$ 100,344,889 \$ - \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 1,461,626 \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 1,461,626 \$ - \$ - \$ - \$ - \$ 100,344, Atlantic Beach \$ 1,53,299 \$ - \$ - \$ - \$ - \$ 153, Jacksonville Beach \$ 793,081 \$ - \$ - \$ - \$ - \$ 2,560, Neptune Beach \$ 793,081 \$ - \$ - \$ - \$ - \$ 105,313, S60 \$ - \$ - \$ - \$ - \$ 105,313, S60 \$ - \$ - \$ - \$ - \$ 105,313, S60 \$ - \$ - \$ - \$ - \$ 105,313, S60 \$ - \$ - \$ - \$ - \$ 105,313, S60 \$ - \$ - \$ - \$ - \$ 137, Pensacola \$ 4,851,709 \$ - \$ - \$ - \$ - \$ 137, S62, S60, S64, S64, S64, S64, S64, S64, S64, S64					\$ 3,211,884	
Countywide Total         \$ 1,552,909         \$ 1,472,250         \$ -         \$ 498,419         \$ 3,523,           DIXIB BOCC         \$ 410,047         \$ 804,211         \$ 22,216         \$ 878,942         \$ 2,115,           Cross City         \$ 48,294         \$ -         \$ -         \$ -         \$ -         \$ 48,942         \$ 2,115,           Horseshoe Beach         \$ 4,909         \$ -         \$ -         \$ -         \$ -         \$ 44,244         \$ 22,216         \$ 878,942         \$ 2,168,444         \$ 22,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,216         \$ 878,942         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 3,168,44         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444         \$ 2,168,444						
DIXIE BOCC						
Cross City         \$ 48,294         \$ -         \$ -         \$ -         \$ 48, 49, 48, 49, 49, 49, 49, 49, 49, 49, 49, 49, 49	CC	CC \$ 410.047 \$				
Horseshoe Beach						
Countywide Total         \$ 463,250         \$ 804,211         \$ 22,216         \$ 878,942         \$ 2,168, JACKSONVILLE-DUVAL         \$ 100,344,889         \$ -         \$ -         \$ 100,344, Atlantic Beach         \$ 1,461,626         \$ -         \$ -         \$ 1,461, Baldwin         \$ 153,299         \$ -         \$ -         \$ 1,461, Baldwin         \$ 153,299         \$ -         \$ -         \$ 1,461, Baldwin         \$ 153,299         \$ -         \$ -         \$ -         \$ 1,461, Baldwin         \$ 153,299         \$ -         \$ -         \$ 1,461, Baldwin         \$ 1,53, Baldwin         \$ 1,53, Baldwin         \$ 1,53, Baldwin         \$ 1,53, Baldwin         \$ 105, 313, Baldwin<			·			
JACKSONVILLE-DUVAL			·			
Atlantic Beach       \$ 1,461,626       \$ - \$ - \$ - \$ 1,461,         Baldwin       \$ 153,299       \$ - \$ - \$ - \$ 153,         Jacksonville Beach       \$ 2,560,761       \$ - \$ - \$ - \$ 2,560,         Neptune Beach       \$ 793,081       \$ - \$ - \$ - \$ - \$ 2,560,         Neptune Beach       \$ 793,081       \$ - \$ - \$ - \$ - \$ 793,         Countywide Total       \$ 105,313,656       \$ - \$ - \$ - \$ 105,313,         ESCAMBIA BOCC       \$ 26,249,463       \$ - \$ - \$ - \$ - \$ 26,249,         Century       \$ 137,953       \$ - \$ - \$ - \$ 26,249,         Pensacola       \$ 4,851,709       \$ - \$ - \$ - \$ 137,         Countywide Total       \$ 31,239,125       \$ - \$ - \$ - \$ 13,239,         FLAGLER BOCC       \$ 2,740,395       \$ - \$ - \$ - \$ 2,740,         Beverly Beach       \$ 13,752       \$ - \$ - \$ - \$ - \$ 13,         Bunnell       \$ 107,055       \$ - \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ - \$ - \$ 107,						
Baldwin         \$ 153,299         -         -         -         \$ -         \$ 153, 133, 153, 153, 153, 153, 153, 153,						
Jacksonville Beach         \$ 2,560,761         \$ - \$ - \$ 2,560,           Neptune Beach         \$ 793,081         \$ - \$ - \$ - \$ 793,           Countywide Total         \$ 105,313,656         \$ - \$ - \$ - \$ 105,313,           ESCAMBIA BOCC         \$ 26,249,463         \$ - \$ - \$ - \$ 26,249,           Century         \$ 137,953         \$ - \$ - \$ - \$ - \$ 26,249,           Century         \$ 137,953         \$ - \$ - \$ - \$ - \$ 137,           Pensacola         \$ 4,851,709         \$ - \$ - \$ - \$ - \$ 4,851,           Countywide Total         \$ 31,239,125         \$ - \$ - \$ - \$ - \$ 31,239,           FLAGLER BOCC         \$ 2,740,395         \$ - \$ - \$ - \$ - \$ 31,239,           Eeverly Beach         \$ 13,752         \$ - \$ - \$ - \$ - \$ 13,           Bunnell         \$ 107,055         \$ - \$ - \$ - \$ - \$ 107,           Flagler Beach (part)         \$ 169,159         \$ - \$ - \$ - \$ 169,           Marineland (part)         \$ 219         \$ - \$ - \$ - \$ - \$ 169,           Marineland (part)         \$ 219         \$ - \$ - \$ - \$ - \$ 107,           FRANKLIN BOCC         \$ 767,885         \$ - \$ - \$ - \$ - \$ 192,           Carrabelle         \$ 142,842         - \$ - \$ - \$ - \$ 142,           Countywide Total         \$ 1,378,741         \$ 2,144,861         * - \$ 814,862         \$ 4,338, <td></td> <td></td> <td></td> <td></td> <td></td>						
Neptune Beach         \$ 793,081         -         -         \$ 793,081           Countywide Total         \$ 105,313,656         -         -         -         \$ 105,313,313,313,313,313,313,313,313,313,31						
Countywide Total         \$ 105,313,656         \$ -         \$ -         \$ 105,313,3656           ESCAMBIA BOCC         \$ 26,249,463         \$ -         \$ -         \$ 26,249,65           Century         \$ 137,953         \$ -         \$ -         \$ -         \$ 137,752           Pensacola         \$ 4,851,709         \$ -         \$ -         \$ -         \$ 4,851,709           Countywide Total         \$ 31,239,125         \$ -         \$ -         \$ -         \$ 31,239,125           FLAGLER BOCC         \$ 2,740,395         \$ -         \$ -         \$ -         \$ 2,740,395           Beverly Beach         \$ 13,752         \$ -         \$ -         \$ -         \$ 2,740,395           Beverly Beach         \$ 13,752         \$ -         \$ -         \$ -         \$ 13,239,433           Beverly Beach         \$ 13,752         \$ -         \$ -         \$ -         \$ 2,740,553           Beverly Beach         \$ 107,055         \$ -         \$ -         \$ -         \$ 107,553           Beverly Beach         \$ 107,055         \$ -         \$ -         \$ -         \$ 107,553           Beverly Beach         \$ 107,055         \$ -         \$ -         \$ -         \$ 107,553           Beverly Beach         \$ 1						
ESCAMBIA BOCC         \$ 26,249,463         \$ -         \$ -         \$ 26,249,           Century         \$ 137,953         \$ -         \$ -         \$ -         \$ 137,           Pensacola         \$ 4,851,709         \$ -         \$ -         \$ -         \$ 4,851,           Countywide Total         \$ 31,239,125         \$ -         \$ -         \$ 31,239,           FLAGLER BOCC         \$ 2,740,395         \$ -         \$ -         \$ 2,740,           Beverly Beach         \$ 13,752         \$ -         \$ -         \$ 2,740,           Beverly Beach         \$ 107,055         \$ -         \$ -         \$ 107,           Flagler Beach (part)         \$ 169,159         \$ -         \$ -         \$ 107,           Flagler Beach (part)         \$ 169,159         \$ -         \$ -         \$ 169,           Marineland (part)         \$ 219         \$ -         \$ -         \$ -         \$ 169,           Marineland (part)         \$ 219         \$ -         \$ -         \$ -         \$ 3,026,           Countywide Total         \$ 6,057,515         \$ -         \$ -         \$ 6,057,           FRANKLIN BOCC         \$ 767,885         -         \$ 20,439         \$ 369,537         \$ 1,157,           Apalachicola						
Century       \$ 137,953       \$ - \$       - \$       137,953         Pensacola       \$ 4,851,709       \$ - \$       - \$       4,851,709         Countywide Total       \$ 31,239,125       \$ - \$       - \$       - \$ 31,239,         FLAGLER BOCC       \$ 2,740,395       \$ - \$       - \$       - \$ 2,740,         Beverly Beach       \$ 13,752       \$ - \$       - \$       - \$ 13,         Bunnell       \$ 107,055       \$ - \$       - \$       - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$       - \$       - \$ 169,         Marineland (part)       \$ 219       \$ - \$       - \$       - \$         Palm Coast       \$ 3,026,935       \$ - \$       - \$       - \$         Countywide Total       \$ 6,057,515       \$ - \$       - \$       - \$ 6,057,         FRANKLIN BOCC       \$ 767,885       \$ - \$       - \$ - \$ 192,         Carrabelle       \$ 142,842       - \$ - \$ - \$ - \$ 142,         Countywide Total       \$ 1,103,580       - \$ - \$ - \$ 142,         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       \$ - \$ 814,862       \$ 4,338,						
Pensacola       \$ 4,851,709       \$ - \$ - \$       - \$ 4,851,         Countywide Total       \$ 31,239,125       \$ - \$ - \$       - \$ 31,239,         FLAGLER BOCC       \$ 2,740,395       \$ - \$ - \$ - \$       - \$ 2,740,         Beverly Beach       \$ 13,752       \$ - \$ - \$ - \$ - \$ 13,         Bunnell       \$ 107,055       \$ - \$ - \$ - \$ 107,         Flagler Beach (part)       \$ 169,159       \$ - \$ - \$ - \$ 169,         Marineland (part)       \$ 219       \$ - \$ - \$ - \$ - \$ 169,         Palm Coast       \$ 3,026,935       \$ - \$ - \$ - \$ - \$ 3,026,         Countywide Total       \$ 6,057,515       \$ - \$ - \$ - \$ - \$ 6,057,         FRANKLIN BOCC       \$ 767,885       \$ - \$ - \$ - \$ - \$ 192,         Carrabelle       \$ 142,842       \$ - \$ - \$ - \$ - \$ 142,         Countywide Total       \$ 1,103,580       \$ - \$ - \$ - \$ 1,493,         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       \$ - \$ 814,862       \$ 4,338,						
Countywide Total         \$ 31,239,125         \$ - \$         - \$         31,239, 31,						
FLAGLER BOCC         \$ 2,740,395         \$ -         \$ -         \$ 2,740,           Beverly Beach         \$ 13,752         \$ -         \$ -         \$ 13,           Bunnell         \$ 107,055         \$ -         \$ -         \$ 107,           Flagler Beach (part)         \$ 169,159         \$ -         \$ -         \$ 169,           Marineland (part)         \$ 219         \$ -         \$ -         \$ -         \$ -           Palm Coast         \$ 3,026,935         \$ -         \$ -         \$ -         \$ 3,026,           Countywide Total         \$ 6,057,515         \$ -         \$ -         \$ 6,057,           FRANKLIN BOCC         \$ 767,885         \$ -         \$ 20,439         \$ 369,537         \$ 1,157,           Apalachicola         \$ 192,853         \$ -         \$ -         \$ -         \$ 192,           Carrabelle         \$ 142,842         \$ -         \$ -         \$ -         \$ 142,           Countywide Total         \$ 1,103,580         \$ -         \$ 20,439         \$ 369,537         \$ 1,493,           GADSDEN BOCC         \$ 1,378,741         \$ 2,144,861         \$ -         \$ 814,862         \$ 4,338,						
Beverly Beach       \$ 13,752       -       -       -       \$ 13,852         Bunnell       \$ 107,055       -       -       -       \$ 107,853         Flagler Beach (part)       \$ 169,159       -       -       -       \$ 169,853         Marineland (part)       \$ 219       -       -       -       \$ -       \$ 169,953         Palm Coast       \$ 3,026,935       -       -       -       -       \$ 3,026,935         Countywide Total       \$ 6,057,515       -       -       -       -       \$ 6,057,515         FRANKLIN BOCC       \$ 767,885       -       \$ 20,439       \$ 369,537       \$ 1,157,400         Apalachicola       \$ 192,853       -       -       -       -       -       192,653         Carrabelle       \$ 142,842       -       -       -       -       -       142,62         Countywide Total       \$ 1,103,580       -       \$ 20,439       \$ 369,537       \$ 1,493,64         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       -       \$ 814,862       \$ 4,338,64						
Bunnell       \$ 107,055       \$ - \$       - \$       107,         Flagler Beach (part)       \$ 169,159       \$ - \$       - \$       169,         Marineland (part)       \$ 219       \$ - \$       - \$       - \$         Palm Coast       \$ 3,026,935       \$ - \$       - \$       - \$       3,026,         Countywide Total       \$ 6,057,515       \$ - \$       - \$       - \$       6,057,         FRANKLIN BOCC       \$ 767,885       \$ - \$       20,439       \$ 369,537       \$ 1,157,         Apalachicola       \$ 192,853       \$ - \$       - \$       - \$       192,         Carrabelle       \$ 142,842       \$ - \$       - \$       - \$       142,         Countywide Total       \$ 1,103,580       \$ - \$       20,439       \$ 369,537       \$ 1,493,         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       \$ 814,862       \$ 4,338,						
Flagler Beach (part)       \$ 169,159       -       \$ -       \$ -       \$ 169,         Marineland (part)       \$ 219       -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ 3,026,       \$ 3,026,       \$ -       \$ -       \$ -       \$ 3,026,       \$ -       \$ -       \$ -       \$ 3,026,       \$ -       \$ -       \$ 6,057,       \$ -       \$ 6,057,       \$ -       \$ 6,057,       \$ 6,057,       \$ 6,057,       \$ 767,885       \$ -       \$ 20,439       \$ 369,537       \$ 1,157,       \$ 192,       \$ 192,853       \$ -       \$ -       \$ 192,853       \$ -       \$ -       \$ 192,						
Marineland (part)       \$ 219       - \$ - \$       - \$       - \$       3,026,935       - \$ - \$       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 3,026,       - \$ 6,057,       - \$ 6,						
Palm Coast       \$ 3,026,935       \$ - \$ - \$ 3,026,         Countywide Total       \$ 6,057,515       \$ - \$ - \$ 6,057,         FRANKLIN BOCC       \$ 767,885       \$ - \$ 20,439       \$ 369,537       \$ 1,157,         Apalachicola       \$ 192,853       \$ - \$ - \$ - \$ 192,       \$ 192,653       \$ - \$ - \$ 192,       \$ 142,842       \$ - \$ - \$ 142,       \$ 142,842       \$ - \$ 142,       \$ 142,842       \$ - \$ 142,       \$ 142,842       \$ - \$ 142,       \$ 142,842       \$ - \$ 142,       \$ 142,842       \$ - \$ 142,       \$ 142,842 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>						
Countywide Total       \$ 6,057,515       \$ - \$ - \$ 6,057,         FRANKLIN BOCC       \$ 767,885       \$ - \$ 20,439       \$ 369,537       \$ 1,157,         Apalachicola       \$ 192,853       \$ - \$ - \$ - \$ 192,       \$ 192,853       \$ - \$ - \$ 192,       \$ 192,853       \$ - \$ - \$ 192,       \$ 192,853       \$ - \$ - \$ 192,       \$ 192,853       \$ - \$ - \$ 192,       \$ 192,853       \$ - \$ 192,853       \$			·			
FRANKLIN BOCC         \$ 767,885         -         \$ 20,439         \$ 369,537         \$ 1,157,           Apalachicola         \$ 192,853         -         -         -         -         -         192,           Carrabelle         \$ 142,842         -         -         -         -         -         142,           Countywide Total         \$ 1,103,580         -         \$ 20,439         \$ 369,537         \$ 1,493,           GADSDEN BOCC         \$ 1,378,741         \$ 2,144,861         -         \$ 814,862         \$ 4,338,						
Apalachicola       \$ 192,853       - \$ - \$ 192,         Carrabelle       \$ 142,842       - \$ - \$ - \$ 142,         Countywide Total       \$ 1,103,580       - \$ 20,439       \$ 369,537       \$ 1,493,         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       - \$ 814,862       \$ 4,338,						
Carrabelle       \$ 142,842       \$ - \$ - \$ 142,         Countywide Total       \$ 1,103,580       \$ - \$ 20,439       \$ 369,537       \$ 1,493,         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       \$ - \$ 814,862       \$ 4,338,						
Countywide Total       \$ 1,103,580       \$ - \$ 20,439       \$ 369,537       \$ 1,493,640         GADSDEN BOCC       \$ 1,378,741       \$ 2,144,861       \$ - \$ 814,862       \$ 4,338,640						
GADSDEN BOCC \$ 1,378,741 \$ 2,144,861 \$ - \$ 814,862 \$ 4,338,						
			- \$	- \$ -	\$ 79,328	
Greensboro       \$ 21,574 \$ - \$ - \$ - \$ 21,         Gretna       \$ 59,795 \$ - \$ - \$ 59,		\$ 59.795 \$		- \$ -	\$ 59,795	
			•	-		
					•	
	hka	ka \$ 119.202 \$				

Revenue l	Esti	imates for th	e L	<u>.ocal Fiscal</u>	Υe	ear Ending S	ep		19
								Fiscally	
		Ordinary		Emergency		Supplemental		Constrained	Total
Local Government		Distribution		Distribution		Distribution		Distribution	Distribution
Jasper	\$	71,877	\$	-	\$	-	\$	-	\$ 71,877
Jennings	\$	36,445	\$	-	\$	-	\$	-	\$ 36,445
White Springs	\$	32,269	\$	-	\$	-	\$	-	\$ 32,269
Countywide Total	\$	604,378	\$	515,307	\$	34,428	\$	585,962	\$ 1,740,075
HARDEE BOCC	\$	702,645	\$	1,367,883	\$	-	\$	521,453	\$ 2,591,981
Bowling Green	\$	89,260	\$	-	\$	-	\$	-	\$ 89,260
Wauchula	\$	160,798	\$	-	\$	-	\$	-	\$ 160,798
Zolfo Springs	\$	56,491	\$	-	\$	1	\$	-	\$ 56,491
Countywide Total	\$	1,009,193	\$	1,367,883	\$	-	\$	521,453	\$ 2,898,529
HENDRY BOCC	\$	1,665,920	\$	1,523,506	\$	-	\$	497,534	\$ 3,686,960
Clewiston	\$	366,081	\$	-	\$	-	\$	-	\$ 366,081
LaBelle	\$	236,646	\$	-	\$	-	\$	-	\$ 236,646
Countywide Total	\$	2,268,646	\$	1,523,506	\$	-	\$	497,534	\$ 4,289,686
HERNANDO BOCC	\$	9,973,254	\$	-	\$		\$	-	\$ 9,973,254
Brooksville	\$	450,566	\$	-	\$	-	\$	-	\$ 450,566
Weeki Wachee	\$	502	\$	-	\$	-	\$	-	\$ 502
Countywide Total	\$	10,424,322	\$	-	\$	-	\$	-	\$ 10,424,322
HIGHLANDS BOCC	\$	5,165,728	\$	-	\$	-	\$	500,997	\$ 5,666,725
Avon Park	\$	606,815	\$	-	\$	-	\$	-	\$ 606,815
Lake Placid	\$	151,236	\$	-	\$	1	\$	-	\$ 151,236
Sebring	\$	605,438	\$	-	\$	1	\$	-	\$ 605,438
Countywide Total	\$	6,529,217	\$	-	\$	1	\$	500,997	\$ 7,030,214
HILLSBOROUGH BOCC	\$	111,330,418	\$	-	\$		\$	-	\$ 111,330,418
Plant City	\$	3,459,433	\$	-	\$	1	\$	-	\$ 3,459,433
Tampa	\$	33,638,787	\$	-	\$	1	\$	-	\$ 33,638,787
Temple Terrace	\$	2,385,149	\$	-	\$	1	\$	-	\$ 2,385,149
Countywide Total	\$	150,813,787	\$	-	\$	-	\$	-	\$ 150,813,787
HOLMES BOCC	\$	379,457	\$	1,083,124	\$	20,547	\$	996,135	\$ 2,479,263
Bonifay	\$	58,702	\$	-	\$	-	\$	-	\$ 58,702
Esto	\$	8,414	\$	-	\$	-	\$	-	\$ 8,414
Noma	\$	4,076	\$	-	\$	-	\$	-	\$ 4,076
Ponce de Leon	\$	12,271	\$	-	\$	-	\$	-	\$ 12,271
Westville	\$	6,376	\$	-	\$	-	\$	-	\$ 6,376
Countywide Total	\$	469,296	\$	1,083,124	\$	20,547	\$	996,135	\$ 2,569,102
INDIAN RIVER BOCC	\$	10,151,005		-	\$	-	\$	-	\$ 10,151,005
Fellsmere	\$	421,047	\$	-	\$	-	\$	-	\$ 421,047
Indian River Shores	\$	317,763	\$	-	\$	-	\$	-	\$ 317,763
Orchid	\$	32,176		-	\$	-	\$	-	\$ 32,176
Sebastian	\$	1,857,738	\$	-	\$	-	\$	-	\$ 1,857,738
Vero Beach	\$	1,235,267	\$	-	\$	-	\$	-	\$ 1,235,267
Countywide Total	\$	14,014,995	\$	-	\$	-	\$	-	\$ 14,014,995
JACKSON BOCC	\$	1,897,893	\$	1,541,205	\$	99,138	\$	754,291	\$ 4,292,527
Alford	\$	24,647	\$	-	\$	-	\$	-	\$ 24,647
Bascom	\$	6,000	\$	-	\$	-	\$	-	\$ 6,000
Campbellton	\$	10,811	\$	-	\$	-	\$	-	\$ 10,811
Cottondale	\$	44,632	\$	-	\$	-	\$	-	\$ 44,632
Graceville	\$	108,902	\$	-	\$	-	\$	-	\$ 108,902
Grand Ridge	\$	47,359	\$	-	\$	-	\$	-	\$ 47,359
Greenwood	\$	34,862	\$	-	\$	-	\$	-	\$ 34,862
Jacob City	\$	11,902	\$	-	\$	-	\$	-	\$ 11,902
Malone	\$	26,680	\$	-	\$	-	\$	-	\$ 26,680
Marianna	\$	300,670	\$	-	\$	-	\$	-	\$ 300,670

Revenue	Esti	mates for th	<u>e L</u>	ocal Fiscal	Ye	ear Ending S	ep		19
								Fiscally	
		Ordinary		Emergency	;	Supplemental		Constrained	Total
Local Government		Distribution		Distribution		Distribution		Distribution	Distribution
Sneads	\$	95,264	\$	-	\$	-	\$	-	\$ 95,264
Countywide Total	\$	2,609,621	\$	1,541,205	\$	99,138	\$	754,291	\$ 5,004,255
JEFFERSON BOCC	\$	1,379,252	\$	-	\$	14,380	\$	761,750	\$ 2,155,382
Monticello	\$	262,644	\$	-	\$	-	\$	-	\$ 262,644
Countywide Total	\$	1,641,896	\$	-	\$	14,380	\$	761,750	\$ 2,418,026
LAFAYETTE BOCC	\$	147,190	\$	403,852	\$	18,769	\$	861,364	\$ 1,431,175
Mayo	\$	27,029	\$	-	\$	-	\$	1	\$ 27,029
Countywide Total	\$	174,219	\$	403,852	\$	18,769	\$	861,364	\$ 1,458,204
LAKE BOCC	\$	16,934,168	\$	-	\$	-	\$	-	\$ 16,934,168
Astatula	\$	116,670	\$	-	\$	-	\$	-	\$ 116,670
Clermont	\$	2,220,940	\$	-	\$	-	\$	-	\$ 2,220,940
Eustis	\$	1,295,274	\$	-	\$	-	\$	-	\$ 1,295,274
Fruitland Park	\$	452,226	\$	-	\$	-	\$	-	\$ 452,226
Groveland	\$	943,095	\$	-	\$	-	\$	-	\$ 943,095
Howey-in-the-Hills	\$	84,044	\$	-	\$	-	\$	-	\$ 84,044
Lady Lake	\$	922,626	\$	-	\$	-	\$	-	\$ 922,626
Leesburg	\$	1,359,346	\$	-	\$	-	\$	-	\$ 1,359,346
Mascotte	\$	348,768	\$	-	\$	-	\$	-	\$ 348,768
Minneola	\$	724,145	\$	-	\$	-	\$	-	\$ 724,145
Montverde	\$	110,095	\$	-	\$	1	\$	1	\$ 110,095
Mount Dora	\$	885,907	\$	-	\$	1	\$	1	\$ 885,907
Tavares	\$	1,012,067	\$	-	\$	1	\$	1	\$ 1,012,067
Umatilla	\$	249,404	\$	-	\$	-	\$	-	\$ 249,404
Countywide Total	\$	27,658,777	\$	-	\$	1	\$	1	\$ 27,658,777
LEE BOCC	\$	51,433,665	\$	-	\$	-	\$	-	\$ 51,433,665
Bonita Springs	\$	4,429,302	\$	-	\$	-	\$	1	\$ 4,429,302
Cape Coral	\$	15,464,743	\$	-	\$	-	\$	-	\$ 15,464,743
Estero	\$	2,734,077	\$	-	\$	-	\$	-	\$ 2,734,077
Fort Myers	\$	6,983,228	\$	-	\$	-	\$	-	\$ 6,983,228
Fort Myers Beach	\$	559,096	\$	-	\$	-	\$	-	\$ 559,096
Sanibel	\$	588,341	\$	-	\$	-	\$	-	\$ 588,341
Countywide Total	\$	82,192,452	\$	-	\$	-	\$	1	\$ 82,192,452
LEON BOCC	\$	12,861,674	\$	-	\$	-	\$	-	\$ 12,861,674
Tallahassee	\$	10,827,505	\$	-	\$	-	\$	1	\$ 10,827,505
Countywide Total	\$	23,689,178		-	\$	-	\$	1	\$ 23,689,178
LEVY BOCC	\$	1,657,255	\$	1,658,165	\$	-	\$	820,346	\$ 4,135,766
Bronson	\$	49,986	\$	-	\$	-	\$	-	\$ 49,986
Cedar Key	\$	31,208		-	\$	-	\$	-	\$ 31,208
Chiefland	\$	99,358	\$	-	\$	-	\$	-	\$ 99,358
Fanning Springs (part)	\$	22,279	\$	-	\$	-	\$	-	\$ 22,279
Inglis	\$	57,120	\$	-	\$	-	\$	-	\$ 57,120
Otter Creek	\$	5,165	\$	-	\$	-	\$	-	\$ 5,165
Williston	\$	126,846	\$	-	\$	-	\$	-	\$ 126,846
Yankeetown	\$	21,973	\$	-	\$	-	\$	-	\$ 21,973
Countywide Total	\$	2,071,189	\$	1,658,165	\$	-	\$	820,346	\$ 4,549,700
LIBERTY BOCC	\$	127,849	\$	430,214	\$	22,270	\$	853,031	\$ 1,433,364
Bristol	\$	18,077	\$	-	\$	-	\$	-	\$ 18,077
Countywide Total	\$	145,926	\$	430,214	\$	22,270	\$	853,031	\$ 1,451,441
MADISON BOCC	\$	446,940	\$	958,091	\$	22,526	\$	878,942	\$ 2,306,499
Greenville	\$	20,516	\$	-	\$	-	\$	-	\$ 20,516
Lee	\$	8,890	\$	-	\$	-	\$	-	\$ 8,890
Madison	\$	82,639	\$		\$	-	\$	-	\$ 82,639

Doral         \$ 5,079,549 \$ - \$ - \$ - \$ 5,079,549           El Portal         \$ 170,434 \$ - \$ - \$ - \$ - \$ 170,434           Florida City         \$ 1,028,544 \$ - \$ - \$ - \$ - \$ 1,028,544           Golden Beach         \$ 72,828 \$ - \$ - \$ - \$ - \$ 72,828           Hialeah         \$ 18,691,113 \$ - \$ - \$ - \$ 18,691,113           Hialeah Gardens         \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826           Homestead         \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650 \$ - \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650 \$ - \$ - \$ - \$ - \$ 5,827,149           Medley         \$ 65,862 \$ - \$ - \$ - \$ - \$ - \$ 5,827,149           Medley         \$ 65,862 \$ - \$ - \$ - \$ - \$ - \$ 65,862           Miami         \$ 36,822,317 \$ - \$ - \$ - \$ - \$ 65,862           Miami         \$ 36,822,317 \$ - \$ - \$ - \$ - \$ 36,822,317           Miami Beach         \$ 7,329,395 \$ - \$ - \$ - \$ - \$ - \$ 36,822,317           Miami Gardens         \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 8,961,149           Miami Gardens         \$ 8,961,149 \$ - \$ - \$ - \$ - \$ - \$ 8,961,149           Miami Shores         \$ 851,856 \$ - \$ - \$ - \$ - \$ - \$ 8,961,149           Miami Springs         \$ 1,125,438 \$ - \$ - \$ - \$ - \$ 851,856           Miami Springs         \$ 1,125,438 \$ - \$ - \$ - \$ - \$ 1,125,438           North Bay Village         \$ 710,315 \$ - \$ - \$ - \$ - \$ 5,048,91	Revenue	⊏Sti	mates for th	e L	ocai Fiscal	16	ear Ending S	ер			บาษ
Distribution					_						
Countywide Total \$ 568,986 \$ 958,091 \$ 22,526 \$ 878,942 \$ 2,418,544 \$ 126,043 \$ - \$ - \$ - \$ 27,377,749 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,043 \$ 126,043 \$ - \$ - \$ - \$ 126,043 \$ 126,045											
MANATE BOCC										_	
Anna Maria					958,091		22,526		878,942	_	
Bradenton					-	_	-		-		
Bradenton Beach					-		-		-		
Holmes Beach					-		-		-		
Longboat Key (part)					-		-		-		
Palmetto \$ 1,050,169 \$ . \$ . \$ . \$ . \$ . 1,050,169 Countywide Total \$ 33,511,610 \$ . \$ . \$ . \$ . \$ . \$ 33,511,610 \$ . \$ . \$ . \$ . \$ . \$ . \$ 33,511,610 \$ . \$ . \$ . \$ . \$ . \$ . \$ 33,511,610 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ 33,511,610 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$					-		-		-		
Countywide Total \$ 33,511,610 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					-		-		-		
MARION BOCC					-		-		-		
Belleview \$ 358,779 \$ - \$ - \$ - \$ 358,779 \$ Dunnellon \$ 130,222 \$ - \$ - \$ - \$ 130,222 \$ - \$ - \$ - \$ 130,222 \$ - \$ - \$ - \$ 130,222 \$ - \$ - \$ - \$ 32,970 \$ Cala \$ 32,970 \$ - \$ - \$ - \$ 32,970 \$ - \$ - \$ - \$ 32,970 \$ Cala \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 4,294,381 \$ - \$ - \$ - \$ - \$ - \$ 2,052,065 \$ - \$ - \$ - \$ - \$ - \$ 2,052,065 \$ - \$ - \$ - \$ - \$ 2,052,065 \$ - \$ - \$ - \$ - \$ 2,052,065 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,969,929 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 15,026 \$ - \$ - \$ - \$ - \$ 229,208 \$ - \$ - \$ - \$ - \$ 1,022,208 \$ - \$ - \$ - \$ 1,022,208 \$ - \$ - \$ - \$ - \$ 1,022,208 \$ - \$ - \$ - \$ - \$ 1,	,				-		-		<u> </u>		
Dunnellon					-		-		-		
McIntosh					-		-		-		
Ocala         \$ 4,294,381         \$ - \$ - \$ . \$ . 3,39,391           Reddick         \$ 39,391         \$ - \$ - \$ . \$ . 3,39,391           Countywide Total         \$ 28,052,065         \$ - \$ . \$ . \$ . \$ . \$ 20,52,065           MARTIN BOCC         \$ 15,969,929         \$ - \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .					-				-		,
Reddick \$ 39,391 \$ - \$ - \$ \$ 39,391 \$ Countywide Total \$ 28,052,065 \$ - \$ - \$ - \$ \$ 28,052,065 \$ - \$ - \$ - \$ \$ 28,052,065 \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ - \$ - \$ 28,052,065 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$					-		-		-		
Countywide Total \$ 28,052,065 \$ - \$ - \$ - \$ 15,069,929   Indiantown \$ 752,103 \$ - \$ - \$ - \$ 15,069,929   Indiantown \$ 752,103 \$ - \$ - \$ - \$ 752,103   Jupiter Island \$ 90,719 \$ - \$ - \$ - \$ 90,719   Ocean Breeze \$ 15,026 \$ - \$ - \$ - \$ 15,026   Sewall's Point \$ 229,208 \$ - \$ - \$ - \$ 15,026   Sewall's Point \$ 229,208 \$ - \$ - \$ - \$ 18,026   Sewall's Point \$ 1,812,023 \$ - \$ - \$ - \$ 1,812,023   Stuart \$ 1,812,023 \$ - \$ - \$ - \$ 1,812,023   Countywide Total \$ 18,869,009 \$ - \$ - \$ - \$ 1,8669,009   MIAMI-DADE BOCC \$ 175,491,254 \$ - \$ - \$ 15,026   Aventura \$ 2,983,910 \$ - \$ - \$ - \$ 2,983,910   Bal Harbour \$ 231,468 \$ - \$ - \$ - \$ 2,983,910   Bal Harbour \$ 231,468 \$ - \$ - \$ - \$ 2,943,910   Bal Harbour \$ 231,468 \$ - \$ - \$ - \$ 2,943,910   Biscayne Park \$ 251,417 \$ - \$ - \$ - \$ 251,417   Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,428,71   Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,428,71   El Portal \$ 1,028,544 \$ - \$ - \$ - \$ 3,579,836   Doral \$ 5,079,549 \$ - \$ - \$ - \$ 170,434   Florida City \$ 1,028,544 \$ - \$ - \$ - \$ 1,028,544   Hialeah \$ 1,662,826 \$ - \$ - \$ - \$ 1,869,113   Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,869,113   Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826   Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 1,025,544   Mamil Baach \$ 7,329,395 \$ - \$ - \$ - \$ 1,862,826   Mamil Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826   Mamil Gardens \$ 1,1017,541 \$ - \$ - \$ - \$ 1,862,826   Mamil Gardens \$ 1,1017,541 \$ - \$ - \$ - \$ 1,862,826   Mamil Gardens \$ 1,1017,541 \$ - \$ - \$ - \$ 1,1017,541   Mamil Baach \$ 7,329,395 \$ - \$ - \$ - \$ - \$ 3,682,317   Miami Baach \$ 7,329,395 \$ - \$ - \$ - \$ - \$ 1,125,438   Miami Lakes \$ 2,420,280 \$ - \$ - \$ - \$ - \$ 1,125,438   Miami Baach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ 1,1017,541   North Miami Baach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ 1,1017,541   Palmetto Bay \$ 1,120,478 \$ - \$ - \$ - \$ 1,1017,541   Palmetto Bay \$ 1,120,478 \$ - \$ - \$ - \$ 1,1017,541   Palmetto Bay \$ 1,120,478 \$ - \$ - \$ - \$ 1,1017,798					-		-		-		
MARTIN BOCC			,		-		-		-		
Indiantown					-		-		-		
Jupiter Island   \$ 90,719   \$   \$   \$   \$   \$   \$   \$   \$   \$					-		-		-		
Ocean Breeze         \$ 15,026         \$ - \$ - \$ - \$ 5 - \$ 5.29,208           Sewall's Point         \$ 229,208         \$ - \$ - \$ - \$ 5.29,208           Stuart         \$ 1,812,023         \$ - \$ - \$ - \$ 5.18,2023           Countywide Total         \$ 18,869,009         \$ - \$ - \$ - \$ - \$ 5.29,309           MIAMI-DADE BOCC         \$ 175,491,254         \$ - \$ - \$ - \$ 5.29,30,910           Aventura         \$ 2983,910         \$ - \$ - \$ - \$ 5.29,30,910           Bal Harbour         \$ 231,468         \$ - \$ - \$ - \$ 5.23,468           Bay Harbor Islands         \$ 461,194         \$ - \$ - \$ 5.52,417           Coral Gables         \$ 3,942,871         \$ - \$ - \$ 5.52,417           Coral Gables         \$ 3,942,871         \$ - \$ - \$ 5.5,79,539           Doral         \$ 5,079,549         \$ - \$ - \$ 5.5,79,549           El Portal         \$ 1,028,544         \$ - \$ 5.5,579,549           Golden Beach         \$ 72,828         \$ - \$ 5.5,827,149           Hialeah         \$ 18,691,113         \$ - \$ 5.5,827,149           Hialeah         \$ 18,681,113         \$ - \$ 5.5,827,149           Hialeah         \$ 18,62,826         \$ - \$ 5.5,827,149           Homestead         \$ 5,627,149         \$ - \$ 5.5,827,149           Medley         \$ 6,862         \$ - \$ 5.5,827,149					-		-		-		
Sewall's Point         \$ 229,208         \$ - \$ - \$ - \$         \$ 1,812,023         \$ - \$ - \$ - \$         \$ 1,812,023           Countywide Total         \$ 18,869,009         \$ - \$ - \$ - \$ - \$ - \$ 1.812,023         \$ - \$ - \$ - \$ - \$ - \$ 1.812,023         \$ - \$ - \$ - \$ - \$ - \$ - \$ 1.812,023           MIAMI-DADE BOCC         \$ 175,491,254         \$ - \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.983,910         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ - \$ 2.31,468         \$ - \$ - \$ - \$ - \$ - \$ 2.31,448         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 2.51,417         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 2.51,417         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	•				-		-		-		
Stuart			,		-		-		-		
Countywide Total \$ 18,869,009 \$ - \$ - \$ - \$ 18,869,009 \$   - \$ - \$   \$ 18,869,009 \$   - \$   \$ - \$   \$ 175,491,254 \$   \$ - \$   \$ - \$   \$ 175,491,254 \$   \$ - \$   \$ - \$   \$ 175,491,254 \$   \$ - \$   \$ - \$   \$ 2,983,910 \$   - \$   \$ - \$   \$ - \$   \$ 2,983,910 \$   - \$   \$ - \$   \$ - \$   \$ 231,468 \$   \$ - \$   \$ - \$   \$ - \$   \$ 231,468 \$   \$ - \$   \$ - \$   \$ - \$   \$ 231,468 \$   \$ - \$   \$ - \$   \$ - \$   \$ 461,194 \$   \$   \$ - \$   \$ - \$   \$ - \$   \$ 461,194 \$   \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 251,417 \$   \$ - \$   \$ - \$   \$ 2,51,417 \$   \$ - \$   \$ - \$   \$ 2,51,417 \$   \$ - \$   \$ - \$   \$ 2,51,417 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$   \$   \$ - \$   \$ - \$   \$ 3,579,836 \$   \$					-		-		-		
MIAMI-DADE BOCC   \$ 175,491,254   \$					-		-		-		
Aventura \$ 2,983,910 \$ - \$ - \$ - \$ 2,983,910 Bal Harbour \$ 231,468 \$ - \$ - \$ - \$ 231,468 Bay Harbor Islands \$ 461,194 \$ - \$ - \$ - \$ 251,417 \$ - \$ - \$ - \$ 251,417 \$ Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,2579,836 Coral \$ 5,079,549 \$ - \$ - \$ - \$ 5,079,549 \$ Coral Gables \$ 170,434 \$ - \$ - \$ - \$ - \$ 1,028,544 \$ Colden Beach \$ 72,828 \$ - \$ - \$ - \$ 1,028,544 \$ Colden Beach \$ 18,691,113 \$ - \$ - \$ - \$ 1,862,826 \$ Coral Gables \$ 1,017,541 \$ - \$ - \$ - \$ 1,862,826 \$ Coral Gables \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,028,544 \$ Colden Beach \$ 1,017,541 \$ - \$ - \$ - \$ 1,028,244 \$ Colden Garden \$ 1,862,826 \$ - \$ - \$ - \$ - \$ 1,862,826 \$ Coral Gables \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$					-		-		-		
Bal Harbour \$ 231,468 \$ - \$ - \$ - \$ 231,468 Bay Harbor Islands \$ 461,194 \$ - \$ - \$ - \$ 461,194 Biscayne Park \$ 251,417 \$ - \$ - \$ - \$ 251,417 Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,942,871 Cutler Bay \$ 3,579,836 \$ - \$ - \$ - \$ 3,942,871 Cutler Bay \$ 3,579,836 \$ - \$ - \$ - \$ 3,579,836 Doral \$ 5,079,549 \$ - \$ - \$ - \$ 5,079,549 El Portal \$ 170,434 \$ - \$ - \$ - \$ 5,079,549 El Portal \$ 170,434 \$ - \$ - \$ - \$ - \$ 1,028,544 Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 1,028,544 Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 1,862,826 Hialeah \$ 18,691,113 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149 Indian Creek \$ 6,650 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Beach \$ 7,329,395 \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 3,956,856 \$ - \$ - \$ - \$ - \$ - \$ 3,968,566 Miami Springs \$ 1,125,438 \$ - \$ - \$ - \$ - \$ - \$ 3,968,566 Miami Springs \$ 1,125,438 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ - \$		_			-		-		-		
Bay Harbor Islands \$ 461,194 \$ - \$ - \$ - \$ 461,194 Biscayne Park \$ 251,417 \$ - \$ - \$ - \$ 251,417 Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,942,871 Cutler Bay \$ 3,579,836 \$ - \$ - \$ - \$ 3,579,836 Doral \$ 5,079,549 \$ - \$ - \$ - \$ 5,079,549 El Portal \$ 170,434 \$ - \$ - \$ - \$ 1,028,544 Golden Beach \$ 1,028,544 \$ - \$ - \$ - \$ 1,028,544 Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 1,028,544 Bialeah \$ 18,691,113 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ 1,017,541 Miami Beach \$ 7,329,395 \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 36,822,317 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$ 3,596,856 Miami Gardens \$ 3,596,856 \$ - \$ - \$ - \$ - \$ - \$					-		-		-		
Biscayne Park \$ 251,417 \$ - \$ - \$ - \$ 251,417 Coral Gables \$ 3,942,871 \$ - \$ - \$ - \$ 3,942,871 Cutler Bay \$ 3,579,836 \$ - \$ - \$ - \$ 3,579,836 S - \$ - \$ - \$ 3,579,836 S - \$ - \$ - \$ 5,079,549 S - \$ - \$ 5,079,549 S - \$ - \$ 5,079,549 S - \$ - \$ - \$ 5,079,549 S - \$ - \$ - \$ 5,079,549 S - \$ - \$ - \$ 1,028,544 S - \$ - \$ - \$ 1,028,744 S - \$ - \$ - \$ 1,017,541 S - \$ - \$ - \$ 1,					-		-		-		
Coral Gables         \$ 3,942,871         \$ - \$ - \$ - \$ 3,942,871           Cutler Bay         \$ 3,579,836         \$ - \$ - \$ - \$ 3,579,836           Doral         \$ 5,079,549         \$ - \$ - \$ - \$ 5,079,549           El Portal         \$ 170,434         \$ - \$ - \$ - \$ 170,434           Florida City         \$ 1,028,544         \$ - \$ - \$ - \$ 1,028,544           Golden Beach         \$ 72,828         \$ - \$ - \$ - \$ 1,028,544           Golden Beach         \$ 72,828         \$ - \$ - \$ - \$ 18,691,113           Hialeah         \$ 18,691,113         \$ - \$ - \$ - \$ 18,691,113           Hialeah Gardens         \$ 1,862,826         \$ - \$ - \$ - \$ 1,862,826           Homestead         \$ 5,827,149         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,862         <					-		-		-		
Cutler Bay         \$ 3,579,836         \$ - \$ - \$ - \$ 5,079,549           Doral         \$ 5,079,549         \$ - \$ - \$ - \$ 5,079,549           El Portal         \$ 170,434         \$ - \$ - \$ - \$ 170,434           Florida City         \$ 1,028,544         \$ - \$ - \$ - \$ 1,028,544           Golden Beach         \$ 72,828         \$ - \$ - \$ - \$ 1,028,544           Haileah         \$ 18,691,113         \$ - \$ - \$ - \$ 18,691,113           Hialeah Gardens         \$ 1,862,826         \$ - \$ - \$ - \$ 1,862,826           Homestead         \$ 5,827,149         \$ - \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650         \$ - \$ - \$ - \$ - \$ 6,650           Key Biscayne         \$ 1,017,541         \$ - \$ - \$ - \$ - \$ 6,650           Medley         \$ 65,862         \$ - \$ - \$ - \$ - \$ 6,862           Miami         \$ 36,822,317         \$ - \$ - \$ - \$ - \$ 6,862           Miami Beach         \$ 7,329,395         \$ - \$ - \$ - \$ - \$ 3,8961,149           Miami Gardens         \$ 8,961,149         \$ - \$ - \$ - \$ - \$ - \$ 3,29,395           Miami Springs         \$ 8,51,856         \$ - \$ - \$ - \$ - \$ - \$ 2,420,280           Miami Shores         \$ 851,856         \$ - \$ - \$ - \$ - \$ 2,420,280           Miami Springs         \$ 1,125,438         - \$ - \$ - \$ - \$ 5,048,914           North Mami </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td>					-		-		-		
Doral         \$ 5,079,549 \$ - \$ - \$ - \$ 5,079,549           El Portal         \$ 170,434 \$ - \$ - \$ - \$ - \$ 170,434           Florida City         \$ 1,028,544 \$ - \$ - \$ - \$ - \$ 1,028,544           Golden Beach         \$ 72,828 \$ - \$ - \$ - \$ - \$ 72,828           Hialeah         \$ 18,691,113 \$ - \$ - \$ - \$ 18,691,113           Hialeah Gardens         \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826           Homestead         \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149           Indian Creek         \$ 6,650 \$ - \$ - \$ - \$ - \$ 6,650           Key Biscayne         \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 6,650           Key Biscayne         \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 65,862           Miami         \$ 36,822,317 \$ - \$ - \$ - \$ - \$ 36,822,317           Miami Beach         \$ 7,329,395 \$ - \$ - \$ - \$ - \$ - \$ 36,822,317           Miami Gardens         \$ 8,961,149 \$ - \$ - \$ - \$ - \$ 8,961,149           Miami Lakes         \$ 2,420,280 \$ - \$ - \$ - \$ - \$ - \$ 8,961,149           Miami Shores         \$ 851,856 \$ - \$ - \$ - \$ - \$ - \$ 851,856           Miami Springs         \$ 1,125,438 \$ - \$ - \$ - \$ - \$ 1,125,438           North Bay Village         \$ 710,315 \$ - \$ - \$ - \$ - \$ 5,048,914           North Miami         \$ 5,548,914 \$ - \$ - \$ - \$ - \$ 5,048,914           North Miami         \$ 5,548,914 \$ - \$ - \$ - \$ - \$ - \$ 5,048,914           North Miami         \$ 5,548,914 \$ - \$ - \$ - \$	Coral Gables				-		-		-		
El Portal \$ 170,434 \$ - \$ - \$ - \$ 170,434 Florida City \$ 1,028,544 \$ - \$ - \$ - \$ 1,028,544 Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 1,028,544 Hialeah \$ 18,691,113 \$ - \$ - \$ - \$ 1,8691,113 Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149 Homestead \$ 6,650 \$ - \$ - \$ - \$ - \$ 6,650 Key Biscayne \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 1,017,541 Homestead \$ 65,862 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 65,862 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 65,862 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 6,650 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 6,862 Homestead \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$ - \$ - \$ - \$ - \$ - \$ 1,017,541 \$	Cutler Bay				-		-		-		
Florida City \$ 1,028,544 \$ - \$ - \$ - \$ 1,028,544 \$ Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 72,828 \$ Hialeah \$ 18,691,113 \$ - \$ - \$ - \$ 18,691,113 \$ Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826 \$ Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149 \$ Formula in the standard	Doral				-		-		-		
Golden Beach \$ 72,828 \$ - \$ - \$ - \$ 72,828 Hialeah \$ 18,691,113 \$ - \$ - \$ - \$ 18,691,113 Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ - \$ 5,827,149 Indian Creek \$ 6,650 \$ - \$ - \$ - \$ - \$ 6,650 Key Biscayne \$ 1,017,541 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ - \$ 65,662 Miami \$ 36,822,317 \$ - \$ - \$ - \$ 36,822,317 Miami Beach \$ 7,329,395 \$ - \$ - \$ - \$ 7,329,395 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ 8,961,149 Miami Lakes \$ 2,420,280 \$ - \$ - \$ - \$ - \$ 8,961,149 Miami Borres \$ 851,856 \$ - \$ - \$ - \$ - \$ 851,856 Miami Springs \$ 1,125,438 \$ - \$ - \$ - \$ - \$ 7,0315 North Miami \$ 5,048,914 \$ - \$ - \$ - \$ 5,048,914 North Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ 3,596,856 Opa-locka \$ 1,404,719 \$ - \$ - \$ - \$ 1,404,719 Palmetto Bay					-		-		-		
Hialeah       \$ 18,691,113       \$ - \$ - \$ - \$ 18,691,113         Hialeah Gardens       \$ 1,862,826       \$ - \$ - \$ - \$ 1,862,826         Homestead       \$ 5,827,149       \$ - \$ - \$ - \$ 5,827,149         Indian Creek       \$ 6,650       \$ - \$ - \$ - \$ 6,650         Key Biscayne       \$ 1,017,541       \$ - \$ - \$ - \$ 1,017,541         Medley       \$ 65,862       \$ - \$ - \$ - \$ 5,862         Miami       \$ 36,822,317       \$ - \$ - \$ - \$ 5,862         Miami Beach       \$ 7,329,395       \$ - \$ - \$ - \$ 5,36,822,317         Miami Gardens       \$ 8,961,149       \$ - \$ - \$ - \$ 5,329,395         Miami Gardens       \$ 8,961,149       \$ - \$ - \$ - \$ 8,961,149         Miami Lakes       \$ 2,420,280       \$ - \$ - \$ - \$ 8,961,149         Miami Shores       \$ 851,856       \$ - \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       \$ - \$ - \$ - \$ 1,125,438         North Miami       \$ 5,048,914       \$ - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ - \$ 1,404,719	Florida City		1,028,544		-		-		-		
Hialeah Gardens \$ 1,862,826 \$ - \$ - \$ - \$ 1,862,826 Homestead \$ 5,827,149 \$ - \$ - \$ 5,827,149 Indian Creek \$ 6,650 \$ - \$ - \$ - \$ 6,650 Key Biscayne \$ 1,017,541 \$ - \$ - \$ - \$ 1,017,541 Medley \$ 65,862 \$ - \$ - \$ - \$ 65,862 Miami \$ 36,822,317 \$ - \$ - \$ - \$ 36,822,317 Miami Beach \$ 7,329,395 \$ - \$ - \$ - \$ 7,329,395 Miami Gardens \$ 8,961,149 \$ - \$ - \$ - \$ 8,961,149 Miami Lakes \$ 2,420,280 \$ - \$ - \$ - \$ 2,420,280 Miami Shores \$ 851,856 \$ - \$ - \$ - \$ 1,125,438 North Bay Village \$ 710,315 \$ - \$ - \$ - \$ 5,048,914 North Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ 5,048,914 North Miami Beach \$ 3,596,856 \$ - \$ - \$ - \$ - \$ 1,404,719 Ralmetto Bay \$ 1,910,798 \$ - \$ - \$ - \$ 1,910,798	Golden Beach		72,828		-		-		-		
Homestead         \$ 5,827,149         -         -         \$         -         \$ 5,827,149           Indian Creek         \$ 6,650         -         -         -         \$         -         \$ 6,650           Key Biscayne         \$ 1,017,541         -         -         -         \$         -         \$ 1,017,541           Medley         \$ 65,862         -         -         -         \$         -         \$ 65,862           Miami         \$ 36,822,317         -         -         \$         -         \$ 65,862           Miami         \$ 36,822,317         -         -         \$         -         \$ 65,862           Miami         \$ 36,822,317         -         -         \$         -         \$ 7,329,395           Miami Beach         \$ 7,329,395         -         -         \$         -         \$ 7,329,395           Miami Gardens         \$ 8,961,149         \$         -         \$         -         \$ 7,329,395           Miami Lakes         \$ 2,420,280         \$         -         \$         -         \$ 2,420,280           Miami Shores         \$ 851,856         \$         -         \$         -         \$ 2,420,280           Mia	Hialeah	\$	18,691,113	\$	-	\$	-		-		
Indian Creek         \$ 6,650         \$ -         \$ -         \$ -         \$ 6,650           Key Biscayne         \$ 1,017,541         \$ -         \$ -         \$ 1,017,541           Medley         \$ 65,862         \$ -         \$ -         \$ 65,862           Miami         \$ 36,822,317         \$ -         \$ -         \$ 36,822,317           Miami         \$ 36,822,317         \$ -         \$ -         \$ 36,822,317           Miami         \$ 7,329,395         \$ -         \$ -         \$ 7,329,395           Miami Beach         \$ 8,961,149         \$ -         \$ -         \$ 8,961,149           Miami Gardens         \$ 8,961,149         \$ -         \$ -         \$ 8,961,149           Miami Lakes         \$ 2,420,280         \$ -         \$ -         \$ 2,420,280           Miami Shores         \$ 851,856         \$ -         \$ -         \$ 2,420,280           Miami Springs         \$ 1,125,438         \$ -         \$ -         \$ 851,856           Miami Springs         \$ 1,125,438         \$ -         \$ -         \$ 1,125,438           North Bay Village         \$ 710,315         \$ -         \$ -         \$ 710,315           North Miami         \$ 5,048,914         \$ -         \$ -         \$ 5,	Hialeah Gardens				-	\$	-		-		
Key Biscayne       \$ 1,017,541       \$ - \$ - \$ 1,017,541         Medley       \$ 65,862       \$ - \$ - \$ 65,862         Miami       \$ 36,822,317       \$ - \$ - \$ 36,822,317         Miami Beach       \$ 7,329,395       \$ - \$ - \$ 7,329,395         Miami Gardens       \$ 8,961,149       \$ - \$ - \$ 8,961,149         Miami Lakes       \$ 2,420,280       \$ - \$ - \$ - \$ 8,961,149         Miami Shores       \$ 851,856       \$ - \$ - \$ - \$ 2,420,280         Miami Springs       \$ 1,125,438       \$ - \$ - \$ - \$ 851,856         Miami Springs       \$ 1,125,438       \$ - \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       \$ - \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       \$ - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ 1,910,798	Homestead		5,827,149		-		-		-		
Medley       \$ 65,862       \$ - \$       - \$       - \$       65,862         Miami       \$ 36,822,317       \$ - \$       - \$       36,822,317         Miami Beach       \$ 7,329,395       \$ - \$       - \$       7,329,395         Miami Gardens       \$ 8,961,149       \$ - \$       - \$       \$ 8,961,149         Miami Lakes       \$ 2,420,280       \$ - \$       - \$       2,420,280         Miami Shores       \$ 851,856       \$ - \$       - \$       2,420,280         Miami Springs       \$ 1,125,438       - \$       - \$       - \$       851,856         Miami Springs       \$ 1,125,438       - \$       - \$       - \$       1,125,438         North Bay Village       \$ 710,315       - \$       - \$       - \$       710,315         North Miami       \$ 5,048,914       - \$       - \$       - \$       5,048,914         North Miami Beach       \$ 3,596,856       - \$       - \$       - \$       - \$       5,048,914         North Miami Beach       \$ 3,596,856       - \$       - \$       - \$       - \$       3,596,856         Opa-locka       \$ 1,404,719       - \$       - \$       - \$       - \$       1,404,719         Palmetto Bay	Indian Creek		6,650	\$	-		-		-		
Miami       \$ 36,822,317       \$ - \$       - \$       - \$ 36,822,317         Miami Beach       \$ 7,329,395       - \$       - \$       - \$ 7,329,395         Miami Gardens       \$ 8,961,149       - \$       - \$       - \$ 8,961,149         Miami Lakes       \$ 2,420,280       - \$       - \$       - \$ 2,420,280         Miami Shores       \$ 851,856       - \$       - \$       - \$ 851,856         Miami Springs       \$ 1,125,438       - \$       - \$       - \$ 1,125,438         North Bay Village       \$ 710,315       - \$       - \$       - \$ 710,315         North Miami       \$ 5,048,914       - \$       - \$       - \$ 5,048,914         North Miami Beach       \$ 3,596,856       - \$       - \$       - \$ 3,596,856         Opa-locka       \$ 1,404,719       - \$       - \$       - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       - \$       - \$       - \$ 1,910,798	Key Biscayne		1,017,541		-		-		-		
Miami Beach       \$ 7,329,395       - \$ - \$ - \$ 7,329,395         Miami Gardens       \$ 8,961,149       - \$ - \$ 8,961,149         Miami Lakes       \$ 2,420,280       - \$ - \$ - \$ 2,420,280         Miami Shores       \$ 851,856       - \$ - \$ - \$ 851,856         Miami Springs       \$ 1,125,438       - \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       - \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       - \$ - \$ - \$ 1,910,798	Medley		65,862		-		-		-		
Miami Gardens       \$ 8,961,149       - \$ - \$ - \$ 8,961,149         Miami Lakes       \$ 2,420,280       - \$ - \$ - \$ 2,420,280         Miami Shores       \$ 851,856       - \$ - \$ - \$ 851,856         Miami Springs       \$ 1,125,438       - \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       - \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       - \$ - \$ - \$ 1,910,798	Miami	\$	36,822,317	\$	-	\$	-	\$	-	,	\$ 36,822,317
Miami Lakes       \$ 2,420,280       \$ - \$       - \$       2,420,280         Miami Shores       \$ 851,856       \$ - \$       - \$       - \$       851,856         Miami Springs       \$ 1,125,438       - \$       - \$       - \$       1,125,438         North Bay Village       \$ 710,315       - \$       - \$       - \$       710,315         North Miami       \$ 5,048,914       \$ - \$       - \$       - \$       5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$       - \$       - \$       3,596,856         Opa-locka       \$ 1,404,719       - \$       - \$       - \$       1,404,719         Palmetto Bay       \$ 1,910,798       - \$       - \$       - \$       1,910,798	Miami Beach	\$	7,329,395	\$	-	\$	-	\$	-	,	7,329,395
Miami Shores       \$ 851,856       \$ - \$ - \$ - \$ 851,856         Miami Springs       \$ 1,125,438       \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ 1,910,798	Miami Gardens	\$	8,961,149	\$	-	\$	-	\$	-	,	8,961,149
Miami Springs       \$ 1,125,438       - \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       - \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       - \$ - \$ - \$ 1,910,798	Miami Lakes	\$	2,420,280	\$	-	\$	-	\$	-	,	2,420,280
Miami Springs       \$ 1,125,438       \$ - \$ - \$ 1,125,438         North Bay Village       \$ 710,315       \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       \$ - \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ 1,910,798	Miami Shores		851,856	\$	-	\$	-	\$	-	3	
North Bay Village       \$ 710,315       \$ - \$ - \$ 710,315         North Miami       \$ 5,048,914       \$ - \$ - \$ 5,048,914         North Miami Beach       \$ 3,596,856       \$ - \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ 1,910,798	Miami Springs				-	\$	-	\$	-		1,125,438
North Miami         \$ 5,048,914         \$ - \$ - \$ 5,048,914           North Miami Beach         \$ 3,596,856         \$ - \$ - \$ - \$ 3,596,856           Opa-locka         \$ 1,404,719         \$ - \$ - \$ - \$ 1,404,719           Palmetto Bay         \$ 1,910,798         \$ - \$ - \$ 1,910,798	North Bay Village				-				-		
North Miami Beach       \$ 3,596,856       \$ - \$ - \$ 3,596,856         Opa-locka       \$ 1,404,719       \$ - \$ - \$ - \$ 1,404,719         Palmetto Bay       \$ 1,910,798       \$ - \$ - \$ - \$ 1,910,798	North Miami				-		-		-		
Opa-locka         \$ 1,404,719         \$ - \$ - \$ 1,404,719           Palmetto Bay         \$ 1,910,798         \$ - \$ - \$ 1,910,798	North Miami Beach				-		-		-		
Palmetto Bay \$ 1,910,798 \$ - \$ - \$ 1,910,798	Opa-locka				-		-		-		
	Palmetto Bay				-		-		-		
· ···	Pinecrest	\$	1,461,873	\$	-	\$	-	\$	-		

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019										
		Ordinary		Emergency		Supplemental		Fiscally Constrained		Total
Local Government		Distribution	•	Distribution	-	Distribution	•	Distribution		Distribution
South Miami	\$	1,000,996	\$	-	\$	-	\$	-	\$	1,000,996
Sunny Isles Beach	\$	1,759,995	\$	-	\$	-	\$	-	\$	1,759,995
Surfside	\$	460,244	\$	-	\$	-	\$	-	\$	460,244
Sweetwater	\$	1,702,603	\$	-	\$	-	\$	-	\$	1,702,603
Virginia Gardens	\$	190,700	\$	-	\$	-	\$	-	\$	190,700
West Miami	\$	568,537	\$	-	\$	-	\$	-	\$	568,537
Countywide Total	\$	298,091,432	\$	-	\$	-	\$	-	\$	298,091,432
MONROE BOCC	\$	11,009,367	\$	-	\$	-	\$	-	\$	11,009,367
Islamorada	\$	1,100,195	\$	-	\$	-	\$	-	\$	1,100,195
Key Colony Beach	\$	139,655	\$	-	\$	-	\$	-	\$	139,655
Key West	\$	4,277,820	\$	-	\$	-	\$	-	\$	4,277,820
Layton	\$	32,348	\$	-	\$	-	\$	-	\$	32,348
Marathon	\$	1,526,116	\$	-	\$	-	\$	-	\$	1,526,116
Countywide Total	\$	18,085,500	\$	-	\$	-	\$	-	\$	18,085,500
NASSAU BOCC	\$	5,309,813	\$	-	\$	-	\$	-	\$	5,309,813
Callahan	\$	91,723	\$	-	\$	-	\$	-	\$	91,723
Fernandina Beach	\$	889,256	\$	-	\$	-	\$	-	\$	889,256
Hilliard	\$	209,642	\$	-	\$	-	\$	-	\$	209,642
Countywide Total	\$	6,500,433	\$	-	\$	-	\$	-	\$	6,500,433
OKALOOSA BOCC	\$	16,504,700	\$	-	\$	-	\$	-	\$	16,504,700
Cinco Bayou	\$	40,240	\$	-	\$	-	\$	-	\$	40,240
Crestview	\$	2,440,348	\$	-	\$	-	\$	-	\$	2,440,348
Destin	\$	1,303,188	\$	-	\$	-	\$	-	\$	1,303,188
Fort Walton Beach	\$	2,075,205	\$	-	\$	-	\$	-	\$	2,075,205
Laurel Hill	\$	54,747	\$	-	\$	-	\$	-	\$	54,747
Mary Esther	\$	394,752	\$	-	\$	-	\$	-	\$	394,752
Niceville	\$	1,435,236	\$	-	\$	-	\$	-	\$	1,435,236
Shalimar	\$	80,779	\$	-	\$	-	\$	-	\$	80,779
Valparaiso	\$	521,236	\$	-	\$	-	\$	-	\$	521,236
Countywide Total	\$	24,850,431	\$	-	\$	-	\$	-	\$	24,850,431
OKEECHOBEE BOCC	\$	2,731,352	\$	-	\$	-	\$	754,039	\$	3,485,391
Okeechobee	\$	412,415	\$	-	\$	-	\$	754.000	\$	412,415
Countywide Total	\$	3,143,766	\$	-	\$	-	\$	754,039	\$	3,897,805
ORANGE BOCC	\$	192,638,324	\$	-	\$	-	\$	-	\$	192,638,324
Арорка	\$	8,330,486		-	\$	-	\$	-	\$	8,330,486
Belle Isle	\$	1,121,566	\$	-	\$		\$	-	\$	1,121,566
Eatonville	\$	380,941	\$	-	\$		\$	-	\$	380,941
Edgewood	\$	442,367	\$	-	\$		\$	-	\$ 6	442,367
Maitland	\$	2,912,456	\$	-	\$			-	\$ 6	2,912,456
Oakland	\$	444,877	\$	-	\$		\$	-	\$ 6	444,877
Ocoee	\$	7,210,091	\$	-	\$		\$	-	\$	7,210,091
Orlando	\$	46,722,489		-			\$	-		46,722,489
Windermere	\$	483,206	\$	-	\$		\$	-	\$	483,206
Winter Garden	\$	7,194,023	\$	-	\$		\$	-	\$	7,194,023
Winter Park	\$	4,906,872	\$	-	\$	-	\$	-	\$ 6	4,906,872
Countywide Total	\$	272,787,699	\$	-	\$		\$	-	\$ 6	272,787,699
OSCEOLA BOCC	\$	23,065,423		-	\$		\$	-	\$	23,065,423
Kissimmee	\$	5,384,192	\$	-	\$	-	\$	-	\$	5,384,192
St. Cloud	\$	3,479,709	\$	-	\$	-	\$	-	\$	3,479,709
Countywide Total	\$	31,929,324	\$	-	\$		\$	-	\$	31,929,324
PALM BEACH BOCC	\$	92,949,779		-	\$		\$	-	\$	92,949,779
Atlantis	\$	164,039	\$	-	\$	-	\$	-	\$	164,039

Revenue	Revenue Estimates for the Local Fiscal							l Year Ending September 30, 2019						
								Fiscally						
		Ordinary		Emergency		Supplemental		Constrained		Total				
Local Government		Distribution		Distribution		Distribution		Distribution		Distribution				
Belle Glade	\$	1,401,299	\$	-	\$	-	\$	-	\$					
Boca Raton	\$	7,439,854	\$	-	\$	-	\$	-	\$					
Boynton Beach	\$	5,996,816	\$	-	\$	-	\$	-	\$					
Briny Breezes	\$	34,202	\$	-	\$	-	\$	-	\$	34,202				
Cloud Lake	\$	11,266	\$	-	\$	-	\$	-	\$					
Delray Beach	\$	5,333,204	\$	-	\$	-	\$	-	\$					
Glen Ridge	\$	18,398	\$	-	\$	-	\$	-	\$					
Golf	\$	20,910	\$	-	\$	-	\$	-	\$					
Greenacres	\$	3,223,232	\$	-	\$	-	\$	-	\$	3,223,232				
Gulf Stream	\$	81,128	\$	-	\$	-	\$	-	\$	81,128				
Haverhill	\$	167,443	\$	-	\$	-	\$	-	\$	167,443				
Highland Beach	\$	292,498	\$	-	\$	-	\$	-	\$	292,498				
Hypoluxo	\$	220,853	\$	-	\$	-	\$	-	\$	220,853				
Juno Beach	\$	275,559	\$	-	\$	-	\$	-	\$	275,559				
Jupiter	\$	4,975,302	\$	-	\$	-	\$	-	\$	4,975,302				
Jupiter Inlet Colony	\$	32,986	\$	-	\$	-	\$	-	\$	32,986				
Lake Clarke Shores	\$	276,289	\$	-	\$	-	\$	-	\$	276,289				
Lake Park	\$	711,915	\$	-	\$	-	\$	-	\$	711,915				
Lake Worth	\$	3,075,402	\$	-	\$	-	\$	-	\$	3,075,402				
Lantana	\$	873,117	\$	-	\$	-	\$	-	\$	873,117				
Loxahatchee Groves	\$	269,156	\$	-	\$	-	\$	-	\$	269,156				
Manalapan	\$	34,121	\$	-	\$	-	\$	-	\$	34,121				
Mangonia Park	\$	164,768	\$	-	\$	-	\$	-	\$	164,768				
North Palm Beach	\$	1,019,083	\$	-	\$	-	\$	-	\$	1,019,083				
Ocean Ridge	\$	146,857	\$	-	\$	-	\$	-	\$	146,857				
Pahokee	\$	448,513	\$	-	\$	-	\$	-	\$	448,513				
Palm Beach	\$	671,959	\$	-	\$	-	\$	-	\$	671,959				
Palm Beach Gardens	\$	4,262,333	\$	-	\$	-	\$	-	\$	4,262,333				
Palm Beach Shores	\$	97,256	\$	-	\$	-	\$	-	\$	97,256				
Palm Springs	\$	1,884,338	\$	-	\$	-	\$	-	\$	1,884,338				
Riviera Beach	\$	2,841,258	\$	-	\$	-	\$	-	\$	2,841,258				
Royal Palm Beach	\$	3,038,040	\$	-	\$	-	\$	-	\$	3,038,040				
South Bay	\$	265,915	\$	-	\$	-	\$	-	\$	265,915				
South Palm Beach	\$	113,466	\$	-	\$	-	\$	-	\$	113,466				
Tequesta	\$	464,479	\$	-	\$	-	\$	-	\$	464,479				
Wellington	\$	5,006,667	\$	-	\$	-	\$	-	\$					
West Palm Beach	\$	8,927,306	\$	-	\$	-	\$	-	\$	8,927,306				
Westlake	\$	405	\$	-	\$	-	\$	-	\$	405				
Countywide Total	\$	157,231,409	\$	-	\$	-	\$	-	\$	157,231,409				
PASCO BOCC	\$	32,956,313	\$		\$		\$	-	\$	32,956,313				
Dade City	\$	486,205	\$	-	\$	-	\$	-	\$	486,205				
New Port Richey	\$	1,059,663	\$	-	\$	-	\$	-	\$	1,059,663				
Port Richey	\$	181,428	\$	-	\$	-	\$	-	\$	181,428				
St. Leo	\$	96,932	\$	-	\$	-	\$	-	\$	96,932				
San Antonio	\$	85,572	\$	-	\$	-	\$	-	\$	85,572				
Zephyrhills	\$	1,046,689	\$	-	\$	-	\$	-	\$					
Countywide Total	\$	35,912,801	\$		\$	-	\$	-	\$	35,912,801				
PINELLAS BOCC	\$	47,740,273	\$	-	\$	-	\$	-	\$					
Belleair	\$	255,742	\$	-	\$	-	\$	-	\$	255,742				
Belleair Beach	\$	101,606	\$	-	\$	-	\$	-	\$					
Belleair Bluffs	\$	134,975	\$	-	\$	-	\$	-	\$					
Belleair Shore	\$	7,625	\$	-	\$	-	\$	-	\$					
		,								,				

Revenue	ocai riscal	rear Enging 8	Year Ending September 30, 2019						
				_			Fiscally		
		Ordinary		Emergency			Constrained		Total
Local Government		Distribution		Distribution	Distribution	_	Distribution		Distribution
Clearwater	\$	7,419,514	\$	-	\$ -	\$	-	\$	7,419,514
Dunedin	\$	2,363,527	\$	-	\$ -	\$	-	\$	2,363,527
Gulfport	\$	808,155	\$	-	\$ -	\$	-	\$	808,155
Indian Rocks Beach	\$	285,461	\$	-	\$ -	\$	-	\$	285,461
Indian Shores	\$	94,632	\$	-	\$ -	\$	-	\$	94,632
Kenneth City	\$	331,344	\$	-	\$ -	\$	-	\$	331,344
Largo	\$	5,346,987	\$	-	\$ -	\$	-	\$	5,346,987
Madeira Beach	\$	284,679	\$	-	\$ -	\$	-	\$	284,679
North Redington Beach	\$	94,632	\$	-	\$ -	\$	-	\$	94,632
Oldsmar	\$	934,071	\$	-	\$ -	\$	-	\$	934,071
Pinellas Park	\$	3,435,962	\$	-	\$ -	\$	-	\$	3,435,962
Redington Beach	\$	95,349	\$	-	\$ -	\$	-	\$	95,349
Redington Shores	\$	143,447	\$	-	\$ -	\$	-	\$	143,447
Safety Harbor	\$	1,130,244	\$	-	\$ -	\$	-	\$	1,130,244
St. Pete Beach	\$	618,369	\$	-	\$ -	\$	-	\$	618,369
St. Petersburg	\$	17,163,255	\$	-	\$ -	\$	-	\$	17,163,255
Seminole	\$	1,205,128	\$	-	\$ -	\$	-	\$	1,205,128
South Pasadena	\$	330,692	\$	-	\$ -	\$	-	\$	330,692
Tarpon Springs	\$	1,635,406	\$	-	\$ -	\$	-	\$	1,635,406
Treasure Island	\$	444,420	\$	-	\$ -	\$	-	\$	444,420
Countywide Total	\$	92,405,495	\$	-	\$ -	\$	-	\$	92,405,495
POLK BOCC	\$	36,702,208	\$	-	\$	\$	-	<b>\$</b>	36,702,208
Auburndale	\$	1,022,977	\$	-	\$	\$	-	\$	1,022,977
Bartow	\$	1,209,362	\$	-	\$	\$	-	\$	1,209,362
Davenport	\$	316,247	\$	-	\$	\$	-	\$	316,247
Dundee	\$	279,290	\$	-	\$	\$	-	\$	279,290
Eagle Lake	\$	161,449	\$	-	\$	\$	-	\$	161,449
Fort Meade	\$	366,760	\$	-	\$ -	\$	-	\$	366,760
Frostproof	\$	199,237	\$	-	\$ -	\$	-	\$	199,237
Haines City	\$	1,524,778	\$	-	\$ -	\$	-	\$	1,524,778
Highland Park	\$	15,154	\$	-	\$ -	\$	-	\$	15,154
Hillcrest Heights	\$	16,305	\$	-	\$ -	\$	-	\$	16,305
Lake Alfred	\$	377,438	\$	-	\$ -	\$	-	\$	377,438
Lake Hamilton	\$	85,296	\$	-	\$ -	\$	-	\$	85,296
Lake Wales	\$	982,439	\$	-	\$ -	\$	-	\$	982,439
Lakeland	\$	6,661,594	\$	-	\$ -	\$	-	\$	6,661,594
Mulberry	\$	246,233	\$	-	\$ -	\$	-	\$	246,233
Polk City	\$	114,645	\$	-	\$ -	\$	-	\$	114,645
Winter Haven	\$	2,631,005	\$	-	\$ -	\$	-	\$	2,631,005
Countywide Total	\$	52,912,418	\$	-	\$ -	\$	-	\$	52,912,418
PUTNAM BOCC	\$	3,302,533	\$	-	\$ -	\$	579,469	\$	3,882,002
Crescent City	\$	75,879	\$	-	\$ -	\$	_	\$	75,879
Interlachen	\$	65,583	\$	-	\$ -	\$	-	\$	65,583
Palatka	\$	520,269	\$	-	\$ -	\$	-	\$	520,269
Pomona Park	\$	42,599	\$	-	\$ -	\$	-	\$	42,599
Welaka	\$	34,987	\$	-	\$ -	\$	-	\$	34,987
Countywide Total	\$	4,041,849	\$	-	\$ -	\$	579,469	\$	4,621,318
ST. JOHNS BOCC	\$	19,647,543	\$	-	\$ -	\$	-,	\$	19,647,543
Marineland (part)	\$	176	\$	-	\$ -	\$	-	\$	176
St. Augustine	\$	1,223,016	\$	-	\$ -	\$	-	\$	1,223,016
St. Augustine Beach	\$	585,216	\$	-	\$ -	\$	_	\$	585,216
Countywide Total	\$	21,455,951	\$	_	\$ -	\$	_	\$	21,455,951
County mad rotal	ıΨ	_ 1, 130,001	Ψ		7	Ψ		Ψ	21,100,001

Local Government	Revenue Estimates for the Local Fiscal Year Ending September 30, 2019										
ST. LUCIE BOCC			Ordinary		Emergency		Supplemental		Fiscally Constrained		Total
Fort Pierce		•		¢	Distribution	6	Distribution	•	Distribution	•	
Port St. Lucie					-		-		-		
St. Lucie Village					-		-		-		
Countywide Total					-		-		-		
SANTA ROSA BOCC					-		-		-		
Gulf Breeze \$ 303,645 \$ - \$ - \$ - \$ 303,645 \ 27,722 \$ - \$ - \$ - \$ - \$ 27,722 \ Milton \$ 522,623 \$ - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 522,623 \ S - \$ - \$ - \$ - \$ 9,201,757 \ S - \$ - \$ - \$ - \$ 9,201,757 \ S - \$ - \$ - \$ - \$ 9,201,757 \ S - \$ - \$ - \$ - \$ 9,201,757 \ S - \$ - \$ - \$ - \$ 9,201,757 \ S - \$ - \$ - \$ - \$ 3,333,383 \ S - \$ - \$ - \$ - \$ - \$ 421,552 \ S - \$ - \$ - \$ - \$ 421,552 \ S - \$ - \$ - \$ - \$ 6,262,792 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,202,084 \ S - \$ - \$ - \$ - \$ 5,207,8961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,961 \ S - \$ - \$ - \$ - \$ 2,078,975 \ S - \$ - \$ - \$ - \$ 2,078,97				Φ	-		-		-		
Jay \$ 27,722 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 27,722 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					-		-		-		
Milton \$ 522,823 \$ \$ \$ \$ \$ \$ \$ \$ 522,823 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$											
Countywide Total \$ 9,201,757 \$ - \$ - \$ 5, 9,201,757 \$ Canthwide Total \$ 9,201,757 \$ - \$ - \$ - \$ 3,338,368 \$ - \$ - \$ - \$ 3,338,368 \$ - \$ - \$ - \$ - \$ 33,338,368 \$ - \$ - \$ - \$ - \$ 421,552 \$ - \$ - \$ - \$ 421,552 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ - \$ 26,28											
SARRASOTA BOCC \$ 33,338,368 \$ - \$ - \$ - \$ 33,338,368 \$ Longboat Key (part) \$ 421,552 \$ - \$ - \$ - \$ 421,552 \$ - \$ - \$ - \$ 421,552 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ - \$ - \$ - \$ 6,262,992,384 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,719,756 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,719,756 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$											
Longboat Key (part) \$ 421,552 \$ - \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 6,262,792 \$ - \$ - \$ 5,092,084 \$ -					-				-		
North Port \$ 6,262,792 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ 5,092,084 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,773,756 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$											
Sarasota											
Venice											
Countywide Total \$ 47,193,756 \$ - \$ - \$ - \$ 47,193,756 \$ SEMINOLE BOCC \$ 26,289,238 \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ 26,289,238 \$ - \$ - \$ - \$ 3,112,852 \$ - \$ - \$ - \$ 3,112,852 \$ - \$ - \$ - \$ 1,197,370 \$ \$ - \$ - \$ 1,197,370 \$ \$ - \$ - \$ 1,197,370 \$ \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 \$ \$ - \$ - \$ 1,157,330 \$ \$ - \$ - \$ 1,157,330 \$ \$ - \$ - \$ 1,167,337 \$ \$ - \$ - \$ 1,061,317 \$ \$ - \$ - \$ - \$ 1,061,317 \$ \$ - \$ - \$ - \$ 1,061,317 \$ \$ \$ - \$ - \$ 1,061,317 \$ \$ \$ \$ \$ 1,061,317 \$ \$ \$ \$ \$ \$ 2,638,318 \$ \$ - \$ - \$ - \$ 1,061,317 \$ \$ \$ \$ \$ \$ 2,638,318 \$ \$ \$ \$ \$ 2,638,318 \$ \$ \$ \$ \$ \$ 2,638,318 \$ \$ \$ \$ \$ \$ 2,638,318 \$ \$ \$ \$ \$ \$ 2,638,018 \$ \$ \$ \$ \$ \$ 2,638,018 \$ \$ \$ \$ \$ \$ 2,638,018 \$ \$ \$ \$ \$ \$ \$ 2,638,018 \$ \$ \$ \$ \$ \$ \$ 2,656,048 \$ \$ \$ \$ \$ \$ 2,565,048 \$ \$ \$ \$ \$ \$ 2,565,048 \$ \$ \$ \$ \$ \$ 2,565,048 \$ \$ \$ \$ \$ \$ \$ 2,565,048 \$					-						
SEMINOLE BOCC											
Altamonte Springs \$ 3,112,852 \$ - \$ - \$ - \$ 3,112,852 Casselberry \$ 1,997,370 \$ - \$ - \$ - \$ 1,997,370 \$ - \$ - \$ - \$ 1,997,370 \$ - \$ - \$ - \$ 1,997,370 \$ - \$ - \$ - \$ 1,997,370 \$ - \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ -					_				_		
Casselberry \$ 1,997,370 \$ - \$ - \$ - \$ 1,997,370 \$ Cake Mary \$ 1,157,330 \$ - \$ - \$ - \$ - \$ 1,157,330 \$ Cake Mary \$ 1,157,330 \$ - \$ - \$ - \$ - \$ 1,157,330 \$ Cake Mary \$ 1,157,330 \$ - \$ - \$ - \$ - \$ 1,157,330 \$ Cake Mary \$ 1,157,330 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ Coviedo \$ 2,638,318 \$ - \$ - \$ - \$ - \$ 2,638,318 \$ Cake Mary \$ 2,638,318 \$ - \$ - \$ - \$ - \$ 2,638,318 \$ Cake Mary \$ 2,638,318 \$ - \$ - \$ - \$ - \$ 2,638,318 \$ Cake Mary \$ 2,656,048 \$ - \$ - \$ - \$ - \$ 2,638,318 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,048 \$ - \$ - \$ - \$ - \$ 2,565,048 \$ Cake Mary \$ 2,565,					_		_		_		
Lake Mary \$ 1,157,330 \$ - \$ - \$ - \$ 1,157,330 Longwood \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,061,317 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ - \$ 1,040,176 \$ - \$ 1											
Longwood   \$   1,061,317   \$   -   \$   -   \$   -   \$   1,061,317   \$   -   \$   -   \$   -   \$   1,061,317   \$   -   \$   -   \$   -   \$   2,638,318   \$   -   \$   -   \$   -   \$   2,638,318   \$   -   \$   -   \$   -   \$   -   \$   2,638,318   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,638,318   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,638,318   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   4,046,176   \$   \$   4,046,176   \$   4,046,176   \$   4,2867,650   \$   -   \$   -   \$   -   \$   -   \$   2,265,048   \$   -   \$   -   \$   -   \$   -   \$   2,265,048   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,265,048   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,265,048   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,265,048   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   -   \$   2,266,048   \$   -   \$											
Oviedo         \$ 2,638,318         \$ - \$ - \$ - \$ 2,638,318           Sanford         \$ 4,046,176         \$ - \$ - \$ - \$ - \$ 4,046,176           Winter Springs         \$ 2,565,048         \$ - \$ - \$ - \$ - \$ 2,565,048           Countywide Total         \$ 42,867,650         \$ - \$ - \$ - \$ - \$ 42,867,650           SUMTER BOCC         \$ 7,570,092         \$ - \$ - \$ - \$ - \$ 5,750,092           Bushnell         \$ 174,887         \$ - \$ - \$ - \$ - \$ 5,750,092           Center Hill         \$ 75,082         \$ - \$ - \$ - \$ - \$ 5,75,092           Coleman         \$ 50,358         \$ - \$ - \$ - \$ - \$ 5,0358           Webster         \$ 56,381         \$ - \$ - \$ - \$ - \$ 5,0358           Webster         \$ 56,381         \$ - \$ - \$ - \$ - \$ 5,0358           Wildwood         \$ 592,738         \$ - \$ - \$ - \$ - \$ 5,0358           Countywide Total         \$ 8,519,537         \$ - \$ - \$ - \$ - \$ 5,0358           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$ - \$ - \$ 8,519,537           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$ - \$ 820,346         \$ 4,164,132           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ - \$ 820,346         \$ 4,516,065      <				φ	-				-		
Sanford \$ 4,046,176 \$ - \$ - \$ - \$ 4,046,176 Winter Springs \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 2,565,048 \$ - \$ - \$ - \$ 42,867,650 \$ - \$ - \$ - \$ 42,867,650 \$ - \$ - \$ - \$ - \$ 42,867,650 \$ - \$ - \$ - \$ - \$ 42,867,650 \$ - \$ - \$ - \$ - \$ 42,867,650 \$ - \$ - \$ - \$ - \$ 7,570,092 \$ - \$ - \$ - \$ - \$ 7,570,092 \$ - \$ - \$ - \$ - \$ 7,570,092 \$ - \$ - \$ - \$ - \$ 7,570,092 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ - \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ 174,887 \$ - \$ - \$ 174,887 \$ - \$ 174,847 \$ 174,847 \$ - \$ 174,847 \$ - \$ 174,847 \$ - \$ 174,847 \$ - \$ 174,84											
Winter Springs         \$ 2,565,048         - \$ - \$ - \$ - \$ 2,565,048           Countywide Total         \$ 42,867,650         - \$ - \$ - \$ 42,867,650           SUMTER BOCC         \$ 7,570,092         - \$ - \$ - \$ - \$ 7,570,092           Bushnell         \$ 174,887         - \$ - \$ - \$ - \$ 174,887           Center Hill         \$ 75,082         - \$ - \$ - \$ - \$ 50,358           Coleman         \$ 50,358         - \$ - \$ - \$ 50,358           Webster         \$ 56,381         - \$ - \$ - \$ 50,358           Wildwood         \$ 592,738         - \$ - \$ - \$ 50,358           Countywide Total         \$ 8,519,537         - \$ - \$ - \$ 50,358           Countywide Total         \$ 8,519,537         - \$ - \$ - \$ 50,358           Sumannee         \$ 592,738         - \$ - \$ - \$ 50,358           Countywide Total         \$ 8,519,537         - \$ - \$ - \$ 50,358           Sumannee         \$ 32,206         - \$ - \$ - \$ 50,358           Branford         \$ 32,206         - \$ - \$ 50,358           Countywide Total         \$ 2,196,660         \$ 1,499,059         - \$ 820,346         \$ 4,164,132           Branford         \$ 2,196,660         \$ 1,499,059         - \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 99,003         \$ 579,300         \$ 32,705											
Countywide Total         \$ 42,867,650         \$ - \$         \$ - \$         \$ 42,867,650           SUMTER BOCC         \$ 7,570,092         \$ - \$         \$ - \$         \$ 7,570,092           Bushnell         \$ 174,887         \$ - \$         \$ - \$         \$ 174,887           Center Hill         \$ 75,082         \$ - \$         \$ - \$         \$ 75,082           Coleman         \$ 50,358         \$ - \$         \$ - \$         \$ 50,358           Webster         \$ 56,381         \$ - \$         \$ - \$         \$ 56,381           Wildwood         \$ 592,738         \$ - \$         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ - \$         \$ 8519,537           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$         \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$         \$ - \$         \$ 319,728         \$ - \$         \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ - \$         \$ 820,346         \$ 4,164,132           Taylor BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,335,397           Perry         \$ 395,890         - \$ - \$         - \$ 39											
SUMTER BOCC         \$ 7,570,092         \$ - \$         \$ - \$         7,570,092           Bushnell         \$ 174,887         \$ - \$         \$ - \$         \$ 174,887           Center Hill         \$ 75,082         \$ - \$         \$ 50,358         \$ - \$         \$ 50,358           Coleman         \$ 56,381         \$ - \$         \$ - \$         \$ 56,381           Webster         \$ 56,381         \$ - \$         \$ - \$         \$ 56,381           Wildwood         \$ 592,738         \$ - \$         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ - \$         \$ 592,738           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$         \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$         \$ - \$         \$ 32,206           Live Oak         \$ 319,728         \$ - \$         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,355,397           Perry         \$ 395,890         \$ - \$         \$ - \$         \$ 395,890           Countywide											
Bushnell \$ 174,887 \$ - \$ - \$ - \$ 174,887 Center Hill \$ 75,082 \$ - \$ - \$ - \$ 75,082 Coleman \$ 50,358 \$ - \$ - \$ - \$ 50,358 Webster \$ 50,358 \$ - \$ - \$ - \$ 50,358 Wildwood \$ 592,738 \$ - \$ - \$ - \$ 592,738 Countywide Total \$ 8,519,537 \$ - \$ - \$ - \$ 8,519,537 SUWANNEE BOCC \$ 1,844,727 \$ 1,499,059 \$ - \$ 820,346 \$ 4,164,132 Branford \$ 32,206 \$ - \$ - \$ - \$ 32,206 Live Oak \$ 319,728 \$ - \$ - \$ - \$ 319,728 Countywide Total \$ 2,196,660 \$ 1,499,059 \$ - \$ 820,346 \$ 4,516,065 CAYLOR BOCC \$ 999,003 \$ 579,300 \$ 32,705 \$ 424,389 \$ 2,035,397 Countywide Total \$ 1,394,893 \$ 579,300 \$ 32,705 \$ 424,389 \$ 2,431,287 UNION BOCC \$ 306,974 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Lake Butler \$ 56,169 \$ - \$ - \$ - \$ 56,169 Raiford \$ 7,971 \$ - \$ - \$ - \$ 5,189,490 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Lake Butler \$ 56,169 \$ - \$ - \$ - \$ 56,169 Raiford \$ 7,971 \$ - \$ - \$ - \$ 5,193,490 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Lake Butler \$ 56,169 \$ - \$ - \$ - \$ - \$ 5,193,490 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,17					-		-		-		
Center Hill         \$ 75,082         \$ - \$         \$ 50,358           Coleman         \$ 50,358         \$ - \$         \$ 50,358           Webster         \$ 56,381         \$ - \$         \$ 56,381           Wildwood         \$ 592,738         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ - \$         \$ 8,519,537           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$         \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$ - \$         \$ 32,206         \$ - \$ - \$         \$ 32,206           Live Oak         \$ 319,728         \$ - \$ - \$ - \$         \$ 319,728         \$ - \$ - \$ - \$         \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ - \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ - \$ - \$ - \$ 820,346         \$ 4,516,065         \$ - \$ - \$ 820,346         \$ 4,516,065           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389					-		-		-		
Coleman         \$ 50,358         \$ -         \$ -         \$ 50,358           Webster         \$ 56,381         \$ -         \$ -         \$ 56,381           Wildwood         \$ 592,738         \$ -         \$ -         \$ 592,738           Countywide Total         \$ 8,519,537         \$ -         \$ -         \$ -         \$ 8,519,537           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ -         \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ -         \$ -         \$ -         \$ 32,206           Live Oak         \$ 319,728         \$ -         \$ -         \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ -         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 759,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ -         \$ -         \$ -         \$ -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler											
Webster         \$ 56,381         \$ - \$         \$ 56,381           Wildwood         \$ 592,738         \$ - \$         \$ 592,738           Countywide Total         \$ 8,519,537         \$ - \$         \$ - \$         \$ 8,519,537           SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$         \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$         \$ - \$         \$ 32,206           Live Oak         \$ 319,728         - \$ - \$         \$ - \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ - \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ - \$ - \$ - \$ - \$ 395,890         \$ - \$ - \$ - \$ 395,890         \$ - \$ - \$ - \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ - \$ - \$ - \$ - \$ 56,169         \$ - \$ - \$ - \$ 59,949         \$ - \$ - \$ 59,949           Countywide Total         \$ 381,063         <											
Wildwood         \$ 592,738         -         -         \$         -         \$ 592,738           Countywide Total         \$ 8,519,537         -         -         \$         -         \$ 8,519,537           SUWANNEE BOCC         1,844,727         1,499,059         -         \$ 820,346         4,164,132           Branford         \$ 32,206         -         -         -         -         \$ 32,206           Live Oak         \$ 319,728         -         -         -         \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         -         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         -         -         -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         -         -         -         -         5 6,169           Raiford         7,971         -         -											
Countywide Total         \$ 8,519,537         \$ -         \$ -         \$ -         \$ 8,519,537           SUWANNEE BOCC         1,844,727         1,499,059         \$ -         \$ 820,346         4,164,132           Branford         \$ 32,206         \$ -         \$ -         \$ -         \$ 32,206           Live Oak         \$ 319,728         \$ -         \$ -         \$ 30,346         \$ 4,164,132           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ -         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ -         \$ -         \$ -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ -         \$ -         \$ -         \$ 56,169           Raiford         \$ 7,971         \$ -         \$ -         \$ -         \$ 7,971           Worthington Springs         \$ 9,949         \$ -         \$ -         \$ -											
SUWANNEE BOCC         \$ 1,844,727         \$ 1,499,059         \$ - \$ 820,346         \$ 4,164,132           Branford         \$ 32,206         \$ - \$ - \$ - \$ - \$ 32,206           Live Oak         \$ 319,728         \$ - \$ - \$ - \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ - \$ - \$ - \$ - \$ 395,890         \$ 2,431,287         \$ 2,431,287         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,030         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ - \$ - \$ - \$ - \$ 56,169         \$ - \$ - \$ - \$ 56,169         \$ - \$ - \$ - \$ 56,169           Worthington Springs         \$ 9,949         \$ - \$ - \$ - \$ - \$ - \$ 9,949         \$ - \$ - \$ - \$ - \$ 9,949           VOLUSIA BOCC         \$ 22,330,394         \$ - \$ - \$ - \$ - \$ 2,2330,394         \$ - \$ - \$ - \$ 2,2330,394           Daytona Beach         \$ 3,794,968         \$ - \$ - \$ - \$ - \$ 2,2330,394         \$ - \$ - \$ - \$ 2,2330,394           DeBary											
Branford         \$ 32,206         \$ - \$ - \$ - \$ 32,206           Live Oak         \$ 319,728         \$ - \$ - \$ - \$ 319,728           Countywide Total         \$ 2,196,660         \$ 1,499,059         \$ - \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ - \$ - \$ - \$ - \$ 395,890         \$ 2,431,287         \$ 244,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         - \$ - \$ - \$ - \$ 56,169         \$ - \$ - \$ - \$ 56,169         \$ 7,971         - \$ - \$ - \$ 7,971           Worthington Springs         \$ 9,949         - \$ - \$ - \$ - \$ 9,949         \$ - \$ - \$ - \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         - \$ - \$ - \$ - \$ 22,330,394         - \$ - \$ - \$ 22,330,394         - \$ - \$ - \$ 22,330,394           Daytona Beach         \$ 3,794,968         - \$ - \$ - \$ - \$ 248,292         - \$ - \$ - \$ 37,94,968           DeBary         \$ 1,183,210         - \$ - \$ - \$ - \$ 248,292         - \$ - \$ - \$ - \$ 248,292         - \$ - \$ -					1 499 059		_		820 346		
Live Oak \$ 319,728 \$ - \$ - \$ - \$ 319,728 Countywide Total \$ 2,196,660 \$ 1,499,059 \$ - \$ 820,346 \$ 4,516,065 TAYLOR BOCC \$ 999,003 \$ 579,300 \$ 32,705 \$ 424,389 \$ 2,035,397 Perry \$ 395,890 \$ - \$ - \$ - \$ 395,890 Countywide Total \$ 1,394,893 \$ 579,300 \$ 32,705 \$ 424,389 \$ 2,431,287 UNION BOCC \$ 306,974 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Cake Butler \$ 56,169 \$ - \$ - \$ - \$ 56,169 Countywide Total \$ 7,971 \$ - \$ - \$ - \$ 56,169 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,106,096 Cake Butler \$ 56,169 \$ - \$ - \$ - \$ - \$ 56,169 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$ 557,023 \$ 70,176 \$ 1,171,923 \$ 2,180,185 Countywide Total \$ 381,063 \$		-			-		_		020,040		
Countywide Total         \$ 2,196,660         \$ 1,499,059         -         \$ 820,346         \$ 4,516,065           TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         \$ -         \$ -         \$ -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ -         \$ -         \$ -         \$ 56,169           Raiford         \$ 7,971         \$ -         \$ -         \$ -         \$ 7,971           Worthington Springs         \$ 9,949         \$ -         \$ -         \$ -         \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         \$ -         \$ -         \$ -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         \$ -         \$ -         \$ -         \$ 22,330,394           DeBary         \$ 1,183,210         \$ -         \$ - <td< td=""><td></td><td></td><td></td><td></td><td>_</td><td>+</td><td>_</td><td>\$</td><td>_</td><td>\$</td><td></td></td<>					_	+	_	\$	_	\$	
TAYLOR BOCC         \$ 999,003         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,035,397           Perry         \$ 395,890         -         -         -         -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         -         -         -         -         \$ 56,169           Raiford         \$ 7,971         -         -         -         -         \$ 7,971           Worthington Springs         \$ 9,949         -         -         -         -         \$ 7,971           Worthington Springs         \$ 9,949         -         -         -         \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         -         -         -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         -         -         -         \$ 248,292           DeBary         \$ 1,183,210         -         -					1 499 059		_		820 346		
Perry         \$ 395,890         \$ -         \$ -         \$ 395,890           Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ -         \$ -         \$ -         \$ 56,169           Raiford         \$ 7,971         \$ -         \$ -         \$ -         \$ 56,169           Raiford         \$ 7,971         \$ -         \$ -         \$ -         \$ 7,971           Worthington Springs         \$ 9,949         \$ -         \$ -         \$ -         \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         \$ -         \$ -         \$ -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         \$ -         \$ -         \$ -         \$ 3,794,968           DeBary         \$ 1,183,210         \$ -         \$ -         \$ -         \$ 1,183,210 <td></td>											
Countywide Total         \$ 1,394,893         \$ 579,300         \$ 32,705         \$ 424,389         \$ 2,431,287           UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         \$ -         \$ -         \$ -         \$ 56,169           Raiford         \$ 7,971         \$ -         \$ -         \$ -         \$ 7,971           Worthington Springs         \$ 9,949         \$ -         \$ -         \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         \$ -         \$ -         \$ -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         \$ -         \$ -         \$ -         \$ 22,330,394           Daytona Beach Shores         \$ 248,292         \$ -         \$ -         \$ -         \$ 248,292           DeBary         \$ 1,183,210         \$ -         \$ -         \$ -         \$ 1,183,210           DeLand         \$ 1,897,802         \$ -         \$ -         \$ -         \$ 1,897,802           Deltona         \$ 5,210,430         \$ -         \$ -         \$ -         \$ 5,210,430 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					-						
UNION BOCC         \$ 306,974         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,106,096           Lake Butler         \$ 56,169         - \$ - \$ - \$ 56,169           Raiford         \$ 7,971         - \$ - \$ - \$ 7,971           Worthington Springs         \$ 9,949         - \$ - \$ - \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         - \$ - \$ 22,330,394           Daytona Beach         \$ 3,794,968         - \$ - \$ - \$ 3,794,968           Daytona Beach Shores         \$ 248,292         - \$ - \$ - \$ 248,292           DeBary         \$ 1,183,210         - \$ - \$ - \$ 1,183,210           DeLand         \$ 1,897,802         - \$ - \$ - \$ 1,897,802           Deltona         \$ 5,210,430         - \$ - \$ - \$ 5,210,430           Edgewater         \$ 1,337,582         - \$ - \$ - \$ - \$ 1,337,582					579.300				424.389		
Lake Butler       \$ 56,169       \$ - \$ - \$ 56,169         Raiford       \$ 7,971       \$ - \$ - \$ 7,971         Worthington Springs       \$ 9,949       \$ - \$ - \$ 9,949         Countywide Total       \$ 381,063       \$ 557,023       \$ 70,176       \$ 1,171,923       \$ 2,180,185         VOLUSIA BOCC       \$ 22,330,394       - \$ - \$ 22,330,394         Daytona Beach       \$ 3,794,968       - \$ - \$ - \$ 3,794,968         Daytona Beach Shores       \$ 248,292       - \$ - \$ - \$ 248,292         DeBary       \$ 1,183,210       - \$ - \$ - \$ 1,183,210         DeLand       \$ 1,897,802       - \$ - \$ - \$ 1,897,802         Deltona       \$ 5,210,430       - \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       - \$ - \$ - \$ 1,337,582											
Raiford       \$ 7,971       \$ - \$ - \$ 7,971         Worthington Springs       \$ 9,949       \$ - \$ - \$ 9,949         Countywide Total       \$ 381,063       \$ 557,023       \$ 70,176       \$ 1,171,923       \$ 2,180,185         VOLUSIA BOCC       \$ 22,330,394       - \$ - \$ - \$ 22,330,394         Daytona Beach       \$ 3,794,968       - \$ - \$ - \$ 3,794,968         Daytona Beach Shores       \$ 248,292       - \$ - \$ - \$ 248,292         DeBary       \$ 1,183,210       - \$ - \$ - \$ 1,183,210         DeLand       \$ 1,897,802       - \$ - \$ - \$ 1,897,802         Deltona       \$ 5,210,430       - \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       - \$ - \$ - \$ - \$ 1,337,582					-						
Worthington Springs         \$ 9,949         \$ -         \$ -         \$ 9,949           Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         \$ -         \$ -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         \$ -         \$ -         \$ 3,794,968           Daytona Beach Shores         \$ 248,292         \$ -         \$ -         \$ 248,292           DeBary         \$ 1,183,210         \$ -         \$ -         \$ 1,183,210           DeLand         \$ 1,897,802         \$ -         \$ -         \$ 1,897,802           Deltona         \$ 5,210,430         \$ -         \$ -         \$ 5,210,430           Edgewater         \$ 1,337,582         \$ -         \$ -         \$ -         \$ 1,337,582					_				_		
Countywide Total         \$ 381,063         \$ 557,023         \$ 70,176         \$ 1,171,923         \$ 2,180,185           VOLUSIA BOCC         \$ 22,330,394         \$ -         \$ -         \$ 22,330,394           Daytona Beach         \$ 3,794,968         \$ -         \$ -         \$ 3,794,968           Daytona Beach Shores         \$ 248,292         \$ -         \$ -         \$ 248,292           DeBary         \$ 1,183,210         \$ -         \$ -         \$ 1,183,210           DeLand         \$ 1,897,802         \$ -         \$ -         \$ 1,897,802           Deltona         \$ 5,210,430         \$ -         \$ -         \$ 5,210,430           Edgewater         \$ 1,337,582         \$ -         \$ -         \$ -         \$ 1,337,582			·		_				_		
VOLUSIA BOCC         \$ 22,330,394         - \$         - \$         - \$ 22,330,394           Daytona Beach         \$ 3,794,968         - \$         - \$         - \$ 3,794,968           Daytona Beach Shores         \$ 248,292         - \$         - \$         - \$ 248,292           DeBary         \$ 1,183,210         - \$         - \$         - \$ 1,183,210           DeLand         \$ 1,897,802         - \$         - \$         - \$ 1,897,802           Deltona         \$ 5,210,430         - \$         - \$         - \$ 5,210,430           Edgewater         \$ 1,337,582         - \$         - \$         - \$ 1,337,582			·		557 023			·	1 171 923		
Daytona Beach       \$ 3,794,968       - \$ - \$ - \$ 3,794,968         Daytona Beach Shores       \$ 248,292       - \$ - \$ - \$ 248,292         DeBary       \$ 1,183,210       - \$ - \$ - \$ 1,183,210         DeLand       \$ 1,897,802       - \$ - \$ - \$ 1,897,802         Deltona       \$ 5,210,430       - \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       - \$ - \$ - \$ 1,337,582	-				-	_	·		-,,		
Daytona Beach Shores       \$ 248,292       \$ - \$       - \$       248,292         DeBary       \$ 1,183,210       \$ - \$       - \$       - \$       1,183,210         DeLand       \$ 1,897,802       \$ - \$       - \$       - \$       1,897,802         Deltona       \$ 5,210,430       \$ - \$       - \$       - \$       5,210,430         Edgewater       \$ 1,337,582       \$ - \$       - \$       - \$       1,337,582				_	_				_		
DeBary       \$ 1,183,210       \$ - \$ - \$ 1,183,210         DeLand       \$ 1,897,802       \$ - \$ - \$ 1,897,802         Deltona       \$ 5,210,430       \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       \$ - \$ - \$ - \$ 1,337,582	-				_				_		
DeLand       \$ 1,897,802       \$ - \$ - \$ 1,897,802         Deltona       \$ 5,210,430       \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       \$ - \$ - \$ - \$ 1,337,582	-				_				_		
Deltona       \$ 5,210,430       \$ - \$ - \$ 5,210,430         Edgewater       \$ 1,337,582       \$ - \$ - \$ - \$ 1,337,582					_				_		
Edgewater \$ 1,337,582 \$ - \$ - \$ 1,337,582					_				_		
					_				_		
	Flagler Beach (part)	\$	3,474	\$	_			\$	_	\$	3,474

				Fiscally	
	Ordinary	Emergency	Supplemental	Constrained	Total
Local Government	Distribution	Distribution	Distribution	Distribution	Distribution
Holly Hill	\$ 688,478	\$ -	\$ -	\$ -	\$ 688,478
Lake Helen	\$ 155,993	\$ -	\$ -	\$ -	\$ 155,993
New Smyrna Beach	\$ 1,496,470	\$ -	\$ -	\$ -	\$ 1,496,470
Oak Hill	\$ 115,461	\$ -	\$ -	\$ -	\$ 115,461
Orange City	\$ 686,162	\$ -	\$ -	\$ -	\$ 686,162
Ormond Beach	\$ 2,357,618	\$ -	\$ -	\$ -	\$ 2,357,618
Pierson	\$ 101,042	\$ -	\$ -	\$ -	\$ 101,042
Ponce Inlet	\$ 178,576	\$ -	\$ -	\$ -	\$ 178,576
Port Orange	\$ 3,452,524	\$ -	\$ -	\$ -	\$ 3,452,524
South Daytona	\$ 734,049	\$ -	\$ -	\$ -	\$ 734,049
Countywide Total	\$ 45,972,525	\$ -	\$ 1	\$ 1	\$ 45,972,525
WAKULLA BOCC	\$ 1,165,652	\$ 1,239,344	\$ 37,875	\$ 763,807	\$ 3,206,678
St. Marks	\$ 11,112	\$ -	\$ -	\$ -	\$ 11,112
Sopchoppy	\$ 18,951	\$ -	\$ -	\$ -	\$ 18,951
Countywide Total	\$ 1,195,714	\$ 1,239,344	\$ 37,875	\$ 763,807	\$ 3,236,740
WALTON BOCC	\$ 11,128,492	\$ -	\$ -	\$ -	\$ 11,128,492
DeFuniak Springs	\$ 996,061	\$ -	\$ -	\$ -	\$ 996,061
Freeport	\$ 594,116	\$ -	\$ -	\$ -	\$ 594,116
Paxton	\$ 110,205	\$ -	\$ -	\$ -	\$ 110,205
Countywide Total	\$ 12,828,874	\$ -	\$ -	\$ -	\$ 12,828,874
WASHINGTON BOCC	\$ 799,302	\$ 1,031,251	\$ 30,820	\$ 833,442	\$ 2,694,815
Caryville	\$ 11,157	\$ -	\$ -	\$ -	\$ 11,157
Chipley	\$ 131,981	\$ -	\$ -	\$ -	\$ 131,981
Ebro	\$ 8,872	\$ -	\$ -	\$ -	\$ 8,872
Vernon	\$ 28,331	\$ -	\$ -	\$ -	\$ 28,331
Wausau	\$ 14,470	\$ -	\$ -	\$ -	\$ 14,470
Countywide Total	\$ 994,113	\$ 1,031,251	\$ 30,820	\$ 833,442	\$ 2,889,626
STATEWIDE TOTALS	\$ 2,177,475,000	\$ 23,532,040	\$ 592,957	\$ 20,933,250	\$ 2,222,533,247

Note: The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S.

### **Miami-Dade County Lake Belt Mitigation Fee**

Section 373.41492, Florida Statutes

### **Summary:**

A mitigation fee is imposed on each ton of limerock and sand, extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting such material from within the Miami-Dade County Lake Belt Area and certain sections of two separate townships. Originally, the mitigation fee was 45 cents per ton. However, the fee was reduced from 45 cents to 25 cents beginning January 1, 2016, from 25 cents to 15 cents beginning January 1, 2017, and from 15 cents to 5 cents beginning January 1, 2018. The proceeds are used to provide for the mitigation of wetland resources lost to mining activities and conduct water quality monitoring within the Miami-Dade County Lake Belt Area.

### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

### **Eligibility Requirements:**

The fee is imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting these resources from within the Miami-Dade County Lake Belt Area and the east one-half of sections 24 and 25 and all of sections 35 and 36, Township 53 South, Range 39 East. The fee is imposed on each ton of limerock and sand from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products.

### **Administrative Procedures:**

The Department of Revenue administers, collects, and enforces the fee. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product collects the fee and forwards the proceeds to the Department on or before the 20<sup>th</sup> day of the month following the calendar month in which the sale occurred. The Department is authorized to deduct for administrative costs, which may not exceed 3 percent of the total revenues collected and may equal only those administrative costs reasonably attributable to the fees. However, the Department is not currently deducting for administrative costs.

An interagency committee annually prepares and submits a report to the South Florida Water Management District's governing board, which evaluates the mitigation costs and revenues generated by the mitigation fee. This interagency committee consists of representatives from the Miami-Dade County Department of Environmental Resource Management, the Florida Department of Environmental Protection, the South Florida Water Management District, and the Florida Fish and Wildlife Conservation Commission. Additionally, the limerock mining industry selects a representative to serve as a nonvoting member, and additional members may be added at the discretion of the committee to represent federal regulatory, environmental, and fish and wildlife agencies. No sooner than January 31, 2010, and no more frequently than every 2 years thereafter, the committee submits to the Legislature a report recommending any needed adjustments to the mitigation fee.

### **Distribution of Proceeds:**

The fee proceeds, less administrative costs, are transferred by the Department of Revenue to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund.

#### **Authorized Uses:**

The fee proceeds are used to conduct mitigation activities that are appropriate to offset the loss of value and functions of wetlands as a result of mining activities and water quality monitoring to ensure the protection of water resources within the Lake Belt Area. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands in the Everglades watershed, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area or the Everglades watershed. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, the Internal Improvement Trust Fund, the South Florida Water Management District and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental agencies that exchanged land under s. 373.4149, F.S., for mitigation due to rock mining.

### **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>1</sup>

<sup>1.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z.index.cfm

### **Mobile Home License Tax**

Sections 320.08, 320.08015, and 320.081, Florida Statutes

### **Summary:**

Counties, municipalities, and school districts receive proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on vehicle type and length, are collected in lieu of ad valorem taxes, and a sticker is issued as evidence of payment. Half of the net proceeds are remitted to the respective district school board. The other half is distributed to the respective municipalities depending on the location of such units or the county if the units are located in the unincorporated area. The use of the revenue is at the discretion of the governing body.

### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

### **Eligibility Requirements:**

A county government receives proceeds if taxable units are located within its unincorporated area. If taxable units are located within a municipal jurisdiction, then the municipal government receives proceeds. The district school board receives proceeds if taxable units are located within the respective county.

#### **Administrative Procedures:**

The taxes are collected by the county tax collectors and remitted to the Department of Highway Safety and Motor Vehicles (DHSMV). The amount of the state license tax depends on the mobile home's length according to the following schedule.

Park Trailers, Travel Trailers, Fifth-Wheel Trailers <sup>2</sup>

- 1. Any park trailer, as defined in s. 320.01(1)(b)7., F.S.: \$25.
- 2. A travel trailer or fifth-wheel trailer, as defined in s. 320.01(1)(b), F.S., that exceeds 35 feet: \$25.

### Mobile Homes<sup>3</sup>

- 1. Not extending 35 feet in length: \$20.
- 2. Over 35 feet in length, but not exceeding 40 feet: \$25.
- 3. Over 40 feet in length, but not exceeding 45 feet: \$30.
- 4. Over 45 feet in length, but not exceeding 50 feet: \$35.
- 5. Over 50 feet in length, but not exceeding 55 feet: \$40.
- 6. Over 55 feet in length, but not exceeding 60 feet: \$45.
- 7. Over 60 feet in length, but not exceeding 65 feet: \$50.
- 8. Over 65 feet in length: \$80.

Two deductions are made from the tax collections prior to the remaining balance being transferred into the License Tax Collection Trust Fund for distribution to governmental entities.<sup>4</sup> The first is a deduction of \$1.50

<sup>1.</sup> Section 320.081(2), F.S.

<sup>2.</sup> Section 320.08(10), F.S.

<sup>3.</sup> Section 320.08(11), F.S.

for each sticker issued with the proceeds deposited into the State General Revenue Fund. The second deduction is for the \$1.00 surcharge for each sticker issued, authorized pursuant to s. 320.08015, F.S., with the proceeds deposited into the Florida Mobile Home Relocation Trust Fund.

The DHSMV keeps records showing the total number of stickers issued to each type of unit, the total amount of license taxes collected, the county or municipality where each unit is located, and the amount derived from license taxes in each county and its respective municipalities. The tax collections, less the amounts corresponding to the two deductions previously discussed, are paid monthly to counties, municipalities, or school districts.<sup>5</sup>

### **Distribution of Proceeds:**

All proceeds, available for distribution within a county, are distributed in the following manner. Fifty percent is distributed to the district school board. The remaining fifty percent is distributed to the county government for taxable units located within its unincorporated area or to any municipal government within the county for taxable units located within its corporate limits.

### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
88-20	Registration of mobile homes
75-42	Mobile home taxable as personal property
74-282	Owner of mobile home eligible for tax credit

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>7</sup>

<sup>4.</sup> Section 320.081(4), F.S.

<sup>5.</sup> Section 320.081(5), F.S.

<sup>6.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>7.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

Sections 206.605(1), 206.9955, 206.997, 212.20(6), and 218.20-.26, Florida Statutes

### **Summary:**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Municipalities, which currently receives 1.3653 percent of net sales and use tax collections and the net collections from the one-cent municipal fuel tax. Effective January 1, 2014, the trust fund no longer receives 12.5 percent of the state alternative fuel user decal fee collections due to the repeal of the annual decal fee program for motor vehicles powered by alternative fuels. However, beginning January 1, 2024, 25 percent of the 4 cents of excise tax levied upon each motor fuel equivalent gallon of natural gas fuel, pursuant to s. 206.9955(2)(a), F.S, shall be transferred to the trust fund. An allocation formula serves as the basis for revenue distribution to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. Additionally, there are statutory limitations on the use of the funds as a pledge for bonded indebtedness.

### **General Law Amendments:**

Chapter 2018-118, L.O.F., (CS/HB 7087) amends s. 206.9955, F.S., to delay the imposition of the tax on natural gas fuel used in motor vehicles from January 1, 2019, to January 1, 2024. This change was effective July 1, 2018.

It is not unusual for legislation to pass that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to municipal governments via this revenue sharing program. However, a summary of such changes is not provided here.

### **Eligibility Requirements:**

In order to be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a municipal government must have satisfied a number of statutory requirements.<sup>3</sup> As it relates to municipal revenue sharing, the minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the Department of Revenue (DOR), which must be shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations as the result of pledges, assignments, or trusts entered into which obligated funds received from revenue sources or proceeds distributed out of the Revenue Sharing Trust Fund for Municipalities [hereinafter Trust Fund].<sup>4</sup>

### **Administrative Procedures:**

The municipal revenue sharing program is administered by the DOR, and monthly distributions are made to eligible municipal governments. The program is comprised of state sales taxes and municipal fuel taxes that are collected and transferred to the Trust Fund. The percentage of each revenue source transferred into the Trust Fund is listed below. The proportional contribution of each source during the state fiscal year ending 2019, as determined by the DOR, is also noted.

<sup>1.</sup> Chapter 72-360, L.O.F.

<sup>2.</sup> Section 206.997, F.S.

<sup>3.</sup> Section 218.23(1), F.S.

<sup>4.</sup> Section 218.21(7), F.S.

1.3653 percent of net sales and use tax collections  $^{5} = 76.94$  percent of total program funding

One-cent municipal fuel tax on motor fuel  $^6 = 23.06$  percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year. The computation is made prior to July 25<sup>th</sup> of each fiscal year and based upon information submitted and certified to the DOR prior to June 1<sup>st</sup> of each year. Except in the case of error, the apportionment factors remain in effect for the fiscal year. It is the duty of the local government to submit the certified information required for the program's administration to the DOR in a timely manner. A local government's failure to provide timely information authorizes the DOR to utilize the best information available or, if no such information is available, to take any necessary action, including partial or entire disqualification. Additionally, the local government waives its right to challenge the DOR's determination as to the jurisdiction's share of program revenues.

### **Distribution of Proceeds:**

An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: *adjusted municipal population*, *derived municipal sales tax collections*, and *municipality's relative ability to raise revenue*.<sup>8</sup>

### Adjusted Municipal Population:

The adjusted municipal population factor is calculated by multiplying a given municipality's population by the appropriate adjustment factor and dividing that product by the total adjusted statewide municipal population. Depending on the municipality's population, one of the following adjustment factors is used.

Population Class	Adjustment Factor
0 - 2,000	1.0
2,001 - 5,000	1.135
5,001 - 20,000	1.425
20,001 - 50,000	1.709
Over 50,000	1.791

Inmates and residents residing in institutions operated by the federal government as well as the Florida Departments of Corrections, Health, and Children and Families are not considered to be residents of the county in which the institutions are located for the purpose of calculating the distribution proportions.<sup>9</sup>

#### Derived Municipal Sales Tax Collections:

In order to calculate the municipal sales tax collection factor, it is first necessary to allocate a share of the sales tax collected within a county to each of its respective municipalities. This allocation is derived on the basis of population. First, the municipality's population is divided by the total countywide population. Second, the resulting quotient is multiplied by the countywide sales tax collections to determine the sales tax collected within a given municipality. The municipal sales tax collection factor is then calculated by dividing

<sup>5.</sup> Section 212.20(6)(d)5., F.S.

<sup>6.</sup> Section 206.605(1), F.S.

<sup>7.</sup> Section 218.26, F.S.

<sup>8.</sup> Section 218.245(2), F.S.

<sup>9.</sup> Section 186.901, F.S.

the sales tax collected within a given municipality by the total sales tax collected within all eligible municipalities in the state.

### Municipality's Relative Ability to Raise Revenue:

The municipality's relative ability to raise revenue factor is determined by a three-step process involving a series of calculations. First, the per capita taxable real and personal property valuation of all eligible municipalities in the state is divided by the per capita taxable real and personal property valuation of a given municipality. Second, a given municipality's quotient, as calculated in the first step, is multiplied by the municipality's population. This product is referred to as the recalculated population. Third, a given municipality's recalculated population is divided by the total recalculated population of all eligible municipalities in the state. This quotient represents the municipality's relative ability to raise revenue factor.

Consequently, a municipality's apportionment factor is determined by the following formula.

	Proportion of		Proportion of		Proportion of	
	Adjusted	Derived Muni	cipal	Municipality's Relative		
	Municipal	+	Sales Tax	+	Ability to Raise	
Apportionment Factor =	<u>Population</u>		Collections		Revenue	
	•		3			

### Adjustment for a Metropolitan or Consolidated Government:

For a metropolitan or consolidated government, as provided in Article VIII, Section 3, 6(e) or (f), Fla. Const., (i.e., Miami-Dade County and City of Jacksonville-Duval County), the factors are further adjusted by multiplying the adjusted or recalculated population or sales tax collections, as the case may be, by a percentage that is derived by dividing the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.<sup>10</sup>

### Section 212.20(6)(d)5., F.S., Distribution:

This distribution was authorized in ch. 2000-355, L.O.F., which restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and provided for a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.

If the total revenue to be distributed is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality receives less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality receives an amount proportionate to the amount it was due in state fiscal year 1999-2000.

<sup>10.</sup> Section 218.245(2)(d), F.S.

### Section 218.245(3), F.S., Distribution:

This distribution was authorized in ch. 2004-265, L.O.F. A prior year's law, ch. 2003-402, L.O.F., which addressed state funding of the judicial system, included reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Ch. 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.

Each eligible local government's allocation is based on the amount it received from the Local Government Half-cent Sales Tax Program under s. 218.61, F.S., in the prior state fiscal year divided by the total receipts under the same authority in the prior state fiscal year for all eligible local governments provided. However, for the purpose of calculating this distribution, the amount received in the prior state fiscal year by a consolidated unit of local government (i.e., City of Jacksonville/Duval County) is reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in this allocation in the previous state fiscal year, their annual receipts are calculated by dividing their actual receipts by the number of months they participated, and the results multiplied by 12.

In summary, the distribution to an eligible municipality is determined by the following procedure. First, a municipal government's entitlement is computed on the basis of the apportionment factor applied to all Trust Fund receipts available for distribution. Second, the revenue to be shared via the formula in any fiscal year is adjusted so that no municipality receives fewer funds than its guaranteed entitlement, which is equal to the aggregate amount received from the state in fiscal year 1971-72 under then-existing statutory provisions. Third, the revenue to be shared via the formula in any fiscal year is adjusted so that all municipalities receive at least their minimum entitlement, which means the amount of revenue necessary for a municipality to meet its obligations as the result of pledges, assignments, or trusts entered into that obligated Trust Fund monies. Finally, after making these adjustments, any remaining Trust Fund monies are distributed on the basis of the additional money of each qualified municipality in proportion to the total additional money for all qualified municipalities.

### **Authorized Uses:**

A few statutory restrictions exist regarding the authorized use of municipal revenue sharing proceeds. Funds derived from the municipal fuel tax on motor fuel are used only for the purchase of transportation facilities and road and street rights-of-way; construction, reconstruction, and maintenance of roads, streets, bicycle paths, and pedestrian pathways; adjustment of city-owned utilities as required by road and street construction; and construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend these funds in conjunction with other municipalities, counties, state government, or the federal government in joint projects. According to the DOR, municipalities may assume that 23.06 percent of their estimated 2018-19 fiscal year distribution is derived from the municipal fuel tax. Therefore, at least that proportion of each municipality's revenue sharing distribution should be expended on those previously mentioned, transportation-related purposes.

<sup>11.</sup> Section 218.23(3), F.S.

<sup>12.</sup> Section 206.605, F.S.

Municipalities are restricted as to the amount of program funds that can be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness, and there is no other use restriction on these shared revenues.<sup>13</sup> Municipalities may assign, pledge, or set aside as trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness an amount up to 50 percent of the funds received in the prior year.<sup>14</sup> Consequently, it is possible that some portion of a municipality's growth monies will become available as a pledge for bonded indebtedness.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2007-09	Municipalities, minimum millage
2000-37	Municipal fuel tax, use of proceeds
94-26	Nonpayment of incentive pay to law enforcement officers
92-87	Distribution of trust fund monies in the event of revised population estimate
86-44	Authority to donate funds to non-profit club
85-16	Funding firefighters' supplemental compensation program
85-15	Funding for firefighter's supplemental compensation
83-32	Municipal fuel tax, use of proceeds for channel maintenance dredging
82-94	Municipal fuel tax, use of proceeds for sewer system repairs
78-110	Municipalities, financing restrictions
77-21	State revenue sharing trust fund, charter counties
76-223	Revenue-sharing for trust fund
75-231	Franchise fees and taxation
74-367	Revenue Sharing Act of 1972, applicability to regional housing authorities
73-246	Revenue Sharing Act of 1972, applicability

The full texts of these opinions are available via a searchable on-line database. <sup>15</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Current and Prior Years' Revenues:**

The table included in this section lists the estimated distributions to municipal governments for state fiscal year ending 2019, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available. <sup>16</sup>

<sup>13.</sup> Section 218.25(1), F.S.

<sup>14.</sup> Section 218.25(4), F.S.

<sup>15.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>16.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

	Revenue	e Fstim	ates for the S	Sta	ite Fiscal Year	_	ndina June 30	- 21	019		
	TCVCTIO	LJun	iates for the t		Section		namy vanc oo	, _ \	Section		
				21	2.20(6)(d)5.,F.S.		Growth	2	218.245(3),F.S.		Yearly
Municipality	County		Guaranteed		Distribution		Money		Distribution		Total
Alachua	Alachua	\$	49,626	\$	88,764	_	116,064	\$	52,291	_	,
Archer	Alachua	\$	18,029	\$	33,656	\$	<del>-</del>	\$	6,114	_	
Gainesville	Alachua	\$	1,100,340	\$	1,705,342	\$	1,498,001	\$	676,415		
Hawthorne	Alachua	\$	21,367	\$	19,443	\$	10,737	\$	7,480	\$	, -
High Springs	Alachua	\$ \$	55,311	\$	50,973	\$	89,892	\$	30,735	\$	
La Crosse Micanopy	Alachua Alachua	\$	3,761 9,869	\$	546 9,238	\$	9,071 390	\$	2,001 3,171	\$	-,
Newberry	Alachua	\$	20,259	\$	46,838	\$	88,471	\$	30,744	\$	,
Waldo	Alachua	\$	13,057	\$	27,207	\$	1,373	\$	4,992	\$	46,630
Glen St. Mary	Baker	\$	13,069	\$	5,756	\$	1,070	\$	1,545	\$	,
Macclenny	Baker	\$	53,341	\$	79,062	\$	77,361	\$	22,538	\$	
Callaway	Bay	\$	35,468	\$	405,907	\$	248,584	\$	125,617	\$	
Lynn Haven	Bay	\$	47,769	\$	285,682	\$	395,969	\$	162,054	\$	
Mexico Beach	Bay	\$	6,978	\$	13,927	\$	5,884	\$	9,646	\$	
Panama City	Bay	\$	510,541	\$	605,083	\$	223,497	\$	298,830	\$	
Panama City Beach	Bay	\$	90,906	\$	18,273	\$	177,027	\$	102,612	\$	
Parker	Bay	\$	32,217	\$	121,916	\$	17,706	\$	36,314	\$	,
Springfield	Bay	\$	65,328	\$	385,113	\$	92,174	\$	76,754	\$	,
Brooker	Bradford	\$	5,183	\$	8,819	\$	-	\$	1,436	\$	-,
Hampton	Bradford	\$	7,757	\$	6,907	\$	10,399	\$	2,144	\$	,
Lawtey	Bradford	\$	13,179	\$	13,879	\$	5,569	\$	3,179	\$	,
Starke	Bradford	\$	125,408	\$	40,777	\$	29,744	\$	24,348	\$	220,277
Cape Canaveral	Brevard	\$	62,081	\$	119,049	\$	64,923	\$	53,813	\$	·
Cocoa	Brevard	\$	327,756	\$	207,008	\$	101,328	\$	99,180	\$	
Cocoa Beach Grant-Valkaria	Brevard Brevard	\$ \$	239,157	\$	36,241 64,182	\$		\$	59,662 21,435	\$	
Indialantic	Brevard	\$	54,072	\$	11,654	\$	-	\$	14,872	\$	
Indian Harbour Beach	Brevard	\$	41,142	\$	114,964	\$	54.448	\$	44.702	\$	
Malabar	Brevard	\$	4,704	\$	38,548	\$	25,676	\$	14,908	\$	
Melbourne	Brevard	\$	731,356	\$	998,709	\$	848,925	\$	425,298	\$	·
Melbourne Beach	Brevard	\$	19,175	\$	40,996	\$	9,330	\$	16,311	\$	-,,
Melbourne Village	Brevard	\$	1,852	\$	8,627	\$	6,436	\$	3,528	\$	20,443
Palm Bay	Brevard	\$	91,142	\$	1,891,539	\$	2,268,508	\$	576,593	\$	·
Palm Shores	Brevard	\$	943	\$	8,950	\$	15,298	\$	5,185	\$	30,377
Rockledge	Brevard	\$	155,640	\$	299,063	\$	378,535	\$	139,121	\$	972,359
Satellite Beach	Brevard	\$	109,567	\$	122,350	\$	52,250	\$	55,484	\$	
Titusville	Brevard	\$	518,566	\$	622,507	\$	608,578	\$	242,964	\$	, ,
West Melbourne	Brevard	\$	34,950	\$	159,950	\$	386,234	\$	108,928	\$	
Coconut Creek	Broward	\$	21,380	\$	808,863	\$	929,277	\$	336,234	\$	
Cooper City	Broward	\$	22,887	\$	599,098	\$	382,225	\$	197,915	\$	
Coral Springs	Broward	\$	49,420	\$	2,248,352	\$	1,620,723	\$	742,122	\$	, , .
Dania Beach	Broward	\$	201,595	\$	178,011	\$	441,502	\$	182,806	\$	
Davie Davie	Broward	\$	166,836	\$	1,292,312	\$	1,437,791	\$	583,069	\$	-,,
Deerfield Beach Fort Lauderdale	Broward Broward	\$	306,407 3,196,503	\$	940,271 393,819	\$	1,059,857 1,203,886		456,761 1,039,066	_	2,763,296 5,833,274
Hallandale Beach	Broward	\$	491,404	\$	272,633		295.066		227,580		
Hillsboro Beach	Broward	\$	3,190	\$	21,499		11,215		11,225		
Hollywood	Broward	\$	2,090,384	\$	1,094,500		1,175,915		860,551	_	
Lauderdale-By-The-Sea	Broward	\$	58,784	\$	12,584		60,388		36,097		
Lauderdale Lakes	Broward	\$	210,740	\$	556,914		731,978		204,597		
Lauderhill	Broward	\$	183,519	\$	1,116,853	_	1,528,170	_	415,526		
Lazy Lake	Broward	\$	3,320	\$	43		-	\$	142		
Lighthouse Point	Broward	\$	176,544	\$	45,186	\$	38,633	\$	61,774	\$	322,136
Margate	Broward	\$	247,098	\$	1,014,019		804,326	\$	335,668	\$	2,401,110
Miramar	Broward	\$	284,110	\$	984,076		2,766,194		788,041		
North Lauderdale	Broward	\$	8,186	\$	787,638		1,044,228		258,788	_	2,098,840
Oakland Park	Broward	\$	398,752	\$	282,181		681,545		259,165		
Parkland	Broward	\$	511	\$	211,574		546,589		172,476		
Pembroke Park	Broward	\$	112,788	\$	5,945		52,065		37,159		
Pembroke Pines	Broward	\$	320,564	\$	2,182,935		2,449,089		948,698	_	
Plantation	Broward	\$	444,753	\$	1,246,947	\$	900,417	\$	519,942		
Pompano Beach	Broward	\$	918,495	\$	756,933		1,365,019		631,295		
Sea Ranch Lakes	Broward	\$	59,037	\$	765		-	\$	3,984	_	,
Southwest Ranches	Broward	\$	170.000	\$	121,214		4 400 000	\$	44,413		
Sunrise	Broward	\$	173,630	\$	1,562,011	_	1,120,323		532,234	_	, ,
Tamarac West Park	Broward Broward	\$	96,778	\$	1,098,792 403,097		967,705	\$	372,028 86,746		
VVCSLF all	טוטשמוט	ĮΦ	-	φ	403,097	φ	-	Ψ	00,740	Φ	409,044

	Revenue Es	stir	nates for the	Sta	ate Fiscal Year	Er	nding June 30	, 2			
				2	Section 12.20(6)(d)5.,F.S.		Growth	2	Section 218.245(3),F.S.		Yearly
Municipality	County		Guaranteed		Distribution		Money		Distribution		Total
Weston	Broward	\$	-	\$		\$	1,010,798	\$	391,369	\$	2,136,246
Wilton Manors	Broward	\$	350,732	\$	14,698	\$	5,163	\$	73,023	\$	443,615
Altha	Calhoun	\$	7,411	\$		\$	2,234	\$	1,273	\$	36,488
Blountstown	Calhoun	\$	57,485	\$		\$	12,298	\$	5,631	\$	100,679
Punta Gorda	Charlotte	\$	146,243	\$		\$	33,044	\$	143,481	\$	613,012
Crystal River	Citrus	\$	95,471	\$	,	\$	-	\$	17,060	\$	195,049
Inverness	Citrus	\$	119,126	\$		\$	- 40.004	\$	39,424	\$	317,543
Green Cove Springs	Clay	\$	82,207	\$		\$	48,021	\$	35,690	\$	252,715
Keystone Heights	Clay	\$	26,696	\$		\$	-	\$	6,615	\$	53,602
Orange Park Penney Farms	Clay Clay	\$	92,507 3,053	\$	, -	\$	704	\$	41,601 3,594	\$	348,527 42,152
Everglades	Collier	\$	9,969	\$		\$	704	\$	4,810	\$	22,600
Marco Island	Collier	\$	9,909	\$	,-	\$	103,703	\$	188,474		605,630
Naples	Collier	\$	386,057	\$	, -	\$	100,700	\$	219,773	\$	884,385
Fort White	Columbia	\$	8,215	\$		\$	=	\$	3,821	\$	25,664
Lake City	Columbia	\$	241,791	\$		\$	26,941	\$	81,016	\$	447,476
Arcadia	DeSoto	\$	157,477	\$	·	\$	100,846	\$	26,328	\$	342,736
Cross City	Dixie	\$	60,079	\$		\$	-	\$	4,079	\$	109,122
Horseshoe Beach	Dixie	\$	1,856	\$		\$	=	\$	405	\$	5,145
Atlantic Beach	Duval	\$	65,115	\$	,	\$	69,517	\$	122,965	\$	481,558
Baldwin	Duval	\$	21,646	\$	-,	\$	14,439	\$	12,964		68,015
Jacksonville	Duval	\$	-	\$		\$	5,711,379	\$	-	\$	14,858,403
Jacksonville (Duval)	Duval	\$	5,826,077	\$	, , .	\$	6,874,746	\$	4,212,729		18,406,822
Jacksonville Beach	Duval	\$	219,174	\$		\$	152,038	\$	216,047	\$	859,051
Neptune Beach	Duval	\$	41,884	\$	- /	\$	36,087	\$	67,426	\$	266,372
Century	Escambia	\$	53,674	\$	,	\$	-	\$	11,850	\$	103,077
Pensacola	Escambia	\$	727,797 4,223	\$		\$	-	\$	409,060	\$	2,345,369 7,782
Beverly Beach Bunnell	Flagler Flagler	\$	38,218	\$		\$	18,930	\$	1,140 9,072	\$	83,635
Palm Coast	Flagler	\$	- 30,210	\$		\$	10,930	\$	252,065	\$	1,834,332
Marineland	Flagler/St. Johns	\$		\$		\$	-	\$	202,000	\$	1,004,002
Flagler Beach	Flagler/Volusia	\$	23,161	\$		\$	5,631	\$	14,522	\$	104,580
Apalachicola	Franklin	\$	51,929	\$		\$	-	\$	16,747	\$	95,552
Carrabelle	Franklin	\$	25,647	\$		\$	10,401	\$	10,203	\$	59,322
Chattahoochee	Gadsden	\$	81,632	\$	20,315	\$	37,314	\$	6,583	\$	145,843
Greensboro	Gadsden	\$	9,894	\$	16,933	\$	10,506	\$	1,909	\$	39,242
Gretna	Gadsden	\$	11,242	\$		\$	-	\$	5,003	\$	212,736
Havana	Gadsden	\$	28,337	\$		\$	10,459	\$	5,317	\$	63,970
Midway	Gadsden	\$	-	\$		\$	50,082	\$	10,235	\$	104,622
Quincy	Gadsden	\$	166,567	\$		\$	66,823	\$	23,202	\$	309,731
Bell	Gilchrist	\$	5,992	\$		\$	4,788	\$	1,030	\$	15,259
Trenton	Gilchrist	\$	22,161	\$		\$	22,956	\$	4,107	\$	65,885
Fanning Springs	Gilchrist/Levy	\$	7,553 32,012	\$		\$	7,274	\$	2,537	\$	24,386
Moore Haven Port St. Joe	Glades Gulf	\$	64,183	\$		\$	22,425 9,798	\$	3,189 17,244		70,005 103,661
Wewahitchka	Gulf	\$	23,114				17,478	_	10,254		90,341
Jasper	Hamilton	\$	59,554	_	,		2,625	\$	5,921	\$	74,704
Jennings	Hamilton	\$	12,571	\$		_	21,423	\$	3,091	\$	53,623
White Springs	Hamilton	\$	13,231	\$		\$	3,631	\$	2,657	\$	36,818
Bowling Green	Hardee	\$	24,763	\$	·	\$	109,911	\$	7,602	_	188,943
Wauchula	Hardee	\$	81,340	\$			102,043	\$	13,587		227,279
Zolfo Springs	Hardee	\$	23,025	\$		\$	54,842	\$	4,798		107,139
Clewiston	Hendry	\$	116,479	\$		\$	107,599	\$	30,562	\$	319,631
LaBelle	Hendry	\$	56,826	\$	24,144	\$	61,498	\$	19,576	\$	162,044
Brooksville	Hernando	\$	175,729	\$		\$	-	\$	38,215		411,629
Weeki Wachee	Hernando	\$	2,118	\$		\$	-	\$	-	\$	2,286
Avon Park	Highlands	\$	119,637	\$		\$	164,778	\$	50,834	_	494,867
Lake Placid	Highlands	\$	53,574	·			5,909	\$	11,775		81,547
Sebring	Highlands	\$	168,381	\$		\$	61,140	\$	50,640		369,776
Plant City	Hillsborough	\$	332,397	\$	,	\$	500,322	\$	292,583	_	1,592,264
•	Hillsborough	\$	4,897,504	\$		_	2,919,591 313,822	\$	2,825,560		14,336,080
Tampa				\$	350,033	\$	<b>キエス メンソ</b>	\$	200,602	\$	1,069,626
Tampa Temple Terrace	Hillsborough	\$	205,169	_		_	•	·		_	00.405
Tampa Temple Terrace Bonifay	Hillsborough Holmes	\$	46,920	\$	39,056	\$	7,075	\$	5,144	\$	
Tampa Temple Terrace Bonifay Esto	Hillsborough Holmes Holmes	\$		\$	39,056 11,583	\$ \$	•	\$	5,144 698	\$	22,226
Tampa Temple Terrace Bonifay	Hillsborough Holmes	\$	46,920	\$	39,056 11,583 15,105	\$	7,075	\$	5,144	\$ \$ \$	98,195 22,226 15,456 22,608

	Revenue Es	stir	nates for the S	St	ate Fiscal Year	E	nding June 30	<u>,</u> 2	019		
					Section 12.20(6)(d)5.,F.S.		Growth		Section 218.245(3),F.S.		Yearly
Municipality	County		Guaranteed		Distribution		Money		Distribution		Total
Fellsmere	Indian River	\$	16,285	97	84,024	\$	169,107	\$	35,608	\$	305,023
Indian River Shores	Indian River	\$	286	9		\$	24,802	\$	26,650	\$	
Orchid	Indian River	\$	30	9		\$	5,023	\$	2,735	\$	
Sebastian	Indian River	\$	33,165	9	·	\$	395,057	\$	155,870	\$	
Vero Beach	Indian River	\$	374,742	9		\$	-	\$	104,197	\$	
Alford	Jackson	\$	7,420	9		\$		\$	2,129	\$	
Bascom	Jackson	\$	2,835	9	,	\$	2,570	\$	548	\$	
Campbellton Cottondale	Jackson	\$	7,330	9		\$		\$	962 3,857	\$	
Graceville	Jackson Jackson	\$	15,086 36,420	9		\$	-	\$	9,433	\$	
Grand Ridge	Jackson	\$	10,018	9	,	\$	11,175	\$	4,077	\$	
Greenwood	Jackson	\$	8,020	9		\$	10,873	\$	2,962	\$	
Jacob City	Jackson	\$		9		\$	-	\$	980	\$	,
Malone	Jackson	\$	15,027	9		\$	_	\$	2,514	\$	
Marianna	Jackson	\$	136,106	9		\$	9,605	\$	25,948	\$	
Sneads	Jackson	\$	24,498	9	71,009	\$	6,689	\$	8,236	\$	
Monticello	Jefferson	\$	50,339	9	39,250	\$	8,500	\$	22,133	\$	120,222
Mayo	Lafayette	\$	18,739	9	18,401	\$	17,012	\$	2,318	\$	56,470
Astatula	Lake	\$	3,333	9		\$	30,994	\$	9,923	\$	
Clermont	Lake	\$	78,941	4	111,228	\$	707,937	\$	184,381	\$	1,082,486
Eustis	Lake	\$	182,142	9	,	\$	308,658	\$	107,358	\$	
Fruitland Park	Lake	\$	20,503	9		\$	105,799	\$	22,907	\$	
Groveland	Lake	\$	36,365	9	,	\$	349,962	\$	71,161	\$	,
Howey-in-the-Hills	Lake	\$	12,376	9		\$	16,334	\$	6,574	\$	
Lady Lake	Lake	\$	13,366	9		\$	114,879	\$	78,398	\$	
Leesburg Mascotte	Lake	\$	309,234 21,939	9	,	\$	264,486 161,746	\$	117,728 29,510	\$	
Minneola	Lake Lake	\$	15,515	9		\$	263,309	\$	59,039	\$	
Montverde	Lake	\$	1,908	9		\$	19,091	\$	8,908	\$	
Mount Dora	Lake	\$	111,030	9	•	\$	164,896	\$	73,990	\$	
Tavares	Lake	\$	57,583	9		\$	268,336	\$	84,857	\$	
Umatilla	Lake	\$	39,637	9		\$	71,214	\$	20,873	\$	
Bonita Springs	Lee	\$	-	9	•	\$	-	\$	366,729	\$	
Cape Coral	Lee	\$	153,484	9		\$	2,842,437	\$	1,295,530	\$	
Estero	Lee	\$	-	9	521,406	\$	-	\$	232,617	\$	754,023
Fort Myers	Lee	\$	893,274	9		\$	1,047,762	\$	574,629	\$	2,992,436
Fort Myers Beach	Lee	\$	-	9	,	\$	28,242	\$	47,932	\$	,
Sanibel	Lee	\$	-	\$		\$	35,159	\$	50,207	\$	
Tallahassee	Leon	\$	1,250,960	9		\$	2,446,714	\$	929,718	\$	
Bronson	Levy	\$	10,844	9	,	\$	9,067	\$	4,220	\$	
Cedar Key	Levy	\$	16,864	9		\$	-	\$	2,648	\$	
Chiefland	Levy	\$	64,181	9		\$	-	\$	8,431	\$	
Inglis Ottor Crook	Levy	\$	16,801	9		\$	<u>-</u>	\$	4,833 455	\$	
Otter Creek Williston	Levy	\$	3,780 47,202	_		\$	22,401	\$	10,498	_	·
Yankeetown	Levy	\$	5.909			\$	22,401	\$	1,880	_	
Bristol	Liberty	\$	18,989	_		\$		\$	1,564	_	
Greenville	Madison	\$	23,475	-	,	\$	212	\$	1,851	\$	
Lee	Madison	\$	5,990	-		\$	-	\$	767	\$	
Madison	Madison	\$	86,118	_	,	\$	7,325	\$	7,274	_	·
Anna Maria	Manatee	\$	13,693			\$		\$	10,800	_	
Bradenton	Manatee	\$	376,545	9	925,115	\$	436,855	\$	369,508	\$	2,108,024
Bradenton Beach	Manatee	\$	27,417	9		\$	-	\$	8,169	\$	
Holmes Beach	Manatee	\$	55,071	4		\$	-	\$	26,736	\$	
Palmetto	Manatee	\$	169,179			\$	90,386	\$	90,351	\$	
Longboat Key	Manatee/Sarasota	\$	47,549	_		\$	34,766	\$	52,441	\$	
Belleview	Marion	\$	57,775	9		\$	40,340	\$	29,544		
Dunnellon	Marion	\$	53,800	-		,	-	\$	10,798	_	
McIntosh	Marion	\$	7,411	9		\$	660 366 645	\$	2,742	_	
Ocala	Marion	\$	643,622	9	,	\$	366,645	\$	361,861	\$	
Reddick	Marion	\$	5,166	9		\$	2,698	\$	3,049	\$	
Indiantown Jupiter Island	Martin Martin	\$	2,386	9		\$	2,183	\$	65,503 7,941	\$	
Ocean Breeze	Martin	\$	2,386 6,147	9	·	\$	۷, ۱۵۵	\$	967	\$	
Sewall's Point	Martin	\$	1,035	9		\$	3,534	\$	19,765	_	
Stuart	Martin	\$	276,026	9		\$	1,218	\$	157,693	\$	
Aventura	Miami-Dade	\$	270,020	9		\$	520,707	\$	256,308	_	
/ workura	Iwiaiii-Dauc	Ψ	<u> </u>	14	0 010,011	Ψ	320,101	Ψ	230,300	μφ	1,000,020

	Revenue	Fstin	nates for the S		te Fiscal Year		ndina June 30	21	019		
	Revenue	Lotin	nates for the t		Section		iding duric do	, _ \	Section		
				21	2.20(6)(d)5.,F.S.		Growth	2	218.245(3),F.S.		Yearly
Municipality	County		Guaranteed		Distribution		Money		Distribution		Total
Bal Harbour	Miami-Dade	\$	43,116	\$	6,908	_	6,820		18,628	_	75,472
Bay Harbor Islands	Miami-Dade	\$	32,155	\$	47,537	\$	54,752	_	37,812		172,256
Biscayne Park Coral Gables	Miami-Dade Miami-Dade	\$ \$	16,156 693,530	\$	50,313 134,974	\$	26,510 363,100	\$	21,806 337,194		114,785 1,528,798
Cutler Bay	Miami-Dade	\$	093,330	\$	1,027,682	\$	303,100	\$	304,950		1,332,632
Doral	Miami-Dade	\$		\$	1,086,446	\$		\$	398,472	\$	1,484,918
El Portal	Miami-Dade	\$	11,922	\$	55,233	\$	-	\$	15,227	\$	82,382
Florida City	Miami-Dade	\$	61,201	\$	88,402	\$	304,725	\$	87,102	\$	541,431
Golden Beach	Miami-Dade	\$	2,533	\$	8,214	\$	5,493	\$	6,350	\$	22,591
Hialeah	Miami-Dade	\$	1,930,261	\$	3,610,477	\$	3,465,917	\$	1,591,555	\$	10,598,210
Hialeah Gardens	Miami-Dade	\$	16,283	\$	371,607	\$	399,293	\$	158,600	\$	945,783
Homestead	Miami-Dade	\$	326,447	\$	408,779	\$	1,979,200	\$	477,639	\$	3,192,065
Indian Creek	Miami-Dade	\$	1,391	\$	52	\$	112	\$	576	\$	2,131
Key Biscayne Medley	Miami-Dade Miami-Dade	\$	10,067	\$	133,355 2,381	\$	122,975 2,642	\$	87,026 5,692	\$	343,356 20,781
Metro Dade	Miami-Dade	\$	48,210,108	\$	2,361	\$	2,042	\$	5,092	\$	48,210,108
Miami	Miami-Dade	\$	5,721,258	\$	3,288,516	\$	4,226,710	\$	3,063,105	_	16,299,588
Miami Beach	Miami-Dade	\$	1,489,227	\$	508,031	\$	321,735	\$	631,156	\$	2,950,149
Miami Gardens	Miami-Dade	\$	-	\$	2,996,863	\$	-	\$	760,527	\$	3,757,390
Miami Lakes	Miami-Dade	\$	-	\$	572,948	\$	-	\$	207,245	\$	780,192
Miami Shores	Miami-Dade	\$	143,763	\$	88,038	\$	64,151	\$	73,726	\$	369,678
Miami Springs	Miami-Dade	\$	217,492	\$	82,329	\$	109,295	\$	96,744	\$	505,860
North Bay Village	Miami-Dade	\$	66,164	\$	63,889	\$	93,818	\$	59,764	\$	283,635
North Miami	Miami-Dade	\$	755,251	\$	619,431	\$	945,898	\$	432,460	\$	2,753,041
North Miami Beach	Miami-Dade	\$	642,052 242,147	\$	312,312	\$	555,609	\$	301,987	\$	1,811,961
Opa-locka Palmetto Bay	Miami-Dade Miami-Dade	\$	242,147	\$	159,769 436,047	\$	208,004	\$	121,120 163,243		731,040 599,290
Pinecrest	Miami-Dade	\$	<u>-</u>	\$	277,711	\$	137,112	\$	125.422	\$	540,246
South Miami	Miami-Dade	\$	289,293	\$	10,591	\$	31,044	\$	89,300	\$	420,228
Sunny Isles Beach	Miami-Dade	\$	-	\$	215,975	\$	263,890	\$	149,708	\$	629,572
Surfside	Miami-Dade	\$	104,228	\$	4,350	\$	22,620	\$	38,077	\$	169,275
Sweetwater	Miami-Dade	\$	38,362	\$	363,492	\$	239,746	\$	145,002	\$	786,602
Virginia Gardens	Miami-Dade	\$	40,502	\$	11,653	\$	9,020	\$	16,567	\$	77,742
West Miami	Miami-Dade	\$	167,074	\$	5,928	\$	48,226	\$	44,054	\$	265,283
Islamorada	Monroe	\$	- 0.010	\$	178,167	\$	55,354	\$	95,873	\$	329,393
Key Colony Beach	Monroe	\$	3,918	\$	19,319	\$	4,391	\$	12,273	\$	39,900
Key West Layton	Monroe Monroe	\$	392,780 2,685	\$	402,859 2,824	\$	196,561 1,115	\$	385,201 2,818	\$	1,377,401 9,443
Marathon	Monroe	\$	2,003	\$	215,492	\$	1,115	\$	131,678		347,170
Callahan	Nassau	\$	25,665	\$	5,441	\$	2,778	\$	7,318	_	41,202
Fernandina Beach	Nassau	\$	130,679	\$	110,724	\$	36,403	\$	74,514		352,319
Hilliard	Nassau	\$	23,263	\$	61,133	\$	29,840	\$	18,265	\$	132,501
Cinco Bayou	Okaloosa	\$	21,997	\$	1,586	\$	=	\$	3,425	\$	27,007
Crestview	Okaloosa	\$	138,336	\$	242,914	_	526,541		200,311		1,108,102
Destin	Okaloosa	\$		\$	196,895		108,946	_	108,718		414,560
Fort Walton Beach	Okaloosa	\$	227,379	\$	361,741	\$	154,010	\$	176,671	\$	919,801
Laurel Hill Mary Esther	Okaloosa Okaloosa	\$	4,088 13,743	\$	25,850 76,834	\$	28,928	\$	4,548 32,928		34,487 152,433
Niceville	Okaloosa	\$ \$	54,427	\$	242,668	\$	149,613	\$	118,664		565,373
Shalimar	Okaloosa	\$	10,992	\$	2,828		6,307		6,684		26,811
Valparaiso	Okaloosa	\$	40,774	\$	168,405	_	6,915		44,532		260,625
Okeechobee	Okeechobee	\$	176,013	\$	71,610		-	\$	34,483		282,106
Apopka	Orange	\$	183,788	\$	514,398	\$	1,246,549	\$	686,524	\$	2,631,259
Belle Isle	Orange	\$	9,272	\$	152,993	\$	78,588	\$	93,874	\$	334,727
Eatonville	Orange	\$	18,949	\$	60,663		5,344	\$	31,953		116,909
Edgewood	Orange	\$	63,799	\$	7,004	\$	19,324		38,001	\$	128,128
Maitland	Orange	\$	158,137	\$	138,272	\$	272,734		251,219		820,362
Oakland Ocoee	Orange Orange	\$	7,322	\$	18,104		58,970	\$	37,886 507,001	_	122,283 2,343,814
Orlando	Orange	\$	78,748 1,969,237	\$	610,195 3,858,549		1,057,869 4,564,489	\$	597,001 3,874,891	\$	14,267,166
Windermere	Orange	\$	10,267	\$	35,450	\$	39,294	\$	41,511	\$	126,522
Winter Garden	Orange	\$	149,053	\$	294,959	\$	1,133,293		592,850		2,170,155
Winter Park	Orange	\$	458,356	\$	342,412		248,263		420,631		1,469,661
Kissimmee	Osceola	\$	243,964	\$	894,400		1,257,095		455,665		2,851,125
St. Cloud	Osceola	\$	105,511	\$	402,005		1,008,024		286,581		1,802,120
Atlantis	Palm Beach	\$	6,296	\$	21,897		14,320		14,005	_	56,518
Belle Glade	Palm Beach	\$	302,170	\$	370,085	\$	300,379	\$	121,184	\$	1,093,819

	Revenue E	Estir	mates for the S	St	ate Fiscal Year	E	nding June 30	, 2	019		
Municipality	County		Guaranteed	2	Section 12.20(6)(d)5.,F.S. Distribution		Growth Money	:	Section 218.245(3),F.S. Distribution		Yearly Total
Boca Raton	Palm Beach	\$	523,997	\$		\$	829,001	\$	617,021	\$	2,904,795
Boynton Beach	Palm Beach	\$	337,969	\$		\$	973,603	\$	511,461	\$	2,787,334
Briny Breezes	Palm Beach	\$	4,322	\$		\$	1,517	\$	2,899	\$	13,461
Cloud Lake	Palm Beach	\$	3,753	\$		\$	870	\$	936	\$	5,833
Delray Beach Glen Ridge	Palm Beach Palm Beach	\$	362,476 1,438	\$		\$	544,221 1,537	\$	446,455 1,521	\$	2,235,719 7,779
Golf	Palm Beach	\$	1,033	\$	,	\$	1,681	\$	1,785	\$	6,529
Greenacres	Palm Beach	\$	14,848	\$	,	\$	769,741	\$	273,228	\$	1,691,809
Gulf Stream	Palm Beach	\$	1,397	\$	,	\$	6,928	\$	6,985	\$	24,784
Haverhill	Palm Beach	\$	8,402	\$	19,445	\$	38,504	\$	14,004	\$	80,355
Highland Beach	Palm Beach	\$	2,928	\$		\$	16,796	\$	25,197	\$	96,696
Hypoluxo	Palm Beach	\$	2,273	\$	,	\$	36,408	\$	18,958	\$	79,327
Juno Beach	Palm Beach	\$	13,616	\$		\$	18,871	\$	23,274	\$	92,169
Jupiter	Palm Beach	\$	67,918	\$		\$	877,826	\$	421,808	\$	1,938,026
Jupiter Inlet Colony Lake Clarke Shores	Palm Beach	\$	1,225 7,218	\$	,	\$	1,203 20,494	\$	2,852 23,762	\$	10,677
Lake Park	Palm Beach Palm Beach	\$	253,135	\$		\$	11,777	\$	60,404	\$	121,582 342,067
Lake Worth	Palm Beach	\$	364,734	\$		\$	494,464	\$	262,614	\$	1,677,157
Lantana	Palm Beach	\$	209,533	\$		\$	68,344	\$	74,927	\$	382,487
Loxahatchee Groves	Palm Beach	\$	-	\$		\$	-	\$	22,784	\$	79,678
Manalapan	Palm Beach	\$	1,985	\$	3,310	\$	2,214	\$	2,907	\$	10,417
Mangonia Park	Palm Beach	\$	15,044	\$		\$	23,889	\$	13,846	\$	64,653
North Palm Beach	Palm Beach	\$	82,307	\$		\$	55,109	\$	85,560	\$	401,995
Ocean Ridge	Palm Beach	\$	4,910	\$		\$	8,081	\$	12,476	\$	47,359
Pahokee	Palm Beach	\$	96,481	\$		\$	53,279	\$	38,363	\$	421,718
Palm Beach	Palm Beach	\$	171,886	\$	,	\$		\$	56,274	\$	257,402
Palm Beach Gardens Palm Beach Shores	Palm Beach Palm Beach	\$	126,411 11,360	\$		\$	608,212	\$	361,825 8,097	\$	1,661,189
Palm Springs	Palm Beach	\$	90,524	\$		\$	4,583 454,683	\$	160,854	\$	31,573 943,737
Riviera Beach	Palm Beach	\$	369,915	\$		\$	237,457	\$	237,662	\$	1,187,911
Royal Palm Beach	Palm Beach	\$	3,712	\$		\$	666,763	\$	259,331	\$	1,344,654
South Bay	Palm Beach	\$	42,669	\$		\$	47,020	\$	23,262	\$	199,069
South Palm Beach	Palm Beach	\$	745	\$	24,235	\$	4,845	\$	9,625	\$	39,450
Tequesta	Palm Beach	\$	129,246	\$	,	\$	6,232	\$	39,833	\$	187,612
Wellington	Palm Beach	\$	-	\$		\$	983,340	\$	421,376	\$	2,000,962
West Palm Beach	Palm Beach	\$	1,326,451	\$		\$	1,059,104	\$	756,509	\$	3,906,650
Dade City	Pasco	\$	134,787	\$		\$	40.050	\$	39,744	\$	309,548
New Port Richey Port Richey	Pasco	\$	290,251 15,410	\$		\$	12,859	\$	89,335 15,260	\$	702,222 103,123
St. Leo	Pasco Pasco	\$	9,442	\$		\$	105,252	\$	7,841	\$	152,158
San Antonio	Pasco	\$	14,350	\$		\$	100,202	\$	7,093	\$	46,179
Zephyrhills	Pasco	\$	110,964	\$		\$	153,535	\$	86,909	\$	588,188
Belleair	Pinellas	\$	15,115	\$	54,353	\$	14,426	\$	21,873	\$	105,767
Belleair Beach	Pinellas	\$	4,762	\$	31,009	\$	-	\$	8,752	\$	44,523
Belleair Bluffs	Pinellas	\$	66,417				-	\$	11,507		83,699
Belleair Shore	Pinellas	\$	352				949		616		2,446
Clearwater	Pinellas	\$	1,191,562	_			837,914			\$	3,927,148
Dunedin Gulfport	Pinellas	\$	313,081	\$			246,626	_		\$	1,352,871
Indian Rocks Beach	Pinellas Pinellas	\$	133,248 54,431	\$	·		65,081 9,167	\$	68,828 24,250	\$	433,411 115,179
Indian Shores	Pinellas	\$	10,610			_	2,948	_	8,016		34,306
Kenneth City	Pinellas	\$	145,147		•		56,166			\$	240,964
Largo	Pinellas	\$	652,934				927,086		455,824	\$	3,196,841
Madeira Beach	Pinellas	\$	174,090	_		_		\$	24,362	\$	209,278
North Redington Beach	Pinellas	\$	11,820	_		_	6,988	_		\$	34,569
Oldsmar	Pinellas	\$	19,857				142,726		79,351	\$	446,831
Pinellas Park	Pinellas	\$	387,226			_	570,268	_	293,017	\$	1,951,915
Redington Beach	Pinellas	\$	4,793			\$	1,577	\$	8,094	\$	36,708
Redington Shores	Pinellas	\$	12,192			\$	3,347	\$	12,218	\$	57,068
Safety Harbor	Pinellas	\$	57,772 3,125,822				126,917 1,951,588		96,437	\$	595,854 9,850,110
St. Petersburg St. Pete Beach	Pinellas Pinellas	\$	199,235	_		\$	1,851,066	\$	1,448,493 52,871	\$	277,214
Seminole	Pinellas	\$	166,578	_	•	\$	244,529		103,058	_	598,136
South Pasadena	Pinellas	\$	89,458			_	2,243			\$	164,198
Tarpon Springs	Pinellas	\$	199,105	_			266,365		137,654	\$	892,468
Treasure Island	Pinellas	\$	104,086				6,049		38,084	\$	195,395

# Municipal Revenue Sharing Program Revenue Estimates for the State Fiscal Year Ending June 30, 2019

	Revenue E	Estir	nates for the S	Sta	ate Fiscal Year	E	nding June 30	, 2	019		
					Section				Section		
				21	12.20(6)(d)5.,F.S.		Growth	2	218.245(3),F.S.		Yearly
Municipality	County	•	Guaranteed	_	Distribution		Money	•	Distribution	•	Total
Bartow	Polk Polk	\$	247,027 22,371	\$	225,594 44,204	_		\$	102,084 22,891	\$	803,796 164,552
Davenport Dundee	Polk	\$	25,917	\$	41,724	\$		\$	22,498	\$	164,136
Eagle Lake	Polk	\$	20,806	\$	52,004	\$		\$	13,349	\$	111,487
Fort Meade	Polk	\$	76,018	\$	139,315	\$		\$	31,774	\$	347,394
Frostproof	Polk	\$	59,573	\$	16,744	\$		\$	16,920	\$	118,745
Haines City	Polk	\$	182,087	\$	253,960	\$		\$	127,208	\$	916,091
Highland Park	Polk	\$	-	\$	2,740	\$		\$	1,292	\$	7,395
Hillcrest Heights	Polk	\$	498	\$	4,933	\$		\$	1,390	\$	8,935
Lake Alfred	Polk	\$	36,465	\$	•	\$		\$	30,991	\$	252,810
Lake Hamilton	Polk	\$	15,272	\$	14,019	\$	7,250	\$	7,180	\$	43,721
Lake Wales	Polk	\$	190,668	\$	99,186	\$	191,199	\$	84,097	\$	565,150
Lakeland	Polk	\$	973,011	\$	1,183,911	\$		\$	562,955	\$	3,791,128
Mulberry	Polk	\$	53,918	\$	36,479	\$		\$	21,002	\$	134,343
Polk City	Polk	\$	15,070	\$	51,140	\$		\$	9,130	\$	75,340
Winter Haven	Polk	\$	439,141	\$	303,030	\$		\$	215,664	\$	1,494,328
Crescent City	Putnam	\$	47,077	\$	14,453	\$		\$	6,307	\$	67,837
Interlachen	Putnam	\$	11,693	\$	30,525	\$		\$	5,440	\$	48,244
Palatka	Putnam	\$	276,527	\$	92,156 14,081	\$		\$	43,051	\$	415,816
Pomona Park Welaka	Putnam	\$	7,968	\$		\$		\$	3,570	_	32,358
St. Augustine	Putnam St. Johns	\$	7,493 340,862	\$	•	\$		\$	2,927 105,439	\$	19,002 578,012
St. Augustine Beach	St. Johns	\$	7,099	\$	95,665	\$		\$	50,276	\$	196,427
Fort Pierce	St. Lucie	\$	711,816	\$	324,578	\$		\$	164,154	\$	1,514,267
Port St. Lucie	St. Lucie	\$	6,475	\$	1,696,431	\$		\$	686,298	\$	5,933,913
St. Lucie Village	St. Lucie	\$	2,371	\$	8,188	\$		\$	2,349	\$	15,624
Gulf Breeze	Santa Rosa	\$	75,883	\$	88,344	\$		\$	26,073	\$	190,300
Jay	Santa Rosa	\$	20,822	\$	7,321	\$		\$	2,440	\$	30,583
Milton	Santa Rosa	\$	116,957	\$	150,174	\$		\$	43,862		403,090
North Port	Sarasota	\$	24,372	\$	435,594	\$		\$	512,603	\$	2,607,715
Sarasota	Sarasota	\$	937,613	\$	519,388	\$	106,578	\$	429,912	\$	1,993,491
Venice	Sarasota	\$	240,488	\$	242,976	\$	121,783	\$	174,337	\$	779,584
Altamonte Springs	Seminole	\$	57,567	\$	824,280	\$		\$	263,957	\$	1,601,154
Casselberry	Seminole	\$	170,722	\$	488,283	\$		\$	167,311	\$	1,166,608
Lake Mary	Seminole	\$	-	\$	175,333	\$		\$	96,919	_	463,788
Longwood	Seminole	\$	80,818	\$	231,114	\$		\$	88,509	\$	525,123
Oviedo	Seminole	\$	39,986	\$	475,431	\$	,	\$	223,479	\$	1,305,762
Sanford	Seminole	\$	376,081	\$	611,108	\$		\$	344,711	\$	2,238,949
Winter Springs	Seminole	\$	13,825	\$		\$		\$	216,230	\$	1,355,468
Bushnell	Sumter	\$	36,546	\$	37,825	\$		\$	15,111	\$	89,483
Center Hill	Sumter	\$	8,283	\$		\$		\$	6,315	\$	52,817
Coleman Webster	Sumter Sumter	\$	13,609 17,618	\$	27,386 18,676	\$		\$	4,302 4,819	\$	45,297 43,344
Wildwood	Sumter	\$	61,478	\$	72,500	\$		\$	47,828		245,558
Branford	Suwannee	\$	20,042	\$	4,266			+	2,785		27,093
Live Oak	Suwannee	\$	153,904					_	27,315		299,321
Perry	Taylor	\$	180,555	\$					34,649	_	306,754
Lake Butler	Union	\$	29,351	\$					4,637		93,417
Raiford	Union	\$	1,694	\$		_		\$	617	_	10,368
Worthington Springs	Union	\$	4,563	\$				\$	886		13,957
Daytona Beach	Volusia	\$		\$					317,861	\$	2,381,541
Daytona Beach Shores	Volusia	\$	91,781	\$	7,979	\$	-	\$	21,184	\$	120,944
DeBary	Volusia	\$	-	\$				\$	99,798	\$	636,114
DeLand	Volusia	\$	318,746	\$	142,072	\$		\$	155,610		1,184,444
Deltona	Volusia	\$		\$	1,548,977			\$	437,949		4,497,783
Edgewater	Volusia	\$	68,458	\$	392,955			\$	104,902		943,065
Holly Hill	Volusia	\$	155,248	\$		_			58,334	_	445,635
Lake Helen	Volusia	\$	8,885	\$				\$	13,157		112,611
New Smyrna Beach	Volusia	\$	201,998	\$					123,344	_	753,123
Oak Hill	Volusia	\$	13,952	\$					9,638		65,623
Orange City	Volusia	\$	21,923	\$		_			57,623	_	391,475
Ormond Beach	Volusia	\$	294,368						199,227		1,339,377
Pierson	Volusia	\$	18,098			_			8,373	_	73,515
Ponce Inlet Port Orange	Volusia	\$	4,946	\$				_	15,123		72,001
Ÿ .	Volusia	\$	93,493 132,655	\$		_	,	\$	292,492		2,226,046
South Daytona	Volusia Wakulla	\$	9,455	\$				\$	62,359 977		498,204 26,012
St. Marks	vvakullä	Ъ	9,455	Φ.	15,580	ψ.	-	Φ	977	ф	∠6,012

<b>Revenue Estimates</b>	for the State	Fiscal Year	<b>Ending J</b>	June 30, 2019
--------------------------	---------------	-------------	-----------------	---------------

		 			 	<u>, – </u>		
				Section			Section	
			21	2.20(6)(d)5.,F.S.	Growth	2	218.245(3),F.S.	Yearly
Municipality	County	Guaranteed		Distribution	Money		Distribution	Total
Sopchoppy	Wakulla	\$ 9,800	\$	23,142	\$ -	\$	1,598	\$ 34,539
DeFuniak Springs	Walton	\$ 100,398	\$	116,851	\$ 40,896	\$	86,646	\$ 344,791
Freeport	Walton	\$ 11,372	\$	31,161	\$ 64,554	\$	46,288	\$ 153,376
Paxton	Walton	\$ 13,228	\$	7,606	\$ 15,330	\$	9,688	\$ 45,852
Caryville	Washington	\$ 11,357	\$	1,616	\$ 7,231	\$	937	\$ 21,142
Chipley	Washington	\$ 67,615	\$	46,974	\$ -	\$	11,302	\$ 125,891
Ebro	Washington	\$ 4,447	\$	4,418	\$ -	\$	744	\$ 9,610
Vernon	Washington	\$ 12,365	\$	26,926	\$ -	\$	2,384	\$ 41,676
Wausau	Washington	\$ 4,597	\$	16,650	\$ 3,480	\$	1,249	\$ 25,977
Statewide Totals		\$ 124,667,570	\$	123,799,021	\$ 121,513,410	\$	66,220,000	\$ 436,200,000

#### Notes

- 1) These estimates represent a 100 percent distribution of trust fund monies.
- 2) The column labeled "Section 212.20(6)(d)5., F.S. Distribution" reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities.
- 3) The column labeled "Section 218.245(3), F.S. Distribution" reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program.
- 4) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state FY 2018-19 has been estimated to be as follows: state sales tax, \$335.6 million or 76.94% and municipal fuel tax, \$100.6 million or 23.06%.

## Oil, Gas, and Sulfur Production Tax

Section 211.06(2)(b), Florida Statutes

### **Summary:**

An excise tax is levied on every person who extracts gas, oil, or sulfur for sale, transport, storage, profit, or commercial use. The tax rate is calculated separately for oil, gas, or sulfur; however, the tax rates are all based on the volume of oil, gas, or sulfur produced in a particular month. A portion of the revenue is distributed to those counties where the oil, gas, or sulfur is severed. An authorized use of the proceeds is not specified in current law.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

### **Eligibility Requirements:**

Only those counties where the resources are extracted are eligible to receive proceeds.

### **Administrative Procedures:**

The revenue generated from these types of excise taxes is deposited into the Oil and Gas Tax Trust Fund, which is administered by the Department of Revenue.

### **Distribution of Proceeds:**

The tax proceeds, subject to the service charge imposed under ch. 215, F.S., is credited to the general revenue fund of the county government where the gas, oil, or sulfur is produced, according to the following percentages: 12.5 percent of the tax proceeds on oil production; 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil; 20 percent of the tax proceeds on gas; and 20 percent of the tax proceeds on sulfur.

### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> Imposed pursuant to Section 211.02(1)(c), F.S.

<sup>2.</sup> Imposed pursuant to Section 211.02(1)(a)-(b), F.S.

<sup>3.</sup> Imposed pursuant to Section 211.025, F.S.

<sup>4.</sup> Imposed pursuant to Section 211.026, F.S.

<sup>5.</sup> http://myfloridalegal.com/ago.nsf/Opinions

 $<sup>6. \ \</sup>underline{http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm}$ 

# Payments from State Forest Timber Sales to Eligible Fiscally Constrained County Governments

Section 589.08, Florida Statutes

### **Summary:**

Two separate statutory authorizations provide that a portion of the gross receipts of timber sales within state forests are paid to eligible fiscally constrained counties. Section 589.08(2), F.S., provides that 15 percent of the gross receipts from a state forest's timber sales are paid to the fiscally constrained county or counties, as described in s. 218.67(1), F.S., in which the forest is located in proportion to the acreage located in each county for use by the county or counties for school purposes. Section 589.08(3), F.S., provides that 15 percent of the gross receipts from timber sales within the Goethe State Forests are paid to each fiscally constrained county in which a portion of the respective forest is located in proportion to the forest acreage located in such county. The funds are divided equally between the board of county commissioners and the school board of each fiscally constrained county. Although separate tracts of Goethe State Forest are located within Alachua and Levy counties, only Levy County is currently fiscally constrained. Consequently, separate and equal payments are made to the county's board of county commissioners and school board.

### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

### **Eligibility Requirements:**

As specified below, there are 37 state forests in Florida that total approximately 1.07 million acres. Of the 37 state forests, only 13 are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.

State Forest	Location	Fiscally Constrained County?
Belmore	Clay County	No
Big Shoals	Hamilton County	Yes
Blackwater River	Okaloosa and Santa Rosa counties	No
Carl Duval Moore	Putnam County	Yes
Cary	Duval and Nassau counties	No
Charles H. Bronson	Orange and Seminole counties	No
Cottage Hill	Escambia County	No
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

 $<sup>1.\</sup> http://www.freshfromflorida.com/Divisions-Offices/Florida-Forest-Service/Our-Forests/State-Forests$ 

<sup>2.</sup> The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2018-19 fiscal year: Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Highlands, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Okeechobee, Putnam, Suwannee, Taylor, Union, Wakulla, and Washington.

State Forest	Location	Fiscally Constrained County?
Holopaw	Osceola County	No
Indian Lake	Marion County	No
Jennings	Clay and Duval counties	No
John M. Bethea	Baker County	Yes
Lake George	Volusia County	No
Lake Talquin	Gadsden, Leon, and Liberty counties	Gadsden and Liberty only
Lake Wales Ridge	Polk County	No
Little Big Econ	Seminole County	No
Matanzas	St. Johns County	No
Myakka	Sarasota County	No
Newnans Lake	Alachua County	No
Okaloacoochee Slough	Collier and Hendry counties	Hendry only
Peace River	DeSoto County	Yes
Picayune Strand	Collier County	No
Pine Log	Bay and Washington counties	Washington only
Point Washington	Walton County	No
Ralph E. Simmons	Nassau County	No
Ross Prairie	Marion County	No
Seminole	Lake County	No
Tate's Hell	Franklin and Liberty counties	Yes
Tiger Bay	Volusia County	No
Twin Rivers	Hamilton, Madison, and Suwannee counties	Yes
Wakulla	Leon and Wakulla counties	Wakulla only
Watson Island	St. Johns County	No
Welaka	Putnam County	Yes
Withlacoochee	Citrus, Hernando, Pasco, and Sumter counties	No

### **Administrative Procedures:**

The Florida Forest Service of the Department of Agriculture and Consumer Services is charged with protecting and managing the state's forest resources and administering these annual payments to eligible fiscally constrained counties.

### **Distribution of Proceeds:**

Two conditions must be satisfied in order for payment to be made in any given fiscal year. First, all or part of a state forest must be located within a fiscally constrained county. Second, timber sales must have occurred within such forest. Consequently, not all fiscally constrained counties have received payments in prior years.<sup>3</sup>

### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

### **Attorney General Opinions:**

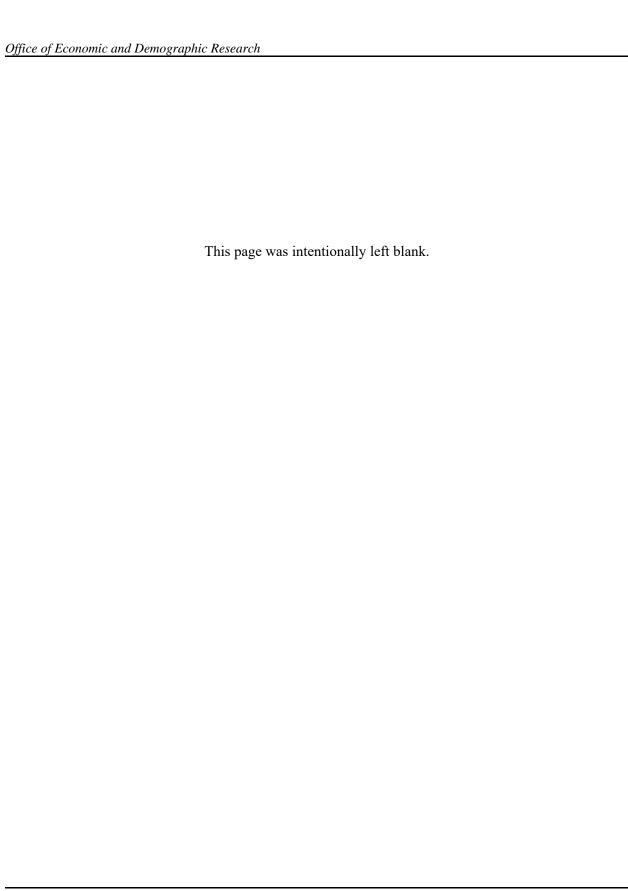
No opinions specifically relevant to this revenue source have been issued.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>4</sup>

<sup>3.</sup> Chapter 2009-66, L.O.F., amended ss. 589.08 and 589.081, F.S., to restrict payments to eligible fiscally constrained counties rather than to all eligible counties, which was the situation prior to this law change.

<sup>4.</sup> http://edr.state.fl.us/Content/local-government/data-a-to-z/index.cfm



## **Phosphate Rock Severance Tax**

Section 211.3103, Florida Statutes

### **Summary:**

A severance tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida for commercial use. A portion of the total net tax proceeds are returned to those counties where phosphate rock is severed. Counties use the tax proceeds for phosphate-related expenses or, in a particular circumstance, purposes related to local economic development.

### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

### **Eligibility Requirements:**

Only those counties where phosphate rock is severed are eligible to receive proceeds.

### **Administrative Procedures:**

The tax is administered, collected, and enforced by the Department of Revenue. The tax applies to the total production of the producer during the taxable year as measured on the basis of bone-dry tons produced at the point of severance. For the period of January 1, 2015, until December 31, 2022, the tax rate is \$1.80 per ton severed Thereafter, the tax rate will be \$1.61 per ton severed. This severance tax is in addition to any ad valorem taxes levied upon the separately assessed mineral interest in the real property upon which the site of severance is located, or any other tax, permit, or license fee imposed by the state or its political subdivisions.

### **Distribution of Proceeds:**

From July 1, 2015, until December 31, 2022, the proceeds from the severance taxes, interest, and penalties will be exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

- 1. 22.8 percent to the State Park Trust Fund;
- 2. 31.9 percent to the state's General Revenue Fund;
- 3. 11.5 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
- 4. 8.9 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
- 5. 16.1 percent to the Nonmandatory Land Reclamation Trust Fund;
- 6. 5.6 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
- 7. 3.2 percent to the Minerals Trust Fund.<sup>5</sup>

2. Section 211.3103(3), F.S.

<sup>1.</sup> Section 211.3103(1), F.S.

<sup>3.</sup> Section 211.3103(2), F.S.

<sup>4.</sup> Section 211.3103(4), F.S.

<sup>5.</sup> Section 211.3103(6)(b), F.S.

Beginning January 1, 2023, the proceeds from the severance taxes, interest, and penalties are exempt from the General Revenue Service Charge provided in s. 215.20, F.S., and paid into the State Treasury as follows:

- 1. 25.5 percent to the State Park Trust Fund;
- 2. 35.7 percent to the state's General Revenue Fund;
- 3. 12.8 percent for payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary;
- 4. 10.0 percent for payment to counties that have been designated a rural area of opportunity pursuant to s. 288.0656, F.S., in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such county boundary. These particular payments are made to the counties unless the Legislature by special act creates a local authority to promote and direct the county's economic development. If such an authority exists, payments are made to that authority;
- 5. 6.2 percent to the Nonmandatory Land Reclamation Trust Fund;
- 6. 6.2 percent to the Phosphate Research Trust Fund in the Department of Education's Division of Universities; and
- 7. 3.6 percent to the Minerals Trust Fund.<sup>6</sup>

#### **Authorized Uses:**

The tax proceeds received by counties are used for phosphate-related expenses. The term *phosphate-related* expenses means those expenses that provide for infrastructure or services in support of the phosphate industry, including environmental education, reclamation or restoration of phosphate lands, maintenance and restoration of reclaimed lands and county-owned environmental lands which were formerly phosphate lands, community infrastructure on such reclaimed lands and county-owned environmental lands which were formerly phosphate lands, and similar expenses directly related to support of the industry.<sup>7</sup>

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
79-99	Severance tax, solid minerals
79-05	Levy on irreplaceable minerals
74-310	Solid minerals severance tax

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

A summary of prior years' distributions is available.9

<sup>6.</sup> Section 211.3103(6)(a), F.S.

<sup>7.</sup> Section 211.3103(7), F.S.

<sup>8.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>9.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

## **State Housing Initiatives Partnership Program**

Sections 420.907-.9079, Florida Statutes

### **Summary:**

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

### **General Law Amendments:**

Chapter 2018-9, L.O.F., (HB 5001) authorizes the transfer of \$127.4 million from the Local Government Housing Trust Fund to the state's General Revenue Fund for the 2018-19 fiscal year. This change became effective on July 1, 2018.

### **Eligibility Requirements:**

A county or eligible municipality, as defined in s. 420.9071(9), F.S., must satisfy a number of requirements in order to be eligible to receive funds under the program.<sup>1</sup>

### **Administrative Procedures:**

A portion of the documentary stamp tax revenues as provided in s. 201.15, F.S., monies received from any other source for the purposes of this program, and all proceeds derived from the investment of such monies are deposited into the Local Government Housing Trust Fund. The Florida Housing Finance Corporation (FHFC), on behalf of the Department of Economic Opportunity, administers this trust fund for the purpose of implementing this program.<sup>2</sup>

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 11.24 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. The first \$35 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), F.S., to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. Half of the remaining funds are paid to the credit of the Local Government Housing Trust Fund.<sup>3</sup>

After the distributions specified in s. 201.15(1)-(4)(c), F.S., 12.93 percent of remaining documentary stamp taxes in each fiscal year are paid into the State Treasury to the credit of the State Housing Trust Fund. The first \$40 million of such funds are transferred annually, subject to any distribution required under s. 201.15(5), F.S., to the State Economic Enhancement and Development Trust Fund. From the remaining funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.<sup>4</sup>

<sup>1.</sup> Section 420.9072(2)(a), F.S.

<sup>2.</sup> Section 420.9079, F.S.

<sup>3.</sup> Section 201.15(4)(c), F.S.

<sup>4.</sup> Section 201.15(4)(d), F.S.

A county or eligible municipality seeking approval to receive its share of the local housing distribution must adopt an ordinance containing specified provisions.<sup>5</sup> Additional procedures exist regarding the local government's submission of its local housing assistance plan.<sup>6</sup>

### **Distribution of Proceeds:**

Monies in the Local Government Housing Trust Fund are distributed by the FHFC to each approved county and eligible municipality within the county as provided in s. 420.9073, F.S. Distributions are allocated to the participating county and to each eligible municipality within the county according to an interlocal agreement between the county and eligible municipality. If no interlocal agreement exists, the allocation is made according to population. The portion for each eligible municipality is computed by multiplying the total monies earmarked for a county by a fraction - the numerator is the population of the eligible municipality, and the denominator is the county's total population. The remaining proceeds are distributed to the county. Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds. Each county's share of funds to be distributed from the portion of funds received pursuant to s. 201.15(4)(c), F.S., are calculated for each fiscal year pursuant to the procedure specified in s. 420.9073, F.S.

### **Authorized Uses:**

A county or eligible municipality expends its portion of the local housing distribution only to implement a local housing assistance plan or as provided in s. 420.9072(7)(b), F.S., until July 1, 2010. Proceeds may not be expended for the purpose of providing ongoing rent subsidies, except for: 1) security and utility deposit assistance; 2) eviction prevention not to exceed 6 months of rent; or 3) a rent subsidy program for very low-income households with at least one adult who is a person with special needs as defined in s. 420.0004, F.S., or homeless as defined in s. 420.621, F.S. This period of rental assistance may not exceed 12 months for any eligible household. Additionally, funds may not be pledged to pay the debt service on any bonds. 10

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

2008-66 Sunshine Law, community land trust

The full text of this opinion is available via a searchable on-line database. <sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

A summary of prior years' disbursement allocations is available. 12

<sup>5.</sup> Section 420.9072(2)(b), F.S.

<sup>6.</sup> Section 420.9072(3), F.S.

<sup>7.</sup> Section 420.9072(4), F.S.

<sup>8.</sup> Section 420.9073(1), F.S.

Section 420.9072(7), F.S.
 Section 420.9072(8), F.S.

<sup>11.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>12.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

## **Support for School Capital Outlay Purposes**

### **Gross Receipts Tax on Utilities**

Article XII, Section 9(a), Florida Constitution Chapter 203, Florida Statutes

### **Motor Vehicle License Tax**

Article XII, Section 9(d), Florida Constitution Chapter 320, Florida Statutes

### **Summary:**

Pursuant to constitutional authorization and statutory implementation, two state taxes are levied that support school capital outlay purposes. The first is a gross receipts tax. The tax consists of four separate rates.

- 1. The rate applied to utility services is 2.5 percent.
- 2. The rate applied to communications services is 2.37 percent.
- 3. An additional rate of 0.15 percent is applied to communications services subject to the tax levied pursuant to s. 202.12(1)(a),(c)-(d), F.S.
- 4. The rate applied to electrical power or energy taxed under s. 203.01(1)(a)3., F.S., is 2.6 percent.

The tax proceeds are placed in the Public Education Capital Outlay and Debt Service Trust Fund. The Public Education Capital Outlay or PECO program provides funding for educational facilities construction and fixed capital outlay needs for school districts, the Florida College System, the State University System, and other public education programs.

The monies in the trust fund in each fiscal year may only be used for the following purposes and in the following order of priority.

- 1. The payment of principal and interest on any bonds due in the fiscal year.
- 2. The deposit into any reserve funds established for the issuance of bonds.
- 3. The direct payment of any part of the cost of any capital project for the state system of education as authorized by the Legislature.<sup>3</sup>

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes. The state constitution provides that the first proceeds of revenues derived from such licensing are placed in the District Capital Outlay and Debt Service Trust Fund and used for capital outlay projects of school districts and community colleges. The revenue is distributed annually among school districts and community colleges based on the constitutional formula.

The following lists the order of priority and purposes for which the distributed monies are used in each fiscal year.

<sup>1.</sup> Section 9(a)(2), Art. XII, State Constitution.

<sup>2.</sup> Section 203.01(1)(b), F.S.

<sup>3.</sup> Section 9(a)(2), Art. XII, State Constitution.

<sup>4.</sup> Section 9(d), Art. XII, State Constitution.

- 1. The compliance with bond obligations based on motor vehicle tax anticipation certificates issued prior to the enactment of the 1968 Florida Constitution.
- 2. The debt service on bonds or motor vehicle license revenue anticipation certificates.
- 3. The debt service on bonds where the proceeds of such bonds were used for capital outlay needs.
- 4. The payment of the State Board of Education's expenses in administering the distribution and use of the motor vehicle license tax by school districts.
- 5. The construction and maintenance of capital outlay projects, and those school purposes as determined by the school district or the Legislature, after all major capital outlay needs of the school district have been met.

### **Vessel Registration Fees**

Sections 328.66 and 328.72, Florida Statutes

#### **Summary:**

Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class. A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes. In addition, any county government may impose an optional registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This annual registration fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S. A municipality that was imposing a registration fee before April 1, 1984, may continue to levy such fee. Monies received from the fee are expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. A municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.<sup>1</sup>

#### **Administrative Procedures:**

County tax collectors collect both the state and any optional county fees.<sup>2</sup> Except as provided in s. 328.72(18), F.S., the amount of the state fee varies by vessel class for each 12 month period registered according to the following schedule.<sup>3</sup> The county portion of the state fee, which is derived from recreational vessels only, is noted as well.

- 1. Class A-1 (less than 12 feet in length; and all canoes to which propulsion motors have been attached, regardless of length): The state fee is \$5.50 with no distribution to the county.
- 2. Class A-2 (12 feet or more and less than 16 feet in length): The state fee is \$16.25 of which \$2.85 is distributed to the county.
- 3. Class 1 (16 feet or more and less than 26 feet in length): The state fee is \$28.75 of which \$8.85 is distributed to the county.
- 4. Class 2 (26 feet or more and less than 40 feet in length): The state fee is \$78.25 of which \$32.85 is distributed to the county.
- 5. Class 3 (40 feet or more and less than 65 feet in length): The state fee is \$127.75 of which \$56.85 is distributed to the county.
- 6. Class 4 (65 feet or more and less than 110 feet in length): The state fee is \$152.75 of which \$68.85 is distributed to the county.
- 7. Class 5 (110 feet or more in length): The state fee is \$189.75 of which \$86.85 is distributed to the county.
- 8. Dealer Registration Certificate: The state fee is \$25.50 with no distribution to the county.

<sup>1.</sup> Section 328.66(1), F.S.

<sup>2.</sup> Section 328.73(1), F.S.

<sup>3.</sup> Section 328.72(1)(a), F.S.

Pursuant to s. 328.72(18), F.S., the state fee for a recreational vessel equipped with an emergency position-indicating radio beacon, or for a recreational vessel the owner of which owns a personal locator beacon, shall be the following.

- 1. Class A-1: \$2.95.
- 2. Class A-2: \$11.00.
- 3. Class 1: \$20.40.
- 4. Class 2: \$57.50.
- 5. Class 3: \$94.95.
- 6. Class 4: \$113.40.
- 7. Class 5: \$141.15.

If a county government imposes the optional fee on vessels registered, operated, used, or stored on the waters of this state within its jurisdiction, the optional fee is 50 percent of the applicable state registration fee as provided in s. 328.72(1), F.S., and not the reduced state registration fee specified in s. 328.72(18), F.S.

#### **Distribution of Proceeds:**

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.<sup>5</sup> The county retains the optional fee proceeds less the first dollar of each registration fee, which is remitted to the State for deposit in the Save the Manatee Trust Fund.<sup>6</sup> Any county that imposes the optional fee may establish, by interlocal agreement with one or more municipalities located in the county, a distribution formula for dividing the proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.<sup>7</sup>

#### **Authorized Uses:**

The portion of the state fees returned to county governments are for the sole purposes of providing, maintaining, or operating recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, boat piers, docks, mooring buoys, and other public launching facilities; and removing derelict vessels, debris that specifically impede boat access, not including the dredging of channels, and vessels and floating structures deemed a hazard to public safety and health for failure to comply with s. 327.53, F.S.<sup>8</sup>

County governments shall demonstrate through an annual detailed accounting report of vessel registration revenues that the registration fees were spent as provided, and this report is to be provided to the Fish and Wildlife Conservation Commission no later than November 1<sup>st</sup> of each year. If a county's report is not provided to the Commission by January 1<sup>st</sup> of the year following the November 1<sup>st</sup> deadline, the county's tax collector may not distribute the designated monies to the board of county commissioners for the next calendar year but shall remit the monies to the State for deposit into the Marine Resources Conservation Trust Fund. If the county complies with the reporting requirement within the calendar year, the monies are returned to the county. If not, the monies remain in the Trust Fund and may be appropriated for specified purposes.

<sup>4.</sup> Section 328.66(1), F.S.

<sup>5.</sup> Section 328.72(15), F.S.

<sup>6.</sup> Section 328.66(1), F.S.

<sup>7.</sup> Section 328.66(2), F.S.

<sup>8.</sup> Section 328.72(15), F.S.

The optional fee proceeds are expended for the patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities of such county or municipality.<sup>9</sup>

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2005-51	Boats, exemption for non-motored powered boats
92-88	Operation of commercial mullet vessels
90-60	Municipality's regulation of resident vessels

The full texts of these opinions are available via a searchable on-line database. <sup>10</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

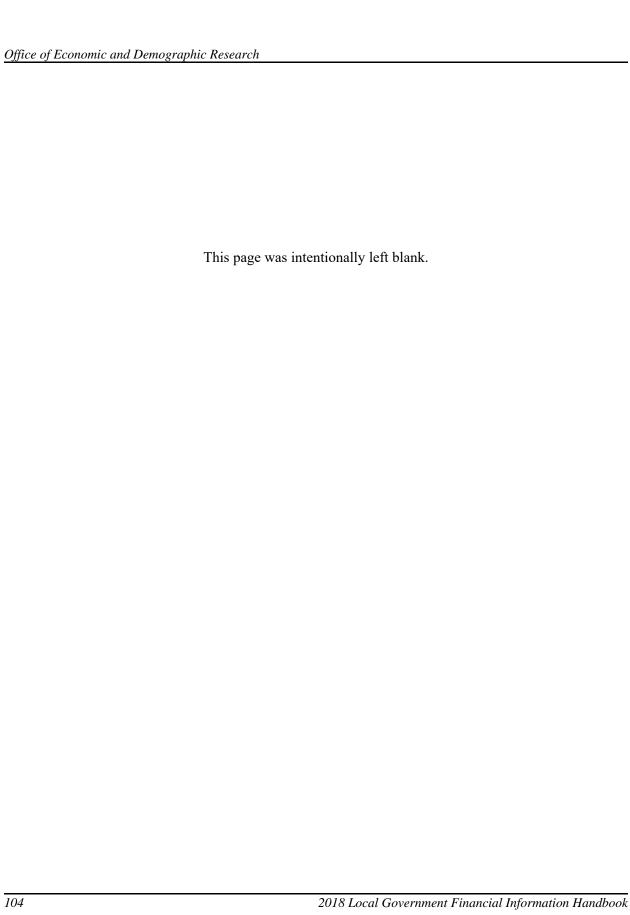
#### **Prior Years' Revenues:**

A summary of prior years' fee revenues retained by county governments is available.<sup>11</sup>

<sup>9.</sup> Section 328.66(1), F.S.

<sup>10. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>11.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



#### **Communications Services Tax**

Chapter 202, Florida Statutes

#### **Summary:**

The Communications Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; pager and beeper; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida CST and the local CST. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

#### Florida Communications Services Tax:

The Florida CST includes both a state tax and a gross receipts tax. Although the gross receipts tax on communications services is imposed under Chapter 203, F.S., it is administered under Chapter 202, F.S. Communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent. Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent.

#### Local Communications Services Tax:

A county or municipality may authorize by ordinance the levy of a local CST.<sup>3</sup> The local tax rates vary depending on the type of local government entity. For municipalities and charter counties that have not chosen to levy permit fees, the tax may be levied at a rate of up to 5.1 percent. For municipalities and charter counties that have chosen to levy permit fees, the tax may be levied at a rate of up to 4.98 percent. Non-charter counties may levy the tax at a rate of up to 1.6 percent. These maximum rates do not include add-ons of up to 0.12 percent for municipalities and charter counties or up to 0.24 percent for non-charter counties that have elected not to require and collect permit fees authorized pursuant to s. 337.401, F.S., nor do they supersede conversion or emergency rates authorized by s. 202.20, F.S., which are in excess of these maximum rates.<sup>4</sup> In addition to the local CST, any local option sales tax that a county or school board has levied pursuant to s. 212.055, F.S., is imposed as a local CST, and the rate is determined in accordance with s. 202.20(3), F.S.<sup>5</sup>

#### **General Law Amendments:**

Chapter 2018-118, L.O.F., (CS/HB 7087) enumerates the term *security fund* as a specifically preempted imposition or levy under Chapter 202, F.S. This clarifies that the current broad preemption of various local government taxes, fees, and other impositions related to use of public rights-of-way by communications services providers also applies to security funds. This change became effective on July 1, 2018.

<sup>1.</sup> Sections 202.12(1)(a), 203.01(b), F.S.

<sup>2.</sup> Sections 202.12(1)(b), 203.01(b), F.S.

<sup>3.</sup> Section 202.19(1), F.S.

<sup>4.</sup> Section 202.19(2), F.S.

<sup>5.</sup> Section 202.19(5), F.S.

#### **Eligibility Requirements:**

County and municipal governments receive proceeds of the Florida CST via the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program. Counties, municipalities, and school boards may be eligible to receive proceeds of the local CST.

#### **Administrative Procedures:**

The CST, as imposed pursuant to Chapters 202 and 203, F.S., (i.e., the gross receipts tax on communications services) is paid by the purchaser and collected from the purchaser by the dealer of such services. Each dealer who makes retail sales of communications services adds the amount of applicable taxes to the price of services sold and states the taxes separately from the price of services on all invoices. The Department of Revenue (DOR) administers the statewide collection of the state and local tax payments. Dealers who collect local CST notify the DOR of the method employed to accurately assign addresses to the appropriate taxing jurisdiction. The DOR maintains a database that provides the local taxing jurisdiction for all addresses in Florida. The database contains county and municipal names for every address and is based on information provided by the local taxing jurisdiction and updated at least once every six months.

The amount of collected revenue is dependent on the jurisdiction's local CST rate. A county government's local CST is charged to those billable customers residing within the unincorporated area. A municipal government's local CST is charged to those billable customers residing within the incorporated area. The proceeds of each local CST levied by a county or municipality, less the DOR's costs of administration, is transferred to the Local Communications Services Tax Clearing Trust Fund for distribution to counties and municipalities. The amount deducted for administrative costs may not exceed 1 percent of the total revenue generated for all taxing jurisdictions, and the total administrative costs are prorated among those taxing jurisdictions on the basis of the amount collected for a particular jurisdiction relative to the amount collected for all such jurisdictions.

Any adoption, repeal, or change in the rate of a local CST imposed under s. 202.19, F.S., is effective with respect to taxable services included on bills that are dated on or after the January 1<sup>st</sup> subsequent to such adoption, repeal, or change. The local government must notify the DOR of the adoption, repeal, or change by the September 1<sup>st</sup> that immediately precedes the January 1<sup>st</sup> effective date.<sup>9</sup>

#### **Distribution of Proceeds:**

Florida Communications Services Tax:

The proceeds derived from the gross receipts tax on communications services and direct-to-home satellite service are transferred to the Public Education Capital Outlay and Debt Service Trust Fund, which serves as a funding source for public school capital construction. <sup>10</sup> The proceeds derived from the 4.92 percent state tax on communications services, except direct-to-home satellite service, are distributed by the same formula used for distribution of the state sales and use tax, as prescribed in s. 212.20(6), F.S., which directs portions of the available proceeds to the County Revenue Sharing Program, Local Government Half-cent Sales Tax Program, and Municipal Revenue Sharing Program via their separate trust funds. <sup>11</sup> The proceeds derived from the 9.07

<sup>6.</sup> Section 202.16, F.S.

<sup>7.</sup> Section 202.22, F.S.

<sup>8.</sup> Section 202.18(3), F.S.

<sup>9.</sup> Section 202.21, F.S.

<sup>10.</sup> Sections 202.18(1)(a), 202.18(2)(a), F.S.

<sup>11.</sup> Section 202.18(1)(b), F.S.

percent state tax on direct-to-home satellite service are distributed pursuant to s. 202.18(2), F.S. <sup>12</sup> This provision specifies that 55.9 percent of the proceeds are distributed by the state sales and use tax distribution formula prescribed in s. 212.20(6), F.S., with an adjustment to s. 212.20(6)(d), F.S. The remaining 44.1 percent of the proceeds are transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund with 70 percent allocated in the same proportion as the ordinary distribution under s. 218.61, F.S., and the emergency distribution under s. 218.65, F.S., in the prior state fiscal year, and 30 percent shall be allocated pursuant to the distribution for fiscally constrained counties under s. 218.67, F.S.

#### Local Communications Services Tax:

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's taxable sales and local tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5), F.S., are distributed in the same manner as the local option sales taxes.<sup>13</sup>

#### **Authorized Uses:**

The tax revenues raised by or distributed to a county or municipal government tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. However, any revenue raised by a tax imposed pursuant to s. 202.19(5), F.S., (i.e., a local option sales tax imposed on communications services) is used for the same purposes as the underlying local option sales tax imposed by the county or school board pursuant to s. 212.055, F.S. <sup>14</sup>

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

2008-14 Records, lease payments as proprietary information

The full text of this opinion is available via a searchable on-line database.<sup>15</sup> Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

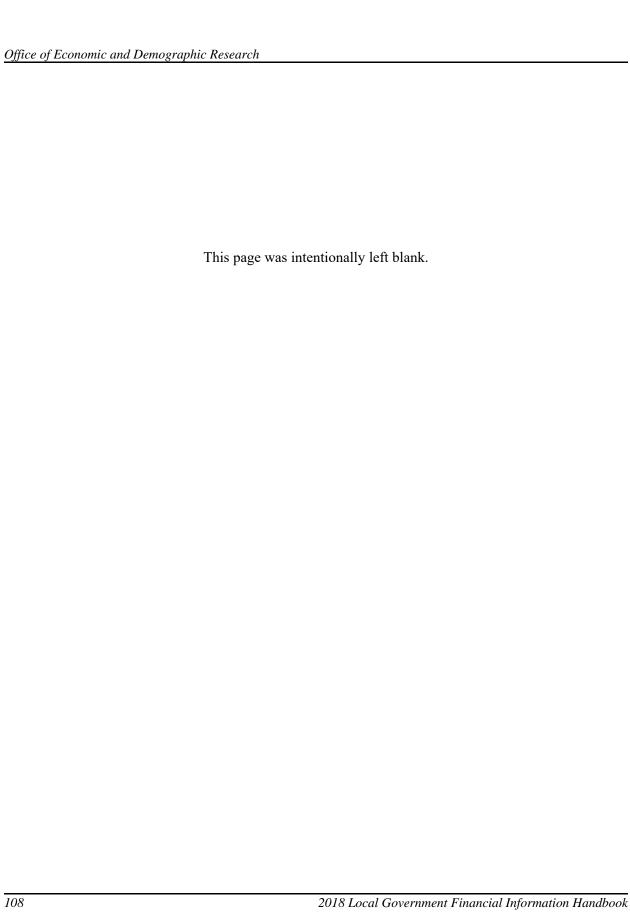
#### **Local Tax Rates and Current Year's Revenues:**

The DOR maintains a list of historical, current, and upcoming local tax rates.<sup>16</sup> The table included in this section lists the estimated local CST distributions for local fiscal year ending 2019 as calculated by the DOR.

#### **Additional Detail:**

Compilations of communications services taxable sales within county unincorporated areas and municipal jurisdictions as well as local CST distributions to counties and municipalities by fiscal year, as compiled from DOR source data, can be found on the EDR's website.<sup>17</sup>

- 12. Section 202.12(1)(b), F.S.
- 13. Section 202.18(3), F.S.
- 14. Section 202.19(8), F.S.
- 15. http://myfloridalegal.com/ago.nsf/Opinions
- 16. <a href="http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx">http://floridarevenue.com/taxes/taxesfees/Pages/cst.aspx</a>
- 17. http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



	<u> </u>	ocai i iscai i	ear Ending 5	chig	•	13		
					Revenue			
					Estimate	2017		
		Estimated			After	Revenue	F	Per Capita
		CST Base	Current	A	djustments	Sharing	Co	nsumption
Local Government	ı	_FY 2018-19	Tax Rate		e Notes 1-2)	Population		See Note 3)
ALACHUA BOCC	\$	54,163,271	6.90%	\$	3,732,351	103,312	\$	524
Alachua	\$	6,094,861	5.22%	\$	319,597	9,936	\$	613
Archer	\$	510,435	5.22%	\$	26,944	1,165	\$	438
Gainesville	\$	69,116,324	5.57%	\$	3,905,071	129,058	\$	536
Hawthorne	\$	720,490	5.22%	\$	38,236	1,412	\$	510
High Springs	\$	2,693,165	5.22%	\$	141,603	6,023	\$	447
La Crosse	\$	65,856	3.42%	\$	2,309	374	\$	176
Micanopy	\$	328,818	5.10%	\$	17,049	605	\$	544
Newberry	\$	3,041,452	5.22%	\$	160,497	5,907	\$	515
Waldo	\$	323,570	5.22%	\$	17,040	955	\$	339
BAKER BOCC	\$	6,035,704	1.84%	\$	111,148	17,819	\$	339
Glen St. Mary	\$	567,115	5.30%	\$	30,376	461	\$	1,230
•						6,528		· · · · · · · · · · · · · · · · · · ·
Macclenny BAY BOCC	\$ <b>\$</b>	3,672,668 <b>51,107,669</b>	6.02% <b>1.84%</b>	\$ <b>\$</b>	222,462	76,204	\$ <b>\$</b>	563 <b>671</b>
			5.22%		943,261	•		
Callaway	\$	6,186,832		\$	324,683	15,737	\$	393
Lynn Haven	\$ \$	11,448,354 1,533,143	5.22% 2.88%	\$	602,073 44,212	20,880 1,202	\$	548 1,275
Mexico Beach								
Panama City	\$	29,336,647	5.22%	\$	1,556,991	36,897	\$	795
Panama City Beach	\$	17,118,882	5.22%	\$	901,154	12,741	\$	1,344
Parker	\$	2,213,110	5.22%	\$	116,092	4,419	\$	501
Springfield	\$	3,356,747	5.22%	\$	175,452	9,568	\$	351
BRADFORD BOCC	\$	5,675,181	0.64%	\$	36,374	17,641	\$	322
Brooker	\$	143,893	3.00%	\$	4,340	324	\$	444
Hampton	\$	100,716	2.20%	\$	2,246	477	\$	211
Lawtey	\$	258,754	1.10%	\$	2,886	723	\$	358
Starke	\$	3,277,191	5.22%	\$	172,389	5,508	\$	595
BREVARD BOCC	\$	124,409,015	5.22%	\$	6,480,159	215,020	\$	579
Cape Canaveral	\$	8,235,709	5.22%	\$	434,845	10,213	\$	806
Cocoa	\$	12,477,975	5.22%	\$	664,211	18,982	\$	657
Cocoa Beach	\$	10,538,137	5.22%	\$	552,820	11,292	\$	933
Grant-Valkaria	\$	2,086,042	5.22%	\$	109,009	4,142	\$	504
Indialantic	\$	2,716,421	5.80%	\$	159,160	2,820	\$	963
Indian Harbour Beach	\$	5,488,752	5.22%					648
Malabar	. r			\$	287,734	8,468	\$	
Melbourne	\$	1,857,729	5.22%	\$	97,465	2,866	\$	648
Melbourne Beach	\$	60,724,233	5.22% 5.93%	\$ \$	97,465 3,640,508	2,866 80,959	\$	750
	\$	60,724,233 2,441,228	5.22% 5.93% 5.22%	\$ \$ \$	97,465 3,640,508 128,851	2,866 80,959 3,087	\$	750 791
Melbourne Village	\$ \$ \$	60,724,233 2,441,228 496,616	5.22% 5.93% 5.22% 5.22%	\$ \$ \$	97,465 3,640,508 128,851 26,076	2,866 80,959 3,087 668	\$ \$ \$	750 791 743
Melbourne Village Palm Bay	\$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526	5.22% 5.93% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449	2,866 80,959 3,087 668 110,623	\$ \$ \$ \$	750 791 743 448
Melbourne Village Palm Bay Palm Shores	\$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844	5.22% 5.93% 5.22% 5.22% 5.22% 4.80%	\$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449	2,866 80,959 3,087 668 110,623 1,114	\$ \$ \$ \$	750 791 743 448 660
Melbourne Village Palm Bay Palm Shores Rockledge	\$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22%	\$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143	2,866 80,959 3,087 668 110,623 1,114 26,506	\$ \$ \$ \$ \$ \$	750 791 743 448 660 660
Melbourne Village Palm Bay Palm Shores	\$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22%	\$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504	\$ \$ \$ \$ \$ \$	750 791 743 448 660
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville	\$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389	\$ \$ \$ \$ \$ \$	750 791 743 448 660 660
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365	\$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b>	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52% 5.52%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 <b>14,922</b>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.22% 5.52% 5.52% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 <b>14,922</b> 57,395	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b>
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52% 5.52% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52% 5.52% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.22% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs Dania Beach Davie	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106 61,501,633	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.22% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.20%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792 3,215,829	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752 127,381 31,473 100,683	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582 541 619
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs Dania Beach	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752 127,381 31,473	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582 541
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs Dania Beach Davie	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106 61,501,633	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.22% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792 3,215,829	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752 127,381 31,473 100,683	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582 541 619
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs Dania Beach Davie Deerfield Beach	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106 61,501,633 55,082,903	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.52% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792 3,215,829 1,988,216	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752 127,381 31,473 100,683 78,042 179,002	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582 541 619 611
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne BROWARD BOCC Coconut Creek Cooper City Coral Springs Dania Beach Davie Deerfield Beach Fort Lauderdale	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	60,724,233 2,441,228 496,616 49,599,526 734,844 17,504,327 7,331,689 24,918,358 12,324,157 <b>24,656,723</b> 37,074,981 19,630,263 68,882,719 19,484,106 61,501,633 55,082,903 224,620,286	5.22% 5.93% 5.22% 5.22% 5.22% 4.80% 5.22% 5.22% 5.22% 5.22% 5.52% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	97,465 3,640,508 128,851 26,076 2,600,449 35,449 919,143 385,039 1,309,978 683,473 1,295,181 1,943,460 1,027,508 3,614,792 1,043,792 3,215,829 1,988,216 11,962,291	2,866 80,959 3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 14,922 57,395 33,752 127,381 31,473 100,683 78,042 179,002	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	750 791 743 448 660 660 698 537 577 <b>1,652</b> 646 582 541 619 611 706 1,255

			Revenue		
			Estimate	2017	
	Estimated		After	Revenue	Per Capita
	CST Base	Current	Adjustments	Sharing	Consumption
Local Government	LFY 2018-19	Tax Rate	(See Notes 1-2)	Population	(See Note 3)
Lauderdale-By-The-Sea	\$ 5,934,242	5.22%	\$ 310,680	6,175	\$ 961
Lauderdale Lakes	\$ 12,448,713	5.32%	\$ 665,778	35,094	\$ 355
Lauderhill	\$ 27,167,864	5.22%	\$ 1,426,116	71,178	\$ 382
Lazy Lake	\$ 27,362	0.60%	\$ 164	26	\$ 1,052
Lighthouse Point	\$ 8,419,565	6.22%	\$ 669,891	10,526	\$ 800
Margate	\$ 34,987,116	5.32%	\$ 1,870,251	57,961	\$ 604
Miramar	\$ 83,487,442	5.22%	\$ 4,399,204	136,246	\$ 613
North Lauderdale	\$ 16,098,800	5.22%	\$ 848,339	44,408	\$ 363
Oakland Park	\$ 25,715,935	5.42%	\$ 1,401,447	44,409	\$ 579
Parkland	\$ 20,231,058	5.22%	\$ 1,059,340	31,476	\$ 643
Pembroke Park	\$ 3,209,762	5.22%	\$ 168,944	6,368	\$ 504
Pembroke Pines	\$ 94,835,645	5.42%	\$ 5,163,498	162,572	\$ 583
Plantation	\$ 69,637,224	5.22%	\$ 3,670,039	88,619	\$ 786
Pompano Beach	\$ 85,321,847	5.22%	\$ 5,249,521	109,299	\$ 781
Sea Ranch Lakes	\$ 674,899	5.22%	\$ 35,444	692	\$ 975
Southwest Ranches	\$ 6,219,864	5.22%	\$ 325,698	7,614	\$ 817
Sunrise	\$ 60,827,730	5.22%	\$ 3,165,769	91,865	\$ 662
Tamarac	\$ 40,163,130	5.22%	\$ 2,105,383	63,910	\$ 628
West Park	\$ 4,665,040	5.22%	\$ 244,398	14,912	\$ 313
Weston	\$ 46,253,295	5.22%	\$ 2,427,276	66,609	\$ 694
Wilton Manors	\$ 8,681,562	5.62%	\$ 490,522	12,662	\$ 686
CALHOUN BOCC	\$ 2,883,705	1.84%	\$ 53,090	10,301	\$ 280
Altha	\$ 298,851	5.22%	\$ 15,770	570	\$ 524
Blountstown	\$ 1,366,496	5.22%	\$ 71,891	2,488	\$ 549
CHARLOTTE BOCC	\$ 94,795,452	5.22%	\$ 4,959,562	152,646	\$ 621
Punta Gorda	\$ 18,199,297	5.22%	\$ 954,647	18,838	\$ 966
CITRUS BOCC	\$ 74,955,928	2.24%	\$ 1,681,787	133,249	\$ 563
Crystal River	\$ 3,505,073	5.22%	\$ 185,172	3,134	\$ 1,118
Inverness	\$ 4,918,398	5.32%	\$ 264,996	7,274	\$ 676
CLAY BOCC	\$ 91,986,558	5.92%	\$ 5,454,245	190,210	\$ 484
Green Cove Springs	\$ 6,861,922	5.22%	\$ 361,392	7,615	\$ 901
Keystone Heights	\$ 1,386,396	5.22%	\$ 72,947	1,364	\$ 1,016
Orange Park	\$ 11,200,141	5.22%	\$ 595,454	8,622	\$ 1,299
Penney Farms	\$ 182,821	5.22%	\$ 9,569	738	\$ 248
COLLIER BOCC	\$ 221,913,511	2.10%	\$ 4,646,985	319,780	\$ 694
Everglades	\$ 318,348	3.90%	\$ 12,527	443	\$ 719
Marco Island	\$ 18,252,638	5.22%	\$ 955,059	17,036	\$ 1,071
Naples	\$ 44,788,269	5.22%	\$ 2,370,606	20,195	\$ 2,218
COLUMBIA BOCC	\$ 19,892,047	5.22%	\$ 1,038,165	52,495	\$ 379
Fort White	\$ 726,833	0.60%	\$ 4,413	556	\$ 1,307
Lake City	\$ 12,108,068	5.22%	\$ 639,054	11,948	\$ 1,013
DESOTO BOCC	\$ 7,362,291	2.34%	\$ 172,169	25,453	\$ 289
Arcadia	\$ 3,200,375	5.22%	\$ 168,774	7,677	\$ 417
DIXIE BOCC	\$ 3,188,512	1.84%	\$ 58,764	13,201	\$ 242
Cross City	\$ 615,440	2.50%	\$ 15,518	1,702	\$ 362
Horseshoe Beach	\$ 101,614	6.20%	\$ 6,441	173	\$ 587
DUVAL - Jacksonville	\$ 601,499,470	5.22%	\$ 31,715,776	890,576	\$ 675
Atlantic Beach	\$ 9,500,490	5.22%	\$ 498,374	13,415	\$ 708
Baldwin	\$ 796,328	6.22%	\$ 49,827	1,407	\$ 566
Jacksonville Beach	\$ 22,810,343	5.22%	\$ 1,195,265	23,503	\$ 971
Neptune Beach	\$ 5,317,739	5.22%	\$ 278,645	7,279	\$ 731
ESCAMBIA BOCC	\$ 133,334,095	1.84%	\$ 2,453,567	255,230	\$ 522
Contuni	\$ 601,097	2.10%	\$ 12,684	1,536	\$ 391
Century Pensacola	\$ 57,677,783	5.22%	\$ 3,073,446	54,020	\$ 1,068

Cost   Carent   Carent   Capter   Cap		L	<u>-ocal Fiscal Y</u>	ear Ending So	epte		19		
Estimated CST Base   Current   Adjustments   Sharing   Consum (See Motes 1-2)   Population   Consum (See M									
Cost   Cost   Cost   Current   Adjustments   Consum   Cost   Co						Estimate	2017		
Cost   Cost   Corent   Cost   Corent   Cost   Cos			Estimated			After	Revenue		Per Capita
Local Government			CST Base	Current	A	djustments	Sharing	c	onsumption
Beverly Beach	Local Government		LFY 2018-19	Tax Rate					See Note 3)
Beverty Beach	FLAGLER BOCC	\$	10.536.315	1.84%		,	•		729
Bunnell   S   2,173,941   5,75%   \$   126,019   2,927   \$		_							929
Flagler Beach (part)	, ,								743
Marineland (part)									761
Palm Coast						•	· · · · · · · · · · · · · · · · · · ·		37,679
FRANKLIN BOCC		_	43,471,057		_		82,760	\$	525
Apalachicola   \$ 1,856,334   3,60%   \$ 59,784   2,333   \$ Carrabelle   \$ 807,591   \$ 82%   \$ 47,135   1,728   \$ 807,591   \$ 82%   \$ 47,135   1,728   \$ 807,591   \$ 807,591   \$ 82%   \$ 47,135   1,728   \$ 807,591   \$ 81,84%   \$ 167,959   27,607   \$ 8 81,815   5,22%   \$ 45,254   2,254   \$ 2,254					_		•	_	750
GADSDEN BOCC		\$	1,656,334	3.60%	\$	59,784	2,333	\$	710
GADSDEN BOCC	Carrabelle			5.82%				\$	467
Greensboro	GADSDEN BOCC		9,119,364	1.84%		167,959	27,607	\$	330
Gretna	Chattahoochee	\$		5.22%	\$		2,254	\$	382
Havana	Greensboro	\$	120,078	5.12%	\$	6,210	613	\$	196
Midway	Gretna	\$	372,962	4.02%	\$	15,062	1,699	\$	220
Quincy         \$ 4,111,773         5.22%         \$ 216,531         7,513         \$           GILCHRIST BOCC         \$ 4,361,097         1.84%         \$ 80,337         13,654         \$           Bell         \$ 241,096         4.50%         \$ 11,220         498         \$           Fanning Springs (part)         \$ 198,830         5.62%         \$ 11,244         354         \$           Trenton         \$ 829,203         5.22%         \$ 43,778         1,969         \$           GLADES BOCC         \$ 1,643,235         1.84%         \$ 32,242         10,357         \$           Moore Haven         \$ 1,306,236         1.20%         \$ 11,229         1,747         \$           GULF BOCC         \$ 4,799,814         1.84%         \$ 88,361         7,774         \$           Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jennings         \$ 790,435         4.80%         \$ 38,262         1,704         \$           Jennings	Havana		1,128,716	5.22%		59,993	1,831		616
GILCHRIST BOCC         \$ 4,361,097         1.84%         \$ 80,337         13,654         \$           Bell         \$ 241,096         4.50%         \$ 11,320         498         \$           Fanning Springs (part)         \$ 198,830         5.62%         \$ 11,244         354         \$           Trenton         \$ 829,203         5.22%         \$ 43,778         1,969         \$           GLADES BOCC         \$ 1,643,235         1.84%         \$ 32,242         10,357         \$           Moore Haven         \$ 1,306,236         1.20%         \$ 11,229         1,747         \$           GULF BOCC         \$ 4,799,814         1.84%         \$ 88,361         7,774         \$           Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 148,501         3,571         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs	Midway		1,677,092		_	62,271	•		487
Bell	Quincy	\$	4,111,773	5.22%	\$	216,531	7,513	\$	547
Fanning Springs (part) \$ 198,830				1.84%	\$	80,337	13,654	_	319
Trenton         \$ 829,203         5.22%         \$ 43,778         1,969         \$           GLADES BOCC         \$ 1,643,235         1.84%         \$ 32,242         10,357         \$           Moore Haven         \$ 1,306,236         1.20%         \$ 11,229         1,747         \$           GULF BOCC         \$ 4,799,814         1.84%         \$ 88,361         7,774         \$           Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDEB BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 121,661         5,172         \$           Zolfo Springs	Bell					11,320		\$	484
GLADES BOCC						11,244	354		562
Moore Haven         \$ 1,306,236         1.20%         \$ 11,229         1,747         \$           GULF BOCC         \$ 4,799,814         1.84%         \$ 88,361         7,774         \$           Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC									421
GULF BOCC         \$ 4,799,814         1.84%         \$ 88,361         7,774         \$           Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDEE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,909         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston									159
Port St. Joe         \$ 2,817,205         5.22%         \$ 148,501         3,571         \$           Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDEE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle			, ,			•	•		748
Wewahitchka         \$ 1,027,763         5.22%         \$ 53,985         2,036         \$           HAMILTON BOCC         \$ 5,137,660         0.30%         \$ 15,421         8,773         \$           Jasper         \$ 790,435         4.80%         \$ 38,326         1,704         \$           Jennings         \$ 309,479         5.10%         \$ 15,849         864         \$           White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDEE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 110,867         4,951         \$           Brooksville		_			_		,		617
HAMILTON BOCC						· ·			789
Jasper									505
Jennings		_					_	_	586
White Springs         \$ 380,849         5.00%         \$ 19,195         765         \$           HARDEE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon P									464
HARDEE BOCC         \$ 4,010,055         1.34%         \$ 53,829         16,027         \$           Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake									358
Bowling Green         \$ 500,830         5.10%         \$ 25,690         2,871         \$           Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 577,124         10,993         \$           Seb								_	498
Wauchula         \$ 2,369,099         5.10%         \$ 121,661         5,172         \$           Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSB		_			_			•	250
Zolfo Springs         \$ 456,492         2.32%         \$ 10,654         1,817         \$           HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$									174
HENDRY BOCC         \$ 6,539,163         1.84%         \$ 68,335         26,447         \$           Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,43,701         38,311         \$					_			_	458
Clewiston         \$ 3,642,955         5.22%         \$ 191,880         7,659         \$           LaBelle         \$ 2,742,877         4.22%         \$ 116,867         4,951         \$           HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,143,701         38,311         \$           Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$						·	•	_	251
LaBelle       \$ 2,742,877       4.22%       \$ 116,867       4,951       \$         HERNANDO BOCC       \$ 89,124,543       1.84%       \$ 1,642,074       173,329       \$         Brooksville       \$ 7,115,838       5.22%       \$ 377,717       8,074       \$         Weeki Wachee       \$ 627,014       0.10%       \$ 634       9       \$         HIGHLANDS BOCC       \$ 33,490,293       1.84%       \$ 617,020       77,290       \$         Avon Park       \$ 3,663,548       5.22%       \$ 192,400       11,018       \$         Lake Placid       \$ 1,819,391       5.22%       \$ 95,994       2,746       \$         Sebring       \$ 10,957,248       5.22%       \$ 577,124       10,993       \$         HILLSBOROUGH BOCC       \$ 521,109,504       4.00%       \$ 20,774,596       941,411       \$         Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584									247
HERNANDO BOCC         \$ 89,124,543         1.84%         \$ 1,642,074         173,329         \$           Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,143,701         38,311         \$           Tampa         \$ 346,905,997         5.22%         \$ 18,537,473         372,528         \$           Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$           HOLMES BOCC         \$ 3,704,878         1.84%         \$ 68,221         14,584         \$     <		_	, ,		_			_	476
Brooksville         \$ 7,115,838         5.22%         \$ 377,717         8,074         \$           Weeki Wachee         \$ 627,014         0.10%         \$ 634         9         \$           HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,143,701         38,311         \$           Tampa         \$ 346,905,997         5.22%         \$ 18,537,473         372,528         \$           Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$           HOLMES BOCC         \$ 3,704,878         1.84%         \$ 68,221         14,584         \$			, ,			,			554 <b>514</b>
Weeki Wachee       \$ 627,014       0.10%       \$ 634       9       \$         HIGHLANDS BOCC       \$ 33,490,293       1.84%       \$ 617,020       77,290       \$         Avon Park       \$ 3,663,548       5.22%       \$ 192,400       11,018       \$         Lake Placid       \$ 1,819,391       5.22%       \$ 95,994       2,746       \$         Sebring       \$ 10,957,248       5.22%       \$ 577,124       10,993       \$         HILLSBOROUGH BOCC       \$ 521,109,504       4.00%       \$ 20,774,596       941,411       \$         Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$		_					·	_	881
HIGHLANDS BOCC         \$ 33,490,293         1.84%         \$ 617,020         77,290         \$           Avon Park         \$ 3,663,548         5.22%         \$ 192,400         11,018         \$           Lake Placid         \$ 1,819,391         5.22%         \$ 95,994         2,746         \$           Sebring         \$ 10,957,248         5.22%         \$ 577,124         10,993         \$           HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,143,701         38,311         \$           Tampa         \$ 346,905,997         5.22%         \$ 18,537,473         372,528         \$           Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$           HOLMES BOCC         \$ 3,704,878         1.84%         \$ 68,221         14,584         \$							-,-		69,668
Avon Park       \$ 3,663,548       5.22%       \$ 192,400       11,018       \$         Lake Placid       \$ 1,819,391       5.22%       \$ 95,994       2,746       \$         Sebring       \$ 10,957,248       5.22%       \$ 577,124       10,993       \$         HILLSBOROUGH BOCC       \$ 521,109,504       4.00%       \$ 20,774,596       941,411       \$         Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$									433
Lake Placid       \$ 1,819,391       5.22%       \$ 95,994       2,746       \$         Sebring       \$ 10,957,248       5.22%       \$ 577,124       10,993       \$         HILLSBOROUGH BOCC       \$ 521,109,504       4.00%       \$ 20,774,596       941,411       \$         Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$		_			_				333
Sebring       \$ 10,957,248       5.22%       \$ 577,124       10,993       \$         HILLSBOROUGH BOCC       \$ 521,109,504       4.00%       \$ 20,774,596       941,411       \$         Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$			, ,					_	663
HILLSBOROUGH BOCC         \$ 521,109,504         4.00%         \$ 20,774,596         941,411         \$           Plant City         \$ 19,945,983         5.72%         \$ 1,143,701         38,311         \$           Tampa         \$ 346,905,997         5.22%         \$ 18,537,473         372,528         \$           Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$           HOLMES BOCC         \$ 3,704,878         1.84%         \$ 68,221         14,584         \$					_	·			997
Plant City       \$ 19,945,983       5.72%       \$ 1,143,701       38,311       \$         Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$							•	_	554
Tampa       \$ 346,905,997       5.22%       \$ 18,537,473       372,528       \$         Temple Terrace       \$ 25,870,758       5.40%       \$ 1,407,800       26,414       \$         HOLMES BOCC       \$ 3,704,878       1.84%       \$ 68,221       14,584       \$		_					·		521
Temple Terrace         \$ 25,870,758         5.40%         \$ 1,407,800         26,414         \$           HOLMES BOCC         \$ 3,704,878         1.84%         \$ 68,221         14,584         \$	,				_		•		931
HOLMES BOCC \$ 3,704,878 1.84% \$ 68,221 14,584 \$					_	· ·			979
					_			_	254
	Bonifay	\$	1,393,863	5.82%	\$	82,002	2,679	\$	520
Esto \$ 78,068 0.80% \$ 626 384 \$							· · · · · · · · · · · · · · · · · · ·		203
Noma \$ 38,790 0.10% \$ 39 186 \$								_	209
Ponce de Leon \$ 208,479 2.70% \$ 5,690 560 \$								_	372
Westville \$ 99,951 0.90% \$ 920 291 \$								_	343
INDIAN RIVER BOCC \$ 63,310,006 1.84% \$ 1,165,778 98,644 \$					_				642

Local Fiscal Year Ending September 30, 2019									
					Revenue				
					Estimate	2017			
		Estimated			After	Revenue		Per Capita	
		CST Base	Current	Α	djustments	Sharing	Co	onsumption	
Local Government		LFY 2018-19	Tax Rate	(Se	ee Notes 1-2)	Population	(5	See Note 3)	
Fellsmere	\$	1,329,678	5.22%	\$	69,644	5,483	\$	243	
Indian River Shores	\$	5,681,880	5.22%	\$	296,993	4,138	\$	1,373	
Orchid	\$	878,295	2.10%	\$	18,472	419	\$	2,096	
Sebastian	\$	14,439,654	5.22%	\$	756,683	24,192	\$	597	
Vero Beach	\$	23,547,685	5.12%	\$	1,233,511	16,086	\$	1,464	
JACKSON BOCC	\$	9,037,194	1.84%	\$	166,546	28,703	\$	315	
Alford	\$	207,739	1.50%	\$	3,127	497	\$	418	
Bascom	\$	49,135	1.32%	\$	654	121	\$	406	
Campbellton	\$	88,102	5.22%	\$	4,792	218	\$	404	
Cottondale	\$	359,473	5.22%	\$	18,973	900	\$	399	
Graceville	\$	1,064,959	5.22%	\$	56,018	2,196	\$	485	
Grand Ridge	\$	373,412	5.22%	\$	19,586	955	\$	391	
Greenwood	\$	239,605	5.22%	\$	12,626	703	\$	341	
Jacob City	\$	29,307	5.22%	\$	1,530	240	\$	122	
Malone	\$	273,758	5.22%	\$	14,378	538	\$	509	
Marianna	\$	3,884,317	5.22%	\$	204,566	6,063	\$	641	
Sneads	\$	816,956	5.22%	\$	42,847	1,921	\$	425	
JEFFERSON BOCC	\$	3,821,195	1.14%	\$	43,597	11,118	\$	344	
Monticello	\$	1,346,192	4.50%	\$	61,262	2,425	\$	555	
LAFAYETTE BOCC	\$	2,007,674	1.84%	\$	36,979	5,859	\$	343	
Mayo	\$	592,910	2.00%	\$	11,940	1,226	\$	484	
LAKE BOCC	\$	78,262,037	1.94%	\$	1,520,102	157,749	\$	496	
Astatula	\$	516,673	4.40%	\$	22,858	1,881	\$	275	
Clermont	\$	21,579,954	5.22%	\$	1,134,952	35,807	\$	603	
Eustis	\$	11,139,620	5.22%	\$	584,117	20,883	\$	533	
Fruitland Park	\$	4,037,496	5.22%	\$	211,608	7,291	\$	554	
Groveland	\$	5,939,276	5.22%	\$	311,978	15,205	\$	391	
_	\$		5.22%	\$		•	\$		
Howey-in-the-Hills	\$	588,636	5.22%	\$	30,925 790,526	1,355 14,875	\$	434	
Lady Lake	\$	15,824,925 20,743,991	5.22%	\$	1,085,515	21,916	\$	1,064 947	
Leesburg	\$	1,584,201	5.22%	\$	83,090	5,623	\$	282	
Mascotte	\$	4,930,198	5.22%	\$	258,427	11,675	\$	422	
Minneola Montverde	\$	903,215		\$		1,775	\$	509	
			5.10%	_	46,343	-,,			
Mount Dora	\$	11,025,661	5.22%	\$ \$	579,458	14,283	\$	772	
Tavares	\$	9,708,759	5.32%		519,419	16,317	_	595	
Umatilla LEE BOCC	\$ <b>\$</b>	2,684,764	5.22%	\$ <b>\$</b>	140,619 <b>8,067,476</b>	4,021 <b>350,049</b>	\$ <b>\$</b>	668	
		224,273,138	3.61%	_				<b>641</b>	
Bonita Springs	\$	38,905,257	3.61%	\$	1,407,233	50,132	\$	776	
Cape Coral	\$	92,180,639	5.22%	\$	4,704,447	175,034	\$	527	
Estero	\$	22,000,902	3.61%	\$	794,500	30,945	\$	711	
Fort Myers	\$	62,732,834	5.22%	\$	3,342,344	79,038	\$	794	
Fort Myers Beach	\$	10,347,065	5.22%	\$	543,139	6,328	\$	1,635	
Sanibel	\$	10,538,412	5.22%	\$	551,642	6,659	\$	1,583	
LEON BOCC	\$	59,674,670	5.22%	\$	3,003,404	98,261	\$	607	
Tallahassee	\$	115,955,525	6.10%	\$	7,179,440	188,527	\$	615	
LEVY BOCC	\$	9,150,227	1.84%	\$	168,610	31,558	\$	290	
Bronson	\$	444,694	2.50%	\$	11,249	1,142	\$	389	
Cedar Key	\$	490,926	2.10%	\$	10,394	713	\$	689	
Chiefland	\$	1,324,412	5.22%	\$	70,102	2,270	\$	583	
Fanning Springs (part)	\$	68,849	5.62%	\$	3,869	509	\$	135	
Inglis	\$	709,102	5.22%	\$	37,251	1,305	\$	543	
Otter Creek	\$	48,186	0.70%	\$	338	118	\$	408	
Williston	\$	1,414,954	5.22%	\$	74,576	2,898	\$	488	
Yankeetown	\$	263,956	5.72%	\$	15,180	502	\$	526	

	L	ocal Fiscal Y	ear Ending S	epte		19		
					Revenue			
					Estimate	2017		
		Estimated			After	Revenue	I	Per Capita
		CST Base	Current	A	djustments	Sharing		onsumption
Local Government	L	FY 2018-19	Tax Rate		ee Notes 1-2)	Population		See Note 3)
LIBERTY BOCC	\$	2,114,710	0.60%	\$	12,695	6,111	\$	346
Bristol	\$	525,357	5.22%	\$	27,676	954	\$	551
MADISON BOCC	\$	4,413,574	1.84%	\$	81,290	13,608	\$	324
Greenville	\$	271,608	4.62%	\$	12,599	750	\$	362
Lee	\$	270,411	5.22%	\$	14,265	325	\$	832
Madison	\$	1,533,570	5.22%	\$	80,827	3,021	\$	508
MANATEE BOCC	\$	180,792,318	1.84%	\$	3,319,901	291,747	\$	620
Anna Maria	\$	1,900,911	5.22%	\$	99,576	1,579	\$	1,204
Bradenton	\$	34,973,424	5.72%	\$	2,026,233	54,624	\$	640
Bradenton Beach	\$	1,563,735	5.72%	\$	89,822	1,184	\$	1,321
Holmes Beach	\$	4,567,517	5.22%	\$	239,118	3,888	\$	1,175
Longboat Key (part)	\$	3,915,050	5.22%	\$	206,323	2,411	\$	1,624
Palmetto	\$	6,903,982	5.42%	\$	378,249	13,156	\$	525
MARION BOCC	\$	137,226,155	1.74%	\$	2,283,267	276,652	\$	496
Belleview	\$	3,229,031	5.12%	\$	166,520	4,973	\$	649
Dunnellon	\$	2,121,402	5.22%	\$	111,984	1,805	\$	1,175
McIntosh	\$	341,395	5.22%	\$	17,844	457	\$	747
Ocala	\$	47,614,811	5.22%	\$	2,517,431	59,524	\$	800
Reddick	\$	183,233	1.30%	\$	2,450	546	\$	336
MARTIN BOCC	\$	93,223,169	1.84%	\$	1,718,972	125,179	\$	745
Indiantown	\$	4,994,830	0.00%	\$	-	6,707	\$	745
Jupiter Island	\$	1,540,231	5.22%	\$	80,894	809	\$	1,904
Ocean Breeze	\$	240,653	2.20%	\$	5,346	134	\$	1,796
Sewall's Point	\$	1,910,629	3.12%	\$	59,704	2,044	\$	935
Stuart	\$	17,788,666	5.22%	\$	936,645	16,159	\$	1,101
MIAMI-DADE BOCC	\$	578,704,890	5.22%	\$	30,025,960	1,184,388	\$	489
Aventura	\$	36,425,465	5.20%	\$	1,901,578	37,694	\$	966
Bal Harbour	\$	5,638,471	5.22%	\$	296,149	2,924	\$	1,928
Bay Harbor Islands	\$	3,906,960	5.22%	\$	205,383	5,826	\$	671
Biscayne Park	\$	1,875,993	5.22%	\$	98,282	3,176	\$	591
Coral Gables	\$	66,462,231	5.22%	\$	3,456,800	49,808	\$	1,334
Cutler Bay	\$	20,802,091	5.22%	\$	1,088,402	45,222	\$	460
Doral	\$	79,623,931	5.22%	\$	4,200,584	64,167	\$	1,241
El Portal	\$	1,247,525	5.60%	\$	70,252	2,153	\$	579
Florida City	\$	3,705,632	5.42%	\$	201,673	12,993		285
Golden Beach	\$	844,393	2.12%	\$	17,970	920	\$	918
Hialeah	\$	92,264,346	5.87%	\$	5,441,946	236,114	\$	391
Hialeah Gardens	\$	8,928,439	5.22%	\$	467,423	23,532	\$	379
Homestead			F 400/		4 500 745	70.044		375 2,646
La altara Orașa la	\$	27,638,245	5.42%	\$	1,506,745	73,611	_	
Indian Creek	\$	222,256	0.70%	\$ \$	1,556	84	\$	
Key Biscayne	\$ \$	222,256 14,029,290	0.70% 5.22%	\$ \$	1,556 735,426	84 12,854	\$	1,091
Key Biscayne Medley	\$ \$ \$	222,256 14,029,290 7,578,615	0.70% 5.22% 6.22%	\$ \$ \$	1,556 735,426 479,006	84 12,854 832	\$ \$ \$	1,091 9,109
Key Biscayne Medley Miami	\$ \$ \$	222,256 14,029,290 7,578,615 411,281,680	0.70% 5.22% 6.22% 5.22%	\$ \$ \$ \$	1,556 735,426 479,006 22,009,902	84 12,854 832 465,155	\$ \$ \$	1,091 9,109 884
Key Biscayne Medley Miami Miami Beach	\$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583	0.70% 5.22% 6.22% 5.22% 5.22%	\$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890	84 12,854 832 465,155 92,588	\$ \$ \$ \$	1,091 9,109 884 805
Key Biscayne Medley Miami Miami Beach Miami Gardens	\$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335	0.70% 5.22% 6.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259	84 12,854 832 465,155 92,588 113,201	\$ \$ \$ \$ \$	1,091 9,109 884 805 368
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes	\$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22%	\$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864	84 12,854 832 465,155 92,588 113,201 30,574	\$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores	\$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.72%	\$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564	84 12,854 832 465,155 92,588 113,201 30,574 10,761	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores Miami Springs	\$ \$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790 11,044,547	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.72% 5.22%	\$ \$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564 580,428	84 12,854 832 465,155 92,588 113,201 30,574 10,761 14,217	\$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632 777
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores Miami Springs North Bay Village	\$ \$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790 11,044,547 4,242,994	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.72% 5.22% 4.90%	\$ \$ \$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564 580,428 208,936	84 12,854 832 465,155 92,588 113,201 30,574 10,761 14,217 8,973	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632 777 473
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores Miami Springs North Bay Village North Miami	\$ \$ \$ \$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790 11,044,547 4,242,994 22,795,767	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.72% 5.22% 4.90% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564 580,428 208,936 1,195,704	84 12,854 832 465,155 92,588 113,201 30,574 10,761 14,217 8,973 63,780	\$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632 777 473
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores Miami Springs North Bay Village North Miami North Miami Beach	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790 11,044,547 4,242,994 22,795,767 32,379,753	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.22% 5.72% 5.22% 4.90% 5.22% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564 580,428 208,936 1,195,704 1,698,555	84 12,854 832 465,155 92,588 113,201 30,574 10,761 14,217 8,973 63,780 45,437	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632 777 473 357
Key Biscayne Medley Miami Miami Beach Miami Gardens Miami Lakes Miami Shores Miami Springs North Bay Village North Miami	\$ \$ \$ \$ \$ \$ \$ \$ \$	222,256 14,029,290 7,578,615 411,281,680 74,520,583 41,663,335 23,210,109 6,797,790 11,044,547 4,242,994 22,795,767	0.70% 5.22% 6.22% 5.22% 5.22% 5.22% 5.22% 5.72% 5.22% 4.90% 5.22%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,556 735,426 479,006 22,009,902 3,909,890 2,182,259 1,224,864 390,564 580,428 208,936 1,195,704	84 12,854 832 465,155 92,588 113,201 30,574 10,761 14,217 8,973 63,780	\$ \$ \$ \$ \$ \$ \$ \$	1,091 9,109 884 805 368 759 632 777 473

		OCAI FISCAI Y	ear Ending S	ehre	•	าฮ 	_	
					Revenue			
					Estimate	2017		
		Estimated			After	Revenue	F	Per Capita
		CST Base	Current	A	djustments	Sharing	Co	nsumption
Local Government	I	LFY 2018-19	Tax Rate	(Se	ee Notes 1-2)	Population	(5	See Note 3)
South Miami	\$	8,823,222	5.22%	\$	465,672	12,645	\$	698
Sunny Isles Beach	\$	16,201,990	5.22%	\$	848,885	22,233	\$	729
Surfside	\$	4,487,830	5.22%	\$	235,259	5,814	\$	772
Sweetwater	\$	5,629,725	5.22%	\$	294,140	21,508	\$	262
Virginia Gardens	\$	1,423,338	5.22%	\$	74,848	2,409	\$	591
West Miami	\$	3,809,701	5.22%	\$	199,370	7,182	\$	530
MONROE BOCC	\$	36,500,546	1.64%	\$	589,820	36,178	\$	1,009
Islamorada	\$	4,805,383	5.22%	\$	251,836	6,326	\$	760
Key Colony Beach	\$	1,163,632	5.10%	\$	59,481	803	\$	1,449
Key West	\$	24,420,561	5.22%	\$	1,283,078	24,597	\$	993
Layton	\$	-	0.00%	\$	-	186	\$	_
Marathon	\$	9,831,773	5.22%	\$	515,335	8,775	\$	1,120
NASSAU BOCC	\$	38,147,284	1.84%	\$	702,702	63,613	\$	600
Callahan	\$	1,330,651	4.50%	\$	60,724	1,292	\$	1,030
Fernandina Beach	\$	12,844,838	5.12%	\$	661,624	12,526	\$	1,025
Hilliard	\$	1,490,971	5.22%	\$	78,318	2,953	\$	505
OKALOOSA BOCC	\$	71,582,514	2.30%	\$	1,644,723	110,115	\$	650
Cinco Bayou	\$	417,065	5.12%	\$	21,402	405	\$	1,030
Crestview	\$	14,700,464	5.22%	\$	773,393	24,561	\$	599
Destin	\$	17,971,588	5.22%	\$	942,844	13,116	\$	1,370
Fort Walton Beach	\$	20,818,069	5.62%	\$	1,192,671	20,886	\$	997
Laurel Hill	\$	197,980	2.80%	\$	5,705	551	\$	359
Mary Esther	\$	3,348,666	5.02%	\$	169,480	3,973	\$	843
Niceville	\$	11,342,341	5.50%	\$	627,958	14,445	\$	785
Shalimar	\$	1,444,566	5.00%	\$	73,226	813	\$	1,777
Valparaiso	\$	2,619,488	5.22%	\$	137,591	5,246	\$	499
OKEECHOBEE BOCC	\$	11,994,580	0.80%	\$	96,075	33,152	\$	362
Okeechobee	\$	4,347,444	5.10%	\$	224,618	5,566	\$	781
ORANGE BOCC	\$	387,384,775	4.98%	\$	19,220,363	831,663	\$	466
Apopka	\$	25,149,202	6.12%	\$	1,552,045	49,772	\$	505
Bay Lake	\$	-	0.00%	\$	-	23	\$	_
Belle Isle	\$	4,058,608	5.22%	\$	212,777	6,701	\$	606
Eatonville	\$	2,471,111	5.22%	\$	129,547	2,276	\$	1,086
Edgewood	\$	1,838,648	5.22%	\$	96,412	2,643	\$	696
Lake Buena Vista	\$	-	0.00%	\$	-	22	\$	-
Maitland	\$	21,999,208	5.22%	\$	1,171,685	17,401	\$	1,264
Oakland	\$	1,431,372	5.22%	\$	75,235	2,658	\$	539
Ocoee	\$	20,806,596	5.22%	\$	1,092,453	43,078	_	483
Orlando	\$	271,399,267	5.22%	\$	14,541,176	279,152		972
Windermere	\$	4,037,162	5.22%	\$	231,544	2,887	\$	1,398
Winter Garden	\$	24,126,620	5.22%	\$	1,266,524	42,982	\$	561
Winter Park	\$	34,675,368	5.72%	\$	2,279,446	29,317	\$	1,183
OSCEOLA BOCC	\$	104,044,155	5.22%	\$	5,447,565	222,388	\$	468
Kissimmee	\$	37,519,733	5.22%	\$	2,001,114	69,793	\$	538
St. Cloud	\$	18,727,723	5.10%	\$	959,884	45,106	\$	415
PALM BEACH BOCC	\$	401,569,173	5.72%	\$	23,001,716	618,104	\$	650
Atlantis	\$	2,405,720	5.10%	\$	123,145	2,024	\$	1,189
Belle Glade	\$	5,423,530	5.12%	\$	279,026	17,290	\$	314
Boca Raton	\$	125,734,346	5.42%	\$	6,902,649	91,797	\$	1,370
Boynton Beach	\$	44,736,806	5.22%	\$	2,355,977	73,992	\$	605
Briny Breezes	\$	233,005	5.22%	\$	12,196	422	\$	552
Cloud Lake	\$	159,110	2.32%	\$	3,703	139	\$	1,145
Delray Beach	\$	61,483,805	5.22%	\$	3,276,280	65,804	\$	934
Glen Ridge	\$	161,199	5.22%	\$	8,443	227	\$	710
	, Ψ	.01,100	J /V	Ψ	5, 1.10		Ψ.	

		ocai Fiscai Y	ear Ending S	epte	-	13		
					Revenue			
					Estimate	2017		
		Estimated			After	Revenue		Per Capita
		CST Base	Current	A	djustments	Sharing	C	onsumption
Local Government		LFY 2018-19	Tax Rate	(Se	ee Notes 1-2)	Population	(	See Note 3)
Golf	\$	425,669	5.22%	\$	17,317	258	\$	1,650
Greenacres	\$	18,730,304	6.44%	\$	1,209,593	39,770	\$	471
Gulf Stream	\$	1,149,712	5.22%	\$	60,116	1,001	\$	1,149
Haverhill	\$	883,134	2.60%	\$	23,043	2,066	\$	427
Highland Beach	\$	5,474,640	5.22%	\$	286,409	3,609	\$	1,517
Hypoluxo	\$	1,787,218	5.92%	\$	106,181	2,725	\$	656
Juno Beach	\$	6,628,697	5.22%	\$	347,380	3,400	\$	1,950
Jupiter	\$	50,940,781	5.22%	\$	2,673,958	61,388	\$	830
Jupiter Inlet Colony	\$	408,769	5.22%	\$	21,338	407	\$	1,004
Lake Clarke Shores	\$	2,304,652	5.22%	\$	120,679	3,409	\$	676
Lake Park	\$	5,309,307	5.32%	\$	284,127	8,784	\$	604
Lake Worth	\$	17,014,576	5.22%	\$	900,081	37,946	\$	448
Lantana	\$	3,545,785	5.42%	\$	193,613	10,773	\$	329
Loxahatchee Groves	\$	1,774,128	5.22%	\$	93,794	3,321	\$	534
Manalapan	\$	862,451	1.60%	\$	13,746	421	\$	2,049
Mangonia Park	\$	1,347,759	5.62%	\$	76,200	2,033	\$	663
North Palm Beach	\$	13,778,211	5.22%	\$	722,419	12,574	\$	1,096
Ocean Ridge	\$	2,233,847	2.00%	\$	44,782	1,812	\$	1,233
Pahokee	\$	1,509,677	5.22%	\$	79,094	5,534	\$	273
Palm Beach	\$	20,196,646	5.22%	\$	1,060,179	8,291	\$	2,436
Palm Beach Gardens	\$	59,970,121	3.50%	\$	2,107,044	52,591	\$	1,140
Palm Beach Shores	\$	1,445,149	5.52%	\$	79,939	1,200	\$	1,204
Palm Springs	\$	9,113,750	5.32%	\$	492,628	23,250	\$	392
Riviera Beach	\$	21,130,424	5.22%	\$	1,112,281	35,057	\$	603
Royal Palm Beach	\$	20,956,678	5.22%	\$	1,097,326	37,485	\$	559
South Bay	\$	1,031,287	5.10%	\$	52,779	3,281	\$	314
South Palm Beach	\$	666,054	5.60%	\$	37,408	1,400	\$	476
Tequesta	\$	5,887,070	5.22%	\$	309,011	5,731	\$	1,027
Wellington	\$	44,168,065	5.22%	\$	2,314,785	61,775	\$	715
West Palm Beach	\$	105,747,406	5.42%	\$	5,824,026	110,150	\$	960
Westlake	\$	519,219	5.22%	\$	27,103	5	\$	103,844
PASCO BOCC	\$	254,448,050	1.84%	\$	4,689,287	460,951	\$	552
Dade City	\$	3,770,927	5.22%	\$	199,052	7,233	\$	521
New Port Richey	\$	11,693,340	5.62%	\$	670,310	15,764	\$	742
Port Richey	\$	3,421,253	5.10%	\$	177,437	2,699	\$	1,268
St. Leo	\$	251,783	5.22%	\$	13,618			175
San Antonio	\$	959,558	0.80%	\$	7,739	1,273	\$	754
Zephyrhills	\$	8,724,199	5.52%	\$	484,828	15,571	\$	560
PINELLAS BOCC	\$	167,926,859	5.22%	\$	8,799,475	275,624		609
Belleair Ballaais Baaala	\$	3,301,546	5.22%	\$	173,220	3,924	\$	841
Belleair Beach	\$	856,591	6.00%	\$	51,884	1,559	\$	549
Belleair Bluffs	\$	837,826	5.22%	\$	43,998	2,071	\$	405
Belleair Shore	\$	71,010	2.40%	\$	1,712	117	\$	607
Clearwater	\$	89,309,774	5.12%	\$	4,630,521	113,842	\$	785
Dunedin	\$	23,088,103	5.32%	\$	1,234,313	36,265	\$	637
Gulfport	\$	6,513,952 4,022,202	6.12% 2.30%	\$	400,734 92,843	12,400 4,380	\$	525 918
Indian Rocks Beach	\$		5.22%		92,843 127,772		\$	
Indian Shores		2,443,777		\$		1,452	\$	1,683
Kenneth City	\$	2,042,122	5.10%	\$	104,553	5,084		402
Largo Madeira Beach	\$	50,828,735	5.62%	\$	2,875,062	82,042	\$	620
	\$	4,175,974	5.72%	\$	239,964	4,368	\$	956
North Redington Beach	\$	1,336,958	5.12%	\$	68,831	1,452	\$	921
Oldsmar Pinellas Park	\$	14,541,138 33,936,410	5.82% 5.40%	\$	773,924	14,332 52,720	\$	1,015 644
r iliellas Fair	φ	JJ, 3JU,4 IU	J. <del>4</del> U%	Φ	1,841,548	52,120	φ	044

	 -ocai Fiscai Y	ear Linuing S	chre		13		
	Estimated CST Base	Current		Revenue Estimate After djustments	2017 Revenue Sharing	C	Per Capita
Local Government	LFY 2018-19	Tax Rate	(Se	ee Notes 1-2)	Population	(	See Note 3)
Redington Beach	\$ 1,088,481	5.40%	\$	59,021	1,463	\$	744
Redington Shores	\$ 1,929,872	5.22%	\$	101,184	2,201	\$	877
Safety Harbor	\$ 11,583,013	6.52%	\$	757,978	17,342	\$	668
St. Petersburg	\$ 168,392,169	5.62%	\$	9,568,638	263,346	\$	639
St. Pete Beach	\$ 8,588,930	5.70%	\$	491,960	9,488	\$	905
Seminole	\$ 12,862,433	5.22%	\$	678,235	18,491	\$	696
South Pasadena	\$ 4,215,315	5.72%	\$	242,108	5,074	\$	831
Tarpon Springs	\$ 16,168,066	5.72%	\$	931,140	25,093	\$	644
Treasure Island	\$ 6,335,706	5.22%	\$	331,854	6,819	\$	929
POLK BOCC	\$ 182,724,179	5.22%	\$	9,509,466	404,995	\$	451
Auburndale	\$ 9,152,204	5.22%	\$	480,750	15,999	\$	572
Bartow	\$ 8,988,327	6.12%	\$	558,150	18,914	\$	475
Davenport	\$ 3,488,815	3.52%	\$	125,227	4,946	\$	705
Dundee	\$ 1,679,658	5.72%	\$	96,541	4,368	\$	385
Eagle Lake	\$ 1,031,098	5.42%	\$	56,170	2,525	\$	408
Fort Meade	\$ 1,735,326	5.32%	\$	93,177	5,736	\$	303
Frostproof	\$ 1,351,931	5.32%	\$	72,305	3,116	\$	434
Haines City	\$ 10,243,427	5.22%	\$	536,951	23,847	\$	430
Highland Park	\$ -	0.00%	\$	-	237	\$	-
Hillcrest Heights	\$ 133,543	1.10%	\$	1,470	255	\$	524
Lake Alfred	\$ 2,522,862	5.22%	\$	132,064	5,903	\$	427
Lake Hamilton	\$ 816,000	3.72%	\$	30,413	1,334	\$	612
Lake Wales	\$ 8,528,493	5.22%	\$	447,752	15,365	\$	555
Lakeland	\$ 64,985,220	6.43%	\$	4,274,428	104,185	\$	624
Mulberry	\$ 2,888,207	5.22%	\$	154,393	3,851	\$	750
Polk City	\$ 3,834,226	5.22%	\$	206,035	1,793	\$	2,138
Winter Haven	\$ 29,787,236	6.32%	\$	1,911,001	41,148	\$	724
PUTNAM BOCC	\$ 22,539,130	1.84%	\$	414,952	57,579	\$	391
Crescent City	\$ 841,847	5.10%	\$	43,268	1,555	\$	541
Interlachen	\$ 927,528	5.22%	\$	48,917	1,344	\$	690
Palatka	\$ 6,099,939	5.22%	\$	324,007	10,662	\$	572
Pomona Park	\$ 267,270	5.22%	\$	14,008	873	\$	306
Welaka	\$ 469,458	5.22%	\$	24,637	717	\$	655
ST. JOHNS BOCC	\$ 119,503,956	1.84%	\$	2,203,354	209,026	\$	572
Marineland (part)	\$ 82,299	0.40%	\$	329	209,020	\$	312
St. Augustine	\$ 17,088,896	5.22%	\$	906,336		\$	1,233
St. Augustine St. Augustine Beach	\$ 3,511,999	5.22%	\$	183,843	6,633		529
ST. LUCIE BOCC	\$ 45,710,156	1.84%	\$	834,350	72,211		633
Fort Pierce	\$ 24,022,640	5.22%	\$	1,278,433	43,377	\$	554
Port St. Lucie	\$ 96,436,701	5.22%	\$	5,049,893	181,278	\$	532
St. Lucie Village	\$ 405,050	1.60%	\$	6,485	643	\$	630
SANTA ROSA BOCC	\$ 68,829,781	1.58%	\$		149,545		460
	\$	4.50%	_	<b>1,089,030</b> 255,657		\$	961
Gulf Breeze	\$ 5,608,608	1.30%	\$ \$		5,838	\$	857
Jay Milton	\$ 456,720		\$	5,999 386,076	533 10,052	\$	
Milton	\$ 6,498,331	5.82%					646
SARASOTA BOCC	7 120 429	<b>4.82%</b> 5.22%	\$	9,770,827	258,594	\$ 6	785 1 576
Longboat Key (part)	\$ 7,129,438		\$	372,157	4,523	\$	1,576
North Port	\$ 33,884,623	5.72%	\$	1,944,196	67,196	\$	504
Sarasota	\$ 59,815,275	5.32%	\$	3,259,267	54,635	\$	1,095
Venice	\$ 22,127,043	5.22%	\$	1,162,149	22,306	\$	992
SEMINOLE BOCC	\$ 115,960,550	<b>5.12%</b>	\$	5,952,696	217,733	\$	<b>533</b>
Altamonte Springs	\$ 31,353,587	5.94%	\$	1,878,133	44,482	\$	705
Casselberry	\$ 14,614,084	5.42%	\$	800,289	28,542	\$	512
Lake Mary	\$ 28,716,953	5.22%	\$	1,551,488	16,538	\$	1,736

	<u> </u>	ocal Fiscal Yo	ear Enumy 3	spie	•	19	
					Revenue	2047	
		3 (1 ( 4			Estimate	2017	
		Estimated			After	Revenue	er Capita
-1.0		CST Base	Current		djustments	Sharing	nsumption
Local Government		LFY 2018-19	Tax Rate		ee Notes 1-2)	Population	ee Note 3)
Longwood	\$	14,185,895	5.52%	\$	801,506	15,166	\$ 935
Oviedo	\$	19,621,826	5.56%	\$	1,101,443	37,701	\$ 520
Sanford	\$	28,653,214	7.00%	\$	2,028,163	57,819	\$ 496
Winter Springs	\$	19,312,299	5.92%	\$	1,152,073	36,654	\$ 527
SUMTER BOCC	\$	74,444,622	1.84%	\$	1,318,359	99,047	\$ 752
Bushnell	\$	1,885,570	5.12%	\$	97,304	2,497	\$ 755
Center Hill	\$	299,061	5.22%	\$	15,688	1,072	\$ 279
Coleman	\$	272,179	5.22%	\$	14,269	719	\$ 379
Webster	\$	469,324	5.22%	\$	24,658	805	\$ 583
Wildwood	\$	4,415,222	5.22%	\$	232,239	8,463	\$ 522
SUWANNEE BOCC	\$	13,602,250	1.84%	\$	250,532	34,546	\$ 394
Branford	\$	785,351	4.60%	\$	36,397	691	\$ 1,137
Live Oak	\$	4,091,591	5.60%	\$	231,368	6,860	\$ 596
TAYLOR BOCC	\$	5,004,759	1.84%	\$	92,162	12,912	\$ 388
Perry	\$	4,117,601	5.62%	\$	232,481	6,954	\$ 592
UNION BOCC	\$	3,247,388	1.84%	\$	59,783	8,337	\$ 390
Lake Butler	\$	1,056,681	5.10%	\$	55,210	1,818	\$ 581
Raiford	\$	288,065	5.22%	\$	15,037	258	\$ 1,117
Worthington Springs	\$	35,917	5.00%	\$	1,824	322	\$ 112
VOLUSIA BOCC	\$	56,796,700	5.22%	\$	2,944,197	113,446	\$ 501
Daytona Beach	\$	47,404,501	5.22%	\$	2,514,717	65,539	\$ 723
Daytona Beach Shores	\$	5,157,856	5.22%	\$	270,057	4,288	\$ 1,203
DeBary	\$	10,589,723	5.22%	\$	555,167	20,434	\$ 518
DeLand	\$	18,490,243	5.22%	\$	974,958	32,775	\$ 564
Deltona	\$	33,604,137	6.22%	\$	2,098,843	89,984	\$ 373
Edgewater	\$	10,405,604	5.22%	\$	545,365	23,100	\$ 450
Flagler Beach (part)	\$	17,823	5.10%	\$	909	60	\$ 297
Holly Hill	\$	7,142,188	5.22%	\$	374,645	11,890	\$ 601
Lake Helen	\$	1,398,447	5.22%	\$	73,308	2,694	\$ 519
New Smyrna Beach	\$	20,254,596	5.22%	\$	1,062,308	25,844	\$ 784
Oak Hill	\$	825,109	5.22%	\$	43,254	1,994	\$ 414
Oak Hill Orange City	\$	7,397,708	5.22%	\$	389,052	11,850	\$ 624
Ormond Beach	\$	31,540,864	5.22%	\$	1,655,408	40,716	\$ 775
Pierson	\$	623,464	5.22%	\$	31,981	1,745	\$ 357
Ponce Inlet	\$	2,786,092	5.42%	\$	151,630	3,084	\$ 903
	\$	32,520,938	5.42%	\$	1,704,738		\$ 545
Port Orange	\$	6,468,498	5.22% 5.72%	\$	371,407	59,625 12,677	\$ 545 510
South Daytona WAKULLA BOCC	\$	13,768,692	5.72% <b>5.22%</b>	\$	719,620	28,352	\$ 486
St. Marks	\$	203,192	<b>5.22%</b> 5.10%	\$	10,459	<b>28,352</b>	\$ 739
Sopchoppy WALTON BOCC	\$	321,727	1.20%	\$	3,875	469	\$ 686
WALTON BOCC	\$	48,378,984	0.70%	\$	339,155	54,507	\$ 888
DeFuniak Springs	\$	3,433,286	4.82%	\$	167,242	5,432	\$ 632
Freeport	\$	2,041,427	1.30%	\$	26,739	3,240	\$ 630
Paxton	\$	248,195	2.60%	\$	6,471	601	\$ 413
WASHINGTON BOCC	\$	2,342,460	1.84%	\$	43,241	17,580	\$ 133
Caryville	\$	60,875	5.22%	\$	3,263	293	\$ 208
Chipley	\$	1,467,543	5.42%	\$	81,412	3,466	\$ 423
Ebro	\$	104,932	0.60%	\$	633	233	\$ 450
Vernon	\$	337,368	5.40%	\$	18,400	744	\$ 453
Wausau	\$	77,997	5.22%	\$	4,083	380	\$ 205
STATEWIDE TOTALS	\$ 1	12,846,627,841		\$	601,142,198	20,363,867	\$ 631

Notes:

# Forecast of Taxable Communication Services and Revenues Local Fiscal Year Ending September 30, 2019 Revenue Estimate Services and Revenue Estimate After Revenue Per Capita

Adjustments

(See Notes 1-2)

Sharing

**Population** 

Consumption

(See Note 3)

1. All adjustments made to payments issued to local governments are subject to s. 202.18(3), F.S. *The estimates reflect the total after all relevant adjustments.* Adjustments that started in 2014 will affect 5 months in LFY 2018-19. Adjustments that started in 2018 will affect 7 months in LFY 2018-19.

Current

Tax Rate

2. The estimate does not include administrative fees or revenues generated from county surtax conversion factors.

**CST Base** 

LFY 2018-19

**Local Government** 

- 3. The City of Westlake in Palm Beach County was incorporated as of June 20, 2016. Westlake's estimate has been prepared based on three months of activity in SFY 2017-18 annualized to 12 months.
- 4. The Village of Indiantown was incorporated as of December 31, 2017. At the time of this estimate, there was no set Communications Services Tax Rate, and the Department was unable to provide a revenue estimate for this reason. The Department has provided a tax base estimate based on the per capita consumption for unincorporated Martin County.
- 5. The per capita consumption figures are calculated by dividing each jurisdiction's Estimated Communications Services Tax Base figure by its respective 2017 revenue sharing population figure. The revenue sharing population estimates reflect those certified to the Department of Revenue by the Executive Office of the Governor in June 2018.

## **Convention Development Taxes**

Section 212.0305, Florida Statutes

#### **Summary:**

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County. The levies may be authorized pursuant to an ordinance enacted by the county's governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary by levy. During the 2018-19 state fiscal year, the three counties levying a convention development tax will realize an estimated \$91.2 million in revenue, and no revenues will go unrealized because all three counties are levying their respective taxes at the maximum rate.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Each of the three counties is eligible to levy and impose a separate convention development tax on the exercise within its boundaries of the taxable privilege. These levies require the adoption of an authorizing ordinance by vote of the county's governing body. The effective date of the levy is the first day of any month at least 60 days after enactment of the ordinance.

One of the tax's principal purposes is to promote tourism and use of hotel facilities by facilitating the improvement and construction of convention centers. Any municipality or county where the tax is levied is specifically authorized to adopt and implement a convention center booking policy to apply to convention centers owned or operated by a municipality or county. This policy gives priority to bookings in accordance with the minimum number of hotel rooms to be utilized in connection with such bookings or with the impact of such bookings on the amount of tax generated.<sup>1</sup>

#### **Administrative Procedures:**

The convention development tax on transient rentals applies to the amount of any payment made by any person to rent, lease, or use for a period of six months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, condominium or timeshare resort.

The tax is charged by the person receiving the consideration for the lease or rental at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting the tax to the Department of Revenue (DOR). The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied. The DOR promulgates such rules and publishes the forms to enforce these taxes.<sup>2</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR according to ch. 212, F.S., if the county adopts an ordinance providing for local collection and administration of the tax. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion

<sup>1.</sup> Section 212.0305(2), F.S.

<sup>2.</sup> Section 212.0305(3), F.S.

cannot exceed 2 percent of collections. A county electing to locally administer the tax also adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes, or delegate such authority to the DOR.<sup>3</sup>

#### **Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after approval of such ordinance.

#### **Distribution of Proceeds:**

Tax collections received by the DOR less the costs of administration are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in a specific trust fund or funds created by the county.<sup>4</sup>

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2002-34	Convention development tax, taxability of boat slips
98-34	Convention development tax, rental proceeds
97-64	Tourist development tax/convention development tax
88-37	Local option tourist development tax
83-71	Authority of Department of Revenue to collect taxes

The full texts of these opinions are available via a searchable on-line database.<sup>5</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### Tax Rates and Current Year's Revenues:

Please refer to the tables and the discussion of their use in the *Tourist Development Taxes* section.

#### **Additional Detail:**

Additional information regarding the five individual authorizations to levy can be found in the three sections immediately following this one.

<sup>3.</sup> Section 212.0305(5), F.S.

<sup>4.</sup> Section 212.0305(3)(e), F.S.

<sup>5.</sup> http://myfloridalegal.com/ago.nsf/Opinions

## **Consolidated County Convention Development Tax**

Section 212.0305(4)(a), Florida Statutes

#### **Summary:**

Each county operating under a government consolidated with one or more municipalities in the county may impose a 2 percent tax on the total consideration charged for transient rental transactions. The tax may be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body. During the 2018-19 state fiscal year, Duval County will realize an estimated \$8.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

#### **Counties Eligible to Levy:**

A county operating under a government consolidated with one or more municipalities in the county (i.e., currently Duval County) is eligible to levy this tax.

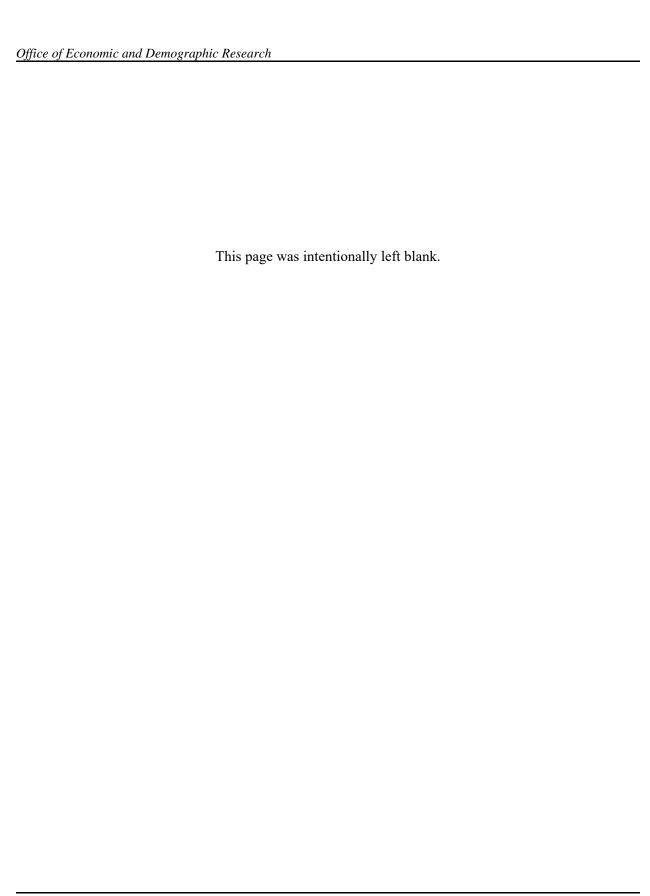
#### **Authorized Uses of Proceeds:**

The tax proceeds and any accrued interest are used in any of the following manners; however, the authorized use described in #1 below applies only to municipalities with a population of 10,000 or more.

- 1. To promote and advertise tourism.
- 2. To extend, enlarge, and improve existing publicly owned convention centers in the county.
- 3. To construct a multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit in the county.
- 4. To acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between the county and one or more business entities for authorized projects.

In addition, one-half of the proceeds collected within a municipality the government of which is not consolidated with the county must be remitted to the municipality at the request of the municipality's governing body. The revenues may only be used by the municipality for the previously discussed authorized uses, but the municipality may enter into an interlocal agreement with the county or any other municipality in the county to use such revenue to jointly finance any authorized project. However, this provision does not apply to the distribution to the county of any convention development tax revenues necessary to repay the principal or interest on any bonds issued pursuant to s. 212.0305(4)(a)4.a., F.S. If the governing body adopts a resolution stating that the municipality is unable to use such revenue for any other authorized purpose, the municipality may use the revenue to acquire and develop municipal parks, lifeguard stations, or athletic fields.



## **Charter County Convention Development Tax**

Section 212.0305(4)(b), Florida Statutes

#### **Summary:**

Each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may impose a 3 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance enacted by the county's governing body. During the 2018-19 state fiscal year, Miami-Dade County will realize an estimated \$70.9 million in revenue, and no revenues will go unrealized because the county is levying the tax at the maximum rate.

Prior to the county enacting an ordinance imposing the levy, the county notifies the governing body of each municipality in which projects are to be developed. As a precondition to the receipt of funding, the governing bodies of such municipalities designate or appoint an authority that has the power to approve the concept, location, program, and design of the facilities or improvements to be developed. In addition, such authority administers and disburses the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the municipality's governing body.

The governing body of each municipality levying the Municipal Resort Tax may adopt a resolution prohibiting the imposition of this convention development tax within the municipality's jurisdiction. If a municipality adopts such a resolution, the tax is imposed by the county in all other areas of the county except such municipality. No funds collected from this convention development tax may be expended in a municipality that has adopted such a resolution.

#### **Counties Eligible to Levy:**

A county, as defined in s. 125.011(1), F.S. (i.e., Miami-Dade County) is eligible to levy this tax.

#### **Authorized Uses of Proceeds:**

The tax proceeds, including any accrued interest, are used in the following manner.

- 1. Two-thirds of the proceeds are used to extend, enlarge, and improve the largest existing publicly owned convention center in the county.
- 2. One-third of the proceeds are used to construct a new multipurpose convention/coliseum/exhibition center/stadium or the maximum components thereof as funds permit in the most populous municipality in the county.
- 3. After completion of any project described in #1 above, the tax revenues and interest accrued pursuant to that authorized use, may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, or golf courses, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to the Legislature dated April 1988. This system provides a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.
- 4. After completion of any project described in #2 above, the tax revenues and interest accrued pursuant to that authorized use may be used as determined by the county to operate an authority created pursuant to s. 212.0305(4)(b)4., F.S., or to acquire, construct, extend, enlarge, remodel, repair,

improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, golf courses, or related buildings and parking facilities in the most populous municipality in the county.

For the purposes of completion of such projects, the tax revenues and accrued interest may be used as collateral for authorized projects, including bonds issued for such projects. The revenues and accrued interest may also be used as a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one or more business entities for authorized projects.

## Special District Convention Development Tax, Special Convention Development Tax, and Subcounty Convention Development Tax

Sections 212.0305(4)(c)-(e), and 212.03055, Florida Statutes

#### **Summary:**

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts within the county; however, the combined effect is to authorize a countywide tax. The taxes are levied pursuant to an ordinance enacted by the county's governing body. Pursuant to s. 212.03055, F.S., any rate increase in excess of 2 percent must be approved by a supermajority (i.e., majority plus one) vote of the county's governing body. During the 2018-19 state fiscal year, Volusia County will realize an estimated \$11.4 million in revenue, and no revenues will go unrealized because the county is levying the separate taxes at the maximum rate.

The Special District Convention Development Tax is imposed within the boundaries of the special taxing district (i.e., Halifax Area Advertising Authority). The Special Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the southeast of State Road 415 (i.e., Southeast Volusia Advertising Authority). The Subcounty Convention Development Tax is imposed within the area outside the boundaries of the special taxing district and to the northwest of State Road 415 (i.e., West Volusia Advertising Authority).

For each levy, the county is authorized to designate or appoint an authority to administer and disburse the tax proceeds. The members of the authority are selected from persons involved in the tourism and lodging industries doing business within the special district, and the majority of members are to represent the lodging industry. The authority consists of 11 members and serves without compensation at the pleasure of the county's governing body, and the authority's annual budget is subject to approval of the county's governing body.

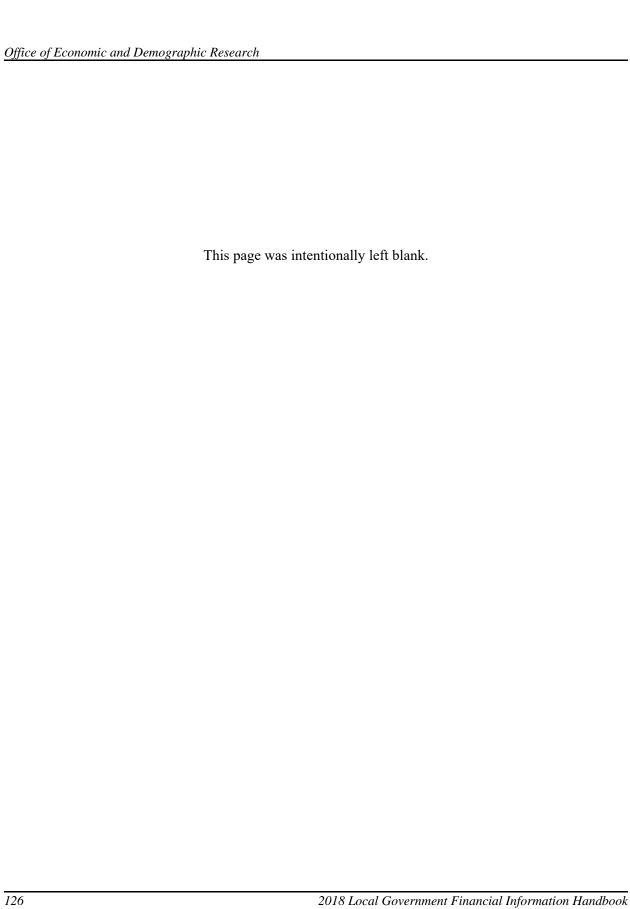
#### **Counties Eligible to Levy:**

A county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) is eligible to levy this tax.

#### **Authorized Uses of Proceeds:**

The tax proceeds, including any accrued interest, are used in the following manner.

- 1. To promote and advertise tourism.
- 2. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.



## **Discretionary Surtax on Documents**

Sections 125.0167 and 201.031. Florida Statutes

#### **Summary:**

The governing body in each county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is authorized to levy a discretionary surtax on deeds and other instruments relating to real property or interest in real property for the purpose of establishing and financing a Housing Assistance Loan Trust Fund [hereinafter Trust Fund] to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families. The surtax is imposed pursuant to an ordinance approved by a majority vote of the total membership of the county's governing body.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

A county, as defined by s. 125.011(1), F.S., (i.e., Miami-Dade County) is eligible to levy this surtax. This surtax is scheduled for repeal on October 1, 2031.

#### **Administrative Procedures:**

The surtax levy and creation of the Trust Fund are set by ordinance, which sets forth the policies and procedures of the assistance program. The ordinance is proposed at a regular meeting of the governing body at least two weeks prior to formal adoption. Formal adoption is not effective unless approved on final vote by a majority of the governing body's total membership, and the ordinance is not effective until 90 days after formal adoption.<sup>2</sup>

The surtax rate cannot exceed 45 cents for each \$100 or fractional part thereof on deeds and other instruments relating to real property or interests in real property.<sup>3</sup> The surtax is applicable to those documents taxable under the provisions of s. 201.02, F.S., except that there is no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. Such single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or leasehold initially in excess or 98 years, or a detached dwelling.<sup>4</sup> According to the Department of Revenue (DOR), Miami-Dade County currently levies the surtax at the maximum rate of 45 cents.

Each county that levies the surtax must comply with the following requirements.<sup>5</sup>

- 1. The county includes in its financial report required pursuant to s. 218.32, F.S., information showing the revenues and expenditures of the Trust Fund for the fiscal year.
- 2. The county adopts a housing plan every three years that includes provisions substantially similar to the plans required in s. 420.9075(1), F.S.

<sup>1.</sup> Section 201.031(1), F.S.

<sup>2.</sup> Section 125.0167(2), F.S.

<sup>3.</sup> Section 125.0167(1), F.S.

<sup>4.</sup> Sections 125.0167(1); 201.031(1), F.S.

<sup>5.</sup> Section 201.031(3), F.S.

- 3. The county adopts an affordable housing element of its comprehensive land use plan that complies with s. 163.3177(6)(f), F.S.
- 4. The county requires by resolution that the staff or entity, which has administrative authority for implementing the housing plan, prepares and submits to the county's governing body an annual report substantially similar to the report required in s. 420.9075(10), F.S.

#### **Distribution of Proceeds:**

The DOR pays all taxes, penalties, and interest collected under this section to the county's governing body less any costs of administration. The county deposits the revenues into the Trust Fund, except that a portion of such revenues may be deposited into the county's Home Investment Trust Fund as defined by and created pursuant to federal law.

#### **Authorized Uses:**

No less than 50 percent of the funds used to provide such housing assistance are for the benefit of low-income families. The term *low income family* means a family whose income does not exceed 80 percent of the median income for the area. The term *moderate income family* means a family whose income is in excess of 80 percent but less than 140 percent of the median income for the area. The term *housing* is not limited to single-family, detached dwellings.<sup>8</sup>

A county uses the surtax revenues to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families; pay the necessary costs of collection and enforcement of the surtax; and fund any local matching contributions required by federal law. Authorized uses of the surtax revenues include, but are not limited to, providing funds for first and second mortgages and acquiring property for the purpose of forming housing cooperatives. Special consideration is given toward utilizing the revenues in community development corporations' neighborhood economic development programs. No more than 50 percent of the revenues collected each year can be used to help finance new construction, and the surtax proceeds cannot be used for rent subsidies or grants.<sup>9</sup>

No more than 10 percent of the surtax revenues collected by the DOR and remitted to the county in any fiscal year can be used for administrative costs. <sup>10</sup> Notwithstanding the provisions of s. 125.0167(3), F.S., after the authorized administrative cost deduction, no less than 35 percent of the surtax revenues can be used to provide homeownership assistance for low and moderate-income families, and no less than 35 percent can be used for construction, rehabilitation, and purchase of rental housing units. At the county's discretion, the remaining amount may be allocated to provide homeownership assistance or rental housing units. Any funds allocated for homeownership assistance or rental housing units that are not committed at the end of the fiscal year can be reallocated in subsequent years consistent with these provisions. The term homeownership assistance means assisting low and moderate-income families in purchasing a home as their primary residence, which includes, but is not limited to, reducing: 1) the cost of the home with below-market construction financing, 2) the amount of down payment and closing costs paid by the borrower, and 3) the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in s. 420.5088, F.S. <sup>11</sup> A local government receiving surtax funds can only use the funds to

<sup>6.</sup> Section 201.031(2), F.S.

<sup>7.</sup> Section 125.0167(3), F.S.

<sup>8.</sup> Section 125.0167(1), F.S.

<sup>9.</sup> Section 125.0167(3), F.S.

<sup>10.</sup> Section 125.0167(4), F.S.

<sup>11.</sup> Section 125.0167(5)(a), F.S.

rehabilitate its own property after the majority of its governing body determines that no other funding sources are available.<sup>12</sup>

Housing Choice Assistance Voucher Program<sup>13</sup>:

The governing body of each county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) may create a housing choice assistance voucher program by county ordinance and pursuant to procedures and requirements provided by such ordinance. This program provides a method that enables an employer who purchases property subject to the discretionary surtax to file for vouchers. Upon payment of the surtax, the purchasing employer may file for an allocation for the vouchers from the county in an amount not to exceed 50 percent of the discretionary surtax paid. The purchasing employer distributes the allocation to employers in the form of vouchers pursuant to the program's established rules and procedures.

The vouchers can be used for down payment assistance by low or moderate-income persons within the county and within a 5-mile radius of the purchasing employer who are actively employed by the purchasing employer or by a business entity directly affiliated with the purchasing employer and prequalified for a mortgage loan by a certified lending institution. The term *housing choice assistance voucher* means the document used to access assistance paid by the county from the discretionary surtax balance in the Trust Fund to a prospective purchaser of a single-family residence, which must be the purchaser's homestead. The term *purchasing employer* means a business or business entity that has acquired real property within the county and paid the surtax due as a result of the property's acquisition.

Any voucher not distributed to and redeemed by an employee within one year may not be used for housing choice assistance. Housing assistance paid pursuant to the program that is expended in a given year is included in the calculation for determining the percentage of discretionary surtax funds used for homeownership purposes for that year.

#### **Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

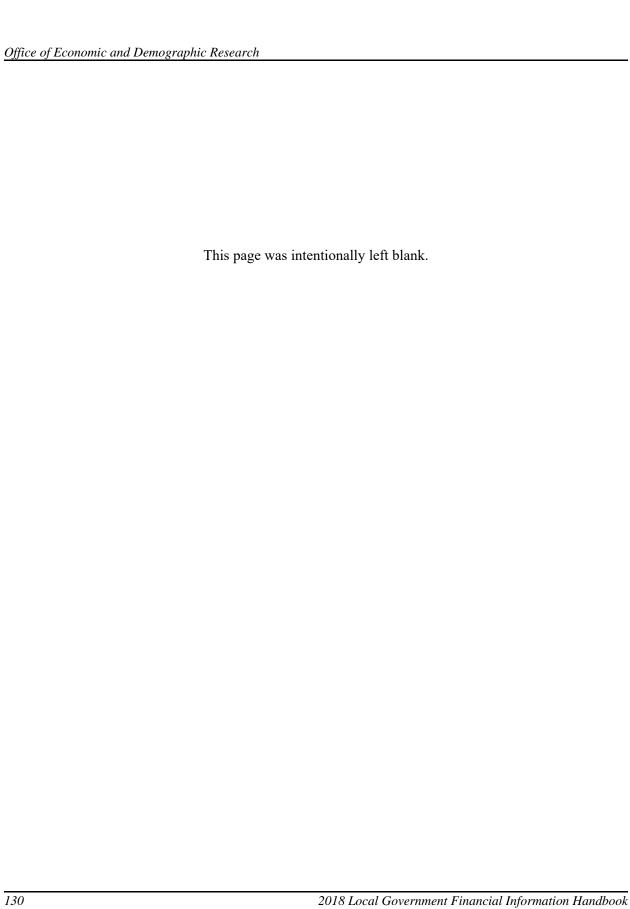
#### **Prior Years' Revenues:**

A summary of prior years' distributions is available.<sup>14</sup>

<sup>12.</sup> Section 125.0167(6), F.S.

<sup>13.</sup> Section 125.0167(7), F.S.

<sup>14.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



## **Green Utility Fee**

Section 369.255, Florida Statutes

#### **Summary:**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are authorized to create one or more green utilities or adopt fees sufficient to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones and may create a stewardship grant program for private natural areas.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more are eligible to impose the fee. Based on the 2017 population estimates, the twelve counties of Brevard, Broward, Duval, Hillsborough, Lee, Miami-Dade, Orange, Palm Beach, Pasco, Pinellas, Polk, and Volusia have a total population of 500,000 or more. Likewise, the six municipalities of Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa have a population of 200,000 or more. Eligible local governments may create, alone or in cooperation with other counties or municipalities pursuant to s. 163.01, F.S., one or more greenspace management districts to fund the planning, management, operation, and administration of a greenspace management program.

#### **Administrative Procedures:**

The fee is collected on a voluntary basis as set forth by the county or municipality, and the fee is calculated to generate sufficient funds to plan, manage, operate, and administer a greenspace management program. Private natural areas assessed according to s. 193.501, F.S., qualify for stewardship grants.<sup>2</sup>

#### **Distribution of Proceeds:**

The law is silent to this issue. Therefore, it is assumed that each eligible local government imposing the fee retains all proceeds, unless an interlocal agreement provides otherwise.

#### **Authorized Uses:**

The fee proceeds are used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones. In addition, an eligible county or municipality may create a stewardship grant program for private natural areas.<sup>3</sup>

#### **Attorney General Opinions:**

No opinions specifically relevant to this fee have been issued.

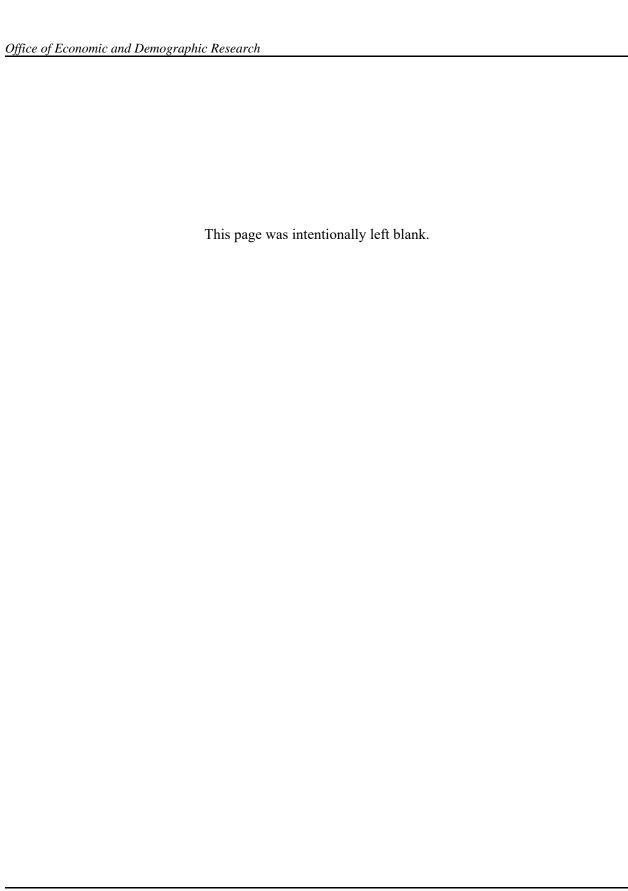
#### **Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

<sup>1.</sup> Section 369.255(3), F.S.

<sup>2.</sup> Section 369.255(2), F.S.

<sup>3.</sup> Ibid.



## **Gross Receipts Tax on Commercial Hazardous Waste Facilities**

Section 403.7215, Florida Statutes

#### **Summary:**

A tax of 3 percent is levied on the annual gross receipts of a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility. The owner of such facility is responsible for paying the annual tax to the primary host local government. The proceeds are used for a variety of purposes related to the facility's inspection and security.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Any county or municipality having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits, is entitled to receive the tax proceeds.

#### **Administrative Procedures:**

The owner or operator of each privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility must, on or before January 25<sup>th</sup> of each year, file with the chief fiscal officer of the primary host local government a certified, notarized statement indicating the gross receipts from all charges imposed during the preceding calendar year for the storage, treatment, or disposal of hazardous waste at the facility. The facility's owner is responsible for paying the tax annually on or before July 1<sup>st</sup>. The primary host local government is responsible for regulating, controlling, administering, and enforcing this tax.

#### **Distribution of Proceeds:**

The primary host local government retains all proceeds.

#### **Authorized Uses:**

Tax proceeds received by the local government are appropriated and used to pay for the following items.<sup>4</sup>

- 1. Costs of tax collection;
- 2. Any local inspection costs incurred by the local government to ensure that the facility is operating pursuant to the provisions of part IV of ch. 403, F.S., and any rule adopted pursuant to this part;
- 3. Additional security costs incurred as a result of operating the facility, including monitoring, fire protection, and police protection;
- 4. Hazardous waste contingency planning implementation;
- 5. Road construction or repair costs for public roads adjacent to and within 1,000 feet of the facility;
- 6. Any other cost incurred by the local government as the result of the facility's operation, if all other costs specified in #1-5 have been paid; and
- 7. Any other purposes relating to environmental protection within the local government's jurisdiction, if

<sup>1.</sup> Section 403.7215(1), F.S.

<sup>2.</sup> Section 403.7215(2), F.S.

<sup>3.</sup> Section 403.7215(4), F.S.

<sup>4.</sup> Section 403.7215(3), F.S.

all other costs specified in #1-6 have been paid. Such purposes may include, but not be limited to, the establishment of a system for the collection and disposal of household, agricultural, and other types of hazardous waste; the protection or improvement of the quality of the air or water; or the acquisition of environmentally sensitive lands.

#### **Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

#### **Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

## **Highway Safety Fees – Red Light Cameras**

Sections 316.0083 and 318.18, Florida Statutes

#### **Summary:**

In 2010, the Legislature established the Mark Wandall Traffic Safety Program, which authorized the use of traffic infraction detectors. A traffic infraction detector is defined as a vehicle sensor installed to work in conjunction with a traffic control signal and a camera or cameras synchronized to automatically record two or more sequenced photographic or electronic images or streaming video of only the rear of a motor vehicle at the time the vehicle fails to stop behind the stop bar or clearly marked stop line when facing a traffic control signal steady red light. A civil penalty of \$158 is imposed on the motor vehicle's owner when a traffic infraction detector has indicated that the driver failed to stop at a traffic signal, and a traffic ticket has been issued by a state or local traffic enforcement officer. Eligible county or municipal governments receive or retain a local government share of the penalty.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

A county or municipal government may use traffic infraction detectors to enforce obedience of traffic control devices when a driver fails to stop at a traffic signal on streets and highways under its jurisdiction. Only a county may install or authorize the installation of such detectors within the county's unincorporated area. Only a municipality may install or authorize the installation of such detector within the municipality's incorporated area.<sup>3</sup> Those county or municipal governments having such installed detectors within their respective jurisdictions are eligible to receive a portion of the proceeds.

#### **Administrative Procedures:**

Penalties assessed and collected by the Department of Highway and Motor Vehicles (DHSMV), county, or municipality authorized to collect the funds, less any authorized amount retained by the county or municipality, are paid to the Department of Revenue (DOR) on a weekly basis by means of electronic funds transfer.<sup>4</sup> Each county or municipality operating a traffic infraction detector submits an annual report to the DHSMV by October 1<sup>st</sup>, which details the results of using traffic infraction detectors and enforcement procedures for the preceding state fiscal year.<sup>5</sup>

#### **Distribution of Proceeds:**

If enforcement is made by the DHSMV's traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>6</sup>

- 1. \$100 to the DOR for deposit into the state's General Revenue Fund.
- 2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
- 3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.

<sup>1.</sup> Chapter 2010-80, L.O.F.

<sup>2.</sup> Section 316.003(91), F.S.

<sup>3.</sup> Section 316.008(8), F.S.

<sup>4.</sup> Section 316.0083(1)(b), F.S.

<sup>5.</sup> Section 316.0083(4)(a), F.S.

<sup>6.</sup> Section 316.0083(1)(b)3.a., F.S.

4. \$45 to the municipality in which the violation occurred or to the county if the violation occurred in the unincorporated area.

If enforcement is made by a county or municipal traffic infraction enforcement officer, the \$158 penalty is divided and remitted in the following manner.<sup>7</sup>

- 1. \$70 to the DOR for deposit into the state's General Revenue Fund.
- 2. \$10 to the DOR for deposit into the Department of Health Emergency Medical Services Trust Fund.
- 3. \$3 to the DOR for deposit into the Brain and Spinal Cord Injury Trust Fund.
- 4. \$75 retained by the county or municipality enforcing the enacted ordinance.

#### **Authorized Uses:**

The use of the revenue is at the discretion of the governing body.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2013-26	Local hearing officer – dual office-holding
2013-18	Dual office-holding – code enforcement boards
2010-35	Traffic cameras, requirements for use

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Prior Years' Revenues:**

A summary of prior years' state portion collection reports is available.9

<sup>7.</sup> Section 316.0083(1)(b)3.b., F.S.

<sup>8. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>9.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

#### **Insurance Premium Tax**

Sections 175.101 and 185.08, Florida Statutes

#### **Summary:**

Each qualified municipality or special fire control district, having a lawfully established fund providing pension benefits to firefighters, may impose an excise tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. The tax revenues are distributed to the municipality or special fire control district according to the insured property's location. The net tax proceeds are paid into the firefighters' pension trust fund established by municipalities and special fire control districts.

Each qualified municipality, having a lawfully established fund providing retirement benefits to police officers, may impose an excise tax amounting to 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits.<sup>3</sup> The net tax proceeds are paid into the municipal police officers' retirement trust fund established by the municipalities.<sup>4</sup>

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Each municipality or special fire control district, described and classified in s. 175.041, F.S., having a lawfully established firefighters' pension trust fund, providing pension benefits to firefighters as provided under Chapter 175, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of property insurance, an excise tax amounting to 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).<sup>5</sup>

Each municipality, described and classified in s. 185.03, F.S., having a lawfully established municipal police officers' retirement trust fund, providing pension or relief benefits to police officers as provided under Chapter 185, F.S., may assess and impose on every insurance company, corporation, or other insurer engaged in the business of casualty insurance, an excise tax amounting to 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities. This section of law also applies to any municipality consisting of a single consolidated government, consisting of a former county and one or more municipalities, consolidated pursuant to Article VIII, s. 3 or 6(e), Fla. Const. (i.e., the City of Jacksonville).

<sup>1.</sup> Section 175.101(1), F.S.

<sup>2.</sup> Section 175.091, F.S.

<sup>3.</sup> Section 185.08(1), F.S.

<sup>4.</sup> Section 185.07, F.S.

<sup>5.</sup> Section 175.101, F.S.

<sup>6.</sup> Section 185.08(1), F.S.

#### **Administrative Procedures:**

Both excise taxes are payable annually on March 1<sup>st</sup> of each year after the passage of an ordinance, in the case of a municipal government; or resolution, in the case of a special fire control district, assessing and imposing the taxes.<sup>7</sup> Tax installments are paid according to the provisions of s. 624.5092(2)(a)-(c), F.S. The DOR creates, maintains, and updates an electronic database that designates the local taxing jurisdiction for each street address and address range in the state, and insurance companies are required to exercise due diligence in employing the database to correctly assign parcels to local jurisdictions for tax purposes.<sup>8</sup> The DOR keeps a separate account of all taxes collected on behalf of each municipality or special fire control district. All tax collections are transferred to the Police and Firefighters' Premium Tax Trust Fund [hereinafter Trust Fund] and separately accounted for by the Department of Management Services' Division of Retirement, which administers the Trust Fund.<sup>9</sup>

#### **Distribution of Proceeds:**

The Chief Financial Officer disburses those monies collected from both taxes to eligible municipalities and special fire control districts on or before July 1<sup>st</sup> and at other times authorized by the Division of Retirement. <sup>10</sup> Separate from the issue of funding firefighters' pension trust funds, every qualified firefighter is paid supplemental salary compensation by the employing agency if the firefighter has achieved the specified level of educational attainment, and an employing agency may include any municipality, county, or special district that employs such firefighters.

#### **Authorized Uses:**

The net proceeds of the 1.85 percent tax are used to supplement firefighters' pension trust funds, and the net proceeds of the 0.85 percent tax are used to supplement police officers' retirement trust funds.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2003-54	City pension fund, amendment of investment authority
2001-67	Firefighters' and Police Officers' pension, premium tax
91-15	Retirement plans
89-90	Police officers' retirement trust fund, s. 185.15
84-100	Contract with private firm for fire protection
78-148	Municipal pension trust funds
78-69	Funds intended for firefighters and policemen, pension
78-03	Trustee of pension plan, city officer
75-277	Fire protection outside boundaries
74-220	Consolidation of police forces of two cities

The full texts of these opinions are available via a searchable on-line database. <sup>11</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

<sup>7.</sup> Sections 175.101(3); 185.08(3), F.S.

<sup>8.</sup> Sections 175.1015; 185.085, F.S.

<sup>9.</sup> Sections 175.121(1); 185.10(1), F.S.

<sup>10.</sup> Sections 175.121(2); 185.10(2), F.S.

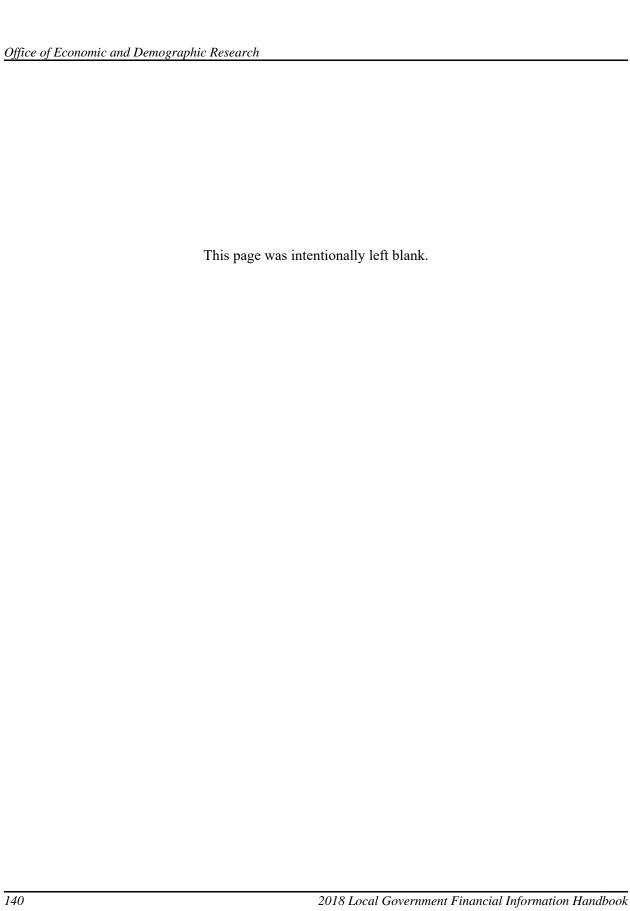
<sup>11.</sup> http://myfloridalegal.com/ago.nsf/Opinions

opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

### **Prior Years' Revenues:**

Summaries of prior years' distributions are available. 12

<sup>12.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



#### **Local Business Tax**

## (Including Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants)

Chapter 205, Florida Statutes

#### **Summary:**

The local business tax represents the taxes charged and the method by which a local government grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.

#### **General Law Amendments:**

Chapter 2018-80, L.O.F., (SB 100) and Chapter 2018-118, L.O.F., (CS/HB 7087) authorize an exemption to the local business tax for honorably discharged veterans and their spouses, unremarried surviving spouses of honorably discharged veterans, active duty military servicemembers' spouses, and low-income persons receiving public assistance, as defined in s. 403.2554, F.S., or having a household income less than 130 percent of the federal poverty level. The exemption for the spouses of active duty military servicemembers requires a receipt of permanent change of station orders to the county or municipality.

The legislation requires an individual to complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and to provide written documentation supporting the request. An exemption for businesses with fewer than 100 people is provided if an individual to whom an exemption may apply owns a majority interest in the business. Such an individual owner must also complete and sign, under penalty of perjury, a Request for Fee Exemption for the business to be furnished by the local governing authority and to provide written documentation supporting the request.

Additionally, the legislation repealed s. 205.171, F.S., which provided an exemption of \$50 toward the local business tax for all honorably discharged members of the United States Armed Forces who served during certain specified periods, who are also disabled from performing manual labor and who are permanent residents and electors of the state, as well as the unremarried spouse of a deceased disabled veteran who qualified for the exemption. These changes were effective July 1, 2018. On December 1, 2017, the Revenue Estimating Conference estimated these changes would have recurring negative fiscal impacts of (\$19.1) million in FY 2018-19 increasing to (\$22.0) million in FY 2022-23.

#### **Eligibility Requirements:**

County and municipal governments are eligible to levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. If adopted by ordinance prior to January 1, 1995, a county, as defined in s. 125.011(1), F.S., (i.e., Miami-Dade County) or any adjacent county (i.e., Broward, Collier, and Monroe counties) is authorized to levy and collect an additional business tax up to 50 percent of the appropriate business tax imposed under s. 205.033(1), F.S.

<sup>1.</sup> http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/ pdf/page165-172.pdf

<sup>2.</sup> Sections 205.032, .042, F.S.

<sup>3.</sup> Section 205.033(6), F.S.

#### **Administrative Procedures:**

In order to levy a business tax, the governing body must first give at least 14 days of public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction. The public notice must contain the proposed classifications and rates applicable to the business tax.<sup>4</sup> A number of other conditions for levy are imposed on counties and municipalities.<sup>5</sup>

The governing body of a municipality that levies the tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax. The governing body of a county that levies the tax may request that municipalities within the county issue the county receipt and collect the tax. However, before any local government issues any business receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments. All business tax receipts are sold by the appropriate tax collector beginning July 1st of each year. The taxes are due and payable on or before September 30th of each year, and the receipts expire on September 30th of the succeeding year. In several situations, administrative penalties are also imposed.

A county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535, F.S. If no adjacent local government has implemented s. 205.0535, F.S., or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, then an alternative method is authorized. In such a case, the rate structure or classifications prescribed in the ordinance of the local government seeking to impose the tax may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535, F.S., in counties or municipalities that have a comparable population.<sup>8</sup>

Once a local government has a local business tax in place, changes to the tax must satisfy certain statutory requirements. A county or municipality may pass an ordinance repealing or decreasing a local business tax by majority vote of the governing body, as long as the ordinance does not result in an increase of local business taxes for any taxpayer. However, before passing an ordinance that reclassifies businesses, professions, and occupations, or establishes new rate structures, a county or municipality must establish an equity study commission to recommend appropriate classifications and rate structures. After the study is complete, a county or municipality may pass a reclassification and revision ordinance by majority vote; however, there are statutory limits on any tax increases. After a reclassification ordinance is passed, a county or municipality may increase or decrease its tax rates by up to five percent, every other year; however, an ordinance that increases the tax must be passed by a majority vote plus one of the governing body. State law exempts, or allows local governments to exempt, certain individuals from all or some portion of local business

<sup>4.</sup> Sections 205.032, .042, F.S.

<sup>5.</sup> Sections 205.033, .043, F.S.

<sup>6.</sup> Section 205.045, F.S.

<sup>7.</sup> Section 205.053, F.S.

<sup>8.</sup> Section 205.0315, F.S.

<sup>9.</sup> Section 205.0535, F.S.

<sup>10.</sup> Section 205.0535(5), F.S.

<sup>11.</sup> Section 205.0535(2), F.S.

<sup>12.</sup> Section 205.0535(3), F.S.

<sup>13.</sup> Section 205.0535(4), F.S.

taxes. State law also regulates the issuance of local business tax receipts to certain individuals or businesses.<sup>14</sup>

#### **Distribution of Proceeds:**

The revenues derived from the business tax imposed by county governments, exclusive of the costs of collection and credit given for municipal business taxes, are apportioned between the county's unincorporated area and the incorporated municipalities located within the county by a ratio derived by dividing their respective populations by the county's total population. Within 15 days following the month of receipt, the apportioned revenues are sent to each governing authority; however, this provision does not apply to counties that established a new rate structure pursuant to s. 205.0535, F.S. 16

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the county or municipality. Additionally, the county business tax proceeds may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques. The proceeds of the additional county business tax imposed pursuant to s. 205.033(6), F.S., are distributed by the county's governing body to a designated organization or agency for the purpose of implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques. Recommendately, and other sales and marketing techniques.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
2014-11	Taxation, business tax, occupational license tax
2011-20	Business license tax, firearms, municipalities
2010-41	Local business tax, reclassify/exempt businesses
2010-23	Local business taxes, amendment of ordinance

Interested persons can also access numerous opinions issued under the revenue source's prior name *occupational license tax*. The full texts of these opinions are available via a searchable on-line database. <sup>19</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### **Prior Years' Revenues:**

A summary of prior years' revenues reported by local governments is available.<sup>20</sup>

<sup>14.</sup> See Sections 205.054 – 205.192, F.S.

<sup>15.</sup> Section 205.033(4), F.S.

<sup>16.</sup> Section 205.033(5), F.S.

<sup>17.</sup> Section 205.033(7), F.S.

<sup>18.</sup> Section 205.033(6)(b), F.S.

<sup>19. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>

<sup>20.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

# Panama City and Panama City Beach's Local Business Taxes on the Gross Sales of Retail and Wholesale Merchants

Section 205.043, Florida Statutes,

as implemented by Part II, Chapter 7, Article II, Section 7-53, of the Panama City Municipal Code, 2005;<sup>21</sup> and Chapter 14, Section 14-29 (136), of the Code of Ordinances, City of Panama City Beach, Florida.<sup>22</sup>

#### **Summary – Panama City Tax:**

The City of Panama City levies separate license taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 (i.e., 1 percent) of gross sales with a minimum tax of \$1.50 per month. For wholesale merchants, the tax is \$0.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.05 percent) with a minimum tax of \$1.50 per month. Additionally, the tax applies only to the first \$5,000 collected by a merchant for any single item of merchandise. The merchant pays the license tax by the 30<sup>th</sup> day of each month based on the merchant's gross sales of the preceding month. If payment is made on or before the 20<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

#### **Summary – Panama City Beach Tax:**

The City of Panama City Beach levies separate business taxes on the gross sales of all retail and wholesale merchants within the municipal jurisdiction. For retail merchants, the tax is \$10 for each \$1,000 of gross sales, or major portion thereof, (i.e., 1 percent) with a minimum tax of \$50 per year. For wholesale merchants, the tax is \$1.50 for each \$1,000 of gross sales, or major fraction thereof, (i.e., 0.15 percent) with a minimum tax of \$50 per year. On the first day of each month, the merchant submits a statement of gross sales for the preceding month at which time the tax is paid. The statement and payment are delinquent on the 10<sup>th</sup> day of each month following application for receipt. Upon becoming delinquent, the receipt is subject to revocation by the city council, and the city clerk reports at each regular city council meeting any delinquent merchant's business tax receipts. Once revoked, a merchant's receipts may be reinstated if all accrued taxes plus a 10 percent penalty of the gross amount are paid. No merchant can transact business while his or her business tax receipt stands revoked. If payment is made on or before the 10<sup>th</sup> day of the month such tax is payable, a 3 percent discount is allowed.

The cities of Panama City and Panama City Beach are the only known local governments in Florida that levy a license/business tax on the gross receipts of retail and wholesale merchants.

#### **General Law Amendments:**

Chapter 2018-80, L.O.F., (SB 100) and Chapter 2018-118, L.O.F., (CS/HB 7087) allow any municipality that imposes a business tax on the gross sales of all retail and wholesale merchants within the municipal jurisdiction to continue to impose such tax. By ordinance, the municipality may change the definition of merchant but not the tax rate. These changes were effective July 1, 2018. On December 1, 2017, the Revenue Estimating Conference adopted a fiscal impact of +/- or \$0, based on the assumption that a revision to the definition of the term merchant could potentially result in future increases or decreases in revenue.<sup>23</sup>

<sup>21. &</sup>lt;a href="https://www.municode.com/library/fl/panama\_city/codes/code\_of\_ordinances">https://www.municode.com/library/fl/panama\_city/codes/code\_of\_ordinances</a> (see Subpart A-General Ordinances, Chapter 7-Business Licenses and Business Regulations, Section 7-53-Amounts of License Taxes-MERCHANTS).

<sup>22. &</sup>lt;a href="https://www.municode.com/library/fl/panama">https://www.municode.com/library/fl/panama</a> city beach/codes/code of ordinances (see Chapter 14-Licenses and License Taxes, Section 14-29 Business Tax Schedule-MERCHANTS).

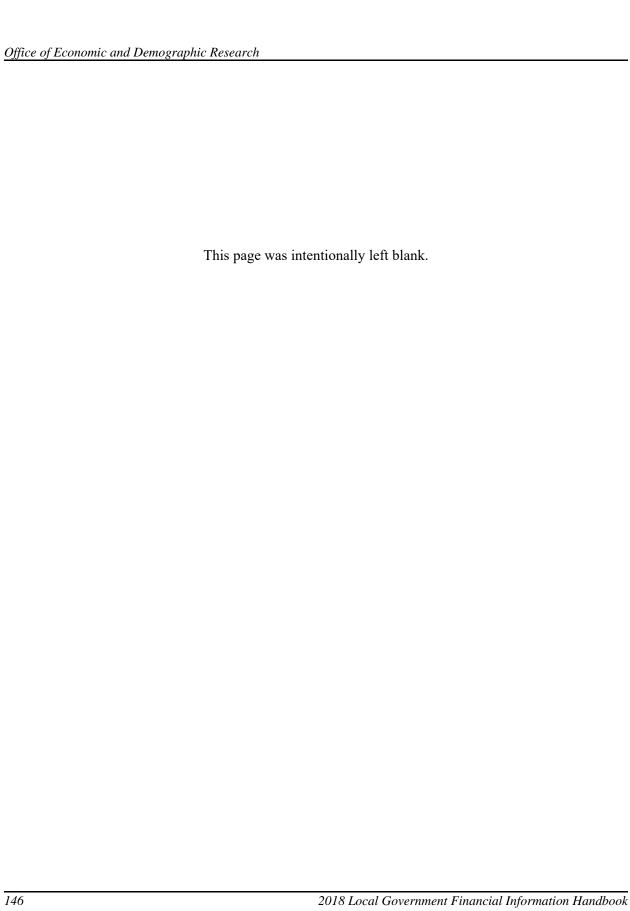
<sup>23.</sup> http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2018/ pdf/page165-172.pdf

#### **Prior Years' Revenues:**

The annual amounts of general fund revenue generated from merchant licenses are reported separately from other local business tax revenues in the City of Panama City's annual budgets.<sup>24</sup> However, such amounts are not separately reported in the City of Panama City Beach's annual budgets or financial statements.<sup>25</sup>

<sup>24. &</sup>lt;a href="http://www.pcgov.org/archive.aspx">http://www.pcgov.org/archive.aspx</a>

<sup>25.</sup> http://www.pcbgov.com/about-us/budgets-financial-statements



Sections 212.054-.055, Florida Statutes

#### **Summary:**

Nine separate local discretionary sales surtaxes, also known as *local option sales taxes*, are currently authorized in law and represent potential revenue sources for county governments generally. With particular surtax levies, municipal governments and school districts may receive all or some of the revenue proceeds. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions authorized pursuant to ch. 212, F.S., and communications services as defined for purposes of ch. 202, F.S.<sup>2</sup>

The total potential surtax rate varies from county to county depending on the particular surtaxes that can be levied in that jurisdiction. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes the surtax, and the sale is subject to state's sales and use tax. The following table summarizes when a transaction is subject to the surtax.

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling vendor is located	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made.
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells and delivers	into counties without a discretionary surtax	surtax is not collected.
If an out-of-state selling dealer		of-state selling dealer sells and delivers county discretion		surtax is collected at the county rate where delivery is made.
If an out-of-sta	te selling dealer	sells and delivers	into a Florida county without a discretionary surtax	surtax is not collected.

Discretionary sales surtax applies to the first \$5,000 of any single taxable item, when sold to the same purchaser at the same time. Single items include items normally sold in bulk and items assembled to comprise a working unit. The \$5,000 limitation does not apply to the rental of commercial real property, transient rentals, or services. With regard to the sale of motor vehicles, mobile homes, boats, or aircraft, the surtax applies only to the first \$5,000 of the total sales price. On the sale of a motor vehicle or mobile home, the tax rate is determined by the county where the purchaser resides as shown on the title or registration. On the sale of a boat or aircraft, the tax rate is determined by the county where the boat or aircraft is delivered.

<sup>1.</sup> Section 212.055, F.S.

<sup>2.</sup> Section 212.054(2), F.S.

The local discretionary sales surtax applies to communications services as broadly defined in ch. 202, F.S. Because the new communications services tax base is much larger than the base under prior law, discretionary sales surtax conversion rates are specified in law. For any county or school board that levies the surtax, the tax rate on communications services as authorized by s. 202.19(5), F.S., is expressed in law.<sup>3</sup>

During the 2018-19 local fiscal year, the 56 county governments and 19 school districts levying one or more local discretionary sales surtaxes will realize an estimated \$3.38 billion in revenue. The 66 county governments and 48 school districts not currently levying all possible local discretionary sales surtaxes at the maximum possible rates will allow an estimated \$10.94 billion to go unrealized. Among county governments, only Madison County currently levies its maximum potential tax rate.

#### **General Law Amendments:**

Chapter 2018-118, L.O.F., (CS/HB 7087) amends s. 212.055. F.S., to require that for any referendum to adopt a local discretionary sales surtax held on or after the legislation's effective date, an independent certified public accountant, licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. This performance audit must be completed, and the findings made available to the public, at least 60 days before the referendum is held. These changes became effective on July 1, 2018.

It is not unusual for legislation to pass that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues collected by local governments. However, a summary of such changes is not provided here.

#### **Administrative Procedures:**

Legislation enacted in 2018 requires the completion of a performance audit prior to any referendum to adopt a local discretionary sales surtax. For any surtax referendum held on or after July 1, 2018, an independent certified public accountant (CPA), licensed pursuant to Chapter 473, F.S., must conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) must procure the CPA and may use carryforward funds to pay for the CPA's services. The performance audit must be completed at least 60 days before the referendum is held. The audit report, including any findings, recommendations, or other accompanying documents, must be made available on the county or school district's official website and kept on the website for two years from the date posted.

The term *performance audit* means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must address the following issues.

- 1. The economy, efficiency, or effectiveness of the program.
- 2. The program's structure or design to accomplish its goals and objectives.
- 3. Alternative methods of providing program services or products.
- 4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

<sup>3.</sup> Section 202.20(3), F.S.

<sup>4.</sup> Chapter 2018-118, L.O.F.

- 5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district that relate to the program.
- 6. The program's compliance with appropriate policies, rules, and laws.

The administrative procedures relevant to local discretionary sales surtaxes are outlined in s. 212.054, F.S. The Department of Revenue (DOR) administers, collects, and enforces the surtaxes.<sup>5</sup> The governing body of any county levying a local discretionary sales surtax enacts an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), F.S.<sup>6</sup> Current law requires that any initial levy or rate change can only take effect on January 1<sup>st</sup>, and any levy termination can only take effect on December 31<sup>st</sup>.<sup>7</sup>

The proceeds of each county's discretionary sales surtax collections are transferred to the Discretionary Sales Surtax Clearing Trust Fund [hereinafter, the Trust Fund]. A separate account in the Trust Fund is established for each county imposing the surtax. The DOR is authorized to take an administrative cost deduction not to exceed 3 percent of the total surtax revenue generated by all levying counties. The administrative cost deduction is used only for those costs solely and directly attributable to the surtax, and the costs are prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.<sup>8</sup>

#### **Reporting Requirements:**

The governing body of any county or school board that levies the surtax must notify the DOR within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. The DOR must receive this notice no later than November 16<sup>th</sup> prior to the January 1<sup>st</sup> effective date. The notice must specify the rate as well as the time period during which the surtax will be in effect and include a copy of the ordinance and other information required by departmental rule. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>9</sup>

Additionally, the governing body of any county or school board proposing a surtax levy must notify the DOR by October 1<sup>st</sup> if the referendum or consideration of the ordinance that would result in a surtax imposition, termination, or rate change is scheduled to occur on or after October 1<sup>st</sup> of that year. Failure to timely provide this notification to the DOR results in the delay of the effective date for a period of one year.<sup>10</sup>

#### **Distribution of Proceeds:**

After the distribution of monthly proceeds under s. 212.054(4)b, F.S., DOR distributes the remaining funds using a distribution factor determined for each levying county that is multiplied by the total amount available for distribution. The county's distribution factor equals the product of the county's latest official population, pursuant to s. 186.901, F.S.; the county's surtax rate; and the number of months the county has levied the surtax during the most recent quarterly distribution period divided by the sum of all such products of the counties levying the surtax during the most recent quarterly distribution period. The DOR computes distribution factors for eligible counties once each quarter and makes appropriate quarterly distributions. A

<sup>5.</sup> Section 212.054(4)(a), F.S.

<sup>6.</sup> Section 212.054(6), F.S.

<sup>7.</sup> Section 212.054(5), F.S.

<sup>8.</sup> Section 212.054(4)(b), F.S.

<sup>9.</sup> Section 212.054(7)(a), F.S.

<sup>10.</sup> Section 212.054(7)(b), F.S.

county that fails to timely provide information waives its rights to challenge the DOR's determination of the county's share of the out-of-state and non-discretionary county revenues.<sup>11</sup>

#### Tax Rates and Current Year's Revenues:

The tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a surtax levy. The first table provides a historical summary of surtax impositions, expirations, extensions, rate changes, and repeals based on information obtained from the DOR.<sup>12</sup> The second table illustrates the counties eligible to levy the various local discretionary sales surtaxes and the 2018 tax rates. The third table provides estimates of the revenue amounts that counties, municipalities, and school districts may expect to receive under a 1 percent levy during the local fiscal year ending 2019. The fourth table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2019.

#### **Additional Detail:**

Additional information regarding each of the nine individual authorizations to levy can be found in the sections immediately following the four tables previously discussed. Other information relevant to local discretionary sales surtaxes can be found via the Internet. A general description of the local discretionary sales surtax can be found on the DOR's website. Historical local option sales tax receipts and distributions to counties compiled from DOR source data can be found on the EDR's website. Local option sales tax collections and distributions data by fiscal year and by month can be found on the DOR's website.

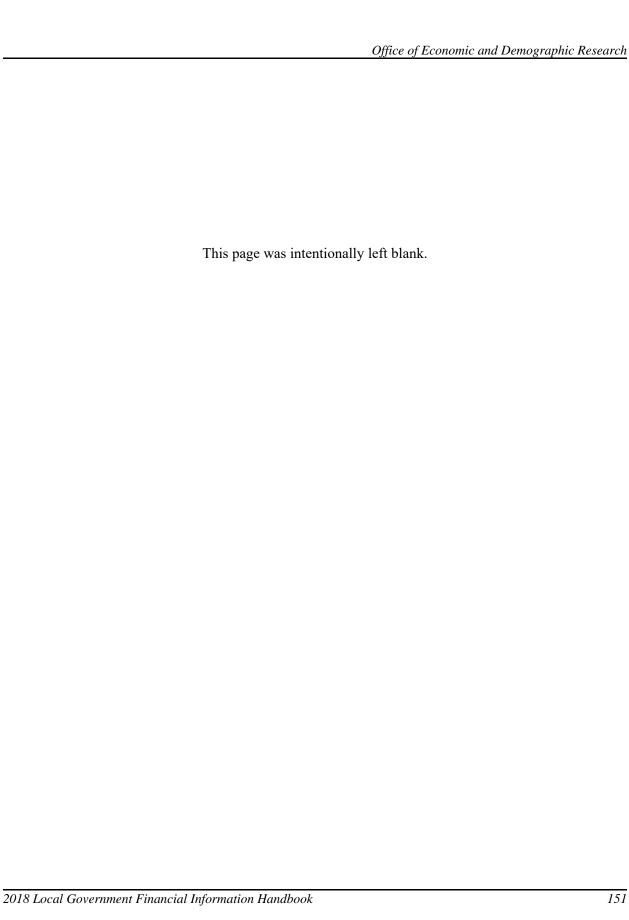
<sup>11.</sup> Section 212.054(4)(c), F.S.

<sup>12.</sup> Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2018) found at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23

<sup>13. &</sup>lt;a href="http://floridarevenue.com/taxes/Pages/distributions.aspx">http://floridarevenue.com/taxes/Pages/distributions.aspx</a>

<sup>14.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

<sup>15.</sup> http://floridarevenue.com/taxes/Pages/distributions.aspx



Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	Active Levies, as Oi A	tugust 1, 2010, Ale	Hoteu III Bold Itali	<u>υς. πππ</u>
County or	Action	Dete	Effective Date	Evaluation Data
School District	Action	Rate	Effective Date	Expiration Date
	Regional Transportation			
Duval	Imposed Levy	0.5%	Jan. 1, 1989	Until Repealed
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 2003	Until Repealed
Walton	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2015
	Infrastructure Surtax - s	. , , ,		
Alachua	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2002
Alachua	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2010
Alachua	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2024
Bay	Imposed Levy	0.5%	Jun. 1, 1988	Dec. 31, 1993
Bay	Increased Rate	1%	Jan. 1, 1994	Dec. 31, 1994
Bay	Decreased Rate	0.5%	Jan. 1, 1995	May 31, 2003
Bay	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Brevard	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2026
Charlotte	Imposed Levy	1%	Apr. 1, 1995	Mar. 31, 1999
Charlotte	Extended Levy	1%	-	Dec. 31, 2002
Charlotte	Extended Levy	1%	-	Dec. 31, 2008
Charlotte	Extended Levy	1%	-	Dec. 31, 2014
Charlotte	Extended Levy	1%		Dec. 31, 2020
Clay	Imposed Levy	1%	Feb. 1, 1990	Jan. 31, 2005
Clay	Extended Levy	1%	-	Dec. 31, 2019
Clay	Extended Levy	1%	- 1 1000	Dec. 31, 2039
DeSoto	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2002
Dixie	Imposed Levy	1%	Apr. 1, 1990	Mar. 31, 2005
Duval	Imposed Levy	0.5%	Jan. 1, 2001	Dec. 31, 2030
Escambia	Imposed Levy	1% 1%	Jun. 1, 1992	May 31, 1999
Escambia	Extended Levy	1%	-	May 31, 2007
Escambia	Extended Levy	1%	-	Dec. 31, 2017
Escambia	Imposed Levy	1%	Dog 1 1000	Dec. 31, 2028
Flagler Flagler	Imposed Levy  Imposed Levy	0.5%	Dec. 1, 1990 Jan. 1, 2003	Dec. 31, 2002 Dec. 31, 2012
Gadsden	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2012
Glades	Imposed Levy	1%	Feb. 1, 1992	Jan. 31, 2007
Glades Glades	Extended Levy	1%	rep. 1, 1992	Dec. 31, 2021
Hamilton	Imposed Levy	1%	Jul. 1, 1990	Jun. 30, 2005
Hardee	Imposed Levy	1%	Jan. 1, 1990	Dec. 31, 1997
Hendry	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1997 Dec. 31, 2002
Highlands	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Highlands	Extended Levy	1%	,	Dec. 31, 2018
Highlands	Extended Levy	1%	<u>-</u>	Dec. 31, 2013
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1996	Nov. 30, 2026
Indian River	Imposed Levy	1%	Jun. 1, 1989	May 31, 2004
Indian River	Extended Levy	1%	- Juli. 1, 1909	Dec. 31, 2019
Indian River	Extended Levy	1%	-	Dec. 31, 2034
Jackson	Imposed Levy	1%	Jun. 1, 1988	Jul. 1, 1992
Jefferson	Imposed Levy	1%	Jun. 1, 1988	May 31, 2003
Lake	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2002
Lake	Extended Levy	1%		Dec. 31, 2017
Lake	Extended Levy	1%	-	Dec. 31, 2032
Leon	Imposed Levy	1%	Dec. 1, 1989	Nov. 30, 2004
Leon	Extended Levy	1%	-	Dec. 31, 2019
Leon	Extended Levy	1%	-	Dec. 31, 2039
Madison	Imposed Levy	1%	Aug. 1, 1989	Jul. 31, 2004
Manatee	Imposed Levy	1%	Jan. 1, 1990	Jan. 1, 1993
Manatee	Imposed Levy	1%	Jul. 1, 1994	Jun. 30, 1999
			,	

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	1	I	l	I
County or School District	Action	Rate	Effective Date	Expiration Date
Manatee	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2031
Marion	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2004
Marion	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2020
Martin	Imposed Levy	1%	Jun. 1, 1996	May 31, 1997
Martin	Imposed Levy	1%	Jan. 1, 1999	Dec. 31, 2001
Martin	Imposed Levy	0.5%	Jan. 1, 2007	Dec. 31, 2011
Monroe	Imposed Levy	1%	Nov. 1, 1989	Oct. 31, 2004
Monroe	Extended Levy	1%	-	Dec. 31, 2018
Monroe	Extended Levy	1%	-	Dec. 31, 2033
Okaloosa	Imposed Levy	0.5%	Oct. 1, 1989	Sep. 30, 1991
Okaloosa	Imposed Levy	1%	Aug. 1, 1995	Jul. 31, 1999
Osceola	Imposed Levy	1%	Sep. 1, 1990	Aug. 31, 2005
Osceola	Extended Levy	1%	_	Aug. 31, 2025
Palm Beach	Imposed Levy	1%	Jan. 1, 2017	Dec. 31, 2026
Pasco	Imposed Levy	1%	Jan. 1, 2005	Dec. 31, 2014
Pasco	Extended Levy	1%	-	Dec. 31, 2024
Pinellas	Imposed Levy	1%	Feb. 1, 1990	Dec. 31, 2019
Pinellas	Extended Levy	1%	- 1 OD. 1, 1000	Dec. 31, 2029
Putnam	Imposed Levy	1%	Jan. 1, 2003	Dec. 31, 2017
Putnam	Extended Levy	1%		Dec. 31, 2032
Santa Rosa	Imposed Levy	1%	Sep. 1, 1993	Sep. 1, 1998
Santa Rosa	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Sarasota	Imposed Levy	1%	Sep. 1, 1989	Aug. 31, 2004
Sarasota	Extended Levy	1%		Aug. 31, 2004 Aug. 31, 2009
Sarasota	Extended Levy	1%		Dec. 31, 2024
Seminole	Imposed Levy	1%	Oct. 1, 1991	Sep. 30, 2001
Seminole	Imposed Levy	1%	Jan. 1, 2002	Dec. 31, 2011
Seminole	Imposed Levy	1%	Jan. 1, 2015	Dec. 31, 2011
Suwannee	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 2024 Dec. 31, 2002
Taylor	Imposed Levy	1%	Aug. 1, 1989	Dec. 31, 1999
Wakulla	Imposed Levy	1%	Jan. 1, 1988	Dec. 31, 1999 Dec. 31, 2002
Wakulla	Extended Levy	1%	Jan. 1, 1900	Dec. 31, 2002
Wakulla	Extended Levy	1%	<u>-</u>	Dec. 31, 2017
Small County Surtax		1 70	-	Dec. 31, 2037
Baker		40/	lon 1 1001	Until Dancalad
Bradford	Imposed Levy Imposed Levy	1% 1%	Jan. 1, 1994 Mar. 1, 1993	Until Repealed Until Repealed
Calhoun	Imposed Levy Imposed Levy	1%	Jan. 1, 1993	Dec. 31, 2000
		1%	Jan. 1, 1995	
Calhoun	Extended Levy		-	Dec. 31, 2008
Calhoun	Extended Levy	1%	Aug. 4 4004	Until Repealed
Columbia	Imposed Levy	1%	Aug. 1, 1994	Until Repealed
DeSoto Divis	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Dixie	Imposed Levy	1%	Apr. 1, 2005	Dec. 31, 2029
Flagler	Imposed Levy	0.5%	Jan. 1, 2013	Dec. 31, 2032
Franklin	Imposed Levy	1%	Jan. 1, 2008	Until Repealed
Gadsden	Imposed Levy	1%	Jan. 1, 1996	Until Repealed
Gilchrist	Imposed Levy	1%	Oct. 1, 1992	Until Repealed
Gulf	Imposed Levy	0.5%	Jan. 1, 2006	Dec. 31, 2009
Gulf	Increased Rate	1%	Jan. 1, 2010	Until Repealed
Hamilton	Imposed Levy	1%	Jul. 1, 2005	Dec. 31, 2019
Hardee	Imposed Levy	1%	Jan. 1, 1998	Dec. 31, 2004
Hardee	Extended Levy	1%		Until Repealed
Hendry	Imposed Levy	1%	Jan. 1, 2003	Until Repealed
Holmes	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999
Holmes	Extended Levy	1%	-	Sep. 30, 2006

History of Local Discretionary Sales Surtax Levies
Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts
### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	tive Levies, as of F	August 1, 2018, Are	Noted in Bold Itali	US. ###		
County or School District	Action	Rate	Effective Date	Expiration Date		
Holmes	Extended Levy	1%	-	Dec. 31, 2013		
Holmes	Extended Levy	1%	-	Dec. 31, 2028		
Jackson	Imposed Levy	1%	Jun. 1, 1995	May 31, 2010		
Jackson	Extended Levy	1%	-	Dec. 31, 2025		
Jefferson	Imposed Levy	1%	Jun. 1, 2003	Until Repealed		
Lafayette	Imposed Levy	1%	Sep. 1, 2006	Until Repealed		
Levy	Imposed Levy	1%	Oct. 1, 1992	Until Repealed		
Liberty	Imposed Levy	1%	Nov. 1, 1992	Until Repealed		
Madison	Imposed Levy	1%	Aug. 1, 2004	Until Repealed		
Nassau	Imposed Levy	0.5%	Dec. 1, 1993	Nov. 30, 1994		
Nassau	Imposed Levy	1%	Mar. 1, 1996	Until Repealed		
Okeechobee	Imposed Levy	1%	Oct. 1, 1995	Sep. 30, 1999		
Okeechobee	Extended Levy	1%	Oct. 1, 1995	Until Repealed		
Sumter		1%	Jan. 1, 1993	Until Repealed		
	Imposed Levy					
Suwannee	Imposed Levy	1%	Jan. 1, 2003	Until Repealed		
Taylor	Imposed Levy	1%	Jan. 1, 2000	Dec. 31, 2029		
Taylor	Extended Levy	1%		Dec. 31, 2037		
Union	Imposed Levy	1%	Feb. 1, 1993	Jan. 31, 1996		
Union	Extended Levy	1%	-	Jan. 31, 2001		
Union	Extended Levy	1%	-	Dec. 31, 2005		
Union	Extended Levy	1%	-	Until Repealed		
Walton	Imposed Levy	1%	Feb. 1, 1995	Until Repealed		
Washington	Imposed Levy	1%	Nov. 1, 1993	Until Repealed		
Indigent Care and Tra	auma Center Surtax - s	s. 212.055(4), F.S.				
Hillsborough	Imposed Levy	0.5%	Dec. 1, 1991	Sep. 30, 1997		
Hillsborough	Decreased Rate	0.25%	Oct. 1, 1997	Feb. 28, 2001		
Hillsborough	Extended Levy	0.25%	_	Sep. 30, 2001		
Hillsborough	Increased Rate	0.5%	Oct. 1, 2001	Until Repealed		
•	al Surtax - s. 212.055(		,	- Cilai itopoaioa		
Miami-Dade	Imposed Levy	0.5%	Jan. 1, 1992	Sep. 30, 1998		
Miami-Dade	Extended Levy	0.5%	Jan. 1, 1992	Until Repealed		
	/ Surtax - s. 212.055(6)		-	Onth Repealed		
		•	14 4 4000			
Bay	Imposed Levy	0.5%	May 1, 1998	Apr. 30, 2008		
Bay	Imposed Levy	0.5%	Jan. 1, 2011	Dec. 31, 2020		
Brevard	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2020		
Calhoun	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2018		
Escambia	Imposed Levy	0.5%	Jan. 1, 1998	Dec. 31, 2002		
Escambia	Extended Levy	0.5%	-	Dec. 31, 2017		
Escambia	Extended Levy	0.5%	-	Dec. 31, 2027		
Flagler	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2012		
Flagler	Extended Levy	0.5%	-	Dec. 31, 2022		
Gulf	Imposed Levy	0.5%	Jul. 1, 1997	Dec. 31, 2009		
Hernando	Imposed Levy	0.5%	Jan. 1, 1999	Dec. 31, 2003		
Hernando	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2014		
Hernando	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025		
Highlands	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036		
Jackson	Imposed Levy	0.5%	Jul. 1, 1996	Dec. 31, 2015		
Jackson	Imposed Levy	0.5%	Jul. 1, 2016	Dec. 31, 2025		
	Imposed Levy Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2023		
Leon		0.5% <b>0.5%</b>	Jan. 1, 2003	Dec. 31, 2012		
Leon	Extended Levy		lon 4 2042			
Liberty	Imposed Levy	0.5%	Jan. 1, 2012	Dec. 31, 2020		
Manatee	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2017		
Manatee	Extended Levy	0.5%	- 1 1 0005	Dec. 31, 2032		
Marion	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2009		

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	101110 =01100, 40 017	tagaet 1, 2010, 7t	o motou iii bolu itu.	<del>••••</del>
County or School District	Action	Rate	Effective Date	Expiration Date
Monroe	Imposed Levy	0.5%	Jan. 1, 1996	Dec. 31, 2005
Monroe	Extended Levy	0.5%	-	Dec. 31, 2015
Monroe	Extended Levy	0.5%	_	Dec. 31, 2025
Orange	Imposed Levy	0.5%	Jan. 1, 2003	Dec. 31, 2015
Orange	Extended Levy	0.5%	-	Dec. 31, 2025
Osceola	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2036
Palm Beach	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2010
Polk	Imposed Levy	0.5%	Jan. 1, 2004	Dec. 31, 2018
St. Johns	Imposed Levy	0.5%	Jan. 1, 2016	Dec. 31, 2025
St. Lucie	Imposed Levy	0.5%	Jul. 1, 1996	Jun. 30, 2006
St. Lucie	Extended Levy	0.5%	-	Dec. 31, 2026
Santa Rosa	Imposed Levy	0.5%	Oct. 1, 1998	Sep. 30, 2008
Santa Rosa	Extended Levy	0.5%	_	Dec. 31, 2018
Santa Rosa	Extended Levy	0.5%	-	Dec. 31, 2028
Volusia	Imposed Levy	0.5%	Jan. 1, 2002	Dec. 31, 2016
Volusia	Extended Levy	0.5%	-	Dec. 31, 2031
Voter-Approved Ind	igent Care Surtax - s. 2°	12.055(7), F.S.		
Alachua	Imposed Levy	0.25%	Jan. 1, 2005	Dec. 31, 2011
DeSoto	Imposed Levy	0.5%	Jan. 1, 2015	Dec. 31, 2035
Gadsden	Imposed Levy	0.5%	Jan. 1, 2009	Dec. 31, 2038
Madison	Imposed Levy	0.5%	Jan. 1, 2007	Until Repealed
Polk	Imposed Levy	0.5%	Jan. 1, 2005	Dec. 31, 2019
Polk	Extended Levy	0.5%	-	Dec. 31, 2044
<b>Emergency Fire Res</b>	scue Services and Facil	ities Surtax - s. 212.0	055(8), F.S.	
Liberty	Imposed Levy	0.5%	Jan. 1, 2017	Dec. 31, 2021
Pension Liability Su	ırtax - s. 212.055(9), F.S.			

No county government has authorized the levy of this surtax.

Note: Chapter 2016-146, Laws of Florida, authorized the Pension Liability Surtax, effective July 1, 2016.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23.

# History of Local Discretionary Sales Surtax Imposition Attempts That Were Withdrawn from Further Consideration by County BOCCs or Failed in Elections

#### CY 2017

Martin County's 1% Local Government Infrastructure Surtax failed in election.

#### CY 2016

Broward County's 0.5% Charter County and Regional Transportation System Surtax failed in election.

Broward County's 0.5% Local Government Infrastructure Surtax failed in election.

Citrus County's 0.5% School Capital Outlay Surtax failed in election.

Hernando County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Hillsborough County's 0.5% Charter County & Regional Transportation System Surtax withdraw from consideration.

Leon County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.

St. Lucie County's 0.5% Local Government Infrastructure Surtax failed in election.

#### CY 2015

St. Johns County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

#### CY 2014

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

County or School District Action Rate Effective Date Expiration Date

Alachua County's 1% Charter County and Regional Transportation System Surtax failed in election.

Citrus County's 1% Charter County and Regional Transportation System Surtax failed in election.

Hernando County's 1% Local Government Infrastructure Surtax failed in election.

Highland County's 0.5% School Capital Outlay Surtax failed in election.

Marion County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Martin County's 1% Local Government Infrastructure Surtax failed in election.

Palm Beach County's 0.5% Local Government Infrastructure Surtax withdrawn from consideration.

Pinellas County's 1% Charter County and Regional Transportation System Surtax failed in election.

Polk County's 1% Charter County and Regional Transportation System Surtax failed in election.

Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.

Washington County's 0.5% School Capital Outlay Surtax failed in election.

#### **CY 2013**

Franklin County's 0.5% Voter-Approved Indigent Care Surtax withdrawn from consideration.

Manatee County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

#### **CY 2012**

Alachua County's 0.75% Charter County and Regional Transportation System Surtax failed in election. Brevard County's 0.5% School Capital Outlay Surtax failed in election.

#### CY 2011

None.

#### **CY 2010**

Hillsborough County's 1% Charter County and Regional Transportation System Surtax failed in election.

Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

Nassau County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

Okaloosa County's 0.5% School Capital Outlay Surtax failed in election.

Okeechobee County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

Osceola County's 1% Charter County and Regional Transportation System Surtax failed in election.

Palm Beach County's 1% Emergency Fire Rescue Services and Facilities Surtax withdrawn from consideration.

Polk County's 0.5% Charter County and Regional Transportation System Surtax failed in election.

Seminole County's 0.5% School Capital Outlay Surtax failed in election.

#### CY 2009

None.

#### **CY 2008**

St. Johns County's 1% Local Government Infrastructure Surtax failed in election.

#### CY 2007

Charlotte County's 0.5% School Capital Outlay Surtax failed in election.

Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

Jackson County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

#### CY 2006

Broward County's 1% Charter County Transit System Surtax failed in election.

Franklin County's 1% Small County Surtax withdrawn from consideration.

Gadsden County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

Leon County's 0.5% Voter-Approved Indigent Care Surtax failed in election.

Marion County's 1% Local Government Infrastructure Surtax failed in election.

Okaloosa County's 1% Local Government Infrastructure Surtax failed in election.

Santa Rosa County's 1% Local Government Infrastructure Surtax failed in election.

Summary of Impositions, Expirations, Extensions, Rate Changes, and Imposition Attempts ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

County or				
School District	Action	Rate	Effective Date	Expiration Date

#### CY 2005

Marion County's 1% Local Government Infrastructure Surtax withdrawn from consideration. Martin County's 1% Local Government Infrastructure Surtax withdrawn from consideration.

#### CY 2004

Alachua County's 1% Local Government Infrastructure Surtax failed in election. Bay County's 0.5% Local Government Infrastructure Surtax failed in election. Escambia County's 0.5% Voter-Approved Indigent Care Surtax failed in election. Hernando County's 0.5% Local Government Infrastructure Surtax failed in election. Manatee County's 0.5% Local Government Infrastructure Surtax failed in election. Martin County's 1% Local Government Infrastructure Surtax failed in election. Osceola County's 0.5% School Capital Outlay Surtax failed in election.

Data Source: Florida Department of Revenue.

				2018 L	ocal Discre	tionary Sal	es Surtax F	Rates in Flo	orida's C	Counties	S				
	County Government Levies							School Distri	ct Levy						
County	Charter County and Regional Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care and Trauma Center Surtax	Rate Caps - See Note County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax	Pension Liability Surtax s. 212.055(9), F.S. Up to 0.5%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	School Capital Outlay Surtax s. 212.055(6), F.S. <i>Up to 0.5%</i>	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Cp 10 170		0.070 01 170	Op 10 0.2070, 0.0 70	0.078	Op 10 0.070, 170	<i>Op 10 0.070</i>	Cp 10 170				<i>Cp to 0.070</i>			
Alachua Baker		0.5	1						3.5 2.5	0.5 1.0	3.0 1.5		0.5 0.5	0.0	0.5 0.5
Bay Bradford		0.5	1						3.0 2.5	0.5 1.0	2.5 1.5	0.5	0.5 0.5	0.5 0.0	0.0 0.5
Brevard		0.5							3.0	0.5	2.5	0.5	0.5	0.5	0.0
Broward Calhoun			1						3.0 2.5	0.0 1.0	3.0 1.5	0.5	0.5 0.5	0.0 0.5	0.5 0.0
Charlotte		1							3.0	1.0	2.0		0.5	0.0	0.5
Citrus Clay		1							3.0 3.0	0.0 1.0	3.0 2.0		0.5 0.5	0.0	0.5 0.5
Collier Columbia									2.0 3.0	0.0 1.0	2.0 2.0		0.5 0.5	0.0	0.5 0.5
DeSoto			1 1			0.5			2.5	1.5	1.0		0.5	0.0	0.5
Dixie Duval	0.5	0.5	1						2.5 3.0	1.0 1.0	1.5 2.0		0.5 0.5	0.0	0.5 0.5
Escambia	0.3	1							3.0	1.0	2.0	0.5	0.5	0.5	0.0
Flagler Franklin			0.5						2.0 3.5	0.5 1.0	1.5 2.5	0.5	0.5 0.5	0.5	0.0
Gadsden			1			0.5			2.5	1.5	1.0		0.5	0.0	0.5
Gilchrist Glades		1	1						2.5 2.5	1.0 1.0	1.5 1.5		0.5 0.5	0.0	0.5 0.5
Gulf			1						3.5	1.0	2.5		0.5	0.0	0.5
Hamilton Hardee			1 1						2.5 2.5	1.0 1.0	1.5 1.5		0.5 0.5	0.0	0.5 0.5
Hendry			1						2.5 3.0	1.0	1.5 3.0	0.5	0.5	0.0	0.5 0.0
Hernando Highlands		1							2.0	0.0 1.0	1.0	0.5	0.5 0.5	0.5 0.5	0.0
Hillsborough Holmes		0.5	1	0.5					3.0 2.5	1.0 1.0	2.0 1.5		0.5 0.5	0.0	0.5 0.5
Indian River		1							2.0	1.0	1.0		0.5	0.0	0.5
Jackson Jefferson			1 1						2.0 2.5	1.0 1.0	1.0 1.5	0.5	0.5 0.5	0.5 0.0	0.0 0.5
Lafayette			1						2.5	1.0	1.5		0.5	0.0	0.5
Lake Lee		1							2.0 3.0	1.0 0.0	1.0 3.0		0.5 0.5	0.0	0.5 0.5
Leon		1							3.5	1.0	2.5	0.5	0.5	0.5	0.0
Levy Liberty			1 1					0.5	2.5 2.5	1.0 1.5	1.5 1.0	0.5	0.5 0.5	0.0 0.5	0.5 0.0
Madison Manatee		0.5	1			0.5			1.5 3.0	1.5 0.5	0.0 2.5	0.5	0.5 0.5	0.0 0.5	0.5 0.0
Marion		1							2.0	1.0	1.0	0.5	0.5	0.0	0.5
Martin Miami-Dade	0.5				0.5				2.0 2.0	0.0 1.0	2.0 1.0		0.5 0.5	0.0	0.5 0.5
Monroe	<u> </u>	1			0.0				2.0	1.0	1.0	0.5	0.5	0.5	0.0
Nassau Okaloosa			1						2.0 3.0	1.0 0.0	1.0 3.0		0.5 0.5	0.0	0.5 0.5
Okeechobee			1						2.5	1.0	1.5		0.5	0.0	0.5
Orange Osceola		1							3.0 3.0	0.0 1.0	3.0 2.0	0.5	0.5 0.5	0.5 0.5	0.0
Palm Beach Pasco		1							3.0 3.0	1.0 1.0	2.0 2.0		0.5	0.0	0.5 0.5
Pinellas		1 1							3.0	1.0	2.0		0.5 0.5	0.0	0.5
Polk Putnam		1				0.5			3.0 2.0	0.5 1.0	2.5 1.0	0.5	0.5 0.5	0.5 0.0	0.0 0.5
St. Johns		· ·							2.0	0.0	2.0	0.5	0.5	0.5	0.0
St. Lucie Santa Rosa		0.5							2.0 3.0	0.0 0.5	2.0 2.5	0.5	0.5 0.5	0.5 0.5	0.0 0.0
Sarasota		1							3.0	1.0	2.0	0.5	0.5	0.0	0.5
Seminole Sumter		1	1						3.0 2.0	1.0	2.0 1.0		0.5 0.5	0.0	0.5 0.5
Suwannee			1						2.5	1.0	1.5		0.5	0.0	0.5
Taylor Union			1 1						2.5 2.5	1.0 1.0	1.5 1.5		0.5 0.5	0.0	0.5 0.5

#### 2018 Local Discretionary Sales Surtax Rates in Florida's Counties **County Government Levies** School District Levy Charter County Certain Levy Combinations Are Subject to Tax Rate Caps - See Notes Below Emergency Fire and Regional Rescue Services Local Gov't Indigent Care and County Public Voter-Approved Pension School Transportation Infrastructure Small County Trauma Center Hospital Indigent Care Liability and Facilities Capital Outlay System Surtax Surtax Surtax Surtax Surtax Surtax Surtax Surtax Maximum Surtax Maximum s 212 055(1) F.S. s 212 055(2) F.S. s. 212.055(3), F.S. s. 212.055(4), F.S. s. 212.055(5), F.S. s. 212.055(7), F.S. s. 212.055(9), F.S. 212.055(8), F.S. Potential Unutilized s. 212.055(6), F.S. Potential Unutilized Current Current County Un to 1% 0.5% or 1% 0.5% or 1% Up to 0.25%, 0.5 % 0.5% Up to 0.5%, 1% Up to 0.5% Up to 1% Tax Rate Tax Rate Tax Rate Up to 0.5% Tax Rate Tax Rate Tax Rate Volusia 3.0 0.0 3.0 0.5 0.5 0.5 0.0 Wakulla 3.5 1.0 2.5 0.5 0.0 0.5 Walton 1.0 2.0 0.5 0.0 0.5 2.5 1.5 0.5 Washington 1 1 0 0.0 0.5 67 31 60 25 65 67 67 # Eligible to Levy: 31 65 67 # Levying: 25 29 56 19 19

#### Notes:

- 1) Boxed areas indicate those counties eligible to impose particular surtaxes authorized for county governments or school districts eligible to impose the School Capital Outlay Surtax.
- 2) The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the sole purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose for funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- 3) Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 4) Pursuant to s. 212.055(4)(b)5., F.S., a county cannot levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- 5) Pursuant to s. 212.055(5)(f), F.S., a county cannot levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- 6) Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate cannot exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University of County; University of County; University of Florida in Hillsborough County; University of Central Florida, and University of South Florida in Hillsborough County. The Florida International University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and University of South Florida medical school is even each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and University of South Florida in Hillsborough County, Hillsborough, Miami-Dade, and University of South Florida in Hillsborough Counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and University of South Florida in Hillsborough County, Hillsborough, Miami-Dade, and University of South Florida in Hillsborough County, Hillsborough Environment Information Hillsborough, Miami-Dade, and University of South Florida in Hillsborough Environment Information Hillsborough, Miami-Dade, and University of South Florida in Hillsborough, Miami-Dade, and University of Central Florida, and University of Central Florida in Central
- 7) Effective July 1, 2009, Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties.
- 8) Effective July 1, 2010, Chapter 2010-225, L.O.F., renamed the Charter County Transportation System Surtax as the Charter County and Regional Transportation System Surtax and extended eligibility for surtax levy to each county that is within or under an interlocal agreement with a regional transportation or transit authority created under Chapters 343 or 349, Florida Statutes (i.e., South Florida Regional Transportation Authority, Central Florida Regional Transportation Authority, Northwest Florida Transportation Corridor Authority, Tampa Bay Area Regional Transit Authority, and Jacksonville Transportation Authority). As a result of the legislation, seven counties within the Northwest Florida Transportation Corridor Authority (i.e., Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton) and four counties of the Tampa Bay Area Regional Transit Authority (i.e., Citrus, Hernando, Manatee, and Pasco) are eligible to levy this surtax.
- 9) Effective July 1, 2009, Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. A county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade countiles are not eligible to levy this surtax. However, if Orange or Osceola impose the surtax, related for county has been surfax, related for county can levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
- 10) Since both the Charter County and Regional Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments have increased since July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate id not change. For 24 counties (i.e., Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Columbia, Escambia, Franklin, Gulf, Hernando, Lee, Leon, Manatee, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Salva, San, Seminole, Wakulla, and Walton), the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum potential tax rate increased by 2%. For all other counties, the maximum
- 11) Effective July 1, 2016, Chapter 2016-146, L.O.F., created the Pension Liability Surtax and specified that a county considering a Pension Liability Surtax levy must currently levy the Local Government Infrastructure Surtax, which is scheduled to terminate and is not subject to renewal. Additionally, the legislation created a number of preconditions that must be satisfied prior to a Pension Liability Surtax levy and specified that a county may not levy this surtax as well as the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1%.
- 12) Effective December 31, 2018, the School Capital Outlay Surtax levies in Calhoun and Polk counties are scheduled to expire. Effective December 31, 2019, the Small County Surtax levy in Hamilton County is scheduled to expire.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23

HIII Kelel to th	1% Tax Rate - Default Formula			1% Tax Rate - Interlocal Agreement			
	Distribution	Jeia	Estimated	Distribution	Estimated		
Local Cavamamant							
Local Government	Percentage	•	Distribution	Percentage	Distribution		
ALACHUA BOCC	57.106036		26,737,996				
Alachua	2.741946		1,283,825				
Archer	0.321494		150,529				
Gainesville	35.614946		16,675,510				
Hawthorne	0.389657		182,444				
High Springs	1.662112		778,228				
La Crosse	0.103209		48,324				
Micanopy	0.166956		78,172				
Newberry	1.630100	_	763,240				
Waldo	0.263543		123,395				
Countywide Total	100.000000	_	46,821,663				
BAKER BOCC	76.282211		1,926,986				
Glen St. Mary	1.564444		39,520				
Macclenny	22.153345		559,622				
Countywide Total	100.000000		2,526,128				
BAY BOCC	58.641103		25,376,301				
Callaway	6.416003	\$	2,776,456				
Lynn Haven	8.512813	\$	3,683,827				
Mexico Beach	0.490058	\$	212,067				
Panama City	15.042972	\$	6,509,683				
Panama City Beach	5.194528	\$	2,247,876				
Parker	1.801634		779,638				
Springfield	3.900890		1,688,068				
Countywide Total	100.000000		43,273,915				
BRADFORD BOCC	76.049862		2,686,374				
Brooker	1.103505		38,980				
Hampton	1.624604		57,387				
Lawtey	2.462450		86,983				
Starke	18.759579		662,661				
Countywide Total	100.000000		3,532,386				
BREVARD BOCC	55.829370		55,664,784				
Cape Canaveral	1.253103		1,249,409				
Cocoa	2.329032		2,322,166				
Cocoa Beach	1.385493		1,381,409				
Grant-Valkaria	0.508210		506,712				
Indialantic	0.346005		344,985				
Indian Harbour Beach	1.038997		1,035,934				
Malabar	0.351649	_	350,613				
Melbourne	9.933416		9,904,133				
Melbourne Beach	0.378765	_	377,649				
Melbourne Village	0.081962		81,720				
Palm Bay	13.573097		13,533,083				
Palm Shores	0.136684		136,281				
Rockledge	3.252203		3,242,616				
Satellite Beach	1.288808		1,285,009				
Titusville	5.691785		5,675,009				
West Melbourne	2.621419		2,613,691				
Countywide Total	100.000000		99,705,200				
BROWARD BOCC							
	40.287704		149,817,257				
Coconut Creek	1.844341		6,858,521				
Cooper City	1.084593	Ф	4,033,257				

HIII Neier to th	1% Tax Rate - Default Formula			1% Tax Rate - Interlocal Agreement				
		Jera			FLIOC			
	Distribution		Estimated	Distribution		Estimated		
Local Government	Percentage	_	Distribution	Percentage		Distribution		
Coral Springs	4.093283		15,221,628					
Dania Beach	1.011359		3,760,924					
Davie	3.235365		12,031,301					
Deerfield Beach	2.507815		9,325,773					
Fort Lauderdale			21,390,174					
Hallandale Beach	1.245071		4,630,025					
Hillsboro Beach	0.061408		228,358					
Hollywood	4.730536		17,591,369					
Lauderdale-By-The-Sea	0.198429	_	737,893					
Lauderdale Lakes	1.127717	_	4,193,622					
Lauderhill	2.287246		8,505,546					
Lazy Lake	0.000835		3,107					
Lighthouse Point	0.338244		1,257,824					
Margate	1.862529		6,926,157					
Miramar	4.378152	\$	16,280,967					
North Lauderdale	1.427014	\$	5,306,616					
Oakland Park	1.427046	\$	5,306,735					
Parkland	1.011455	\$	3,761,283					
Pembroke Park	0.204630	\$	760,956					
Pembroke Pines	5.224117	_	19,426,841					
Plantation	2.847698	_	10,589,691					
Pompano Beach	3.512233		13,060,886					
Sea Ranch Lakes	0.022237		82,692					
Southwest Ranches	0.244670	_	909,849					
Sunrise	2.952006		10,977,578					
Tamarac	2.053695		7,637,043					
West Park	0.479185		1,781,937					
Weston	2.140425		7,959,565					
Wilton Manors	0.406883		1,513,069					
Countywide Total	100.000000		371,868,444					
CALHOUN BOCC	80.139848		796,666					
Altha	3.701860		36,800					
Blountstown	16.158292		160,629					
Countywide Total	100.000000	_	994,095 <b>29,858,237</b>					
CHARLOTTE BOCC	89.764330		, ,					
Punta Gorda	10.235670		3,404,683					
Countywide Total	100.000000		33,262,919					
CITRUS BOCC	93.088779		13,928,928					
Crystal River	2.081069		311,392					
Inverness	4.830152	_	722,738					
Countywide Total	100.000000		14,963,058		•			
CLAY BOCC	91.693353		24,691,797	79.305486		21,355,909		
Green Cove Springs	3.449213		928,827	3.621916		975,334		
Keystone Heights	0.617824	_	166,372	0.968100		260,696		
Orange Park	3.905333		1,051,654	6.824202		1,837,667		
Penney Farms			90,016	0.468575		126,181		
*** School Board ***	0.000000		-	8.811721		2,372,879		
Countywide Total	100.000000	_	26,928,666	100.000000	\$	26,928,666		
COLLIER BOCC	90.152390		73,533,910					
Everglades	0.115796		94,450					
Marco Island	4.453041	\$	3,632,178					

Local Government Naples	Distribution Percentage	Jeia			1100	ai Agreement		
			Rate - Default Formula 1% Tax Rate - Interlocation					
	Parcantana		Distribution	Percentage		Estimated Distribution		
inanies	5.278773	\$	4,305,696	rercentage		Distribution		
Countywide Total	100.000000		81,566,235					
COLUMBIA BOCC	82.949478		9,194,329					
Fort White	0.758165		84,037					
Lake City	16.292357	\$	1,805,886					
Countywide Total	100.000000		11,084,251					
DESOTO BOCC	79.928362		2,299,925					
Arcadia	20.071638		577,558					
Countywide Total	100.000000		2,877,484					
DIXIE BOCC	88.515252		976,445					
Cross City	10.425089		115,003					
Horseshoe Beach	1.059659		11,690					
Countywide Total	100.000000		1,103,137					
JACKSONVILLE-DUVAL	95.281935		202,758,298	96.880000	\$	206,158,953		
Atlantic Beach	1.387879		2,953,383	0.970000	_	2,064,143		
Baldwin	0.145564	_	309,758	0.110000		234,078		
Jacksonville Beach	2.431556		5,174,309	1.500000		3,191,974		
Neptune Beach	0.753065		1,602,510	0.540000		1,149,111		
Countywide Total	100.000000		212,798,259	100.000000		212,798,259		
ESCAMBIA BOCC	84.027524		52,920,468	100.00000	Ψ	212,730,233		
Century	0.441603		278,122					
Pensacola	15.530873		9,781,332					
Countywide Total	100.000000		62,979,921					
FLAGLER BOCC	45.239595	_	6,191,215					
Beverly Beach	0.227026		31,069					
Bunnell	1.767302		241,862					
Flagler Beach (part)	2.792543		382,170					
Marineland (part)	0.003623		496					
Palm Coast	49.969911	\$	6,838,577					
Countywide Total	100.000000	_	13,685,389					
FRANKLIN BOCC	69.581284	_	1,850,462	100.000000	\$	2,659,425		
Apalachicola	17.475219		464,740	0.000000	_	_,000,120		
Carrabelle	12.943497	_	344,223	0.000000		_		
Countywide Total	100.000000		2,659,425	100.000000		2,659,425		
GADSDEN BOCC	69.303165		2,583,040	100.00000	_	2,000,120		
Chattahoochee	3.987475		148,620					
Greensboro	1.084438		40,419					
Gretna	3.005643		112,025					
Havana	3.239160		120,729					
Midway	6.089126		226,951					
Quincy	13.290994		495,377					
Countywide Total	100.000000		3,727,160					
GILCHRIST BOCC	84.631449		921,122					
Bell	2.713059		29,529					
Fanning Springs (part)	1.928560		20,990					
Trenton	10.726933		116,751					
Countywide Total	100.000000	_	1,088,392					
GLADES BOCC	86.833643		647,963					
Moore Haven	13.166357		98,249					
Countywide Total	100.000000		746,212					
GULF BOCC	67.246919		1,609,692	33.623459	\$	804,846		

man Neter to the				1% Tax Rate - Interlocal Agreement						
		1% Tax Rate - Default Formula								
	Distribution		Estimated	Distribution	Estimated					
Local Government	Percentage		Distribution	Percentage		Distribution				
Port St. Joe	20.859863		499,323	10.429932		249,662				
Wewahitchka	11.893218		284,688	5.946609		142,344				
*** County ***	0.000000		-	50.000000		1,196,852				
Countywide Total	100.000000		2,393,704	100.000000	\$	2,393,704				
HAMILTON BOCC	76.737856		1,033,204							
Jasper	11.892797	\$	160,126							
Jennings	6.030151		81,190							
White Springs	5.339196	\$	71,887							
Countywide Total	100.000000	\$	1,346,408							
HARDEE BOCC	69.624465	\$	1,579,234							
Bowling Green	8.844641		200,616							
Wauchula	15.933293	\$	361,402							
Zolfo Springs	5.597601	\$	126,966							
Countywide Total	100.000000	\$	2,268,218							
HENDRY BOCC	73.432310	\$	3,133,457							
Clewiston	16.136554	\$	688,569							
LaBelle	10.431137	\$	445,111							
Countywide Total	100.000000		4,267,136							
HERNANDO BOCC	95.672928		23,382,269							
Brooksville	4.322254		1,056,350							
Weeki Wachee	0.004818		1,178							
Countywide Total	100.000000		24,439,796							
HIGHLANDS BOCC	79.117122		10,527,242							
Avon Park	9.293838	_	1,236,628							
Lake Placid	2.316290		308,203							
Sebring	9.272750		1,233,823							
Countywide Total	100.000000		13,305,896							
HILLSBOROUGH BOCC	73.819788		222,987,983	100.000000	¢	302,070,744				
Plant City	2.293844		6,929,031	0.000000		302,070,744				
Tampa	22.304849		67,376,423	0.000000						
Temple Terrace	1.581519		4,777,308	0.000000						
Countywide Total	100.000000		302,070,744	100.00000		302,070,744				
HOLMES BOCC		_		100.000000	φ	302,070,744				
	80.856627	_	923,498							
Bonifay	12.508560		142,866							
Esto	1.792940		20,478							
Noma	0.868455	_	9,919							
Ponce de Leon	2.614705		29,864							
Westville	1.358713		15,518							
Countywide Total	100.000000		1,142,142							
INDIAN RIVER BOCC	72.429601		21,203,412							
Fellsmere	3.004263		879,483							
Indian River Shores	2.267306		663,743							
Orchid	0.229580		67,208							
Sebastian	13.255358		3,880,441							
Vero Beach	8.813892	_	2,580,224							
Countywide Total	100.000000		29,274,511							
JACKSON BOCC	72.726754		3,941,868							
Alford	0.944454	_	51,190							
Bascom			12,463							
Campbellton	0.414268		22,454							
Cottondale	1.710279	\$	92,699							

### Refer to the Table Notes for Instructions on Using These Estimates									
	1% Tax Rate - D	Defa	ault Formula	1% Tax Rate - Interlocal Agreement					
	Distribution		Estimated	Distribution		Estimated			
Local Government	Percentage		Distribution	Percentage	Distribution				
Graceville	4.173080	\$	226,185						
Grand Ridge	1.814796	\$	98,364						
Greenwood	1.335918	\$	72,408						
Jacob City	0.456074	\$	24,720						
Malone	1.022367	\$	55,413						
Marianna	11.521578	\$	624,482						
Sneads	3.650495	\$	197,861						
Countywide Total	100.000000	\$	5,420,108						
JEFFÉRSON BOCC	84.003606		1,194,232						
Monticello	15.996394		227,412						
Countywide Total	100.000000		1,421,643						
LAFAYETTE BOCC	84.485595		378,005						
Мауо	15.514405		69,415						
Countywide Total	100.000000		447,420						
LAKE BOCC	61.225297		33,373,757	33.333333	\$	18,169,917			
Astatula	0.421818		229,932	0.362623		197,665			
Clermont	8.029784		4,377,015	6.902940		3,762,775			
Eustis	4.683050		2,552,719	4.025864		2,194,488			
Fruitland Park	1.635020		891,245	1.405573		766,174			
Groveland	3.409748		1,858,645	2.931248		1,597,816			
Howey-in-the-Hills	0.303861	\$	165,634	0.261219		142,390			
Lady Lake	3.335745	_	1,818,306	2.867630		1,563,138			
Leesburg	4.914702		2,678,992	4.225007	\$	2,303,041			
Mascotte	1.260968	_	687,350	1.084012	\$	590,892			
Minneola	2.618140	_	1,427,141	2.250728	\$	1,226,866			
Montverde	0.398047	\$	216,974	0.342188		186,526			
Mount Dora	3.202988		1,745,941	2.753503		1,500,928			
Tavares	3.659116		1,994,575	3.145622	\$	1,714,671			
Umatilla	0.901716		491,523	0.775176					
*** School Board ***	0.000000		491,323	33.333333		422,546 18,169,917			
	100.00000		E4 E00 7E1	100.000000					
Countywide Total  LEE BOCC	62.577114		54,509,751	100.000000	Ф	54,509,751			
		_	92,580,597						
Bonita Springs	5.388940		7,972,744						
Cape Coral	18.815283		27,836,537						
Estero	3.326433		4,921,339						
Fort Myers	8.496191		12,569,810						
Fort Myers Beach	0.680228	_	1,006,374						
Sanibel	0.715809		1,059,014						
Countywide Total	100.000000		147,946,414	40.00000	•	4.040.004			
LEON BOCC	54.293456		26,867,500	10.000000		4,948,571			
Tallahassee	45.706544		22,618,206	10.000000		4,948,571			
*** Blueprint 2000 ***	0.000000		-	80.000000		39,588,565			
Countywide Total	100.000000		49,485,707	100.000000	\$	49,485,707			
LEVY BOCC	80.014652		3,560,328						
Bronson	2.413373		107,385						
Cedar Key	1.506773		67,045						
Chiefland	4.797160		213,454						
Fanning Springs (part)	1.075663		47,863						
Inglis	2.757839		122,713						
Otter Creek	0.249368		11,096						
Williston	6.124303	\$	272,507						

### Refer to t	1% Tax Rate - I			1% Tax Rate - Interlocal Agreement					
	Distribution	Jeia	Estimated	Distribution Estimated					
Local Government	Percentage		Distribution	Percentage	Distribution				
Yankeetown	1.060870	\$	47,204	reiceillage	Distribution				
Countywide Total	100.000000		4,449,596						
LIBERTY BOCC	87.611998		311,946						
Bristol	12.388002		44,108						
Countywide Total	100.000000		356,054						
MADISON BOCC	79.955631		1,044,208						
Greenville	3.670234		47,933						
Lee	1.590435		20,771						
Madison	14.783701		193,073						
Countywide Total	100.000000		1,305,985						
MANATEE BOCC	81.696311	_	55,481,838						
Anna Maria	0.376116		255,429						
Bradenton	13.011384		8,836,329						
Bradenton Beach	0.282028		191,531						
Holmes Beach	0.926118	_	628,948						
Longboat Key (part)	0.574298		390,019						
Palmetto	3.133746		2,128,199						
Countywide Total	100.000000		67,912,294						
MARION BOCC	82.690245		43,423,565						
Belleview	1.278975		671,635						
Dunnellon	0.464217		243,777						
McIntosh	0.117533		61,721						
Ocala	15.308608	_	8,039,090						
Reddick	0.140422		73,741						
Countywide Total	100.000000		52,513,528						
MARTIN BOCC	84.635758	\$	28,745,872						
Indiantown	3.985919	\$	1,353,786						
Jupiter Island	0.480783	\$	163,294						
Ocean Breeze	0.079635	\$	27,047						
Sewall's Point	1.214734	\$	412,575						
Stuart	9.603171	\$	3,261,642						
Countywide Total	100.000000	\$	33,964,217						
MIAMI-DADE BOCC	58.871620		368,331,580						
Aventura	1.001005		6,262,808						
Bal Harbour	0.077650		485,819						
Bay Harbor Islands	0.154716		967,982						
Biscayne Park	0.084342		527,688						
Coral Gables	1.322705		8,275,534						
Cutler Bay	1.200919		7,513,576						
Doral	1.704024		10,661,262						
El Portal	0.057175		357,718						
Florida City	0.345043		2,158,770						
Golden Beach	0.024432		152,857						
Hialeah	6.270262		39,230,030						
Hialeah Gardens Homestead	0.624918		3,909,811						
	1.954819		12,230,371						
Indian Creek Key Biscayne	0.002231 0.341352		13,956 2,135,675						
Medley	0.022095		138,236						
Miami	12.352692		77,284,890						
Miami Beach	2.458774		15,383,374						
IVIIAITII DEAGII	2.400774	ψ	13,363,374						

THE RELEGIOUS	1% Tax Rate - I			1% Tax Rate - Interlocal Agreement					
-				Distribution					
Local Covernment	Distribution	Estimated			Estimated				
Local Government Miami Gardens	<b>Percentage</b> 3.006175	Φ.	Distribution 10.000 10.7	Percentage	Distribution				
Miami Gardens Miami Lakes	0.811926		18,808,197						
	0.811926		5,079,830						
Miami Shores			1,787,926						
Miami Springs	0.377548 0.238288		2,362,136						
North Bay Village North Miami	1.693747		1,490,852						
North Miami Beach	1.206629		10,596,963						
			7,549,298						
Opa-locka	0.471238	_	2,948,308						
Palmetto Bay Pinecrest	0.641011	_	4,010,497						
	0.490411	_	3,068,268						
South Miami	0.335802	_	2,100,950						
Sunny Isles Beach	0.590421		3,693,984						
Surfside	0.154397		965,988						
Sweetwater	0.571168		3,573,526						
Virginia Gardens	0.063974		400,252						
West Miami	0.190726	Þ	1,193,280						
Charter County and									
Regional Transportation	0.000000	φ.		50,000000	ф 040 000 000				
System Surtax distribution	0.000000	<b>þ</b>	-	50.000000	\$ 312,826,096				
County Public Hospital	0.000000	_		50,000000	<b>A</b> 040 000 000				
Surtax distribution	0.000000			50.000000					
Countywide Total	100.000000	_	625,652,192	100.000000	\$ 625,652,192				
MONROE BOCC	60.873997	_	24,046,674						
Islamorada	6.083297		2,403,047						
Key Colony Beach	0.772192		305,034						
Key West	23.653312		9,343,620						
Layton	0.178864		70,655						
Marathon	8.438338		3,333,344						
Countywide Total  NASSAU BOCC	100.000000 <b>81.683983</b>		39,502,373						
Callahan	1.411025		<b>11,812,323</b> 204,048						
Fernandina Beach	13.679949		1,978,258						
Hilliard	3.225043								
		_	466,374						
Countywide Total  OKALOOSA BOCC	100.000000 <b>66.416153</b>		14,461,002 <b>28,057,990</b>						
Cinco Bayou Crestview	0.161930 9.820145		68,408 4,148,592						
Destin	5.244128		2,215,420						
Fort Walton Beach	8.350781		3,527,849						
Laurel Hill	0.220305		93,069						
Mary Esther	1.588512		671,078						
Niceville	5.775497		2,439,901						
Shalimar	0.325059		137,324						
Valparaiso	2.097491		886,100						
Countywide Total	100.000000		42,245,732						
OKEECHOBEE BOCC	86.881511		5,882,166						
Okeechobee	13.118489		888,165						
Countywide Total	100.000000		6,770,331						
ORANGE BOCC	70.618406		448,097,459						
Apopka	3.053835		19,377,606						
Belle Isle	0.411150		2,608,883						
DOIG 1916	0.411130	Ψ	۷,000,003						

mm Kelel to th				19/ Tax Bata Interlocal Agreement						
	1% Tax Rate - I		1% Tax Rate - Interlocal Agreement Distribution Estimated							
Local Covernment	Distribution		Estimated			Estimated				
Local Government	Percentage	+	Distribution	Percentage		Distribution				
Eatonville	0.139647		886,109							
Edgewood	0.162165		1,028,992							
Maitland	1.067664		6,774,687							
Oakland	0.163086		1,034,832							
Ocoee	2.643115		16,771,448							
Orlando	17.127784		108,681,534							
Windermere	0.177136		1,123,988							
Winter Garden	2.637224		16,734,072							
Winter Park	1.798788		11,413,913							
Countywide Total	100.000000		634,533,524							
OSCEOLA BOCC	72.238996		49,052,203	54.179247		36,789,152				
Kissimmee	16.862842		11,450,319	12.647132		8,587,739				
St. Cloud	10.898161		7,400,142	8.173621		5,550,106				
*** School Board ***	0.000000		-	25.000000		16,975,666				
Countywide Total	100.000000		67,902,664	100.000000		67,902,664				
PALM BEACH BOCC	59.116546		179,961,523	30.000000		91,325,458				
Atlantis	0.104330		317,598	0.051038		155,368				
Belle Glade	0.891234	\$	2,713,078	0.435990	\$	1,327,234				
Boca Raton	4.731786	\$	14,404,418	2.314783	\$	7,046,620				
Boynton Beach	3.814006	\$	11,610,529	1.865806	\$	5,679,854				
Briny Breezes	0.021752	\$	66,219	0.010641	\$	32,394				
Cloud Lake	0.007165	\$	21,811	0.003505	\$	10,670				
Delray Beach	3.391946		10,325,701	1.659335		5,051,318				
Glen Ridge	0.011701		35,620	0.005724		17,425				
Golf	0.013299		40,484	0.006506		19,805				
Greenacres	2.049992		6,240,549	1.002853		3,052,868				
Gulf Stream	0.051598		157,073	0.025242	\$	76,840				
Haverhill	0.106494		324,188	0.052097	\$	158,593				
Highland Beach	0.186030		566,310	0.091006		277,038				
Hypoluxo	0.140463		427,596			209,179				
Juno Beach	0.175257	\$	533,514	0.085736		260,994				
Jupiter	3.164318		9,632,760	1.547980		4,712,332				
Jupiter Inlet Colony	0.020979		63,865	0.010263		31,243				
Lake Clarke Shores	0.175721	\$	534,927	0.085962	\$	261,685				
Lake Park	0.452782		1,378,350	0.221500		674,287				
Lake Worth	1.955972		5,954,335	0.956859	_	2,912,852				
Lantana	0.555307		1,690,456	0.271655		826,969				
Loxahatchee Groves	0.171185		521,118	0.083743		254,930				
Manalapan	0.021701		66,062	0.010616		32,317				
Mangonia Park	0.104793		319,010	0.051265		156,059				
North Palm Beach	0.648142	_	1,973,062	0.317070		965,219				
Ocean Ridge	0.093402		284,332	0.045692	_	139,095				
Pahokee	0.285257		868,373	0.139547		424,807				
Palm Beach	0.427370		1,300,991	0.209069	_	636,443				
Palm Beach Gardens	2.710866		8,252,369	1.326152	_	4,037,047				
Palm Beach Shores	0.061855		188,299	0.030260		92,116				
Palm Springs	1.198449			0.586280		1,784,742				
	1.198449		3,648,297	0.884009						
Riviera Beach			5,501,004			2,691,083				
Royal Palm Beach	1.932209		5,881,996	0.945234		2,877,464				
South Bay	0.169123		514,841	0.082735		251,860				
South Palm Beach	0.072165	\$	219,682	0.035303	Ъ	107,468				

mm Refer to th				1% Tax Rate - Interlocal Agreement					
	1% Tax Rate - I	Jera							
	Distribution		Estimated	Distribution	Estimated				
Local Government	Percentage	_	Distribution	Percentage	•	Distribution			
Tequesta	0.295411		899,286	0.144515		439,929			
Wellington	3.184266		9,693,486	1.557738		4,742,039			
West Palm Beach	5.677814		17,284,298	2.777578		8,455,453			
Westlake	0.000258		785	0.000126		384			
*** School Board ***	0.000000		-	50.000000		152,209,097			
Countywide Total	100.000000		304,418,194	100.000000		304,418,194			
PASCO BOCC	91.767591		65,279,386	45.000000		32,011,000			
Dade City	1.353850	_	963,068	1.620000		1,152,396			
New Port Richey	2.950655		2,098,965	3.740000		2,660,470			
Port Richey	0.505190	_	359,370	0.670000		476,608			
St. Leo	0.269909		192,001	0.340000		241,861			
San Antonio	0.238276		169,499	0.290000		206,293			
Zephyrhills	2.914529		2,073,267	3.340000		2,375,928			
*** School Board ***	0.000000		-	45.000000		32,011,000			
Countywide Total	100.000000		71,135,555	100.000000		71,135,555			
PINELLAS BOCC	51.663890		98,254,125	100.000000		190,179,495			
Belleair	0.276761		526,342	0.000000		-			
Belleair Beach	0.109957		209,115	0.000000		-			
Belleair Bluffs	0.146068		277,791	0.000000		-			
Belleair Shore	0.008252		15,694	0.000000		-			
Clearwater	8.029299	\$	15,270,081	0.000000	\$	-			
Dunedin	2.557778	\$	4,864,369	0.000000	\$	-			
Gulfport	0.874574	\$	1,663,261	0.000000	\$				
Indian Rocks Beach	0.308922	\$	587,507	0.000000	\$				
Indian Shores	0.102410	\$	194,763	0.000000	\$	-			
Kenneth City	0.358576	\$	681,937	0.000000	\$	-			
Largo	5.786439	\$	11,004,620	0.000000	\$	-			
Madeira Beach	0.308076	\$	585,897	0.000000	\$	-			
North Redington Beach	0.102410	\$	194,763	0.000000	\$	-			
Oldsmar	1.010839	\$	1,922,408	0.000000	\$	-			
Pinellas Park	3.718352	\$	7,071,543	0.000000	\$	-			
Redington Beach	0.103186	\$	196,238	0.000000	\$	-			
Redington Shores	0.155237	\$	295,229	0.000000	\$	-			
Safety Harbor	1.223135	\$	2,326,151	0.000000	\$	-			
St. Pete Beach	0.669191	\$	1,272,663	0.000000	\$	-			
St. Petersburg	18.573846	\$	35,323,647	0.000000	\$	-			
Seminole	1.304174		2,480,271	0.000000	\$	-			
South Pasadena	0.357870	\$	680,596	0.000000	\$	-			
Tarpon Springs	1.769814	\$	3,365,824	0.000000	\$	-			
Treasure Island	0.480945	\$	914,660	0.000000	\$	-			
Countywide Total	100.000000	_	190,179,495	100.000000		190,179,495			
POLK BOCC	69.364073	_	70,902,691						
Auburndale	1.933340		1,976,225						
Bartow	2.285592		2,336,291						
Davenport	0.597681	_	610,939						
Dundee	0.527835		539,543						
Eagle Lake	0.305124	_	311,892						
Fort Meade	0.693146	_	708,521						
Frostproof	0.376541	_	384,894						
Haines City	2.881702		2,945,624						
Highland Park	0.028639		29,275						
	0.020000	Ψ	20,210						

HIT Kelel to th	1% Tax Rate - I			1% Tax Rate - Interlocal Agreement					
		Jera		Distribution	Estimated				
Local Government	Distribution		Estimated Distribution			Distribution			
	<b>Percentage</b> 0.030815	÷		Percentage		DISTRIBUTION			
Hillcrest Heights	0.713326		31,498 729,149						
Lake Alfred Lake Hamilton	0.713326								
			164,778						
Lake Wales	1.856727	\$	1,897,912						
Lakeland	12.589851		12,869,116						
Mulberry	0.465360		475,682						
Polk City	0.216668		221,475						
Winter Haven	4.972378		5,082,674						
Countywide Total	100.000000	_	102,218,178						
PUTNAM BOCC	81.708465		6,435,359						
Crescent City	1.877324		147,858						
Interlachen	1.622587		127,795						
Palatka	12.872044		1,013,802						
Pomona Park	1.053957	\$	83,010						
Welaka	0.865621	\$	68,176						
Countywide Total	100.000000	\$	7,876,001						
ST. JOHNS BOCC	91.571530	\$	40,996,625						
Marineland (part)	0.000822	\$	368						
St. Augustine	5.700125	\$	2,551,949						
St. Augustine Beach	2.727523	\$	1,221,114						
Countywide Total	100.000000	\$	44,770,055						
ST. LÚCIE BOCC	49.677431	\$	21,548,489						
Fort Pierce	9.688688	_	4,202,645						
Port St. Lucie	40.490260	_	17,563,387						
St. Lucie Village	0.143621		62,298						
Countywide Total	100.000000		43,376,819						
SANTA ROSA BOCC	90.717098		17,644,495						
Gulf Breeze	3.299859	_	641,823						
Jay	0.301272		58,597						
Milton	5.681771	\$	1,105,106						
Countywide Total	100.000000		19,450,022						
SARASOTA BOCC	70.641480		65,411,904	47.622737	\$	44,097,235			
Longboat Key (part)	0.893237	\$	827,111	0.832957	\$	771,293			
North Port	13.270383	_	12,287,979	12.374832	\$	11,458,726			
Sarasota	10.789740		9,990,978	10.061595		9,316,737			
Venice	4.405160		4,079,047	4.107879		3,803,773			
*** School Board ***	0.000000		+,010,0+1	25.000000		23,149,255			
Countywide Total	100.000000		92,597,019	100.000000		92,597,019			
SEMINOLE BOCC	61.326521	_	52,794,597	55.600000		47,864,766			
Altamonte Springs	7.261541		6,251,295	3.730000		3,211,072			
Casselberry	4.659388		4,011,161	2.380000		2,048,887			
Lake Mary	2.699775		2,324,174	1.300000		1,119,140			
Longwood		_		1.200000					
Oviedo	2.475800 6.154565		2,131,360	3.070000		1,033,053			
Sanford			5,298,324			2,642,893			
	9.438763		8,125,615	4.730000		4,071,949			
Winter Springs	5.983646		5,151,184	2.990000		2,574,023			
*** School Board ***	0.000000		- 00 007 700	25.000000		21,521,927			
Countywide Total	100.000000		86,087,709	100.000000	\$	86,087,709			
SUMTER BOCC	88.855670		15,033,185						
Bushnell	2.052773		347,302						
Center Hill	0.881287	\$	149,102						

mm Kelel to th				1% Tax Rate - Interlocal Agreement					
	1% Tax Rate - Default Formula								
	Distribution		Estimated	Distribution		Estimated			
Local Government	Percentage		Distribution	Percentage		Distribution			
Coleman	0.591087		100,004						
Webster			111,965						
Wildwood	6.957396		1,177,098						
Countywide Total	100.000000		16,918,656						
SUWANNEE BOCC	83.978698		4,222,554						
Branford	1.466126		73,719						
Live Oak	14.555176		731,853						
Countywide Total	100.000000	\$	5,028,126						
TAYLOR BOCC	71.618643	\$	1,949,768	100.000000	\$	2,722,431			
Perry	28.381357	\$	772,663	0.000000	\$	-			
Countywide Total	100.000000	\$	2,722,431	100.000000	\$	2,722,431			
UNION BOCC	80.557282	\$	668,974						
Lake Butler	14.740142	\$	122,407						
Raiford	2.091835	\$	17,371						
Worthington Springs	2.610740	\$	21,680						
Countywide Total	100.000000		830,433						
VOLUSIA BOCC	48.573347		47,808,037						
Daytona Beach	8.254861	\$	8,124,799						
Daytona Beach Shores	0.540088		531,579						
DeBary	2.573732	_	2,533,181						
DeLand	4.128123		4,063,081						
Deltona	11.333792		11,155,220						
Edgewater	2.909524		2,863,682						
Flagler Beach (part)	0.007557	\$	7,438						
Holly Hill	1.497586		1,473,991						
Lake Helen	0.339318		333,972						
New Smyrna Beach	3.255140		3,203,853						
Oak Hill	0.251151		247,194						
Orange City	1.492548		1,469,032						
Ormond Beach	5.128319		5,047,519						
Pierson	0.219789		216,326						
Ponce Inlet	0.388440		382,320						
Port Orange	7.509972		7,391,647						
South Daytona	1.596711	\$	1,571,554						
Countywide Total	100.000000	_	98,424,424	400 00000	•	0.755.004			
WAKULLA BOCC	97.485807		2,686,408	100.000000		2,755,691			
St. Marks	0.929305	_	25,609	0.000000	_	-			
Sopchoppy	1.584888		43,675	0.000000		0.755.001			
Countywide Total	100.000000		2,755,691	100.000000	\$	2,755,691			
WALTON BOCC	86.745662		25,936,489						
DeFuniak Springs	7.764215	_	2,321,459						
Freeport	4.631085		1,384,670						
Paxton	0.859038		256,848						
Countywide Total	100.000000	_	29,899,465						
WASHINGTON BOCC	80.403473		1,721,711						
Caryville	1.122319		24,033						
Chipley	13.276302		284,291						
Ebro	0.892492		19,111						
Vernon	2.849847	\$	61,025						
Wausau	1.455567	\$	31,169						
Countywide Total	100.000000	\$	2,141,340						

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019
### Refer to the Table Notes for Instructions on Using These Estimates ###

	1% Tax Rate - I	Default Formula	1% Tax Rate - Interlocal Agreeme				
	Distribution	Estimated	Distribution	Estimated			
Local Government	Percentage	Distribution	Percentage	Distribution			
STATEWIDE TOTALS		\$ 4,390,331,042					

#### Notes:

- 1) This table is designed to provide local governments with an estimate of possible revenues from the hypothetical imposition of a 1% local option sales surtax. Currently, there are nine statutorily-authorized local option sales surtaxes: the Charter County and Regional Transportation System Surtax, the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, the County Public Hospital Surtax, the School Capital Outlay Surtax, the Voter-Approved Indigent Care Surtax, the Emergency Fire Rescue Services and Facilities Surtax, and the Pension Liability Surtax. Of the nine, only three surtaxes, the Local Government Infrastructure Surtax, the Small County Surtax, and the Emergency Fire Rescue Services and Facilities Surtax, require the proceeds to be shared with municipalities.
- 2) Of the nine statutorily-authorized surtaxes, the two most utilized surtaxes are the Local Government Infrastructure Surtax with 25 counties levying and the Small County Surtax with 29 counties levying. Both the Local Government Infrastructure Surtax and Small County Surtax require the proceeds to be shared with municipalities, either by interlocal agreement or by default formula methodology (i.e., Local Government Half-cent Sales Tax Program formula). This table lists the estimated distributions to individual local governments assuming a 1% levy of either the Local Government Infrastructure Surtax or Small County Surtax.
- 3) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate Default Formula" reflect the use of the default formula methodology. Estimated distributions are provided for every jurisdiction even though some counties do not currently impose a local discretionary sales surtax. For those counties that currently do not levy a surtax, these estimated distributions can assist local officials considering a future levy.
- 4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate Interlocal Agreement". The amounts and percentages are presented in the fashion that the interlocal agreement directs the Department of Revenue to distribute the proceeds. The percentages used are those that were in effect for the 2017-18 local fiscal year.
- 5) If a county imposes a surtax that does not require the proceeds to be shared (i.e., Charter County and Regional Transportation System Surtax, Indigent Care and Trauma Center Surtax, County Public Hospital Surtax, School Capital Outlay Surtax, and Voter-Approved Indigent Care Surtax), then county or school district officials should refer to the estimated countywide total. If the imposed surtax is levied at a rate other than 1%, then the estimated countywide total should be adjusted accordingly (e.g., multiplying the countywide total by 0.5 for a School Capital Outlay Surtax levy).
- 6) If the reader is uncertain which surtax(es) is/are imposed in a particular county, please refer to the table entitled "2018 Local Discretionary Sales Surtax Rates in Florida's Counties" available in this report.
- 7) Revenue estimates published in this table are based on the \$5,000 cap on transactions, and the dollar figures represent a 100 percent distribution of estimated monies.

### **Local Discretionary Sales Surtax Levies in Florida's Counties**

### **Estimation of Realized and Unrealized Tax Revenues**

Local Fiscal Year Ending September 30, 2019

	Estimated		Co	ounty Government	Levies	School District Levy - School Capital Outlay Surtax								
	Countywide	Maximum		Countywide	1	Countywide	Maximum			Districtwide	ipitai Gatiaj G		Districtwide	
	istribution @	Potential	2018	Realized	Unutilized	Unrealized	Potential	2018		Realized	Unutilized		Unrealized	
County	1% Tax Rate	Tax Rate	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Rate	T	ax Revenues	Tax Rate	Т	ax Revenues	
Alachua	\$ 46.821.663	3.5	0.5	\$ 23,410,832	3.0	\$ 140,464,989	0.5	0.0	\$	-	0.5	\$	23,410,832	
Baker	\$ 2,526,128	2.5	1.0	\$ 2,526,128	1.5	\$ 3,789,192	0.5	0.0	\$		0.5	\$	1,263,064	
Bay	\$ 43,273,915	3.0	0.5	\$ 21,636,958	2.5	\$ 108,184,788	0.5	0.5	\$	21,636,958	0.0	\$	-	
Bradford	\$ 3,532,386	2.5	1.0	\$ 3,532,386	1.5	\$ 5,298,579	0.5	0.0	\$	-	0.5	\$	1,766,193	
Brevard	\$ 99.705.200	3.0	0.5	\$ 49,852,600	2.5	\$ 249,263,000	0.5	0.5	\$	49,852,600	0.0	\$		
Broward	\$ 371,868,444	3.0	0.0	\$ -	3.0	\$ 1,115,605,331	0.5	0.0	\$	-	0.5	\$	185,934,222	
Calhoun	\$ 994,095	2.5	1.0	\$ 994,095	1.5	\$ 1,491,143	0.5	0.5	\$	497,048	0.0	\$	-	
Charlotte	\$ 33.262.919	3.0	1.0	\$ 33.262.919	2.0	\$ 66,525,838	0.5	0.0	\$	-	0.5	\$	16,631,460	
Citrus	\$ 14,963,058	3.0	0.0	\$ -	3.0	\$ 44,889,174	0.5	0.0	\$	-	0.5	\$	7,481,529	
Clay	\$ 26,928,666	3.0	1.0	\$ 26,928,666	2.0	\$ 53,857,332	0.5	0.0	\$	-	0.5	\$	13,464,333	
Collier	\$ 81.566.235	2.0	0.0	\$ -	2.0	\$ 163,132,470	0.5	0.0	\$		0.5	\$	40,783,117	
Columbia	\$ 11,084,251	3.0	1.0	\$ 11,084,251	2.0	\$ 22,168,502	0.5	0.0	\$	-	0.5	\$	5,542,126	
DeSoto	\$ 2,877,484	2.5	1.5	\$ 4,316,225	1.0	\$ 2,877,484	0.5	0.0	\$	_	0.5	\$	1,438,742	
Dixie	\$ 1,103,137	2.5	1.0	\$ 1,103,137	1.5	\$ 1,654,706	0.5	0.0	\$		0.5	\$	551,569	
Duval	\$ 212,798,259	3.0	1.0	\$ 212,798,259	2.0	\$ 425,596,517	0.5	0.0	\$	_	0.5	\$	106,399,129	
Escambia	\$ 62,979,921	3.0	1.0	\$ 62,979,921	2.0	\$ 125,959,843	0.5	0.5	\$	31,489,961	0.0	\$	•	
Flagler	\$ 13,685,389	2.0	0.5	\$ 6,842,694	1.5	\$ 20,528,083	0.5	0.5	\$	6,842,694	0.0	\$	_	
Franklin	\$ 2,659,425	3.5	1.0	\$ 2,659,425	2.5	\$ 6,648,562	0.5	0.0	\$	-	0.5	\$	1,329,712	
Gadsden	\$ 3.727.160	2.5	1.5	\$ 5,590,741	1.0	\$ 3,727,160	0.5	0.0	\$		0.5	\$	1,863,580	
Gilchrist	\$ 1,088,392	2.5	1.0	\$ 1,088,392	1.5	\$ 1,632,589	0.5	0.0	\$	_	0.5	\$	544,196	
Glades	\$ 746,212	2.5	1.0	\$ 746,212	1.5	\$ 1,119,319	0.5	0.0	\$	_	0.5	\$	373,106	
Gulf	\$ 2,393,704	3.5	1.0	\$ 2,393,704	2.5	\$ 5,984,259	0.5	0.0	\$	-	0.5	\$	1,196,852	
Hamilton	\$ 1,346,408	2.5	1.0	\$ 1,346,408	1.5	\$ 2,019,611	0.5	0.0	\$	_	0.5	\$	673,204	
Hardee	\$ 2,268,218	2.5	1.0	\$ 2,268,218	1.5	\$ 3,402,327	0.5	0.0	\$	_	0.5	\$	1,134,109	
Hendry	\$ 4,267,136	2.5	1.0	\$ 4,267,136	1.5	\$ 6,400,704	0.5	0.0	\$	-	0.5	\$	2,133,568	
Hernando	\$ 24,439,796	3.0	0.0	\$ -	3.0	\$ 73,319,389	0.5	0.5	\$	12,219,898	0.0	\$	-	
Highlands	\$ 13,305,896	2.0	1.0	\$ 13,305,896	1.0	\$ 13,305,896	0.5	0.5	\$	6,652,948	0.0	\$	-	
Hillsborough	\$ 302,070,744	3.0	1.0	\$ 302,070,744	2.0	\$ 604,141,488	0.5	0.0	\$	-	0.5	\$	151,035,372	
Holmes	\$ 1,142,142	2.5	1.0	\$ 1,142,142	1.5	\$ 1,713,213	0.5	0.0	\$	-	0.5	\$	571,071	
Indian River	\$ 29,274,511	2.0	1.0	\$ 29,274,511	1.0	\$ 29,274,511	0.5	0.0	\$	-	0.5	\$	14,637,256	
Jackson	\$ 5,420,108	2.0	1.0	\$ 5,420,108	1.0	\$ 5,420,108	0.5	0.5	\$	2,710,054	0.0	\$	-	
Jefferson	\$ 1,421,643	2.5	1.0	\$ 1,421,643	1.5	\$ 2,132,465	0.5	0.0	\$	-	0.5	\$	710,822	
Lafayette	\$ 447,420	2.5	1.0	\$ 447,420	1.5	\$ 671,130	0.5	0.0	\$	-	0.5	\$	223,710	
Lake	\$ 54,509,751	2.0	1.0	\$ 54,509,751	1.0	\$ 54,509,751	0.5	0.0	\$	-	0.5	\$	27,254,876	
Lee	\$ 147,946,414	3.0	0.0	\$ -	3.0	\$ 443,839,243	0.5	0.0	\$	-	0.5	\$	73,973,207	
Leon	\$ 49,485,707	3.5	1.0	\$ 49,485,707	2.5	\$ 123,714,267	0.5	0.5	\$	24,742,853	0.0	\$	· · · -	
Levy	\$ 4,449,596	2.5	1.0	\$ 4,449,596	1.5	\$ 6,674,393	0.5	0.0	\$	-	0.5	\$	2,224,798	
Liberty	\$ 356,054	2.5	1.5	\$ 534,080	1.0	\$ 356,054	0.5	0.5	\$	178,027	0.0	\$	-	
Madison	\$ 1,305,985	1.5	1.5	\$ 1,958,977	0.0	\$ -	0.5	0.0	\$	· -	0.5	\$	652,992	
Manatee	\$ 67,912,294	3.0	0.5	\$ 33,956,147	2.5	\$ 169,780,734	0.5	0.5	\$	33,956,147	0.0	\$	-	
Marion	\$ 52,513,528	2.0	1.0	\$ 52,513,528	1.0	\$ 52,513,528	0.5	0.0	\$	-	0.5	\$	26,256,764	
Martin	\$ 33,964,217	2.0	0.0	\$ -	2.0	\$ 67,928,434	0.5	0.0	\$	-	0.5	\$	16,982,108	
Miami-Dade	\$ 625,652,192	2.0	1.0	\$ 625,652,192	1.0	\$ 625,652,192	0.5	0.0	\$	-	0.5	\$	312,826,096	
Monroe	\$ 39,502,373	2.0	1.0	\$ 39,502,373	1.0	\$ 39,502,373	0.5	0.5	\$	19,751,187	0.0	\$		
Nassau	\$ 14,461,002	2.0	1.0	\$ 14,461,002	1.0	\$ 14,461,002	0.5	0.0	\$	-	0.5	\$	7,230,501	

# **Local Discretionary Sales Surtax Levies in Florida's Counties**

## **Estimation of Realized and Unrealized Tax Revenues**

Local Fiscal Year Ending September 30, 2019

	Estimated Co					Government	Levies		School District Levy - School Capital Outlay Surtax						
Countywide Distribution @ County 1% Tax Rate		Maximum Potential Tax Rate	Countywide 2018 Realized Tax Rate Tax Revenue		Realized	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	Potential 2018		Districtwide Realized ax Revenues	Unutilized Tax Rate		Districtwide Unrealized Tax Revenues	
Okaloosa	\$	42,245,732	3.0	0.0	\$	-	3.0	\$ 126,737,197	0.5	0.0	\$	-	0.5	\$	21,122,866
Okeechobee	\$	6,770,331	2.5	1.0	\$	6,770,331	1.5	\$ 10,155,497	0.5	0.0	\$	-	0.5	\$	3,385,166
Orange	\$	634,533,524	3.0	0.0	\$	-	3.0	\$ 1,903,600,572	0.5	0.5	\$	317,266,762	0.0	\$	-
Osceola	\$	67,902,664	3.0	1.0	\$	67,902,664	2.0	\$ 135,805,327	0.5	0.5	\$	33,951,332	0.0	\$	-
Palm Beach	\$	304,418,194	3.0	1.0	\$	304,418,194	2.0	\$ 608,836,389	0.5	0.0	\$	-	0.5	\$	152,209,097
Pasco	\$	71,135,555	3.0	1.0	\$	71,135,555	2.0	\$ 142,271,111	0.5	0.0	\$	-	0.5	\$	35,567,778
Pinellas	\$	190,179,495	3.0	1.0	\$	190,179,495	2.0	\$ 380,358,990	0.5	0.0	\$	-	0.5	\$	95,089,748
Polk	\$	102,218,178	3.0	0.5	\$	51,109,089	2.5	\$ 255,545,445	0.5	0.5	\$	51,109,089	0.0	\$	-
Putnam	\$	7,876,001	2.0	1.0	\$	7,876,001	1.0	\$ 7,876,001	0.5	0.0	\$	-	0.5	\$	3,938,000
St. Johns	\$	44,770,055	2.0	0.0	\$	-	2.0	\$ 89,540,111	0.5	0.5	\$	22,385,028	0.0	\$	-
St. Lucie	\$	43,376,819	2.0	0.0	\$	-	2.0	\$ 86,753,638	0.5	0.5	\$	21,688,410	0.0	\$	-
Santa Rosa	\$	19,450,022	3.0	0.5	\$	9,725,011	2.5	\$ 48,625,054	0.5	0.5	\$	9,725,011	0.0	\$	-
Sarasota	\$	92,597,019	3.0	1.0	\$	92,597,019	2.0	\$ 185,194,038	0.5	0.0	\$	-	0.5	\$	46,298,509
Seminole	\$	86,087,709	3.0	1.0	\$	86,087,709	2.0	\$ 172,175,418	0.5	0.0	\$	-	0.5	\$	43,043,855
Sumter	\$	16,918,656	2.0	1.0	\$	16,918,656	1.0	\$ 16,918,656	0.5	0.0	\$	-	0.5	\$	8,459,328
Suwannee	\$	5,028,126	2.5	1.0	\$	5,028,126	1.5	\$ 7,542,188	0.5	0.0	\$	-	0.5	\$	2,514,063
Taylor	\$	2,722,431	2.5	1.0	\$	2,722,431	1.5	\$ 4,083,646	0.5	0.0	\$	-	0.5	\$	1,361,215
Union	\$	830,433	2.5	1.0	\$	830,433	1.5	\$ 1,245,650	0.5	0.0	\$	-	0.5	\$	415,217
Volusia	\$	98,424,424	3.0	0.0	\$	-	3.0	\$ 295,273,273	0.5	0.5	\$	49,212,212	0.0	\$	-
Wakulla	\$	2,755,691	3.5	1.0	\$	2,755,691	2.5	\$ 6,889,229	0.5	0.0	\$	-	0.5	\$	1,377,846
Walton	\$	29,899,465	3.0	1.0	\$	29,899,465	2.0	\$ 59,798,930	0.5	0.0	\$	-	0.5	\$	14,949,732
Washington	\$	2,141,340	2.5	1.0	\$	2,141,340	1.5	\$ 3,212,009	0.5	0.0	\$	-	0.5	\$	1,070,670
Statewide	\$ 4	4,390,331,042			\$ 2	2,659,832,334		\$ 9,459,570,040			\$	715,868,217		\$	1,479,297,304

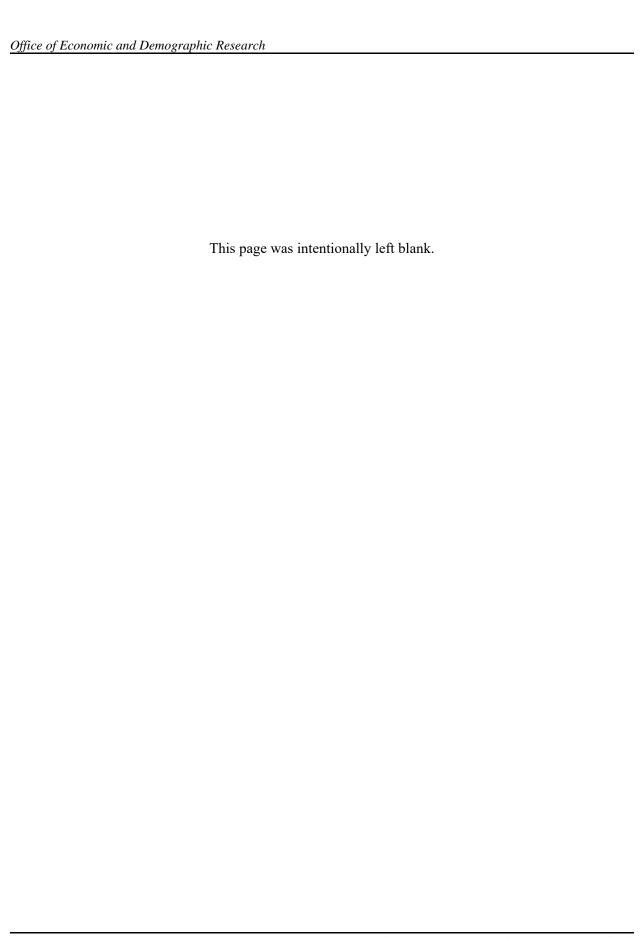
#### Notes:

#### Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2018 Local Discretionary Sales Surtax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Local Discretionary Sales Surtax Revenue Estimates for the Local Fiscal Year Ending September 30, 2019.

<sup>1)</sup> Pursuant to law, no initial levy, rate increase, or rate decrease takes effect on a date other than January 1st, and no levy terminates on a day other than December 31st. The governing body of any county or school board that levies a surtax must notify the Florida Department of Revenue within 10 days after the final adoption by ordinance or referendum of an imposition, termination, or rate change. For the 2019 calendar year, the Department must receive notice no later than November 16, 2018, prior to the January 1, 2019 effective date.

<sup>2)</sup> A county's unutilized tax rate is determined by subtracting its 2018 tax rate from its maximum potential tax rate.



# **Charter County and Regional Transportation System Surtax**

Section 212.055(1), Florida Statutes

#### **Summary:**

Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy the Charter County and Regional Transportation System Surtax at a rate of up to 1 percent. The levy is subject to approval by a majority vote of the county's electorate or by a charter amendment approved by a majority vote of the county's electorate. Generally, the tax proceeds are for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, on-demand transportation services, and roads and bridges. During the 2018-19 local fiscal year, the two counties levying this surtax (i.e., Duval and Miami-Dade) will realize an estimated \$419 million in revenue. The 31 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.47 billion to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

Any county that has adopted a home rule charter, any county government that has consolidated with one or more municipalities, and any county that is within or under an interlocal agreement with a regional transportation or transit authority created under ch. 343 or 349, F.S., may levy this surtax at a rate of up to 1 percent, subject to approval by a majority vote of the county's electorate or a charter amendment approved by a majority vote of the county's electorate. In addition to the Emergency Fire Rescue Services and Facilities Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts other discretionary sales surtaxes.

## **Counties Eligible to Levy:**

Thirty-one counties are currently eligible to levy this surtax. Florida's twenty charter counties (i.e., Alachua, Brevard, Broward, Charlotte, Clay, Columbia, Duval, Hillsborough, Lee, Leon, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Polk, Sarasota, Seminole, Volusia and Wakulla) are eligible to levy this surtax. Additionally, each county that is within or under an interlocal agreement with a regional transportation authority created under to ch. 343, F.S., or a transit authority created under ch. 349, F.S., as summarized in the following table, is authorized to levy the surtax.

Regional Transportation or Transit Authority	Authorizing Statute	Counties Served
South Florida Regional Transportation Authority	Part II of Ch. 343, F.S.	Broward, Miami-Dade, and
	(ss. 343.51 - 343.58)	Palm Beach
Central Florida Regional Transportation Authority	Part III of Ch. 343, F.S.	Orange, Osceola, and
	(ss. 343.61 - 343.67)	Seminole
Northwest Florida Transportation Corridor Authority	Part IV of Ch. 343, F.S.	Bay, Escambia, Franklin,
	(ss. 343.80 - 343.89)	Gulf, Okaloosa, Santa Rosa,
		Wakulla, and Walton
Tampa Bay Area Regional Transit Authority	Part V of Ch. 343, F.S.	Citrus, Hernando,
	(ss. 343.90 - 343.976)	Hillsborough, Manatee,
		Pasco, Pinellas, and Sarasota
Jacksonville Transportation Authority	Ch. 349, F.S.	Duval

Eleven of Florida's twenty charter counties are also within one of the qualified regional transportation or transit authorities. Eleven non-charter counties that are within an authority are also eligible to levy this surtax. These counties include Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, and Walton, which are served by the Northwest Florida Transportation Corridor Authority; and Citrus, Hernando, Manatee, and Pasco, which are served by the Tampa Bay Area Regional Transit Authority.

In 2013, the Northeast Florida Regional Transportation Commission was created to serve the six-county area comprised of Baker, Clay, Duval, Nassau, Putnam, and St. Johns counties. However, current law provides that the Commission is not considered an authority for the purposes of levying this surtax. Since Clay and Duval counties are charter counties and already eligible to levy this surtax, this exclusion prevents the counties of Baker, Nassau, Putnam, and St. Johns from being eligible to levy this surtax.

#### **Distribution of Proceeds:**

The surtax proceeds are deposited into the county trust fund or remitted by the county's governing body to an expressway, transit, or transportation authority created by law.

#### **Authorized Uses of Proceeds:**

The surtax proceeds are applied to as many or as few of the following uses as the county's governing body deems appropriate.

- 1. Deposited into the county trust fund and used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, ondemand transportation services, and related costs of a fixed guideway rapid transit system.
- 2. Remitted by the county's governing body to an expressway or transportation authority created by law to be used at the authority's discretion for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval of the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges.
- 3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses.
- 4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the county's governing body for bonds issued to

<sup>1.</sup> Part I of Chapter 343, F.S. (Sections 343.1001 – 343.1013, F.S.).

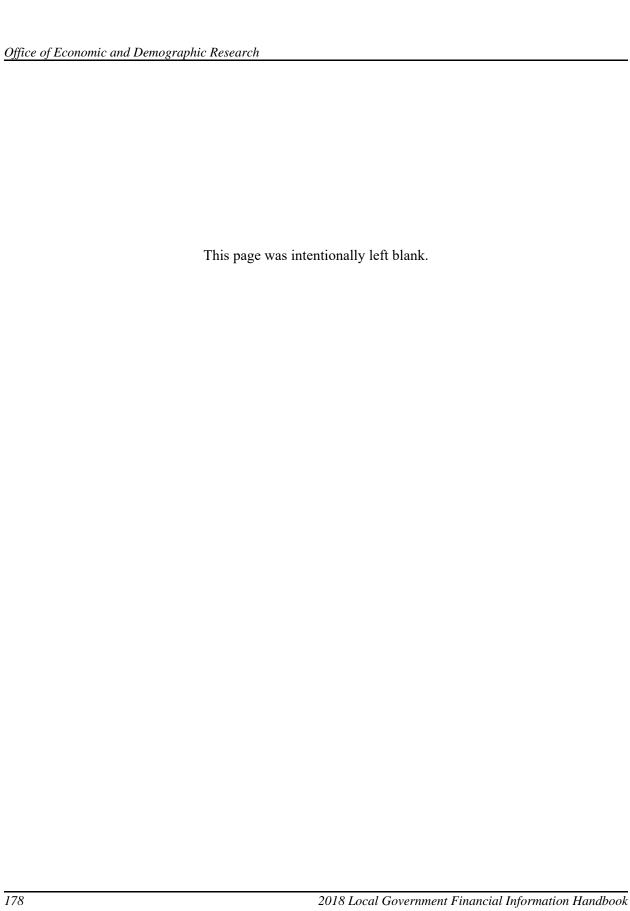
<sup>2.</sup> Section 343.1012, F.S.

refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to ch. 163, F.S., the county's governing body may distribute surtax proceeds to a municipality, or an expressway or transportation authority created by law to be expended for such purposes. Any county that has entered into interlocal agreements for the distribution of proceeds to one or more of its municipalities must revise such agreements no less than every five years in order to include any municipalities created since the prior agreements were executed.

As it relates to authorized uses, the term *on-demand transportation services* means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

## **Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.



# **Local Government Infrastructure Surtax**

Section 212.055(2), Florida Statutes

#### **Summary:**

The Local Government Infrastructure Surtax may be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure; acquire land for public recreation, conservation, or protection of natural resources; or finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). Additional spending authority exists for select counties. During the 2018-19 local fiscal year, the 25 counties levying this surtax will realize an estimated \$1.58 billion in revenue. The 20 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$2.15 billion to go unrealized.

#### **General Law Amendments:**

Chapter 2018-118, L.O.F., (CS/HB 7087) amends the definition of infrastructure to clarify that public facilities also includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters. Additionally, the legislation amends the definition of infrastructure to include instructional technology used solely in a school district's classrooms. Instructional technology is defined as an interactive device that assists a teacher in instructing a class or group of students. The hardware and software necessary to operate the interactive device and support systems in which an interactive device may mount are also included as authorized expenditures. These changes became effective on July 1, 2018.

## **Authorization to Levy:**

Local governments may levy this surtax at a rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority of the members of the county's governing body and approved by the voters in a countywide referendum. In lieu of action by the county's governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a countywide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy takes effect.

Additionally, the surtax may not be levied beyond the time established in the ordinance if the surtax was levied pursuant to a referendum held before July 1, 1993. If the pre-July 1, 1993 ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. There is no state-mandated limit on the length of levy for those surtax ordinances enacted after July 1, 1993. The levy may only be extended by voter approval in a countywide referendum. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

## **Counties Eligible to Levy:**

All counties are eligible to levy the surtax.

#### **Distribution of Proceeds:**

The surtax proceeds are distributed to the county and its respective municipalities according to one of the following procedures.

- 1. An interlocal agreement approved by county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
- 2. If there is no interlocal agreement, then the distribution will be based on the Local Government Halfcent Sales Tax formulas provided in s. 218.62, F.S.

#### **Authorized Uses of Proceeds:**

The surtax proceeds and any accrued interest are expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for any of the following purposes.

- 1. To finance, plan, and construct infrastructure.
- 2. To acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern.
- 3. To provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum.
- 4. To finance the closure of county or municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The term *energy efficiency improvement* means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951, F.S; and installation of efficient lighting equipment.

The surtax proceeds and any interest may not be used to fund the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, F.S., (i.e., Miami-Dade County) and charter counties may use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

As it relates to the authorized uses of the surtax proceeds and any accrued interest, the term *infrastructure* has the following meanings.

Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For this purpose, the term *public facilities*

means facilities as defined in ss. 163.3164(39), <sup>1</sup> 163.3221(13), <sup>2</sup> or 189.012(5), <sup>3</sup> F.S., and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

- 2. A fire department vehicle, emergency medical services vehicle, sheriff's office vehicle, police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
- 3. Any expenditure for the construction, lease, maintenance, or provision of utilities or security for those court facilities as defined in s. 29.008, F.S.
- 4. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38, F.S. These private facility improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The private facility's owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after the completion of the improvement with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.
- 5. Any land-acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this provision.
- 6. Instructional technology used solely in a school district's classrooms. Pursuant to this provision, the term *instructional technology* means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

Any local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit within a county trust fund created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The referendum ballot statement must indicate the intention to make the allocation. School districts, counties, and municipalities may

\_

<sup>1.</sup> Section 163.3164(39), F.S., defines the term *public facilities* as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

<sup>2.</sup> Section 163.3221(13), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

<sup>3.</sup> Section 189.012(5), F.S., which defines the term *public facilities* as major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), F.S., spoil disposal sites for maintenance dredging in waters of the state.

pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds, and counties and municipalities may join together for the issuance of bonds.

A county with a total population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern that imposed the surtax before July 1, 1992, may use the proceeds and accrued interest of the surtax for any public purpose if the county satisfies all of the following criteria.

- 1. The debt service obligations for any year are met.
- 2. The county's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S.
- 3. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66, F.S., authorizing additional uses of the proceeds and accrued interest.

Those counties designated as an area of critical state concern that qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for authorized infrastructure purposes. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the designation's removal, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following the designation's removal. After the 20 year period expires, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

Likewise, a municipality located within such a county may not use the proceeds and accrued interest for any purpose other than an authorized infrastructure purpose unless the municipality's comprehensive plan has been determined to be in compliance with part II of ch. 163, F.S., and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041, F.S., authorizing additional uses of the proceeds and accrued interest. Such municipality may expend the proceeds and accrued interest for any public purpose authorized in the amendment.

Despite any other use restrictions to the contrary, a county, having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem tax purposes for the tax year in which the referendum is placed before voters, and the municipalities within such a county may use the surtax proceeds and accrued interest for operation and maintenance of parks and recreation programs and facilities established with the proceeds throughout the duration of the levy or while accrued interest earnings are available for such use, whichever period is longer.

## **Attorney General Opinions:**

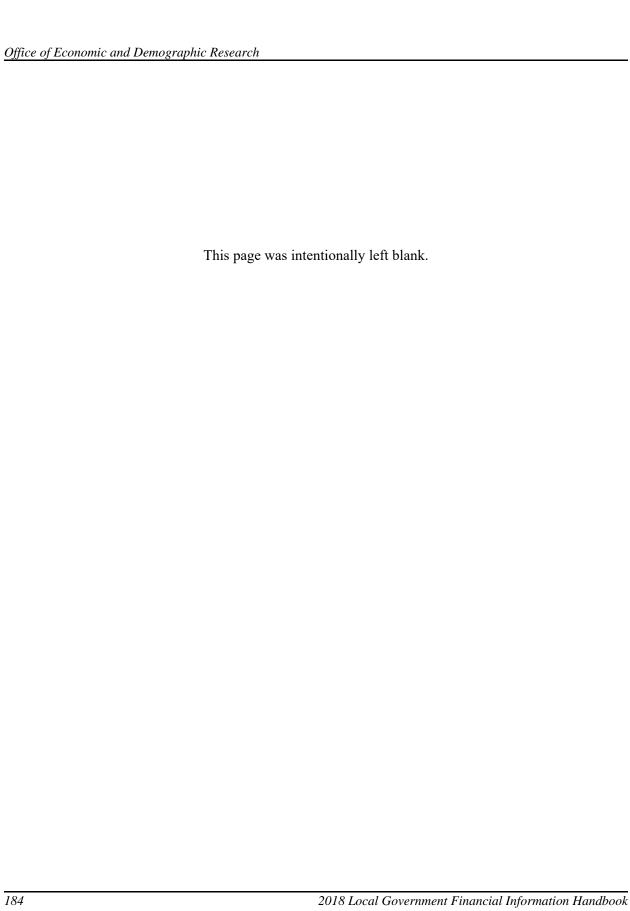
Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2016-02	Infrastructure surtax, emergency generators
2012-19	Infrastructure surtax, beach erosion projects/studies
2009-28	Counties, use of infrastructure surtax monies
2007-51	Municipalities, use of infrastructure surtax monies
2003-17	Infrastructure surtax use to purchase computer system

2001-45	Local government infrastructure surtax, health care
2000-06	Expenditure of infrastructure surtax revenues
99-24	Capital improvements to property leased by county
95-73	Counties, infrastructure surtax used to fund engineers
95-71	Tourist development tax / infrastructure surtax
94-79	Uses of local government infrastructure surtax
94-46	Vehicles purchased with proceeds of sales surtax
93-92	Local government infrastructure surtax, purchase of vehicle
92-81	Discretionary local option infrastructure sales surtax
92-08	Local government infrastructure surtax proceeds
90-96	Infrastructure surtax proceeds, payment of debt
88-59	Use of discretionary surtax for construction

The full texts of these opinions are available via a searchable on-line database.<sup>4</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>4. &</sup>lt;a href="http://myfloridalegal.com/ago.nsf/Opinions">http://myfloridalegal.com/ago.nsf/Opinions</a>



# **Small County Surtax**

Section 212.055(3), Florida Statutes

## **Summary:**

Any county having a total population of 50,000 or less on April 1, 1992, may levy the Small County Surtax at the rate of 0.5 or 1 percent. County governments may impose the levy by either an extraordinary vote of the governing body if the proceeds are to be expended for operating purposes or by voter approval in a countywide referendum if the proceeds are to be used to service bonded indebtedness. During the 2018-19 local fiscal year, the 29 counties levying this surtax will realize an estimated \$140 million in revenue. The single county not currently levying this surtax at the maximum rate (i.e., Flagler) will allow an estimated \$6.8 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Only those counties, defined as having a total population of 50,000 or less on April 1, 1992, are eligible to levy the surtax. This surtax is one of several surtaxes subject to a combined rate limitation. A county cannot levy this surtax and the Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

#### **Counties Eligible to Levy:**

According to the official 1992 population estimates, thirty-one counties had a total population of 50,000 or less on April 1, 1992, and are eligible to levy the surtax. These counties are Baker, Bradford, Calhoun, Columbia, DeSoto, Dixie, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Jackson, Jefferson, Lafayette, Levy, Liberty, Madison, Nassau, Okeechobee, Sumter, Suwannee, Taylor, Union, Wakulla, Walton and Washington. Some of these eligible counties currently levy the Local Government Infrastructure Surtax at the 0.5 or 1 percent rate and are only able to levy the Small County Surtax at the 0.5 percent rate or not at all.

#### **Distribution of Proceeds:**

The surtax proceeds are distributed to the county and the municipalities within the county according to one of the following procedures.

- 1. An interlocal agreement approved by the county's governing body and the governing bodies of the municipalities representing a majority of the county's municipal population. This agreement may include a school district with the consent of all governing bodies previously mentioned.
- 2. If there is no interlocal agreement, then the distribution will be based on the Local Government Halfcent Sales Tax formulas provided in s. 218.62, F.S.

## **Authorized Uses of Proceeds:**

If the surtax is levied as a result of voter approval in a countywide referendum, the proceeds and any accrued interest may be used by the school district, county, or municipalities within the county, or municipalities within another county in the case of a negotiated joint county agreement, for the purpose of servicing bonded indebtedness to finance, plan, and construct infrastructure and acquiring land for public recreation, conservation, or protection of natural resources. In this case, infrastructure means any fixed capital

expenditure or cost associated with the construction, reconstruction, or improvement of public facilities having a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs. If the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the county's governing body, the proceeds and accrued interest may be used for operational expenses of any infrastructure or any public purpose authorized in the ordinance.

School districts, counties, and municipalities may pledge the surtax proceeds for the purpose of servicing new bonded indebtedness. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue bonds. In no case may a jurisdiction issue bonds more frequently than once per year, and counties and municipalities may join together for the issuance of bonds.

## **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

2009-01 Referendum, surtax pledged to secure loan

The full text of this opinion is available via a searchable on-line database. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Indigent Care and Trauma Center Surtax**

Section 212.055(4), Florida Statutes

## **Summary:**

This surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties having a total population of 800,000 or more (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S. During the 2018-19 local fiscal year, the single county levying this surtax (i.e., Hillsborough) will realize an estimated \$151 million in revenue. The 21 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$921 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

Non-consolidated counties having a total population of 800,000 or more are eligible to levy the surtax at a rate not to exceed 0.5 percent. The surtax can be imposed subject to an extraordinary vote of the county's governing body or voter approval in a countywide referendum. However, Miami-Dade County is prohibited by law from levying this surtax because it already has statutory authority to levy the County Public Hospital Surtax.

The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

- 1. Qualified as indigent persons as certified by the county.
- 2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
- 3. Participating in innovative, cost-effective programs approved by the county.

Non-consolidated counties having a total population of less than 800,000 are eligible to levy a surtax at a rate not to exceed 0.25 percent. The surtax can be imposed subject to voter approval in a countywide referendum. The ordinance adopted by the governing board providing for the imposition of this surtax must include a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

Both of these surtaxes are subject to a combined rate limitation. A county eligible to levy either the 0.5 percent or 0.25 percent surtax cannot levy it along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

## **Counties Eligible to Levy:**

Based on the official 2017 population estimates, the five non-consolidated counties having a total population of 800,000 or more (i.e., Broward, Hillsborough, Orange, Palm Beach, and Pinellas counties) are eligible to levy the 0.5 percent surtax. Although Duval County has a total population greater than 800,000, the county is not eligible to levy because it is a consolidated county government. Although Miami-Dade County is a non-consolidated county having a total population greater than 800,000, the county is prohibited by law from levying this 0.5 percent surtax because it has been granted statutory authority to levy the County Public Hospital Surtax. All other counties (i.e., non-consolidated counties with a total population of less than 800,000) are eligible to levy the 0.25 percent surtax, and any levy expires four years after its effective date unless reenacted by ordinance subject to voter approval in a countywide referendum.

#### **Distribution of Proceeds:**

The 0.5 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

- 1. Maintains the monies in an indigent health care trust fund.
- 2. Invests any funds held on deposit in the trust fund pursuant to general law.
- 3. Disburses the funds, including any interest earned, to any provider of health care services upon directive from the authorizing county. If a county has a population of at least 800,000 and has levied the 0.5 percent surtax, notwithstanding any directive of the authorizing county, the Clerk of Circuit Court is required to annually send \$6.5 million to a hospital in the county with a Level I trauma center on October 1<sup>st</sup>. Alternatively, the clerk is required to annually send \$3.5 million to a hospital within the county that has a Level I trauma center if the county enacts and implements a hospital lien law pursuant to ch. 98-499, L.O.F. Such funds are sent in recognition of the Level I trauma center status and are in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
- 4. Prepares on a biennial basis an audit of the indigent health care trust fund. Beginning February 1, 2004, and every two years thereafter, the audit is delivered to the county's governing body and to the chair of the legislative delegation of each authorizing county.

The 0.25 percent surtax proceeds remain the property of the state and are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

- 1. Maintains the monies in a trauma services trust fund.
- 2. Invests any funds held on deposit in the trust fund pursuant to general law.
- 3. Disburses the funds, including any interest earned, to the trauma center in its trauma service area upon directive from the authorizing county. If the trauma center receiving funds, requests the monies be used to generate federal matching funds under Medicaid, the clerk instead sends the funds to the

- Agency for Health Care Administration to accomplish that purpose to the extent allowed through the General Appropriations Act.
- 4. Prepares on a biennial basis an audit of the trauma services trust fund to be delivered to the authorizing county.

#### **Authorized Uses of Proceeds:**

The 0.5 percent surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The 0.25 percent surtax proceeds are used for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

## **Attorney General Opinions:**

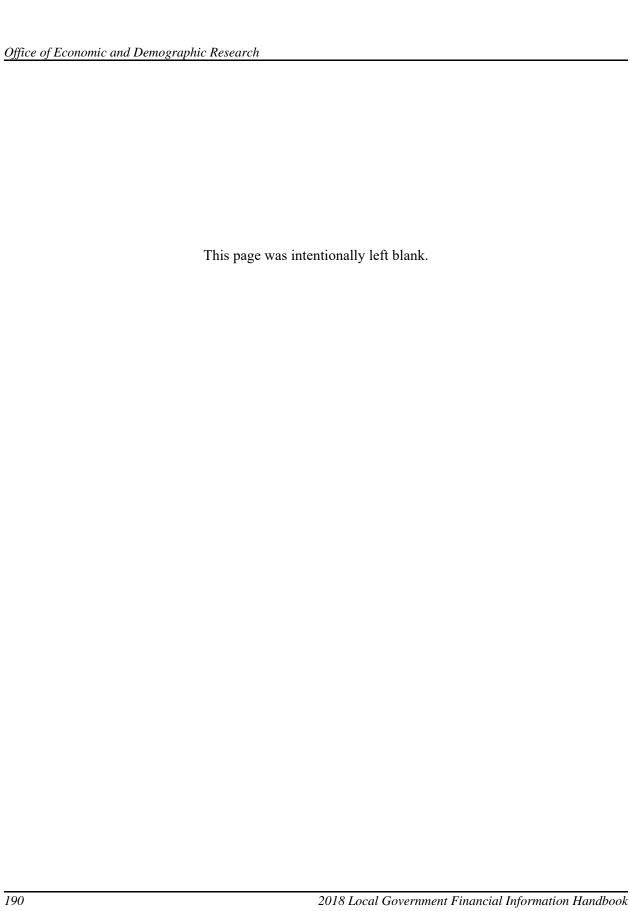
Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

2005-54 Indigent Care Surtax used for Medicaid contributions

The full text of this opinion is available via a searchable on-line database. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions



# **County Public Hospital Surtax**

Section 212.055(5), Florida Statutes

## **Summary:**

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy the County Public Hospital Surtax at a rate of 0.5 percent. The levy may be authorized either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. Proceeds are used to supplement the operation, maintenance, and administration of the county public general hospital. During the 2018-19 local fiscal year, Miami-Dade County will realize an estimated \$313 million in revenue, and no revenues will go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is authorized to levy this surtax at a rate of 0.5 percent. The surtax may be enacted either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum. The term *county public general hospital* means a general hospital, as defined in s. 395.002, F.S., which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

This surtax is one of several surtaxes subject to a combined rate limitation. An eligible county cannot levy this surtax along with the Local Government Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1 percent.

## **Counties Eligible to Levy:**

Only Miami-Dade County is eligible to levy this surtax.

#### **Distribution of Proceeds:**

The proceeds are deposited by the county in a special fund, set aside from other county funds, to be used only for the operation, maintenance, and administration of the county public general hospital. The funds are remitted promptly by the county to the agency, authority, or public health trust created by law that administers or operates the county public general hospital. The county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county's 1990-91 budget appropriated from general revenues for the operation, administration, and maintenance of the county public general hospital.

## **Authorized Uses of Proceeds:**

The proceeds are designated to supplement the operation, maintenance, and administration of the county public general hospital. Of the 80 percent portion appropriated from the county budget's general revenues, 25 percent of this amount must be remitted to a governing board, agency, or authority, which is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the indigent health care services plan provided for in s. 212.055(5)(e), F.S. However, in the plan's first and second years, a total of \$10 million and \$15 million, respectively, is be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the indigent health care services plan.

# **Attorney General Opinions:**

No opinions specifically relevant to this surtax have been issued.

# **School Capital Outlay Surtax**

Section 212.055(6), Florida Statutes

## **Summary:**

Florida's school districts may authorize the levy of the School Capital Outlay Surtax at a rate of up to 0.5 percent pursuant to a resolution conditioned to take effect only upon voter approval in a countywide referendum. The proceeds are expended for school-related capital projects, technology implementation, and bond financing of such projects. During the 2018-19 local fiscal year, the 19 school districts levying this surtax will realize an estimated \$716 million in revenue. The 48 eligible school districts not currently levying this surtax at the maximum rate will allow an estimated \$1.48 billion to go unrealized.

## **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

District school boards may levy, pursuant to resolution conditioned to take effect only upon voter approval in a countywide referendum, this surtax at a rate of up to 0.5 percent. The resolution sets forth a plan for use of the surtax proceeds in accordance with the authorized uses. In addition to the Charter County and Regional Transportation System Surtax and the Emergency Fire Rescue Services and Facilities Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

## **School Districts Eligible to Levy:**

Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval in a countywide referendum.

#### **Distribution of Proceeds:**

The surtax revenues collected by the Department of Revenue are distributed to the school board imposing the surtax.

#### **Authorized Uses of Proceeds:**

The surtax proceeds are used to fund fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses, which have a useful life expectancy of 5 or more years, as well as any related land acquisition, land improvement, design, and engineering costs. Additionally, the proceeds are used to fund the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

The surtax proceeds may be used for the purpose of servicing of bonded indebtedness used to finance authorized projects, and any accrued interest may be held in trust to finance such projects. However, the surtax proceeds and any accrued interest cannot be used for operational expenses.

## **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2008-08	School Capital Outlay Surtax, required uses
2006-38	Schools, use of school capital outlay surtax

2003-37	School capital outlay surtax
2002-55	School capital outlay surtax, charter schools
2002-12	School capital outlay surtax, contingent on cap
98-29	School sale surtax referendum, authority to set date

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Voter-Approved Indigent Care Surtax**

Section 212.055(7), Florida Statutes

## **Summary:**

Counties with a total population of less than 800,000 may levy the Voter-Approved Indigent Care Surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent. In addition, any county with a total population of less than 50,000 may levy the surtax at a rate not to exceed 1 percent. The proceeds are to be used to fund health care services for the medically poor. During the 2018-19 local fiscal year, the four counties levying this surtax (i.e., DeSoto, Gadsden, Madison, and Polk) will realize an estimated \$55 million in revenue. The 40 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$554 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Counties having a total population of less than 800,000 are eligible to levy this surtax subject to voter approval in a countywide referendum. If a publicly supported medical school is located within the county, the tax rate cannot exceed 1 percent. If no such medical school is located within the county, the tax rate is capped at 0.5 percent; however, any county that has a total population of less than 50,000 is eligible to levy this surtax, subject to referendum approval, at a rate not to exceed 1 percent.

Florida has five publicly supported medical schools at the following universities: Florida International University (Miami-Dade County); Florida State University (Leon County); University of Central Florida (Orange County); University of Florida (Alachua County); and University of South Florida (Hillsborough County). However, only the University of Florida and Florida State University medical schools are each located in a county having a total population less than 800,000.

The ordinance adopted by the governing board providing for the imposition of the surtax must include a plan for providing health care services to qualified residents. The term *qualified residents* means residents of the authorizing county who meet one of the following criteria.

- 1. Qualified as indigent persons as certified by the county.
- 2. Certified by the county as meeting the definition of medically poor. The term *medically poor* is defined as those persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the county serves as the payor of last resort.
- 3. Participating in innovative, cost-effective programs approved by the county.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax and the Small County Surtax in excess of a combined rate of 1 percent with the following exceptions. If a publicly supported medical school

is located within the county or the county has a total population of less than 50,000, the combined rate cannot exceed 1.5 percent.

#### **Counties Eligible to Levy:**

Only those counties having a total population of less than 800,000 are eligible to levy this surtax.

#### **Distribution of Proceeds:**

The surtax proceeds are distributed by the Department of Revenue on a regular and periodic basis to the Clerk of Circuit Court as the designated custodian of the proceeds. The clerk performs the following duties.

- 1. Maintains the monies in an indigent health care trust fund.
- 2. Invests any funds held on deposit in the trust fund pursuant to general law.
- 3. Disburses the funds, including any interest earned, to any provider of health care services subject to the statutory provisions and upon directive from the authorizing county.
- 4. Disburses the funds, including any interest earned, to service the authorized bonded indebtedness upon directive from the authorizing county, which directive may be irrevocably given at the time the bonded indebtedness is incurred.

#### **Authorized Uses of Proceeds:**

The surtax proceeds are used to fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. In addition to these specified uses, the ordinance adopted by a county that has a total population of less than 50,000 residents may pledge the surtax proceeds to service new or existing bonded indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the county's governing body determines that a public or not-for-profit hospital existing at the time of bond issuance would, more likely than not, otherwise cease to operate. Any county, which has a total population of less than 50,000 residents at the time any authorized bonds are issued, retains the granted authority throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent population increases that result in the county having 50,000 or more residents.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

2004-40 Indigent care surtax, Medicaid and inmate health payments

The full text of this opinion is available via a searchable on-line database. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Emergency Fire Rescue Services and Facilities Surtax**

Section 212.055(8), Florida Statutes

#### **Summary:**

The Emergency Fire Rescue Services and Facilities Surtax may be levied at the rate of up to 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. However, any county that has imposed two separate discretionary surtaxes without expiration cannot levy this surtax. The proceeds must be expended for specified emergency fire rescue services and facilities. During the 2018-19 local fiscal year, the single county levying this surtax (i.e., Liberty) at the 0.5 percent rate will realize an estimated \$178,027 in revenue. The 65 eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$3.76 billion to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate of up to 1 percent pursuant to an ordinance enacted by the county's governing body and approved by the voters in a countywide referendum. The referendum must be placed on the ballot of a regularly scheduled election, and the referendum ballot must conform to the requirements of s. 101.161, F.S. Surtax collections must be initiated on January 1<sup>st</sup> of the year following a successful referendum in order to coincide with s. 212.054(5), F.S.

Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds must reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax. In addition to the Charter County and Regional Transportation System Surtax and the School Capital Outlay Surtax, this surtax is not subject to a combined rate limitation that impacts the other discretionary sales surtaxes.

## **Counties Eligible to Levy:**

Any county, except Madison, Miami-Dade, and certain portions of Orange and Osceola, is eligible to levy the surtax. Any county that has imposed two separate discretionary surtaxes without expiration is not eligible to levy this surtax. According to a recent update, Madison and Miami-Dade counties currently levy two separate discretionary surtaxes without expiration. Madison County levies both the Small County Surtax and Voter-Approved Indigent Care Surtax without expiration dates, and Miami-Dade County levies both the Charter County Transportation System Surtax and County Public Hospital Surtax without expiration dates.

Additionally, notwithstanding s. 212.054, F.S., if a multicounty independent special district created pursuant to ch. 67-764, L.O.F., levies ad valorem taxes on district property to fund emergency fire rescue service within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy this surtax within the district's boundaries. This provision relates specifically to the Reedy Creek Improvement District, which is located within portions of Orange and Osceola counties. The cities of Bay Lake and Lake Buena Vista as well as the Walt Disney World Resort Complex are located within the district. This provision prevents either county from levying the surtax within the district's boundaries if an ad valorem tax is levied to fund emergency fire rescue services. Reedy

<sup>1.</sup> http://www.rcid.org/AboutUS main.cfm

Creek Improvement District levies such an ad valorem tax and maintains a uniform ad valorem tax rate throughout the district. Consequently, Orange and Osceola counties are prohibited from levying this surtax within the Reedy Creek Improvement District's boundaries.

## **Distribution of Proceeds:**

The surtax proceeds, less an administrative fee that may be retained by the Department of Revenue, are distributed by the Department to the county. The county distributes the surtax proceeds it receives from the Department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, must be distributed by the county based on each entity's average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect. The county must revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue must be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity's average annual expenditures for fire control and emergency fire rescue services in the preceding five fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding five fiscal years.

If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider's share of the surtax proceeds for all equipment and personnel costs.

Use of the surtax proceeds does not relieve a local government entity from complying with ch. 200, F.S., and any related statutory provisions that establish millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If the surtax collections exceed projected collections in any fiscal year, any surplus distribution is used to further reduce ad valorem taxes in the next fiscal year. These proceeds are applied as a rebate to the final millage after the TRIM notice is completed. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds must be applied to reduce any non-ad valorem assessments levied for the authorized purposes. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections must be returned to the county, which must reduce the county millage rates to offset the surplus surtax proceeds.

#### **Authorized Uses of Proceeds:**

The surtax proceeds are expended for emergency fire rescue services and facilities. The term *emergency fire* rescue services includes, but is not limited to, the following meanings.

- 1. Preventing and extinguishing fires.
- 2. Protecting and saving life and property from fires, natural or intentional acts, or disasters.
- 3. Enforcing municipal, county, or state fire protection codes and laws pertaining to the prevention and control of fires.
- 4. Providing pre-hospital emergency medical treatment.

## **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

# **Pension Liability Surtax**

Section 212.055(9), Florida Statutes

#### **Summary:**

Chapter 2016-146, F.S., created the Pension Liability Surtax effective July 1, 2016. The county's governing body may levy the surtax, at a rate not to exceed 0.5 percent, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of county electors voting in a referendum. The surtax proceeds must be used to fund an underfunded defined benefit retirement plan or system. However, in order to impose this surtax, a county must satisfy five prerequisites. No eligible county has levied this surtax since its authorization in law. During the 2018-19 local fiscal year, the 25 potentially eligible counties not currently levying this surtax at the maximum rate will allow an estimated \$742 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

Eligible county governments may levy this surtax at a rate not to exceed 0.5 percent pursuant to an ordinance conditioned to take effect upon approval by a majority vote of electors in a countywide referendum. A county may not impose the surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services (DMS) pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax.

The county's governing body may only impose the surtax if the following five prerequisites are satisfied.

- 1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.
- 2. The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
- 3. The pension board of trustees for the underfunded defined benefit retirement plan or system, if such board exists, is prohibited from participating in the collective bargaining process and engaging in the determination of pension benefits.
- 4. The county currently levies a Local Government Infrastructure Surtax pursuant to s. 212.055(2), F.S., which is scheduled to terminate and is not subject to renewal.
- 5. The Pension Liability Surtax does not take effect until the Local Government Infrastructure Surtax described in #4 above is terminated.

The ordinance providing for the surtax imposition must specify how the proceeds will be used.

1. The ordinance must specify the method of determining the percentage of surtax proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if

- the surtax proceeds are actuarially recognized as provided in s. 112.64(6), F.S.
- 2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the surtax proceeds are not actuarially recognized as provided in s. 112.64(6), F.S.

The referendum to adopt the surtax must meet the requirements of s. 101.161, F.S., and must include a brief and general description of the purposes for which the surtax proceeds will be used. The surtax levy will terminate on December 31<sup>st</sup> of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the DMS pursuant to s. 112.63, F.S., must be used to establish the level of actuarial funding.

This surtax is one of several surtaxes subject to a combined rate limitation. A county eligible to levy this surtax cannot levy it along with the Local Government Infrastructure Surtax, Small County Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax in excess of a combined rate of 1 percent.

## **Counties Eligible to Levy:**

As previously mentioned, the Pension Liability Surtax can only be imposed by a county that currently levies a Local Government Infrastructure Surtax, which is scheduled to terminate and not subject to renewal. The county must then terminate the Local Government Infrastructure Surtax as a prerequisite to imposition of the Pension Liability Surtax. As of July 1, 2018, there are 25 counties levying a Local Government Infrastructure Surtax. Consequently, these counties (i.e., Alachua, Bay, Brevard, Charlotte, Clay, Duval, Escambia, Glades, Highlands, Hillsborough, Indian River, Lake, Leon, Manatee, Marion, Monroe, Osceola, Palm Beach, Pasco, Pinellas, Putnam, Santa Rosa, Sarasota, Seminole, and Wakulla) are potentially eligible to levy the Pension Liability Surtax, assuming the other prerequisites are satisfied.

## **Distribution of Proceeds:**

Pursuant to s. 212.054(4), F.S., the surtax proceeds, less an administrative fee that may be retained by the Department of Revenue (DOR), are distributed back to the local government that generated the proceeds.

#### **Authorized Uses of Proceeds:**

The surtax proceeds are to be used in the following manner.

- 1. If the surtax proceeds have been actuarially recognized as provided in s. 112.64(6), F.S., the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.
- 2. If the surtax proceeds have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the surtax proceeds to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system and to reimburse itself from the surtax proceeds for any borrowing costs associated with such debts.

#### **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

# **Local Option Food and Beverage Taxes**

Section 212.0306, Florida Statutes

## **Summary:**

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. A 2 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. The proceeds are used for promoting the county and its constituent municipalities as a destination site for conventions, trade shows, and pleasure travel. With some exceptions, a 1 percent tax may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Not less than 15 percent of the proceeds are used for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

## **Authorization to Levy:**

Any county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] may impose two separate taxes by ordinance adopted by a majority vote of the county's governing body. The first tax may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels at the rate of 2 percent. A second tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels. However, this 1 percent tax does not apply to any alcoholic beverage sold by the package for off-premises consumption.

An authorized tax may take effect on the first day of any month, but may not take effect until at least 60 days after the adoption of the ordinance levying the tax. In addition, two exemptions exist for both taxes. All transactions that are exempt from the state sales tax are also exempt from these taxes. Sales in those municipalities presently imposing the Municipal Resort Tax, as authorized by ch. 67-930, L.O.F., are also exempt. Several additional exemptions also exist for the 1 percent tax. The sales in any establishment licensed by the state to sell alcoholic beverages for consumption on the premises, except for hotels and motels, which had gross annual revenues of \$400,000 or less in the previous calendar year, are exempt. Sales in any veterans' organization are also exempt. Prior to enactment of the ordinance levying and imposing the 1 percent tax, the county must appoint a representative task force to prepare and submit a countywide plan to the county's governing body for its approval. The task force includes, but is not limited to, service providers, homeless persons' advocates, and impacted jurisdictions. The plan addresses the needs of persons who have become, or are about to become, homeless, and the county's governing body adopts this plan as part of the ordinance levying the 1 percent tax.

## **Counties Eligible to Levy:**

Only a county, as defined in s. 125.011(1), F.S., [i.e., Miami-Dade County] is eligible to levy these taxes. According to the Department of Revenue (DOR), the county began levying these taxes on October 1, 1993.

#### **Administrative Procedures:**

The county levying either tax locally administers the tax using the powers and duties enumerated for local

administration of the tourist development tax by s. 125.0104, F.S. (1992 Supp.). The county ordinance should provide for brackets applicable to taxable transactions. The county appoints an oversight board including, but not limited to, service providers, domestic violence victim advocates, members of the judiciary, concerned citizens, a victim of domestic violence, and impacted jurisdictions to prepare and submit to the governing body for its approval a plan for disbursing the funds made available for the construction and operation of domestic violence centers. Each member of the county's governing board appoints a member, and the county manager appoints two members to the oversight board.

#### **Reporting Requirements:**

The county furnishes a certified copy of the ordinance that authorizes the imposition of either tax to the DOR within 10 days after the adoption of the ordinance.

#### **Distribution of Proceeds:**

The county distributes the 2 percent tax proceeds to a countywide convention and visitors' bureau, which by interlocal agreement and contract with the county has been given the primary responsibility for tourist and convention promotion, to be used for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.). If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors' bureau, the county allocates the proceeds for those purposes authorized in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.).

The 1 percent tax proceeds are distributed by the county pursuant to the guidelines provided in the approved plans for addressing homeless needs as well as the construction and operation of domestic violence centers. The county and its respective municipalities continue to contribute each year at least 85 percent of aggregate expenditures from the respective county or municipal general fund budget for county-operated or municipally-operated homeless shelter services at or above the average level of such expenditures in the two fiscal years preceding the levy date of this tax.

#### **Authorized Uses of Proceeds:**

As described in s. 125.0104(5)(a)2. or 3., F.S. (1992 Supp.), the 2 percent tax proceeds are used for the following purposes.

- 1. Promoting and advertising tourism in the State of Florida and nationally and internationally.
- 2. Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county.

For the first 12 months of the 1 percent tax levy, the proceeds are used by the county to assist persons who have become or are about to become homeless. These funds are made available for emergency homeless shelters, food, clothing, medical care, counseling, alcohol and drug abuse treatment, mental health treatment, employment and training, education, and housing. Thereafter, not less than 15 percent of the proceeds are made available for construction and operation of domestic violence centers. The remainder is used for programs to assist the homeless or those about to become homeless. In addition, the proceeds and accrued interest may be used as collateral, pledged, or hypothecated for authorized projects, including bonds issued in connection with such authorized projects.

## **Attorney General Opinions:**

No opinions specifically relevant to these taxes have been issued.

## **Motor Fuel and Diesel Fuel Taxes**

(Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

#### **Summary:**

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax. This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate. Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate. During the 2018-19 local fiscal year, the counties currently levying one or more local option fuel taxes will realize an estimated \$961 million in revenue. The counties not currently levying all possible local option fuel taxes at the maximum rate will allow an estimated \$206 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Administrative Procedures:**

The Department of Revenue (DOR) administers these taxes and has the authority to deduct its administrative costs incurred in tax collection, administration, enforcement, and distribution of proceeds.<sup>5</sup> Such administrative costs may not exceed 2 percent of collections. Additionally, several deductions (i.e., General Revenue Service Charge, collection allowances, and refunds) from one or more of the local option fuel tax collections are statutorily authorized. The total administrative costs are prorated among those counties levying the tax according to formula, which shall be revised on July 1<sup>st</sup> of each year. Two-thirds of the amounts deducted are based on the county's proportional share of the number of dealers who are registered for purposes of ch. 212, F.S., on June 30<sup>th</sup> of the preceding state fiscal year. One-third of the amounts deducted are based on the county's share of the total amount of tax collected during the preceding state fiscal year. The

<sup>1.</sup> Section 336.021(1)(a), F.S.

<sup>2.</sup> Section 336.025(1)(a), F.S.

<sup>3.</sup> Section 336.025(1)(b), F.S.

<sup>4.</sup> See Sections 336.021(6), 336.025(9), F.S.

<sup>5.</sup> See Sections 336.021(2)(a), 336.025(2)(a), F.S.

DOR has the authority to promulgate rules necessary to enforce these taxes, and these rules have the full force and effect of law.

The ninth-cent fuel tax proceeds are transferred to the Ninth-Cent Fuel Tax Trust Fund. The 1 to 6 cents of optional fuel tax are collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c), F.S. The 1 to 5 cents of optional fuel tax are collected and remitted in the same manner provided by s. 206.41(1)(e), F.S. These tax proceeds are transferred to the Local Option Fuel Tax Trust Fund, which was created for the distribution of tax proceeds to eligible local governments.

## **Reporting Requirements:**

All local option fuel tax impositions must be levied before October 1<sup>st</sup> of each year to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Additionally, the imposition of the 1 to 6 cents tax cannot exceed 30 years.

A certified copy of the ordinance proposing the levy of the ninth-cent fuel tax pursuant to referendum must be furnished to the DOR by the county within 10 days after the ordinance's approval; however, the failure to furnish the certified copy does not invalidate the ordinance's passage. Within 10 days after referendum passage, the county notifies the DOR of the referendum's passage and the time period during which the tax will be levied. A county levying this tax pursuant to ordinance notifies the DOR within 10 days after the ordinance's adoption, and the county furnishes the DOR with a certified copy of the ordinance.<sup>7</sup>

By October 1<sup>st</sup> of each year, the county must notify the DOR of the respective tax rates for both the 1 to 6 cents and 1 to 5 cents fuel taxes and of its decision to rescind or change the rate of either tax. In addition, the county must provide the DOR with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement or pursuant to the transportation expenditures methodology, if applicable.<sup>8</sup> A decision to rescind any of these local option fuel taxes may not take effect on any date other than December 31<sup>st</sup>. A county must provide a minimum of 60 days notice to the DOR of its decision to rescind a local option fuel tax levy.<sup>9</sup>

Any dispute as to a county's determination of the distribution proportions for these two taxes are resolved through an appeal to the Administration Commission in accordance with procedures developed by the Commission. The Administration Commission is made up of the Governor and the Cabinet and is housed within the Executive Office of the Governor. Pending final disposition of such proceedings, the tax is collected, and the Clerk of the Circuit Court holds such funds in escrow.<sup>10</sup>

#### **Distribution of Proceeds:**

The local option fuel taxes on motor fuel are distributed monthly by the DOR to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The taxes on diesel fuel are distributed monthly by the DOR to each county according to the procedure

<sup>6.</sup> See Sections 336.021(5), .025(1)(a)1. and (b)1., F.S.

<sup>7.</sup> Section 336.021(4), F.S.

<sup>8.</sup> Section 336.025(5)(a), F.S.

<sup>9.</sup> See Sections 336.021(5), .025(5)(a), F.S.

<sup>10.</sup> Section 336.025(5)(b), F.S.

specified in law.11

With regard to the ninth-cent fuel tax, the county's governing body may provide, by joint agreement with one or more municipalities located within the county, for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities.<sup>12</sup>

A county's proceeds from the 1 to 6 cents and 1 to 5 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement is established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by proceeds of the 1 to 6 cents fuel tax. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

In addition, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds of the 1 to 6 cents fuel tax. <sup>13</sup> This provision applies only to Orange County.

Any newly incorporated municipality, eligible for participation in the distribution of monies under the Local Government Half-cent Sales Tax and Municipal Revenue Sharing Programs and located in a county levying the 1 to 6 cents or 1 to 5 cents fuel tax, is entitled to receive a distribution of the tax revenues in the first full fiscal year following incorporation. <sup>14</sup> The distribution is equal to the county's per lane mile expenditure in the previous year times the number of lane miles within the municipality's jurisdiction or scope of responsibility, in which case the county's share would be reduced proportionately; or as determined by the local act incorporating the municipality. Such a distribution does not materially or adversely affect the rights of holders of outstanding bonds that are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the redistribution date.

## Tax Rates and Current Year's Revenues:

A table listing the 2018 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C. The first table immediately following this section lists the estimated motor fuel gallons sold in each county, the ninth-cent fuel tax rates on motor and diesel fuels, and estimated tax receipts

<sup>11.</sup> See Sections 336.021(1)(d), .025(2)(a), F.S.

<sup>12.</sup> Section 336.021(1)(b), F.S.

<sup>13.</sup> Section 336.025(3)(a)3., F.S.

<sup>14.</sup> Section 336.025(4)(b), F.S.

for the local fiscal year ending 2019. The second table provides estimated distributions of the 1 to 6 cents and 1 to 5 cents local option fuel taxes for the local fiscal year ending 2019 based on countywide tax rates and distribution percentages specified by either locally-determined interlocal agreements or statutory default formula. The third table provides countywide estimates of realized and unrealized revenues during the local fiscal year ending 2019.

#### **Additional Detail:**

Additional information regarding each of the three individual authorizations to levy can be found in the three sections immediately following the two tables previously discussed. Additionally, a primer detailing Florida's transportation tax sources is available via the Department of Transportation's website. <sup>15</sup> Historical local option fuel tax distributions to counties compiled from DOR source data can be found on the EDR's website. <sup>16</sup> Local option fuel tax collections and distributions data by fiscal year and by month can be found via this DOR webpage. <sup>17</sup>

<sup>15.</sup> http://www.fdot.gov/comptroller/gao.shtm

<sup>16.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

<sup>17.</sup> http://floridarevenue.com/taxes/Pages/distributions.aspx

# Ninth-Cent Fuel Tax

# Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

		LES	ioi tile Lt				Estimated Tax						
	Estimated Mater Fuel	P.4	tor Fral		Estimated Tax		Discol Fuel		Estimated Tax Receipts from		Total		
Carrett	Motor Fuel		otor Fuel	Receipts from		Diesel Fuel Tax Rate			-	Estimated Tax Receipts			
County	Gallons		ax Rate		Motor Fuel				Diesel Fuel				
Alachua Baker	126,494,959 18,090,893	\$	0.01	\$	1,242,433 177,689	\$	0.01	\$	167,376 32,954	\$ \$	1,409,809 210,643		
Bay	96,782,040	\$	0.01	\$	950,593	\$	0.01	\$	145,428	\$	1,096,021		
Bradford	15,612,825	\$	-	\$	153,349	\$	0.01	\$	32,798	\$	32,798		
Brevard	254,012,655	\$	<u> </u>	\$	2,494,912	\$	0.01	\$	1,465,929	\$	1,465,929		
Broward	871,472,768	\$	0.01	\$	8,559,606	\$	0.01	\$	1,403,929	\$	9,596,837		
Calhoun	4,394,080	\$	- 0.01	\$	43,159	\$	0.01	\$	24,187	\$	24,187		
Charlotte	91,854,739	\$	0.01	\$	902,197	\$	0.01	\$	159,747	\$	1,061,944		
Citrus	56,749,813	\$	0.01	\$	557,397	\$	0.01	\$	74,300	\$	631,696		
Clay	79,785,315	\$	0.01	\$	783,651	\$	0.01	\$	97,998	\$	881,650		
Collier	157,473,454	\$	0.01	\$	1,546,704	\$	0.01	\$	158,865	\$	1,705,570		
Columbia	49,013,054	\$	0.01	\$	481,406	\$	0.01	\$	171,411	\$	652,817		
DeSoto	11,981,949	\$	0.01	\$	117,687	\$	0.01	\$	38,345	\$	156,032		
Dixie	5,869,797	\$	-	\$	57,653	\$	0.01	\$	38,110	\$	38,110		
Duval	483,284,275	\$		\$	4,746,818	\$	0.01	\$	1,202,193	\$	1,202,193		
Escambia	133,107,027	\$	0.01	\$	1,307,377	\$	0.01	\$	313,020	\$	1,620,397		
Flagler	45,117,842	\$	0.01	\$	443,147	\$	0.01	\$	53,374	\$	496,522		
Franklin	5,941,475	\$	0.01	\$	58,357	\$	0.01	\$	14,090	\$	14,090		
Gadsden	26,382,236	\$		\$	259,126	\$	0.01	\$	210,213	\$	210,213		
Gilchrist	7,285,546	\$	0.01	\$	71,559	\$	0.01	\$	11,854	\$	83,413		
Glades	14,842,458	\$	0.01	\$	145,783	\$	0.01	\$	29,812	\$	175,595		
Gulf	5,764,309	\$	0.01	\$	56,617	\$	0.01	\$	9,910	\$	66,527		
Hamilton	14,948,153	\$	-	\$	146,821	\$	0.01	\$	399,785	\$	399,785		
Hardee	11,793,855	\$	0.01	\$	115,839	\$	0.01	\$	43,877	\$	159,716		
Hendry	16,934,857	\$	0.01	\$	166,334	\$	0.01	\$	108,105	\$	274,439		
Hernando	77,183,623	\$	0.01	\$	758,098	\$	0.01	\$	150,520	\$	908,617		
Highlands	42,772,579	\$	0.01	\$	420,112	\$	0.01	\$	128,621	\$	548,733		
Hillsborough	644,187,644	\$	0.01	\$	6,327,211	\$	0.01	\$	1,229,002	\$	7,556,213		
Holmes	9,001,416	\$	0.01	\$	88,412	\$	0.01	\$	38,726	\$	127,138		
Indian River	78,957,557	\$	-	\$	775,521	\$	0.01	\$	180,098	\$	180,098		
Jackson	32,472,613	\$	0.01	\$	318,946	\$	0.01	\$	239,643	\$	558,589		
Jefferson	8,774,432	\$	0.01	\$	86,182	\$	0.01	\$	48,726	\$	134,908		
Lafayette	1,967,414	\$		\$	19,324	\$	0.01	\$	14,965	\$	14,965		
Lake	151,329,661	\$	0.01	\$	1,486,360	\$	0.01	\$	188,952	\$	1,675,312		
Lee	343,291,949	\$	0.01	\$	3,371,814	\$	0.01	\$	459,832	\$	3,831,646		
Leon	133,327,958		0.01	\$	1,309,547	\$	0.01	\$	159,155	\$	1,468,702		
Levy	20,607,189		-	\$	202,404	\$	0.01	\$	52,369	\$	52,369		
Liberty	3,253,387	\$	0.01	\$	31,955	\$	0.01	\$	23,267	\$	55,222		
Madison	12,643,235		0.01	\$	124,182	\$	0.01	\$	186,942	\$	311,124		
Manatee	174,552,522		0.01	\$	1,714,455	\$	0.01	\$	248,140	\$	1,962,594		
Marion	177,579,221	\$	0.01	\$	1,744,183	\$	0.01	\$	509,011	\$	2,253,194		
Martin	81,974,625		0.01	\$	805,155	\$	0.01	\$	107,496	\$	912,650		
Miami-Dade	1,078,021,347		0.01	\$	10,588,326	\$	0.01	\$	1,439,946	\$	12,028,272		
Monroe	52,097,806		0.01	\$	511,705	\$	0.01	\$	52,420	\$	564,125		
Nassau	43,576,290		0.01	\$	428,006	\$	0.01	\$	89,779	\$	517,785		
Okaloosa	101,001,698		0.01	\$	992,039	\$	0.01	\$	106,832	\$	1,098,871		
Okeechobee	27,327,207		0.01	\$	268,408	\$	0.01	\$	88,675	\$	357,083		
Orange	703,731,336		-	\$	6,912,049	\$	0.01	\$	1,276,590	\$	1,276,590		
Osceola	185,921,920		0.01	\$	1,826,125	\$	0.01	\$	181,322	\$	2,007,447		
Palm Beach	610,315,635		0.01	\$	5,994,520	\$	0.01	\$	794,705	\$	6,789,225		
Pasco	212,963,175		0.01	\$	2,091,724	\$	0.01	\$	305,030	\$	2,396,755		
. 4000	2.2,000,170	Ψ	0.01	Ψ	_,001,12T	Ψ	0.01	Ψ	330,000	Ψ	_,000,100		

# Ninth-Cent Fuel Tax

## Estimated Gallons and Tax by Fuel Type

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Estimated		Es	Estimated Tax				Estimated Tax		Total	
	Motor Fuel	Motor Fuel	Re	Receipts from		Diesel Fuel		Receipts from		Estimated	
County	Gallons	Tax Rate	I	Motor Fuel		Tax Rate		Diesel Fuel		Tax Receipts	
Pinellas	380,804,841	\$ 0.01	\$	3,740,265	\$	0.01	<b>\$</b>	451,751	\$	4,192,016	
Polk	275,955,512	\$ 0.01	\$	2,710,435	\$	0.01	<b>\$</b>	902,965	\$	3,613,400	
Putnam	33,525,338	\$ 0.01	\$	329,286	\$	0.01	<b>\$</b>	75,710	\$	404,996	
St. Johns	127,561,749	-	\$	1,252,911	\$	0.01	<b>\$</b>	222,494	\$	222,494	
St. Lucie	137,023,477	\$ 0.01	\$	1,345,845	\$	0.01	<b>\$</b>	246,087	\$	1,591,932	
Santa Rosa	71,327,289	\$ 0.01	\$	700,577	\$	0.01	<b>\$</b>	123,113	\$	823,690	
Sarasota	167,966,399	\$ 0.01	\$	1,649,766	\$	0.01	<b>\$</b>	184,674	\$	1,834,440	
Seminole	216,109,176	\$ 0.01	\$	2,122,624	\$	0.01	\$	219,966	\$	2,342,590	
Sumter	66,140,114	\$ 0.01	\$	649,628	\$	0.01	\$	331,183	\$	980,811	
Suwannee	24,915,009	\$ 0.01	\$	244,715	\$	0.01	\$	89,692	\$	334,407	
Taylor	11,997,398	\$ -	\$	117,838	\$	0.01	\$	74,604	\$	74,604	
Union	5,134,930	\$ 0.01	\$	50,435	\$	0.01	\$	33,212	\$	83,647	
Volusia	243,330,647	\$ 0.01	\$	2,389,994	\$	0.01	\$	314,518	\$	2,704,512	
Wakulla	10,975,393	\$ 0.01	\$	107,800	\$	0.01	\$	31,373	\$	139,173	
Walton	45,597,832	\$ 0.01	\$	447,862	\$	0.01	\$	169,407	\$	617,269	
Washington	11,611,080	\$ 0.01	\$	114,044	\$	0.01	\$	24,056	\$	138,100	
Totals	9,443,800,000		\$	92,757,004			\$	17,836,479	\$	93,353,239	

#### Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As the result of statewide equalization, all counties levy the tax on diesel fuel at the \$0.01 rate.
- 3) Dollar figures are provided for each county in the "Estimated Tax Receipts from Motor Fuel" even though all counties do not currently levy the tax on motor fuel. The estimates for non-levying counties are provided for informational purposes only.
- 4) The dollar figures in the "Total Estimated Tax Receipts" represent the estimated distributions to counties based on their respective tax rates on motor and diesel fuels.

# Local Option Fuel Taxes

	Reve	enue E	Estimates for	r the Local f	Fiscal Year E	nding Sep	tember 30,	2019		
		1 to 6 Cents Lo	Tax	1 to 5 Cents Local Option Fuel Tax						
			Imposed on Mot				Imposed on	Motor Fuel Only		
				FY 2017-18	FY 2018-19			FY 2017-18	FY 2018-1	
Local Covernment		or Fuel	Distribution	Distribution	Estimated	Motor Fuel	Distribution	Distribution	Estimate	-
Local Government ALACHUA BOCC	\$	0.06	Methodology Interlocal	Percentage 47.6260000	<b>Distribution</b> \$ 3,777,668	Tax Rate \$ 0.05	Methodology Interlocal	Percentage 52.1500000	\$ 3,019,	
Alachua Bocc	Ą	0.06	interiocai	1.9295000		<b>Φ</b> 0.05	interiocai	1.8750000	. , ,	
Archer				0.8745000				0.8550000		502
Gainesville				42.9245000				38.6350000		
Hawthorne				1.0870000				1.0600000		371
High Springs				2.1700000	\$ 172,123			2.1100000		
La Crosse				0.2975000	\$ 23,598			0.2950000	\$ 17,	,080,
Micanopy				0.9275000				0.9000000	\$ 52,	,107
Newberry				1.2875000				1.2550000		,660
Waldo				0.8760000				0.8650000		,081
Countywide Total				100.0000000		•		100.0000000	\$ 5,789,	674
BAKER BOCC	\$	0.06	Interlocal	86.0000000		\$ -				
Glen St. Mary				1.0000000						
Macclenny Countywide Total				13.0000000 100.0000000					\$ 165,	604
BAY BOCC	\$	0.06	Default	59.7830000		\$ -			φ 100,	004
Callaway	Ψ	0.00	Delault	3.6560000	. , ,					
Lynn Haven				4.9400000						-
Mexico Beach	1			1.1620000				†		-
Panama City				21.4070000						$\neg$
Panama City Beach	1			4.4180000	. , ,					
Parker				1.4070000	\$ 86,854					
Springfield				3.2270000						
Countywide Total				100.0000000					\$ 885,	943
BRADFORD BOCC	\$	0.06	Interlocal	70.0000000		\$ -				
Brooker				1.8000000						
Hampton				1.9000000						
Lawtey				2.9000000						
Starke	-			23.4000000					Φ 440	000
Countywide Total	•	0.00	lutaula aal	100.0000000		•			\$ 142,	920
BREVARD BOCC Cape Canaveral	\$	0.06	Interlocal	<b>47.1400427</b> 1.4417638	<b>\$ 10,704,075</b> \$ 327,381	\$ -				
Cocoa				2.4128146						
Cocoa Beach				1.4811745						-
Grant-Valkaria				0.5325876						-
Indialantic				0.4880832	\$ 110,829					
Indian Harbor Beach				1.4723803						
Malabar				0.4410645	\$ 100,152					
Melbourne				14.3533337	\$ 3,259,207					
Melbourne Beach				0.2625968						
Melbourne Village				0.0767615	,					
Palm Bay				16.9481821	\$ 3,848,419					
Palm Shores				0.1100784						
Rockledge				3.7116937						
Satellite Beach	-			2.0218973						
Titusville West Melbourne	-			4.3465838 2.7589615						
Countywide Total				100.0000000					\$ 2,325,	232
BROWARD BOCC	\$	0.06	Interlocal	62.5000000		\$ 0.05	Interlocal	64.0380000		
Coconut Creek	_	0.00	mtoriooui	1.1642050		<b>V</b> 0.00	mtoriooui	1.1164564		
Cooper City				0.6863210				0.6581732		
Coral Springs	1			2.5736590				2.4681050		
Dania Beach				0.6337740				0.6077802	\$ 242,	
Davie				2.0270240	\$ 1,093,598			1.9438888	\$ 775,	
Deerfield Beach				1.5829360				1.5180144	\$ 605,	
Fort Lauderdale				3.6026620				3.4549052		
Hallandale Beach				0.7872180				0.7549312		
Hillsboro Beach	1			0.0390130				0.0374132		,923
Hollywood	-			2.9791010				2.8569182		
Lauderdale-By-The-Sea	+			0.1251120				0.1199806		,857
Lauderdale Lakes	+			0.7099450				0.6808280		
Lauderhill	+-			1.4406210 0.0004880				1.3815356 0.0004702		
Lazy Lake Lighthouse Point	+			0.0004880				0.2053628		188 ,914
Margate	+-			1.1664470				1.1186068		
Miramar				2.7320980				2.6200452		
North Lauderdale	1			0.8981640				0.8613268		
Oakland Park	1			0.8988570				0.8619916		,825
					- ,	•				

# Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Reve	enue I				Ending September 30, 2019						
			1 to 6 Cents Lo	•			1 to 5 Cents Lo			(		
			Imposed on Mot	tor and Diesel F FY 2017-18	Fuels FY 2018-19	Imposed on Motor Fuel Only FY 2017-18 FY 2018-19						
	Moto	or Fuel	Distribution	Distribution	Estimated	Motor Fuel	Distribution	Distribution		Estimated		
Local Government		Rate	Methodology	Percentage	Distribution	Tax Rate	Methodology	Percentage		istribution		
Parkland				0.6030560	\$ 325,354			0.5783226	\$	230,677		
Pembroke Park				0.1287810				0.1234990	_	49,260		
Pembroke Pines				3.2979750				3.1627138		1,261,521		
Plantation Pompano Beach				1.8004040 2.1896610				1.7265632 2.0998554		688,680 837,576		
Sea Ranch Lakes				0.0137990				0.0132338		5,279		
Southwest Ranches				0.1543410	\$ 83,268			0.1480110		59,038		
Sunrise				1.8490380				1.7732030	_	707,283		
Tamarac				1.2904370				1.2375122	\$	493,610		
Weston West Park	-			1.3560100 0.3010190				1.3003956 0.2886730	•	518,693 115,144		
Wilton Manors				0.2536890				0.2432840		97,039		
Countywide Total				100.0000000				100.0000000	_	39,887,309		
CALHOUN BOCC	\$	0.06	Default	79.8900000		\$ -						
Altha	ļ			1.2200000								
Blountstown Countywide Total				18.8900000 100.0000000					\$	40,223		
CHARLOTTE BOCC	\$	0.06	Interlocal	89.6600000		\$ 0.05	Default	93.2600000	•	3,920,829		
Punta Gorda	-	0.00	Interiocal	10.3400000		ψ 0.00	Delaait	6.7400000	_	283,362		
Countywide Total				100.0000000	\$ 5,989,049			100.0000000	\$	4,204,191		
CITRUS BOCC	\$	0.06	Interlocal	90.9500000		\$ 0.05	Interlocal	90.9500000	_	2,362,371		
Crystal River	-			3.5000000				3.5000000	•	90,910		
Inverness Countywide Total				5.5500000 100.0000000				5.5500000 100.0000000		144,158 2,597,439		
CLAY BOCC	\$	0.06	Interlocal	85.9000000		\$ 0.05	Default	82.9600000	_	3,029,512		
Green Cove Springs	_	0.00	intoriodai	5.7000000		<b>V</b> 0.00	Doladie	3.4300000		125,256		
Keystone Heights				1.7000000	\$ 84,278			0.9700000	\$	35,422		
Orange Park				6.1000000				12.1500000	_	443,691		
Penney Farms				0.6000000				0.4900000	_	17,894		
Countywide Total COLLIER BOCC	\$	0.06	Default	100.0000000 <b>85.4800000</b>		\$ 0.05	Default	100.0000000 85.4800000		3,651,774 <b>6,161,022</b>		
Everglades	Ψ	0.00	Delauit	0.1900000		φ 0.03	Delauit	0.1900000		13,694		
Marco Island				6.1200000				6.1200000	_	441,103		
Naples				8.2100000				8.2100000	\$	591,741		
Countywide Total				100.0000000		•		100.0000000	\$	7,207,560		
COLUMBIA BOCC Fort White	\$	0.06	Interlocal	<b>71.3900000</b> 1.1000000		\$ -						
Lake City				27.5100000								
Countywide Total				100.0000000					\$	448,665		
DESOTO BOCC	\$	0.06	Interlocal	78.0000000	\$ 691,300	\$ 0.05	Default	83.0000000		455,183		
Arcadia				22.0000000				17.0000000	_	93,230		
Countywide Total	•	0.00	lutaula aal	100.0000000		•		100.0000000	\$	548,414		
DIXIE BOCC Cross City	\$	0.06	Interlocal	<b>81.2500000</b> 12.5000000		\$ -						
Horseshoe Beach				6.2500000								
Countywide Total				100.0000000					\$	53,732		
JACKSONVILLE-DUVAL	\$	0.06	Interlocal	95.1039000		\$ -						
Atlantic Beach	-			1.4349000								
Baldwin Jacksonville Beach	1			0.1508000 2.5231000								
Neptune Beach				0.7873000								
Countywide Total				100.0000000					\$	4,423,984		
ESCAMBIA BOCC	\$	0.06	Default	84.0400000		\$ 0.04	Interlocal	100.0000000		4,873,847		
Century				0.8100000				0.0000000		-		
Pensacola Countywide Total				15.1500000 100.0000000				0.0000000		4,873,847		
FLAGLER BOCC	\$	0.06	Interlocal	19.3600000		\$ -		100.0000000	Ψ	4,073,047		
Beverly Beach	Ť	,,,,,		0.3000000		•						
Bunnell		_		3.1000000	\$ 86,527					_		
Flagler Beach				3.9800000								
Palm Coast	1			73.2600000					Φ.	440.000		
Countywide Total FRANKLIN BOCC	\$	0.06	Default	100.0000000 <b>75.0800000</b>		\$ -			\$	413,009		
Appalachicola	Ψ	0.00	Delault	16.8500000		<b>-</b>						
Carrabelle				8.0700000								
Countywide Total				100.0000000	\$ 409,933				\$	54,388		
GADSDEN BOCC	\$	0.06	Default	77.9447000		\$ -						
Chattahoochee				6.8309000	\$ 184,854							

#### Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 1 to 6 Cents Local Option Fuel Tax 1 to 5 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels Imposed on Motor Fuel Only FY 2018-19 FY 2018-19 FY 2017-18 FY 2017-18 Distribution Distribution Motor Fuel Distribution **Estimated** Motor Fuel Distribution **Estimated** Tax Rate Methodology Percentage Distribution Tax Rate Methodology Distribution **Local Government** Percentage 0.5810000 \$ Greensboro 15,723 1.3216000 \$ 35,764 Gretna Havana 3.3009000 \$ 89,327 Midway 1.1996000 \$ 32,463 Quincy 8.8213000 \$ 238,717 Countywide Total 100.0000000 \$ 2,706,142 241,503 **GILCHRIST BOCC** 0.06 Default 86.7600000 \$ 407,884 1.3000000 \$ 6,112 Bell Fanning Springs (part) 3.1100000 \$ 14,621 Trenton 8.8300000 \$ 41,512 Countywide Total 100.0000000 \$ 470,129 66,692 **GLADES BOCC** 0.06 Default 80.0000000 \$ 793,393 Moore Haven 20.0000000 \$ 198,348 Countywide Total 100.0000000 \$ 991,742 135,868 \$ **GULF BOCC** 0.06 Interlocal 52,766 100.0000000 \$ 375,152 | \$ **HAMILTON BOCC** 0.06 Interlocal 72.4900000 \$ 2,332,272 13.5600000 \$ Jasper 436.275 7.4000000 \$ 238,085 Jennings White Springs 6.5500000 \$ 210.738 136,835 Countywide Total 100.0000000 \$ 3.217.370 0.06 0.05 Default HARDEE BOCC Interlocal 85.2800000 \$ 775,339 89.5800000 \$ 483,557 3.7700000 \$ 1.0800000 \$ Bowling Green 34,276 5,830 Wachula 7.4300000 \$ 67,551 8.3100000 \$ 44,858 5,560 Zolfo Springs 3.5200000 \$ 32.003 1.0300000 \$ Countywide Total 100.0000000 \$ 909.169 100.0000000 \$ 539.805 **HENDRY BOCC** 0.06 Interlocal 65.0000000 \$ 1,024,461 0.02 Interlocal 65.0000000 \$ 201,528 20.6700000 \$ Clewiston 20.6700000 \$ 325,778 64,086 LaBelle 14.3300000 \$ 225.854 14.3300000 \$ 44,429 Countywide Total 310,043 100.0000000 \$ 1.576.093 100.0000000 \$ HERNANDO BOCC 0.06 Interlocal 95.0000000 \$ 4,873,689 0.05 Interlocal 95.0000000 3,356,060 Brooksville 5.0000000 \$ 256,510 5.0000000 \$ 176,635 Countywide Total 100.0000000 \$ 5.130.199 100.0000000 \$ 3.532.694 HIGHLANDS BOCC 0.06 Interlocal 0.05 Default 81.3473700 \$ 2,533,344 80.4000000 \$ 1,573,992 8.3000000 \$ Avon Park 8.4022900 \$ 261,667 162,489 Lake Placid 2.0121100 \$ 1.5000000 \$ 29,366 62,662 Sebring 8.2382300 \$ 256,557 9.8000000 \$ 191,855 Countywide Total 100.0000000 \$ 3.114.229 100.0000000 \$ 1,957,701 HILLSBOROUGH BOCC 0.06 Interlocal 68.3000000 \$ 29,132,641 Plant City 2.8000000 \$ 1.194.310 26.9900000 \$ 11,512,298 Tampa Temple Terrace 1.9100000 \$ 814.690 5,896,894 Countywide Total 100.0000000 \$ 42,653,940 \$ HOLMES BOCC 0.06 Interlocal 86.0000000 \$ 623,786 10.0000000 \$ Bonifay 72,533 1.0000000 \$ Esto 7,253 1.0000000 \$ Noma 7,253 Ponce de Leon 1.0000000 \$ 7,253 Westville 1.0000000 \$ 7,253 82,399 Countywide Total 100.0000000 \$ 725,333 \$ INDIAN RIVER BOCC Interlocal 72.1156000 \$ 3,897,719 3.2189000 \$ Fellsmere 173.976 Indian River Shores 1.2181000 \$ 65,836 0.2266000 \$ 12,247 Orchid Sebastian 13.4681000 \$ 727,927 Vero Beach 9.7527000 \$ 527.116 Countywide Total 722,777 100.0000000 \$ 5.404.820 \$ JACKSON BOCC Interlocal 75.2300000 \$ 2,419,600 Alford 0.9500000 \$ 30,555 Campbellton 0.1900000 \$ 6,111 Cottondale 1.1600000 \$ 37,309 4.4000000 \$ 141,516 Graceville Grand Ridge 1.5000000 \$ 48,244 23,479 0.7300000 \$ Greenwood Malone 0.9500000 \$ 30,555 Marianna 11.7200000 \$ 376,947 Sneads 3.1700000 \$ 101,956 Countywide Total 100.0000000 \$ 3,216,271 297,254 JEFFERSON BOCC 0.05 88.7800000 \$ 356,546 0.06 Default 88.7800000 \$ 686.180 \$ Default

#### Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 1 to 6 Cents Local Option Fuel Tax 1 to 5 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels Imposed on Motor Fuel Only FY 2018-19 FY 2018-19 FY 2017-18 FY 2017-18 Distribution Motor Fuel Distribution Distribution **Estimated** Motor Fuel Distribution **Estimated** Tax Rate Methodology Percentage Distribution Tax Rate Methodology Percentage Distribution **Local Government** 11.2200000 \$ Monticello 86,719 11.2200000 \$ 45,060 Countywide Total 100.0000000 \$ 772,899 100.0000000 \$ 401,606 LAFAYETTE BOCC 0.06 Interlocal 100.0000000 \$ 197,536 18,010 LAKE BOCC 0.06 Combination 66.3800000 \$ 6,254,000 Astatula 0.5303700 \$ 49,969 Clermont 6.0103100 \$ 566.262 4.4296800 \$ 417,343 Eustis Fruitland Park 0.9640200 \$ 90,825 Groveland 2.5732300 \$ 242,437 Howey-in-the-Hills 0.4644600 \$ 43,759 3.0241900 \$ Lady Lake 284,924 4.3238600 \$ Leesburg 407,373 1.2658300 \$ Mascotte 119,260 2.2688100 \$ 213,756 Minneola Montverde 0.7859200 \$ 74,046 Mount Dora 2.9045300 \$ 273,651 3 1679500 \$ 298 469 Tavares 0.9068400 \$ Umatilla 85,438 Countywide Total 100.0000000 \$ 9,421,513 1,385,272 0.05 LEE BOCC 0.06 47.8000000 \$ Interlocal 47.8000000 \$ 10,305,635 Interlocal 7,510,562 Bonita Springs 4.5400000 \$ 978,820 4.5400000 \$ 713,346 3,920,262 Cape Coral 24.9500000 \$ 5,379,196 24.9500000 \$ 2.5400000 \$ 547,622 2.5400000 \$ 399,097 Estero Fort Myers 14.0000000 \$ 3,018,387 14.0000000 \$ 2.199.746 Fort Myers Beach 1.1700000 \$ 252,251 1.1700000 \$ 183,836 Sanibel 5.0000000 \$ 1,077,995 5.0000000 \$ 785,624 Countywide Total 100.0000000 \$ 100.0000000 \$ 15.712.473 21.559.906 46.6700000 \$ LEON BOCC 0.06 Interlocal 3,853,467 0.05 Interlocal 50.0000000 \$ 3,051,210 53.3300000 \$ Tallahassee 4,403,372 50.0000000 \$ 3,051,210 Countywide Total 100.0000000 \$ 8,256,839 100.0000000 \$ 6,102,421 LEVY BOCC 0.06 Interlocal 90.5900000 \$ 1,307,031 0.05 Default 90.5900000 \$ 854,437 Bronson 0.1300000 \$ 1,876 0.1300000 \$ 1,226 Cedar Key 0.3600000 \$ 5.194 0.3600000 \$ 3,395 Chiefland 1.9500000 \$ 28.135 1.9500000 \$ 18,392 Fanning Springs (part) 0.1800000 \$ 2,597 0.1800000 \$ 1,698 1.0000000 \$ 14,428 1.0000000 \$ 9,432 Inglis Otter Creek 0.0800000 \$ 1,154 0.0800000 \$ 755 48,386 Williston 5.1300000 \$ 74,016 5.1300000 \$ Yankeetown 0.5800000 \$ 8.368 0.5800000 \$ 5,471 Countywide Total 100.0000000 \$ 1,442,799 100.0000000 \$ 943,191 LIBERTY BOCC 0.06 Interlocal 85.0000000 \$ 270.111 15.0000000 \$ Bristol 47,667 Countywide Total 100.0000000 \$ 317,777 29,782 MADISON BOCC 0.06 Interlocal 70.1700000 \$ 0.05 Interlocal 70.1700000 \$ 406,060 \$ 1,272,939 6.1600000 \$ 111,747 6.1600000 \$ 35,647 Greenville 1.9800000 \$ 35.919 1.9800000 \$ 11,458 Lee Madison 21.6900000 \$ 393,474 21.6900000 \$ 125,516 Countywide Total 100.0000000 \$ 1,814,078 100.0000000 \$ 578,681 Interlocal 100.0000000 \$ Interlocal 100.0000000 \$ MANATEE BOCC 0.06 11,048,476 0.05 7,989,269 MARION BOCC Default 80.4600000 \$ 10.282.357 0.05 Default 80.4600000 6,539,629 1.2100000 \$ 1.2100000 \$ Belleview 154.632 98,346 Dunnellon 0.6300000 \$ 0.6300000 \$ 51,205 80,511 McIntosh 0.1800000 \$ 23,003 0.1800000 \$ 14,630 Ocala 17.4100000 \$ 2,224,905 17.4100000 \$ 1,415,050 Reddick 0.1100000 \$ 14.057 0.1100000 \$ 8,941 Countywide Total 12,779,464 8,127,801 100.0000000 \$ 100.0000000 \$ MARTIN BOCC Interlocal 87.1400000 \$ 4,474,151 0.05 Interlocal 87.1400000 3,269,474 Jupiter Island 2.3600000 \$ 121,173 2.3600000 \$ 88,547 Ocean Breeze 0.0700000 \$ 3,594 0.0700000 \$ 2,626 Sewall's Point 2.2500000 \$ 115,525 2.2500000 \$ 84,420 8.1800000 \$ 419 997 8.1800000 \$ 306.912 Stuart Countywide Total 100.0000000 \$ 5,134,440 100.0000000 \$ 3,751,979

47,646,141

393,216

27,072

69,710

59,558

884.567

0.03

Interlocal

70.4000000 \$

0.5810000 \$

0.0400000 \$

0.1030000 \$

0.0880000 \$

1.3070000 \$

Interlocal

0.06

MIAMI-DADE BOCC

Bay Harbor Islands

Aventura

Bal Harbour

Biscayne Park

Coral Gables

21.907.420

151,280

10,066

26,348

22,796 339,861

74.0000000 \$

0.5110000 \$

0.0340000 \$

0.0890000 \$

0.0770000 \$

1.1480000 \$

# Local Option Fuel Taxes

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Revenue Estimates for the Local Fiscal Year Ending September 30, 2019										
			1 to 6 Cents Lo	•		1 to 5 Cents Local Option Fuel Tax					
			Imposed on Mot			Imposed on Motor Fuel Only FY 2017-18				V 2040 40	
	Mata	r Fuel	Distribution	FY 2017-18 Distribution	FY 2018-19 Estimated	Motor Fuel	Distribution	Distribution		Y 2018-19 stimated	
Local Government		Rate	Methodology	Percentage	Distribution	Tax Rate	Methodology	Percentage		stribution	
Cutler Bay	Iax	Nate	Wethodology	0.8710000		Tax Nate	Wethodology		\$	226,475	
Doral	1			1.0200000	. , , , , , , , , , , , , , , , , , , ,				_	265,257	
El Portal				0.0620000				0.0550000	_	16,283	
Florida City				0.2750000				0.2410000	\$	71,347	
Golden Beach				0.0410000				0.0360000		10,658	
Hialeah				4.2510000				3.7340000	-	1,105,437	
Hialeah Gardens				0.4340000					\$	113,090	
Homestead				1.3820000	, ,			1.2140000	_	359,400	
Indian Creek Key Biscayne	-			0.0070000 0.2360000	. , , , , , , , , , , , , , , , , , , ,			0.0060000 0.2070000		1,776 61,282	
Medley				0.2360000				0.0830000		24,572	
Miami	-			8.2520000	. , , , , , , , , , , , , , , , , , , ,				\$	2,146,039	
Miami Beach				1.5990000	. , ,				\$	415,945	
Miami Gardens				2.4980000					\$	649,821	
Miami Lakes				0.6150000	\$ 416,227			0.5400000	\$	159,865	
Miami Shores				0.2980000				0.2620000		77,564	
Miami Springs				0.4230000	. , , , , , , , , , , , , , , , , , , ,			0.3710000	_	109,833	
North Bay Village				0.1450000	. , , , , , , , , , , , , , , , , , , ,			0.1280000		37,894	
North Miami	-			1.1920000				1.0470000	_	309,960	
North Miami Beach	-			0.9390000					\$	244,238	
Opa Locka	1			0.3490000				0.3070000 0.5660000	-	90,886	
Palmetto Bay Pinecrest	-			0.6450000 0.5290000					\$	167,562 137,661	
South Miami				0.5290000	. , , , , , , , , , , , , , , , , , , ,			0.4650000	_	77,564	
Sunny Isles Beach	1			0.3410000	. , , , , , , , , , , , , , , , , , , ,			0.2990000	_	88,518	
Surfside				0.1100000	,,				\$	28,420	
Sweetwater				0.3970000				0.3490000		103,320	
Virginia Gardens				0.0510000	\$ 34,516			0.0450000	\$	13,322	
West Miami				0.1260000	\$ 85,276			0.1110000	\$	32,861	
Countywide Total				100.0000000					\$	29,604,622	
MONROE BOCC	\$	0.06	Interlocal	60.5000000		\$ 0.03	Interlocal	45.2100000		646,824	
Islamorada				0.0000000				9.0600000	_	129,622	
Key Colony Beach Key West	-			2.0000000 36.5000000	. , , , , , , , , , , , , , , , , , , ,			1.0900000 31.2100000	\$	15,595 446,525	
Layton				1.0000000				0.2600000		3,720	
Marathon				0.0000000	. , , , , , , , , , , , , , , , , , , ,			13.1700000	_	188,425	
Countywide Total				100.0000000	. , , , , , , , , , , , , , , , , , , ,			100.0000000	\$	1,430,710	
NASSAU BOCC	\$	0.06	Default	85.6065000		\$ -		100.000000		1,100,110	
Callahan				0.7494000							
Fernandina Beach				9.0497000	\$ 264,721						
Hilliard				4.5944000							
Countywide Total				100.0000000					\$	398,897	
OKALOOSA BOCC	\$	0.06	Default	64.0000000	,,	\$ 0.03	Default		\$	1,775,174	
Cinco Bayou	-			0.3828000				0.3828000		10,618	
Crestview Destin	+			7.8062000 7.9133000				7.8062000 7.9133000		216,521 219,492	
Destin Fort Walton Beach				9.7956000				9.7956000		271,701	
Laurel Hill	1			0.4593000				0.4593000		12,740	
Mary Esther	1			1.9899000				1.9899000	_	55,194	
Niceville				4.3618000				4.3618000		120,984	
Shalimar				0.6124000				0.6124000		16,986	
Valparaiso				2.6787000	\$ 165,343			2.6787000	\$	74,299	
Countywide Total				100.0000000				100.0000000		2,773,709	
OKEECHOBEE BOCC	\$	0.06	Interlocal	80.6600000		\$ 0.05	Interlocal	80.6600000		1,008,868	
Okeechobee	-			19.3400000				19.3400000		241,898	
Countywide Total ORANGE BOCC	\$	0.00	Interlegal	100.0000000 <b>63.5293000</b>	. , ,	¢		100.0000000	<b>\$</b>	1,250,766	
Apopka	ð	0.06	Interlocal	3.7353000		\$ -					
Bay Lake	1			0.0012000							
Belle Isle	1			0.5109000							
Eatonville				0.1758000							
Edgewood				0.2063000	\$ 95,312						
Lake Buena Vista				0.0017000	\$ 785						
Maitland				1.3744000	\$ 634,979						
Oakland				0.2058000							
Ocoee				3.2710000							
Orlando				21.2242000							
Windermere				0.2256000	\$ 104,228						

#### Calculated by the Florida Department of Revenue's Office of Tax Research Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 1 to 6 Cents Local Option Fuel Tax 1 to 5 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels Imposed on Motor Fuel Only FY 2018-19 FY 2018-19 FY 2017-18 FY 2017-18 Distribution Motor Fuel Distribution Distribution **Estimated** Motor Fuel Distribution **Estimated** Tax Rate Methodology Percentage Distribution Tax Rate Methodology Distribution **Local Government** Percentage 3.2495000 \$ Winter Garden 1.501.284 Winter Park 2.2890000 \$ 1,057,529 Countywide Total 100.0000000 \$ 46,200,473 6.441.957 0.05 **OSCEOLA BOCC** 0.06 Interlocal 62.5000000 \$ 7,043,896 Interlocal 100.0000000 \$ 8,509,646 Kissimmee 25.0000000 \$ 2,817,558 0.0000000 \$ St. Cloud 12.5000000 \$ 1.408.779 0.0000000 \$ Countywide Total 100.0000000 \$ 11.270.234 100.0000000 \$ 8,509,646 PALM BEACH BOCC 0.06 Interlocal 66.5648000 \$ 25,423,165 0.05 Interlocal 78.9240000 \$ 22,046,746 Atlantis 0.1920000 \$ 73,331 0.1211000 \$ 33,828 Belle Glade 0.9221000 \$ 352,179 0.5813000 \$ 162,381 Boca Raton 4.1156000 \$ 1,571,876 2.5943000 \$ 724,696 Boynton Beach 1.5731000 \$ 439,432 2.4955000 \$ 953.109 0.0086000 \$ 0.0054000 \$ 1,508 Briny Breezes 3,285 Cloud Lake 0.0117000 \$ 4,469 0.0074000 \$ 2,067 Delray Beach 2.7320000 \$ 1,043,436 1.7221000 \$ 481,054 Glen Ridge 0.0264000 \$ 10,083 0.0166000 \$ 4,637 0.0690000 \$ 0.0435000 \$ 12,151 Golf 26.353 0.8100000 \$ 0.5106000 \$ 142,632 Greenacres 309,364 0.0679000 \$ 0.0428000 \$ Gulfstream 25.933 11.956 Haverhill 0.0817000 \$ 31,204 0.0515000 \$ 14,386 Highland Beach 0.0619000 \$ 23,642 0.0390000 \$ 10,894 0.0220000 \$ 6,146 Hypoluxo 0.0349000 \$ 13,329 0.1059000 40,447 0.0668000 \$ 18,660 Juno Beach 977,935 450,857 2.5605000 \$ 1.6140000 \$ Jupiter Jupiter Inlet Colony 0.0394000 \$ 15,048 0.0248000 \$ 6,928 Lake Clarke Shores 0.2180000 \$ 83,261 0.1374000 \$ 38,382 0.4922000 \$ 0.3102000 \$ Lake Park 187,986 86,652 Lake Worth 1.7532000 \$ 669,602 1.1051000 \$ 308,700 0.3484000 \$ 0.5527000 \$ 211,093 97,323 Lantana oxahatchee Groves 0.7413000 283,126 0.4673000 \$ 130,536 Manalapan 0.0363000 \$ 13,864 0.0229000 \$ 6,397 Mangonia Park 0.1243000 \$ 47,474 0.0784000 \$ 21,900 North Palm Beach 0.5584000 \$ 213,270 0.3520000 \$ 98,328 0.0664000 \$ Ocean Ridge 0.1053000 \$ 40.217 18.548 0.3519000 \$ 134,402 0.2218000 \$ 61,958 Pahokee 0.6427000 \$ 245,467 0.4051000 \$ 113,161 Palm Beach

1.5029000 \$

0.0759000 \$

0.7839000 \$

1.4588000 \$

1.3992000 \$

0.2360000 \$

0.0177000 \$

0.3591000 \$

3.0941000 \$

4.5960000 \$

0.0002000 \$

100.0000000 \$

93.9442000 \$

1.1549000 \$

3.4752000 \$

0.3424000 \$

0.0132000 \$

0.1705000 \$

0.8996000 \$

100.0000000 \$

100.0000000 \$

64.7720000 \$

2.0360000 \$

2.8690000 \$

0.6100000 \$

0.6610000 \$

0.4070000 \$

0.9920000 \$

0.8490000 \$

2.8080000 \$

0.0420000 \$

0.0440000 \$

Default

Interlocal

Interlocal

0.06

0.06

0.06

574,004

28,989

299.396

557,161

534.398

90,136

6,760

76

0.05

0.05

Default

Interlocal

137,151

1,181,733

1,755,355

38,193,107

12,676,304

155.836

468.924

46,202

23,006

121,387

13.493.439

23,565,871

13,298,288

418,010

589,032

125,239

135,709

83.561

203,667

174,308

576,508

8,623

9.034

1,781

Palm Beach Gardens

Palm Beach Shores

Royal Palm Beach

South Palm Beach

West Palm Beach

Countywide Total

PASCO BOCC

New Port Richey

Countywide Total

PINELLAS BOCC

Palm Springs

South Bay

Tequesta

Wellington

Westlake

Dade City

Port Richey

Zephyrhills

**POLK BOCC** 

Auburndale

Davenport

Eagle Lake

Fort Meade

Frostproof

Haines City

Highland Park

Hillcrest Heights

Bartow

Dundee

St. Leo San Antonio

Riviera Beach

0.9473000 \$

0.0478000 \$

0.4941000 \$

0.9195000 \$

0.8820000 \$

0.1488000 \$

0.0112000 \$

0.2264000 \$

1.9504000 \$

2.8971000 \$

0.0001000 \$

100.0000000 \$

93.9442000 \$

1.1549000 \$

3.4752000 \$

0.3424000 \$

0.0132000 \$

0.1705000 \$

0.8996000 \$

100.0000000 \$

64.7720000 \$

2.0360000 \$

2.8690000 \$

0.6100000 \$

0.6610000 \$

0.4070000 \$

0.9920000 \$

0.8490000 \$

2.8080000 \$

0.0420000 \$

0.0440000 \$

264,620

13,353

138,023

256,854

246,379

41,566

63,243 544,8<u>28</u>

809,280

27,934,147

9,157,046

112,572

338,739

33,375

1,287

16,619

87,687

9,747,325

3,485,888

8,181,017

257,157

362,369

77,046

83,487

51,406

125,294

107,233

354,664

5,305

28

3,129

# Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

	Reve	enue l				naing Sep			Ending September 30, 2019						
			1 to 6 Cents Lo			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only									
			Imposed on Mot	FY 2017-18	ruels FY 2018-19		imposed on	Motor Fuel Onl		Y 2018-19					
	Mote	or Fuel	Distribution	Distribution	Estimated	Motor Fuel	Distribution	Distribution							
Local Government		Rate	Methodology	Percentage	Distribution	Tax Rate	Methodology	Percentage		istribution					
Lake Alfred			9	0.7790000			O,	0.7790000		98,391					
Lake Hamilton				0.3430000				0.3430000		43,323					
Lake Wales				2.3130000				2.3130000	_	292,143					
Lakeland Mulberry	-			13.6490000 1.1360000	. , ,			13.6490000 1.1360000	_	1,723,935 143,482					
Polk City				0.4020000				0.4020000		50,775					
Winter Haven				5.2880000				5.2880000	•	667,900					
Countywide Total				100.0000000				100.0000000		12,630,484					
PUTNAM BOCC	\$	0.06	Interlocal		\$ 1,822,393	\$ 0.05	Interlocal	79.5692000		1,220,953					
Crescent City				2.0959000				2.0959000	_	32,161					
Interlachen Palatka				1.8367000 14.3085000	\$ 42,066 \$ 327,711			1.8367000 14.3085000	_	28,183 219,557					
Pomona Park				1.2093000				1.2093000	_	18,556					
Welaka				0.9804000				0.9804000	_	15,044					
Countywide Total				100.0000000				100.0000000	\$	1,534,455					
ST. JOHNS BOCC	\$	0.06	Interlocal	90.7700000		\$ -									
St. Augustine				6.2500000											
St. Augustine Beach Countywide Total				2.9800000 100.0000000					\$	1,167,700					
ST. LUCIE BOCC	\$	0.06	Default	19.0226000		\$ 0.05	Default	19.0226000	_	1,193,015					
Fort Pierce		0.00	Doladie	14.0710000		0.00	Doladie	14.0710000	•	882,472					
Port St. Lucie				66.8231000	\$ 6,001,267			66.8231000	\$	4,190,854					
St. Lucie Village				0.0833000	, , -			0.0833000	_	5,224					
Countywide Total			5.6.11	100.0000000				100.0000000		6,271,565					
SANTA ROSA BOCC Gulf Breeze	\$	0.06	Default	<b>90.9514000</b> 2.2328000		\$ 0.05	Interlocal	<b>89.4200000</b> 4.0800000		<b>2,919,250</b> 133,198					
Jay				0.3873000				0.3900000	_	12,732					
Milton				6.4285000				6.1100000	_	199,470					
Countywide Total				100.0000000				100.0000000		3,264,650					
SARASOTA BOCC	\$	0.06	Interlocal	63.7894000		\$ 0.05	Interlocal	63.7894000		4,904,016					
Longboat Key				1.1236000				1.1236000	_	86,380					
North Port Sarasota				16.1366000 13.4818000	. , ,			16.1366000 13.4818000		1,240,553 1,036,457					
Venice				5.4686000				5.4686000		420,416					
Countywide Total				100.0000000	. ,			100.0000000	_	7,687,822					
SEMINOLE BOCC	\$	0.06	Interlocal	63.6000000		\$ -									
Altamonte Springs				5.3000000											
Casselberry Lake Mary				4.8000000 2.2000000	\$ 631,457 \$ 289,418										
Longwood				3.2000000											
Oviedo				6.4000000	. ,										
Sanford				9.5000000											
Winter Springs				5.0000000											
Countywide Total	•	0.00	lusto ul l	100.0000000		<b>.</b>			\$	1,978,263					
SUMTER BOCC Bushnell	\$	0.06	Interlocal	<b>88.7800000</b> 2.0650000		\$ -									
Center Hill				0.8880000											
Coleman				0.5960000	\$ 33,432										
Webster				0.6670000	\$ 37,414										
Wildwood				7.0040000											
Countywide Total	ŕ	0.00	Interlegal	100.0000000		¢ 005	Interlegal	9E 0440000	\$	605,447					
SUWANNEE BOCC Branford	\$	0.06	Interlocal	<b>85.9110000</b> 1.0000000		\$ 0.05	Interlocal	<b>85.9110000</b> 1.0000000		<b>979,695</b> 11,404					
Live Oak				13.0890000				13.0890000		149,262					
Countywide Total				100.0000000				100.0000000		1,140,360					
TAYLOR BOCC	\$	0.06	Interlocal	70.0000000	\$ 773,277	\$ -									
Perry				30.0000000											
Countywide Total	*	0.00	Default	100.0000000		•			\$	109,824					
UNION BOCC Lake Butler	\$	0.06	Default	<b>82.8300000</b> 9.1700000		\$ -									
Raiford				0.2700000											
Worthington Springs				7.7300000											
Countywide Total				100.0000000	\$ 480,492				\$	47,005					
VOLUSIA BOCC	\$	0.06	Interlocal	57.2390000		\$ 0.05	Interlocal	57.2390000		6,374,847					
Daytona Beach	_			7.7080000				6.5250000		809,007					
Daytona Beach Shores DeBary				1.2280000 2.0380000				1.1390000 2.5260000		133,045 247,376					
Debary DeLand				2.3500000				3.0020000		288,980					
	1			2.0000000	ψ 001,011	<u> </u>		J.0020000	Ψ	200,000					

# **Local Option Fuel Taxes**

Revenue Estimates for the Local Fiscal Year Ending September 30, 2019

			1 to 6 Cents Lo	cal Option Fuel	Ta	Tax 1 to 5 Cents Local Option Fuel Tax						
			Imposed on Mot	tor and Diesel F	uel	ls Imposed on Motor Fuel On						
				FY 2017-18	ı	FY 2018-19			FY 2017-18		FY 2018-19	
	Motor F	uel	Distribution	Distribution		Estimated	Motor Fuel	Distribution	Distribution		Estimated	
Local Government	Tax Ra	ite	Methodology	Percentage	Г	Distribution	Tax Rate	Methodology	Percentage		Distribution	
Deltona				9.4280000	\$	1,434,328			7.5510000	\$	971,557	
Edgewater				1.8470000	\$	280,993			2.2110000	\$	220,921	
Holly Hill				1.2470000	\$	189,712			1.2010000	\$	136,959	
Lake Helen				0.2530000	\$	38,490			0.2830000	\$	29,431	
New Smyrna Beach				3.3200000		505,088			3.8880000		393,500	
Oak Hill				0.1520000		23,125			0.2770000	\$	22,154	
Orange City				0.8400000		127,793			1.2070000	\$	108,894	
Ormond Beach				5.0870000	\$	773,910			4.6310000	\$	547,490	
Pierson				0.2100000	\$	31,948			0.3080000	\$	27,485	
Ponce Inlet				0.6530000		99,344			0.6980000	\$	74,607	
Port Orange				5.0170000	\$	763,261			6.2110000	\$	608,667	
South Daytona				1.3830000	\$	210,403			1.1030000	\$	142,323	
Countywide Total				100.0000000	\$	15,213,488			100.0000000	\$	11,137,244	
WAKULLA BOCC	\$ 0	.06	Interlocal	100.0000000	\$	789,320	\$ -			\$	100,469	
WALTON BOCC	\$ 0	.06	Default	92.0800000		3,235,394	\$ -					
DeFuniak Springs				7.6100000		267,391						
Freeport				0.2700000	\$	9,487						
Paxton				0.0400000	\$	1,405						
Countywide Total				100.0000000	\$	3,513,677				\$	417,403	
WASHINGTON BOCC	\$ 0	.06	Default	85.7600000	,	669,131	\$ -					
Caryville				0.1200000		936						
Chipley				12.3500000		96,359						
Vernon				1.4600000		11,391						
Wausau				0.3100000		2,419						
Countywide Total				100.0000000	\$	780,236				\$	106,288	
STATEWIDE TOTALS					\$	624,223,141			_	\$	243,625,374	

#### Notes:

- 1) The dollar figures represent a 100 percent distribution of estimated monies.
- 2) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
- 3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy.
- 4) Revenue estimates are based on FY 2017-18 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years.
- 5) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula methodology.
- 6) The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share.

# Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

**Estimation of Realized and Unrealized Tax Revenues** 

Local Fiscal Year Ending September 30, 2019

								ar Ending Se	ptember 3							
			nt Fuel Tax			1-6 Cents Local	Option Fuel			1-5 Cents Local	Option Fuel			Combined To	otal: All Taxe	
		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide
	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized
County	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues
Alachua	1	\$ 1,409,809	0	\$ -	6	\$ 7,931,945	0	\$ -	5	\$ 5,789,674	0	\$ -	12	\$ 15,131,428	0	\$ -
Baker	1	\$ 210,643	0	\$ -	6	\$ 1,188,501	0	\$ -	0	\$ -	5	\$ 828,020	7	\$ 1,399,144	5	\$ 828,020
Bay	1	\$ 1,096,021	0	\$ -	6	\$ 6,172,986	0	\$ -	0	\$ -	5	\$ 4,429,714	7	\$ 7,269,008	5	\$ 4,429,714
Bradford	0	\$ 32,798	1	\$ 153,349	6	\$ 1,051,849	0	\$ -	0	\$ -	5	\$ 714,599	6	\$ 1,084,647	6	\$ 867,948
Brevard	0	\$ 1,465,929	1	\$ 2,494,912	6	\$ 22,706,969	0	\$ -	0	\$ -	5	\$ 11,626,159	6	\$ 24,172,898	6	\$ 14,121,071
Broward	1	\$ 9,596,837	0	\$ -	6	\$ 53,950,939	0	\$ -	5	\$ 39,887,309	0	\$ -	12	\$ 103,435,085	0	\$ -
Calhoun	0	\$ 24,187	1	\$ 43,159	6	\$ 385,769	0	\$ -	0	\$ -	5	\$ 201,117	6	\$ 409,955	6	\$ 244,276
Charlotte	1	\$ 1,061,944	0	\$ -	6	\$ 5,989,049	0	\$ -	5	\$ 4,204,191	0	\$ -	12	\$ 11,255,185	0	\$ -
Citrus	1	\$ 631,696	0	\$ -	6	\$ 3,553,789	0	\$ -	5	\$ 2,597,439	0	\$ -	12	\$ 6,782,924	0	\$ -
Clay	1	\$ 881,650	0	\$ -	6	\$ 4,957,556	0	\$ -	5	\$ 3,651,774	0	\$	12	\$ 9,490,979	0	\$ -
Collier	1	\$ 1,705,570	0	\$ -	6	\$ 9,577,469	0	\$ -	5	\$ 7,207,560	0	\$ -	12	\$ 18,490,599	0	\$ -
Columbia	1	\$ 652,817	0	\$ -	6	\$ 3,712,742	0	\$ -	0	\$ -	5	\$ 2,243,327	7	\$ 4,365,559	5	\$ 2,243,327
DeSoto	1	\$ 156,032	0	\$ -	6	\$ 886,282	0	\$ -	5	\$ 548,414	0	\$ -	12	\$ 1,590,728	0	\$ -
Dixie	0	\$ 38,110	1	\$ 57,653	6	\$ 550,128	0	\$ -	0	\$ -	5	\$ 268,661	6	\$ 588,238	6	\$ 326,314
Duval	0	\$ 1,202,193	1	\$ 4,746,818	6	\$ 33,680,965	0	\$ -	0	\$ -	5	\$ 22,119,921	6	\$ 34,883,158	6	\$ 26,866,739
Escambia	1	\$ 1,620,397	0	\$ -	6	\$ 9,167,930	0	\$ -	4	\$ 4,873,847	1	\$ 1,218,462	11	\$ 15,662,174	1	\$ 1,218,462
Flagler	1	\$ 496,522		\$ -	6	\$ 2,791,194	0	\$ -	0	\$ -	5	\$ 2,065,044	7	\$ 3,287,716	5	\$ 2,065,044
Franklin	0	\$ 14,090	1	\$ 58,357	6	\$ 409,933	0	\$ -	0	\$ -	5	\$ 271,941	6	\$ 424,023	6	\$ 330,298
Gadsden	0	\$ 210,213	1	\$ 259,126	6	\$ 2,706,142	0	\$ -	0	\$ -	5	\$ 1,207,515	6	\$ 2,916,355	6	\$ 1,466,641
Gilchrist	1	\$ 83,413	0	\$ -	6	\$ 470,129	0	\$ -	0	\$ -	5	\$ 333,459	7	\$ 553,542	5	\$ 333,459
Glades	1	\$ 175,595		\$ -	6	\$ 991,742	0	\$ -	0	\$ -	5	\$ 679,339	7	\$ 1,167,336	5	\$ 679,339
Gulf	1	\$ 66,527	0	\$ -	6	\$ 375,152	0	\$ -	0	\$ -	5	\$ 263,832	7	\$ 441,679	5	\$ 263,832
Hamilton	0	\$ 399,785		\$ 146,821	6	\$ 3,217,370	0	\$ -	0	\$ -	5	\$ 684,177	6	\$ 3,617,155	6	\$ 830,998
Hardee	1	\$ 159,716		\$ -	6	\$ 909,169	0	\$ -	5	\$ 539,805	0	\$ -	12	\$ 1,608,689	0	\$ -
Hendry	1	\$ 274,439	0	\$ -	6	\$ 1,576,093	0	\$ -	2	\$ 310,043	3	\$ 465,065	9	\$ 2,160,576	3	\$ 465,065
Hernando	1	\$ 908,617		\$ -	6	\$ 5,130,199	0	\$ -	5	\$ 3,532,694	0	\$ -	12	\$ 9,571,511	0	\$ -
Highlands	1	\$ 548,733		\$ -	6	\$ 3,114,229	0	\$ -	5	\$ 1,957,701	0	\$ -	12	\$ 5,620,663	0	\$ -
Hillsborough	1	\$ 7,556,213	0	\$ -	6	\$ 42,653,940	0	\$ -	0	\$ -	5	\$ 29,484,468	7	\$ 50,210,153	5	\$ 29,484,468
Holmes	1	\$ 127,138		\$ -	6	\$ 725,333	0	\$ -	0	\$ -	5	\$ 411,995	7	\$ 852,471	5	\$ 411,995
Indian River	0	\$ 180,098		\$ 775,521	6	\$ 5,404,820	0	\$ -	0	\$ -	5	\$ 3,613,887	6	\$ 5,584,918	6	\$ 4,389,409
Jackson	1	\$ 558,589		\$ -	6	\$ 3,216,271	0	\$ -	0	\$ -	5	\$ 1,486,271	7	\$ 3,774,860	5	\$ 1,486,271
Jefferson	1	\$ 134,908		\$ -	6	\$ 772,899	0	\$ -	5	\$ 401,606	0	\$ -	12	\$ 1,309,413	0	\$ -
Lafayette	0	\$ 14,965		\$ 19,324	6	\$ 197,536	0	\$ -	0	\$ -	5	\$ 90,049	6	\$ 212,500	6	\$ 109,372
Lake	1	\$ 1,675,312	0	\$ -	6	\$ 9,421,513	0	\$ -	0	\$ -	5	\$ 6,926,359	7	\$ 11,096,825	5	\$ 6,926,359
Lee	1	\$ 3,831,646		\$ -	6	\$ 21,559,906	0	\$ -	5	\$ 15,712,473	0	\$ -	12	\$ 41,104,024	0	\$ -
Leon	1	\$ 1,468,702		\$ -	6	\$ 8,256,839	0	\$ -	5	\$ 6,102,421	0	\$ -	12	\$ 15,827,961	0	\$ -
Levy	0	\$ 52,369		\$ 202,404	6	\$ 1,442,799	0	\$ -	5	\$ 943,191	0	\$ -	11	\$ 2,438,359	1	\$ 202,404
Liberty	1	\$ 55,222	0	\$ -	6	\$ 317,777	0	\$ -	0	\$ -	5	\$ 148,908	7	\$ 372,999	5	\$ 148,908
Madison	1	\$ 311,124	0	\$ -	6	\$ 1,814,078	0	\$ -	5	\$ 578,681	0	\$ -	12	\$ 2,703,883	0	\$ -
Manatee	1	\$ 1,962,594		\$ -	6	\$ 11,048,476	0	\$ -	5	\$ 7,989,269	0	\$ -	12	\$ 21,000,339	0	\$ -
Marion	1	\$ 2,253,194	0	\$ -	6	\$ 12,779,464	0	\$ -	5	\$ 8,127,801	0	\$ -	12	\$ 23,160,459	0	\$ -
Martin	1	\$ 912,650	0	\$ -	6	\$ 5,134,440	0	\$ -	5	\$ 3,751,979	0	\$ -	12	\$ 9,799,069		\$ -
Miami-Dade	1	\$ 12,028,272	0	\$ -	6	\$ 67,679,177	0	\$ -	3	\$ 29,604,622	2	\$ 19,736,415	10	\$ 109,312,071	2	\$ 19,736,415
Monroe	1	\$ 564,125	0	\$ -	6	\$ 3,167,737	0	\$ -	3	\$ 1,430,710	2	\$ 953,807 \$ 1,994,487	10 7	\$ 5,162,571	2	\$ 953,807
Nassau		\$ 517,785	0	\$ -	6	\$ 2,925,195	0	\$ -	0	\$ -	5	+ 1,000,000		\$ 3,442,980	5	\$ 1,994,487
Okaloosa	1	\$ 1,098,871		\$ -	6	\$ 6,172,507	0	\$ -	3	\$ 2,773,709	2	\$ 1,849,139	10	\$ 10,045,087	2	\$ 1,849,139
Okeechobee	1	\$ 357,083	0	\$ 6040.040	6	\$ 2,028,668	0	\$ -	5	\$ 1,250,766	0	\$	12	\$ 3,636,518	0	\$ -
Orange	0	\$ 1,276,590	0	\$ 6,912,049	6	\$ 46,200,473	0	\$ -	0	\$ 0 F00 C40	5	\$ 32,209,783	6	\$ 47,477,063	6	\$ 39,121,832
Osceola	1 4	\$ 2,007,447	0	\$ - \$ -	6	\$ 11,270,234 \$ 38.193.107	0	\$ - \$ -	5 5	\$ 8,509,646	0	\$ -	12 12	\$ 21,787,327	0	\$ - \$ -
Palm Beach	1 4	\$ 6,789,225		т	_		·	Ŧ		\$ 27,934,147	-	\$ - \$ -		\$ 72,916,479		т
Pasco	1	\$ 2,396,755	0	\$ -	6	\$ 13,493,439	0	\$ <u>-</u>	5	\$ 9,747,325	0	*	12	\$ 25,637,519	0	\$ -
Pinellas	1	\$ 4,192,016 \$ 3.613.400	0	\$ - \$ -	6	\$ 23,565,871 \$ 20.530.920	0	\$ - \$ -	<u>0</u> 5	\$ -	5 0	\$ 17,429,438 \$ -	7	\$ 27,757,887	5 0	\$ 17,429,438 \$ -
Polk Putnam	1	\$ 3,613,400 \$ 404.996		\$ - \$ -	6	+,,	0	<u> </u>	5	\$ 12,630,484 \$ 1.534,455	0	\$ - \$ -	12 12	\$ 36,774,804	0	\$ - \$ -
	1	. ,		•		, , ,	-	\$ -		φ 1,534,455 ¢	-			\$ 4,229,776 \$ 8,543,572		•
St. Johns	0	\$ 222,494		\$ 1,252,911 \$ -	6	\$ 8,321,078 \$ 8,980,827	0	\$ -	0	\$ 6.271.565	5	\$ 5,838,501 \$ -	6	ψ 0,0.0,0. <u>-</u>	6	
St. Lucie	1	\$ 1,591,932	0	т	6	<b>+</b> -,,	0	\$ - \$ -	5 5	<b>v</b> 0,=,000	0	\$ -	12	\$ 16,844,324 \$ 8.558,222		\$ -
Santa Rosa		\$ 648,545		\$ -		\$ 4,645,027	,	T		<b>v</b> 0,20.,000	0	\$ -	12	7 -,,	0	\$ -
Sarasota		\$ 1,834,440		\$ -	6	\$ 10,306,982	0	\$ -	5	\$ 7,687,822	0	7	12	\$ 19,829,244	0	\$ -
Seminole	1	\$ 2,342,590	0	\$ -	6	\$ 13,155,348	0	\$ -	0	\$ -	5	\$ 9,891,317	7	\$ 15,497,938	5	\$ 9,891,317

# Local Option Fuel Tax Levies on Motor Fuel in Florida's Counties

#### **Estimation of Realized and Unrealized Tax Revenues**

Local Fiscal Year Ending September 30, 2019

		Ninth-Ce	nt Fuel Tax			1-6 Cents Local	<b>Option Fuel</b>	Tax		1-5 Cents Local	Option Fuel	Tax		Combined T	otal: All Taxe	es
		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide		Countywide
	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized	2018	Realized	Unutilized	Unrealized
County	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues
Sumter	1	\$ 980,811	0	\$ -	6	\$ 5,609,362	0	\$ -	0	\$ -	5	\$ 3,027,233	7	\$ 6,590,173	5	\$ 3,027,233
Suwannee	1	\$ 334,407	0	\$ -	6	\$ 1,902,658	0	\$ -	5	\$ 1,140,360	0	\$ -	12	\$ 3,377,425	0	\$ -
Taylor	0	\$ 74,604	1	\$ 117,838	6	\$ 1,104,682	0	\$ -	0	\$ -	5	\$ 549,121	6	\$ 1,179,286	6	\$ 666,959
Union	1	\$ 83,647	0	\$ -	6	\$ 480,492	0	\$	0	\$ -	5	\$ 235,026	7	\$ 564,139	5	\$ 235,026
Volusia	1	\$ 2,704,512	0	\$ -	6	\$ 15,213,488	0	\$	5	\$ 11,137,244	0	\$ -	12	\$ 29,055,244	0	\$ -
Wakulla	1	\$ 139,173	0	\$ -	6	\$ 789,320	0	\$ -	0	\$ -	5	\$ 502,344	7	\$ 928,493	5	\$ 502,344
Walton	1	\$ 617,269	0	\$ -	6	\$ 3,513,677	0	\$ -	0	\$ -	5	\$ 2,087,013	7	\$ 4,130,946	5	\$ 2,087,013
Washington	1	\$ 138,100	0	\$ -	6	\$ 780,236	0	\$	0	\$ -	5	\$ 531,439	7	\$ 918,337	5	\$ 531,439
Florida Total		\$ 93,178,094		\$ 17,240,244		\$ 624,223,141		\$		\$ 243,625,374		\$ 188,617,352		\$ 961,026,610		\$ 205,857,596

#### Notes:

- 1) The estimation of realized and unrealized revenues reflects countywide totals and assumes those tax rates in effect beginning January 1, 2018.
- 2) The estimation of unrealized revenues from the Ninth-Cent Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.01 per gallon and reflects countywide totals.
- 3) The estimation of unrealized revenues from the 1-6 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.06 per gallon and reflects countywide totals.
- 4) The estimation of unrealized revenues from the 1-5 Cents Local Option Fuel Tax levy on motor fuel assumes the maximum levy rate of \$0.05 per gallon and reflects countywide totals.
- 5) The Ninth-Cent Fuel Tax and 1-6 Cents Local Option Fuel Tax are imposed on diesel fuel in every county at the maximum rate of \$0.01 and \$0.06 per gallon, respectively, as the result of statewide equalization. Consequently, there are no unrealized tax revenues resulting from these levies on diesel fuel.
- 6) Current law requires the countywide tax proceeds generated from the 1-6 Cents and 1-5 Cents Local Option Fuel Taxes to be distributed among the county government and municipalities within the county's boundaries pursuant to interlocal agreement or default formula (i.e., historical transportation expenditures) methodology. County governments are not required by law to share the Ninth-Cent Fuel Tax proceeds with municipalities within their respective boundaries.

#### Data Sources:

- 1) Office of Economic and Demographic Research, Table: 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties.
  2) Office of Economic and Demographic Research, Tables: Ninth-Cent Fuel Tax Estimated Gallons and Tax by Fuel Type Revenue Estimates for the Local Fiscal Year Ending September 30, 2019 and Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2019.

#### **Ninth-Cent Fuel Tax**

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

#### **Summary:**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2018-19 local fiscal year, counties levying this tax will realize an estimated \$93 million in revenue. The 14 counties not currently levying this tax on motor fuel will allow an estimated \$17 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Pursuant to ss. 206.41(1)(d) and 206.87(1)(b), F.S., any county in the state may levy a 1 cent per gallon tax on motor and diesel fuels sold in the county by extraordinary vote of the membership of its governing body or voter approval in a countywide referendum. Since January 1, 1994, this tax has been imposed on diesel fuel in every county as the result of statewide equalization. All impositions of the tax must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax cannot take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue of such decision.

### **Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel.

#### **Distribution of Proceeds:**

The county's governing body may provide by joint agreement with one or more of its respective municipalities for the authorized transportation purposes and the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county. However, the county is not required to share the tax proceeds with municipalities. If the county does not levy the tax on motor fuel, it still receives proceeds from the levy on diesel fuel.

#### **Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

- 1. Public transportation operations and maintenance.
- 2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- 3. Roadway and right-of-way drainage.
- 4. Street lighting installation, operation, maintenance, and repair.

- 5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
- 6. Bridge maintenance and operation.
- 7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Counties are also authorized to expend the revenues received in conjunction with the state or federal government for joint transportation projects.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
90-79	Local option fuel tax funding transportation disadvantaged
86-39	Authority to use funds for sports complex
85-104	Use of excess funds from gas tax trust fund
83-25	Eligibility for refunds on motor fuel taxes
82-54	Use of motor fuel tax for road construction, bond issue
81-30	Refund provisions of F.S. 206
79-98	Cattle gaps, construction and maintenance

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# 1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

#### **Summary:**

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified transportation expenditures. During the 2018-19 local fiscal year, counties levying this tax will realize an estimated \$624 million in revenue, and no revenues will go unrealized because all counties are levying the tax at the maximum rate.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

The tax may be levied using either of the following procedures.

- 1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance must be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
- a. Prior to June 1<sup>st</sup>, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1<sup>st</sup>. However, any interlocal agreement executed after the initial tax levy, extension, or rate change, cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
- b. If an interlocal agreement has not been executed, the county may, prior to June 10<sup>th</sup>, adopt a resolution of intent to levy this tax.
- 2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20<sup>th</sup>, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum is held in accordance with the provisions of the resolution and applicable state law, provided that the county bears the costs of such referendum. The tax is levied and collected countywide on January 1<sup>st</sup>, following 30 days after voter approval.

All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year for a period not to exceed 30 years. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax

is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the distribution method is made.

#### **Counties Eligible to Levy:**

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

#### **Distribution of Proceeds:**

The tax proceeds are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then a local government's distribution is based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1<sup>st</sup> of each year for dividing the proceeds. This provision applies only to Orange County.

#### **Authorized Uses of Proceeds:**

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

- 1. Public transportation operations and maintenance.
- 2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- 3. Roadway and right-of-way drainage.
- 4. Street lighting installation, operation, maintenance, and repair.
- 5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair.
- 6. Bridge maintenance and operation.

7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties, are authorized to use the proceeds to fund infrastructure projects if the projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, the projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to 4 cents of tax proceeds may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., these funds cannot be used for the operational expenses of any infrastructure. The funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds cannot be pledged for bonded indebtedness for a period exceeding 10 years with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2013-32	Local option gas tax - municipalities
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
2000-37	Interest on municipal fuel tax fund, uses
99-70	Municipalities, dredging canals as part of road program
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues
93-12	Distribution of local option gas tax
92-20	Use of local option gas tax funds
90-79	Local option tax funding transportation disadvantaged

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

# 1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

#### **Summary:**

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. During the 2018-19 local fiscal year, the 34 counties levying this tax will realize an estimated \$244 million in revenue. The 38 counties not currently levying this tax at the maximum rate will allow an estimated \$189 million to go unrealized.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All tax impositions and rate changes must be levied before October 1<sup>st</sup> to be effective January 1<sup>st</sup> of the following year. However, tax levies that were in effect on July 1, 2002, and which expire on August 31<sup>st</sup> of any year may be re-imposed at the current authorized rate provided the tax is levied before July 1<sup>st</sup> and is effective September 1<sup>st</sup> of the year of expiration. A decision to rescind the tax may not take effect on any date other than December 31<sup>st</sup>, and a county must provide a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

Prior to a tax levy, the county may establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues are distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1<sup>st</sup> of any year. However, any interlocal agreement established after the initial tax levy or rate change cannot materially or adversely affect the rights of holders of outstanding bonds, which are backed by the proceeds. The amounts distributed to each local government cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the establishment date of the new interlocal agreement.

#### **Counties Eligible to Levy:**

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive these tax proceeds. Any funds otherwise undistributed because of ineligibility are distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

#### **Distribution of Proceeds:**

The tax proceeds are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement must review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then a local government's distribution is be based on the transportation expenditures of that local government for the immediately preceding 5 fiscal years as a proportion of the sum total of such expenditures for the respective county and all municipalities within the county. These proportions are recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation does not materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality cannot be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the recalculation date.

#### **Authorized Uses of Proceeds:**

The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2010-29	Local option fuel tax, use for electricity and water
2002-02	Local option fuel tax, used for bicycle paths
97-25	County local option fuel tax funding transit operations
94-67	Referendum vote creating the City of Port LaBelle
94-20	Local option gas tax revenues

The full texts of these opinions are available via a searchable on-line database. Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Municipal Pari-Mutuel Tax**

Section 550.105(9), Florida Statutes

#### **Summary:**

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits, then the municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

Any municipality, in which a race or game is held or conducted within its corporate limits, is eligible to assess and collect this tax. The imposition of the tax is pursuant to an ordinance adopted by the governing body. The number of municipalities currently imposing this tax is not known.

#### **Administrative Procedures:**

The statutory language does not call for the administration of this tax by the Department of Business and Professional Regulation's Division of Pari-mutuel Wagering; therefore, it is assumed that each municipality levying the tax would be responsible for its administration. A municipality may not assess or collect any other additional excise or revenue tax against any person conducting races within the corporate limits of the municipality or against any patron of any such person, except as otherwise provided in ch. 550, F.S.

#### **Distribution of Proceeds:**

The statutory language is silent to this issue; therefore, it is assumed that each municipality levying the tax would retain all proceeds.

#### **Authorized Uses:**

The statutory language is silent to this issue; therefore, it is assumed that the use of the revenue is at the discretion of the governing body.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinion relevant to this revenue source.

Opinion # Subject

94-01 Head tax on gate receipts

The full text of this opinion is available via a searchable on-line database. Local government officials seeking more clarification should review the opinion in its entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>1.</sup> http://myfloridalegal.com/ago.nsf/Opinions

# **Prior Years' Revenues:**

The Office of Economic and Demographic Research and the Division of Pari-mutuel Wagering have no collections data pertaining to this revenue source.

# **Municipal Parking Facility Space Surcharges**

Sections 166.271, Florida Statutes

#### **Summary:**

Certain municipalities may impose and collect parking facility space surcharges. These discretionary pervehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate or eliminate non-ad valorem assessments and improve transportation in downtown or urban core areas.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

The governing body of any municipality with a resident population of 200,000 or more, which has more than 20 percent of its real property exempt from ad valorem taxation, and is located in a county with a population greater than 500,000, may impose and collect a discretionary per-vehicle surcharge. Subject to referendum approval by voters in the municipality, the surcharge may be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and are not airports, seaports, county administration buildings, or other projects as defined under ss. 125.011 and 125.015, F.S. Based on April 1, 2017 population estimates, only six municipalities (i.e., Hialeah, Jacksonville, Miami, Orlando, St. Petersburg, and Tampa) were located in a county having a population greater than 500,000 and had a municipal population of 200,000 or more.

### **Administrative Procedures:**

Any municipality imposing the surcharge locally administers and provides brackets applicable to transactions subject to the surcharge.<sup>1</sup>

#### **Distribution of Proceeds:**

Since the surcharge is locally administered, each municipality levying the surcharge retains all proceeds.

#### **Authorized Uses:**

The surcharge proceeds are used for the following purposes.<sup>2</sup>

- 1. No less than 60 percent and no more than 80 percent are used to reduce the municipality's ad valorem tax millage or to reduce or eliminate non-ad valorem assessments.
- 2. No less than 20 percent and no more than 40 percent are used to improve transportation, including, but not limited to, street, sidewalk, roadway, landscape, transit, and streetscape beautification improvements in downtown or urban core areas. Downtown or urban core areas shall be coterminous with any downtown development district established pursuant to s. 166.0497, F.S., or Chapter 65-1090, L.O.F. Alternatively, any eligible local governmental entity may identify the downtown or urban core area as any contiguous area consisting of lands where the predominant acreage is designated as commercial or its substantial equivalent pursuant to the local government comprehensive plan or other implementing land development regulations.

<sup>1.</sup> Section 166.271(3), F.S.

<sup>2.</sup> Section 166.271(2), F.S.

# **Attorney General Opinions:**

No opinions specifically relevant to this revenue source have been issued.

# **Prior Years' Revenues:**

The Office of Economic and Demographic Research has no collections data pertaining to this revenue source.

# **Municipal Resort Tax**

Chapter 67-930, Laws of Florida, As amended by Chapters 82-142, 83-363, 93-286, and 94-344, Laws of Florida

#### **Summary:**

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for this tax levy prior to January 1, 1968. The three municipalities of Bal Harbour, Miami Beach, and Surfside, located within Miami-Dade County currently impose this tax. The tax levy must be adopted by an ordinance approved by the governing body, and the tax proceeds are used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief from ad valorem taxes being used for any of these purposes.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Authorization to Levy:**

Municipalities in counties having a population of not less than 330,000 and not more than 340,000 (i.e., Broward County) and in counties having a population of more than 900,000 (i.e., Miami-Dade County), according to the 1960 decennial census, whose charter specifically provided or was amended prior to January 1, 1968, to provide for this tax levy, are eligible to impose it by ordinance adopted by the governing body. The tax is levied upon the rent of every occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, tourist or trailer camp, as defined in part I of ch. 212, F.S., and upon the retail sale price of all items of food or beverages sold at retail, and of alcoholic beverages sold at retail for consumption on the premises at any place of business required by law to be licensed by the state hotel and restaurant commission or by the state beverage department. However, the tax does not apply to those sales the amount of which is less than 50 cents or sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than \$10.

### **Municipalities Eligible to Levy:**

The Miami-Dade County municipalities of Bal Harbour, Miami Beach, and Surfside are eligible to impose the tax. According to their official government websites, Bal Harbour<sup>1</sup>, Miami Beach<sup>2</sup>, and Surfside<sup>3</sup> are imposing the tax at 4 percent on transient rental transactions and 2 percent on the sale of food and beverages.

#### **Administrative Procedures:**

It is the duty of every person renting a room or rooms and selling at retail food or beverages or alcoholic beverages for consumption on the premises to act as the tax collection agent. These persons must collect, report, and pay over to the municipality all taxes levied in accordance with the enacted ordinance. Any municipality collecting the tax has the same duties and privileges as the Department of Revenue (DOR) under part I of ch. 212, F.S., and may use any power granted to the DOR under this part including enforcement and

<sup>1.</sup> http://www.balharbourfl.gov/doing-business/resort-tax-registration

<sup>2.</sup> See document entitled "FY 17/18 Operating Budget" available at <a href="https://www.miamibeachfl.gov/city-hall/office-of-budget-peformance/budget/">https://www.miamibeachfl.gov/city-hall/office-of-budget-peformance/budget/</a>

<sup>3.</sup> See document entitled "Resort Tax Application Package" available at <a href="http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information">http://www.townofsurfsidefl.gov/departments-services/finance/certificate-of-use-local-business-tax-receipt-and-resort-tax-information</a>

collection procedures and penalties. Additionally, municipalities participate in the Registration Information Sharing and Exchange Program and share tax administration information with the DOR.<sup>4</sup>

#### **Distribution of Proceeds:**

The governing body may authorize by ordinance the creation of an authority or commission empowered to contract and be contracted with its own name as an agency of the municipality to expend the tax proceeds as the body may determine appropriate.

#### **Authorized Uses of Proceeds:**

The tax proceeds are used for the creation and maintenance of convention and publicity bureaus; development and maintenance of art and cultural centers; enhancement of tourism; publicity and advertising; construction, operation, and maintenance of auditoriums, community centers, and convention structures; or relief from ad valorem taxes being used for any of these other purposes.

#### **Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

#### **Prior Years' Revenues:**

A summary of prior years' revenues reported by these municipalities is available.<sup>5</sup>

<sup>4.</sup> Section 213.0535, F.S.

<sup>5.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

#### **Public Service Tax**

Sections 166.231-.235, Florida Statutes

#### **Summary:**

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon. The tax proceeds are considered general revenue for the municipality or charter county.

#### **General Law Amendments:**

There were no general law amendments resulting from the 2018 Regular Legislative Session.

#### **Eligibility Requirements:**

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.<sup>3</sup> In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.<sup>4</sup>

### **Administrative Procedures:**

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.<sup>5</sup> At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.<sup>6</sup> A number of tax exemptions are specified in law.<sup>7</sup>

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup>, or October 1<sup>st</sup>. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.<sup>8</sup>

<sup>1.</sup> Section 166.231(1), F.S.

<sup>2.</sup> Section 166.231(2), F.S.

<sup>3.</sup> Volusia County vs. Dickinson, 269 So.2d 9 (Fla. 1972).

<sup>4.</sup> McLeod vs. Orange County, 645 So.2d 411 (Fla. 1994).

<sup>5.</sup> Section 166.231(7), F.S.

<sup>6.</sup> Section 166.232, F.S.

<sup>7.</sup> Section 166.231(3)-(6) and (8), F.S.

<sup>8.</sup> Section 166.233(2), F.S.

#### **Distribution of Proceeds:**

The seller of the service remits the taxes collected to the governing body in the manner prescribed by ordinance.<sup>9</sup>

#### **Authorized Uses:**

The tax proceeds are considered general revenue for the municipality or charter county.

### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	Subject
2013-11	Taxability of municipal sale of gas outside city
2003-61	Public Service Tax, exemptions
97-83	Taxation, collection of past-due municipal utility tax
95-42	Part of audit w/info from its telecommunications audit exempt
95-02	Municipality tax certain services if taxing one utility
94-76	Imposition of monetary cap on items or services tax
94-08	Municipality grant church exempt from public service tax
93-38	Municipality / not require state or county to pay tax
93-35	Past due public service tax
89-11	Municipality, authority to impose utility tax cap
87-45	Authority to place cap on public service tax
82-96	Pledging use of service tax for sewer system
82-06	Fuel oil sale; taxable
79-26	Public service tax, utility services
78-142	Municipalities, taxation, bonds, issuance
78-124	Municipalities, housing authorities, tax exemption
78-44	Exemption from tax, church group
77-24	Fuel adjustment charge
76-42	Exemption from municipal public service tax
75-209	Church property and taxation
75-49	Fuel adjustment charge
75-20	Services for users residing outside city limits
75-05	Public service tax and exempt organizations
74-157	Municipal utility tax exemptions
74-379	Utility tax and sewer system

The full texts of these opinions are available via a searchable on-line database. <sup>10</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

<sup>9.</sup> Section 166.231(7), F.S.

<sup>10.</sup> http://myfloridalegal.com/ago.nsf/Opinions

### **Tax Rates Imposed by Taxing Authorities:**

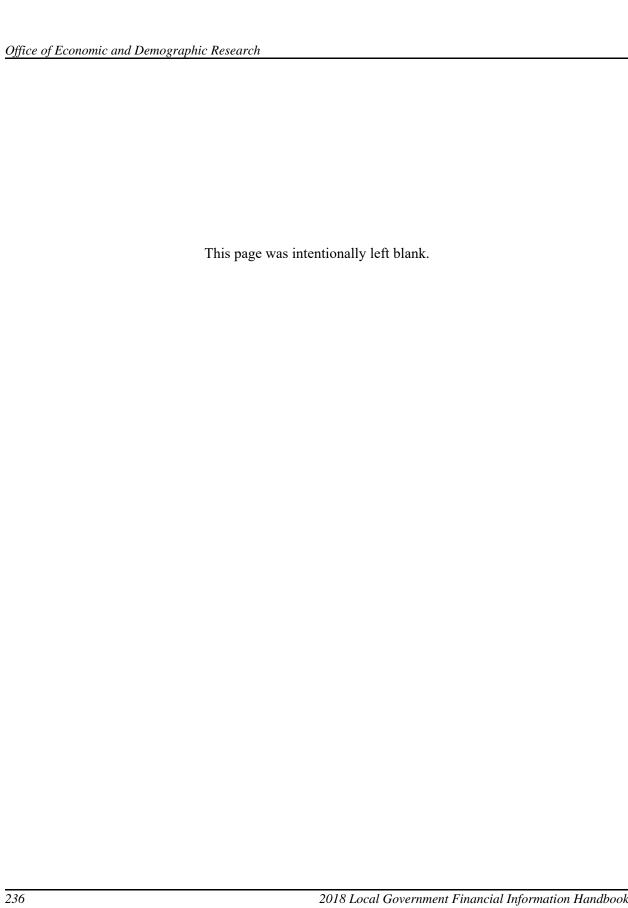
As previously mentioned, taxing authorities are required to furnish information to the DOR. This information includes the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information. The DOR maintains an online database that can be searched or downloaded.<sup>11</sup>

#### **Prior Years' Revenues:**

Summaries of prior years' revenues reported by county and municipal governments are available.<sup>12</sup>

<sup>11.</sup> http://floridarevenue.com/taxes/governments/Pages/mpst.aspx

<sup>12.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm



# **Tourist Development Taxes**

Section 125.0104, Florida Statutes

#### **Summary:**

Section 125.0104, F.S., authorizes five separate tourist development taxes that county governments may levy. Depending on a county's eligibility to levy, the tax rate applied to transient rental transactions varies from a minimum of 3 percent to a maximum of 6 percent. The levies are by vote of the county's governing body or referendum approval. The tax proceeds are used generally for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy. During the 2018-19 state fiscal year, the 63 counties levying a tourist development tax will realize an estimated \$1.02 billion in revenue. The 37 counties not currently levying all possible tourist development taxes will allow an estimated \$59 million to go unrealized.

#### **General Law Amendments:**

Chapter 2018-118, L.O.F., (CS/HB 7087) extends the current authorization to use tourist development tax revenues on such things as restoration and maintenance of beaches, inland lakes and rivers, to expressly include the same types of expenditures for channels, estuaries, and lagoons as well as the construction of beach groins. Additionally, the legislation allows counties to use tax revenues in connection with developing or operating public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council. Tax revenues may also be used for any related land acquisition, land improvement, design, and engineering costs and all other professional and related costs required to bring the public facilities into service. Finally, tax revenues can only be used for these authorized public facilities if several preconditions are satisfied. These changes became effective on July 1, 2018.

#### **Authorization to Levy:**

Any county may levy and impose a tourist development tax within its boundaries, except there is no additional levy of a tourist development tax in those municipalities levying the Municipal Resort Tax as authorized in ch. 67-930, L.O.F. Additionally, no county authorized to levy any of the convention development taxes is authorized to levy more than 2 percent of tourist development tax; however, this restriction does not apply to a county's levy of the Professional Sports Franchise Facility Tax and Duval County's levy of the Additional Professional Sports Franchise Facility Tax. A county may elect to levy a tourist development tax in a subcounty special district, and if it does, the district must embrace all or a significant contiguous portion of the county. The county must also assist the Department of Revenue (DOR) in identifying those rental units within the district that are subject to the tax.

These levies require the adoption of an authorizing ordinance by vote of the county's governing body. Additionally, some levies require referendum approval or provide the option that the tax may be approved by referendum. Depending on the particular tax levy, the effective date of the levy and imposition of the tax is the first day on the second month following approval of the ordinance by referendum, as prescribed in s. 125.0104(6), F.S., or the first day of any subsequent month as may be specified in the ordinance. At least 60 days prior to the enactment of the ordinance levying the tax, the county's governing body must adopt a

<sup>1.</sup> Section 125.0104(3)(b), F.S.

<sup>2.</sup> Section 125.0104(3)(1)4., F.S.

<sup>3.</sup> Section 125.0104(3)(n)2., F.S.

resolution establishing and appointing the members of the county tourist development council and indicating the county's intention to consider the enactment of an ordinance levying and imposing the tax.

The tourist development council, prior the enactment of the ordinance, must prepare and submit to the county's governing body for its approval a plan for tourist development.<sup>4</sup> These provisions regarding the establishment of a county tourist development council and the submission of a tourist development plan apply only to the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., since the other levies are exempted from these requirements. The plan sets forth the anticipated net tax revenue to be derived by the county for two years following the tax levy as well as indicate the tax district in which the tourist development tax is proposed. In addition, the plan provides a list, in order of priority, of the proposed uses of the tax revenue by specific project or use as well as the approximate cost or expense allocation for each specific project or use. The governing body adopts the county plan for tourist development as part of the ordinance levying the tax.

#### **Administrative Procedures:**

It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium or timeshare resort for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations that are exempt according to the provisions of ch. 212, F.S. The tax is charged by the person receiving the consideration for rent or lease at the time of payment, and this person is responsible for receiving, accounting for, and remitting any applicable tax to the DOR. The DOR keeps records showing the amount of taxes collected, including records disclosing the amount of taxes collected from each county in which a tax is levied and promulgates rules and publishes forms as necessary to enforce these taxes.<sup>5</sup>

A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A portion of the tax collections may be retained by the county for its administrative costs; however, that portion cannot exceed 3 percent of collections. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.<sup>6</sup>

#### **Reporting Requirements:**

For each levy, the county is responsible for furnishing the DOR with a certified copy of the ordinance within 10 days after its approval. If applicable, the county also notifies the DOR within 10 days after the ordinance's approval by referendum of the time period during which the tax will be levied.<sup>7</sup>

#### **Distribution of Proceeds:**

Tax collections received by the DOR, less the costs of administration, are paid monthly to the county, which imposed the particular tax or taxes. The funds are placed in the county tourist development trust fund of the respective county, which is established by each county as a pre-condition to the receipt of such funds.<sup>8</sup>

<sup>4.</sup> Section 125.0104(4), F.S.

<sup>5.</sup> Section 125.0104(3), F.S.

<sup>6.</sup> Section 125.0104(10), F.S.

<sup>7.</sup> Section 125.0104(4)(a), F.S.

<sup>8.</sup> Section 125.0104(3)(i), F.S.

### **Automatic Expiration on Retirement of Bonds:**

If the plan for tourist development approved by the county's governing body, as amended pursuant to s. 125.0104(4)(d), F.S., includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned or operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of either of the following.

- 1. The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization.
- 2. The expiration of any agreement by the county for the operation and maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the county board determines it necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions re-imposing a tourist development tax, upon or following the expiration of the previous ordinance.

#### **Attorney General Opinions:**

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

Opinion #	<u>Subject</u>
2017-06	Funding transit system with tourist development tax
2016-18	Tourist development tax expenditures
2015-14	Tourist development tax – nature centers
2014-02	Counties – tourist development tax - taxation
2013-29	Tourist development tax, tourism
2012-38	Tourist development tax, uses
2010-26	Tourist development tax, subcounty special district
2010-09	Tourist development tax, used to stock lakes with fish
2008-26	Local option tourist development, convention centers
2002-34	Tourist development tax, taxability of boat slips
2001-42	Tourist development tax, purchase of beach property
2000-56	Use of tourist development tax to pay debt service
2000-50	Tourist development tax, welcome signs
2000-29	Tourist development tax, transfer of revenues
2000-25	Tourist development tax revenues
2000-15	Tourist development tax, use of tax for museum parking lot
98-74	Tourist development tax, construction of war memorial
97-64	Tourist development tax, convention development tax
97-48	Tourist development tax revenues for artificial reef

<sup>9.</sup> Section 125.0104(7), F.S.

Tourist development tax, foreign national's residence
Tourist development tax funds for raceway facility
Tourist development tax, creation of second district
Tourist development tax, infrastructure surtax
County use of tourist development tax revenues for rail trail
Tourist development tax revenues, purchase of all terrain vehicles
Use of tourist development tax revenue
Tourist development tax – Concert in the Park
Clerk of Court's authority regarding tourist development tax
Tourist development tax revenues
Immunity from suit, county tourist development councils
Tourist development tax, hydrilla and weed control
Tourist development tax, beach facilities
Revenues derived from tourist development tax
Tourist tax revenues used for travel expenses
Use of tourist development tax
Local option tourist development tax
Use of tourist tax to improve shoreline
Authority to increase tourist development tax
Funds used for advertising
Use of tourist development tax to maintain beaches
Use of tourist tax for convention center
Tourist development tax, usage
Counties, tourist development tax

The full texts of these opinions are available via a searchable on-line database. <sup>10</sup> Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

#### Tax Rates, Taxable Sales, and Estimates of Realized and Unrealized Revenues:

Optional tourist taxes can be a valuable revenue source for tourist facilities development and promotion, and the tables that follow are designed to aid counties in estimating how much revenue will be or could be generated from a tourist tax levy. Although these tables are useful in estimating revenues, the user should recognize their limitations. Besides seasonal factors and normal variations due to general economic conditions, county tourist tax revenues can be influenced by a variety of factors such as the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, and the availability of convention facilities.

The first table to follow provides a historical summary of tourist and convention development tax impositions, expirations, rate changes, and repeals based on information obtained from the DOR.<sup>11</sup> The second table contains estimates of taxable sales reported by transient rental facilities on a county-by-county basis for the state fiscal year ending 2019. In order to calculate a revenue estimate using this table, take the county's

<sup>10.</sup> http://myfloridalegal.com/ago.nsf/Opinions

<sup>11.</sup> Florida Department of Revenue, *History of Local Sales Tax and Current Rates* (Last Updated: August 1, 2018) found at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23

estimate of taxable sales reported by transient rental facilities and multiply it by the county's applicable or proposed tax rate (i.e., 0.01, 0.02, or 0.03, etc.). The third table summarizes the counties eligible to levy the various local option tourist taxes and shows the applicable 2018 tax rates. The fourth table provides countywide estimates of realized and unrealized revenues during the state fiscal year ending 2019.

#### **Additional Detail:**

Additional information regarding each of the five individual authorizations to levy can be found in the sections immediately following the three tables previously discussed. Additional tourist development tax data can be found on the EDR's website. 12

<sup>12.</sup> http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm

History of Local Option Tourist Tax Levies
Summary of Impositions, Expirations, and Rate Changes
### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	les, as of August 1,	•		- : :: 5 :
County	Action	Rate	Effective Date	Expiration Date
1 or 2 Percent Tax - s. 125.0104(3)(	c), F.S.			
Alachua	Imposed Levy	2%	Jun. 1, 1987	-
Baker	Imposed Levy	2%	May 1, 2000	-
Bay (select zip codes only)	Imposed Levy	2%	Mar. 1, 1986	-
Bradford	Imposed Levy	2%	Nov. 1, 1990	-
Brevard	Imposed Levy	2%	Dec. 1, 1986	-
Broward	Imposed Levy	2%	Dec. 1, 1980	-
Charlotte	Imposed Levy	2%	Apr. 1, 1984	-
Citrus	Imposed Levy	2%	Dec. 1, 1986	=
Clay	Imposed Levy	2%	Jan. 1, 1989	=
Collier	Imposed Levy	2%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	2%	Jan. 1, 1993	=
Columbia	Imposed Levy	2%	Dec. 1, 1984	-
DeSoto	Imposed Levy	2%	Jan. 1, 2011	-
Dixie	Imposed Levy	2%	Jan. 1, 2011	-
Duval	Imposed Levy	2%	Jan. 1, 1979	-
Escambia	Imposed Levy	2%	Dec. 1, 1980	-
Flagler	Imposed Levy	2%	Dec. 1, 1986	-
Franklin	Imposed Levy	2%	Jan. 1, 2005	-
Gadsden	Imposed Levy	2%	Jan. 1, 2003	-
Gilchrist	Imposed Levy	2%	Jan. 1, 2007	-
Glades	Imposed Levy	2%	Jan. 1, 2009	-
Gulf	Imposed Levy	2%	Jan. 1, 1999	-
Hamilton	Imposed Levy	2%	Nov. 1, 1996	-
Hardee	Imposed Levy	2%	Jan. 1, 2017	-
Hendry	Imposed Levy	2%	Feb. 1, 2003	-
Hernando	Imposed Levy	2%	Jan. 1, 1993	-
Highlands	Imposed Levy	2%	Jan. 1, 2003	-
Hillsborough	Imposed Levy	2%	Oct. 1, 1978	-
Holmes	Imposed Levy	2%	Jan. 1, 2005	-
Indian River	Imposed Levy	2%	Apr. 1, 1987	-
Jackson	Imposed Levy	2%	Jan. 1, 1999	=
Jefferson	Imposed Levy	2%	Feb. 1, 2007	-
Lafayette	Imposed Levy	1%	Sep. 1, 1991	Aug. 31, 2006
Lake	Imposed Levy	2%	Dec. 1, 1984	-
Lee	Imposed Levy	2%	Nov. 1, 1982	-
Leon	Imposed Levy	2%	May 1, 1988	-
Levy	Imposed Levy	2%	Jan. 1, 2003	-
Madison	Imposed Levy	2%	Jan. 1, 1999	-
Manatee	Imposed Levy	2%	Jan. 1, 1981	-
Marion	Imposed Levy	2%	Jan. 1, 2005	-
Martin	Imposed Levy	2%	Nov. 1, 2002	-
Miami-Dade (select cities exempt)	Imposed Levy	2%	Dec. 1, 1978	-
Monroe (Key West only)	Imposed Levy	2%	Dec. 1, 1981	Mar. 31, 1984
Monroe (countywide)	Imposed Levy	2%	Apr. 1, 1984	-
Nassau (Amelia Island only)	Imposed Levy	2%	Jan. 1, 1989	-
Okaloosa (select taxing district only)	Imposed Levy	2%	Nov. 1, 1989	-
Okeechobee	Imposed Levy	2%	Jan. 1, 1993	-
Orange	Imposed Levy	2%	May 1, 1978	-
Osceola	Imposed Levy	2%	Dec. 1, 1977	-
Palm Beach	Imposed Levy	1%	Oct. 1, 1982	Dec. 31, 1983
Palm Beach	Increased Rate	2%	Jan. 1, 1984	-
Pasco	Imposed Levy	2%	Jan. 1, 1991	-
Pinellas	Imposed Levy	2%	Nov. 1, 1978	-
Polk	Imposed Levy	2%	Dec. 1, 1986	-
Putnam	Imposed Levy	2%	Jan. 1, 1993	-
St. Johns	Imposed Levy	2%	Dec. 1, 1986	-
St. Lucie	Imposed Levy	2%	Nov. 1, 1984	-

# History of Local Option Tourist Tax Levies Summary of Impositions, Expirations, and Rate Changes

### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	•	, 2016, Are Noted III		
County	Action	Rate	Effective Date	Expiration Date
Santa Rosa	Imposed Levy	2%	Jan. 1, 1992	_
Sarasota	Imposed Levy	2%	Nov. 1, 1988	-
Seminole	Imposed Levy	2%	Jan. 1, 1989	-
Sumter	Imposed Levy	2%	Jan. 1, 2005	-
Suwannee	Imposed Levy	2%	Jan. 1, 1991	-
Taylor	Imposed Levy	2%	Dec. 1, 1998	-
Volusia	Imposed Levy	2%	May 1, 1978	-
Wakulla	Imposed Levy	2%	Apr. 1, 1995	_
Walton (select zip codes only)	Imposed Levy	2%	Oct. 1, 1986	-
Washington	Imposed Levy	2%	Jan. 1, 2001	
		276	3an. 1, 2001	_
Additional 1 Percent Tax - s. 125.01	` ' ' '			
Alachua	Imposed Levy	1%	Feb. 1, 1993	-
Baker	Imposed Levy	1%	Jan. 1, 2012	-
Bay (select zip codes only)	Imposed Levy	1%	Feb. 1, 1997	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	-
Brevard	Imposed Levy	1%	Dec. 1, 1989	-
Broward	Imposed Levy	1%	Aug. 1, 1987	-
Charlotte	Imposed Levy	1%	Jan. 1, 1993	-
Citrus	Imposed Levy	1%	Oct. 1, 2002	-
Clay	Imposed Levy	1%	Jun. 1, 1999	_
Collier	Imposed Levy	1%	Nov. 1, 1990	Nov. 14, 1991
Collier	Imposed Levy	1%	Jan. 1, 1996	1100. 14, 1991
		1%		- Iul 31 1004
Columbia	Imposed Levy		May 1, 1991	Jul. 31, 1994
Columbia	Imposed Levy	1%	Apr. 1, 2010	-
DeSoto	Imposed Levy	1%	Jan. 1, 2015	-
Dixie	Imposed Levy	1%	Oct. 1, 2017	-
Escambia	Imposed Levy	1%	Mar. 1, 1988	-
Flagler	Imposed Levy	1%	Mar. 1, 2004	-
Gulf	Imposed Levy	1%	Feb. 1, 2002	-
Hamilton	Imposed Levy	1%	Jan. 1, 2002	-
Hendry	Imposed Levy	1%	May 1, 2007	-
Hernando	Imposed Levy	1%	Aug. 1, 1998	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Oct. 1, 1986	-
Holmes	Imposed Levy	1%	Jan. 1, 2018	-
Indian River	Imposed Levy	1%	Sep. 30, 1993	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Jefferson	Imposed Levy	1%	Nov. 1, 2017	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Mar. 1, 1988	-
Leon	Imposed Levy	1%	Jan. 1, 1994	-
Madison	Imposed Levy	1%	Dec. 1, 2002	_
Manatee	Imposed Levy	1%	Oct. 1, 1986	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	_
Monroe (Key West only)	Imposed Levy	1%	Nov. 1, 1986	Jun. 30, 1987
Monroe (countywide)	Imposed Levy	1%	Jul. 1, 1987	- Juli. 30, 1901
Nassau (Amelia Island only)	Imposed Levy	1%	Dec. 1, 2008	-
		1%		-
Okaloosa (select taxing district only)	Imposed Levy		Jul. 1, 1999	-
Okeechobee	Imposed Levy	1%	Dec. 1, 1996	-
Orange	Imposed Levy	1%	Jun. 1, 1986	-
Osceola	Imposed Levy	1%	Jul. 1, 1986	-
Palm Beach	Imposed Levy	1%	Feb. 1, 1989	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jul. 1, 1988	-
Polk	Imposed Levy	1%	Oct. 1, 1990	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-
St. Johns	Imposed Levy	1%	Jan. 1, 1992	-
St. Lucie	Imposed Levy	1%	Feb. 1, 1988	-
Santa Rosa	Imposed Levy	1%	Oct. 1, 1996	-
Sarasota	Imposed Levy	1%	Apr. 1, 1997	-
	•			

# History of Local Option Tourist Tax Levies Summary of Impositions, Expirations, and Rate Changes ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

### Active Lev		2018, Are Noted	in Bold Italics. ###	
County	Action	Rate	Effective Date	Expiration Date
Seminole	Imposed Levy	1%	Jan. 1, 1993	-
Suwannee	Imposed Levy	1%	Jul. 1, 2011	
Taylor	Imposed Levy	1%	Jan. 1, 2006	-
Wakulla	Imposed Levy	1%	Nov. 1, 2011	-
Walton (select zip codes only)	Imposed Levy	1%	Feb. 1, 1999	-
Washington	Imposed Levy	1%	Jul. 1, 2006	_
Professional Sports Franchise Faci			, , , , , , , , , , , , , , , , , , ,	
Alachua	Imposed Levy	1%	May 1, 2010	
Bay (select zip codes only)	Imposed Levy	1%	Mar. 1, 2009	-
Bradford	Imposed Levy	1%	Mar. 1, 2007	_
Brevard	Imposed Levy	1%	Mar. 1, 1994	-
Broward	Imposed Levy	1%	Jul. 1, 1996	
Charlotte	Imposed Levy	1%	Oct. 1, 2005	
Citrus	Imposed Levy	1%	Mar. 1, 2017	
Clay	Imposed Levy	1%	Dec. 1, 2017	<u> </u>
Collier	Imposed Levy Imposed Levy	1%	Oct. 1, 2005	<u> </u>
Columbia	Imposed Levy	1%	Apr. 1, 2013	<u> </u>
Duval	Imposed Levy	1%	Feb. 1, 1994	•
Escambia	Imposed Levy Imposed Levy	1%	May 1, 1996	Apr. 30, 1999
Escambia  Escambia				Apr. 30, 1999
	Imposed Levy Imposed Levy	1% 1%	Aug. 1, 2000	-
Flagler Gulf		1% 1%	Dec. 1, 2010	-
	Imposed Levy		Jan. 1, 2007	
Hernando	Imposed Levy	1%	Oct. 1, 2014	-
Highlands	Imposed Levy	1%	Aug. 1, 2018	-
Hillsborough	Imposed Levy	1%	Mar. 1, 1990	•
Indian River	Imposed Levy	1%	Feb. 1, 2001	-
Jackson	Imposed Levy	1%	Aug. 1, 2004	-
Lake	Imposed Levy	1%	Apr. 1, 2003	-
Lee	Imposed Levy	1%	Jan. 1, 2006	-
Leon	Imposed Levy	1%	Nov. 1, 2004	-
Manatee	Imposed Levy	1%	Dec. 1, 2003	-
Marion	Imposed Levy	1%	Nov. 1, 2015	-
Martin	Imposed Levy	1%	May 1, 2008	-
Miami-Dade (select cities exempt)	Imposed Levy	1%	Jan. 1, 1991	-
Nassau (Amelia Island only)	Imposed Levy	1%	Apr. 1, 2010	-
Okaloosa (select taxing district only)	Imposed Levy	1%	Jul. 1, 1999	-
Orange	Imposed Levy	1%	Feb. 1, 1995	-
Osceola	Imposed Levy	1%	Sep. 1, 1997	-
Palm Beach	Imposed Levy	1%	Jan. 1, 1994	-
Pasco	Imposed Levy	1%	Oct. 1, 2017	-
Pinellas	Imposed Levy	1%	Jan. 1, 1996	-
Polk	Imposed Levy	1%	May 1, 1994	-
Putnam	Imposed Levy	1%	Feb. 1, 2008	-
St. Johns	Imposed Levy	1%	Apr. 1, 2010	<u> </u>
St. Lucie	Imposed Levy	1%	Aug. 1, 1997	Dec. 31, 2002
St. Lucie	Imposed Levy	1%	Feb. 1, 2003	
Santa Rosa	Imposed Levy	1%	Jun. 1, 2006	-
Sarasota	Imposed Levy	1%	May 1, 2007	-
Seminole	Imposed Levy	1%	Jan. 1, 2009	-
Taylor	Imposed Levy	1%	Sep. 1, 2016	-
Volusia	Imposed Levy	1%	Jul. 1, 2003	-
Wakulla	Imposed Levy	1%	Mar. 1, 2012	-
Walton (select zip codes only)	Imposed Levy	1%	May 1, 2004	
High Tourism Impact Tax - s. 125.0				
Broward	Imposed Levy	1%	Jan. 1, 2018	-
Monroe	Imposed Levy	1%	Jun. 1, 2009	-
Orange	Imposed Levy	1%	Oct. 1, 1989	-
Osceola	Imposed Levy	1%	Oct. 1, 1990	-
Palm Beach	Imposed Levy	1%	Feb. 1, 2015	-
Pinellas	Imposed Levy	1%	Jan. 1, 2016	■
Additional Professional Sports Fran		s. 125.0104(3)(n	-	
. www.donar i rolocolonar oporto i fai	.o.lioo rability rax	J. 120.0 10+(0)(II	,, <del></del>	

# History of Local Option Tourist Tax Levies Summary of Impositions, Expirations, and Rate Changes ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

	ies, as of August 1,			
County	Action	Rate	Effective Date	Expiration Date
Alachua	Imposed Levy	1%	May 1, 2010	-
Bay (select zip codes only)	Imposed Levy	1%	Apr. 1, 2009	-
Brevard	Imposed Levy	1%	Jul. 1, 2005	-
Broward	Imposed Levy	1%	Jul. 1, 1996	-
Charlotte	Imposed Levy	1%	Apr. 1, 2007	-
Citrus	Imposed Levy	1%	Mar. 1, 2017	-
Clay	Imposed Levy	1%	Dec. 1, 2017	-
Collier	Imposed Levy	1%	Sep. 1, 2017	-
Columbia	Imposed Levy	1%	Oct. 1, 2015	-
Duval	Imposed Levy	1%	Nov. 1, 1994	-
Flagler	Imposed Levy	1%	Jun. 1, 2017	-
Gulf	Imposed Levy	1%	Jan. 1, 2015	-
Hernando	Imposed Levy	1%	Oct. 1, 2014	-
Hillsborough	Imposed Levy	1%	Dec. 1, 1994	-
Lee Leon	Imposed Levy	1%	Jan. 1, 2006	-
	Imposed Levy	1% 1%	May 1, 2009	-
Manatee Martin	Imposed Levy Imposed Levy	1%	Jun. 1, 2009 Jul. 1, 2015	-
Nassau (Amelia Island only)	Imposed Levy	1%	Jul. 1, 2018	-
Okaloosa (select taxing district only)	Imposed Levy	1%	Jan. 1, 2018	-
Orange	Imposed Levy	1%	Sep. 1, 2006	<u>-</u>
Osceola	Imposed Levy	1%	Jul. 1, 2004	-
Palm Beach	Imposed Levy	1%	Dec. 1, 2006	<u>-</u>
Pinellas	Imposed Levy	1%	Dec. 1, 2005	-
Polk	Imposed Levy	1%	Mar. 1, 2004	-
St. Lucie	Imposed Levy	1%	Mar. 1, 2003	
Santa Rosa	Imposed Levy	1%	Jun. 1, 2014	-
Sarasota	Imposed Levy	0.5%	May 1, 2010	Apr. 30, 2011
Sarasota	Increased Rate	1%	May 1, 2011	-
Seminole	Imposed Levy	1%	Feb. 1, 2009	-
Taylor	Imposed Levy	1%	Nov. 1, 2016	-
Walton (select zip codes only)	Imposed Levy	0.5%	Oct. 1, 2009	Sep. 30, 2014
Tourist Impact Tax - s. 125.0108, F.S.	S.			
Monroe	Imposed Levy	1%	May 1, 1988	-
<b>Consolidated County Convention D</b>		212 0305(4)(a) F 9		
Duval	Imposed Levy	2%	Nov. 1, 1984	-
Charter County Convention Develop			1101. 1, 1304	
			May 4 4004	
Miami-Dade (select cities exempt)	Imposed Levy	3%	May 1, 1984	-
Special District Convention Develop		. , , , ,		
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdic				
Special Convention Development T	\ /\	,,		
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1987	Mar. 31, 1992
Volusia (portion)	Increased Rate	2%	Apr. 1, 1992	Sep. 30, 2000
Volusia (portion)	Increased Rate	3%	Oct. 1, 2000	-
Note: This levy is imposed within the jurisdic			rıty.	
Subcounty Convention Developmen		(4)(e), F.S.		
Volusia (portion)	Imposed Levy	1%	Oct. 1, 1984	Aug. 31, 1991
Volusia (portion)	Increased Rate	2%	Sep. 1, 1991	Sep. 30, 1995
Volusia (portion)	Increased Rate	3%	Oct. 1, 1995	-
Note: This levy is imposed within the jurisdic		Advertising Authority.	-	
Local Administration of Tourist Tax				
County	Effective Date	Termination Date		
Alachua	Jul. 1, 2001			
Baker	May 1, 2000			
Bay	Jan. 1, 1994			
Brevard	Oct. 1, 1992			
Broward	Mar. 1, 1994			

## **History of Local Option Tourist Tax Levies**

Summary of Impositions, Expirations, and Rate Changes ### Active Levies, as of August 1, 2018, Are Noted in Bold Italics. ###

### 7tetive 2ev	ioo, ao oi riagaot i	, <b>20</b> 10, 740 140toa 111	Bola Italioo: ###	
County	Action	Rate	Effective Date	Expiration Date
Charlotte	Sep. 1, 1990			
Citrus	Sep. 1, 1991	Dec. 31, 2005		
Clay	Jan. 1, 1989			
Collier	Jan. 1, 1993			
Duval	Dec. 1, 1990			
Escambia	Jun. 1, 1989			
Flagler	Jul. 1, 2018			
Gulf	Jun. 1, 2001			
Hernando	Jan. 1, 1993			
Highlands	Jan. 1, 2014	Mar. 31, 2018		
Hillsborough	Jan. 1, 1992			
Indian River	Oct. 1, 2000			
Lake	Nov. 1, 1998			
Lee	May 1, 1988			
Leon	Oct. 1, 1994			
Manatee	Oct. 1, 1989			
Marion	Apr. 1, 2008			
Martin	Nov. 1, 2002			
Miami-Dade	Apr. 1, 1988			
Monroe (Tourist Development Taxes)	Jan. 1, 1991			
Monroe (Tourist Impact Tax)	Jan. 1, 1996			
Nassau	May 1, 1989			
Okaloosa	Jul. 1, 1992	Feb. 28, 2017		
Orange	Jan. 1, 1992			
Osceola	May 1, 1992			
Palm Beach	Jan. 1, 1993			
Pinellas	Oct. 1, 1990			
Polk	Jan. 1, 1994			
Putnam	Apr. 1, 1999			
St. Johns	Aug. 1, 1988			
St. Lucie	May 1, 1991			
Santa Rosa	May 1, 1994			
Sarasota	Jun. 1, 1992			
Seminole	Sep. 1, 1993			
Suwannee	Nov. 1, 2001			
Taylor	Jul. 1, 2006			
Volusia (Tourist Development Taxes)	Apr. 1, 1990			
Volusia (Convention Development Tax)	Apr. 1, 1990			
Wakulla	Dec. 1, 1996	Sep. 30, 2009		
Walton (select zip codes only)	Oct. 1, 1991			

Note: The Miami-Dade municipalities of Bal Harbour and Surfside impose a 4% Municipal Resort Tax and are exempt from the county's levies of the Tourist Development Tax and Convention Development Tax. The municipality of Miami Beach imposes a 4% Municipal Resort Tax and is exempt from the county's Tourist Development Tax levy, but is not exempt from the county's Convention Development Tax levy.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23.

Estimates of Taxable Sales Reported by Transient Rental Facilities State Fiscal Year Ending June 30, 2019					
County	ar rear Ending June 30,	Estima			
Alachua	\$	110,358,30			
Baker	\$	1,844,79			
Вау	\$	497,759,13			
Bradford	\$	4,480,42			
Brevard	\$	308,570,30			
Broward	\$	1,527,234,75			
Calhoun	\$	77,79			
Charlotte Citrus	\$  \$	86,186,91 39,379,91			
Clay	\$	20,000,00			
Collier	\$	578,369,39			
Columbia	\$	32,812,25			
DeSoto	\$	2,919,79			
Dixie	\$	2,334,07			
Duval	\$	444,829,42			
Escambia	\$	285,734,48			
Flagler	\$	56,292,62			
Franklin	\$	65,509,35			
Gadsden Gilchrist	\$  \$	6,702,28 2,713,16			
Glades	\$	2,713,16			
Gulf	\$	44,227,96			
Hamilton	\$	1,195,60			
Hardee	\$	2,473,90			
Hendry	\$	9,455,68			
Hernando	\$	21,589,62			
Highlands	\$	19,094,40			
Hillsborough	\$	679,839,76			
Holmes	\$	2,273,31			
Indian River	\$	77,687,41			
Jackson Jefferson	\$  \$	9,051,20 1,979,78			
Lafayette	\$	645,88			
Lake	\$	86,938,94			
Lee	\$	868,676,03			
Leon	\$	122,676,65			
Levy	\$	11,025,87			
Liberty	\$	103,76			
Madison	\$	4,358,47			
Manatee	\$	300,297,35			
Marion	\$	80,174,06			
Martin Miami Dada	\$	48,511,49			
Miami-Dade Monroe	\$   \$	2,361,924,42 906.664.15			
Nassau	\$	154,462,38			
Okaloosa	\$	422,546,05			
Okeechobee	\$	12,530,04			
Orange	\$	4,616,970,42			
Osceola	\$	995,307,18			
Palm Beach	\$	920,531,44			
Pasco	\$	65,776,82			
Pinellas	\$	993,408,89			
Polk	\$	281,277,74			
Putnam St. Johns	\$  \$	13,577,74			
St. Lucie	\$	285,137,22 87,561,08			
Santa Rosa	\$	62,952,12			
Sarasota	\$	400,520,47			
Seminole	\$	117,732,07			
Sumter	\$	40,115,52			
Suwannee	\$	7,878,08			
Taylor	\$	9,940,56			
Union	\$	13,28			
Volusia	\$	381,645,69			
Wakulla	\$	4,202,67			
Walton	\$	561,657,46			
Washington	\$	3,108,43			

#### 2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties **Local Option Taxes on Transient Rental Transactions Local Option Tourist Development Taxes Convention Development Taxes** Food and Beverage Taxes s. 125.0104(3), F.S. s. 212.0305(4), F.S. s. 212.0306, F.S. Additional Special District, Professional High Professional Tourist Consolidated Special, & Food and Food and Impact Beverages Sports Tourism Sports County Charter County Subcounty Beverages in Original Additional Franchise Impact Franchise Tax Convention Convention Convention Maximum Hotels and in Other Tax Facility Tax s. 125.0108, F.S. Potential Current Unutilized Establishments Tax Tax Facility Tax Tax Tax Tax Motels (1 or 2%) (up to 1%) (1%) (up to 1%) (2%) (3%) Tax Rate Tax Rate Tax Rate (1%) County (1%)(1%)(up to 3%) (2%)2 5 Alachua \* Baker \* 2 1 Bay \* 2 1 1 1 5 5 0 Bradford 2 1 1 1 Brevard \* 2 1 5 5 2 Broward 3 Calhoun 0 Charlotte 2 Citrus 2 1 5 5 Clay \* 2 1 1 1 Collier \* 2 1 5 5 0 1 Columbia 2 1 1 1 DeSoto 2 1 5 3 Dixie 2 2 2 6 6 0 Duval \* Escambia 2 1 Flagler \* 2 1 1 1 5 5 0 Franklin 2 Gadsden 2 5 2 3 2 Gilchrist Glades 2 5 2 3 Gulf \* 2 1 Hamilton 5 2 Hardee 2 5 2 Hendry 3 Hernando 2 1 Highlands 2 1 5 4 Hillsborough 2 1 Holmes 2 1 5 3 2 Indian River 2 1 1 Jackson 2 5 Jefferson 2 Lafayette 4 0 4 Lake \* 2 1 Lee \* 2 6 5 Leon ' 2 1 1 Levy 2 5 2 3 Liberty 2 Madison 5 3 2 Manatee 2 Marion ' 1 1 5 Martin \* 2 1 3 2 1 Miami-Dade \* 2 1 6 6 0 2 1 Monroe \* Nassau 2 5 0 1 5 Okaloosa 2 1 1 1 Okeechobee 2 1 5 3 2 1 Orange \* 2 1 1 1 2 Osceola 3 1 1 6 6 0 Palm Beach

#### 2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties **Local Option Taxes on Transient Rental Transactions Local Option Tourist Development Taxes Convention Development Taxes** Food and Beverage Taxes s. 125.0104(3), F.S. s. 212.0305(4), F.S. s. 212.0306, F.S. Additional Special District. Professional High Professiona **Tourist** Consolidated Special, & Food and Food and Beverages Sports Tourism Sports Impact County **Charter County** Subcounty Beverages in Tax Original Additional Franchise Impact Franchise Convention Convention Convention Maximum Hotels and in Other Facility Tax s. 125.0108, F.S. Unutilized Tax Tax Tax Facility Tax Tax Tax Potential Motels Establishments Tax Rate (1 or 2%) (1%)(up to 1%) (1%) (up to 1%) (2%) (3%)(up to 3%) Tax Rate Tax Rate (1%) County Pasco 2 1 Pinellas 2 1 Polk \* 2 1 1 1 5 5 Putnam 2 1 1 St. Johns \* 2 1 5 St. Lucie \* 2 2 Santa Rosa 1 1 Sarasota 2 Seminole 2 1 1 1 5 Sumter 2 Suwannee 2 1 5 Taylor \* 2 1 Union Volusia 2 1 Wakulla 2 1 5 Walton \* 2 Washington 67 59 67 65 67 # Eligible to Levy: # Levying 53

#### Notes:

- 1) County names followed by an asterick indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- 2) Pursuant to s. 125.0104(3)(d), F.S., no county can levy the Additional Tax unless the county has imposed the Original Tax [i.e., s. 125.0104(3)(c), F.S.] for a minimum of three years prior to the effective date of the levy and imposition of the Additional Tax.

  3) Pursuant to s. 125.0104(3)(b), F.S., no county authorized to levy a convention development tax pursuant to s. 212.0305, F.S., (i.e., Duval, Miami-Dade, and Volusia) is allowed to levy more than 2% of tourist development taxes. However, pursuant to s.
- 125.0104(3)(l), F.S., this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. pursuant to s. 125.0104(3)(n), F.S. This exemption is applicable only to Duval County.
- 4) Pursuant to s. 125.0104(3)(n), F.S., only a county that has levied the Professional Sports Franchise Facility Tax. Consequently, the levy of the Professional Sports Franchise Facility Tax must occur prior to the levy of the Additional Professional Sports Franchise Facility Tax.
- 5) The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- 6) The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than countywide.
- 7) In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- 8) Pursuant to s. 125.0104(3)(m), F.S., a county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year or were at least 18% of the county's total taxable sales under Ch. 212, F.S., where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million. No county authorized to levy a Convention Development Tay shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period of the tax levy. Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. Hillsborough County has been certified as having in excess of \$600 M in sales during the 2017 calendar year. According to the Department's Office of Tax Research, Lee and Walton counties appear to have sufficient sales in calendar year 2017 to be eligible to levy the tax in 2018. Lee and Walton counties have not requested certification by the Department.
- 9) New levies in 2018: Broward County began levying the High Tourism Impact Tax, effective January 1, 2018; Highlands County began levying the Additional 1% Tax and the Professional Sports Franchise Facility Tax, effective August 1, 2018; Holmes County began levying the Additional 1% Tax, effective January 1, 2018; and Nassau County began levying the Additional Professional Sports Franchise Facility Tax, effective July 1, 2018.

Data Source: Florida Department of Revenue's "History of Local Sales Tax and Current Rates" (Last Updated: August 1, 2018) available at https://revenuelaw.floridarevenue.com/Pages/Browse.aspx#3-17-23.

## **Local Option Tourist Tax Levies in Florida's Counties**

## **Estimation of Realized and Unrealized Tax Revenues**

State Fiscal Year Ending June 30, 2019

			Т	ourist Develo	pment and Touris	t Impact Tax L	evies		Conven	ntion Developmen	t Tax Levies	
	Es	timated Tax	Maximum		Countywide		Countywide	Maximum		Countywide		Countywide
	R	evenues @	Potential	2018	Realized	Unutilized	Unrealized	Potential	2018	Realized	Unutilized	Unrealized
County	1	% Tax Rate	Tax Rate	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues	Tax Rate	Tax Rate	Tax Revenues	Tax Rate	Tax Revenues
Alachua	\$	1,103,583	5	5	\$ 5,517,915	0	\$ -			\$ -		\$ -
Baker	\$	18,448	5	3	\$ 55,344	2	\$ 36,896			\$ -		\$ -
Bay	\$	4,977,591	5	5	\$ 24,887,957	0	\$ -			\$ -		\$ -
Bradford	\$	44,804	5	4	\$ 179,217	1	\$ 44,804			\$ -		\$ -
Brevard	\$	3,085,703	5	5	\$ 15,428,515	0	\$ -			\$ -		\$ -
Broward	\$	15,272,348	6	6	\$ 91,634,085	0	\$ -			\$ -		\$ -
Calhoun	\$	778	4	0	\$ -	4	\$ 3,112			\$ -		\$ -
Charlotte	\$	861,869	5	5	\$ 4,309,346	0	\$ -			\$ -		\$ -
Citrus	\$	393,799	5	5	\$ 1,968,996	0	\$ -			\$ -		\$ -
Clay	\$	200,000	5	5	\$ 1,000,000	0	\$ -			\$ -		\$ -
Collier	\$	5,783,694	5	5	\$ 28,918,470	0	\$ -			\$ -		\$ -
Columbia	\$	328,123	5	5	\$ 1,640,613	0	\$ -			\$ -		\$ -
DeSoto	\$	29,198	5	3	\$ 87,594	2	\$ 58,396			\$ -		\$ -
Dixie	\$	23,341	5	3	\$ 70,022	2	\$ 46,682			\$ -		\$ -
Duval	\$	4,448,294	4	4	\$ 17,793,177	0	\$ -	2	2	\$ 8,896,588	0	\$ -
Escambia	\$	2,857,345	5	4	\$ 11,429,380	1	\$ 2,857,345			\$ -		\$ -
Flagler	\$	562,926	5	5	\$ 2,814,631	0	\$ -			\$ -		\$ -
Franklin	\$	655,094	5	2	\$ 1,310,187	3	\$ 1,965,281			\$ -		\$ -
Gadsden	\$	67,023	5	2	\$ 134,046	3	\$ 201,068			\$ -		\$ -
Gilchrist	\$	27,132	5	2	\$ 54,263	3	\$ 81,395			\$ -		\$ -
Glades	\$	9,137	5	2	\$ 18,274	3	\$ 27,411			\$ -		\$ -
Gulf	\$	442,280	5	5	\$ 2,211,398	0	\$ -			\$ -		\$ -
Hamilton	\$	11,956	5	3	\$ 35,868	2	\$ 23,912			\$ -		\$ -
Hardee	\$	24,739	4	2	\$ 49,478	2	\$ 49,478			\$ -		\$ -
Hendry	\$	94,557	5	3	\$ 283,671	2	\$ 189,114			\$ -		\$ -
Hernando	\$	215,896	5	5	\$ 1,079,481	0	\$ -			\$ -		\$ -
Highlands	\$	190,944	5	4	\$ 763,776	1	\$ 190,944			\$ -		\$ -
Hillsborough	\$	6,798,398	6	5	\$ 33,991,988	1	\$ 6,798,398			\$ -		\$ -
Holmes	\$	22,733	5	3	\$ 68,199	2	\$ 45,466			\$ -		\$ -
Indian River	\$	776,874	5	4	\$ 3,107,497	1	\$ 776,874			\$ -		\$ -
Jackson	\$	90,512	5	4	\$ 362,048	1	\$ 90,512			\$ -		\$ -
Jefferson	\$	19,798	5	3	\$ 59,393	2	\$ 39,596			\$ -		\$ -
Lafayette	\$	6,459	4	0	\$ -	4	\$ 25,835			\$ -		\$ -
Lake	\$	869,389	5	4	\$ 3,477,558	1	\$ 869,389			\$ -		\$ -
Lee	\$	8,686,760	6	5	\$ 43,433,802	1	\$ 8,686,760			\$ -		\$ -
Leon	\$	1,226,767	5	5	\$ 6,133,833	0	\$ -			\$ -		\$ -
Levy	\$	110,259	5	2	\$ 220,517	3	\$ 330,776			\$ -		\$ -
Liberty	\$	1,038	4	0	\$ -	4	\$ 4,150			\$ -		\$ -
Madison	\$	43,585	5	3	\$ 130,754	2	\$ 87,169			\$ -		\$ -
Manatee	\$	3,002,974	5	5	\$ 15,014,868	0	\$ -			\$ -		\$ -
Marion	\$	801,741	5	4	\$ 3,206,962	1	\$ 801,741			\$ -		\$ -
Martin	\$	485,115	5	5	\$ 2,425,575	0	\$ -			\$ -		\$ -
Miami-Dade	\$	23,619,244	3	3	\$ 70,857,733	0	\$ -	3	3	\$ 70,857,733	0	\$ -

## **Local Option Tourist Tax Levies in Florida's Counties**

## **Estimation of Realized and Unrealized Tax Revenues**

State Fiscal Year Ending June 30, 2019

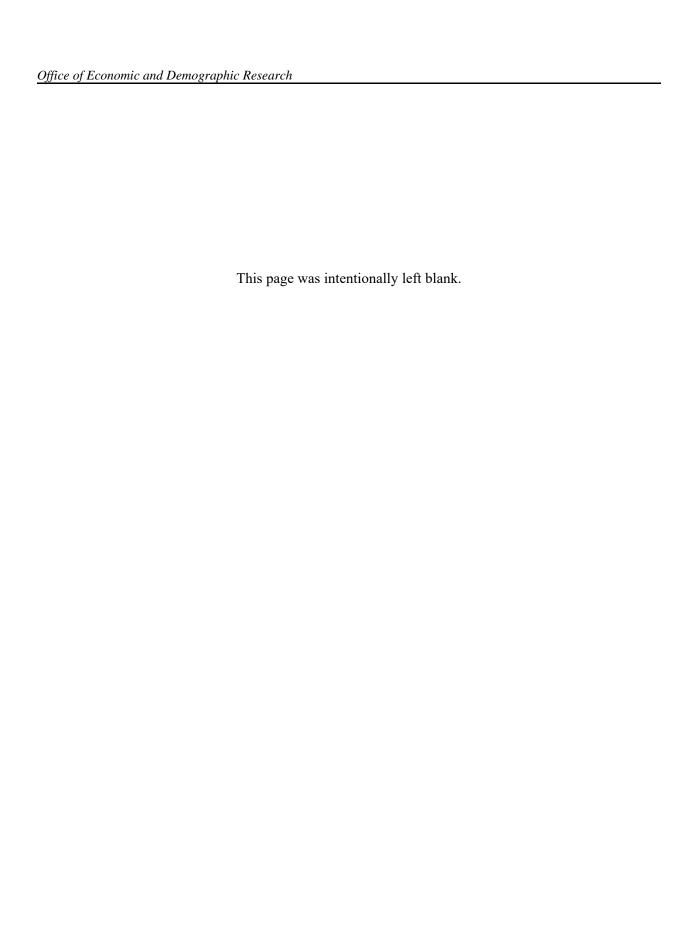
			T	ourist Develo	pment and Tourist	Impact Tax L	evies	Convention Development Tax Levies				
County	F	stimated Tax Revenues @ I% Tax Rate	Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues	Maximum Potential Tax Rate	2018 Tax Rate	Countywide Realized Tax Revenues	Unutilized Tax Rate	Countywide Unrealized Tax Revenues
Monroe	\$	9,066,642	7	5	\$ 45,333,208	2	\$ 18,133,283			\$ -		\$ -
Nassau	\$	1,544,624	5	5	\$ 7,723,119	0	\$ -			\$ -		\$ -
Okaloosa	\$	4,225,461	5	5	\$ 21,127,303	0	\$ -			\$ -		\$ -
Okeechobee	\$	125,300	5	3	\$ 375,901	2	\$ 250,601			\$ -		\$ -
Orange	\$	46,169,704	6	6	\$ 277,018,226	0	\$ -			\$ -		\$ -
Osceola	\$	9,953,072	6	6	\$ 59,718,431	0	\$ -			\$ -		\$ -
Palm Beach	\$	9,205,314	6	6	\$ 55,231,887	0	\$ -			\$ -		\$ -
Pasco	\$	657,768	5	4	\$ 2,631,073	1	\$ 657,768			\$ -		\$ -
Pinellas	\$	9,934,089	6	6	\$ 59,604,534	0	\$ -			\$ -		\$ -
Polk	\$	2,812,777	5	5	\$ 14,063,887	0	\$ -			\$ -		\$ -
Putnam	\$	135,777	5	4	\$ 543,110	1	\$ 135,777			\$ -		\$ -
St. Johns	\$	2,851,372	5	4	\$ 11,405,489	1	\$ 2,851,372			\$ -		\$ -
St. Lucie	\$	875,611	5	5	\$ 4,378,054	0	\$ -			\$ -		\$ -
Santa Rosa	\$	629,521	5	5	\$ 3,147,606	0	\$ -			\$ -		\$ -
Sarasota	\$	4,005,205	5	5	\$ 20,026,024	0	\$ -			\$ -		\$ -
Seminole	\$	1,177,321	5	5	\$ 5,886,604	0	\$ -			\$ -		\$ -
Sumter	\$	401,155	5	2	\$ 802,311	3	\$ 1,203,466			\$ -		\$ -
Suwannee	\$	78,781	5	3	\$ 236,343	2	\$ 157,562			\$ -		\$ -
Taylor	\$	99,406	5	5	\$ 497,028	0	\$ -			\$ -		\$ -
Union	\$	133	4	0	\$ -	4	\$ 531			\$ -		\$ -
Volusia	\$	3,816,457	3	3	\$ 11,449,371	0	\$ -	3	3	\$ 11,449,371	0	\$ -
Wakulla	\$	42,027	5	4	\$ 168,107	1	\$ 42,027			\$ -		\$ -
Walton	\$	5,616,575	6	4	\$ 22,466,299	2	\$ 11,233,149			\$ -		\$ -
Washington	\$	31,084	5	3	\$ 93,253	2	\$ 62,169			\$ -		\$ -
Statewide	\$	201,747,422		ı	\$1,020,093,597		\$ 59,060,211			\$ 91,203,692		\$ -

#### Notes:

- 1) The shaded cells indicate those counties that are not eligible to levy convention development taxes.
- 2) A county's unrealized tax rate is determined by subtracting its tax rate, as of July 1, 2018, from its maximum potential tax rate.
- 3) The countywide realized and unrealized tax revenues reflect estimates for the entire state fiscal year (i.e., July 1, 2018 through June 30, 2019).

#### Data Sources

- 1) Office of Economic and Demographic Research, Table: 2018 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties.
- 2) Office of Economic and Demographic Research, Table: Taxable Sales Reported by Transient Rental Facilities: SFY 2018-19.



## 1 or 2 Percent Tax

Section 125.0104(3)(c), Florida Statutes

## **Summary:**

This tourist development tax may be levied by the county's governing body at a rate of 1 or 2 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance containing the enacted county tourist development plan. The ordinance must be approved in a countywide referendum election or by a majority of voters in the subcounty special tax district affected by the tax. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2018-19 state fiscal year, 63 of the eligible 67 counties currently levying this tax will realize an estimated \$403 million in revenue. The four counties not currently levying this tax at the maximum rate will allow an estimated \$16,814 to go unrealized.

## **Counties Eligible to Levy:**

All counties are eligible to levy the tax.

#### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>2</sup>

- 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by non-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
- 2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
- 3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
- 4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
- 5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public

<sup>1.</sup> Section 125.0104(6), F.S.

<sup>2.</sup> Section 125.0104(5), F.S.

access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.

- 6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

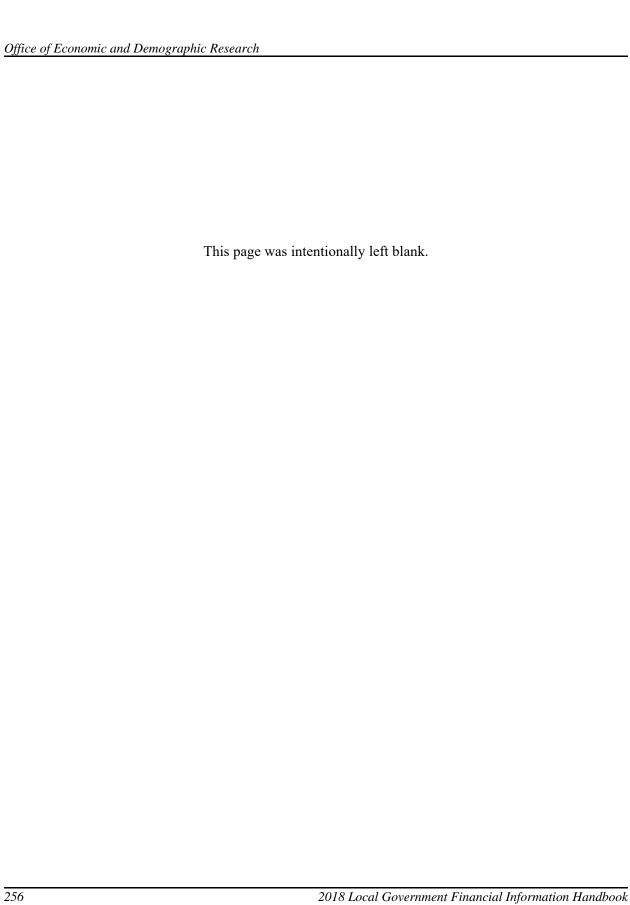
A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement

services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

- 1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
- 2. Have at least three municipalities; and
- 3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.



## Additional 1 Percent Tax

Section 125.0104(3)(d), Florida Statutes

## **Summary:**

In addition to the 1 or 2 percent tax authorized in s. 125.0104(3)(c), F.S., the county's governing body may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the governing body for the purposes set forth in s. 125.0104(5), F.S., or referendum approval by the registered voters within the county or subcounty special district.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not be applicable to this tax. No county can levy this additional tax unless the county has imposed the 1 or 2 percent tax for a minimum of three years prior to the effective date of the levy and imposition of this additional tax. If the 1 or 2 percent tax is levied within a subcounty special district, then this additional tax can only be levied within the district. Generally, the tax proceeds are used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance. During the 2018-19 state fiscal year, 53 of the eligible 59 counties currently levying this tax will realize an estimated \$169 million in revenue. The six counties not currently levying this tax will allow an estimated \$1.3 million to go unrealized.

## **Counties Eligible to Levy:**

To be eligible to levy, a county must have levied the 1 or 2 percent tax pursuant to s. 125.0104(3)(c), F.S., for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 percent tax.

#### **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

- 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by nonfor-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.
- 2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
- 3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

<sup>1.</sup> Section 125.0104(5), F.S.

- 4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
- 5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
- 6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Authorized purposes #1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities. Revenues raised from this tax cannot be used for debt service on or refinancing of existing facilities as specified in authorized purpose #1 above unless approved by a resolution adopted by an extraordinary majority of the total membership of the county's governing board.<sup>2</sup>

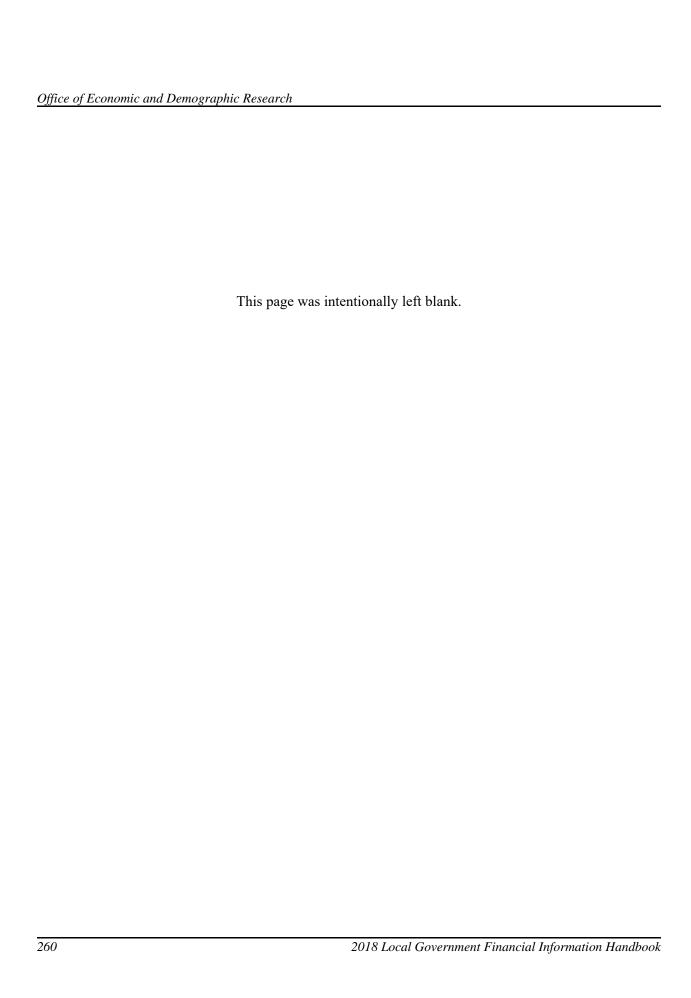
<sup>2.</sup> Section 125.0104(3)(d), F.S.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

- 1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
- 2. Have at least three municipalities; and
- 3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.



## **Professional Sports Franchise Facility Tax**

Section 125.0104(3)(1), Florida Statutes

## **Summary:**

In addition to any other tourist development tax imposed, a county may levy up to an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities, retained spring training franchise facilities, and convention centers. In addition, these proceeds can be used to promote tourism in the State of Florida, nationally and internationally.

The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan, are not be applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying more than the 2 percent tourist development tax is not applicable to this tax. During the 2018-19 state fiscal year, 44 of the eligible 67 counties currently levying this tax will realize an estimated \$191 million in revenue. The 23 counties not currently levying this tax at the maximum rate will allow an estimated \$11 million to go unrealized.

## **Counties Eligible to Levy:**

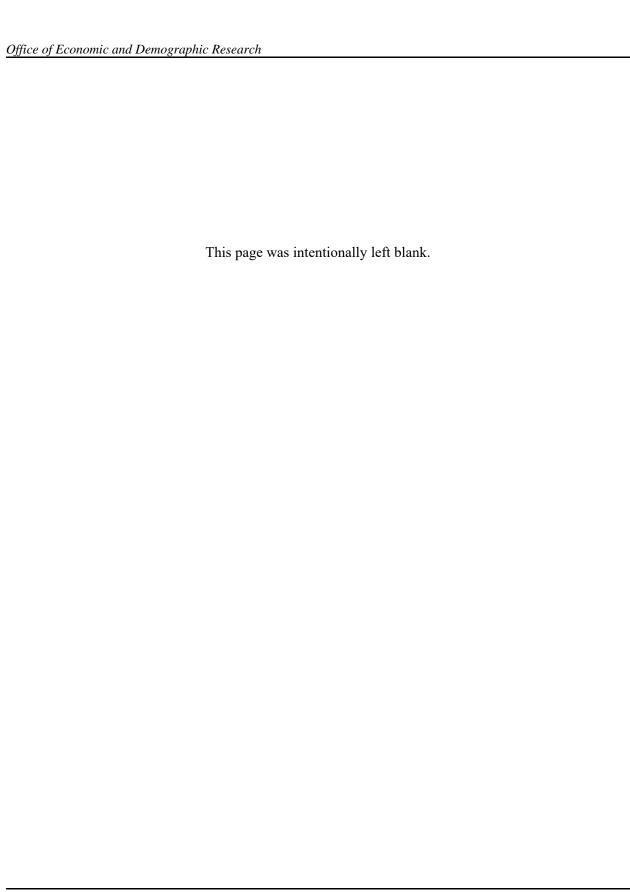
All counties are eligible to levy this tax.

## **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(1), F.S., is prohibited.<sup>1</sup>

- 1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
- 2. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center. The proceeds may be used to pay the planning and design costs incurred prior to the issuance of such bonds.
- 3. To pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in #2 above, may use the tax proceeds for the purposes described here. Any county that elects to levy the tax for the purposes authorized in #2 above after July 1, 2000, may use the tax proceeds to pay the operation and maintenance costs of a convention center for the life of the bonds.
- 4. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

<sup>1.</sup> Section 125.0104(5)(d), F.S.



## **High Tourism Impact Tax**

Section 125.0104(3)(m), Florida Statutes

## **Summary:**

In addition to any other tourist development tax imposed, a *high tourism impact* county may levy an additional 1 percent tax on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by an extraordinary vote of the county's governing body. The tax proceeds are used for one or more of the authorized uses pursuant to s. 125.0104(5), F.S. The provisions in s. 125.0104(4)(a)-(d), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax.

A county is considered to be a high tourism impact county after the Department of Revenue has certified to the county that its sales subject to the tax exceeded \$600 million during the previous calendar year or were at least 18 percent of the county's total taxable sales under ch. 212, F.S., where the sales subject to the tax were a minimum of \$200 million. No county authorized to levy a convention development tax (i.e., Duval, Miami-Dade, and Volusia) is considered a high tourism impact county. Once a county receives this high tourism impact designation, it retains it for the period of the tax levy.

Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties currently levy this tax, and these counties will realize an estimated \$100 million in revenue during the 2018-19 state fiscal year. According to the Department, three additional counties (i.e., Hillsborough, Lee, and Walton) are currently eligible or potentially eligible to levy the tax in 2018 and will allow an estimated \$21 million to go unrealized.

## **Counties Eligible to Levy:**

Broward, Monroe, Orange, Osceola, Palm Beach, and Pinellas counties levy this tax, and each county retains this designation until its tax levy ends. According to the Department, Hillsborough has been certified as being eligible to levy the tax in 2018 due to sufficient sales in calendar year 2017. Lee and Walton counties appear to have had sufficient sales to be eligible to levy the tax, but have not requested certification by the Department.

## **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized is prohibited.<sup>1</sup>

- 1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - a. publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - b. auditoriums that are publicly owned and open to the public but operated by organizations that is exempt from federal taxation under 26 U.S.C. s. 501(c)(3) and within the boundaries of the county or subcounty special taxing district in which the tax is levied.
  - c. aquariums or museums that are publicly owned and operated or owned and operated by nonfor-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied.

<sup>1.</sup> Section 125.0104(5), F.S.

- 2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.
- 3. To promote and advertise tourism in Florida, nationally, and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
- 4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county. This may include any indirect administrative costs for services performed by the county on behalf of the promotion agency.
- 5. To finance beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, F.S., or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of tourist development tax revenues may be used for beach park facilities.
- 6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to s. 125.0104(4)(e), F.S. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if all of the following conditions are satisfied.
  - a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received.
  - b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.
  - c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board.
  - d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.
  - e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

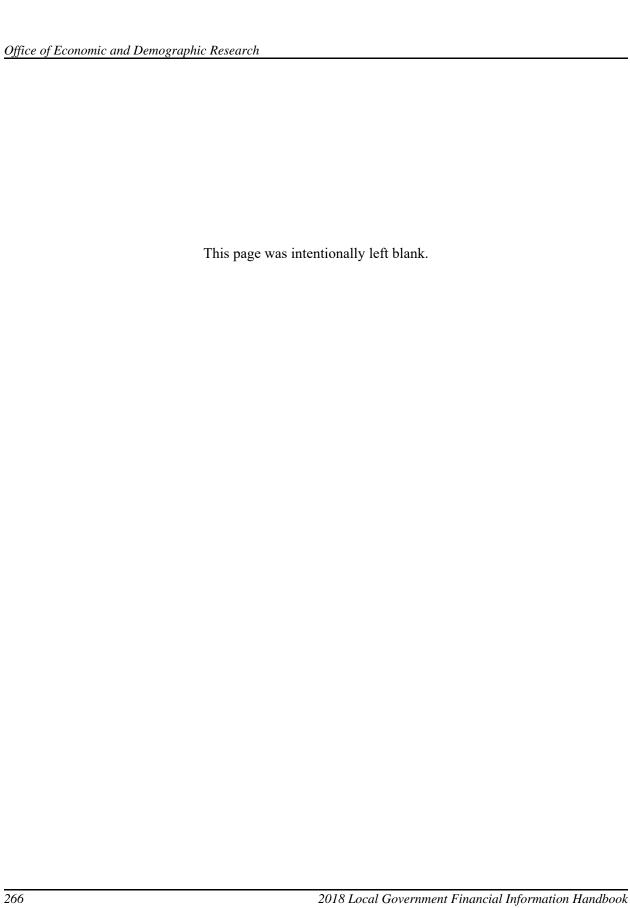
Authorized purposes 1-2 may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

A county having a total population less than 750,000 may also use the proceeds to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers, or nature centers that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this authority are based on the most recent official population estimates, pursuant to s. 186.901, F.S., and these population estimates are those in effect on July 1<sup>st</sup> of each year.

A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, F.S., which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), F.S., and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

- 1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
- 2. Have at least three municipalities; and
- 3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, F.S., excluding the inmate population.

Finally, the proceeds may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in s. 125.0104(5)(a)1., 2., and 5., F.S., or to refund bonds previously issued for such purposes or both. However, no more than 50 percent of the proceeds may be pledged to secure and liquidate revenue bonds or revenue refunding bonds previously issued for the purposes set forth in s. 125.0104(5)(a)5., F.S. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the county's governing board provides.



## Additional Professional Sports Franchise Facility Tax

Section 125.0104(3)(n), Florida Statutes

## **Summary:**

In addition to any other tourist development tax imposed, a county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(1), F.S., may levy an additional tax that is no greater than 1 percent on the total consideration charged for transient rental transactions. The tax is levied pursuant to an ordinance adopted by a majority plus one vote of the county's governing body. The tax proceeds are used to pay the debt service on bonds issued to finance professional sports franchise facilities or retained spring training franchise facilities and promote tourism.

The provisions in s. 125.0104(4), F.S., regarding the preparation of the county tourist development plan are not applicable to this tax. In addition, the provision in s. 125.0104(3)(b), F.S., that prohibits any county authorized to levy a convention development tax from levying this tax applies only to Miami-Dade and Volusia counties. Any county authorized to levy the Consolidated County Convention Development Tax (i.e., Duval County) pursuant to s. 212.0305(4)(a), F.S., may levy this tax. During the 2018-19 state fiscal year, 30 of the eligible 65 counties currently levying this tax will realize an estimated \$149 million in revenue. The 35 counties not currently levying this tax at the maximum rate will allow an estimated \$26 million to go unrealized.

## **Counties Eligible to Levy:**

With the exception of Miami-Dade and Volusia counties, any county that has levied the Professional Sports Franchise Facility Tax pursuant to s. 125.0104(3)(1), F.S., is eligible to levy this tax.

## **Authorized Uses of Proceeds:**

The county must use the tax proceeds for the following purposes, and any use of the tax proceeds not expressly authorized in s. 125.0104(3)(n), F.S., is prohibited.<sup>1</sup>

- 1. To pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162, F.S.
- 2. To pay the debt service on bonds issued to finance the acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility. In addition, the proceeds are used to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
- 3. To promote and advertise tourism in Florida, nationally and internationally. However, if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

2018 Local Government Financial Information Handbook

<sup>1.</sup> Section 125.0104(5)(d), F.S.

A county imposing this tax may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to purposes listed in #1 and #2 above.

## **Tourist Impact Tax**

Section 125.0108, Florida Statutes

## **Summary:**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., may levy a 1 percent tax subject to referendum approval on transient rental facilities within the county area designated as an area of critical state concern pursuant to ch. 380, F.S. If the area(s) of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax proceeds are used to purchase property in the area of critical state concern and offset the loss of ad valorem taxes due to those land purchases. During the 2018-19 state fiscal year, Monroe County will realize an estimated \$9.1 million in revenue.

## **General Law Amendments:**

Chapter 2018-159, L.O.F., (CS/CS/HB 1173) amends s. 380.0666(3), F.S., to authorize each land authority to contribute tourist impact tax revenues to the county or the county's housing authority to purchase any land in the county, not just land within the most populous municipality, for the construction, redevelopment, or preservation of affordable housing in an area of critical state concern. Additionally, the legislation authorizes each land authority to use the tax revenues to pay specified costs related to affordable housing projects. These changes became effective on April 6, 2018.

## **Authorization to Levy:**

Any county creating a land authority pursuant to s. 380.0663(1), F.S., is authorized to levy by ordinance the tax in the area or areas within the county designated as an area of critical state concern pursuant to ch. 380, F.S. If the area or areas of critical state concern are greater than 50 percent of the county's total land area, the tax may be levied countywide. The tax is not effective until land development regulations and a local comprehensive plan that meets the requirements of ch. 380, F.S., have become effective. The tax is effective only upon approval by a majority vote of qualified voters in the area or areas of critical state concern in the county seeking the levy. If the area or areas of critical state concern are greater than 50 percent of the county's land area and the tax is to be imposed countywide, then the tax must be approved in a countywide referendum.<sup>2</sup>

The effective date of the levy and the imposition of this tax are be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance.<sup>3</sup> The tax may be repealed by passage of a resolution by four-fifths vote of the county's governing body.<sup>4</sup> The tax is repealed 10 years after the date the area of critical state concern designation is removed, unless it is repealed before the end of the 10 year period by the county's governing body.<sup>5</sup> A county that has levied the tax in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tax for 20 years following the designation's removal. After expiration of the 20-year period, a county may continue to levy the tax if the county adopts an ordinance reauthorizing the tax levy and the continued tax levy is approved by referendum as provided for in s. 125.0108(5), F.S.<sup>6</sup>

<sup>1.</sup> Section 125.0108(1)(a), F.S.

<sup>2.</sup> Section 125.0108(5), F.S.

<sup>3.</sup> Section 125.0108(6), F.S..

<sup>4.</sup> Section 125.0108(1)(c), F.S.

<sup>5.</sup> Section 125.0108(6), F.S.

<sup>6.</sup> Section 125.0108(1)(g), F.S.

## Areas Eligible to Levy:

Areas that have been statutorily designated as areas of critical state concern include the Big Cypress Area, primarily in Collier County; the Green Swamp Area, in central Florida; the Florida Keys Area, in south Florida; and the Apalachicola Bay Area, in Franklin County. Only Monroe County has created the land authority pursuant to s. 380.0663(1), F.S., and levied the tax in the area or areas within the county designated as an area of critical state concern.

#### **Administrative Procedures:**

The person receiving consideration for the taxable privilege and doing business within the area of critical state concern (or within the entire county, as applicable) receives, accounts for, and remits the tourist impact tax to the Department of Revenue (DOR). The DOR keeps records showing the taxes collected for and from each county in which the tax is applicable. The DOR promulgates such rules as necessary to enforce the tax and is authorized to establish audit procedures and assess for delinquent taxes. A county may exempt itself from the requirements that the tax be administered by the DOR, if the county adopts an ordinance providing for local collection and administration. A county electing to locally administer the tax adopts an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delinquent taxes or delegating such authority to the DOR.

## **Reporting Requirements:**

A certified copy of the ordinance, including the levy's time period and effective date, must be furnished by the county to the DOR within 10 days after passage of the ordinance levying the tax and again within 10 days after approval by referendum. If applicable, the county levying the tax provides the DOR with a list of the businesses within the area of critical state concern where the tax is levied. The list should identify businesses by zip code or other means of identification, and the DOR assists the county in compiling such a list.<sup>10</sup>

#### **Distribution of Proceeds:**

Tax collections received by the DOR, less its administrative costs, are paid and returned monthly to the county and the land authority imposing the tax.<sup>11</sup>

## **Authorized Uses of Proceeds:**

The proceeds are distributed for the following uses. 12

- 1. Fifty percent is transferred to the land authority to be used in accordance with s. 380.0666, F.S., in the area of critical state concern for which the revenue is generated. No more than 5 percent may be used for administration and other costs related to the exercise of such powers.
- 2. Fifty percent is distributed to the county's governing body where the revenue was generated. Such proceeds are used to offset the loss of ad valorem taxes due to property acquisitions.

## **Attorney General Opinions:**

No opinions specifically relevant to this tax have been issued.

<sup>7.</sup> Sections 380.055, .0551, .0552, .0555, F.S.

<sup>8.</sup> Section 125.0108(2), F.S.

<sup>9.</sup> Section 125.0104(10), F.S.

<sup>10.</sup> Section 125.0108(6), F.S.

<sup>11.</sup> Section 125.0108(2)(c), F.S.

<sup>12.</sup> Section 125.0108(3), F.S.

# Appendix A:

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2018-19 State Revenue-Sharing
Calculations

Adjusto	d 2017 Populat	ion Estimate	es for Florida	's Counties a	nd Municinali	tine
Aujustet	•			Sharing Calculat	•	แยง
	Used for th	E F 1 2010-19 3	state Revenue-S	Population /		
				Municipal	- Aujustinents	Adjusted Total
	April 1, 2017	April 1, 2017	April 1, 2017	Annexations,	Municipal	Population
	Total	Inmate	Total Population	De-annexations.	Incorporations	Used for State
County / Municipality	Population	Population	Less Inmates	or Adjustments	or Dissolutions	Revenue Sharing
Alachua County	260,003	1,256	258,747	or Aujustinents	or bissolutions	258,747
Alachua Alachua	9,936	1,200	9,936	-	-	9,936
Archer	1,165	_	1,165	_	_	1,165
Gainesville	129,816	778	129.038	20	_	129,058
Hawthorne	1,412	-	1,412	-	-	1,412
High Springs	6,023	-	6,023	-	-	6,023
La Crosse	374	-	374	-	-	374
Micanopy	605	-	605	-	-	605
Newberry	5,907	-	5,907	-	-	5,907
Waldo	955	-	955	-	-	955
Unincorporated County	103,810	478	103,332	(20)	-	103,312
Baker County	27,191	2,383	24,808	-	-	24,808
Glen St. Mary	461	-	461	-	-	461
Macclenny	6,519	-	6,519	9	-	6,528
Unincorporated County	20,211	2,383	17,828	(9)	-	17,819
Bay County	178,820	1,172	177,648	-	-	177,648
Callaway	15,737	-	15,737	-	-	15,737
Lynn Haven	20,886	6	20,880	-	-	20,880
Mexico Beach	1,202	-	1,202	-	-	1,202
Panama City	36,988	120	36,868	29	-	36,897
Panama City Beach	12,741	-	12,741	-	-	12,741
Parker	4,419	-	4,419	-	-	4,419
Springfield	9,568	-	9,568	-	-	9,568
Unincorporated County	77,279	1,046	76,233	(29)	-	76,204
Bradford County	27,642	2,969	24,673	-	-	24,673
Brooker	324	-	324	-	-	324
Hampton	477	-	477	-	-	477
Lawtey	723	-	723	-	-	723
Starke	5,520	12	5,508	-	-	5,508
Unincorporated County	20,598	2,957	17,641 <b>575.018</b>	-	-	17,641
Brevard County Cape Canaveral	<b>575,211</b> 10,213	193	10,213	-	-	<b>575,018</b> 10,213
Cocoa	18,982		18,982	-	-	18,982
Cocoa Beach	11,292		11,292	-		11,292
Grant-Valkaria	4,142	<u>-</u>	4,142	-		4,142
Indialantic	2,820		2,820			2,820
Indian Harbour Beach	8,468	-	8,468	_	-	8,468
Malabar	2,866		2,866	_	_	2,866
Melbourne	80,982	29	80,953	6	_	80,959
Melbourne Beach	3,087	-	3,087	-	-	3,087
Melbourne Village	668	-	668	_	_	668
Palm Bay	110,623	-	110,623	-	-	110,623
Palm Shores	1,114	-	1,114	-	-	1,114
Rockledge	26,535	29	26,506	-	-	26,506
Satellite Beach	10,504	-	10,504	-	-	10,504
Titusville	46,413	24	46,389	_	-	46,389
West Melbourne	21,360	-	21,360	5	-	21,365
Unincorporated County	215,142	111	215,031	(11)	-	215,020
Broward County	1,873,970	830	1,873,140	-	-	1,873,140
Coconut Creek	57,395	-	57,395	-	-	57,395
Cooper City	33,758	6	33,752	-	-	33,752
Coral Springs Dania Beach	127,381	-	127,381	-	-	127,381
	31,473	_	31,473	_	-	31,473

Micanopy         6           Newberry         5,9           Waldo         9           Unincorporated County         103,8           Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	55 - 10 478 91 2,383 61 - 19 - 11 2,383 20 1,172 37 - 86 6 02 - 88 120 41 - 19 - 68 - 79 1,046	374 605 5,907 955 103,332 24,808 461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- - (20) - - 9 (9) - - - - 29		374 605 5,907 955 103,312 <b>24,808</b> 461 6,528 17,819 <b>177,648</b> 15,737 20,880 1,202 36,897
Newberry         5,9           Waldo         9           Unincorporated County         103,8           Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	07         -           55         -           10         478           91         2,383           61         -           19         -           11         2,383           20         1,172           37         -           86         6           02         -           88         120           41         -           19         -           68         -           79         1,046	5,907 955 103,332 <b>24,808</b> 461 6,519 17,828 <b>177,648</b> 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- (20) - - 9 (9) - - - 29	- - - - - - - - - - - -	5,907 955 103,312 <b>24,808</b> 461 6,528 17,819 <b>177,648</b> 15,737 20,880 1,202 36,897
Waldo         9           Unincorporated County         103,8           Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	55 - 10 478 91 2,383 61 - 19 - 11 2,383 20 1,172 37 - 86 6 002 - 88 120 41 - 19 - 68 - 79 1,046	955 103,332 24,808 461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- (20) - - 9 (9) - - - 29	- - - - - - - - - -	955 103,312 <b>24,808</b> 461 6,528 17,819 <b>177,648</b> 15,737 20,880 1,202 36,897
Unincorporated County         103,8           Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	10 478 91 2,383 61 19 11 2,383 20 1,172 37 86 6 02 88 120 41 19 68 79 1,046	103,332 24,808 461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- 9 (9) - - - 29	- - - - - - - - -	103,312 24,808 461 6,528 17,819 177,648 15,737 20,880 1,202 36,897
Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	91         2,383           61         -           19         -           11         2,383           20         1,172           37         -           86         6           02         -           88         120           41         -           19         -           68         -           79         1,046	24,808 461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- 9 (9) - - - 29	- - - - - - - -	24,808 461 6,528 17,819 177,648 15,737 20,880 1,202 36,897
Baker County         27,1           Glen St. Mary         4           Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	91         2,383           61         -           19         -           11         2,383           20         1,172           37         -           86         6           02         -           88         120           41         -           19         -           68         -           79         1,046	24,808 461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- 9 (9) - - - 29	- - - - - - -	24,808 461 6,528 17,819 177,648 15,737 20,880 1,202 36,897
Glen St. Mary       4         Macclenny       6,5         Unincorporated County       20,2         Bay County       178,8         Callaway       15,7         Lynn Haven       20,8         Mexico Beach       1,2         Panama City       36,9         Panama City Beach       12,7         Parker       4,4         Springfield       9,5         Unincorporated County       77,2         Bradford County       27,6         Brooker       3	61	461 6,519 17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	9 (9) - - - - 29	- - - - - -	461 6,528 17,819 <b>177,648</b> 15,737 20,880 1,202 36,897
Macclenny         6,5           Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	11     2,383       20     1,172       37     -       86     6       02     -       88     120       41     -       19     -       68     -       79     1,046	17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	(9) - - - 29	- - - - -	17,819 177,648 15,737 20,880 1,202 36,897
Unincorporated County         20,2           Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	11     2,383       20     1,172       37     -       86     6       02     -       88     120       41     -       19     -       68     -       79     1,046	17,828 177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	(9) - - - 29	-	17,819 177,648 15,737 20,880 1,202 36,897
Bay County         178,8           Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	20     1,172       337     -       86     6       02     -       88     120       41     -       19     -       68     -       79     1,046	177,648 15,737 20,880 1,202 36,868 12,741 4,419 9,568	- - - 29	- - -	177,648 15,737 20,880 1,202 36,897
Callaway         15,7           Lynn Haven         20,8           Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	37 - 86 6 02 - 88 120 41 - 19 - 68 - 79 1,046	15,737 20,880 1,202 36,868 12,741 4,419 9,568	- - - 29	- - -	15,737 20,880 1,202 36,897
Lynn Haven       20,8         Mexico Beach       1,2         Panama City       36,9         Panama City Beach       12,7         Parker       4,4         Springfield       9,5         Unincorporated County       77,2         Bradford County       27,6         Brooker       3	86 6 02 - 88 120 41 - 19 - 68 - 79 1,046	20,880 1,202 36,868 12,741 4,419 9,568	- 29 -	-	20,880 1,202 36,897
Mexico Beach         1,2           Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	02 - 88 120 41 - 19 - 68 - 79 1,046	1,202 36,868 12,741 4,419 9,568	- 29 -	-	1,202 36,897
Panama City         36,9           Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	88 120 41 - 19 - 68 - 79 1,046	36,868 12,741 4,419 9,568	29	-	36,897
Panama City Beach         12,7           Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	41 - 19 - 68 - 79 1,046	12,741 4,419 9,568	-		
Parker         4,4           Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	19 - 68 - 79 1,046	4,419 9,568			12,741
Springfield         9,5           Unincorporated County         77,2           Bradford County         27,6           Brooker         3	68 - 79 1,046	9,568	_	-	4,419
Unincorporated County         77,2           Bradford County         27,6           Brooker         3	79 1,046		1	-	9,568
Bradford County 27,6 Brooker 3		76,233	(29)		76,204
Brooker 3		24,673	(29)	-	<b>24,673</b>
		324	•		324
			-	-	
	77 -	477	-	-	477
	23 -	723	-	-	723
Starke 5,5		5,508	-	-	5,508
Unincorporated County 20,5		17,641	-	-	17,641
Brevard County 575,2		575,018	-	-	575,018
Cape Canaveral 10,2		10,213	-	-	10,213
Cocoa 18,9		18,982	-	-	18,982
Cocoa Beach 11,2		11,292	-	-	11,292
Grant-Valkaria 4,1		4,142	-	-	4,142
Indialantic 2,8		2,820	-	-	2,820
Indian Harbour Beach 8,4		8,468	-	-	8,468
Malabar 2,8		2,866	-	-	2,866
Melbourne 80,9	82 29	80,953	6	-	80,959
Melbourne Beach 3,0		3,087	-	-	3,087
	68 -	668	-	-	668
Palm Bay 110,6		110,623	-	-	110,623
Palm Shores 1,1		1,114	-	-	1,114
Rockledge 26,5		26,506	-	-	26,506
Satellite Beach 10,5		10,504	-	-	10,504
Titusville 46,4		46,389	-	-	46,389
West Melbourne 21,3	60 -	21,360	5	-	21,365
Unincorporated County 215,1	42 111	215,031	(11)	-	215,020
Broward County 1,873,9	70 830	1,873,140		-	1,873,140
Coconut Creek 57,3	95 -	57,395	-	-	57,395
Cooper City 33,7	58 6	33,752	-	-	33,752
Coral Springs 127,3	81 -	127,381	-	-	127,381
Dania Beach 31,4		31,473	-	-	31,473
Davie 100,6		100,683	-	-	100,683
Deerfield Beach 78,0		78,042	-	-	78,042
Fort Lauderdale 179,0		179,002	_	-	179,002
Hallandale Beach 38,7		38,746	-	_	38,746
Hillsboro Beach 1,9		1,911	_	_	1,911
Hollywood 147,2		147,212	_	-	147,212
Lauderdale-By-The-Sea 6,1	75 -	6,175	_	_	6,175
Lauderdale Lakes 35,0		35,094	_	-	35,094
Lauderhill 71,1		71,178	-	-	71,178
,	26 -	26	-	-	26
Lighthouse Point 10,5		10,526			10,526
Margate 57,9		57,961	-	-	57,961
			-	-	
		136,246	-	-	136,246
North Lauderdale 44,4		44,408	-	-	44,408

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations

	Used for th	e FY 2018-19 S	State Revenue-S			
					Adjustments	
				Municipal		Adjusted Total
	April 1, 2017	April 1, 2017	April 1, 2017	Annexations,	Municipal	Population
	Total	Inmate	Total Population	De-annexations,	Incorporations	Used for State
County / Municipality	Population	Population	Less Inmates	or Adjustments	or Dissolutions	Revenue Sharing
Oakland Park	44,409	-	44,409	-	-	44,409
Parkland	31,476	-	31,476	-	-	31,476
Pembroke Park	6,368	-	6,368	-	-	6,368
Pembroke Pines	163,103	531	162,572	-	-	162,572
Plantation	88,619	-	88,619	-	-	88,619
Pompano Beach	109,441	142	109,299	-	-	109,299
Sea Ranch Lakes	692	-	692	-	-	692
Southwest Ranches	7,614	-	7,614	-	-	7,614
Sunrise	91,865	-	91,865	-	-	91,865
Tamarac	63,910	-	63,910	-	-	63,910
Weston	66,609	-	66,609	-	-	66,609
West Park	14,912	-	14,912	-	-	14,912
Wilton Manors	12,662	-	12,662	-	-	12,662
Unincorporated County	15,006	84	14,922	-	-	14,922
Calhoun County	15,001	1,642	13,359	-	-	13,359
Altha	570	-	570	-	-	570
Blountstown	2,488	-	2,488	-	-	2,488
Unincorporated County	11,943	1,642	10,301	-	-	10,301
Charlotte County	172,720	1,236	171,484	-	-	171,484
Punta Gorda	18,838		18,838	-	-	18,838
Unincorporated County	153,882	1,236	152,646	-	-	152,646
Citrus County	143,801	144	143,657	-	-	143,657
Crystal River	3,134	-	3,134	-	-	3,134
Inverness	7,272		7,272	2	-	7,274
Unincorporated County	133,395	144_	133,251	(2)	-	133,249
Clay County	208,549	-	208,549	-	-	208,549
Green Cove Springs	7,615	-	7,615	-	-	7,615
Keystone Heights	1,364	-	1,364	-	-	1,364
Orange Park	8,622	-	8,622	-	-	8,622
Penney Farms	738	-	738	-	-	738
Unincorporated County  Collier County	190,210	16	190,210	-	-	190,210 <b>357,454</b>
	<b>357,470</b> 443		<b>357,454</b> 443	-	-	
Everglades Marco Island	17,036	-	17,036	-	-	443 17,036
Naples	20,195	-	20,195	-	-	20,195
Unincorporated County	319,796	16	319,780	-		319,780
Columbia County	68,943	3,944	64,999	-	-	64,999
Fort White	556	3,344	556	-	-	556
Lake City	12,266	318	11,948	-	-	11,948
Unincorporated County	56,121	3,626	52,495	-	-	52,495
DeSoto County	35,621	2,491	33,130	-	-	33,130
Arcadia	7,677	2,431	7,677	-	-	7,677
Unincorporated County	27,944	2,491	25,453	-		25,453
Dixie County	16,726	1,650	15,076	-	-	15,076
Cross City	1,702	-	1,702	-	-	1,702
Horseshoe Beach	173		1,702			173
Unincorporated County	14,851	1,650	13,201	-	-	13,201
Duval County	936,811	631	936,180	-	_	936,180
Atlantic Beach	13,415		13,415			13,415
Baldwin	1,407	<u>-</u>	1,407	-	-	1,407
Jacksonville	891,207	631	890,576	-	-	890,576
Jacksonville Beach	23,503		23.503	-	-	23,503
Neptune Beach	7,279	-	7,279	-	-	7,279
Escambia County	313,381	2,595	310,786	_	_	310,786
Century	1,536	2,000	1,536	-	-	1,536
Pensacola	54,071	51	54,020	_	_	54,020
Unincorporated County	257,774	2,544	255,230	-	-	255,230
Flagler County	105,157	2,044	105,157	-	_	105,157
Beverly Beach	376	-	376	-	-	376
Bunnell	2,927		2,927	-	-	2,927
Flagler Beach (part)	4,625	-	4,625	-	-	4,625
Marineland (part)	4,025		4,023	-	-	4,025
Palm Coast	82,760		82,760	-	-	82,760
Unincorporated County	14,463	-	14,463	-	_	14,463
Franklin County	12,161	1,518	10,643	-	-	10,643
Apalachicola	2,333	- 1,010	2,333	-	-	2,333
		1 101		-	-	1,728
Carrabelle	2,829	1,101	1,728	-	-	

Adjusted	2017 Popula		ic and Demographic		nd Municipali	ties
Aujuotou	•		State Revenue-S		•	
				Population A	Adjustments	
County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	Adjusted Total Population Used for State Revenue Sharing
Unincorporated County	6,999	417	6.582	or Aujustinents	or Dissolutions	6,582
Gadsden County	48,263	3.304	44,959			44,959
Chattahoochee	3,209	955	2,254	-	-	2,254
Greensboro	613		613	-	-	613
Gretna	1,699	-	1,699	-	-	1,699
Havana	1,831	-	1,831	-	-	1,831
Midway	3,442	-	3,442	-	-	3,442
Quincy	7,917	404	7,513	-	-	7,513
Unincorporated County	29,552	1,945	27,607	-	-	27,607
Gilchrist County	17,224	749	16,475	-	-	16,475
Bell	498	ı	498	-	-	498
Fanning Springs (part)	354	-	354	-	-	354
Trenton	1,969	•	1,969	-	-	1,969

13,654

12,104

1,747

10,357

13,381

3,571

2,036

7,774

12,106

1.704

864

765

8,773

25,887

2,871

5,172

1,817

16.027

39,057

7,659

4,951

26,447

8,074

9

167

(167)

14

3

-

(17)

181,412

173,329

102,047

11,018

2.579

10,993

77,457

38,297

26,411

18,684

2,679

384

186

560

291

14,584

48,962

5,483

4.138

24,192

16,086

98,644

43,055

497

121

218

419

941,428

372.528

1,378,664

749

983

983

2,916

2,916

2,557

1,347

1,210

1,539

1,539

470

470

91

\_

91

638

530

108

1,526

1,526

7,363

\_

14,403

13,087

1,747

11,340

16,297

3,571

2,036

10,690

14,663

3.051

864

765

9,983

27,426

2,871

5,172

1,817

17,566

39,057

7,659

4,951

26,447

8,074

9

181,882

173,799

102,138

11,018

10,993

77,548

38,297

26,411

20,210

2,679

384

186

560

291

16,110

48,962

5,483

4.138

24,192

16,086

98,644

50,418

497

121

218

419

373.058

941,536

1,379,302

2,579

Unincorporated County
Glades County

Unincorporated County

Unincorporated County

Unincorporated County

Unincorporated County

Unincorporated County

Unincorporated County

Hillsborough County

Unincorporated County

Unincorporated County

Unincorporated County

**Jackson County** 

Indian River County

Hernando County

**Highlands County** 

Weeki Wachee

**Hamilton County** 

Moore Haven

**Gulf County** 

Port St. Joe

Jasper

Jennings

White Springs
Unincorporated County

**Hardee County** 

Bowling Green
Wauchula

Zolfo Springs

Clewiston

Brooksville

Avon Park

Sebring

Plant City

Temple Terrace

**Holmes County** 

Ponce de Leon

Tampa

Bonifay

Esto

Noma

Westville

Fellsmere Indian River Shores

Sebastian Vero Beach

Orchid

Alford

Bascom

Campbellton

Lake Placid

aBelle

**Hendry County** 

Wewahitchka

13,654

12,104

1,747

10,357

13,381

3,571

2,036

7,774

12,106

1.704

864

765

8,773

2,871

5,172

1,817

16.027

39,057

7,659

4.951

26,447 **181,412** 

8,074

173.329

102,047

11,018

2.746

10,993

77,290

38,311

26,414

18,684

2,679

384

186

560

291

14,584

148,962

5,483

4.138

24,192

16,086

98,644

43,055

497

121

218

419

941,411

372,528

1,378,664

9

25,887

-

\_

-

-

-

\_

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities	
Used for the FY 2018-19 State Revenue-Sharing Calculations	

		e FY 2018-19 S	tato itovoliao e			
County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population A Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	Adjusted Total Population Used for State Revenue Sharing
County / Municipality Cottondale	900	- Population	900	or Aujustinents	งเ บเจองเนเเงเเร	900
Graceville	2,196	<u>-</u>	2,196	-	-	2,196
Grand Ridge	955		955	-		955
Greenwood	703	-	703	-	-	703
Jacob City	240	-	240	-	-	240
Malone	2,182	1,644	538	-	-	538
Marianna	7,721	1,658	6,063	-	-	6,063
Sneads	1,921		1,921	-	-	1,921
Unincorporated County	32,764	4,061	28,703	-	-	28,703
Jefferson County	14,611	1,068	13,543	-	-	13,543
Monticello	2,425	1,068	2,425	-	-	2,425
Unincorporated County  Lafayette County	12,186 <b>8,479</b>	1,394	11,118 <b>7,085</b>	-		11,118 <b>7,085</b>
Mayo	1,226	1,354	1,226	-	-	1,226
Unincorporated County	7,253	1,394	5,859		-	5,859
Lake County	331,724	1,068	330,656	-	-	330,656
Astatula	1,881	-	1,881	-	-	1,881
Clermont	35,807	-	35,807	-	•	35,807
Eustis	20,880	-	20,880	3	-	20,883
Fruitland Park	7,291	-	7,291	-	-	7,291
Groveland	15,205	-	15,205	-	•	15,205
Howey-in-the-Hills	1,355	-	1,355	-	-	1,355
Lady Lake	14,821	-	14,821	54	-	14,875
Leesburg Mascotte	21,913	-	21,913	3	-	21,916
Minneola	5,623 11,675		5,623 11,675	-	-	5,623 11,675
Montverde	1,775	-	1,775	-	-	1,775
Mount Dora	14,283		14,283			14,283
Tavares	16,317	_	16,317	_	_	16,317
Umatilla	4,021	-	4,021	-	-	4,021
Unincorporated County	158,877	1,068	157,809	(60)	-	157,749
Lee County	698,468	283	698,185	-	-	698,185
Bonita Springs	50,137	5	50,132	-	-	50,132
Cape Coral	175,063	29	175,034	-	-	175,034
Estero	30,945 79,106	- 00	30,945	-	-	30,945
Fort Myers Fort Myers Beach	6,328	68	79,038 6,328	-	-	79,038 6,328
Sanibel	6,659		6,659	-	-	6,659
Unincorporated County	350,230	181	350.049	-		350,049
Leon County	287,899	1,111	286,788	-		286,788
Tallahassee	189,625	1,111	188,514	13	-	188,527
Unincorporated County	98,274	-	98,274	(13)	-	98,261
Levy County	41,015	-	41,015	-	-	41,015
Bronson	1,142	-	1,142	-	-	1,142
Cedar Key	740		712	i —	· · · · · · · · · · · · · · · · · · ·	713
IOI-:	713	-	713	-	-	
Chiefland	2,270	-	2,270	-	-	2,270
Fanning Springs (part)	2,270 509		2,270 509	-	-	2,270 509
Fanning Springs (part) Inglis	2,270 509 1,305	- - -	2,270 509 1,305	-	-	2,270 509 1,305
Fanning Springs (part) Inglis Otter Creek	2,270 509 1,305 118	- - -	2,270 509 1,305 118	- - -	- - -	2,270 509 1,305 118
Fanning Springs (part) Inglis Otter Creek Williston	2,270 509 1,305 118 2,898	- - - -	2,270 509 1,305 118 2,898	-	-	2,270 509 1,305 118 2,898
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown	2,270 509 1,305 118 2,898 502	- - -	2,270 509 1,305 118 2,898 502	- - - - -	- - -	2,270 509 1,305 118 2,898 502
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County	2,270 509 1,305 118 2,898 502 31,558	- - - - -	2,270 509 1,305 118 2,898 502 31,558	-	- - - - -	2,270 509 1,305 118 2,898 502 31,558
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown	2,270 509 1,305 118 2,898 502	- - - - -	2,270 509 1,305 118 2,898 502	- - - - -	- - - - -	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b>
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County	2,270 509 1,305 118 2,898 502 31,558 8,719	- - - - -	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b>	-	- - - - -	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b>
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377	- - - - - 1,654 - 1,673	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b>	- - - - - -	- - - - - -	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b>
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782	- - - - - - 1,654	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750	- - - - - - -	-	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b>
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325	- - - - - 1,654 - 1,673 32	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325	-	-	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b> 750 325
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021	- - - - - 1,654 - 1,654 1,673 32	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b> 750 325 3,021	- - - - - - - - - -	-	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b> 750 325 3,021
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249	- - - - - - 1,654 - 1,673 32 - - 1,641	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608	- - - - - - - - -	-	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b> 750 325 3,021 13,608
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County Manatee County	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249 368,782	- - - - - 1,654 1,673 32 - 1,641 193	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589	-	-	2,270 509 1,305 118 2,898 502 31,558 <b>7,065</b> 954 6,111 <b>17,704</b> 750 325 3,021 13,608 <b>368,589</b>
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County Manatee County Anna Maria	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249 368,782 1,579	- - - - - 1,654 - 1,673 32 - - 1,641 193	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579	-	-	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County Manatee County Anna Maria Bradenton	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249 368,782 1,579 54,652	- - - - - 1,654 - 1,673 32 - - 1,641 193	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579 54,624	-	-	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579 54,624
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County Manatee County Manatee County Bradenton Bradenton Beach	2,270 509 1,305 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249 368,782 1,579 54,652 1,184	- - - - - 1,654 - 1,673 32 - - 1,641 193	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579 54,624 1,184	- - - - - - - - - - - - - - - - - - -	-	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579 54,624 1,184
Fanning Springs (part) Inglis Otter Creek Williston Yankeetown Unincorporated County Liberty County Bristol Unincorporated County Madison County Greenville Lee Madison Unincorporated County Manatee County Anna Maria Bradenton	2,270 509 1,305 118 2,898 502 31,558 8,719 954 7,765 19,377 782 325 3,021 15,249 368,782 1,579 54,652	- - - - - 1,654 - 1,673 32 - - 1,641 193	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579 54,624	-	-	2,270 509 1,305 118 2,898 502 31,558 7,065 954 6,111 17,704 750 325 3,021 13,608 368,589 1,579

		Onico di Eddiidiii	io ana Bomograpino	711000011011					
Adjusted :	2017 Popula	tion Estimate	es for Florida	's Counties a	nd Municipal	ities			
	Used for th	e FY 2018-19 S	State Revenue-S	Sharing Calculat	tions				
	Population Adjustments								
				Municipal		Adjusted To			
	April 1, 2017	April 1, 2017	April 1, 2017	Annexations.	Municipal	Population			

	Used for the FY 2018-19 State Revenue-Sharing Calculations Population Adjustments						
County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Municipal Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	Adjusted Total Population Used for State Revenue Sharing	
Unincorporated County	291,864	Population 117	291,747	oi Aujustillellis	อเ อเจรอเนนเอเเร	291,747	
Marion County	349,267	5,310	343,957	-	-	343,957	
Belleview	4,979	5,310	4,973	-	-	4,973	
Dunnellon	1,805	-	1,805	_	-	1,805	
McIntosh	457	-	457	-	-	457	
Ocala	59,668	144	59,524	-	-	59,524	
Reddick	546	-	546	-	-	546	
Unincorporated County	281,812	5,160	276,652	-	-	276,652	
Martin County	153,022	1,990	151,032	-		151,032	
Indiantown	- 000	-	- 000	-	6,707	6,707	
Jupiter Island Ocean Breeze	809 134		809 134	-	-	809 134	
Sewall's Point	2,044	-	2,044	-	-	2,044	
Stuart	16,183	24	16,159	-	-	16,159	
Unincorporated County	133,852	1,966	131,886		(6,707)	125,179	
Miami-Dade County	2,743,095	9,970	2,733,125	-	(0,101)	2,733,125	
Aventura	37,694	-	37,694	-	-	37,694	
Bal Harbour	2,924	-	2,924	-	-	2,924	
Bay Harbor Islands	5,826	-	5,826	-	-	5,826	
Biscayne Park	3,176	-	3,176	-	-	3,176	
Coral Gables	49,808	-	49,808	-	-	49,808	
Cutler Bay	45,222	-	45,222	-	-	45,222	
Doral	64,167	-	64,167	-	-	64,167	
El Portal Florida City	2,153	24	2,153	-	-	2,153	
Golden Beach	13,017 920		12,993 920	-	-	12,993 920	
Hialeah	236,114	<u>-</u>	236,114	-	-	236,114	
Hialeah Gardens	23,532		23,532			23,532	
Homestead	73,627	16	73,611	_	_	73,611	
Indian Creek	84	-	84	-	-	84	
Key Biscayne	12,854	-	12,854	-	-	12,854	
Medley	832	-	832	-	-	832	
Miami	467,872	2,717	465,155	-	-	465,155	
Miami Beach	92,588	-	92,588	-	-	92,588	
Miami Gardens	113,201	-	113,201	-	-	113,201	
Miami Lakes Miami Shores	30,586	12	30,574	-	-	30,574	
Miami Springs	10,761 14,217		10,761 14,217	-	-	10,761 14,217	
North Bay Village	8,973	<u>-</u>	8,973	-	-	8,973	
North Miami	63,780	-	63,780	-	-	63,780	
North Miami Beach	45,437	-	45,437	-	-	45,437	
Opa-locka	17,745	-	17,745	-	-	17,745	
Palmetto Bay	24,138	-	24,138	-	-	24,138	
Pinecrest	18,467	-	18,467	-	-	18,467	
South Miami	12,645	-	12,645	-	-	12,645	
Sunny Isles Beach	22,233	-	22,233	-	-	22,233	
Surfside	5,814	-	5,814	-	-	5,814	
Sweetwater Virginia Gardens	21,508 2,409	-	21,508 2,409	-	-	21,508	
Virginia Gardens West Miami	7,182	<u>-</u>	7,182	-	-	2,409 7,182	
Unincorporated County	1,191,589	7,201	1,184,388	-	-	1,184,388	
Monroe County	76,889	24	<b>76,865</b>	-	_	76,865	
Islamorada	6,326	-	6,326	-	-	6,326	
Key Colony Beach	803	-	803	-	-	803	
Key West	24,597	-	24,597	-	-	24,597	
Layton	186	-	186	-	-	186	
Marathon	8,775	-	8,775	-	-	8,775	
Unincorporated County	36,202	24	36,178	-	-	36,178	
Nassau County	80,456	72	80,384	-	-	80,384	
Callahan	1,292	-	1,292	-	-	1,292	
Fernandina Beach	12,550 2,953	24	12,526	-	-	12,526	
Hilliard	7.903	-	2,953	-	-	2,953 63,613	
Hilliard		40	60 640				
Unincorporated County	63,661	48	63,613	-	-		
Unincorporated County Okaloosa County	63,661 <b>195,488</b>	1,377	194,111	-	-	194,111	
Unincorporated County	63,661				- -	194,111 405 24,561	

Office of Economic and Demographic Research  Adjusted 2017 Population Estimates for Florida's Counties and Municipalities									
Adjusted 2017 Population Estimates for Florida's Counties and Municipalities  Used for the FY 2018-19 State Revenue-Sharing Calculations									
	Population Adjustments  Municipal					Adjusted Total			
	April 1, 2017 Total	April 1, 2017 Inmate	April 1, 2017	Annexations,	Municipal	Population Used for State			
County / Municipality	Population	Population	Total Population Less Inmates	De-annexations, or Adjustments	Incorporations or Dissolutions	Revenue Sharing			
Fort Walton Beach	20.886	- Opulation	20.886		or Bissolutions	20.886			
Laurel Hill	551	_	551	_	-	551			
Mary Esther	3,973	-	3,973	-	-	3,973			
Niceville	14,442	-	14,442	3	-	14,445			
Shalimar	813	-	813	-	-	813			
Valparaiso	5,246	-	5,246	-	-	5,246			
Unincorporated County	111,495	1,377	110,118	(3)	•	110,115			
Okeechobee County	41,140	2,422	38,718	-	•	38,718			
Okeechobee	5,566	-	5,566	-	-	5,566			
Unincorporated County	35,574	2,422	33,152	-	-	33,152			
Orange County	1,313,880	3,305	1,310,575	-	-	1,310,575			
Apopka	49,750	-	49,750	22	•	49,772			
Bay Lake	23	-	23	-	-	23			
Belle Isle	6,701	-	6,701	-	-	6,701			
Eatonville	2,305	29	2,276	-	-	2,276			
Edgewood	2,643	-	2,643	-	-	2,643			
Lake Buena Vista	22	-	22	-	-	22			
Maitland	17,401	-	17,401	-	-	17,401			
Oakland	2,658	-	2,658	-	-	2,658			
Ocoee	43,072		43,072	6	-	43,078			
Orlando	279,789	656	279,133	19	-	279,152			
Windermere	2,887	-	2,887	-	-	2,887			
Winter Garden	42,959	-	42,959	23	-	42,982			
Winter Park	29,317	-	29,317	- (70)	-	29,317			
Unincorporated County	834,353	2,620	831,733	(70)	-	831,663			
Osceola County	337,614	327	337,287	-	-	337,287			
Kissimmee	69,962	188	69,774	19	-	69,793			
St. Cloud	45,094	-	45,094	12	-	45,106			
Unincorporated County	222,558	139	222,419	(31)	-	222,388			
Palm Beach County	1,414,144	2,898	1,411,246	-	-	1,411,246			
Atlantis	2,024	-	2,024	-	-	2,024			
Belle Glade	17,290	-	17,290	-	-	17,290			
Boca Raton	91,797	-	91,797	-	-	91,797			
Boynton Beach	73,992 422	-	73,992 422	-	-	73,992			
Briny Breezes Cloud Lake	139	<u>-</u>	139	-	-	422 139			
Delray Beach	65,804	<u>-</u>	65,804	-	-	65,804			
Glen Ridge	227		227	-		227			
Golf	258	<u>-</u>	258	-	-	258			
Greenacres	39,770		39,770			39,770			
Gulf Stream	1,001		1,001		-	1,001			
Haverhill	2,063	-	2,063	3	-	2,066			
Highland Beach	3,609	_	3,609		_	3,609			
Hypoluxo	2,725		2,725	_	-	2,725			
Juno Beach	3,400	-	3,400	_	-	3,400			
Jupiter	61,388	-	61,388	_	-	61,388			
Jupiter Inlet Colony	407	-	407	_	-	407			
Lake Clarke Shores	3,409	-	3,409	_	-	3,409			
Lake Park	8,784	-	8,784	_	-	8,784			
Lake Worth	37,946		37,946		-	37,946			
Lantana	10,797	24	10,773		-	10,773			
Loxahatchee Groves	3,321	-	3,321		-	3,321			
Manalapan	421	-	421	_	-	421			
Mangonia Park	2,033	-	2,033	_	-	2,033			
goma r ant	2,000		2,000			2,000			

12,574

1,812

5,534

8,291

1,200

23,250

35,057

37,485

3,281

1,400

5,731

61,775

52,591

355

1,934

-

-

-

0040110	
2018 Local Government Fi	nancial Information Handbook

12,574

1,812

5,889

8,291

1,200

23,250

35,057

37,485

5,215

1,400

5,731

61,775

52,591

North Palm Beach

Palm Beach Gardens

Palm Beach Shores

Royal Palm Beach

South Palm Beach

Ocean Ridge

Palm Beach

Palm Springs

Riviera Beach

South Bay

Tequesta

Wellington

Pahokee

12,574

1,812

5,534

8,291

1,200

3,281

1,400

5,731

23,250 35,057 37,485

52,591

-

-

-

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities Used for the FY 2018-19 State Revenue-Sharing Calculations							
				Population Adjustments  Municipal		Adjusted Total	
County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Annexations, De-annexations, or Adjustments	Municipal Incorporations or Dissolutions	Population Used for State Revenue Sharing	
West Palm Beach	110,396	246	110,150	-	-	110,150	
Westlake	5	-	5	-	-	5	
Unincorporated County	618,446	339	618,107	(3)	-	618,104	
Pasco County	505,709	776	504,933	-	-	504,933	
Dade City	7,233	-	7,233	-	-	7,233	
New Port Richey	15,764	-	15,764	-	-	15,764	
Port Richey St. Leo	2,699 1,442		2,699 1,442	-	-	2,699 1,442	
San Antonio	1,273	<u>-</u>	1,273	-	-	1,442	
Zephyrhills	15,571	-	15,571	-	-	15,571	
Unincorporated County	461,727	776	460,951	-	-	460,951	
Pinellas County	962,003	1,054	960,949	-		960,949	
Belleair	3,924	-	3,924	-	-	3,924	
Belleair Beach	1,559	-	1,559	-	-	1,559	
Belleair Bluffs	2,071	-	2,071	-	-	2,071	
Belleair Shore	117 113,723	-	117	- 110	-	117	
Clearwater Dunedin	113,723 36,265	5	113,723 36,260	119 5	-	113,842 36,265	
Gulfport	12,400	<u> </u>	12,400	- -	-	12,400	
Indian Rocks Beach	4,380	<u>-</u>	4,380	-	-	4,380	
Indian Shores	1,452	_	1,452	_	-	1,452	
Kenneth City	5,082	-	5,082	2	-	5,084	
Largo	81,966	-	81,966	76	-	82,042	
Madeira Beach	4,368	-	4,368	-	-	4,368	
North Redington Beach	1,452	-	1,452	-	-	1,452	
Oldsmar	14,321	-	14,321	11	-	14,332	
Pinellas Park	52,713	-	52,713	7	-	52,720	
Redington Beach	1,463 2,201		1,463 2,201	-	-	1,463 2,201	
Redington Shores Safety Harbor	17,343	- 6	17,337	5	-	17,342	
St. Pete Beach	9,488		9,488		-	9,488	
St. Petersburg	263,768	422	263,346	-	-	263,346	
Seminole	18,450	-	18,450	41	-	18,491	
South Pasadena	5,074	-	5,074	-	-	5,074	
Tarpon Springs	25,093	-	25,093	-	-	25,093	
Treasure Island	6,819	-	6,819	- (000)	-	6,819	
Unincorporated County	276,511	621	275,890	(266)	-	275,624	
Polk County Auburndale	<b>661,645</b> 15,999	3,128	<b>658,517</b> 15,999	-	-	<b>658,517</b> 15,999	
Bartow	19.088	183	18,905	9	-	18,914	
Davenport	4,946	-	4,946	-	-	4,946	
Dundee	4,368	-	4,368	-	-	4,368	
Eagle Lake	2,525	-	2,525	-	-	2,525	
Fort Meade	5,736	-	5,736	-	-	5,736	
Frostproof	3,116	-	3,116	-	-	3,116	
Haines City	23,847	-	23,847	-	-	23,847	
Highland Park	237		237 255	-	-	237 255	
Hillcrest Heights Lake Alfred	255 5,903	-	5,903	-	-	5,903	
Lake Hamilton	1,334	<u>-</u>	1,334	-	-	1,334	
Lakeland	104,185	_	104,185	_	-	104,185	
Lake Wales	15,365	-	15,365	-	-	15,365	
Mulberry	3,851	-	3,851	-	-	3,851	
Polk City	1,793		1,793	-	-	1,793	
Winter Haven	41,134	-	41,134	14	-	41,148	
Unincorporated County	407,963	2,945	405,018	(23)	-	404,995	
Putnam County Crossont City	73,176	446	72,730	•	-	72,730	
Crescent City Interlachen	1,555 1,344	-	1,555 1,344	-	-	1,555 1,344	
Palatka	10,662	<u>-</u>	10,662	-	-	10,662	
Pomona Park	873	-	873	-	-	873	
Welaka	717	-	717	-	-	717	
Unincorporated County	58,025	446	57,579	-	-	57,579	
St. Johns County	229,715	192	229,523	-		229,523	
Hastings	642	-	642	-	(642)	-	
Marineland (part)	2	-	12.002	-	-	2	
St. Augustine	13,862	-	13,862	-	-	13,862	

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities Used for the FY 2018-19 State Revenue-Sharing Calculations						
	Used for the	e FY 2018-19 S	State Revenue-S	Sharing Calculat	ions	
County / Municipality	April 1, 2017 Total Population	April 1, 2017 Inmate Population	April 1, 2017 Total Population Less Inmates	Population A Municipal Annexations, De-annexations, or Adjustments	Adjustments  Municipal Incorporations or Dissolutions	Adjusted Total Population Used for State Revenue Sharing
St. Augustine Beach	6,633	- Opulation	6,633	or Aujustinents	or Dissolutions	6,633
Unincorporated County	208,576	192	208,384	-	642	209,026
St. Lucie County	297,634	125	297,509	-	•	297,509
Fort Pierce	43,409	32	43,377	-	•	43,377
Port St. Lucie	181,284	6	181,278	-	-	181,278
St. Lucie Village Unincorporated County	643 72,298	87	643 72,211	-	-	643 72,211
Santa Rosa County	170,835	4,867	165,968	-	-	165,968
Gulf Breeze	5,838		5,838	-	-	5,838
Jay	533	-	533	-	•	533
Milton	10,130	78	10,052	-	-	10,052
Unincorporated County	154,334	4,789	149,545	-	-	149,545
Sarasota County	407,260	6	407,254	-	-	407,254
Longboat Key (part) North Port	4,523 67,196	-	4,523	-	-	4,523 67,196
Sarasota	54,641	- 6	67,196 54,635	-	-	54,635
Venice	22,306	-	22,306	-		22,306
Unincorporated County	258,594	-	258,594	-	-	258,594
Seminole County	454,757	122	454,635	-		454,635
Altamonte Springs	44,482	-	44,482	-	-	44,482
Casselberry	28,548	6	28,542	-	-	28,542
Lake Mary	16,538	-	16,538	-	-	16,538
Longwood Oviedo	15,156 37,701	-	15,156 37,701	10	-	15,166 37,701
Sanford	57,839	24	57,815	4	-	57,701
Winter Springs	36,654		36,654		-	36,654
Unincorporated County	217,839	92	217,747	(14)	-	217,733
Sumter County	120,700	8,097	112,603	-		112,603
Bushnell	2,492	-	2,492	5	-	2,497
Center Hill	1,072	-	1,072	-	-	1,072
Coleman	719	-	719	-	-	719
Webster Wildwood	805 8,454	-	805 8,454	9	-	805 8,463
Unincorporated County	107,158	8.097	99,061	(14)	-	99,047
Suwannee County	44,690	2,593	42,097	(1-7)	-	42,097
Branford	691	-	691	-	-	691
Live Oak	6,860	-	6,860	-	-	6,860
Unincorporated County	37,139	2,593	34,546	-	-	34,546
Taylor County	22,295	2,429	19,866	-	-	19,866
Perry	6,954 15,341	2,429	6,954 12,912	-	-	6,954 12,912
Unincorporated County Union County	15,947	5,212	10,735	-		10,735
Lake Butler	1,818	- 0,212	1,818	-	-	1,818
Raiford	258	-	258	-	-	258
Worthington Springs	322	_	322	-	-	322
Unincorporated County	13,549	5,212	8,337	-	-	8,337
Volusia County	523,405	1,660	521,745	-	-	521,745
Daytona Beach	65,569	30	65,539	-	-	65,539
Daytona Beach Shores DeBary	4,288 20,434	<u>-</u>	4,288 20,434	-	-	4,288 20,434
DeLand	32,775		32,775	-	-	32,775
Deltona	89,984	_	89,984	_	-	89,984
Edgewater	21,509	-	21,509	1,591	-	23,100
Flagler Beach (part)	60	-	60	-	-	60
Holly Hill	11,890	-	11,890	-	-	11,890
Lake Helen	2,691	-	2,691	3	-	2,694
New Smyrna Beach	25,803	-	25,803	41	-	25,844
Oak Hill Orange City	1,994 11,850	-	1,994 11,850	-	-	1,994 11,850
Ormond Beach	40,722	6	40,716	-	-	40,716
Pierson	1,745	-	1,745	-	-	1,745
Ponce Inlet	3,084	-	3,084	-	-	3,084
Port Orange	59,625	-	59,625	-	-	59,625
South Daytona	12,677		12,677	-	-	12,677
Unincorporated County	116,705 <b>31,909</b>	1,624 <b>2,813</b>	115,081 <b>29,096</b>	(1,635)	-	113,446
Wakulla County					-	29,096

Adjusted 2017 Population Estimates for Florida's Counties and Municipalities
Used for the FY 2018-19 State Revenue-Sharing Calculations

Osed for the FF 2010-13 State Nevende-Sharing Salediations							
				Population A			
				Municipal		Adjusted Total	
	April 1, 2017	April 1, 2017	April 1, 2017	Annexations,	Municipal	Population	
	Total	Inmate	Total Population	De-annexations,	Incorporations	Used for State	
County / Municipality	Population	Population	Less Inmates	or Adjustments	or Dissolutions	Revenue Sharing	
Sopchoppy	469	-	469	-	-	469	
Unincorporated County	31,165	2,813	28,352	-	-	28,352	
Walton County	65,301	1,521	63,780	-	-	63,780	
DeFuniak Springs	5,471	39	5,432	-	_	5,432	
Freeport	3,240	-	3,240	-	-	3,240	
Paxton	601	-	601	- 1	-	601	
Unincorporated County	55,989	1,482	54,507	-	-	54,507	
Washington County	24,985	2,289	22,696	-	-	22,696	
Caryville	293	-	293	- 1	-	293	
Chipley	3,466	-	3,466	-	-	3,466	
Ebro	233	-	233	-	-	233	
Vernon	744	-	744	-	-	744	
Wausau	380	-	380	-	-	380	
Unincorporated County	19,869	2,289	17,580			17,580	
Statewide Total	20,484,142	120,275	20,363,867	-	-	20,363,867	
Statewide Incorporated	10,368,756	18,946	10,349,810	2,387	6,065	10,358,262	
Statewide Unincorporated	10,115,386	101,329	10,014,057	(2,387)	(6,065)	10,005,605	

#### Notes:

- 1) The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, Florida Departments of Corrections, Health, and Children and Family Services as of April 1, 2017. Pursuant to s. 186.901(2)(b), F.S., for the purpose of revenue-sharing distribution formulas and distribution proportions for the Local Government Half-cent Sales Tax Program, inmates and patients are not be considered residents of the governmental unit in which the institutions are located.
- 2) Pursuant to s. 186.901(1), F.S., the Office of Economic and Demographic Research provides the Executive Office of the Governor with population estimates for municipal annexations or consolidations occurring during the period of April 1st through February 28th, and the Executive Office of the Governor includes these estimates in its certification to the Department of Revenue for the annual revenue-sharing calculation.
- The population estimates were adjusted to reflect the population effects of any population corrections, municipal incorporations and dissolutions, and municipal
  annexations and de-annexations that occurred during the period of April 1, 2017 through February 28, 2018. The column "Adjusted Total Population Used for State
  Revenue Sharing" reflects all these adjustments.
- 4) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.
- 5) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.
- 6) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

# Appendix B:

Comparison of 2016 and 2017
Adjusted Population Estimates
Used for the FY 2017-18 and FY 2018-19
State Revenue-Sharing Calculations

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations  April 1, 2016 April 1, 2017													
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change									
Alachua County	255,766	258,747	2,981	1.2%									
Alachua	9,892	9,936	44	0.4%									
Archer	1,158	1,165	7	0.6%									
Gainesville	127,795	129,058	1,263	1.0%									
Hawthorne	1,425	1,412	(13)	-0.9%									
High Springs	5,818	6,023	205	3.5%									
La Crosse	379	374	(5)	-1.3%									
Micanopy	600	605	5	0.8%									
Newberry	5,946	5,907	(39)	-0.7%									
Waldo	939	955	16	1.7%									
Unincorporated County	101,814	103,312	1,498	1.5%									
Baker County	24,664	24,808	144	0.6%									
Glen St. Mary	444	461	17	3.8%									
Macclenny	6,450	6,528	78	1.2%									
Unincorporated County	17,770	17,819	49	0.3%									
Bay County	174,855	177,648	2,793	1.6%									
Callaway	15,628	15,737	109	0.7%									
Lynn Haven	19,998	20,880	882	4.4%									
Mexico Beach	1,196	1,202	6	0.5%									
Panama City	36,809	36,897	88	0.2%									
Panama City Beach	12,545	12,741	196	1.6%									
Parker	4,441	4,419	(22)	-0.5%									
Springfield	9,490	9,568	78	0.8%									
Unincorporated County	74,748	76,204	1,456	1.9%									
Bradford County	24,548	24,673	125	0.5%									
Brooker	324	324	-	0.0%									
Hampton	485	477	(8)	-1.6%									
Lawtey	718	723	5	0.7%									
Starke	5,503	5,508	5	0.1%									
Unincorporated County	17,518	17,641	123	0.7%									
Brevard County	568,701	575,018	6,317	1.1%									
Cape Canaveral	10,171	10,213	42	0.4%									
Cocoa	18,833	18,982	149	0.8%									
Cocoa Beach	11,276	11,292	16	0.1%									
Grant-Valkaria	4,073	4,142	69	1.7%									
Indialantic	2,811	2,820	9	0.3%									
Indian Harbour Beach	8,446	8,468	22	0.3%									
Malabar	2,817	2,866	49	1.7%									
Melbourne	80,405	80,959	554	0.7%									
	,												
Melbourne Beach	3.076		11	0.4%									
Melbourne Beach Melbourne Village	3,076 666	3,087	11										
Melbourne Village	666	3,087 668	2	0.3%									
Melbourne Village Palm Bay	666 109,162	3,087 668 110,623	2 1,461	0.3% 1.3%									
Melbourne Village Palm Bay Palm Shores	666 109,162 979	3,087 668 110,623 1,114	2 1,461 135	0.3% 1.3% 13.8%									
Melbourne Village Palm Bay Palm Shores Rockledge	666 109,162 979 26,273	3,087 668 110,623 1,114 26,506	2 1,461 135 233	0.3% 1.3% 13.8% 0.9%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach	666 109,162 979 26,273 10,485	3,087 668 110,623 1,114 26,506 10,504	2 1,461 135 233 19	0.3% 1.3% 13.8% 0.9% 0.2%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville	666 109,162 979 26,273 10,485 45,995	3,087 668 110,623 1,114 26,506 10,504 46,389	2 1,461 135 233 19 394	0.3% 1.3% 13.8% 0.9% 0.2% 0.9%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne	666 109,162 979 26,273 10,485 45,995 20,640	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365	2 1,461 135 233 19 394 725	0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Unincorporated County	666 109,162 979 26,273 10,485 45,995 20,640 212,593	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 215,020	2 1,461 135 233 19 394 725 2,427	0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5% 1.1%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Unincorporated County Broward County	666 109,162 979 26,273 10,485 45,995 20,640 212,593 1,853,494	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 215,020 1,873,140	2 1,461 135 233 19 394 725 2,427 <b>19,646</b>	0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5% 1.1%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Unincorporated County Broward County Coconut Creek	666 109,162 979 26,273 10,485 45,995 20,640 212,593 1,853,494 57,116	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 215,020 1,873,140 57,395	2 1,461 135 233 19 394 725 2,427 <b>19,646</b> 279	0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5% 1.1% 1.1%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Unincorporated County Broward County Coconut Creek Cooper City	666 109,162 979 26,273 10,485 45,995 20,640 212,593 1,853,494 57,116 33,665	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 215,020 1,873,140 57,395 33,752	2 1,461 135 233 19 394 725 2,427 <b>19,646</b> 279	0.4% 0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5% 1.1% 1.1% 0.5% 0.3%									
Melbourne Village Palm Bay Palm Shores Rockledge Satellite Beach Titusville West Melbourne Unincorporated County Broward County Coconut Creek	666 109,162 979 26,273 10,485 45,995 20,640 212,593 1,853,494 57,116	3,087 668 110,623 1,114 26,506 10,504 46,389 21,365 215,020 1,873,140 57,395	2 1,461 135 233 19 394 725 2,427 <b>19,646</b> 279	0.3% 1.3% 13.8% 0.9% 0.2% 0.9% 3.5% 1.1% 1.1% 0.5%									

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change Deerfield Beach 77.659 78.042 383 0.5% 1.4% Fort Lauderdale 176,510 179,002 2,492 0.3% Hallandale Beach 38,621 38,746 125 -0.2% Hillsboro Beach 1,914 1,911 (3)0.7% Hollywood 146,155 147,212 1,057 6,175 \_auderdale-By-The-Sea 6,138 37 0.6% auderdale Lakes 34,830 35.094 264 0.8% auderhill 70,677 71,178 501 0.7% \_azy Lake 24 26 2 8.3% ighthouse Point 10.506 10,526 20 0.2% 57,226 57,961 735 1.3% Margate 136,246 1.6% Miramar 134,037 2,209 North Lauderdale 44.064 44.408 344 0.8% 44.098 44.409 311 0.7% Oakland Park 31,476 6.4% Parkland 29,586 1,890 Pembroke Park 6,368 50 0.8% 6,318 Pembroke Pines 161,256 162,572 1,316 0.8% 0.3% Plantation 88,328 88,619 291 Pompano Beach 107,282 109,299 2.017 1.9% Sea Ranch Lakes 2.2% 677 692 15 Southwest Ranches 7,572 7.614 42 0.6% 90,714 1,151 1.3% Sunrise 91,865 0.9% Tamarac 63.309 63.910 601 Weston 0.1% 66,526 66,609 83 West Park 14,768 14,912 144 1.0% 1.7% Wilton Manors 12,446 12,662 216 1.7% Unincorporated County 14,675 14,922 247 Calhoun County 12,999 13,359 360 2.8% 15 2.7% Altha 555 570 Blountstown 2,472 2,488 16 0.6% 329 Unincorporated County 9,972 10,301 3.3% 1.4% **Charlotte County** 169.152 171,484 2.332 Punta Gorda 18,368 18,838 470 2.6% 1.2% Unincorporated County 150,784 152,646 1,862 **Citrus County** 142,910 143,657 747 0.5% Crystal River -0.3% 3,143 3,134 (9)7,251 0.3% Inverness 7,274 23 Unincorporated County 133.249 733 0.6% 132,516 1.6% **Clay County** 205,321 208,549 3,228 2.0% Green Cove Springs 7,469 7,615 146 Keystone Heights 1,364 1,364 0.0% 8,622 16 0.2% Orange Park 8.606 Penney Farms 740 738 (2)-0.3% Unincorporated County 187,142 190,210 1.6% 3,068 357,454 7.293 2.1% Collier County 350.161 Everglades 432 443 11 2.5% 16,930 0.6% Marco Island 17,036 106 2.3% Naples 19,736 20,195 459 313,063 2.1% Unincorporated County 319,780 6,717 Columbia County 64,529 64,999 470 0.7% Fort White 2 0.4% 554 556 ake City 11,811 11,948 137 1.2% Unincorporated County 52,495 331 52,164 0.6%

32,676

33,130

454

**DeSoto County** 

1.4%

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change Arcadia 7.628 7.677 49 0.6% Unincorporated County 405 25.048 25,453 1.6% Dixie County 15,091 15,076 (15)-0.1% Cross City 1,700 1,702 2 0.1% 0.0% Horseshoe Beach 173 173 Unincorporated County 13,218 13,201 (17)-0.1% 922.993 13,187 1.4% **Duval County** 936,180 Atlantic Beach 13,244 13,415 171 1.3% 1.1% Baldwin 1,392 1,407 15 12.774 Jacksonville 877,802 890,576 1.5% Jacksonville Beach 23,288 23,503 215 0.9% 0.2% Neptune Beach 7,267 7,279 **Escambia County** 307,430 310,786 3,356 1.1% -0.2% Century 1.539 1.536 (3)366 0.7% Pensacola 53,654 54,020 1.2% Unincorporated County 252,237 255,230 2.993 Flagler County 103,095 105,157 2,062 2.0% 1.9% Beverly Beach 369 376 Bunnell 2,921 2,927 6 0.2% 4.582 4.625 43 0.9% Flagler Beach (part) Marineland (part) 50.0% Palm Coast 81,184 82,760 1,576 1.9% Unincorporated County 14.035 14.463 428 3.0% Franklin County 10,217 10,643 426 4.2% 22 2,311 2,333 1.0% Apalachicola Carrabelle 1,411 1,728 317 22.5% Unincorporated County 6,495 6,582 87 1.3% **Gadsden County** 45,191 44,959 (232)-0.5% 2,173 2,254 3.7% Chattahoochee 81 Greensboro 633 613 (20)-3.2% 1,687 0.7% Gretna 1,699 12 4.5% Havana 1,752 1,831 79 Midway 3,381 3,442 61 1.8% 7,731 7,513 -2.8% Quincy (218)Unincorporated County 27,834 27.607 (227)-0.8% 135 0.8% Gilchrist County 16.340 16.475 1.4% Bell 491 498 7 1.1% Fanning Springs (part) 350 354 4 (15)-0.8% Trenton 1,984 1,969 139 1.0% Unincorporated County 13,515 13,654 **Glades County** 12,063 12,104 41 0.3% 1.747 75 4.5% Moore Haven 1,672 Unincorporated County 10,391 10,357 (34)-0.3% 13,381 (72)**Gulf County** 13,453 -0.5% Port St. Joe 3.567 3.571 4 0.1% Wewahitchka 2,105 2,036 (69)-3.3% 7,774 Unincorporated County 7,781 -0.1% (7)-0.3% **Hamilton County** 12,146 12,106 (40)0.2% Jasper 1,700 1,704 4 Jennings 890 864 (26)-2.9% 760 0.7% White Springs 765 5 Unincorporated County 8,796 8,773 (23)-0.3% 0.3% **Hardee County** 25,806 25,887 81 **Bowling Green** 2,861 2,871 10 0.3%

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change Wauchula 5.160 5.172 12 0.2% Zolfo Springs 1,813 1,817 0.2% Unincorporated County 15,972 0.3% 16,027 55 38,370 **Hendry County** 39,057 687 1.8% Clewiston 7,517 7,659 142 1.9% \_aBelle 4,807 4,951 144 3.0% Unincorporated County 26.046 26.447 401 1.5% 179,058 **Hernando County** 181,412 2,354 1.3% Brooksville 8.008 8,074 66 0.8% Weeki Wachee 9 80.0% 5 4 Unincorporated County 171,045 173,329 2,284 1.3% 101,477 0.6% Highlands County 102,047 570 Avon Park 10,991 11.018 27 0.2% Lake Placid 2.746 169 6.6% 2.577 0.2% Sebring 10,971 10,993 22 Unincorporated County 76,938 77,290 352 0.5% Hillsborough County 1,351,961 1,378,664 26,703 2.0% 1.2% 37,846 Plant City 38,311 465 2.2% Tampa 364,476 372,528 8,052 25.820 26.414 594 2.3% Temple Terrace Unincorporated County 923,819 941,411 17,592 1.9% 0.8% **Holmes County** 18,529 18,684 155 Bonifav 2.689 2.679 (10)-0.4% 5.5% Esto 364 384 20 183 186 3 1.6% Noma 10 Ponce de Leon 550 560 1.8% -3.3% Westville 301 291 (10)Unincorporated County 14.442 14,584 142 1.0% Indian River County 146,410 148,962 2.552 1.7% 5,401 Fellsmere 5,483 1.5% 82 Indian River Shores 4,046 4,138 92 2.3% Orchid 415 419 4 1.0% Sebastian 23,732 24,192 460 1.9% 1.7% 15,823 263 Vero Beach 16,086 Unincorporated County 96.993 98.644 1.651 1.7% **Jackson County** 42.920 43.055 135 0.3% -0.4% Alford 499 497 (2)-5.5% 128 121 Bascom (7)-1.8% Campbellton 222 218 (4)0.2% 2 Cottondale 898 900 Graceville 2,207 2,196 (11)-0.5% -0.2% Grand Ridge 957 955 (2)Greenwood 691 703 12 1.7% Jacob City 229 240 11 4.8% -4.8% Malone 565 538 (27)Marianna 6,063 6,063 0.0% 1,927 1,921 (6) -0.3% Sneads Unincorporated County 0.6% 28,534 28,703 169 0.3% Jefferson County 13,508 13,543 35 Monticello 2,443 2,425 (18)-0.7% Unincorporated County 11,065 11,118 53 0.5% Lafayette County 7,000 1.2% 7,085 85 1,226 25 2.1% Mayo 1,201 Unincorporated County 5,799 5,859 1.0%

	April 1, 2016	State Revenue-Sl April 1, 2017				
County / Municipality	Adjusted Total Population	Adjusted Total Population	Numerical Change	Percentage Change		
County / Municipality	323,210					
Lake County	1,852	<b>330,656</b> 1,881	<b>7,446</b> 29	<b>2.3%</b> 1.6%		
Astatula Clermont		35,807	897	2.6%		
Eustis	34,910 20,134	20,883	749	3.7%		
Fruitland Park	4,274	7,291	3,017	70.6%		
Groveland	13,605	15,205	1,600	11.89		
Howey-in-the-Hills	1,260	1,355	95	7.5%		
Lady Lake	14,689	14,875	186	1.39		
Leesburg	22,002	21,916	(86)	-0.49		
Mascotte	5,515	5,623	108	2.0%		
Minneola	11,142	11,675	533	4.89		
Montverde	1,716	1,775	59	3.49		
Mount Dora	13,949	14,283	334	2.49		
Tavares	15,996	16,317	321	2.0%		
Umatilla	3,908	4,021	113	2.9%		
Unincorporated County	158,258	157,749	(509)	-0.3%		
Lee County	680,255	698,185	17,930	2.6%		
Bonita Springs	48,383	50,132	1,749	3.6%		
Cape Coral	170,444	175,034	4,590	2.7%		
Estero	30,565	30,945	380	1.29		
Fort Myers	76,035	79,038	3,003	3.9%		
Fort Myers Beach	6,276	6,328	52	0.8%		
Sanibel	6,591	6,659	68	1.0%		
Unincorporated County	341,961	350,049	8,088	2.49		
Leon County	286,403	286,788	385	0.1%		
Tallahassee	188,407	188,527	120	0.19		
Unincorporated County	97,996	98,261	265	0.3%		
Levy County	40,553	41,015	462	1.1%		
Bronson	1,106	1,142	36	3.3%		
Cedar Key	710	713	3	0.4%		
Chiefland	2,282	2,270	(12)	-0.5%		
Fanning Springs (part)	500	509	9	1.89		
Inglis	1,286	1,305	19	1.5%		
Otter Creek	122	118	(4)	-3.3%		
Williston	2,786	2,898	112	4.0%		
Yankeetown	506	502	(4)	-0.8%		
Unincorporated County	31,255	31,558	303	1.09		
Liberty County	7,023	7,065	42	0.6%		
Bristol	917	954	37	4.0%		
Unincorporated County	6,106	6,111	5	0.19		
Madison County	17,713	17,704	(9)	-0.1%		
Greenville	779	750	(29)	-3.7%		
Lee	318	325	7	2.2%		
Madison	3,044	3,021	(23)	-0.8%		
Unincorporated County	13,572	13,608	36	0.3%		
Manatee County	357,404	368,589	11,185	3.1%		
Anna Maria	1,576	1,579	3	0.2%		
Bradenton	53,752	54,624	872	1.69		
Bradenton Beach	1,183	1,184	1	0.19		
Holmes Beach	3,873	3,888	15	0.49		
Longboat Key (part)	2,390	2,411	21	0.99		
Palmetto	13,082	13,156	74	0.69		
Unincorporated County	281,548	291,747	10,199	3.69		
Marion County	340,354	343,957	3,603	1.19		

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change Belleview 4.871 4.973 102 2.1% 2.1% Dunnellon 1,768 1,805 37 457 449 8 1.8% McIntosh Ocala -0.2% 59,614 59,524 (90)9.4% Reddick 499 546 47 Unincorporated County 273,153 276,652 3,499 1.3% **Martin County** 2.220 1.5% 148,812 151,032 Indiantown 6,707 6,707 -0.4% Jupiter Island 812 809 (3)Ocean Breeze 100 134 34 34.0% Sewall's Point 2,026 2,044 18 0.9% 35 0.2% Stuart 16,124 16,159 Unincorporated County 129,750 125,179 (4.571)-3.5% Miami-Dade County 2.690.777 2.733.125 42.348 1.6% 0.2% Aventura 37,611 37,694 83 Bal Harbour 2,924 208 7.7% 2,716 5,541 Bay Harbor Islands 5,826 285 5.1% -1.2% 3,213 Biscayne Park 3,176 (37)Coral Gables 49,449 49,808 359 0.7% Cutler Bav 44.901 45,222 321 0.7% Doral 59,304 64,167 4,863 8.2% El Portal 2,200 2,153 -2.1% (47)1.3% Florida City 12.832 12.993 161 -1.3% Golden Beach 932 920 (12)233,431 236,114 2,683 1.1% Hialeah Hialeah Gardens 23,332 23,532 200 0.9% 3,420 4.9% Homestead 70,191 73,611 Indian Creek 84 84 0.0% 12.783 12.854 71 0.6% Key Biscayne Medley 834 832 (2)-0.2% 465,155 2.7% Miami 452,999 12,156 -0.2% Miami Beach 92,797 92,588 (209)Miami Gardens 111,998 113,201 1,203 1.1% 30,574 130 0.4% Miami Lakes 30,444 Miami Shores 10,810 10,761 (49)-0.5% 14,214 14,217 0.0% Miami Springs 3 24 0.3% North Bay 8.949 8,973 63,731 49 0.1% North Miami 63,780 North Miami Beach 44,512 45,437 925 2.1% -0.5% 17,745 Opa-locka 17,831 (86)Palmetto Bay 23,962 24,138 176 0.7% 18,382 85 0.5% Pinecrest 18.467 South Miami 12,912 12,645 (267)-2.1% Sunny Isles Beach 22,063 170 0.8% 22,233 4.9% Surfside 5.544 5.814 270 Sweetwater 21,408 21,508 100 0.5% Virginia Gardens 2,409 (24)-1.0% 2,433 West Miami 6,600 7,182 582 8.8% 1.2% Unincorporated County 1,169,834 1,184,388 14,554 **Monroe County** 75,986 76,865 879 1.2% 6,202 6,326 124 2.0% Islamorada Key Colony Beach 793 803 10 1.3% Key West 25,009 24,597 (412)-1.6% Layton 182 186 2.2% 4

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change Marathon 8.546 8.775 229 2.7% Unincorporated County 35,254 36,178 924 2.6% 77,772 Nassau County 80,384 2,612 3.4% Callahan 1,195 1,292 97 8.1% 316 2.6% Fernandina Beach 12,210 12,526 Hilliard 2,955 2,953 (2)-0.1% Unincorporated County 61,412 63,613 2,201 3.6% Okaloosa County 2,529 1.3% 191,582 194,111 Cinco Bayou 408 405 (3)-0.7% Crestview 23,762 24,561 799 3.4% Destin 12,898 13,116 218 1.7% Fort Walton Beach 0.0% 20,881 20,886 5 Laurel Hill 539 551 12 2.2% 3.905 3.973 1.7% Marv Esther 68 14,127 14.445 2.3% Niceville 318 0.2% 2 Shalimar 811 813 Valparaiso 5,266 5,246 (20)-0.4% Unincorporated County 1.0% 108,985 110,115 1,130 **Okeechobee County** 38,483 38,718 235 0.6% 5,552 5,566 0.3% Okeechobee 14 Unincorporated County 32,931 33,152 221 0.7% 2.6% Orange County 1,277,418 1,310,575 33,157 Apopka 48.061 49.772 1.711 3.6% Bay Lake 15 23 8 53.3% 6,541 6,701 160 2.4% Belle Isle 2.4% Eatonville 2,222 2,276 54 0.0% Edgewood 2,642 2,643 1 Lake Buena Vista 22 22 0.0% 17.598 17.401 (197)-1.1% Maitland Oakland 2,635 2,658 23 0.9% 2.8% Ocoee 41,898 43,078 1,180 Orlando 271,421 279,152 7.731 2.8% Windermere 2,889 2,887 (2)-0.1% 3.3% Winter Garden 1,370 41,612 42,982 Winter Park 29,308 29,317 0.0% Unincorporated County 21,109 2.6% 810,554 831,663 4.6% Osceola County 322,535 337,287 14,752 2.3% Kissimmee 68,225 69,793 1,568 St. Cloud 4.9% 43,012 45,106 2,094 5.2% 222,388 Unincorporated County 211,298 11,090 **Palm Beach County** 1,388,837 1,411,246 22,409 1.6% 1.1% Atlantis 2.001 2,024 Belle Glade 17,274 17,290 16 0.1% Boca Raton 3,522 4.0% 88,275 91,797 1.1% Boynton Beach 73.163 73.992 829 Briny Breezes 414 422 8 1.9% 134 139 5 3.7% Cloud Lake Delray Beach 2.9% 63,972 65,804 1,832 4.1% Glen Ridge 218 227 9 Golf 256 258 2 0.8% Greenacres 39,066 39,770 704 1.8% Gulf Stream 998 1,001 3 0.3% Haverhill 2,008 2,066 58 2.9% Highland Beach 3,600 3,609 0.3% 9

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change oxulogvH 2.714 2.725 11 0.4% 1.5% Juno Beach 3,351 3,400 49 773 1.3% 60,615 61,388 Jupiter -1.0% Jupiter Inlet Colony 411 407 (4)0.2% 3,401 3,409 Lake Clarke Shores 8 \_ake Park 8,640 8,784 144 1.7% ake Worth 37,475 37,946 471 1.3% .antana 10,712 10,773 61 0.6% Loxahatchee Groves 3,271 3,321 50 1.5% Manalapan 417 421 4 1.0% Mangonia Park 1,984 2,033 49 2.5% 344 2.8% North Palm Beach 12,230 12,574 Ocean Ridge 1,779 1.812 33 1.9% 5.534 55 1.0% Pahokee 5.479 8,291 3.1% Palm Beach 8.040 251 Palm Beach Gardens 52.050 52,591 541 1.0% Palm Beach Shores 1,161 1,200 39 3.4% 0.2% 57 Palm Springs 23,193 23,250 Riviera Beach 33,957 35,057 1.100 3.2% Royal Palm Beach 37,138 37.485 347 0.9% 3,281 -2.3% South Bay 3,358 (77)South Palm Beach 1,378 1,400 1.6% 22 0.6% Tequesta 5.699 5.731 32 Wellington 1,467 2.4% 60,308 61,775 1.4% West Palm Beach 1.500 108,650 110,150 0.0% Westlake 5 610,042 1.3% Unincorporated County 618,104 8,062 Pasco County 495,112 504,933 9,821 2.0% Dade City 6,953 7,233 280 4.0% New Port Richey 15,619 15,764 145 0.9% Port Richey 2,663 2,699 1.4% 36 5.3% St. Leo 1,370 1.442 72 San Antonio 1,236 1,273 37 3.0% 15,170 2.6% 15,571 401 Zephyrhills Unincorporated County 452,101 460,951 8.850 2.0% **Pinellas County** 960.949 7.464 0.8% 953.485 0.3% Belleair 3,912 3,924 12 Belleair Beach (4)-0.3% 1,563 1,559 Belleair Bluffs 2,071 0.7% 2,056 15 5.4% Belleair Shore 117 6 111 Clearwater 112,523 113,842 1,319 1.2% 36,265 Dunedin 36.066 199 0.6% Gulfport 12,315 12,400 85 0.7% Indian Rocks Beach 4,380 0.2% 4,373 7 1.3% Indian Shores 1.434 1.452 18 Kenneth City 5,044 5,084 40 0.8% 81,622 82,042 420 0.5% ∟argo Madeira Beach 0.3% 4,354 4,368 14 North Redington Beach 1,444 1,452 8 0.6% Oldsmar 14,230 14,332 102 0.7% 52,720 Pinellas Park 52,501 219 0.4% Redington Beach 1,448 1,463 15 1.0% Redington Shores 2,192 2,201 9 0.4%

17,264

17,342

78

Safety Harbor

0.5%

### Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations April 1, 2016 April 1, 2017 **Adjusted Total Adjusted Total Numerical** Percentage County / Municipality **Population Population** Change Change St. Pete Beach 9.452 9.488 36 0.4% 259,483 St. Petersburg 263,346 3,863 1.5% 0.2% Seminole 18,460 18,491 31 -0.3% South Pasadena 5,087 5,074 (13)1.9% Tarpon Springs 24,637 25,093 456 Treasure Island 6,805 6,819 14 0.2% Unincorporated County 275,109 275,624 515 0.2% 14,551 **Polk County** 2.3% 643,966 658,517 Auburndale 15,450 15,999 549 3.6% Bartow 18.709 18,914 205 1.1% Davenport 4,277 4,946 669 15.6% 4,368 5.9% Dundee 4,123 245 Eagle Lake 2.437 2,525 88 3.6% 5.736 -0.8% Fort Meade 5.782 (46)0.6% Frostproof 3,096 3,116 20 23.252 23.847 595 2.6% Haines City Highland Park 235 237 2 0.9% 1.2% 252 255 Hillcrest Heights 3 \_ake Alfred 5,728 5,903 175 3.1% ake Hamilton 1,315 1.334 19 1.4% \_akeland 102,507 104,185 1,678 1.6% Lake Wales 15,365 0.0% 15,362 3 0.6% Mulberry 3.828 3.851 23 7.4% Polk City 1,670 1,793 123 1,622 4.1% Winter Haven 39.526 41,148 2.2% Unincorporated County 396,417 404,995 8,578 **Putnam County** 72.540 72.730 190 0.3% Crescent City 1,543 1,555 12 0.8% Interlachen 1,328 1,344 16 1.2% Palatka 10,560 10,662 102 1.0% 0.0% Pomona Park 873 873 Welaka 717 717 0.0% Unincorporated County 57,519 57,579 60 0.1% St. Johns County 9,435 4.3% 220,088 229,523 Hastings 616 (616)-100.0% Marineland (part) 2 0.0% 2 13,747 13,862 115 0.8% St. Augustine 1.2% St. Augustine Beach 78 6,555 6,633 209,026 9,858 4.9% Unincorporated County 199,168 St. Lucie County 1.6% 292,699 297,509 4,810 Fort Pierce 42,457 43,377 920 2.2% Port St. Lucie 181.278 3.193 1.8% 178.085 St. Lucie Village 607 643 36 5.9% Unincorporated County 71,550 72,211 661 0.9% Santa Rosa County 2.7% 161.666 165.968 4.302 Gulf Breeze 5,818 5,838 20 0.3% -0.9% 538 533 (5)Jay Milton 9,962 10,052 90 0.9% 4,197 2.9% Unincorporated County 145,348 149,545 Sarasota County 399,532 407,254 7.722 1.9% 4,489 0.8% Longboat Key (part) 4,523 34 2,724 North Port 64,472 67,196 4.2% 1.4% Sarasota 53,859 54,635 776 Venice 21,851 22,306 455 2.1%

Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations													
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change									
Unincorporated County	254,861	258,594	3,733	1.5%									
Seminole County	449,012	454,635	5,623	1.3%									
Altamonte Springs	43,905	44,482	577	1.3%									
Casselberry	27,781	28,542	761	2.7%									
Lake Mary	16,122	16,538	416	2.6%									
Longwood	14,900	15,166	266	1.8%									
Oviedo	37,128	37,701	573	1.5%									
Sanford	57,238	57,819	581	1.0%									
Winter Springs	36,156	36,654	498	1.4%									
Unincorporated County	215,782	217,733	1,951	0.9%									
Sumter County	110,283	112,603	2,320	2.1%									
Bushnell	2,497	2,497	ı	0.0%									
Center Hill	1,061	1,072	11	1.0%									
Coleman	714	719	5	0.7%									
Webster	803	805	2	0.2%									
Wildwood	8,018	8,463	445	5.6%									
Unincorporated County	97,190	99,047	1,857	1.9%									
Suwannee County	41,644	42,097	453	1.1%									
Branford	699	691	(8)	-1.1%									
Live Oak	6,819	6,860	41	0.6%									
Unincorporated County	34,126	34,546	420	1.2%									
Taylor County	19,698	19,866	168	0.9%									
Perry	6,974	6,954	(20)	-0.3%									
Unincorporated County	12,724	12,912	188	1.5%									
Union County	10,898	10,735	(163)	-1.5%									
Lake Butler	1,853	1,818	(35)	-1.9%									
Raiford	243	258	15	6.2%									
Worthington Springs	339	322	(17)	-5.0%									
Unincorporated County	8,463	8,337	(126)	-1.5%									
Volusia County	515,515	521,745	6,230	1.2%									
Daytona Beach	64,539	65,539	1,000	1.5%									
Daytona Beach Shores	4,291	4,288	(3)	-0.1%									
DeBary	20,242	20,434	192	0.9%									
DeLand	31,792	32,775	983	3.1%									
Deltona	88,922	89,984	1,062	1.2%									
Edgewater Edgewater	21,297	23,100	1,803	8.5%									
Flagler Beach (part)	60	60	-	0.0%									
Holly Hill	11,825	11,890	65	0.5%									
Lake Helen	2,664	2,694	30	1.1%									
New Smyrna Beach	25,140	25,844	704	2.8%									
Oak Hill	1,974	1,994	20	1.0%									
Orange City	11,681	11,850	169	1.4%									
Ormond Beach	40,362	40,716	354	0.9%									
Pierson Panas Inlet	1,694	1,745	51	3.0%									
Ponce Inlet	3,062	3,084	22	0.7%									
Port Orange	59,315	59,625 12,677	310 42	0.5%									
South Daytona	12,635	12,677		0.3%									
Unincorporated County	114,020	113,446	(574) <b>648</b>	-0.5% <b>2.3%</b>									
Wakulla County St. Marks	28,448	<b>29,096</b> 275											
St. Marks Sopchoppy	285	469	(10)	-3.5%									
	466		655	0.6% 2.4%									
Unincorporated County Walton County	27,697	28,352											
Walton County DeFunial Springs	61,458 5.437	<b>63,780</b>	2,322	3.8%									
DeFuniak Springs	5,437	5,432	(5)	-0.1%									

# Comparison of 2016 and 2017 Adjusted Population Estimates Used for FY 2017-18 and FY 2018-19 State Revenue-Sharing Calculations

2332 131 1 2011													
County / Municipality	April 1, 2016 Adjusted Total Population	April 1, 2017 Adjusted Total Population	Numerical Change	Percentage Change									
Freeport	3,027	3,240	213	7.0%									
Paxton	597	601	4	0.7%									
Unincorporated County	52,397	54,507	2,110	4.0%									
Washington County	22,569	22,696	127	0.6%									
Caryville	292	293	1	0.3%									
Chipley	3,464	3,466	2	0.1%									
Ebro	232	233	1	0.4%									
Vernon	749	744	(5)	-0.7%									
Wausau	383	380	(3)	-0.8%									
Unincorporated County	17,449	17,580	131	0.8%									
Statewide Total	20,026,564	20,363,867	337,303	1.7%									
Statewide Incorporated	10,185,972	10,358,262	172,290	1.7%									
Statewide Unincorporated	9,840,592	10,005,605	165,013	1.7%									

### Notes:

- 1) The City of Westlake in Palm Beach County was incorporated as of June 20, 2016.
- 2) The Village of Indiantown in Martin County was incorporated as of December 31, 2017.
- 3) The Town of Hastings in St. Johns County was dissolved as of February 28, 2018.

Data Sources: Bureau of Economic and Business Research, University of Florida, and the Florida Legislature's Office of Economic and Demographic Research.

# Appendix C:

# 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

## 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

	Motor Fuel Tax Rates (# of Cents Per Gallon)											Unutilized County-Imposed Diesel Fuel Tax Rates (# of Cents Per G								ts Per Ga	allon)		
	Federal State County (Local Option)												iel Taxes	oseu	Federal	Die	State	ax itales	rì e				
	Fuel	Fuel Constit. County Municipal									Ninth-cent	1-6 Cents		Total	Fuel				Ninth-cent	y (Local ( 1-6 Cents	1-5 Cents		
	Excise	Sales	SCETS	Fuel	Fuel	Fuel	Ninth-cent Fuel	1-6 Cents Fuel	1-5 Cents Fuel	Total	Fuel	Fuel	1-5 Cents Fuel	Unutilized		Sales	SCETS	Fuel Excise	Fuel	Fuel	Fuel	Total	
County	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	
Alachua	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Baker	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Bay	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Bradford Brevard	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	0	6	0	49.7 49.7	1	0	5 5	6	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
Broward	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Calhoun	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Charlotte	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Citrus	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Clay	18.4	13.7	7.6	2	1	1	1	6	5 5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Collier Columbia	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	1	6	0	55.7 50.7	0	0	<u>0</u> 5	5	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
DeSoto	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Dixie	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Duval	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Escambia	18.4	13.7	7.6	2	1	1	1	6	4	54.7	0	0	1	1	24.4	13.7	7.6	4	1	6	n/a	56.7	
Flagler	18.4	13.7 13.7	7.6 7.6	2	1	1	0	6	0	50.7 49.7	0	0	5 5	5 6	24.4 24.4	13.7	7.6 7.6	4	1	6	n/a	56.7	
Franklin Gadsden	18.4 18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7 13.7	7.6	4	1	6	n/a n/a	56.7 56.7	
Gilchrist	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Glades	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Gulf	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Hamilton	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Hardee Hendry	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	1	6	5	55.7 52.7	0	0	3	3	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
Hernando	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Highlands	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Hillsborough	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Holmes	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Indian River	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	0	6	0	49.7 50.7	1	0	5	<u>6</u> 5	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a	56.7 56.7	
Jackson Jefferson	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	5 0	0	24.4	13.7	7.6	4	1	6	n/a n/a	56.7	
Lafayette	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Lake	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Lee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Leon	18.4	13.7	7.6	2	1	1	1	6	5	55.7	1	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Levy Liberty	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	0	6	5 0	54.7 50.7	0	0	<u>0</u> 5	5	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
Madison	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Manatee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Marion	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Martin	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Miami-Dade Monroe	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	1	6	3	53.7 53.7	0	0	2	2	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
Nassau	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a n/a	56.7	
Okaloosa	18.4	13.7	7.6	2	1	1	1	6	3	53.7	0	0	2	2	24.4	13.7	7.6	4	1	6	n/a	56.7	
Okeechobee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Orange	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
Osceola	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	1	6	5	55.7 55.7	0	0	0	0	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a	56.7 56.7	
Palm Beach Pasco	18.4 18.4	13.7	7.6	2	1	1	1	6	5 5	55.7 55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a n/a	56.7 56.7	
Pinellas	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1 1	6	n/a	56.7	
Polk	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Putnam	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
St. Johns	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	
St. Lucie Santa Rosa	18.4 18.4	13.7 13.7	7.6 7.6	2	1	1	1	6	5 5	55.7 55.7	0	0	0	0	24.4 24.4	13.7 13.7	7.6 7.6	4	1	6	n/a n/a	56.7 56.7	
Santa Rosa Sarasota	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a n/a	56.7	
Seminole	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Sumter	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7	
Suwannee	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7	
Taylor	18.4	13.7	7.6	2	1	1	0	6	0	49.7	1	0	5	6	24.4	13.7	7.6	4	1	6	n/a	56.7	

### 2018 Federal, State, and County Tax Rates on Motor Fuel and Diesel Fuel in Florida's Counties

	Motor Fuel Tax Rates (# of Cents Per Gallon)											tilized Co	unty-Impo	osed	Diesel Fuel Tax Rates (# of Cents Per Gallon)							
	Federal State						County (Local Option)				Motor Fuel Taxes				Federal State			County (Local Option)				
	Fuel	Fuel		Constit.	County	Municipal	Ninth-cent	1-6 Cents	1-5 Cents		Ninth-cent	1-6 Cents	1-5 Cents	Total	Fuel	Fuel		Fuel	Ninth-cent	1-6 Cents	1-5 Cents	
	Excise	Sales	SCETS	Fuel	Fuel	Fuel	Fuel	Fuel	Fuel	Total	Fuel	Fuel	Fuel	Unutilized	Excise	Sales	SCETS	Excise	Fuel	Fuel	Fuel	Total
County	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax
Union	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7
Volusia	18.4	13.7	7.6	2	1	1	1	6	5	55.7	0	0	0	0	24.4	13.7	7.6	4	1	6	n/a	56.7
Wakulla	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7
Walton	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7
Washington	18.4	13.7	7.6	2	1	1	1	6	0	50.7	0	0	5	5	24.4	13.7	7.6	4	1	6	n/a	56.7

### Notes:

- 1) Federal taxes on motor and diesel fuels are authorized pursuant to Title 26, United States Code.
- 2) State taxes on motor fuel consist of the Fuel Sales Tax, pursuant to s. 206.41(1)(g), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.41(1)(f), F.S.; the Constitutional Fuel Tax, pursuant to s. 206.41(1)(a), F.S.; the County Fuel Tax, pursuant to s. 206.41(1)(b), F.S.; and the Municipal Fuel Tax, pursuant to s. 206.41(1)(c), F.S. The Municipal Fuel Tax is one of the revenue sources that fund the Municipal Revenue Sharing Program.
- 3) County local option taxes on motor fuel consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.41(1)(d), F.S.; the 1 to 6 cents of Local Option Fuel Tax and the 1 to 5 cents of Local Option Fuel Tax, pursuant to s. 206.41(1)(e), F.S.
- 4) State taxes on diesel fuel consist of the Fuel Sales Tax, pursuant to s. 206.87(1)(e), F.S.; the State Comprehensive Enhanced Transportation System (SCETS) Tax, pursuant to s. 206.87(1)(d), F.S.; and the Fuel Excise Tax, pursuant to s. 206.41(1)(a), F.S.
- 5) County taxes on diesel fuel for local use consist of the 1 cent Ninth-cent Fuel Tax, pursuant to s. 206.87(1)(b), F.S.; and 1 to 6 cents of Local Option Fuel Tax, pursuant to s. 206.87(1)(c), F.S. The 1 to 5 cents Local Option Fuel Tax is not authorized for levy on diesel fuel.
- 6) County local option tax rate changes for 2018: Clay, Jefferson, and Levy counties levied the 1-5 Cents Fuel Tax at the maximum rate of 5 cents.
- 7) For a list of transportation funding sources, please refer to the Florida Department of Transportation's "Florida's Transportation Tax Sources: A Primer".

### Data Sources:

- Florida Department of Revenue, Tax Information Publication, "Fuel Tax Rates Adjusted Beginning January 1, 2018". https://revenuelaw.floridarevenue.com/LawLibraryDocuments/2017/11/TIP-121500\_TIP%2017B05-03%20FINAL%20RLL.pdf
- Florida Department of Transportation, Office of Comptroller, "Florida's Transportation Tax Sources A Primer (January 2017)" and U.S. Energy Information Administration. http://www.fdot.gov/comptroller/pdf/GAO/RevManagement/Tax%20Primer.pdf and https://www.eia.gov/tools/faqs/faq.cfm?id=10&t=10

