

2024
Local Government Financial
Information Handbook

May 2025

The Florida Legislature's
Office of Economic and Demographic Research



2024 Local Government Financial Information Handbook

May 2025

Includes Revenue Estimating Conference Results and Data

**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 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.

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.

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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 2024-25 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 2023 county and municipal population estimates used for the 2024-25 fiscal year revenue-sharing calculations are provided in Appendix A. A comparison of the 2022 and 2023 adjusted population estimates used in the state revenue-sharing calculations for fiscal years 2023-24 and 2024-25 is provided in Appendix B. Finally, a listing of the 2025 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.¹ 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.² 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, 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.³ These files serve as another source of local government fiscal data.

1. <http://edr.state.fl.us/Content/index.cfm>

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

3. <http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/index.cfm>

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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.¹

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.²

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.

1. Article VII, s. 1(a), Fla. Const.

2. Article VII, s. 9(a), Fla. Const.

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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.¹

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.²

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.

1. Article VII, s. 9(a), Fla. Const.

2. Article VII, s. 9(b), Fla. Const.

County Millages:

County government millages are composed of four categories of millage rates.³

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.⁴

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.⁵ 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.⁶

Municipal Millages:

Municipal government millages are composed of four categories of millage rates.⁷

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.

3. Section 200.001(1), F.S.

4. Section 189.012(2), F.S.

5. Section 125.01(1)(q), F.S.

6. Section 200.071(3), F.S.

7. 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.⁸ 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.⁹

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.¹⁰
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.¹¹ 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 *Funding for Florida School Districts 2024-25*, provides an overview of school district funding and discussion of school district millages.¹³

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.¹⁴

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.

8. 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 to the maximum millage levied pursuant to s. 1011.71, F.S., and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in Article VII, s. 9(b), Fla. Const. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit.

9. Section 200.001(3), F.S.

10. Section 1011.71(1), F.S.

11. Section 1011.71(2), F.S.

12. Section 1011.71(3), F.S.

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

14. 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.¹⁵ 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 2024 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.¹⁶

<u>Chapter Law #</u>	<u>Subject</u>
2024-2	Florida Statutes / Reviser’s Bill
2024-3	Florida Statutes / Reviser’s Bill
2024-91	Tax Collections and Sales
2024-101	Education
2024-140	Chief Financial Officer
2024-158	Taxation
2024-159	Deregulation of Public Schools
2024-188	Affordable Housing
2024-217	Verification of Eligibility for Homestead Exemption
2024-261	Exemption of Homesteads

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.¹⁷ 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

15. See the Florida Revenue Estimating Conference’s *2024 Florida Tax Handbook Including Fiscal Impact of Potential Changes*, pp.213-227 at <https://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2024.pdf> for additional detail.

16. <http://laws.flrules.org/>

17. Section 200.001(7), F.S.

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.

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.¹⁹ 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.²⁰ 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.²¹

18. Section 197.383, F.S.

19. <https://www.myfloridalegal.com/ag-opinions>

20. http://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

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

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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.

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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:

Chapter 2024-98, L.O.F., (HB 1147) amends s. 288.9963(3), F.S., to extend the promotional rate of \$1 per wireline attachment per pole per year for any new attachment necessary to make broadband service available to an unserved or underserved end user within a municipal electric utility service territory from July 1, 2024, to December 31, 2028. This promotional rate is meant to encourage Internet service providers to make broadband service available to unserved or underserved consumers within the utility's territory. This change became effective on June 30, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a zero / negative indeterminate fiscal impact to local governments resulting from this change.¹

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.² 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.³

1. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page680-681.pdf

2. <https://www.myfloridalegal.com/ag-opinions>

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

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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.¹ The Act has been subsequently amended to impose additional requirements or restrictions on local governments and school districts.

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:

Chapter 2024-28, L.O.F., (HB 377) creates s. 320.0603, F.S., to provide an exception from certain local licensing requirements for a person who holds a valid, active license or permit issued by a county or municipality to operate a vehicle for-hire. Such person may operate a vehicle for-hire without being subject to additional licensing or permitting requirements and without paying additional fees, if the person: 1) holds a valid, active license or permit to operate a vehicle for-hire in the county or municipality in which the person is domiciled (i.e., meaning someone's permanent residence or principal home), and 2) has not had a license or permit to operate a vehicle for-hire suspended or revoked within the preceding five years. This change became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a negative indeterminate fiscal impact to local governments resulting from this change.²

Chapter 2024-125, L.O.F., (CS/CS/HB 917) removes the authorization in Chapter 489, F.S., for a county or municipality to charge a registration fee for reciprocity and requires counties and municipalities to

1. Section 163.31801, F.S.

2. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page641-644.pdf

recognize a person as a journeyman in the plumbing, pipe fitting, mechanical, HVAC, electric, and alarm system trades if the person was issued a journeyman license in such trade by a county or municipality in the state. These changes became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a negative insignificant fiscal impact to local governments resulting from these changes.³

Chapter 2024-191, L.O.F., (CS/CS/CS/HB 267) makes two primary changes that may affect local building permit fees authorized in Chapter 553, F.S. First, it reduces timelines and revised procedures for applying for and obtaining a building permit, which may increase the number of cases in which the building permit fee reduction provisions apply. Second, the mandatory reduction in building permit fees will not apply if the delay in issuing the permit is caused by the applicant or if there is a natural disaster or other force majeure that causes the delay and may decrease the number of cases in which the building permit fee reduction provisions apply. These changes became effective on January 1, 2025. On June 27, 2024, the Revenue Estimating Conference adopted a positive / negative indeterminate fiscal impact to local governments resulting from these changes.⁴

Chapter 2024-266, L.O.F., (CS/HB 479) creates s. 163.3180(5)(j), F.S., to state that if a county and municipality both charge the developer of a new development or redevelopment a fee for transportation capacity impacts, the law requires the county and municipality to create and execute an interlocal agreement to coordinate the mitigation of their respective transportation impacts. In addition to other requirements, the interlocal agreement must ensure any new development or redevelopment is not charged twice for the same transportation capacity impact. The law also amends s. 163.3180(5)(a), F.S., to provide that a local government must credit against the collection of the impact fee any contribution identified in the development order, or any form of exaction, including monetary contributions. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), F.S., the holder of any transportation or road impact fee credits granted under s. 163.3180 or s. 380.06, F.S., or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established. These changes became effective on October 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a zero fiscal impact to local governments resulting from these changes.⁵

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.⁶ 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.

Prior Years' Revenues:

Summaries of prior years' building permit fee, impact fee, inspection fee, and stormwater fee revenues as reported by local governments or school districts are available.⁷

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page648-649.pdf

4. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page733-736.pdf

5. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page629-630.pdf

6. <https://www.myfloridalegal.com/ag-opinions>

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

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 governments¹ and county emergency medical services.² Special districts derive their authority to levy special assessments through general law or special act creating the district.³ 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.⁴

General Law Amendments:

There were no general law amendments resulting from the 2024 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.⁵ 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 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.

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

2. Section 125.271, F.S.

3. 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.

4. Section 197.3632, F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

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

6. <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.¹

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

Alcoholic Beverage License Tax

Cardroom Tax

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

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

Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)

State Housing Initiatives Partnership Program

Support for School Capital Outlay Purposes

Vessel Registration Fee

1. Section 218.23, F.S.

A special case of state-shared revenues is funding for school districts.² School districts in 2022-23 received 31.77 percent of their financial support from state sources, 50.95 percent from local sources (including the Required Local Effort portion of the FEFP) and 17.28 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 Hazardous Waste Facilities

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

Traffic Citation Penalties Resulting from Use of Traffic Infraction Detectors

2. Refer to the Florida Department of Education's report *Funding for Florida School Districts 2024-25*, available at <https://www.fldoe.org/core/fileparse.php/7507/urlt/fefpdist.pdf>.

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;¹ 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;² 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;³ 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;⁴ 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.⁵

General Law Amendments:

There were no general law amendments resulting from the 2024 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.⁶

Distribution of Proceeds:

Twenty-four percent of the eligible taxes collected within each county is returned to that county's tax collector.⁷ 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.

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1. Section 561.14(6), F.S.
 2. Section 563.02, F.S.
 3. Section 564.02, F.S.
 4. Section 565.02(1),(4),(5), F.S.
 5. Section 565.03, F.S.
 6. Section 561.02, F.S.
 7. Section 561.342(1), F.S.
 8. Section 561.342(2), F.S.

<u>Opinion #</u>	<u>Subject</u>
79-36	Municipal taxation, alcoholic beverage distribution
74-131	Taxation and local sales, cigarette, or alcohol tax

The full texts of these opinions are available via a searchable on-line database.⁹ 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

9. <https://www.myfloridalegal.com/ag-opinions>

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

Cardroom Tax

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).

Multiple fees and taxes are authorized in law; however, only a portion of the tax proceeds is shared with eligible local governments.¹ Two cardroom-related taxes are authorized in present law: the gross receipts tax and an admissions tax.² Currently, no admission tax on cardrooms is charged or paid, leaving only the gross receipts tax for sharing purposes. In this regard, each cardroom operator pay a tax of 10 percent of the cardroom operation’s monthly gross receipts to the state.

General Law Amendments:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

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 Florida Gaming Control Commission 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.³

Administrative Procedures:

The Commission administers and regulates the operation of cardrooms and the proper collection of imposed taxes and fees.⁴ The Commission 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 found in law or any adopted rules pertaining to the administration and operation of cardrooms.⁵

Distribution of Proceeds:

By September 1st of each year, the Commission 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 1st of each year, 25 percent of the taxes deposited into the Trust Fund are distributed to eligible local governments.⁶

1. Sections 849.086(5)(e); 849.086(6)(i); 849.086(10); F.S.

2. Sections 849.086(13)(a) and (b), F.S.

3. Section 849.086(16), F.S.

4. Section 849.086(4), F.S.

5. Section 849.086(14)(a), F.S.

6. Section 849.086(13)(h), F.S.

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.

<u>Opinion #</u>	<u>Subject</u>
2007-48	Gambling – telephone card sweepstakes
2007-36	Indian Gaming Compact - Legislature
96-45	Gambling – ordinance necessary for cardroom gaming

The full texts of these opinions are available via a searchable on-line database.⁷ 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.⁸

7. <https://www.myfloridalegal.com/ag-opinions>

8. <http://edr.state.fl.us/Content/local-government/data/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.¹ 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 2024 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.² The DOR transmits the tax, as collected monthly, to the State Board of Administration (SBA).³ 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.⁴

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

1. Article XII, s. 9(c), Fla. Const.

2. Section 206.45(1), F.S.

3. Section 206.47(2), F.S.

4. 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 30th for each fiscal year. On or before July 31st 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.⁵

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.⁶ 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.⁷ 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.⁸

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.⁹

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.¹⁰

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

5. Section 206.47(5)(a), F.S.

6. Section 206.47(7), F.S.

7. Section 206.47(9), F.S.

8. Section 206.47(10), F.S.

9. Section 336.024, F.S.

10. Section 206.47(7), F.S.

bridge systems, and the mineral sealing of lengthy sections of roadway.¹¹ *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.¹²

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.¹³

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹⁴ 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 2025. The estimates are based on a statewide estimate of total constitutional fuel tax collections, and are net of the SBA's administrative deductions. A summary of prior years' disbursements is available.¹⁵ A table listing the 2025 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

11. Section 334.03(19), F.S.

12. Section 334.03(24), F.S.

13. Section 336.023, F.S.

14. <https://www.myfloridalegal.com/ag-opinions>

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

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63378%	0.32366%	0.40960%	1.36700%	\$ 3,198,438
Baker	0.09618%	0.03130%	0.24530%	0.37280%	\$ 872,259
Bay	0.54985%	0.20714%	0.36710%	1.12410%	\$ 2,630,113
Bradford	0.07205%	0.03025%	0.12260%	0.22490%	\$ 526,210
Brevard	2.05742%	0.70773%	0.54030%	3.30540%	\$ 7,733,810
Broward	4.00532%	2.17980%	0.51240%	6.69750%	\$ 15,670,476
Calhoun	0.02821%	0.01526%	0.24060%	0.28410%	\$ 664,723
Charlotte	0.48815%	0.22546%	0.33840%	1.05200%	\$ 2,461,417
Citrus	0.30450%	0.17919%	0.27480%	0.75850%	\$ 1,774,700
Clay	0.38453%	0.25518%	0.26040%	0.90010%	\$ 2,106,009
Collier	0.85104%	0.44122%	0.86260%	2.15490%	\$ 5,041,927
Columbia	0.36913%	0.07973%	0.33290%	0.78180%	\$ 1,829,217
DeSoto	0.07276%	0.03863%	0.26590%	0.37730%	\$ 882,788
Dixie	0.05031%	0.01908%	0.30930%	0.37870%	\$ 886,063
Duval	2.58838%	1.16113%	0.35900%	4.10850%	\$ 9,612,863
Escambia	0.73518%	0.36829%	0.31990%	1.42340%	\$ 3,330,400
Flagler	0.21362%	0.14442%	0.21280%	0.57080%	\$ 1,335,529
Franklin	0.03168%	0.01433%	0.32150%	0.36750%	\$ 859,858
Gadsden	0.18509%	0.04906%	0.22460%	0.45870%	\$ 1,073,243
Gilchrist	0.04417%	0.02112%	0.14920%	0.21450%	\$ 501,876
Glades	0.05497%	0.01391%	0.41210%	0.48100%	\$ 1,125,420
Gulf	0.03253%	0.01803%	0.27390%	0.32450%	\$ 759,249
Hamilton	0.21221%	0.01510%	0.21750%	0.44480%	\$ 1,040,721
Hardee	0.07536%	0.02832%	0.26760%	0.37130%	\$ 868,749
Hendry	0.14314%	0.04517%	0.49600%	0.68430%	\$ 1,601,091
Hernando	0.42034%	0.22561%	0.20730%	0.85320%	\$ 1,996,275
Highlands	0.24876%	0.11529%	0.45980%	0.82380%	\$ 1,927,486
Hillsborough	3.29541%	1.70261%	0.52040%	5.51840%	\$ 12,911,676
Holmes	0.05379%	0.02199%	0.20860%	0.28440%	\$ 665,425
Indian River	0.40455%	0.18531%	0.22120%	0.81110%	\$ 1,897,771
Jackson	0.23928%	0.05410%	0.39660%	0.69000%	\$ 1,614,428
Jefferson	0.05850%	0.01701%	0.25160%	0.32710%	\$ 765,332
Lafayette	0.01659%	0.00892%	0.23090%	0.25640%	\$ 599,912
Lake	0.84854%	0.45809%	0.48500%	1.79160%	\$ 4,191,896
Lee	1.83481%	0.88468%	0.42980%	3.14930%	\$ 7,368,575
Leon	0.61422%	0.33325%	0.29790%	1.24540%	\$ 2,913,925
Levy	0.12002%	0.05001%	0.48590%	0.65590%	\$ 1,534,642
Liberty	0.02463%	0.00881%	0.34770%	0.38110%	\$ 891,679
Madison	0.14409%	0.02065%	0.30000%	0.46470%	\$ 1,087,282
Manatee	0.91867%	0.48550%	0.35570%	1.75990%	\$ 4,117,726
Marion	1.06725%	0.44618%	0.68440%	2.19780%	\$ 5,142,303
Martin	0.40347%	0.17986%	0.28450%	0.86780%	\$ 2,030,435
Miami-Dade	5.21339%	3.05828%	0.91700%	9.18870%	\$ 21,499,261
Monroe	0.23472%	0.09334%	0.82010%	1.14820%	\$ 2,686,501
Nassau	0.21692%	0.11129%	0.27480%	0.60300%	\$ 1,410,869
Okaloosa	0.52944%	0.24217%	0.41760%	1.18920%	\$ 2,782,431
Okeechobee	0.16700%	0.04373%	0.37080%	0.58150%	\$ 1,360,565

Constitutional Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.56012%	1.64895%	0.41850%	5.62760%	\$ 13,167,177
Osceola	0.97183%	0.48512%	0.62880%	2.08580%	\$ 4,880,251
Palm Beach	2.91166%	1.69287%	0.93300%	5.53750%	\$ 12,956,366
Pasco	1.20690%	0.67456%	0.32410%	2.20560%	\$ 5,160,553
Pinellas	1.72838%	1.07653%	0.18120%	2.98610%	\$ 6,986,727
Polk	1.83162%	0.88096%	0.83950%	3.55210%	\$ 8,311,026
Putnam	0.17666%	0.08384%	0.34560%	0.60610%	\$ 1,418,122
St. Johns	0.74812%	0.34826%	0.29250%	1.38890%	\$ 3,249,679
St. Lucie	0.79944%	0.40715%	0.25450%	1.46110%	\$ 3,418,609
Santa Rosa	0.40008%	0.22396%	0.48500%	1.10900%	\$ 2,594,783
Sarasota	0.89462%	0.51273%	0.24910%	1.65650%	\$ 3,875,796
Seminole	0.94032%	0.53771%	0.14620%	1.62420%	\$ 3,800,222
Sumter	0.45895%	0.17155%	0.24110%	0.87160%	\$ 2,039,326
Suwannee	0.16328%	0.05020%	0.28870%	0.50220%	\$ 1,175,022
Taylor	0.08681%	0.02395%	0.44040%	0.55120%	\$ 1,289,670
Union	0.03467%	0.01782%	0.10450%	0.15700%	\$ 367,341
Volusia	1.28028%	0.64448%	0.52300%	2.44780%	\$ 5,727,240
Wakulla	0.07547%	0.03995%	0.26040%	0.37580%	\$ 879,278
Walton	0.31601%	0.09205%	0.47960%	0.88770%	\$ 2,076,996
Washington	0.06081%	0.02816%	0.26040%	0.34940%	\$ 817,509
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 233,975,000

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

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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.¹ 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.² 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 2024 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.³ 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	<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

1. Section 206.41(1)(b), F.S.
2. Section 206.60(5), F.S.
3. 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 30th 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.⁴

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.⁵ 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 2025. 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.⁶ A table listing the 2025 federal, state, and local fuel tax rates on both motor and diesel fuels by county is included in Appendix C.

4. Section 206.60(1)(b), F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

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

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Alachua	0.63378%	0.32366%	0.40960%	1.36700%	\$ 1,409,719
Baker	0.09618%	0.03130%	0.24530%	0.37280%	\$ 384,450
Bay	0.54985%	0.20714%	0.36710%	1.12410%	\$ 1,159,228
Bradford	0.07205%	0.03025%	0.12260%	0.22490%	\$ 231,928
Brevard	2.05742%	0.70773%	0.54030%	3.30540%	\$ 3,408,694
Broward	4.00532%	2.17980%	0.51240%	6.69750%	\$ 6,906,797
Calhoun	0.02821%	0.01526%	0.24060%	0.28410%	\$ 292,978
Charlotte	0.48815%	0.22546%	0.33840%	1.05200%	\$ 1,084,875
Citrus	0.30450%	0.17919%	0.27480%	0.75850%	\$ 782,203
Clay	0.38453%	0.25518%	0.26040%	0.90010%	\$ 928,228
Collier	0.85104%	0.44122%	0.86260%	2.15490%	\$ 2,222,241
Columbia	0.36913%	0.07973%	0.33290%	0.78180%	\$ 806,231
DeSoto	0.07276%	0.03863%	0.26590%	0.37730%	\$ 389,091
Dixie	0.05031%	0.01908%	0.30930%	0.37870%	\$ 390,534
Duval	2.58838%	1.16113%	0.35900%	4.10850%	\$ 4,236,891
Escambia	0.73518%	0.36829%	0.31990%	1.42340%	\$ 1,467,881
Flagler	0.21362%	0.14442%	0.21280%	0.57080%	\$ 588,638
Franklin	0.03168%	0.01433%	0.32150%	0.36750%	\$ 378,984
Gadsden	0.18509%	0.04906%	0.22460%	0.45870%	\$ 473,034
Gilchrist	0.04417%	0.02112%	0.14920%	0.21450%	\$ 221,203
Glades	0.05497%	0.01391%	0.41210%	0.48100%	\$ 496,031
Gulf	0.03253%	0.01803%	0.27390%	0.32450%	\$ 334,641
Hamilton	0.21221%	0.01510%	0.21750%	0.44480%	\$ 458,700
Hardee	0.07536%	0.02832%	0.26760%	0.37130%	\$ 382,903
Hendry	0.14314%	0.04517%	0.49600%	0.68430%	\$ 705,684
Hernando	0.42034%	0.22561%	0.20730%	0.85320%	\$ 879,863
Highlands	0.24876%	0.11529%	0.45980%	0.82380%	\$ 849,544
Hillsborough	3.29541%	1.70261%	0.52040%	5.51840%	\$ 5,690,850
Holmes	0.05379%	0.02199%	0.20860%	0.28440%	\$ 293,288
Indian River	0.40455%	0.18531%	0.22120%	0.81110%	\$ 836,447
Jackson	0.23928%	0.05410%	0.39660%	0.69000%	\$ 711,563
Jefferson	0.05850%	0.01701%	0.25160%	0.32710%	\$ 337,322
Lafayette	0.01659%	0.00892%	0.23090%	0.25640%	\$ 264,413
Lake	0.84854%	0.45809%	0.48500%	1.79160%	\$ 1,847,588
Lee	1.83481%	0.88468%	0.42980%	3.14930%	\$ 3,247,716
Leon	0.61422%	0.33325%	0.29790%	1.24540%	\$ 1,284,319
Levy	0.12002%	0.05001%	0.48590%	0.65590%	\$ 676,397
Liberty	0.02463%	0.00881%	0.34770%	0.38110%	\$ 393,009
Madison	0.14409%	0.02065%	0.30000%	0.46470%	\$ 479,222
Manatee	0.91867%	0.48550%	0.35570%	1.75990%	\$ 1,814,897
Marion	1.06725%	0.44618%	0.68440%	2.19780%	\$ 2,266,481
Martin	0.40347%	0.17986%	0.28450%	0.86780%	\$ 894,919
Miami-Dade	5.21339%	3.05828%	0.91700%	9.18870%	\$ 9,475,847
Monroe	0.23472%	0.09334%	0.82010%	1.14820%	\$ 1,184,081
Nassau	0.21692%	0.11129%	0.27480%	0.60300%	\$ 621,844
Okaloosa	0.52944%	0.24217%	0.41760%	1.18920%	\$ 1,226,363
Okeechobee	0.16700%	0.04373%	0.37080%	0.58150%	\$ 599,672

County Fuel Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
Orange	3.56012%	1.64895%	0.41850%	5.62760%	\$ 5,803,463
Osceola	0.97183%	0.48512%	0.62880%	2.08580%	\$ 2,150,981
Palm Beach	2.91166%	1.69287%	0.93300%	5.53750%	\$ 5,710,547
Pasco	1.20690%	0.67456%	0.32410%	2.20560%	\$ 2,274,525
Pinellas	1.72838%	1.07653%	0.18120%	2.98610%	\$ 3,079,416
Polk	1.83162%	0.88096%	0.83950%	3.55210%	\$ 3,663,103
Putnam	0.17666%	0.08384%	0.34560%	0.60610%	\$ 625,041
St. Johns	0.74812%	0.34826%	0.29250%	1.38890%	\$ 1,432,303
St. Lucie	0.79944%	0.40715%	0.25450%	1.46110%	\$ 1,506,759
Santa Rosa	0.40008%	0.22396%	0.48500%	1.10900%	\$ 1,143,656
Sarasota	0.89462%	0.51273%	0.24910%	1.65650%	\$ 1,708,266
Seminole	0.94032%	0.53771%	0.14620%	1.62420%	\$ 1,674,956
Sumter	0.45895%	0.17155%	0.24110%	0.87160%	\$ 898,838
Suwannee	0.16328%	0.05020%	0.28870%	0.50220%	\$ 517,894
Taylor	0.08681%	0.02395%	0.44040%	0.55120%	\$ 568,425
Union	0.03467%	0.01782%	0.10450%	0.15700%	\$ 161,906
Volusia	1.28028%	0.64448%	0.52300%	2.44780%	\$ 2,524,294
Wakulla	0.07547%	0.03995%	0.26040%	0.37580%	\$ 387,544
Walton	0.31601%	0.09205%	0.47960%	0.88770%	\$ 915,441
Washington	0.06081%	0.02816%	0.26040%	0.34940%	\$ 360,319
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 103,125,000

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.¹ 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 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.²

General Law Amendments:

Chapter 2024-228, L.O.F., (HB 5003) amends s. 409.915(1), F.S., to provide that the term *state Medicaid expenditures* does not include funds specially assessed by any local governmental entity and used as the nonfederal share for the hospital Directed Payment Program after July 1, 2021. The expiration date of this provision was extended to July 1, 2025, and this change became effective on July 1, 2024. The Revenue Estimating Conference adopted a zero fiscal impact to local governments resulting from this change with all of the loss instead falling on the state.³

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.⁴ 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

1. Chapter 72-360, L.O.F.

2. Section 409.915(4), F.S.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page511-513.pdf

4. Section 218.23(1), F.S.

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].⁵

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 2025 is also noted.

2.9 percent of net cigarette tax collections ⁶ = 0.7 percent of total program funding

2.0810 percent of net sales and use tax collections ⁷ = 99.3 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.⁸ A *county population factor* is each eligible county’s percentage of the 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.⁹ An *unincorporated county population factor* is each eligible county’s percentage of the total population of the state residing in unincorporated areas of all eligible counties. A *county sales tax collections factor* is each eligible county’s percentage of total sales tax collections in all eligible counties during the preceding year.

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

$$\text{Apportionment Factor} = \frac{\text{County Population Factor} + \text{Unincorporated County Population Factor} + \text{County Sales Tax Collection Factor}}{3}$$

Additionally, any unit of local government that is consolidated pursuant to the provisions contained in Article VIII, s. 6(e), Fla. Const., (i.e., the consolidated City of Jacksonville-Duval County government) receives an annual distribution from the Trust Fund equal to \$6.24 multiplied by its population.¹⁰

5. Section 218.21(7), F.S.
6. Section 210.20(2)(a), F.S.
7. Section 212.20(6)(d)4., F.S.
8. Section 218.245(1), F.S.
9. Section 186.901, F.S.
10. Section 218.23(2), F.S.

The distribution to an eligible county is determined by the following procedure.¹¹ 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 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 to each qualified county in proportion to the total additional money for all qualified counties.

Authorized Uses:

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.¹² 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.¹³ 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.¹⁴ Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness. Beyond these provisions, there are no other use restrictions on these revenues.

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.¹⁵ Local government officials seeking more clarification should review the opinions in their entirety. The reader should keep the date of

11. Section 218.23(3), F.S.

12. Section 218.25(1), F.S.

13. Section 218.25(2), F.S.

14. Section 218.25(4), F.S.

15. <https://www.myfloridalegal.com/ag-opinions>

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 county governments for state fiscal year ending 2025, and these figures represent a 95 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁶

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

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2025				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Alachua	\$ 254,168	\$ 1,007,247	\$ 6,191,849	\$ 7,453,264
Baker	\$ 28,273	\$ 90,639	\$ 672,214	\$ 791,126
Bay	\$ 154,793	\$ 684,481	\$ 5,388,379	\$ 6,227,653
Bradford	\$ 28,713	\$ 129,364	\$ 643,828	\$ 801,905
Brevard	\$ 464,254	\$ 1,807,775	\$ 13,994,626	\$ 16,266,655
Broward	\$ 3,573,165	\$ 4,779,269	\$ 33,674,399	\$ 42,026,833
Calhoun	\$ 14,713	\$ 68,369	\$ 274,893	\$ 357,975
Charlotte	\$ 187,080	\$ 493,387	\$ 6,952,749	\$ 7,633,216
Citrus	\$ 90,480	\$ 499,080	\$ 5,026,088	\$ 5,615,648
Clay	\$ 102,028	\$ 599,690	\$ 7,058,867	\$ 7,760,585
Collier	\$ 491,318	\$ 594,600	\$ 16,068,597	\$ 17,154,515
Columbia	\$ 72,308	\$ 288,232	\$ 2,133,541	\$ 2,494,081
DeSoto	\$ 30,961	\$ 132,516	\$ 850,792	\$ 1,014,269
Dixie	\$ 15,487	\$ 54,021	\$ 416,824	\$ 486,332
Duval	\$ 1,999,042	\$ 4,106,467	\$ 35,520,815	\$ 41,626,324
Escambia	\$ 728,024	\$ 1,779,956	\$ 9,646,767	\$ 12,154,747
Flagler	\$ 23,543	\$ 78,036	\$ 2,317,888	\$ 2,419,467
Franklin	\$ 18,862	\$ 41,026	\$ 338,127	\$ 398,015
Gadsden	\$ 80,864	\$ 239,311	\$ 821,509	\$ 1,141,684
Gilchrist	\$ 5,883	\$ 45,494	\$ 486,082	\$ 537,459
Glades	\$ 12,360	\$ 41,438	\$ 303,417	\$ 357,215
Gulf	\$ 68,034	\$ 19,920	\$ 375,302	\$ 463,256
Hamilton	\$ 23,270	\$ 109,630	\$ 198,749	\$ 331,649
Hardee	\$ 36,082	\$ 144,439	\$ 470,798	\$ 651,319
Hendry	\$ 28,673	\$ 148,507	\$ 1,063,342	\$ 1,240,522
Hernando	\$ 79,474	\$ 409,209	\$ 6,590,621	\$ 7,079,304
Highlands	\$ 104,948	\$ 349,039	\$ 2,903,286	\$ 3,357,273
Hillsborough	\$ 1,835,627	\$ 4,916,849	\$ 46,844,105	\$ 53,596,581
Holmes	\$ 20,087	\$ 112,718	\$ 399,466	\$ 532,271
Indian River	\$ 205,850	\$ 425,545	\$ 4,834,103	\$ 5,465,498
Jackson	\$ 67,470	\$ 259,685	\$ 977,355	\$ 1,304,510
Jefferson	\$ 29,079	\$ 67,261	\$ 504,830	\$ 601,170
Lafayette	\$ 6,472	\$ 29,717	\$ 178,689	\$ 214,878
Lake	\$ 256,097	\$ 708,355	\$ 10,215,896	\$ 11,180,348
Lee	\$ 578,772	\$ 1,764,708	\$ 22,964,631	\$ 25,308,111
Leon	\$ 316,798	\$ 1,026,649	\$ 6,027,040	\$ 7,370,487
Levy	\$ 34,157	\$ 137,533	\$ 1,258,323	\$ 1,430,013
Liberty	\$ 8,441	\$ 28,423	\$ 156,354	\$ 193,218
Madison	\$ 34,591	\$ 95,970	\$ 368,593	\$ 499,154
Manatee	\$ 530,269	\$ 1,054,577	\$ 13,968,978	\$ 15,553,824
Marion	\$ 251,941	\$ 1,024,873	\$ 12,500,837	\$ 13,777,651
Martin	\$ 244,331	\$ 553,167	\$ 5,473,822	\$ 6,271,320
Miami-Dade	\$ 5,895,217	\$ 10,571,522	\$ 67,010,527	\$ 83,477,266
Monroe	\$ 246,464	\$ 455,801	\$ 3,119,281	\$ 3,821,546
Nassau	\$ 65,716	\$ 252,268	\$ 3,072,202	\$ 3,390,186
Okaloosa	\$ 147,680	\$ 859,331	\$ 6,348,060	\$ 7,355,071
Okeechobee	\$ 41,041	\$ 173,472	\$ 1,129,712	\$ 1,344,225
Orange	\$ 1,632,765	\$ 3,816,110	\$ 56,430,509	\$ 61,879,384
Osceola	\$ 95,114	\$ 414,462	\$ 13,211,347	\$ 13,720,923
Palm Beach	\$ 2,570,430	\$ 2,766,174	\$ 40,312,125	\$ 45,648,729

County Revenue Sharing Program				
Revenue Estimates for the State Fiscal Year Ending June 30, 2025				
County	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
Pasco	\$ 310,426	\$ 1,782,481	\$ 19,287,557	\$ 21,380,464
Pinellas	\$ 2,452,694	\$ 3,368,283	\$ 19,076,284	\$ 24,897,261
Polk	\$ 857,616	\$ 2,627,126	\$ 20,271,812	\$ 23,756,554
Putnam	\$ 98,535	\$ 409,282	\$ 1,840,253	\$ 2,348,070
St. Johns	\$ 152,548	\$ 403,262	\$ 10,987,733	\$ 11,543,543
St. Lucie	\$ 187,010	\$ 618,973	\$ 6,989,187	\$ 7,795,170
Santa Rosa	\$ 77,885	\$ 448,253	\$ 6,125,803	\$ 6,651,941
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 13,626,070	\$ 15,894,219
Seminole	\$ 339,130	\$ 1,316,016	\$ 11,926,253	\$ 13,581,399
Sumter	\$ 35,653	\$ 182,301	\$ 4,576,791	\$ 4,794,745
Suwannee	\$ 32,719	\$ 175,516	\$ 1,201,734	\$ 1,409,969
Taylor	\$ 36,940	\$ 118,139	\$ 484,219	\$ 639,298
Union	\$ 18,615	\$ 33,326	\$ 285,701	\$ 337,642
Volusia	\$ 698,366	\$ 1,525,368	\$ 10,731,984	\$ 12,955,718
Wakulla	\$ 24,054	\$ 90,110	\$ 1,016,385	\$ 1,130,549
Walton	\$ 39,806	\$ 151,427	\$ 3,703,419	\$ 3,894,652
Washington	\$ 16,827	\$ 101,973	\$ 604,214	\$ 723,014
Statewide Totals	\$ 30,329,957	\$ 64,756,373	\$ 610,426,534	\$ 705,512,864

Notes:

- 1) These estimates represent a 95 percent distribution of trust fund monies plus the additional Duval County distribution as discussed in Note 2.
- 2) Duval County's total distribution includes \$6,557,285 pursuant to s. 218.23(2), F.S., (Calculation = \$6.24 times the 2023 adjusted countywide population of 1,050,847).
- 3) The proportional contribution of each revenue source comprising the County Revenue Sharing Program in State FY 2024-25 has been estimated as follows: state sales tax, \$737.3 million or 99.3% and cigarette tax, \$5.0 million or 0.7%.
- 4) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.

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 2024 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 5th 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.¹

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

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Emergency Management Assistance

Sections 252.371-373, Florida Statutes

Summary:

An annual surcharge of \$2 is imposed on every homeowner's, mobile homeowner'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 2024 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.¹

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 collects, administers, audits, and enforces 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.² The Trust Fund is administered by the Division of Emergency Management within the Executive Office of the Governor.³

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.⁴ If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.⁵

Distribution of Proceeds:

The Division allocates funds appropriated from the Trust Fund.

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

1. Section 252.34(6), F.S.

2. Section 252.372, F.S.

3. Section 252.371, F.S.

4. Section 252.373(2), F.S.

5. Section 252.373(3), F.S.

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.⁶

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.⁷

6. Section 252.373(1), F.S.

7. <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 2024 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.¹

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.²

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.³

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.⁴

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.

1. Section 206.41(4)(d), F.S.

2. Section 206.41(4)(e), F.S.

3. Section 206.625, F.S.

4. 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.⁵ 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.⁶ 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.

<u>Opinion #</u>	<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.⁷ 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.

5. Sections 206.41(4)(d) and 206.625(1), F.S.

6. Sections 206.41(4)(e) and 206.625(2), F.S.

7. <https://www.myfloridalegal.com/ag-opinions>

Indian Gaming Revenues

Section 285.710, Florida Statutes

Summary:

Florida's Governor and the Seminole Tribe of Florida [hereinafter Tribe] executed a gaming compact on April 7, 2010, which was subsequently ratified by the Legislature and later approved by the U.S. Department of the Interior.¹ A new gaming compact, executed by the Governor and the Tribe on April 23, 2021, as amended on May 17, 2021, was ratified by the Legislature and later approved by the U.S. Department of the Interior.²

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 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.

The State of Florida began receiving Indian Gaming payments pursuant to the 2021 Compact in October 2021; however, the U.S. District Court for the District of Columbia set aside federal approval of the 2021 Compact on November 22, 2021. Nevertheless, the Seminole Tribe of Florida continued revenue sharing with the State of Florida through February 2022, after which time they discontinued all payments. Between October 2021 and February 2022, the state received 5 payments of \$37.5 million, totaling \$187.5 million. On June 30, 2023, the United States Court of Appeals, D.C. Circuit, vacated the District Court's opinion, and directed it to enter judgment for the Secretary of the Department of Interior. The petitioners appealed, and the U.S. Supreme Court denied a petition for a writ of certiorari on June 17, 2024.

The Tribe resumed revenue sharing with the State while the litigation was still active. After a soft opening on November 7, 2023, to test its sports betting platform, the Tribe formally launched the statewide reactivation of its sports betting program on December 7, 2023, as well as the newly authorized games of craps and roulette. The first payment was received in January 2024.

Legislation enacted during the 2024 Session significantly changed the distribution of receipts. Instead of entirely benefiting the General Revenue Fund, 96 percent of future distributions will go to trust funds that provide dedicated funding for conservation lands and clean water infrastructure.

General Law Amendments:

Chapter 2024-58, L.O.F., (CS/SB 1638) creates s. 380.095, F.S., requiring the Department of Revenue to, upon receipt of any revenue share payments received under the 2021 Compact, deposit 96 percent of such payments into the Indian Gaming Revenue Clearing Trust Fund within the Department of Financial Services (created by Chapter 2024-59, L.O.F.) to provide dedicated funding for conservation lands, resiliency, and clean water infrastructure. These changes became effective on April 4, 2024. On June 27, 2024, the Revenue Estimating Conference adopted offsetting negative and positive fiscal impacts to the state General Revenue Fund and various state trust funds and a zero fiscal impact to local governments.³

1. Chapter 2010-29, L.O.F.

2. Chapter 2021-268, L.O.F.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page706-708.pdf

Eligibility Requirements:

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

Administrative Procedures:

The Florida Gaming Control Commission is designated as the state compliance agency having the authority to carry out the state’s oversight responsibilities under the compact.⁴

Distribution of Proceeds:

All monies paid by the Tribe to the State are deposited into designated state trust funds or the General Revenue Fund, with an amount equal to three percent of those monies designated as the local government share.⁵ The calculations necessary to determine the local government distributions are made by the Revenue Estimating Conference 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-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-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
3. From the Seminole Hard Rock Hotel & Casino-Hollywood, Broward County receives 25 percent, the City of Hollywood receives 42.5 percent, the Town of Davie receives 22.5 percent, and the City of Dania Beach receives 10 percent.
4. From the Seminole Indian Casino-Immokalee, Collier County receives 75 percent and the Immokalee Fire Control District receives 25 percent.
5. From the Seminole Indian Casino-Brighton, Glades County receives 100 percent.
6. From the Seminole Indian Casino-Big Cypress, Hendry County receives 100 percent.
7. From the Seminole Hard Rock Hotel & Casino-Tampa, Hillsborough County receives 100 percent.
8. From the additional facilities authorized to be added to the Tribe’s Hollywood Reservation, Broward County receives 25 percent, the City of Hollywood receives 35 percent, the Town of Davie receives 30 percent, and the City of Dania Beach receives 10 percent.⁶

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:

The total local distribution by year associated with the 2010 and 2021 Compacts can be found as part of the August 6, 2024 Indian Gaming Revenues Conference Package.⁷

4. Section 285.710(7), F.S.

5. Section 285.710(9), F.S.

6. Section 285.710(10), F.S.

7. <https://edr.state.fl.us/Content/conferences/Indian-gaming/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.¹ 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.² 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.³ Municipal governments may also impose a tax on insurance agents not to exceed 50 percent of the applicable state tax.⁴ 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:

There were no general law amendments resulting from the 2024 Regular Legislative Session.

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.⁵ 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.⁶

Distribution of Proceeds:

The Chief Financial Officer (CFO) annually, as of January 1st 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.⁷

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1. Section 624.501, F.S.
 2. Section 624.505(1), F.S.
 3. Section 624.505(2), F.S.
 4. Section 624.507, F.S.
 5. Section 624.506(1), F.S.
 6. Section 624.506(2), F.S.
 7. Section 624.506(3), F.S.

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.

<u>Opinion #</u>	<u>Subject</u>
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.⁸ 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

8. <https://www.myfloridalegal.com/ag-opinions>

9. <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 2024 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.

<u>Opinion #</u>	<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.¹ 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.

1. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

A summary of prior years' revenues reported by local governments is available.²

2. <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.¹ 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].² The *emergency* and *supplemental* distributions are possible due to the transfer of 0.0966 percent of net sales tax proceeds to the Trust Fund.³ 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*.⁴ 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 to 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.⁵

1. Chapter 82-154, L.O.F.

2. 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.

3. Section 212.20(6)(d)3., F.S.

4. Section 218.67, F.S.

5. Section 409.915(4), F.S.

General Law Amendments:

There were no general law amendments resulting from the 2024 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. Additionally, 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). Furthermore, a county or municipality may not participate in the distribution of monies during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e), F.S.⁶

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.⁷ 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.

6. Section 218.63, F.S.

7. 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.⁸ 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.⁹ 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.¹⁰

STEP #1. The 2024-25 state fiscal year per capita limitation of \$70.34 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.

8. Section 218.61, F.S.

9. Section 218.62, F.S.

10. 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.¹¹

STEP #1. The 2024-25 state fiscal year per capita limitation of \$70.34 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 1st 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.¹²

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.¹³ Beginning on July 1st 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 1st 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 the amount it would have received had monies been sufficient to fully fund the transitional distribution to all eligible counties.

11. Section 218.65(8), F.S.

12. Section 218.67(3), F.S.

13. Section 218.65(6), F.S.

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.¹⁴ Beginning on July 1st 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 1st 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.¹⁵

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.¹⁶

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.

2023 Adjusted Population Figures Used for State Revenue-Sharing Purposes:

Total county population: 292,146

Total unincorporated population: 113,977

Total incorporated population: 178,169

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

$$\frac{\text{County's Unincorporated Population} + (2/3 \times \text{County's Incorporated Population})}{\text{Total Countywide Population} + (2/3 \times \text{County's Incorporated Population})}$$

$$\frac{113,977 + (2/3 \times 178,169)}{292,146 + (2/3 \times 178,169)} = 0.56642001$$

In this example, the amount of Alachua County Government's ordinary distribution is determined by multiplying the total countywide estimated LFY 2024-25 ordinary distribution amount by the county government's distribution factor.

$$\$27,967,638 \times 0.56642001 = \$15,841,430$$

14. Section 218.67(4), F.S.

15. Section 218.66, F.S.

16. Section 218.64(1), F.S.

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.

$$A = \frac{(2/3 \times \text{County's Incorporated Population})}{\text{Total Countywide Population} + (2/3 \times \text{County's Incorporated Population})}$$

$$A = \frac{(2/3 \times 178,169)}{[292,146 + (2/3 \times 178,169)]} = 0.28905332$$

$$B = \frac{\text{County's Unincorporated Population}}{\text{Total Countywide Population} + (2/3 \times \text{County's Incorporated Population})}$$

$$B = \frac{113,977}{[292,146 + (2/3 \times 178,169)]} = 0.27736669$$

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.

$$\text{Proportion} = [A / (A + B)] = [0.28905332 / (0.28905332 + 0.27736669)] = 0.51031622$$

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.

$$\$15,841,430 \times 0.51031622 = \$8,084,139$$

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.

$$\text{Proportion} = [B / (A + B)] = [0.27736669 / (0.28905332 + 0.27736669)] = 0.48968378$$

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.

$$\$15,841,430 \times 0.48968378 = \$7,757,291$$

Municipalities are directed to expend their portions only for municipal-wide programs 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.¹⁷

17. Section 218.64(2), F.S.

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 million 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 an applicant certified before July 1, 2023 as a motorsport entertainment complex as provided for in former s. 288.1171, F.S.¹⁸

A county or municipality may pledge the proceeds for the payment of principal and interest on any capital project.¹⁹ 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.²⁰

Attorney General Opinions:

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

<u>Opinion #</u>	<u>Subject</u>
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.²¹ 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 2025 as calculated by the DOR. The figures represent a 100 percent distribution of the estimated monies. Summaries of prior years' distributions are also available.²²

18. Section 218.64(3), F.S.

19. Section 218.64(4), F.S.

20. Section 218.67(5), F.S.

21. <https://www.myfloridalegal.com/ag-opinions>

22. <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, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
ALACHUA BOCC	\$ 15,841,430	\$ -	\$ -	\$ -	\$ 15,841,430
Alachua	\$ 749,682	\$ -	\$ -	\$ -	\$ 749,682
Archer	\$ 78,950	\$ -	\$ -	\$ -	\$ 78,950
Gainesville	\$ 10,018,930	\$ -	\$ -	\$ -	\$ 10,018,930
Hawthorne	\$ 99,504	\$ -	\$ -	\$ -	\$ 99,504
High Springs	\$ 474,720	\$ -	\$ -	\$ -	\$ 474,720
La Crosse	\$ 20,758	\$ -	\$ -	\$ -	\$ 20,758
Micanopy	\$ 44,920	\$ -	\$ -	\$ -	\$ 44,920
Newberry	\$ 578,715	\$ -	\$ -	\$ -	\$ 578,715
Waldo	\$ 60,029	\$ -	\$ -	\$ -	\$ 60,029
Countywide Total	\$ 27,967,638	\$ -	\$ -	\$ -	\$ 27,967,638
BAKER BOCC	\$ 1,256,710	\$ 1,883,835	\$ -	\$ 288,634	\$ 3,429,179
Glen St. Mary	\$ 23,359	\$ -	\$ -	\$ -	\$ 23,359
Macclenny	\$ 396,345	\$ -	\$ -	\$ -	\$ 396,345
Countywide Total	\$ 1,676,414	\$ 1,883,835	\$ -	\$ 288,634	\$ 3,848,883
BAY BOCC	\$ 20,482,036	\$ -	\$ -	\$ -	\$ 20,482,036
Callaway	\$ 1,781,340	\$ -	\$ -	\$ -	\$ 1,781,340
Lynn Haven	\$ 2,621,539	\$ -	\$ -	\$ -	\$ 2,621,539
Mexico Beach	\$ 173,411	\$ -	\$ -	\$ -	\$ 173,411
Panama City	\$ 5,044,566	\$ -	\$ -	\$ -	\$ 5,044,566
Panama City Beach	\$ 2,677,678	\$ -	\$ -	\$ -	\$ 2,677,678
Parker	\$ 577,451	\$ -	\$ -	\$ -	\$ 577,451
Springfield	\$ 1,148,829	\$ -	\$ -	\$ -	\$ 1,148,829
Countywide Total	\$ 34,506,849	\$ -	\$ -	\$ -	\$ 34,506,849
BRADFORD BOCC	\$ 1,797,087	\$ 1,133,325	\$ 46,210	\$ 395,845	\$ 3,372,467
Brooker	\$ 26,127	\$ -	\$ -	\$ -	\$ 26,127
Hampton	\$ 38,125	\$ -	\$ -	\$ -	\$ 38,125
Lawtey	\$ 52,017	\$ -	\$ -	\$ -	\$ 52,017
Starke	\$ 481,095	\$ -	\$ -	\$ -	\$ 481,095
Countywide Total	\$ 2,394,450	\$ 1,133,325	\$ 46,210	\$ 395,845	\$ 3,969,830
BREVARD BOCC	\$ 35,056,333	\$ -	\$ -	\$ -	\$ 35,056,333
Cape Canaveral	\$ 694,885	\$ -	\$ -	\$ -	\$ 694,885
Cocoa	\$ 1,436,184	\$ -	\$ -	\$ -	\$ 1,436,184
Cocoa Beach	\$ 789,033	\$ -	\$ -	\$ -	\$ 789,033
Grant-Valkaria	\$ 347,130	\$ -	\$ -	\$ -	\$ 347,130
Indialantic	\$ 208,792	\$ -	\$ -	\$ -	\$ 208,792
Indian Harbour Beach	\$ 624,084	\$ -	\$ -	\$ -	\$ 624,084
Malabar	\$ 214,212	\$ -	\$ -	\$ -	\$ 214,212
Melbourne	\$ 6,089,505	\$ -	\$ -	\$ -	\$ 6,089,505
Melbourne Beach	\$ 225,676	\$ -	\$ -	\$ -	\$ 225,676
Melbourne Village	\$ 47,456	\$ -	\$ -	\$ -	\$ 47,456
Palm Bay	\$ 9,272,943	\$ -	\$ -	\$ -	\$ 9,272,943
Palm Shores	\$ 83,169	\$ -	\$ -	\$ -	\$ 83,169
Rockledge	\$ 1,999,263	\$ -	\$ -	\$ -	\$ 1,999,263
Satellite Beach	\$ 791,326	\$ -	\$ -	\$ -	\$ 791,326
Titusville	\$ 3,466,784	\$ -	\$ -	\$ -	\$ 3,466,784
West Melbourne	\$ 2,066,521	\$ -	\$ -	\$ -	\$ 2,066,521
Countywide Total	\$ 63,413,298	\$ -	\$ -	\$ -	\$ 63,413,298
BROWARD BOCC	\$ 107,544,874	\$ -	\$ -	\$ -	\$ 107,544,874
Coconut Creek	\$ 4,711,910	\$ -	\$ -	\$ -	\$ 4,711,910
Cooper City	\$ 2,839,114	\$ -	\$ -	\$ -	\$ 2,839,114
Coral Springs	\$ 10,991,878	\$ -	\$ -	\$ -	\$ 10,991,878
Dania Beach	\$ 2,671,317	\$ -	\$ -	\$ -	\$ 2,671,317
Davie	\$ 8,707,202	\$ -	\$ -	\$ -	\$ 8,707,202

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Deerfield Beach	\$ 7,130,188	\$ -	\$ -	\$ -	\$ 7,130,188
Fort Lauderdale	\$ 15,388,792	\$ -	\$ -	\$ -	\$ 15,388,792
Hallandale Beach	\$ 3,397,134	\$ -	\$ -	\$ -	\$ 3,397,134
Hillsboro Beach	\$ 161,202	\$ -	\$ -	\$ -	\$ 161,202
Hollywood	\$ 12,609,193	\$ -	\$ -	\$ -	\$ 12,609,193
Lauderdale Lakes	\$ 2,995,431	\$ -	\$ -	\$ -	\$ 2,995,431
Lauderdale-By-The-Sea	\$ 504,042	\$ -	\$ -	\$ -	\$ 504,042
Lauderhill	\$ 6,072,929	\$ -	\$ -	\$ -	\$ 6,072,929
Lazy Lake	\$ 2,687	\$ -	\$ -	\$ -	\$ 2,687
Lighthouse Point	\$ 855,186	\$ -	\$ -	\$ -	\$ 855,186
Margate	\$ 4,781,113	\$ -	\$ -	\$ -	\$ 4,781,113
Miramar	\$ 11,283,345	\$ -	\$ -	\$ -	\$ 11,283,345
North Lauderdale	\$ 3,661,327	\$ -	\$ -	\$ -	\$ 3,661,327
Oakland Park	\$ 3,668,980	\$ -	\$ -	\$ -	\$ 3,668,980
Parkland	\$ 3,042,082	\$ -	\$ -	\$ -	\$ 3,042,082
Pembroke Park	\$ 497,854	\$ -	\$ -	\$ -	\$ 497,854
Pembroke Pines	\$ 13,898,322	\$ -	\$ -	\$ -	\$ 13,898,322
Plantation	\$ 7,758,307	\$ -	\$ -	\$ -	\$ 7,758,307
Pompano Beach	\$ 9,246,741	\$ -	\$ -	\$ -	\$ 9,246,741
Sea Ranch Lakes	\$ 43,720	\$ -	\$ -	\$ -	\$ 43,720
Southwest Ranches	\$ 630,724	\$ -	\$ -	\$ -	\$ 630,724
Sunrise	\$ 7,979,594	\$ -	\$ -	\$ -	\$ 7,979,594
Tamarac	\$ 5,948,445	\$ -	\$ -	\$ -	\$ 5,948,445
West Park	\$ 1,241,502	\$ -	\$ -	\$ -	\$ 1,241,502
Weston	\$ 5,554,721	\$ -	\$ -	\$ -	\$ 5,554,721
Wilton Manors	\$ 938,881	\$ -	\$ -	\$ -	\$ 938,881
Countywide Total	\$ 266,758,740	\$ -	\$ -	\$ -	\$ 266,758,740
CALHOUN BOCC	\$ 402,111	\$ 1,041,535	\$ 29,346	\$ 589,809	\$ 2,062,801
Altha	\$ 17,564	\$ -	\$ -	\$ -	\$ 17,564
Blountstown	\$ 78,567	\$ -	\$ -	\$ -	\$ 78,567
Countywide Total	\$ 498,242	\$ 1,041,535	\$ 29,346	\$ 589,809	\$ 2,158,932
CHARLOTTE BOCC	\$ 20,914,983	\$ -	\$ -	\$ -	\$ 20,914,983
Punta Gorda	\$ 2,176,171	\$ -	\$ -	\$ -	\$ 2,176,171
Countywide Total	\$ 23,091,153	\$ -	\$ -	\$ -	\$ 23,091,153
CITRUS BOCC	\$ 11,891,736	\$ -	\$ -	\$ -	\$ 11,891,736
Crystal River	\$ 262,188	\$ -	\$ -	\$ -	\$ 262,188
Inverness	\$ 590,469	\$ -	\$ -	\$ -	\$ 590,469
Countywide Total	\$ 12,744,393	\$ -	\$ -	\$ -	\$ 12,744,393
CLAY BOCC	\$ 14,792,176	\$ -	\$ -	\$ -	\$ 14,792,176
Green Cove Springs	\$ 686,466	\$ -	\$ -	\$ -	\$ 686,466
Keystone Heights	\$ 96,782	\$ -	\$ -	\$ -	\$ 96,782
Orange Park	\$ 605,880	\$ -	\$ -	\$ -	\$ 605,880
Penney Farms	\$ 55,531	\$ -	\$ -	\$ -	\$ 55,531
Countywide Total	\$ 16,236,835	\$ -	\$ -	\$ -	\$ 16,236,835
COLLIER BOCC	\$ 66,261,674	\$ -	\$ -	\$ -	\$ 66,261,674
Everglades	\$ 64,295	\$ -	\$ -	\$ -	\$ 64,295
Marco Island	\$ 2,769,795	\$ -	\$ -	\$ -	\$ 2,769,795
Naples	\$ 3,301,251	\$ -	\$ -	\$ -	\$ 3,301,251
Countywide Total	\$ 72,397,014	\$ -	\$ -	\$ -	\$ 72,397,014
COLUMBIA BOCC	\$ 7,375,888	\$ -	\$ -	\$ 309,353	\$ 7,685,240
Fort White	\$ 75,173	\$ -	\$ -	\$ -	\$ 75,173
Lake City	\$ 1,402,537	\$ -	\$ -	\$ -	\$ 1,402,537
Countywide Total	\$ 8,853,598	\$ -	\$ -	\$ 309,353	\$ 9,162,951
DESOTO BOCC	\$ 1,677,624	\$ 1,860,760	\$ -	\$ 312,907	\$ 3,851,291

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Arcadia	\$ 426,838	\$ -	\$ -	\$ -	\$ 426,838
Countywide Total	\$ 2,104,462	\$ 1,860,760	\$ -	\$ 312,907	\$ 4,278,129
DIXIE BOCC	\$ 516,136	\$ 1,235,038	\$ 32,098	\$ 387,928	\$ 2,171,200
Cross City	\$ 57,793	\$ -	\$ -	\$ -	\$ 57,793
Horseshoe Beach	\$ 5,572	\$ -	\$ -	\$ -	\$ 5,572
Countywide Total	\$ 579,501	\$ 1,235,038	\$ 32,098	\$ 387,928	\$ 2,234,565
JACKSONVILLE-DUVAL	\$ 131,484,603	\$ -	\$ -	\$ -	\$ 131,484,603
Atlantic Beach	\$ 1,718,074	\$ -	\$ -	\$ -	\$ 1,718,074
Baldwin	\$ 179,694	\$ -	\$ -	\$ -	\$ 179,694
Jacksonville Beach	\$ 3,073,714	\$ -	\$ -	\$ -	\$ 3,073,714
Neptune Beach	\$ 922,089	\$ -	\$ -	\$ -	\$ 922,089
Countywide Total	\$ 137,378,174	\$ -	\$ -	\$ -	\$ 137,378,174
ESCAMBIA BOCC	\$ 36,722,592	\$ -	\$ -	\$ -	\$ 36,722,592
Century	\$ 197,613	\$ -	\$ -	\$ -	\$ 197,613
Pensacola	\$ 6,470,126	\$ -	\$ -	\$ -	\$ 6,470,126
Countywide Total	\$ 43,390,331	\$ -	\$ -	\$ -	\$ 43,390,331
FLAGLER BOCC	\$ 3,976,695	\$ -	\$ -	\$ -	\$ 3,976,695
Beverly Beach	\$ 21,031	\$ -	\$ -	\$ -	\$ 21,031
Bunnell	\$ 171,096	\$ -	\$ -	\$ -	\$ 171,096
Flagler Beach (part)	\$ 221,613	\$ -	\$ -	\$ -	\$ 221,613
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
Palm Coast	\$ 4,322,512	\$ -	\$ -	\$ -	\$ 4,322,512
Countywide Total	\$ 8,712,946	\$ -	\$ -	\$ -	\$ 8,712,946
FRANKLIN BOCC	\$ 1,159,829	\$ -	\$ 21,113	\$ 216,555	\$ 1,397,496
Apalachicola	\$ 270,950	\$ -	\$ -	\$ -	\$ 270,950
Carrabelle	\$ 210,605	\$ -	\$ -	\$ -	\$ 210,605
Countywide Total	\$ 1,641,384	\$ -	\$ 21,113	\$ 216,555	\$ 1,879,051
GADSDEN BOCC	\$ 2,031,252	\$ 2,809,633	\$ 68,643	\$ 356,260	\$ 5,265,789
Chattahoochee	\$ 111,659	\$ -	\$ -	\$ -	\$ 111,659
Greensboro	\$ 26,477	\$ -	\$ -	\$ -	\$ 26,477
Gretna	\$ 77,666	\$ -	\$ -	\$ -	\$ 77,666
Havana	\$ 99,588	\$ -	\$ -	\$ -	\$ 99,588
Midway	\$ 209,709	\$ -	\$ -	\$ -	\$ 209,709
Quincy	\$ 436,501	\$ -	\$ -	\$ -	\$ 436,501
Countywide Total	\$ 2,992,852	\$ 2,809,633	\$ 68,643	\$ 356,260	\$ 6,227,389
GILCHRIST BOCC	\$ 622,284	\$ 1,537,717	\$ -	\$ 344,385	\$ 2,504,385
Bell	\$ 18,821	\$ -	\$ -	\$ -	\$ 18,821
Fanning Springs (part)	\$ 20,519	\$ -	\$ -	\$ -	\$ 20,519
Trenton	\$ 77,633	\$ -	\$ -	\$ -	\$ 77,633
Countywide Total	\$ 739,258	\$ 1,537,717	\$ -	\$ 344,385	\$ 2,621,359
GLADES BOCC	\$ 400,144	\$ 970,524	\$ 21,465	\$ 356,142	\$ 1,748,275
Moore Haven	\$ 55,088	\$ -	\$ -	\$ -	\$ 55,088
Countywide Total	\$ 455,232	\$ 970,524	\$ 21,465	\$ 356,142	\$ 1,803,363
GULF BOCC	\$ 1,135,816	\$ -	\$ 37,800	\$ 245,424	\$ 1,419,040
Port St. Joe	\$ 341,006	\$ -	\$ -	\$ -	\$ 341,006
Wewahitchka	\$ 197,202	\$ -	\$ -	\$ -	\$ 197,202
Countywide Total	\$ 1,674,023	\$ -	\$ 37,800	\$ 245,424	\$ 1,957,247
HAMILTON BOCC	\$ 481,283	\$ 963,785	\$ 34,916	\$ 395,845	\$ 1,875,829
Jasper	\$ 116,319	\$ -	\$ -	\$ -	\$ 116,319
Jennings	\$ 33,523	\$ -	\$ -	\$ -	\$ 33,523
White Springs	\$ 33,298	\$ -	\$ -	\$ -	\$ 33,298
Countywide Total	\$ 664,424	\$ 963,785	\$ 34,916	\$ 395,845	\$ 2,058,969
HARDEE BOCC	\$ 965,829	\$ 1,745,943	\$ -	\$ 348,343	\$ 3,060,115
Bowling Green	\$ 113,512	\$ -	\$ -	\$ -	\$ 113,512

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Wauchula	\$ 225,589	\$ -	\$ -	\$ -	\$ 225,589
Zolfo Springs	\$ 81,219	\$ -	\$ -	\$ -	\$ 81,219
Countywide Total	\$ 1,386,149	\$ 1,745,943	\$ -	\$ 348,343	\$ 3,480,435
HENDRY BOCC	\$ 2,219,023	\$ 2,417,696	\$ -	\$ 281,050	\$ 4,917,768
Clewiston	\$ 439,162	\$ -	\$ -	\$ -	\$ 439,162
LaBelle	\$ 306,714	\$ -	\$ -	\$ -	\$ 306,714
Countywide Total	\$ 2,964,899	\$ 2,417,696	\$ -	\$ 281,050	\$ 5,663,644
HERNANDO BOCC	\$ 13,930,719	\$ -	\$ -	\$ -	\$ 13,930,719
Brooksville	\$ 664,306	\$ -	\$ -	\$ -	\$ 664,306
Countywide Total	\$ 14,595,025	\$ -	\$ -	\$ -	\$ 14,595,025
HIGHLANDS BOCC	\$ 6,825,516	\$ -	\$ -	\$ 310,738	\$ 7,136,254
Avon Park	\$ 690,324	\$ -	\$ -	\$ -	\$ 690,324
Lake Placid	\$ 170,423	\$ -	\$ -	\$ -	\$ 170,423
Sebring	\$ 811,580	\$ -	\$ -	\$ -	\$ 811,580
Countywide Total	\$ 8,497,844	\$ -	\$ -	\$ 310,738	\$ 8,808,582
HILLSBOROUGH BOCC	\$ 153,153,044	\$ -	\$ -	\$ -	\$ 153,153,044
Plant City	\$ 4,536,253	\$ -	\$ -	\$ -	\$ 4,536,253
Tampa	\$ 44,934,479	\$ -	\$ -	\$ -	\$ 44,934,479
Temple Terrace	\$ 3,026,827	\$ -	\$ -	\$ -	\$ 3,026,827
Countywide Total	\$ 205,650,603	\$ -	\$ -	\$ -	\$ 205,650,603
HOLMES BOCC	\$ 613,526	\$ 1,550,472	\$ -	\$ 573,643	\$ 2,737,641
Bonifay	\$ 98,890	\$ -	\$ -	\$ -	\$ 98,890
Esto	\$ 12,468	\$ -	\$ -	\$ -	\$ 12,468
Noma	\$ 7,766	\$ -	\$ -	\$ -	\$ 7,766
Ponce de Leon	\$ 17,847	\$ -	\$ -	\$ -	\$ 17,847
Westville	\$ 10,438	\$ -	\$ -	\$ -	\$ 10,438
Countywide Total	\$ 760,935	\$ 1,550,472	\$ -	\$ 573,643	\$ 2,885,050
INDIAN RIVER BOCC	\$ 13,922,326	\$ -	\$ -	\$ -	\$ 13,922,326
Fellsmere	\$ 457,585	\$ -	\$ -	\$ -	\$ 457,585
Indian River Shores	\$ 418,533	\$ -	\$ -	\$ -	\$ 418,533
Orchid	\$ 49,256	\$ -	\$ -	\$ -	\$ 49,256
Sebastian	\$ 2,449,329	\$ -	\$ -	\$ -	\$ 2,449,329
Vero Beach	\$ 1,548,444	\$ -	\$ -	\$ -	\$ 1,548,444
Countywide Total	\$ 18,845,473	\$ -	\$ -	\$ -	\$ 18,845,473
JACKSON BOCC	\$ 2,612,652	\$ 2,335,875	\$ 129,251	\$ 314,499	\$ 5,392,277
Alford	\$ 33,071	\$ -	\$ -	\$ -	\$ 33,071
Bascom	\$ 5,760	\$ -	\$ -	\$ -	\$ 5,760
Campbellton	\$ 12,944	\$ -	\$ -	\$ -	\$ 12,944
Cottondale	\$ 57,332	\$ -	\$ -	\$ -	\$ 57,332
Graceville	\$ 143,466	\$ -	\$ -	\$ -	\$ 143,466
Grand Ridge	\$ 62,347	\$ -	\$ -	\$ -	\$ 62,347
Greenwood	\$ 35,985	\$ -	\$ -	\$ -	\$ 35,985
Jacob City	\$ 15,926	\$ -	\$ -	\$ -	\$ 15,926
Malone	\$ 42,152	\$ -	\$ -	\$ -	\$ 42,152
Marianna	\$ 403,425	\$ -	\$ -	\$ -	\$ 403,425
Sneads	\$ 114,325	\$ -	\$ -	\$ -	\$ 114,325
Countywide Total	\$ 3,539,385	\$ 2,335,875	\$ 129,251	\$ 314,499	\$ 6,319,009
JEFFERSON BOCC	\$ 2,254,618	\$ -	\$ 24,525	\$ 314,697	\$ 2,593,840
Monticello	\$ 453,618	\$ -	\$ -	\$ -	\$ 453,618
Countywide Total	\$ 2,708,236	\$ -	\$ 24,525	\$ 314,697	\$ 3,047,458
LAFAYETTE BOCC	\$ 214,075	\$ 584,178	\$ 19,417	\$ 395,845	\$ 1,213,514
Mayo	\$ 34,270	\$ -	\$ -	\$ -	\$ 34,270
Countywide Total	\$ 248,345	\$ 584,178	\$ 19,417	\$ 395,845	\$ 1,247,784
LAKE BOCC	\$ 23,333,353	\$ -	\$ -	\$ -	\$ 23,333,353

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Astatula	\$ 140,389	\$ -	\$ -	\$ -	\$ 140,389
Clermont	\$ 3,262,831	\$ -	\$ -	\$ -	\$ 3,262,831
Eustis	\$ 1,644,375	\$ -	\$ -	\$ -	\$ 1,644,375
Fruitland Park	\$ 592,492	\$ -	\$ -	\$ -	\$ 592,492
Groveland	\$ 1,564,762	\$ -	\$ -	\$ -	\$ 1,564,762
Howey-in-the-Hills	\$ 123,063	\$ -	\$ -	\$ -	\$ 123,063
Lady Lake	\$ 1,115,408	\$ -	\$ -	\$ -	\$ 1,115,408
Leesburg	\$ 2,088,984	\$ -	\$ -	\$ -	\$ 2,088,984
Mascotte	\$ 588,848	\$ -	\$ -	\$ -	\$ 588,848
Minneola	\$ 1,241,909	\$ -	\$ -	\$ -	\$ 1,241,909
Montverde	\$ 123,201	\$ -	\$ -	\$ -	\$ 123,201
Mount Dora	\$ 1,226,715	\$ -	\$ -	\$ -	\$ 1,226,715
Tavares	\$ 1,443,967	\$ -	\$ -	\$ -	\$ 1,443,967
Umatilla	\$ 266,821	\$ -	\$ -	\$ -	\$ 266,821
Countywide Total	\$ 38,757,119	\$ -	\$ -	\$ -	\$ 38,757,119
LEE BOCC	\$ 71,261,103	\$ -	\$ -	\$ -	\$ 71,261,103
Bonita Springs	\$ 5,893,537	\$ -	\$ -	\$ -	\$ 5,893,537
Cape Coral	\$ 22,911,013	\$ -	\$ -	\$ -	\$ 22,911,013
Estero	\$ 4,029,180	\$ -	\$ -	\$ -	\$ 4,029,180
Fort Myers	\$ 10,492,390	\$ -	\$ -	\$ -	\$ 10,492,390
Fort Myers Beach	\$ 349,668	\$ -	\$ -	\$ -	\$ 349,668
Sanibel	\$ 638,748	\$ -	\$ -	\$ -	\$ 638,748
Countywide Total	\$ 115,575,638	\$ -	\$ -	\$ -	\$ 115,575,638
LEON BOCC	\$ 15,776,475	\$ -	\$ -	\$ -	\$ 15,776,475
Tallahassee	\$ 13,549,167	\$ -	\$ -	\$ -	\$ 13,549,167
Countywide Total	\$ 29,325,642	\$ -	\$ -	\$ -	\$ 29,325,642
LEVY BOCC	\$ 2,658,107	\$ 2,409,250	\$ -	\$ 356,260	\$ 5,423,617
Bronson	\$ 73,401	\$ -	\$ -	\$ -	\$ 73,401
Cedar Key	\$ 43,787	\$ -	\$ -	\$ -	\$ 43,787
Chiefland	\$ 147,629	\$ -	\$ -	\$ -	\$ 147,629
Fanning Springs (part)	\$ 44,613	\$ -	\$ -	\$ -	\$ 44,613
Inglis	\$ 95,708	\$ -	\$ -	\$ -	\$ 95,708
Otter Creek	\$ 6,991	\$ -	\$ -	\$ -	\$ 6,991
Williston	\$ 209,528	\$ -	\$ -	\$ -	\$ 209,528
Yankeetown	\$ 37,368	\$ -	\$ -	\$ -	\$ 37,368
Countywide Total	\$ 3,317,131	\$ 2,409,250	\$ -	\$ 356,260	\$ 6,082,641
LIBERTY BOCC	\$ 210,324	\$ 560,720	\$ 32,318	\$ 369,113	\$ 1,172,476
Bristol	\$ 32,481	\$ -	\$ -	\$ -	\$ 32,481
Countywide Total	\$ 242,805	\$ 560,720	\$ 32,318	\$ 369,113	\$ 1,204,957
MADISON BOCC	\$ 589,302	\$ 1,389,463	\$ -	\$ 376,053	\$ 2,354,818
Greenville	\$ 27,522	\$ -	\$ -	\$ -	\$ 27,522
Lee	\$ 14,257	\$ -	\$ -	\$ -	\$ 14,257
Madison	\$ 109,428	\$ -	\$ -	\$ -	\$ 109,428
Countywide Total	\$ 740,510	\$ 1,389,463	\$ -	\$ 376,053	\$ 2,506,026
MANATEE BOCC	\$ 39,794,192	\$ -	\$ -	\$ -	\$ 39,794,192
Anna Maria	\$ 95,061	\$ -	\$ -	\$ -	\$ 95,061
Bradenton	\$ 5,510,580	\$ -	\$ -	\$ -	\$ 5,510,580
Bradenton Beach	\$ 86,875	\$ -	\$ -	\$ -	\$ 86,875
Holmes Beach	\$ 291,445	\$ -	\$ -	\$ -	\$ 291,445
Longboat Key (part)	\$ 265,922	\$ -	\$ -	\$ -	\$ 265,922
Palmetto	\$ 1,341,359	\$ -	\$ -	\$ -	\$ 1,341,359
Countywide Total	\$ 47,385,433	\$ -	\$ -	\$ -	\$ 47,385,433
MARION BOCC	\$ 34,250,606	\$ -	\$ -	\$ -	\$ 34,250,606
Bellevue	\$ 537,819	\$ -	\$ -	\$ -	\$ 537,819

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Dunnellon	\$ 184,743	\$ -	\$ -	\$ -	\$ 184,743
McIntosh	\$ 42,633	\$ -	\$ -	\$ -	\$ 42,633
Ocala	\$ 6,061,876	\$ -	\$ -	\$ -	\$ 6,061,876
Reddick	\$ 43,733	\$ -	\$ -	\$ -	\$ 43,733
Countywide Total	\$ 41,121,411	\$ -	\$ -	\$ -	\$ 41,121,411
MARTIN BOCC	\$ 21,493,516	\$ -	\$ -	\$ -	\$ 21,493,516
Indiantown	\$ 948,532	\$ -	\$ -	\$ -	\$ 948,532
Jupiter Island	\$ 111,877	\$ -	\$ -	\$ -	\$ 111,877
Ocean Breeze	\$ 86,541	\$ -	\$ -	\$ -	\$ 86,541
Sewall's Point	\$ 290,082	\$ -	\$ -	\$ -	\$ 290,082
Stuart	\$ 2,739,271	\$ -	\$ -	\$ -	\$ 2,739,271
Countywide Total	\$ 25,669,820	\$ -	\$ -	\$ -	\$ 25,669,820
MIAMI-DADE BOCC	\$ 226,303,613	\$ -	\$ -	\$ -	\$ 226,303,613
Aventura	\$ 4,065,307	\$ -	\$ -	\$ -	\$ 4,065,307
Bal Harbour	\$ 308,481	\$ -	\$ -	\$ -	\$ 308,481
Bay Harbor Islands	\$ 595,448	\$ -	\$ -	\$ -	\$ 595,448
Biscayne Park	\$ 311,411	\$ -	\$ -	\$ -	\$ 311,411
Coral Gables	\$ 5,219,839	\$ -	\$ -	\$ -	\$ 5,219,839
Cutler Bay	\$ 4,593,078	\$ -	\$ -	\$ -	\$ 4,593,078
Doral	\$ 8,213,844	\$ -	\$ -	\$ -	\$ 8,213,844
El Portal	\$ 197,472	\$ -	\$ -	\$ -	\$ 197,472
Florida City	\$ 1,584,830	\$ -	\$ -	\$ -	\$ 1,584,830
Golden Beach	\$ 97,575	\$ -	\$ -	\$ -	\$ 97,575
Hialeah	\$ 23,136,500	\$ -	\$ -	\$ -	\$ 23,136,500
Hialeah Gardens	\$ 2,329,771	\$ -	\$ -	\$ -	\$ 2,329,771
Homestead	\$ 8,459,498	\$ -	\$ -	\$ -	\$ 8,459,498
Indian Creek	\$ 9,394	\$ -	\$ -	\$ -	\$ 9,394
Key Biscayne	\$ 1,489,983	\$ -	\$ -	\$ -	\$ 1,489,983
Medley	\$ 106,362	\$ -	\$ -	\$ -	\$ 106,362
Miami	\$ 46,599,057	\$ -	\$ -	\$ -	\$ 46,599,057
Miami Beach	\$ 8,427,175	\$ -	\$ -	\$ -	\$ 8,427,175
Miami Gardens	\$ 11,646,229	\$ -	\$ -	\$ -	\$ 11,646,229
Miami Lakes	\$ 3,119,661	\$ -	\$ -	\$ -	\$ 3,119,661
Miami Shores	\$ 1,172,916	\$ -	\$ -	\$ -	\$ 1,172,916
Miami Springs	\$ 1,402,711	\$ -	\$ -	\$ -	\$ 1,402,711
North Bay Village	\$ 825,950	\$ -	\$ -	\$ -	\$ 825,950
North Miami	\$ 6,077,910	\$ -	\$ -	\$ -	\$ 6,077,910
North Miami Beach	\$ 4,353,485	\$ -	\$ -	\$ -	\$ 4,353,485
Opa-locka	\$ 1,689,172	\$ -	\$ -	\$ -	\$ 1,689,172
Palmetto Bay	\$ 2,531,688	\$ -	\$ -	\$ -	\$ 2,531,688
Pinecrest	\$ 1,858,059	\$ -	\$ -	\$ -	\$ 1,858,059
South Miami	\$ 1,210,188	\$ -	\$ -	\$ -	\$ 1,210,188
Sunny Isles Beach	\$ 2,301,287	\$ -	\$ -	\$ -	\$ 2,301,287
Surfside	\$ 545,246	\$ -	\$ -	\$ -	\$ 545,246
Sweetwater	\$ 2,077,855	\$ -	\$ -	\$ -	\$ 2,077,855
Virginia Gardens	\$ 240,603	\$ -	\$ -	\$ -	\$ 240,603
West Miami	\$ 737,870	\$ -	\$ -	\$ -	\$ 737,870
Countywide Total	\$ 383,839,468	\$ -	\$ -	\$ -	\$ 383,839,468
MONROE BOCC	\$ 17,349,170	\$ -	\$ -	\$ -	\$ 17,349,170
Islamorada	\$ 1,825,041	\$ -	\$ -	\$ -	\$ 1,825,041
Key Colony Beach	\$ 199,813	\$ -	\$ -	\$ -	\$ 199,813
Key West	\$ 6,684,990	\$ -	\$ -	\$ -	\$ 6,684,990
Layton	\$ 53,450	\$ -	\$ -	\$ -	\$ 53,450
Marathon	\$ 2,511,648	\$ -	\$ -	\$ -	\$ 2,511,648

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Countywide Total	\$ 28,624,111	\$ -	\$ -	\$ -	\$ 28,624,111
NASSAU BOCC	\$ 7,479,422	\$ -	\$ -	\$ -	\$ 7,479,422
Callahan	\$ 132,814	\$ -	\$ -	\$ -	\$ 132,814
Fernandina Beach	\$ 1,065,278	\$ -	\$ -	\$ -	\$ 1,065,278
Hilliard	\$ 244,283	\$ -	\$ -	\$ -	\$ 244,283
Countywide Total	\$ 8,921,797	\$ -	\$ -	\$ -	\$ 8,921,797
OKALOOSA BOCC	\$ 23,751,977	\$ -	\$ -	\$ -	\$ 23,751,977
Cinco Bayou	\$ 57,689	\$ -	\$ -	\$ -	\$ 57,689
Crestview	\$ 3,542,371	\$ -	\$ -	\$ -	\$ 3,542,371
Destin	\$ 1,850,365	\$ -	\$ -	\$ -	\$ 1,850,365
Fort Walton Beach	\$ 2,677,793	\$ -	\$ -	\$ -	\$ 2,677,793
Laurel Hill	\$ 83,427	\$ -	\$ -	\$ -	\$ 83,427
Mary Esther	\$ 579,555	\$ -	\$ -	\$ -	\$ 579,555
Niceville	\$ 2,091,899	\$ -	\$ -	\$ -	\$ 2,091,899
Shalimar	\$ 99,276	\$ -	\$ -	\$ -	\$ 99,276
Valparaiso	\$ 637,117	\$ -	\$ -	\$ -	\$ 637,117
Countywide Total	\$ 35,371,470	\$ -	\$ -	\$ -	\$ 35,371,470
OKEECHOBEE BOCC	\$ 3,348,650	\$ -	\$ -	\$ 316,676	\$ 3,665,326
Okeechobee	\$ 499,252	\$ -	\$ -	\$ -	\$ 499,252
Countywide Total	\$ 3,847,903	\$ -	\$ -	\$ 316,676	\$ 4,164,579
ORANGE BOCC	\$ 225,142,565	\$ -	\$ -	\$ -	\$ 225,142,565
Apopka	\$ 10,070,112	\$ -	\$ -	\$ -	\$ 10,070,112
Belle Isle	\$ 1,250,537	\$ -	\$ -	\$ -	\$ 1,250,537
Eatonville	\$ 409,417	\$ -	\$ -	\$ -	\$ 409,417
Edgewood	\$ 454,505	\$ -	\$ -	\$ -	\$ 454,505
Maitland	\$ 3,448,780	\$ -	\$ -	\$ -	\$ 3,448,780
Oakland	\$ 933,713	\$ -	\$ -	\$ -	\$ 933,713
Ocoee	\$ 8,589,299	\$ -	\$ -	\$ -	\$ 8,589,299
Orlando	\$ 56,388,859	\$ -	\$ -	\$ -	\$ 56,388,859
Windermere	\$ 525,333	\$ -	\$ -	\$ -	\$ 525,333
Winter Garden	\$ 8,776,733	\$ -	\$ -	\$ -	\$ 8,776,733
Winter Park	\$ 5,294,267	\$ -	\$ -	\$ -	\$ 5,294,267
Countywide Total	\$ 321,284,119	\$ -	\$ -	\$ -	\$ 321,284,119
OSCEOLA BOCC	\$ 29,521,685	\$ -	\$ -	\$ -	\$ 29,521,685
Kissimmee	\$ 6,235,828	\$ -	\$ -	\$ -	\$ 6,235,828
St. Cloud	\$ 4,684,728	\$ -	\$ -	\$ -	\$ 4,684,728
Countywide Total	\$ 40,442,241	\$ -	\$ -	\$ -	\$ 40,442,241
PALM BEACH BOCC	\$ 122,084,362	\$ -	\$ -	\$ -	\$ 122,084,362
Atlantis	\$ 210,782	\$ -	\$ -	\$ -	\$ 210,782
Belle Glade	\$ 1,697,058	\$ -	\$ -	\$ -	\$ 1,697,058
Boca Raton	\$ 9,865,735	\$ -	\$ -	\$ -	\$ 9,865,735
Boynton Beach	\$ 8,070,795	\$ -	\$ -	\$ -	\$ 8,070,795
Briny Breezes	\$ 49,088	\$ -	\$ -	\$ -	\$ 49,088
Cloud Lake	\$ 13,745	\$ -	\$ -	\$ -	\$ 13,745
Delray Beach	\$ 6,598,657	\$ -	\$ -	\$ -	\$ 6,598,657
Glen Ridge	\$ 21,108	\$ -	\$ -	\$ -	\$ 21,108
Golf	\$ 27,587	\$ -	\$ -	\$ -	\$ 27,587
Greenacres	\$ 4,464,620	\$ -	\$ -	\$ -	\$ 4,464,620
Gulf Stream	\$ 94,150	\$ -	\$ -	\$ -	\$ 94,150
Haverhill	\$ 215,298	\$ -	\$ -	\$ -	\$ 215,298
Highland Beach	\$ 422,448	\$ -	\$ -	\$ -	\$ 422,448
Hypoluxo	\$ 263,797	\$ -	\$ -	\$ -	\$ 263,797
Juno Beach	\$ 381,215	\$ -	\$ -	\$ -	\$ 381,215
Jupiter	\$ 6,021,386	\$ -	\$ -	\$ -	\$ 6,021,386

Local Government Half-Cent Sales Tax Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Jupiter Inlet Colony	\$ 39,270	\$ -	\$ -	\$ -	\$ 39,270
Lake Clarke Shores	\$ 349,111	\$ -	\$ -	\$ -	\$ 349,111
Lake Park	\$ 886,032	\$ -	\$ -	\$ -	\$ 886,032
Lake Worth Beach	\$ 4,263,950	\$ -	\$ -	\$ -	\$ 4,263,950
Lantana	\$ 1,199,899	\$ -	\$ -	\$ -	\$ 1,199,899
Loxahatchee Groves	\$ 331,145	\$ -	\$ -	\$ -	\$ 331,145
Manalapan	\$ 41,234	\$ -	\$ -	\$ -	\$ 41,234
Mangonia Park	\$ 232,577	\$ -	\$ -	\$ -	\$ 232,577
North Palm Beach	\$ 1,290,514	\$ -	\$ -	\$ -	\$ 1,290,514
Ocean Ridge	\$ 179,661	\$ -	\$ -	\$ -	\$ 179,661
Pahokee	\$ 514,242	\$ -	\$ -	\$ -	\$ 514,242
Palm Beach	\$ 903,900	\$ -	\$ -	\$ -	\$ 903,900
Palm Beach Gardens	\$ 6,039,647	\$ -	\$ -	\$ -	\$ 6,039,647
Palm Beach Shores	\$ 128,511	\$ -	\$ -	\$ -	\$ 128,511
Palm Springs	\$ 2,667,128	\$ -	\$ -	\$ -	\$ 2,667,128
Riviera Beach	\$ 3,808,711	\$ -	\$ -	\$ -	\$ 3,808,711
Royal Palm Beach	\$ 4,009,970	\$ -	\$ -	\$ -	\$ 4,009,970
South Bay	\$ 297,078	\$ -	\$ -	\$ -	\$ 297,078
South Palm Beach	\$ 144,220	\$ -	\$ -	\$ -	\$ 144,220
Tequesta	\$ 606,625	\$ -	\$ -	\$ -	\$ 606,625
Wellington	\$ 6,066,056	\$ -	\$ -	\$ -	\$ 6,066,056
West Palm Beach	\$ 11,988,481	\$ -	\$ -	\$ -	\$ 11,988,481
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -
Countywide Total	\$ 206,489,794	\$ -	\$ -	\$ -	\$ 206,489,794
PASCO BOCC	\$ 47,296,946	\$ -	\$ -	\$ -	\$ 47,296,946
Dade City	\$ 667,321	\$ -	\$ -	\$ -	\$ 667,321
New Port Richey	\$ 1,373,503	\$ -	\$ -	\$ -	\$ 1,373,503
Port Richey	\$ 260,689	\$ -	\$ -	\$ -	\$ 260,689
St. Leo	\$ 196,454	\$ -	\$ -	\$ -	\$ 196,454
San Antonio	\$ 110,196	\$ -	\$ -	\$ -	\$ 110,196
Zephyrhills	\$ 1,543,385	\$ -	\$ -	\$ -	\$ 1,543,385
Countywide Total	\$ 51,448,494	\$ -	\$ -	\$ -	\$ 51,448,494
PINELLAS BOCC	\$ 61,812,090	\$ -	\$ -	\$ -	\$ 61,812,090
Belleair	\$ 364,191	\$ -	\$ -	\$ -	\$ 364,191
Belleair Beach	\$ 136,853	\$ -	\$ -	\$ -	\$ 136,853
Belleair Bluffs	\$ 193,812	\$ -	\$ -	\$ -	\$ 193,812
Belleair Shore	\$ 6,171	\$ -	\$ -	\$ -	\$ 6,171
Clearwater	\$ 9,918,212	\$ -	\$ -	\$ -	\$ 9,918,212
Dunedin	\$ 3,020,773	\$ -	\$ -	\$ -	\$ 3,020,773
Gulfport	\$ 984,574	\$ -	\$ -	\$ -	\$ 984,574
Indian Rocks Beach	\$ 309,983	\$ -	\$ -	\$ -	\$ 309,983
Indian Shores	\$ 101,076	\$ -	\$ -	\$ -	\$ 101,076
Kenneth City	\$ 421,317	\$ -	\$ -	\$ -	\$ 421,317
Largo	\$ 7,043,132	\$ -	\$ -	\$ -	\$ 7,043,132
Madeira Beach	\$ 333,084	\$ -	\$ -	\$ -	\$ 333,084
North Redington Beach	\$ 125,178	\$ -	\$ -	\$ -	\$ 125,178
Oldsmar	\$ 1,244,937	\$ -	\$ -	\$ -	\$ 1,244,937
Pinellas Park	\$ 4,635,571	\$ -	\$ -	\$ -	\$ 4,635,571
Redington Beach	\$ 115,087	\$ -	\$ -	\$ -	\$ 115,087
Redington Shores	\$ 182,971	\$ -	\$ -	\$ -	\$ 182,971
Safety Harbor	\$ 1,422,404	\$ -	\$ -	\$ -	\$ 1,422,404
St. Pete Beach	\$ 740,474	\$ -	\$ -	\$ -	\$ 740,474
St. Petersburg	\$ 22,134,153	\$ -	\$ -	\$ -	\$ 22,134,153
Seminole	\$ 1,620,553	\$ -	\$ -	\$ -	\$ 1,620,553

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
South Pasadena	\$ 452,674	\$ -	\$ -	\$ -	\$ 452,674
Tarpon Springs	\$ 2,155,872	\$ -	\$ -	\$ -	\$ 2,155,872
Treasure Island	\$ 548,996	\$ -	\$ -	\$ -	\$ 548,996
Countywide Total	\$ 120,024,138	\$ -	\$ -	\$ -	\$ 120,024,138
POLK BOCC	\$ 52,146,017	\$ -	\$ -	\$ -	\$ 52,146,017
Auburndale	\$ 1,460,977	\$ -	\$ -	\$ -	\$ 1,460,977
Bartow	\$ 1,498,755	\$ -	\$ -	\$ -	\$ 1,498,755
Davenport	\$ 940,649	\$ -	\$ -	\$ -	\$ 940,649
Dundee	\$ 427,967	\$ -	\$ -	\$ -	\$ 427,967
Eagle Lake	\$ 292,453	\$ -	\$ -	\$ -	\$ 292,453
Fort Meade	\$ 378,985	\$ -	\$ -	\$ -	\$ 378,985
Frostproof	\$ 229,314	\$ -	\$ -	\$ -	\$ 229,314
Haines City	\$ 2,671,291	\$ -	\$ -	\$ -	\$ 2,671,291
Highland Park	\$ 19,002	\$ -	\$ -	\$ -	\$ 19,002
Hillcrest Heights	\$ 18,169	\$ -	\$ -	\$ -	\$ 18,169
Lake Alfred	\$ 555,835	\$ -	\$ -	\$ -	\$ 555,835
Lake Hamilton	\$ 118,934	\$ -	\$ -	\$ -	\$ 118,934
Lake Wales	\$ 1,316,076	\$ -	\$ -	\$ -	\$ 1,316,076
Lakeland	\$ 9,233,728	\$ -	\$ -	\$ -	\$ 9,233,728
Mulberry	\$ 328,943	\$ -	\$ -	\$ -	\$ 328,943
Polk City	\$ 225,074	\$ -	\$ -	\$ -	\$ 225,074
Winter Haven	\$ 4,221,678	\$ -	\$ -	\$ -	\$ 4,221,678
Countywide Total	\$ 76,083,847	\$ -	\$ -	\$ -	\$ 76,083,847
PUTNAM BOCC	\$ 4,162,934	\$ -	\$ -	\$ 350,089	\$ 4,513,023
Crescent City	\$ 100,006	\$ -	\$ -	\$ -	\$ 100,006
Interlachen	\$ 85,567	\$ -	\$ -	\$ -	\$ 85,567
Palatka	\$ 622,697	\$ -	\$ -	\$ -	\$ 622,697
Pomona Park	\$ 46,985	\$ -	\$ -	\$ -	\$ 46,985
Welaka	\$ 46,452	\$ -	\$ -	\$ -	\$ 46,452
Countywide Total	\$ 5,064,641	\$ -	\$ -	\$ 350,089	\$ 5,414,731
ST. JOHNS BOCC	\$ 29,117,239	\$ -	\$ -	\$ -	\$ 29,117,239
Marineland (part)	\$ -	\$ -	\$ -	\$ -	\$ -
St. Augustine	\$ 1,448,062	\$ -	\$ -	\$ -	\$ 1,448,062
St. Augustine Beach	\$ 657,763	\$ -	\$ -	\$ -	\$ 657,763
Countywide Total	\$ 31,223,064	\$ -	\$ -	\$ -	\$ 31,223,064
ST. LUCIE BOCC	\$ 14,718,427	\$ -	\$ -	\$ -	\$ 14,718,427
Fort Pierce	\$ 2,674,934	\$ -	\$ -	\$ -	\$ 2,674,934
Port St. Lucie	\$ 12,970,263	\$ -	\$ -	\$ -	\$ 12,970,263
St. Lucie Village	\$ 33,611	\$ -	\$ -	\$ -	\$ 33,611
Countywide Total	\$ 30,397,234	\$ -	\$ -	\$ -	\$ 30,397,234
SANTA ROSA BOCC	\$ 12,540,687	\$ -	\$ -	\$ -	\$ 12,540,687
Gulf Breeze	\$ 415,162	\$ -	\$ -	\$ -	\$ 415,162
Jay	\$ 35,773	\$ -	\$ -	\$ -	\$ 35,773
Milton	\$ 658,223	\$ -	\$ -	\$ -	\$ 658,223
Countywide Total	\$ 13,649,844	\$ -	\$ -	\$ -	\$ 13,649,844
SARASOTA BOCC	\$ 46,329,976	\$ -	\$ -	\$ -	\$ 46,329,976
Longboat Key (part)	\$ 545,664	\$ -	\$ -	\$ -	\$ 545,664
North Port	\$ 9,888,672	\$ -	\$ -	\$ -	\$ 9,888,672
Sarasota	\$ 6,512,320	\$ -	\$ -	\$ -	\$ 6,512,320
Venice	\$ 3,175,841	\$ -	\$ -	\$ -	\$ 3,175,841
Countywide Total	\$ 66,452,473	\$ -	\$ -	\$ -	\$ 66,452,473
SEMINOLE BOCC	\$ 31,921,064	\$ -	\$ -	\$ -	\$ 31,921,064
Altamonte Springs	\$ 3,768,071	\$ -	\$ -	\$ -	\$ 3,768,071
Casselberry	\$ 2,388,220	\$ -	\$ -	\$ -	\$ 2,388,220

Local Government Half-Cent Sales Tax					
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025					
Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Lake Mary	\$ 1,379,931	\$ -	\$ -	\$ -	\$ 1,379,931
Longwood	\$ 1,303,807	\$ -	\$ -	\$ -	\$ 1,303,807
Oviedo	\$ 3,199,205	\$ -	\$ -	\$ -	\$ 3,199,205
Sanford	\$ 5,124,719	\$ -	\$ -	\$ -	\$ 5,124,719
Winter Springs	\$ 3,106,712	\$ -	\$ -	\$ -	\$ 3,106,712
Countywide Total	\$ 52,191,728	\$ -	\$ -	\$ -	\$ 52,191,728
SUMTER BOCC	\$ 9,948,606	\$ -	\$ -	\$ -	\$ 9,948,606
Bushnell	\$ 260,557	\$ -	\$ -	\$ -	\$ 260,557
Center Hill	\$ 63,834	\$ -	\$ -	\$ -	\$ 63,834
Coleman	\$ 47,140	\$ -	\$ -	\$ -	\$ 47,140
Webster	\$ 70,158	\$ -	\$ -	\$ -	\$ 70,158
Wildwood	\$ 2,232,055	\$ -	\$ -	\$ -	\$ 2,232,055
Countywide Total	\$ 12,622,351	\$ -	\$ -	\$ -	\$ 12,622,351
SUWANNEE BOCC	\$ 2,664,244	\$ 2,273,507	\$ -	\$ 356,260	\$ 5,294,011
Branford	\$ 49,177	\$ -	\$ -	\$ -	\$ 49,177
Live Oak	\$ 448,121	\$ -	\$ -	\$ -	\$ 448,121
Countywide Total	\$ 3,161,542	\$ 2,273,507	\$ -	\$ 356,260	\$ 5,791,309
TAYLOR BOCC	\$ 1,492,613	\$ -	\$ -	\$ 286,695	\$ 1,779,308
Perry	\$ 585,097	\$ -	\$ -	\$ -	\$ 585,097
Countywide Total	\$ 2,077,710	\$ -	\$ -	\$ 286,695	\$ 2,364,405
UNION BOCC	\$ 373,004	\$ 976,903	\$ 95,854	\$ 593,767	\$ 2,039,529
Lake Butler	\$ 68,580	\$ -	\$ -	\$ -	\$ 68,580
Raiford	\$ 8,226	\$ -	\$ -	\$ -	\$ 8,226
Worthington Springs	\$ 15,697	\$ -	\$ -	\$ -	\$ 15,697
Countywide Total	\$ 465,507	\$ 976,903	\$ 95,854	\$ 593,767	\$ 2,132,032
VOLUSIA BOCC	\$ 28,603,045	\$ -	\$ -	\$ -	\$ 28,603,045
Daytona Beach	\$ 5,424,043	\$ -	\$ -	\$ -	\$ 5,424,043
Daytona Beach Shores	\$ 352,870	\$ -	\$ -	\$ -	\$ 352,870
DeBary	\$ 1,592,073	\$ -	\$ -	\$ -	\$ 1,592,073
DeLand	\$ 2,766,119	\$ -	\$ -	\$ -	\$ 2,766,119
Deltona	\$ 6,524,953	\$ -	\$ -	\$ -	\$ 6,524,953
Edgewater	\$ 1,631,423	\$ -	\$ -	\$ -	\$ 1,631,423
Flagler Beach (part)	\$ 4,826	\$ -	\$ -	\$ -	\$ 4,826
Holly Hill	\$ 871,987	\$ -	\$ -	\$ -	\$ 871,987
Lake Helen	\$ 202,110	\$ -	\$ -	\$ -	\$ 202,110
New Smyrna Beach	\$ 2,155,835	\$ -	\$ -	\$ -	\$ 2,155,835
Oak Hill	\$ 138,494	\$ -	\$ -	\$ -	\$ 138,494
Orange City	\$ 959,467	\$ -	\$ -	\$ -	\$ 959,467
Ormond Beach	\$ 3,011,801	\$ -	\$ -	\$ -	\$ 3,011,801
Pierson	\$ 104,574	\$ -	\$ -	\$ -	\$ 104,574
Ponce Inlet	\$ 228,253	\$ -	\$ -	\$ -	\$ 228,253
Port Orange	\$ 4,357,790	\$ -	\$ -	\$ -	\$ 4,357,790
South Daytona	\$ 901,549	\$ -	\$ -	\$ -	\$ 901,549
Countywide Total	\$ 59,831,212	\$ -	\$ -	\$ -	\$ 59,831,212
WAKULLA BOCC	\$ 1,540,580	\$ 2,452,834	\$ -	\$ 312,717	\$ 4,306,131
St. Marks	\$ 14,956	\$ -	\$ -	\$ -	\$ 14,956
Sopchoppy	\$ 21,169	\$ -	\$ -	\$ -	\$ 21,169
Countywide Total	\$ 1,576,705	\$ 2,452,834	\$ -	\$ 312,717	\$ 4,342,257
WALTON BOCC	\$ 18,579,896	\$ -	\$ -	\$ -	\$ 18,579,896
DeFuniak Springs	\$ 1,480,764	\$ -	\$ -	\$ -	\$ 1,480,764
Freeport	\$ 2,154,344	\$ -	\$ -	\$ -	\$ 2,154,344
Paxton	\$ 140,138	\$ -	\$ -	\$ -	\$ 140,138
Countywide Total	\$ 22,355,142	\$ -	\$ -	\$ -	\$ 22,355,142
WASHINGTON BOCC	\$ 1,090,580	\$ 1,681,093	\$ -	\$ 336,468	\$ 3,108,141

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2025

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
Caryville	\$ 14,409	\$ -	\$ -	\$ -	\$ 14,409
Chipley	\$ 176,996	\$ -	\$ -	\$ -	\$ 176,996
Ebro	\$ 12,147	\$ -	\$ -	\$ -	\$ 12,147
Vernon	\$ 37,278	\$ -	\$ -	\$ -	\$ 37,278
Wausau	\$ 18,442	\$ -	\$ -	\$ -	\$ 18,442
Countywide Total	\$ 1,349,852	\$ 1,681,093	\$ -	\$ 336,468	\$ 3,367,413
STATEWIDE TOTALS	\$ 2,871,000,000	\$ 33,814,084	\$ 592,958	\$ 10,392,000	\$ 2,915,799,042

Notes:

- 1) 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.
- 2) The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30.
- 3) The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2024-25 will not be eligible for state fiscal year 2025-26 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2024-25.
- 4) For state fiscal year 2024-25, Bradford County is newly eligible for the Emergency distribution and Gadsden and Jefferson counties are newly eligible for the Supplemental distribution.

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 2024 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 20th 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.¹

1. <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.¹ 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 2024 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*²

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*³

1. Not exceeding 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.

1. Section 320.081(2), F.S.

2. Section 320.08(10), F.S.

3. Section 320.08(11), F.S.

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.⁴ The first is a deduction of \$1.50 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.⁵

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.

<u>Opinion #</u>	<u>Subject</u>
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.⁶ 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.⁷

4. Section 320.081(4), F.S.

5. Section 320.081(5), F.S.

6. <https://www.myfloridalegal.com/ag-opinions>

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

Municipal Revenue Sharing Program

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.¹ 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. As of January 1, 2014, the trust fund no longer received 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. For calendar year 2026, 25 percent of the 2 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.² Beginning January 1, 2027, the excise tax increases to 4 cents. 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 2024-158, L.O.F., (CS/HB 7073) amends s. 206.9955, F.S., to reduce the excise tax on each motor fuel equivalent gallon of natural gas fuel from 4 cents to 2 cents for the 2026 calendar year. Beginning January 1, 2027, the excise tax rate will revert back to 4 cents. This change became effective on July 1, 2024. On June 17, 2024, the Revenue Estimating Conference adopted a (\$0.1) million cash fiscal impact to local governments for FY 2025-26 and FY 2026-27.³

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.⁴ 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].⁵

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

1. Chapter 72-360, L.O.F.

2. Section 206.997, F.S.

3. https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/page594-597.pdf

4. Section 218.23(1), F.S.

5. Section 218.21(7), F.S.

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 2025, as determined by the DOR, is also noted.

1.3653 percent of net sales and use tax collections ⁶ = 82.1 percent of total program funding

One-cent municipal fuel tax on motor fuel ⁷ = 17.9 percent of total program funding

Once each fiscal year, the DOR computes apportionment factors for use during the fiscal year.⁸ The computation is made prior to July 25th of each fiscal year and based upon information submitted and certified to the DOR prior to June 1st 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.*⁹

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.

<u>Population Class</u>	<u>Adjustment Factor</u>
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.¹⁰

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

6. Section 212.20(6)(d)5., F.S.

7. Section 206.605(1), F.S.

8. Section 218.26, F.S.

9. Section 218.245(2), F.S.

10. Section 186.901, F.S.

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 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.

$$\text{Apportionment Factor} = \frac{\left(\frac{\text{Proportion of Adjusted Municipal Population}}{\text{Proportion of Derived Municipal Sales Tax Collections}} + \frac{\text{Proportion of Municipality’s Relative Ability to Raise Revenue}}{\text{Proportion of Municipality’s Relative Ability to Raise Revenue}} \right)}{3}$$

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.¹¹

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

11. Section 218.245(2)(d), F.S.

fiscal year 1999-2000, each municipality receives an amount proportionate to the amount it was due in state fiscal year 1999-2000.

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.¹² 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.¹³ 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 17.9 percent of their estimated 2024-25

12. Section 218.23(3), F.S.

13. Section 206.605, F.S.

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.

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; however, there are no other use restrictions on these shared revenues.¹⁴ 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.¹⁵ 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.

<u>Opinion #</u>	<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.¹⁶ 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 2025, and these figures represent a 100 percent distribution of the estimated monies. A summary of prior years' distributions is available.¹⁷

14. Section 218.25(1), F.S.

15. Section 218.25(4), F.S.

16. <https://www.myfloridalegal.com/ag-opinions>

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

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Alachua	Alachua	\$ 49,626	\$ 88,764	\$ 224,416	\$ 67,718	\$ 430,524
Archer	Alachua	\$ 18,029	\$ 33,656	\$ 5,760	\$ 7,199	\$ 64,644
Gainesville	Alachua	\$ 1,100,340	\$ 1,705,342	\$ 3,574,640	\$ 905,864	\$ 7,286,186
Hawthorne	Alachua	\$ 21,367	\$ 19,443	\$ 27,544	\$ 9,242	\$ 77,596
High Springs	Alachua	\$ 55,311	\$ 50,973	\$ 176,340	\$ 41,805	\$ 324,430
La Crosse	Alachua	\$ 3,761	\$ 546	\$ 9,815	\$ 1,842	\$ 15,965
Micanopy	Alachua	\$ 9,869	\$ 9,238	\$ 6,603	\$ 4,102	\$ 29,812
Newberry	Alachua	\$ 20,259	\$ 46,838	\$ 244,627	\$ 49,893	\$ 361,618
Waldo	Alachua	\$ 13,057	\$ 27,207	\$ 5,376	\$ 5,453	\$ 51,094
Glen St. Mary	Baker	\$ 13,069	\$ 5,756	\$ -	\$ 2,222	\$ 21,047
Macclenny	Baker	\$ 53,341	\$ 79,062	\$ 207,350	\$ 35,888	\$ 375,641
Callaway	Bay	\$ 35,468	\$ 405,907	\$ 244,201	\$ 164,348	\$ 849,924
Lynn Haven	Bay	\$ 47,769	\$ 285,682	\$ 555,579	\$ 237,783	\$ 1,126,813
Mexico Beach	Bay	\$ 6,978	\$ 13,927	\$ 17,172	\$ 14,599	\$ 52,676
Panama City	Bay	\$ 510,541	\$ 605,083	\$ 695,127	\$ 445,439	\$ 2,256,191
Panama City Beach	Bay	\$ 90,906	\$ 18,273	\$ 535,301	\$ 237,499	\$ 881,978
Parker	Bay	\$ 32,217	\$ 121,916	\$ 59,824	\$ 52,279	\$ 266,237
Springfield	Bay	\$ 65,328	\$ 385,113	\$ 104,228	\$ 104,181	\$ 658,850
Brooker	Bradford	\$ 5,183	\$ 8,819	\$ 4,873	\$ 2,374	\$ 21,249
Hampton	Bradford	\$ 7,757	\$ 6,907	\$ 17,869	\$ 3,381	\$ 35,915
Lawtey	Bradford	\$ 13,179	\$ 13,879	\$ 13,169	\$ 4,755	\$ 44,981
Starke	Bradford	\$ 125,408	\$ 40,777	\$ 156,554	\$ 42,204	\$ 364,943
Cape Canaveral	Brevard	\$ 62,081	\$ 119,049	\$ 111,031	\$ 66,172	\$ 358,333
Cocoa	Brevard	\$ 327,756	\$ 207,008	\$ 328,902	\$ 131,479	\$ 995,145
Cocoa Beach	Brevard	\$ 239,157	\$ 36,241	\$ 44,036	\$ 75,417	\$ 394,852
Grant-Valkaria	Brevard	\$ -	\$ -	\$ 73,319	\$ 30,898	\$ 104,217
Indialantic	Brevard	\$ 54,072	\$ 11,654	\$ 15,525	\$ 19,886	\$ 101,136
Indian Harbour Beach	Brevard	\$ 41,142	\$ 114,964	\$ 123,667	\$ 59,592	\$ 339,365
Malabar	Brevard	\$ 4,704	\$ 38,548	\$ 50,067	\$ 19,972	\$ 113,291
Melbourne	Brevard	\$ 731,356	\$ 998,709	\$ 1,764,355	\$ 574,794	\$ 4,069,214
Melbourne Beach	Brevard	\$ 19,175	\$ 40,996	\$ 28,208	\$ 21,460	\$ 109,839
Melbourne Village	Brevard	\$ 1,852	\$ 8,627	\$ 11,335	\$ 4,534	\$ 26,348
Palm Bay	Brevard	\$ 91,142	\$ 1,891,539	\$ 4,201,963	\$ 833,586	\$ 7,018,229
Palm Shores	Brevard	\$ 943	\$ 8,950	\$ 26,598	\$ 7,951	\$ 44,443
Rockledge	Brevard	\$ 155,640	\$ 299,063	\$ 699,378	\$ 187,738	\$ 1,341,819
Satellite Beach	Brevard	\$ 109,567	\$ 122,350	\$ 143,485	\$ 75,433	\$ 450,836
Titusville	Brevard	\$ 518,566	\$ 622,507	\$ 1,119,614	\$ 326,981	\$ 2,587,668
West Melbourne	Brevard	\$ 34,950	\$ 159,950	\$ 907,539	\$ 190,120	\$ 1,292,559
Coconut Creek	Broward	\$ 21,380	\$ 808,863	\$ 1,559,124	\$ 433,663	\$ 2,823,031
Cooper City	Broward	\$ 22,887	\$ 599,098	\$ 743,573	\$ 259,147	\$ 1,624,705
Coral Springs	Broward	\$ 49,420	\$ 2,248,352	\$ 3,246,921	\$ 1,008,915	\$ 6,553,607
Dania Beach	Broward	\$ 201,595	\$ 178,011	\$ 734,562	\$ 240,081	\$ 1,354,249
Davie	Broward	\$ 166,836	\$ 1,292,312	\$ 2,633,187	\$ 799,244	\$ 4,891,580
Deerfield Beach	Broward	\$ 306,407	\$ 940,271	\$ 2,180,871	\$ 653,913	\$ 4,081,462
Fort Lauderdale	Broward	\$ 3,196,503	\$ 393,819	\$ 2,701,181	\$ 1,409,205	\$ 7,700,707
Hallandale Beach	Broward	\$ 491,404	\$ 272,633	\$ 698,670	\$ 311,077	\$ 1,773,784
Hillsboro Beach	Broward	\$ 3,190	\$ 21,499	\$ 22,089	\$ 14,841	\$ 61,619
Hollywood	Broward	\$ 2,090,384	\$ 1,094,500	\$ 2,629,438	\$ 1,157,873	\$ 6,972,195
Lauderdale Lakes	Broward	\$ 210,740	\$ 556,914	\$ 1,209,931	\$ 274,822	\$ 2,252,407
Lauderdale-By-The-Sea	Broward	\$ 58,784	\$ 12,584	\$ 99,986	\$ 46,454	\$ 217,809
Lauderhill	Broward	\$ 183,519	\$ 1,116,853	\$ 2,620,994	\$ 560,045	\$ 4,481,411
Lazy Lake	Broward	\$ 3,320	\$ 43	\$ -	\$ 236	\$ 3,599
Lighthouse Point	Broward	\$ 176,544	\$ 45,186	\$ 95,956	\$ 78,648	\$ 396,334
Margate	Broward	\$ 247,098	\$ 1,014,019	\$ 1,419,042	\$ 439,862	\$ 3,120,021
Miramar	Broward	\$ 284,110	\$ 984,076	\$ 4,337,543	\$ 1,030,862	\$ 6,636,591
North Lauderdale	Broward	\$ 8,186	\$ 787,638	\$ 1,606,560	\$ 337,088	\$ 2,739,472
Oakland Park	Broward	\$ 398,752	\$ 282,181	\$ 1,087,334	\$ 332,897	\$ 2,101,164
Parkland	Broward	\$ 511	\$ 211,574	\$ 1,027,269	\$ 270,693	\$ 1,510,047
Pembroke Park	Broward	\$ 112,788	\$ 5,945	\$ 87,300	\$ 46,771	\$ 252,804
Pembroke Pines	Broward	\$ 320,564	\$ 2,182,935	\$ 4,480,966	\$ 1,278,776	\$ 8,263,241
Plantation	Broward	\$ 444,753	\$ 1,246,947	\$ 1,954,261	\$ 701,516	\$ 4,347,477
Pompano Beach	Broward	\$ 918,495	\$ 756,933	\$ 2,418,599	\$ 849,865	\$ 4,943,893
Sea Ranch Lakes	Broward	\$ 59,037	\$ 765	\$ -	\$ 4,034	\$ 63,836
Southwest Ranches	Broward	\$ -	\$ -	\$ 115,255	\$ 57,695	\$ 172,950
Sunrise	Broward	\$ 173,630	\$ 1,562,011	\$ 2,303,600	\$ 729,622	\$ 4,768,863
Tamarac	Broward	\$ 96,778	\$ 1,098,792	\$ 2,048,415	\$ 544,189	\$ 3,788,175
West Park	Broward	\$ -	\$ -	\$ 358,310	\$ 114,101	\$ 472,411
Weston	Broward	\$ -	\$ 734,078	\$ 1,698,378	\$ 511,486	\$ 2,943,943

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Wilton Manors	Broward	\$ 350,732	\$ 14,698	\$ 31,581	\$ 86,603	\$ 483,613
Altha	Calhoun	\$ 7,411	\$ 25,570	\$ 6,468	\$ 1,547	\$ 40,995
Blountstown	Calhoun	\$ 57,485	\$ 25,265	\$ 35,541	\$ 7,090	\$ 125,381
Punta Gorda	Charlotte	\$ 146,243	\$ 290,244	\$ 232,417	\$ 215,058	\$ 883,963
Crystal River	Citrus	\$ 95,471	\$ 82,517	\$ -	\$ 24,083	\$ 202,072
Inverness	Citrus	\$ 119,126	\$ 158,993	\$ 21,026	\$ 54,258	\$ 353,403
Green Cove Springs	Clay	\$ 82,207	\$ 86,797	\$ 230,957	\$ 64,637	\$ 464,598
Keystone Heights	Clay	\$ 26,696	\$ 20,290	\$ 10,039	\$ 9,245	\$ 66,270
Orange Park	Clay	\$ 92,507	\$ 214,419	\$ 19,906	\$ 58,176	\$ 385,008
Penney Farms	Clay	\$ 3,053	\$ 34,801	\$ 14,789	\$ 5,281	\$ 57,923
Everglades	Collier	\$ 9,969	\$ 7,822	\$ -	\$ 6,155	\$ 23,945
Marco Island	Collier	\$ -	\$ 313,452	\$ 210,432	\$ 261,896	\$ 785,780
Naples	Collier	\$ 386,057	\$ 278,555	\$ -	\$ 313,198	\$ 977,810
Fort White	Columbia	\$ 8,215	\$ 13,628	\$ 8,639	\$ 6,736	\$ 37,218
Lake City	Columbia	\$ 241,791	\$ 97,728	\$ 162,387	\$ 126,207	\$ 628,114
Arcadia	DeSoto	\$ 157,477	\$ 58,085	\$ 205,245	\$ 43,731	\$ 464,538
Cross City	Dixie	\$ 60,079	\$ 44,964	\$ 12,467	\$ 6,111	\$ 123,620
Horseshoe Beach	Dixie	\$ 1,856	\$ 2,884	\$ -	\$ 589	\$ 5,329
Atlantic Beach	Duval	\$ 65,115	\$ 223,961	\$ 148,510	\$ 159,242	\$ 596,827
Baldwin	Duval	\$ 21,646	\$ 18,965	\$ 29,185	\$ 16,517	\$ 86,313
Jacksonville	Duval	\$ 5,826,077	\$ 1,493,270	\$ 14,481,455	\$ -	\$ 21,800,802
Jacksonville (Duval)	Duval	\$ -	\$ 9,147,024	\$ 11,983,097	\$ 5,975,035	\$ 27,105,156
Jacksonville Beach	Duval	\$ 219,174	\$ 271,792	\$ 324,488	\$ 284,206	\$ 1,099,661
Neptune Beach	Duval	\$ 41,884	\$ 120,975	\$ 78,940	\$ 85,700	\$ 327,500
Century	Escambia	\$ 53,674	\$ 37,553	\$ 18,549	\$ 18,093	\$ 127,869
Pensacola	Escambia	\$ 727,797	\$ 1,208,512	\$ 356,009	\$ 576,184	\$ 2,868,503
Beverly Beach	Flagler	\$ 4,223	\$ 2,419	\$ 3,833	\$ 2,023	\$ 12,498
Bunnell	Flagler	\$ 38,218	\$ 17,416	\$ 69,086	\$ 15,300	\$ 140,020
Palm Coast	Flagler	\$ -	\$ -	\$ 1,847,111	\$ 396,812	\$ 2,243,923
Marineland	Flagler/St. Johns	\$ -	\$ -	\$ -	\$ -	\$ -
Flagler Beach	Flagler/Volusia	\$ 23,161	\$ 61,266	\$ 50,104	\$ 21,913	\$ 156,444
Apalachicola	Franklin	\$ 51,929	\$ 26,876	\$ 13,950	\$ 22,845	\$ 115,599
Carrabelle	Franklin	\$ 25,647	\$ 13,071	\$ 31,299	\$ 17,328	\$ 87,346
Chattahoochee	Gadsden	\$ 81,632	\$ 20,315	\$ 51,331	\$ 9,783	\$ 163,061
Greensboro	Gadsden	\$ 9,894	\$ 16,933	\$ 8,501	\$ 2,319	\$ 37,647
Gretna	Gadsden	\$ 11,242	\$ 196,491	\$ -	\$ 6,752	\$ 214,485
Havana	Gadsden	\$ 28,337	\$ 19,857	\$ 23,351	\$ 8,805	\$ 80,349
Midway	Gadsden	\$ -	\$ 44,305	\$ 85,740	\$ 18,031	\$ 148,076
Quincy	Gadsden	\$ 166,567	\$ 53,139	\$ 185,309	\$ 37,789	\$ 442,803
Bell	Gilchrist	\$ 5,992	\$ 3,449	\$ 10,622	\$ 1,575	\$ 21,637
Trenton	Gilchrist	\$ 22,161	\$ 16,661	\$ 51,163	\$ 6,406	\$ 96,391
Fanning Springs	Gilchrist/Levy	\$ 7,553	\$ 7,022	\$ 38,387	\$ 5,961	\$ 58,923
Moore Haven	Glades	\$ 32,012	\$ 12,379	\$ 31,408	\$ 4,581	\$ 80,379
Port St. Joe	Gulf	\$ 64,183	\$ 12,435	\$ 40,604	\$ 33,247	\$ 150,470
Wewahitchka	Gulf	\$ 23,114	\$ 39,495	\$ 62,405	\$ 19,540	\$ 144,554
Jasper	Hamilton	\$ 59,554	\$ 6,604	\$ 78,844	\$ 9,530	\$ 154,533
Jennings	Hamilton	\$ 12,571	\$ 16,539	\$ 16,144	\$ 2,756	\$ 48,010
White Springs	Hamilton	\$ 13,231	\$ 17,299	\$ 10,122	\$ 2,793	\$ 43,445
Bowling Green	Hardee	\$ 24,763	\$ 46,667	\$ 102,360	\$ 10,589	\$ 184,379
Wauchula	Hardee	\$ 81,340	\$ 30,308	\$ 138,817	\$ 21,157	\$ 271,622
Zolfo Springs	Hardee	\$ 23,025	\$ 24,473	\$ 74,122	\$ 7,643	\$ 129,263
Clewiston	Hendry	\$ 116,479	\$ 64,991	\$ 166,618	\$ 41,778	\$ 389,866
LaBelle	Hendry	\$ 56,826	\$ 24,144	\$ 118,076	\$ 28,698	\$ 227,743
Brooksville	Hernando	\$ 175,729	\$ 197,686	\$ 11,141	\$ 62,146	\$ 446,701
Avon Park	Highlands	\$ 119,637	\$ 159,617	\$ 218,700	\$ 64,109	\$ 562,063
Lake Placid	Highlands	\$ 53,574	\$ 10,289	\$ 6,603	\$ 15,651	\$ 86,118
Sebring	Highlands	\$ 168,381	\$ 89,615	\$ 159,723	\$ 73,885	\$ 491,604
Plant City	Hillsborough	\$ 332,397	\$ 466,961	\$ 875,029	\$ 421,473	\$ 2,095,860
Tampa	Hillsborough	\$ 4,897,504	\$ 3,693,425	\$ 6,984,106	\$ 4,159,687	\$ 19,734,723
Temple Terrace	Hillsborough	\$ 205,169	\$ 350,033	\$ 549,941	\$ 283,706	\$ 1,388,849
Bonifay	Holmes	\$ 46,920	\$ 39,056	\$ 40,901	\$ 8,590	\$ 135,468
Esto	Holmes	\$ 4,617	\$ 11,583	\$ 6,277	\$ 1,084	\$ 23,561
Noma	Holmes	\$ -	\$ 15,105	\$ 11,178	\$ 676	\$ 26,959
Ponce de Leon	Holmes	\$ 8,741	\$ 5,469	\$ 8,920	\$ 1,546	\$ 24,675
Westville	Holmes	\$ 2,077	\$ 10,741	\$ 11,934	\$ 866	\$ 25,618
Fellsmere	Indian River	\$ 16,285	\$ 84,024	\$ 212,722	\$ 42,580	\$ 355,611
Indian River Shores	Indian River	\$ 286	\$ 46,729	\$ 51,416	\$ 38,249	\$ 136,679
Orchid	Indian River	\$ 30	\$ 943	\$ 9,579	\$ 4,522	\$ 15,074

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Sebastian	Indian River	\$ 33,165	\$ 360,624	\$ 705,055	\$ 224,616	\$ 1,323,461
Vero Beach	Indian River	\$ 374,742	\$ 94,344	\$ 26,352	\$ 143,240	\$ 638,678
Alford	Jackson	\$ 7,420	\$ 25,030	\$ 618	\$ 2,954	\$ 36,022
Bascom	Jackson	\$ 2,835	\$ 2,155	\$ -	\$ 525	\$ 5,515
Campbellton	Jackson	\$ 7,330	\$ 3,717	\$ -	\$ 1,204	\$ 12,251
Cottondale	Jackson	\$ 15,086	\$ 31,905	\$ 13,990	\$ 5,344	\$ 66,325
Graceville	Jackson	\$ 36,420	\$ 47,038	\$ 13,138	\$ 13,345	\$ 109,940
Grand Ridge	Jackson	\$ 10,018	\$ 28,606	\$ -	\$ 5,592	\$ 44,216
Greenwood	Jackson	\$ 8,020	\$ 14,583	\$ 9,104	\$ 3,436	\$ 35,143
Jacob City	Jackson	\$ -	\$ 17,421	\$ 935	\$ 1,433	\$ 19,789
Malone	Jackson	\$ 15,027	\$ 22,857	\$ 921	\$ 3,987	\$ 42,792
Marianna	Jackson	\$ 136,106	\$ 62,701	\$ 86,489	\$ 36,967	\$ 322,263
Sneads	Jackson	\$ 24,498	\$ 71,009	\$ 24,619	\$ 10,714	\$ 130,839
Monticello	Jefferson	\$ 50,339	\$ 39,250	\$ 62,779	\$ 41,447	\$ 193,814
Mayo	Lafayette	\$ 18,739	\$ 18,401	\$ 32,846	\$ 3,556	\$ 73,542
Astatula	Lake	\$ 3,333	\$ 36,874	\$ 54,571	\$ 13,462	\$ 108,240
Clermont	Lake	\$ 78,941	\$ 111,228	\$ 1,482,999	\$ 309,179	\$ 1,982,347
Eustis	Lake	\$ 182,142	\$ 207,820	\$ 674,951	\$ 159,934	\$ 1,224,846
Fruitland Park	Lake	\$ 20,503	\$ 58,754	\$ 196,464	\$ 58,615	\$ 334,336
Groveland	Lake	\$ 36,365	\$ 35,948	\$ 783,553	\$ 144,454	\$ 1,000,320
Howey-in-the-Hills	Lake	\$ 12,376	\$ 4,972	\$ 36,544	\$ 11,907	\$ 65,798
Lady Lake	Lake	\$ 13,366	\$ 274,260	\$ 277,764	\$ 109,606	\$ 674,996
Leesburg	Lake	\$ 309,234	\$ 85,875	\$ 794,489	\$ 194,816	\$ 1,384,413
Mascotte	Lake	\$ 21,939	\$ 63,723	\$ 336,299	\$ 53,372	\$ 475,332
Minneola	Lake	\$ 15,515	\$ 68,132	\$ 602,015	\$ 109,280	\$ 794,942
Montverde	Lake	\$ 1,908	\$ 27,123	\$ 29,517	\$ 11,593	\$ 70,140
Mount Dora	Lake	\$ 111,030	\$ 92,331	\$ 405,608	\$ 115,571	\$ 724,540
Tavares	Lake	\$ 57,583	\$ 143,514	\$ 667,507	\$ 136,639	\$ 1,005,242
Umatilla	Lake	\$ 39,637	\$ 28,000	\$ 90,587	\$ 26,159	\$ 184,383
Bonita Springs	Lee	\$ -	\$ -	\$ 928,976	\$ 554,769	\$ 1,483,744
Cape Coral	Lee	\$ 153,484	\$ 2,245,930	\$ 6,054,253	\$ 2,070,623	\$ 10,524,290
Estero	Lee	\$ -	\$ -	\$ 643,170	\$ 378,013	\$ 1,021,184
Fort Myers	Lee	\$ 893,274	\$ 476,770	\$ 2,533,688	\$ 957,487	\$ 4,861,219
Fort Myers Beach	Lee	\$ -	\$ 114,840	\$ -	\$ 56,044	\$ 170,884
Sanibel	Lee	\$ -	\$ 110,861	\$ 60,980	\$ 64,940	\$ 236,781
Tallahassee	Leon	\$ 1,250,960	\$ 2,144,844	\$ 4,875,223	\$ 1,244,443	\$ 9,515,469
Bronson	Levy	\$ 10,844	\$ 19,075	\$ 20,164	\$ 7,173	\$ 57,256
Cedar Key	Levy	\$ 16,864	\$ 6,982	\$ -	\$ 4,306	\$ 28,151
Chiefland	Levy	\$ 64,181	\$ 18,280	\$ 2,642	\$ 14,530	\$ 99,633
Inglis	Levy	\$ 16,801	\$ 20,816	\$ 21,438	\$ 9,316	\$ 68,371
Otter Creek	Levy	\$ 3,780	\$ 1,068	\$ -	\$ 678	\$ 5,526
Williston	Levy	\$ 47,202	\$ 27,271	\$ 80,003	\$ 19,224	\$ 173,700
Yankeetown	Levy	\$ 5,909	\$ 9,231	\$ 575	\$ 3,661	\$ 19,376
Bristol	Liberty	\$ 18,989	\$ 29,087	\$ 4,261	\$ 2,649	\$ 54,985
Greenville	Madison	\$ 23,475	\$ 19,599	\$ 19,072	\$ 2,587	\$ 64,733
Lee	Madison	\$ 5,990	\$ 8,796	\$ 5,559	\$ 1,358	\$ 21,703
Madison	Madison	\$ 86,118	\$ 15,919	\$ 48,584	\$ 10,502	\$ 161,123
Anna Maria	Manatee	\$ 13,693	\$ 21,460	\$ -	\$ 9,452	\$ 44,605
Bradenton	Manatee	\$ 376,545	\$ 925,115	\$ 951,974	\$ 546,669	\$ 2,800,302
Bradenton Beach	Manatee	\$ 27,417	\$ 9,653	\$ -	\$ 8,641	\$ 45,712
Holmes Beach	Manatee	\$ 55,071	\$ 56,709	\$ -	\$ 29,083	\$ 140,863
Palmetto	Manatee	\$ 169,179	\$ 130,632	\$ 218,821	\$ 129,535	\$ 648,167
Longboat Key	Manatee/Sarasota	\$ 47,549	\$ 89,878	\$ 50,301	\$ 79,586	\$ 267,314
Belleview	Marion	\$ 57,775	\$ 58,904	\$ 139,538	\$ 50,575	\$ 306,792
Dunnellon	Marion	\$ 53,800	\$ 16,475	\$ -	\$ 17,473	\$ 87,748
McIntosh	Marion	\$ 7,411	\$ 7,048	\$ 5,273	\$ 4,102	\$ 23,835
Ocala	Marion	\$ 643,622	\$ 741,273	\$ 1,126,130	\$ 570,429	\$ 3,081,454
Reddick	Marion	\$ 5,166	\$ 18,464	\$ 3,798	\$ 4,140	\$ 31,568
Indiantown	Martin	\$ -	\$ -	\$ 103,993	\$ 86,948	\$ 190,941
Jupiter Island	Martin	\$ 2,386	\$ 11,551	\$ 5,977	\$ 10,490	\$ 30,404
Ocean Breeze	Martin	\$ 6,147	\$ 10,963	\$ 4,423	\$ 4,991	\$ 26,524
Sewall's Point	Martin	\$ 1,035	\$ 42,879	\$ 15,789	\$ 26,447	\$ 86,150
Stuart	Martin	\$ 276,026	\$ 205,673	\$ 224,825	\$ 244,016	\$ 950,540
Aventura	Miami-Dade	\$ -	\$ 318,911	\$ 965,261	\$ 387,871	\$ 1,672,043
Bal Harbour	Miami-Dade	\$ 43,116	\$ 6,908	\$ 26,259	\$ 29,714	\$ 105,997
Bay Harbor Islands	Miami-Dade	\$ 32,155	\$ 47,537	\$ 98,194	\$ 57,327	\$ 235,213
Biscayne Park	Miami-Dade	\$ 16,156	\$ 50,313	\$ 43,062	\$ 29,927	\$ 139,458
Coral Gables	Miami-Dade	\$ 693,530	\$ 134,974	\$ 834,363	\$ 495,625	\$ 2,158,492

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Cutler Bay	Miami-Dade	\$ -	\$ -	\$ 1,012,652	\$ 437,594	\$ 1,450,246
Doral	Miami-Dade	\$ -	\$ -	\$ 1,407,331	\$ 779,143	\$ 2,186,474
El Portal	Miami-Dade	\$ 11,922	\$ 55,233	\$ 243	\$ 19,151	\$ 86,549
Florida City	Miami-Dade	\$ 61,201	\$ 88,402	\$ 538,437	\$ 136,541	\$ 824,582
Golden Beach	Miami-Dade	\$ 2,533	\$ 8,214	\$ 11,984	\$ 9,179	\$ 31,911
Hialeah	Miami-Dade	\$ 1,930,261	\$ 3,610,477	\$ 5,177,041	\$ 2,186,973	\$ 12,904,753
Hialeah Gardens	Miami-Dade	\$ 16,283	\$ 371,607	\$ 596,982	\$ 221,744	\$ 1,206,616
Homestead	Miami-Dade	\$ 326,447	\$ 408,779	\$ 3,418,799	\$ 793,210	\$ 4,947,234
Indian Creek	Miami-Dade	\$ 1,391	\$ 52	\$ 731	\$ 844	\$ 3,018
Key Biscayne	Miami-Dade	\$ -	\$ 133,355	\$ 274,646	\$ 142,169	\$ 550,170
Medley	Miami-Dade	\$ 10,067	\$ 2,381	\$ 11,899	\$ 10,128	\$ 34,475
Metro Dade	Miami-Dade	\$ 48,210,108	\$ -	\$ -	\$ -	\$ 48,210,108
Miami	Miami-Dade	\$ 5,721,258	\$ 3,288,516	\$ 7,875,549	\$ 4,366,212	\$ 21,251,535
Miami Beach	Miami-Dade	\$ 1,489,227	\$ 508,031	\$ 685,679	\$ 801,720	\$ 3,484,657
Miami Gardens	Miami-Dade	\$ -	\$ -	\$ 2,770,156	\$ 1,099,809	\$ 3,869,965
Miami Lakes	Miami-Dade	\$ -	\$ -	\$ 573,486	\$ 296,928	\$ 870,413
Miami Shores	Miami-Dade	\$ 143,763	\$ 88,038	\$ 178,585	\$ 111,587	\$ 521,973
Miami Springs	Miami-Dade	\$ 217,492	\$ 82,329	\$ 229,956	\$ 133,229	\$ 663,006
North Bay Village	Miami-Dade	\$ 66,164	\$ 63,889	\$ 144,568	\$ 78,883	\$ 353,504
North Miami	Miami-Dade	\$ 755,251	\$ 619,431	\$ 1,307,716	\$ 579,542	\$ 3,261,941
North Miami Beach	Miami-Dade	\$ 642,052	\$ 312,312	\$ 807,974	\$ 419,345	\$ 2,181,684
Opa-locka	Miami-Dade	\$ 242,147	\$ 159,769	\$ 264,290	\$ 160,276	\$ 826,483
Palmetto Bay	Miami-Dade	\$ -	\$ -	\$ 451,652	\$ 239,399	\$ 691,050
Pinecrest	Miami-Dade	\$ -	\$ 277,711	\$ 271,399	\$ 176,852	\$ 725,962
South Miami	Miami-Dade	\$ 289,293	\$ 10,591	\$ 99,206	\$ 116,157	\$ 515,247
Sunny Isles Beach	Miami-Dade	\$ -	\$ 215,975	\$ 462,413	\$ 218,479	\$ 896,866
Surfside	Miami-Dade	\$ 104,228	\$ 4,350	\$ 45,852	\$ 52,691	\$ 207,121
Sweetwater	Miami-Dade	\$ 38,362	\$ 363,492	\$ 340,932	\$ 193,829	\$ 936,614
Virginia Gardens	Miami-Dade	\$ 40,502	\$ 11,653	\$ 26,109	\$ 22,825	\$ 101,090
West Miami	Miami-Dade	\$ 167,074	\$ 5,928	\$ 102,856	\$ 70,199	\$ 346,057
Islamorada	Monroe	\$ -	\$ 178,167	\$ 163,808	\$ 157,682	\$ 499,657
Key Colony Beach	Monroe	\$ 3,918	\$ 19,319	\$ 11,503	\$ 17,517	\$ 52,256
Key West	Monroe	\$ 392,780	\$ 402,859	\$ 574,864	\$ 587,552	\$ 1,958,055
Layton	Monroe	\$ 2,685	\$ 2,824	\$ 4,098	\$ 4,649	\$ 14,257
Marathon	Monroe	\$ -	\$ -	\$ 238,939	\$ 216,331	\$ 455,270
Callahan	Nassau	\$ 25,665	\$ 5,441	\$ 22,100	\$ 12,722	\$ 65,928
Fernandina Beach	Nassau	\$ 130,679	\$ 110,724	\$ 108,950	\$ 104,579	\$ 454,932
Hilliard	Nassau	\$ 23,263	\$ 61,133	\$ 56,378	\$ 23,883	\$ 164,658
Cinco Bayou	Okaloosa	\$ 21,997	\$ 1,586	\$ -	\$ 4,990	\$ 28,572
Crestview	Okaloosa	\$ 138,336	\$ 242,914	\$ 975,890	\$ 301,133	\$ 1,658,272
Destin	Okaloosa	\$ -	\$ 196,895	\$ 232,742	\$ 157,593	\$ 587,231
Fort Walton Beach	Okaloosa	\$ 227,379	\$ 361,741	\$ 334,261	\$ 229,868	\$ 1,153,249
Laurel Hill	Okaloosa	\$ 4,088	\$ 25,850	\$ 8,880	\$ 6,856	\$ 45,674
Mary Esther	Okaloosa	\$ 13,743	\$ 76,834	\$ 87,404	\$ 46,856	\$ 224,837
Niceville	Okaloosa	\$ 54,427	\$ 242,668	\$ 365,322	\$ 176,775	\$ 839,192
Shalimar	Okaloosa	\$ 10,992	\$ 2,828	\$ 11,233	\$ 8,438	\$ 33,490
Valparaiso	Okaloosa	\$ 40,774	\$ 168,405	\$ 23,010	\$ 53,481	\$ 285,670
Okeechobee	Okeechobee	\$ 176,013	\$ 71,610	\$ -	\$ 47,409	\$ 295,031
Apopka	Orange	\$ 183,788	\$ 514,398	\$ 2,266,899	\$ 1,002,864	\$ 3,967,949
Belle Isle	Orange	\$ 9,272	\$ 152,993	\$ 166,814	\$ 123,346	\$ 452,424
Eatonville	Orange	\$ 18,949	\$ 60,663	\$ 27,469	\$ 41,434	\$ 148,515
Edgewood	Orange	\$ 63,799	\$ 7,004	\$ 38,509	\$ 46,520	\$ 155,832
Maitland	Orange	\$ 158,137	\$ 138,272	\$ 541,783	\$ 347,776	\$ 1,185,968
Oakland	Orange	\$ 7,322	\$ 18,104	\$ 211,314	\$ 88,153	\$ 324,894
Ocoee	Orange	\$ 78,748	\$ 610,195	\$ 1,880,045	\$ 858,571	\$ 3,427,560
Orlando	Orange	\$ 1,969,237	\$ 3,858,549	\$ 9,592,219	\$ 5,599,202	\$ 21,019,207
Windermere	Orange	\$ 10,267	\$ 35,450	\$ 68,909	\$ 53,298	\$ 167,924
Winter Garden	Orange	\$ 149,053	\$ 294,959	\$ 2,075,355	\$ 869,418	\$ 3,388,785
Winter Park	Orange	\$ 458,356	\$ 342,412	\$ 539,525	\$ 531,960	\$ 1,872,253
Kissimmee	Osceola	\$ 243,964	\$ 894,400	\$ 2,427,315	\$ 618,692	\$ 4,184,371
St. Cloud	Osceola	\$ 105,511	\$ 402,005	\$ 2,069,952	\$ 467,649	\$ 3,045,117
Atlantis	Palm Beach	\$ 6,296	\$ 21,897	\$ 30,456	\$ 19,928	\$ 78,577
Belle Glade	Palm Beach	\$ 302,170	\$ 370,085	\$ 510,335	\$ 159,210	\$ 1,341,800
Boca Raton	Palm Beach	\$ 523,997	\$ 934,776	\$ 1,788,531	\$ 921,484	\$ 4,168,787
Boynton Beach	Palm Beach	\$ 337,969	\$ 964,300	\$ 2,013,518	\$ 757,842	\$ 4,073,630
Briny Breezes	Palm Beach	\$ 4,322	\$ 4,722	\$ 6,207	\$ 4,629	\$ 19,880
Cloud Lake	Palm Beach	\$ 3,753	\$ 274	\$ 1,455	\$ 1,285	\$ 6,766
Delray Beach	Palm Beach	\$ 362,476	\$ 882,567	\$ 1,059,630	\$ 622,854	\$ 2,927,527

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Glen Ridge	Palm Beach	\$ 1,438	\$ 3,283	\$ 2,174	\$ 2,016	\$ 8,912
Golf	Palm Beach	\$ 1,033	\$ 2,030	\$ 3,514	\$ 2,409	\$ 8,986
Greenacres	Palm Beach	\$ 14,848	\$ 633,993	\$ 1,541,622	\$ 415,632	\$ 2,606,095
Gulf Stream	Palm Beach	\$ 1,397	\$ 9,474	\$ 11,229	\$ 8,873	\$ 30,973
Haverhill	Palm Beach	\$ 8,402	\$ 19,445	\$ 63,402	\$ 20,352	\$ 111,602
Highland Beach	Palm Beach	\$ 2,928	\$ 51,775	\$ 52,977	\$ 39,963	\$ 147,643
Hypoluxo	Palm Beach	\$ 2,273	\$ 21,689	\$ 55,939	\$ 24,954	\$ 104,854
Juno Beach	Palm Beach	\$ 13,616	\$ 36,407	\$ 49,679	\$ 35,929	\$ 135,632
Jupiter	Palm Beach	\$ 67,918	\$ 570,474	\$ 1,393,521	\$ 569,393	\$ 2,601,305
Jupiter Inlet Colony	Palm Beach	\$ 1,225	\$ 5,397	\$ 2,894	\$ 3,765	\$ 13,281
Lake Clarke Shores	Palm Beach	\$ 7,218	\$ 70,108	\$ 53,072	\$ 33,113	\$ 163,511
Lake Park	Palm Beach	\$ 253,135	\$ 16,751	\$ 79,353	\$ 83,911	\$ 433,150
Lake Worth Beach	Palm Beach	\$ 364,734	\$ 555,345	\$ 1,098,355	\$ 395,968	\$ 2,414,402
Lantana	Palm Beach	\$ 209,533	\$ 29,683	\$ 189,894	\$ 111,298	\$ 540,408
Loxahatchee Groves	Palm Beach	\$ -	\$ -	\$ 53,254	\$ 31,364	\$ 84,617
Manalapan	Palm Beach	\$ 1,985	\$ 3,310	\$ 4,234	\$ 3,914	\$ 13,443
Mangonia Park	Palm Beach	\$ 15,044	\$ 11,874	\$ 49,516	\$ 19,843	\$ 96,277
North Palm Beach	Palm Beach	\$ 82,307	\$ 179,019	\$ 151,453	\$ 122,318	\$ 535,097
Ocean Ridge	Palm Beach	\$ 4,910	\$ 21,892	\$ 17,460	\$ 17,004	\$ 61,266
Pahokee	Palm Beach	\$ 96,481	\$ 233,596	\$ 132,172	\$ 48,400	\$ 510,649
Palm Beach	Palm Beach	\$ 171,886	\$ 29,242	\$ 47,600	\$ 85,715	\$ 334,443
Palm Beach Gardens	Palm Beach	\$ 126,411	\$ 564,740	\$ 1,317,498	\$ 561,665	\$ 2,570,314
Palm Beach Shores	Palm Beach	\$ 11,360	\$ 7,533	\$ 13,572	\$ 12,207	\$ 44,673
Palm Springs	Palm Beach	\$ 90,524	\$ 237,677	\$ 922,789	\$ 250,088	\$ 1,501,078
Riviera Beach	Palm Beach	\$ 369,915	\$ 342,877	\$ 637,754	\$ 357,653	\$ 1,708,198
Royal Palm Beach	Palm Beach	\$ 3,712	\$ 414,848	\$ 1,208,193	\$ 365,085	\$ 1,991,838
South Bay	Palm Beach	\$ 42,669	\$ 86,119	\$ 70,160	\$ 28,406	\$ 227,354
South Palm Beach	Palm Beach	\$ 745	\$ 24,235	\$ 13,391	\$ 13,675	\$ 52,046
Tequesta	Palm Beach	\$ 129,246	\$ 12,301	\$ 49,652	\$ 57,154	\$ 248,353
Wellington	Palm Beach	\$ -	\$ 596,246	\$ 1,564,285	\$ 574,120	\$ 2,734,652
West Palm Beach	Palm Beach	\$ 1,326,451	\$ 764,585	\$ 2,342,133	\$ 1,112,425	\$ 5,545,594
Westlake	Palm Beach	\$ -	\$ -	\$ 70,107	\$ -	\$ 70,107
Dade City	Pasco	\$ 134,787	\$ 135,017	\$ 81,145	\$ 59,433	\$ 410,382
New Port Richey	Pasco	\$ 290,251	\$ 309,776	\$ 192,670	\$ 131,233	\$ 923,931
Port Richey	Pasco	\$ 15,410	\$ 72,453	\$ 10,493	\$ 24,851	\$ 123,207
San Antonio	Pasco	\$ 14,350	\$ 24,736	\$ 9,086	\$ 10,009	\$ 58,180
St. Leo	Pasco	\$ 9,442	\$ 29,624	\$ 655,270	\$ 18,728	\$ 713,064
Zephyrhills	Pasco	\$ 110,964	\$ 236,781	\$ 413,887	\$ 142,000	\$ 903,633
Belleair	Pinellas	\$ 15,115	\$ 54,353	\$ 48,016	\$ 32,875	\$ 150,359
Belleair Beach	Pinellas	\$ 4,762	\$ 31,009	\$ 4,270	\$ 12,368	\$ 52,409
Belleair Bluffs	Pinellas	\$ 66,417	\$ 5,775	\$ 2,961	\$ 17,556	\$ 92,708
Belleair Shore	Pinellas	\$ 352	\$ 529	\$ 685	\$ 558	\$ 2,124
Clearwater	Pinellas	\$ 1,191,562	\$ 1,270,006	\$ 1,902,084	\$ 896,497	\$ 5,260,149
Dunedin	Pinellas	\$ 313,081	\$ 591,613	\$ 493,795	\$ 272,240	\$ 1,670,729
Gulfport	Pinellas	\$ 133,248	\$ 166,253	\$ 113,930	\$ 88,941	\$ 502,372
Indian Rocks Beach	Pinellas	\$ 54,431	\$ 27,332	\$ 12,483	\$ 27,999	\$ 122,245
Indian Shores	Pinellas	\$ 10,610	\$ 12,732	\$ 4,036	\$ 9,074	\$ 36,452
Kenneth City	Pinellas	\$ 145,147	\$ 11,413	\$ 97,780	\$ 38,066	\$ 292,406
Largo	Pinellas	\$ 652,934	\$ 1,160,997	\$ 1,744,889	\$ 633,243	\$ 4,192,063
Madeira Beach	Pinellas	\$ 174,090	\$ 10,826	\$ -	\$ 29,600	\$ 214,516
North Redington Beach	Pinellas	\$ 11,820	\$ 7,712	\$ 15,496	\$ 11,269	\$ 46,297
Oldsmar	Pinellas	\$ 19,857	\$ 204,898	\$ 281,136	\$ 112,500	\$ 618,390
Pinellas Park	Pinellas	\$ 387,226	\$ 701,404	\$ 1,131,721	\$ 413,809	\$ 2,634,160
Redington Beach	Pinellas	\$ 4,793	\$ 22,244	\$ 6,009	\$ 10,363	\$ 43,408
Redington Shores	Pinellas	\$ 12,192	\$ 29,311	\$ 13,638	\$ 16,444	\$ 71,584
Safety Harbor	Pinellas	\$ 57,772	\$ 314,728	\$ 247,918	\$ 128,590	\$ 749,008
Seminole	Pinellas	\$ 166,578	\$ 83,971	\$ 441,704	\$ 146,734	\$ 838,988
South Pasadena	Pinellas	\$ 89,458	\$ 44,021	\$ 45,478	\$ 40,735	\$ 219,692
St. Pete Beach	Pinellas	\$ 199,235	\$ 25,108	\$ 21,988	\$ 66,924	\$ 313,256
St. Petersburg	Pinellas	\$ 3,125,822	\$ 3,324,207	\$ 3,824,233	\$ 1,982,689	\$ 12,256,951
Tarpon Springs	Pinellas	\$ 199,105	\$ 289,344	\$ 514,112	\$ 193,426	\$ 1,195,987
Treasure Island	Pinellas	\$ 104,086	\$ 47,176	\$ 33,780	\$ 49,632	\$ 234,674
Auburndale	Polk	\$ 95,208	\$ 159,178	\$ 379,071	\$ 128,068	\$ 761,525
Bartow	Polk	\$ 247,027	\$ 225,594	\$ 401,205	\$ 144,850	\$ 1,018,676
Davenport	Polk	\$ 22,371	\$ 44,204	\$ 382,007	\$ 80,449	\$ 529,031
Dundee	Polk	\$ 25,917	\$ 41,724	\$ 170,031	\$ 41,416	\$ 279,088
Eagle Lake	Polk	\$ 20,806	\$ 52,004	\$ 81,577	\$ 24,852	\$ 179,239
Fort Meade	Polk	\$ 76,018	\$ 139,315	\$ 85,154	\$ 38,338	\$ 338,825

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Frostproof	Polk	\$ 59,573	\$ 16,744	\$ 41,801	\$ 22,190	\$ 140,307
Haines City	Polk	\$ 182,087	\$ 253,960	\$ 970,416	\$ 232,652	\$ 1,639,115
Highland Park	Polk	\$ -	\$ 2,740	\$ 6,379	\$ 1,840	\$ 10,959
Hillcrest Heights	Polk	\$ 498	\$ 4,933	\$ 2,987	\$ 1,818	\$ 10,235
Lake Alfred	Polk	\$ 36,465	\$ 67,725	\$ 216,953	\$ 49,958	\$ 371,101
Lake Hamilton	Polk	\$ 15,272	\$ 14,019	\$ 23,556	\$ 11,613	\$ 64,460
Lake Wales	Polk	\$ 190,668	\$ 99,186	\$ 428,078	\$ 128,415	\$ 846,347
Lakeland	Polk	\$ 973,011	\$ 1,183,911	\$ 2,675,070	\$ 887,112	\$ 5,719,104
Mulberry	Polk	\$ 53,918	\$ 36,479	\$ 66,960	\$ 29,983	\$ 187,339
Polk City	Polk	\$ 15,070	\$ 51,140	\$ 39,576	\$ 21,877	\$ 127,663
Winter Haven	Polk	\$ 439,141	\$ 303,030	\$ 1,559,071	\$ 392,486	\$ 2,693,728
Crescent City	Putnam	\$ 47,077	\$ 14,453	\$ -	\$ 8,505	\$ 70,035
Interlachen	Putnam	\$ 11,693	\$ 30,525	\$ 14,828	\$ 7,299	\$ 64,345
Palatka	Putnam	\$ 276,527	\$ 92,156	\$ 61,116	\$ 53,141	\$ 482,940
Pomona Park	Putnam	\$ 7,968	\$ 14,081	\$ 7,162	\$ 3,974	\$ 33,185
Welaka	Putnam	\$ 7,493	\$ 7,421	\$ 5,794	\$ 3,735	\$ 24,443
Gulf Breeze	Santa Rosa	\$ 75,883	\$ 88,344	\$ 7,082	\$ 37,825	\$ 209,135
Jay	Santa Rosa	\$ 20,822	\$ 7,321	\$ -	\$ 3,246	\$ 31,389
Milton	Santa Rosa	\$ 116,957	\$ 150,174	\$ 176,065	\$ 60,267	\$ 503,462
North Port	Sarasota	\$ 24,372	\$ 435,594	\$ 3,143,181	\$ 901,448	\$ 4,504,595
Sarasota	Sarasota	\$ 937,613	\$ 519,388	\$ 542,347	\$ 626,271	\$ 2,625,619
Venice	Sarasota	\$ 240,488	\$ 242,976	\$ 478,719	\$ 296,114	\$ 1,258,297
Altamonte Springs	Seminole	\$ 57,567	\$ 824,280	\$ 918,647	\$ 331,679	\$ 2,132,174
Casselberry	Seminole	\$ 170,722	\$ 488,283	\$ 603,383	\$ 209,931	\$ 1,472,319
Lake Mary	Seminole	\$ -	\$ 175,333	\$ 318,182	\$ 120,866	\$ 614,380
Longwood	Seminole	\$ 80,818	\$ 231,114	\$ 250,368	\$ 110,915	\$ 673,214
Oviedo	Seminole	\$ 39,986	\$ 475,431	\$ 997,543	\$ 281,378	\$ 1,794,337
Sanford	Seminole	\$ 376,081	\$ 611,108	\$ 1,632,840	\$ 441,576	\$ 3,061,605
Winter Springs	Seminole	\$ 13,825	\$ 673,732	\$ 852,380	\$ 273,603	\$ 1,813,539
St. Augustine	St. Johns	\$ 340,862	\$ 131,711	\$ -	\$ 147,838	\$ 620,411
St. Augustine Beach	St. Johns	\$ 7,099	\$ 95,665	\$ 83,868	\$ 66,963	\$ 253,594
Fort Pierce	St. Lucie	\$ 711,816	\$ 324,578	\$ 916,591	\$ 256,496	\$ 2,209,481
Port St. Lucie	St. Lucie	\$ 6,475	\$ 1,696,431	\$ 7,395,176	\$ 1,191,338	\$ 10,289,420
St. Lucie Village	St. Lucie	\$ 2,371	\$ 8,188	\$ 5,302	\$ 3,126	\$ 18,986
Bushnell	Sumter	\$ 36,546	\$ 37,825	\$ 71,315	\$ 26,335	\$ 172,021
Center Hill	Sumter	\$ 8,283	\$ 27,199	\$ 3,504	\$ 7,090	\$ 46,076
Coleman	Sumter	\$ 13,609	\$ 27,386	\$ -	\$ 5,324	\$ 46,319
Webster	Sumter	\$ 17,618	\$ 18,676	\$ 12,423	\$ 6,609	\$ 55,327
Wildwood	Sumter	\$ 61,478	\$ 72,500	\$ 744,857	\$ 197,177	\$ 1,076,012
Branford	Suwannee	\$ 20,042	\$ 4,266	\$ 10,108	\$ 4,557	\$ 38,973
Live Oak	Suwannee	\$ 153,904	\$ 117,320	\$ 68,081	\$ 42,611	\$ 381,916
Perry	Taylor	\$ 180,555	\$ 57,391	\$ 117,288	\$ 54,845	\$ 410,079
Lake Butler	Union	\$ 29,351	\$ 46,307	\$ 65,172	\$ 6,394	\$ 147,225
Raiford	Union	\$ 1,694	\$ 8,057	\$ -	\$ 747	\$ 10,498
Worthington Springs	Union	\$ 4,563	\$ 2,353	\$ 24,339	\$ 1,388	\$ 32,644
Daytona Beach	Volusia	\$ 1,027,176	\$ 657,390	\$ 1,374,975	\$ 472,673	\$ 3,532,214
Daytona Beach Shores	Volusia	\$ 91,781	\$ 7,979	\$ 36,841	\$ 32,529	\$ 169,130
DeBary	Volusia	\$ -	\$ 241,559	\$ 570,939	\$ 143,303	\$ 955,801
DeLand	Volusia	\$ 318,746	\$ 142,072	\$ 1,243,138	\$ 240,606	\$ 1,944,563
Deltona	Volusia	\$ -	\$ 1,548,977	\$ 3,535,534	\$ 589,587	\$ 5,674,098
Edgewater	Volusia	\$ 68,458	\$ 392,955	\$ 583,252	\$ 146,177	\$ 1,190,842
Holly Hill	Volusia	\$ 155,248	\$ 143,841	\$ 236,371	\$ 79,992	\$ 615,452
Lake Helen	Volusia	\$ 8,885	\$ 58,031	\$ 63,056	\$ 18,231	\$ 148,204
New Smyrna Beach	Volusia	\$ 201,998	\$ 197,487	\$ 584,056	\$ 192,804	\$ 1,176,344
Oak Hill	Volusia	\$ 13,952	\$ 22,879	\$ 33,627	\$ 12,587	\$ 83,044
Orange City	Volusia	\$ 21,923	\$ 108,197	\$ 407,068	\$ 84,991	\$ 622,179
Ormond Beach	Volusia	\$ 294,368	\$ 472,729	\$ 850,006	\$ 274,296	\$ 1,891,399
Pierson	Volusia	\$ 18,098	\$ 13,177	\$ 36,947	\$ 9,612	\$ 77,834
Ponce Inlet	Volusia	\$ 4,946	\$ 32,790	\$ 41,263	\$ 20,884	\$ 99,883
Port Orange	Volusia	\$ 93,493	\$ 980,523	\$ 1,632,714	\$ 394,317	\$ 3,101,048
South Daytona	Volusia	\$ 132,655	\$ 192,449	\$ 239,223	\$ 81,994	\$ 646,322
Sopchoppy	Wakulla	\$ 9,800	\$ 23,142	\$ -	\$ 1,769	\$ 34,710
St. Marks	Wakulla	\$ 9,455	\$ 15,580	\$ -	\$ 1,240	\$ 26,275
DeFuniak Springs	Walton	\$ 100,398	\$ 116,851	\$ 160,336	\$ 130,912	\$ 508,497
Freeport	Walton	\$ 11,372	\$ 31,161	\$ 387,204	\$ 172,174	\$ 601,911
Paxton	Walton	\$ 13,228	\$ 7,606	\$ 991	\$ 12,376	\$ 34,201
Caryville	Washington	\$ 11,357	\$ 1,616	\$ -	\$ 1,303	\$ 14,277
Chipley	Washington	\$ 67,615	\$ 46,974	\$ 39,091	\$ 15,961	\$ 169,640

Municipal Revenue Sharing Program
Revenue Estimates for the State Fiscal Year Ending June 30, 2025

Municipality	County	Guaranteed	Section 212.20(6)(d)5., F.S. Distribution	Growth Money	Section 218.245(3), F.S. Distribution	Yearly Total
Ebro	Washington	\$ 4,447	\$ 4,418	\$ -	\$ 1,088	\$ 9,953
Vernon	Washington	\$ 12,365	\$ 26,926	\$ 1,542	\$ 3,317	\$ 44,150
Wausau	Washington	\$ 4,597	\$ 16,650	\$ -	\$ 1,717	\$ 22,965
Statewide Totals		\$ 124,665,452	\$ 113,752,619	\$ 255,638,598	\$ 95,443,331	\$ 589,500,000

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 contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2024-25 has been estimated to be as follows: state sales tax, \$483.7 million or 82.1% and municipal fuel tax, \$105.8 million or 17.9%.
- 5) Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county.
- 6) The Local Government Financial Information Handbooks published between 2011 and 2021 had the "Guaranteed" and "Section 212.20 (6)(d)5., F.S. Distribution" amounts for Jacksonville in the Jacksonville Duval row, and the same amounts for Jacksonville Duval in the Jacksonville row. These have been corrected.

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 rates are calculated separately for oil, gas, and sulfur; however, each tax rate is 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 2024 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;¹ 20 percent of the tax proceeds on small well oil, tertiary oil, and mature field recovery oil;² 20 percent of the tax proceeds on gas;³ and 20 percent of the tax proceeds on sulfur.⁴

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.

<u>Opinion #</u>	<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.⁵ 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.

1. Imposed pursuant to Section 211.02(1)(c), F.S.

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

3. Imposed pursuant to Section 211.025, F.S.

4. Imposed pursuant to Section 211.026, F.S.

5. <https://www.myfloridalegal.com/ag-opinions>

Prior Years' Revenues:

A summary of prior years' distributions is available.⁶

6. <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 2024 Regular Legislative Session.

Eligibility Requirements:

As specified below, there are 38 state forests and 1 ranch in Florida that total approximately 1.17 million acres.¹ Only 14 of those forests are located within the geographic boundaries of one or more of the 29 counties that are currently fiscally constrained.²

State Forest	Location	Fiscally Constrained County?
Babcock Ranch	Charlotte County	No
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
Deep Creek	St. Johns County	No
Etoniah Creek	Putnam County	Yes
Four Creeks	Nassau County	No
Goethe	Alachua and Levy counties	Levy only

1. <https://www.fdacs.gov/Forest-Wildfire/Our-Forests/State-Forests>

2. The Department of Revenue determined the following 29 counties to be fiscally constrained for the 2024-25 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
Kissimmee Bend		
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
Plank Road	Jefferson and Leon counties	Jefferson 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.³

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.⁴

3. 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.

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

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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 2024 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.¹ 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.² The tax rate is \$1.61 per ton severed.³ 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.⁴

Distribution of Proceeds:

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 of the Department of Education; and
7. 3.6 percent to the Minerals Trust Fund.⁵

1. Section 211.3103(1), F.S.

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

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

4. Section 211.3103(4), F.S.

5. Section 211.3103(6)(a), F.S.

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.⁶

Attorney General Opinions:

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

<u>Opinion #</u>	<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.⁷ 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.⁸

6. Section 211.3103(6)(c), F.S.

7. <https://www.myfloridalegal.com/ag-opinions>

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

Public Safety Emergency Communications Systems Fee (formerly the Enhanced 911 Fee)

Sections 365.172-.173, Florida Statutes

Summary:

Each voice communications service provider shall collect the public safety emergency communications systems fee, formerly referred to as the enhanced 911 (E911), 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 per month for each service identifier. The fee shall apply uniformly and be imposed throughout the state. The fee provides funds to county governments to pay authorized expenditures associated with the establishment or provision of emergency communications equipment and services.

General Law Amendments:

There were no general law amendments resulting from the 2024 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 additional 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 transferred by the Emergency Communications Board [hereinafter, Board] into the State Treasury on or before the 15th day of each month. Such monies are accounted for in the designated Emergency Communications Trust Fund [hereinafter, Fund]. The revenues derived from the fee levied on prepaid wireless service under s. 365.172(9), F.S., less the costs of administering collection of the fee, must be transferred by the Department of Revenue to the Fund on or before the 25th 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 in the Fund pursuant to s. 17.61, F.S., and all monies must be expended by the Department of Management Services' Division of Telecommunications [hereinafter, Division] for the purposes provided in ss. 365.172 and 365.173, F.S. The funds are not subject to the General Revenue Service Charges pursuant to s. 215.20, F.S.¹

With oversight by the Division of Telecommunications, the Board is charged with administering the fee including receiving revenues derived from the fee; distributing portions of the revenues to counties and the Division; accounting for receipts, distributions, and income derived by the monies maintained in the Fund; and providing annual reports for review and submission to the Governor and the Legislature on amounts

1. Section 365.173(1), F.S.

collected and expended, the purposes for which expenditures have been made, and the status of emergency communications services in this state.²

Distribution of Proceeds:

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

Monies in the wireless category of the fund:

1. Ninety-five percent are distributed monthly to counties based on the total number of service identifiers in each county.
2. Four 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 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 emergency communications 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.⁴

Monies in the wireless category of the fund:

1. The proceeds of the 95 percent portion distributed to counties are used for the payment of authorized expenditures, as specified in s. 365.172(10), F.S.
2. The proceeds of the 4 percent portion distributed to rural counties are used to provide facilities and network and service enhancements and assistance for the emergency communications systems operated by rural counties and for the provision of grants by the Department of Management

2. Section 365.172(5), F.S.

3. Section 365.173(2), F.S.

4. Ibid.

Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications 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 31st 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 emergency communications systems operated by rural counties and for the provision of grants by the Department of Management Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications 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 31st 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 fees identified as nonspecific in accordance with s. 365.172(9), F.S., are distributed as determined by the Emergency Communications Board.
2. The proceeds of the 35 percent portion retained by the Board are used to provide state emergency communications grants to be awarded in accordance with the following order of priority.
 - a. For all large, medium, and rural counties to upgrade or replace emergency communications systems.
 - b. For all large, medium, and rural counties to develop and maintain statewide 911 routing, geographic, and management information systems.
 - c. For all large, medium, and rural counties to 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 emergency communications systems operated by rural counties and for the provision of grants by the Department of Management Services' Division of Telecommunications to rural counties for upgrading and replacing emergency communications 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 31st 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.

<u>Opinion #</u>	<u>Subject</u>
2005-66	Wireless 911 Board, authority to sue/collect fees
87-66	Payment of 911 fee by state

The full texts of these opinions are available via a searchable on-line database.⁵ 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.⁶

5. <https://www.myfloridalegal.com/ag-opinions>

6. <http://edr.state.fl.us/Content/local-government/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 2024-219, L.O.F., (CS/CS/SB 1456) amends s. 420.9075, F.S., to provide that a county or municipality that includes or has included within the previous five years an area of critical state concern designated by the Legislature for which the Legislature has declared its intent to provide affordable housing is exempt from certain requirements for awards made under the SHIP program. This provision expires on July 1, 2029, and applies retroactively. This change became effective on July 1, 2024.

Eligibility Requirements:

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

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 Commerce, administers this trust fund for the purpose of implementing this program.²

After the distributions specified in s. 201.15(1)-(4)(b), F.S., 4.5 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. Half of that amount is paid to the credit of the Local Government Housing Trust Fund.³ After the distributions specified in s. 201.15(1)-(4)(c), F.S., 5.20254 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. From those funds, 87.5 percent are paid to the credit of the Local Government Housing Trust Fund.⁴

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

1. Section 420.9072(2)(a), F.S.

2. Section 420.9079, F.S.

3. Section 201.15(4)(c), F.S.

4. Section 201.15(4)(d), F.S.

5. Section 420.9072(2)(b), F.S.

6. Section 420.9072(3), F.S.

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.⁷ Local housing distributions are disbursed on a quarterly or more frequent basis, subject to the availability of funds.⁸ 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), F.S. 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.⁹ 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.

<u>Opinion #</u>	<u>Subject</u>
2008-66	Sunshine Law, community land trust

The full text of this opinion is available via a searchable on-line database.¹¹ 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

7. Section 420.9072(4), F.S.

8. Section 420.9073(1), F.S.

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

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

11. <https://www.myfloridalegal.com/ag-opinions>

12. <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.¹ This tax consists of four separate rates.²

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.³

The second source of revenue is a portion of the revenues derived from the licensing of motor vehicles and mobile homes.⁴ 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 revenues from licensing are used in each fiscal year.

1. Section 9(a)(2), Art. XII, State Constitution.
2. Section 203.01(1)(b), F.S.
3. Section 9(a)(2), Art. XII, State Constitution.
4. 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 annual registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. This optional 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 2024 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.¹

Administrative Procedures:

County tax collectors collect both the state and any optional county fees.² 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. The county portion of the state fee, which is derived from recreational vessels only, is noted as well.³

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.

1. Section 328.66(1), F.S.

2. Section 328.73(1), F.S.

3. Section 328.72(1), 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.⁴

Distribution of Proceeds:

The county portion of the state fee is distributed by the tax collector to the board of county commissioners.⁵ From the vessel registration fees designated for use by counties, the following remittances are made.

1. \$1 shall be remitted to the state for deposit into the Save the Manatee Trust Fund.
2. \$1 shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund a grant program for public launching facilities pursuant to s. 206.606, F.S., giving priority consideration to counties with more than 35,000 registered vessels.
3. For each 12 month period registered, the following amounts shall be remitted to the state for deposit into the Marine Resources Conservation Trust Fund to fund derelict vessel removal grants, as appropriated by the Legislature, pursuant to s. 823.11(4)(c), F.S.
 - a. Class A-2: \$0.25.
 - b. Class 1: \$2.06.
 - c. Class 2: \$9.26.
 - d. Class 3: \$16.45.
 - e. Class 4: \$20.06.
 - f. Class 5: \$25.46.
4. Any undisbursed balances identified pursuant to s. 216.301, F.S., shall be available for reappropriation to fund the Florida Boating Improvement Program or public boating access in accordance with s. 206.606, F.S.

The county retains the optional registration fee proceeds less \$1, which is remitted to the state for deposit in the Save the Manatee Trust Fund.⁶ 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

4. Section 328.66(1), F.S.

5. Section 328.72(15), F.S.

6. Section 328.66(1), F.S.

proceeds or for the use of the funds for boating-related projects located within the county and/or municipality or municipalities.⁷

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.⁸

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 1st of each year. If a county’s report is not provided to the Commission by January 1st of the year following the November 1st 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.

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.⁹

Attorney General Opinions:

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

<u>Opinion #</u>	<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.¹⁰ 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.¹¹

7. Section 328.66(2), F.S.

8. Section 328.72(15), F.S.

9. Section 328.66(1), F.S.

10. <https://www.myfloridalegal.com/ag-opinions>

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

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