

REVENUE SOURCES

- Revenues Authorized by the Constitution
- Revenue Sources Base on Home Rule Authority
- Revenues Authorized by the Legislature
- Other Own Source Revenue authorized by the Legislature
- Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
--------------	-------------	---------------	-------

**Revenues
Authorized by the
Constitution:**

Ad Valorem - countywide	Property owners pay taxes on real property. BCC sets millage in July as part of TRIM and budget process.(8.0495)	All general government purposes	Funds derived from such levy are to provide service countywide.
Ad Valorem - MSTU's	Property owners pay taxes on real property. BCC sets millage in July as part of TRIM and budget process.(County Wide 8.0495) (Unincorporated 0.4124) Sheriff (1.6252) Public Safety(1.1804)	Services provided in unincorporated areas	Funds derived from such levy are to provide service within the boundaries of the taxing unit.
Constitutional Fuel Tax	Generated from sale of fuel; two-cents per gallon	Must be used for transportation related expenses such as acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges; or reduction of debt incurred for road and bridge or other transportation expenses	Distribution Factor is computed by: (one-fourth * County area/State area) + (one-fourth * County Population/State Population) + (one-half * Total Tax Collected Countywide during the Previous Fiscal year/Total Tax collected Statewide during the Previous Fiscal Year) THEN Monthly Statewide Constitutional Fuel Tax Receipts * County's Distribution Factor

REVENUE SOURCES

- Revenues Authorized by the Constitution
- Revenue Sources Base on Home Rule Authority
- Revenues Authorized by the Legislature
- Other Own Source Revenue authorized by the Legislature
- Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
--------------	-------------	---------------	-------

**Revenue Sources
Base on Home
Rule Authority**

Franchise Fees	County and municipal governments may impose a 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	Many local governments use a portion of the fee revenue to offset the cost of regulation with the balance deposited into the Government's general fund.	Franchise fees are levied through a franchise agreement negotiated between the local government and the utility provider
Impact Fees	Impact fees represent a total or partial reimbursement to local governments for the cost of additional facilities or services necessary as the result of new development.	Collected monies are limited in use to meeting the costs of capital expansion resulting from population growth. May also be used for a variety of capital projects such as water and sewer capital expansion, countywide school facilities, county roads, and park expansions. Funds may NOT be used for operation and maintenance expenses.	Proceeds are collected and administered locally.
Right-of-Way Fees	Similar to franchise fees but no negotiated agreement is needed	It is assumed that local governments use the fee revenue to offset the cost of regulation of the public rights-of-way and the protection of the public in the use and occupancy of such rights-of-way	Proceeds are collected and administered locally.

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Special Assessments	Special assessments represent charges to properties that derive a special benefit from the improvement or service provided. The charge must be fairly and reasonably apportioned among the properties receiving the special benefit. Examples of such improvements and services are: garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, stormwater management services, and water and sewer line extensions	No restrictions	Proceeds are collected and administered locally. Local governments are authorized to use the ad valorem tax bill for collecting assessments.
User Fees and Service Charges	Charges are to cover the cost of providing a service or facility or regulating an activity. For example: building permit fees, rezoning fees, recreational facility charges and charges for comprehensive plan amendments.	Fees cannot exceed the cost of the activity or the cost burden created by the fee payer's activity or land use. Fees should be established after studying the direct and indirect costs associated with providing the service or facility. The use of the revenue is restricted to those direct and indirect costs associated with providing the service or facility	Proceeds are collected and administered locally.
Utility Fees	A local government operating a utility may charge for the services and products that it provides to its customers.	Fees must be just and equitable. Use of revenues is restricted to those direct and indirect costs associated with providing the service or facility. Fees may include a reasonable profit that may be used for purposes other than the actual provision of services or products.	Proceeds are collected and administered locally.

REVENUE SOURCES

- Revenues Authorized by the Constitution
- Revenue Sources Base on Home Rule Authority
- Revenues Authorized by the Legislature
- Other Own Source Revenue authorized by the Legislature
- Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
--------------	-------------	---------------	-------

**Revenues
Authorized by the
Legislature:**

Alcoholic Beverage License Tax	Annual state license tax	No restrictions	24% of collections in county
County Fuel Tax	Generated from sale of fuel; one-cent per gallon	Must be used for transportation related expenses such as acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges; or reduction of debt incurred for road and bridge or other transportation expenses	Distribution Factor is computed by: (one-fourth * County area/State area) + (one-fourth * County Population/State Population) + (one-half * Total Tax Collected Countywide during the Previous Fiscal year/Total Tax collected Statewide during the Previous Fiscal Year) THEN Monthly Statewide Constitutional Fuel Tax Receipts
County Revenue Sharing	Generated from a portion of sales & use tax and a portion of cigarette tax	No use restrictions; can pledge debt on up to 50% of the amount received in the prior year.	2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections allocated through the following formula: $\frac{\text{County Population Factor} + \text{Unincorporated County Population Factor} + \text{County Sales Tax Collection Factor}}{3}$ then divided by 3 ---- County Population Factor = our county population/total county populations in state; Unincorporated County Population = our county unincorporated population/total county unincorporated population in state; County Sales Tax Collection Factor = our county's sales tax collections for preceding year/total sales tax collected for all counties for preceding year. Total estimated amount for 2006 is \$4,291,261

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Sales and Use Tax	Fixed amount of \$446,500 per year	No restrictions	\$446,500 per year
Emergency Management Assistance	\$2 and \$4 surcharges on insurance policies are deposited in Trust Fund and distributed by the Department of Community Affairs	Only available to counties or municipalities with local emergency management agency. Proceeds must be used to administer the program including administration, training, and operations.	No estimated revenue distributions are available
Fuel Tax Refunds and Credits	Refund of the portion of the state's fuel sales tax paid by the county for use in county owned motor vehicles	Must be used to fund the construction, reconstruction and maintenance of roads	Based on usage
Insurance License Tax	Proceeds from an annual license tax on appointment and renewal of insurance representatives and agents selling various types of insurance products	No restrictions	\$6 or \$12 per original appointment or renewal plus the municipality may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax.
Half-Cent Sales Tax	Generated from a portion of the net sales tax proceeds	Portion based on 2/3 of incorporated population shall be expended countywide; portion based on unincorporated population may be expended countywide (approx. 21% of total for FY03); may also pledge proceeds for principal and interest payments on capital projects	<u>Unincorporated County Population + (2/3 * Incorporated Population)</u> / Total County Population + (2/3 * Incorporated Population)
Mobile Home License Tax	Annual license tax on all mobile homes and trailers	No restrictions	50% of collections on units located in unincorporated area of county

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Wireless Enhanced 911 Fee	Fee collected by home service providers. Fee is 50 cents per month per each service number	Proceeds shall be used to pay the recurring costs of providing 911 or enhanced 911 service	44 % of the monies shall be distributed monthly to counties, based on the total number of wireless subscriber billing address in each county. 54% of monies shall be distributed in response to sworn invoices submitted to the Board by providers to reimburse such providers for the actual costs incurred in providing 911 or enhance 911 services. 2% of the monies shall be used to make monthly distributions to rural counties.

REVENUE SOURCES

- Revenues Authorized by the Constitution
- Revenue Sources Base on Home Rule Authority
- Revenues Authorized by the Legislature
- Other Own Source Revenue authorized by the Legislature
- Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Other Own Source Revenue authorized by the Legislature			
911 Fee	Fee of up to 50 cents per month per line authorized by referendum approval or majority vote of the BOCC	All fees collected by the telephone company minus administrative fees must be placed in a separate fund if the county has an operational 911 system	All fees collected by the telephone company (less the administrative fee, shall be returned to the county.
Communications Service Tax	State: state tax and gross receipts tax Local: counties may, by ordinance, levy a communications Services tax. Rates vary depending on type of government	No restrictions on use	State funds distributed as specified in 212.20(6) FS and 202.18(2), FS. Local funds distributed monthly to each county based on collections less DOR's administrative cost deduction.
Discretionary Surtax on Documents	Discretionary surtax on deeds and other instruments relating to real property or interest in real property	All counties are eligible. Proceeds shall be used only to help finance the construction, rehabilitation, or purchase of housing for low and moderate-income families, pay costs of collection and enforcement of surtax, and fund local matching contributions required by federal law.	All funds collected less DOR administrative fee
Insurance Premium Tax	excise tax on property insurance available to municipalities and special fire control districts having pension benefit fund for firefighters	Proceeds must be used to supplement pension trust funds	Distributed by the Chief Financial Officer on or before July 1st and at other times authorized by the Division of Retirement.
Intergovernmental Radio Communication Program	\$12.50 from each moving traffic violation	Proceeds must be used to fund the county's participation in an intergovernmental radio communication program or local law enforcement automation	The Clerk of Circuit Court shall remit \$12.50 from each moving traffic violation to the county, depending on the county's participation or lack of participation in an approved intergovernmental radio communication program

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Occupational License Tax	Adopted by resolution or ordinance and with 14 days public notice	Limited to certain individuals or businesses	Revenues, exclusive of costs of collection, shall be apportioned between the county's unincorporated area and the incorporated municipalities located with the county by a ratio derived by dividing the respective populations by the County's population.
Public Service Tax	Municipalities and charter counties are authorized to levy by ordinance	All municipalities are eligible to levy the tax within the area of its tax jurisdiction. A charter county may levy the tax within the unincorporated area.	The seller of the service shall remit the taxes collected to the governing body in the manner prescribed by ordinance.

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE

DESCRIPTION

USES OF FUNDS

NOTES

Local Option
Taxes Authorized
by the Legislature:

Local Discretionary Sales Surtaxes	Seven different types of local discretionary sales surtaxes authorized and potential revenue for the County, municipal governments and school districts	Only applies to the first \$5,000 of any single taxable item.	The DOR shall distribute funds using a distribution factor determined for each levying county that is multiplied by the amount available for distribution.
Indigent Care and Trauma Center Surtax	Non consolidated counties with a population \geq 800,000 may levy a surtax not to exceed 0.5%. Non consolidated counties with a population < 800,000 may levy a surtax not to exceed 0.25%	Miami-Dade and Duval counties are restricted from this surtax.	Proceeds shall remain the property of the state and shall be distributed by the Department of Revenue to the Clerk of Court.
Voter-Approved Indigent Care Surtax	Counties having a total population less than 800,000 may levy up to 1%, if there is a supported medical school in the county	Subject to combined rate limitation. Cannot exceed a total of 1%. If a supported medical school is located in the county, cannot exceed a total of 1.5%	Proceeds shall remain the property of the state and shall be distributed by the Department of Revenue to the Clerk of the Circuit Court.
Local Option Food and Beverage Taxes	Hotels and Motels may impose a 2% tax on the sale of food, beverages and alcoholic beverages. Other establishments may impose a 1% tax.	Establishments except for hotels and motels with a revenue of \$400,000 or less the previous calendar year are exempt. Veteran Organizations are also exempt.	Proceeds of the 2% tax shall be distributed to a countywide convention and visitor's bureau. Proceeds of the 1% tax shall be distributed by the county pursuant to certain guidelines.
Local Option Fuel Taxes	Local governments authorized to levy up to 12 cents taxes using 3 separate levies: (1) 1 cent on every gallon of motor and diesel fuel sold within a county. (2) 1 to 6 cents on each gallon of fuel sold. (3) 1 to 5 cents on every gallon of fuel sold.	The 1 to 6 cents tax shall not exceed 30 years.	Revenue shall be distributed monthly by the Department of Revenue to the county.

REVENUE SOURCES

Revenues Authorized by the Constitution

Revenue Sources Base on Home Rule Authority

Revenues Authorized by the Legislature

Other Own Source Revenue authorized by the Legislature

Local Option Taxes Authorized by the Legislature:

REVENUE TYPE	DESCRIPTION	USES OF FUNDS	NOTES
Ninth-Cent Fuel Tax	A 1 cent tax on every net gallon of motor and diesel fuel sold within a county.	All counties are eligible.	The county's governing body may provide the distribution of the tax proceeds within both the incorporated and unincorporated areas of the county.
1 to 6 Cents Local Option Fuel Tax	Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of fuel sold.	All counties are eligible. Tax proceeds are limited to use for transportation expenditures.	Proceeds shall be distributed by the Department of Revenue according to the distribution factors determined at the local level by interlocal agreement.
1 to 5 Cents Local Option Fuel Tax	1 to 5 cents on every net gallon of motor fuel.	Diesel is excluded. All counties are eligible to levy this tax.	Tax proceeds shall be distributed by the Department of Revenue according to the interlocal agreement between the county and municipalities within the county.
Tourist Development Taxes	5 separate taxes on transient rental transactions from 3 - 6 percent	Any county is eligible as long as the Municipal Resort Tax is not being imposed or no more than 2 percent of tourist development tax.	Collections received by the Department of Revenue minus the costs of administration shall be paid monthly to the county.