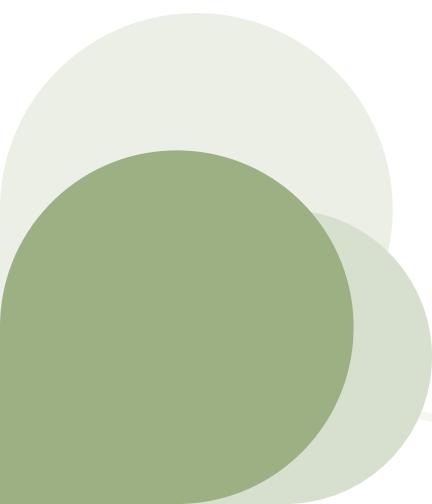




Sharing the Revenue: overview of revenue sources that pass to the local governments from the state



Co-Presenters: John Lege, CGFO, CPFO

Kelly Strickland, CPA, CGFO



Let's get to know each other!



- How many of you work with preparing the budget?
- How many years of experience do you have preparing the budget?
- County Employees? City Employees?
School Board Employees? Other?

Types of Revenues

- Taxes
- Permits, Fees and Special Assessments
- Intergovernmental Revenue
- Charge for Services
- Fines and Forfeitures
- Miscellaneous Revenues
- Other Financing Sources

Taxes

- Charges levied based on income or wealth
 - Ad Valorem
 - Utility Excise Taxes
 - Electric
 - Communication
 - Water
 - Natural Gas
 - Fuel Oil and Propane Gas
 - Local Business Tax

Permits, Fees and Special Assessments

- Charges levied under home rule authority
 - Building Permits
 - Franchise Fees
 - Impact Fees
 - Special Assessments
 - Other Permits and Fees

Intergovernmental Revenue

- Includes all revenues received from federal, state and other local government sources
 - Federal Grants
 - Federal Payments in Lieu of Taxes
 - State Grants
 - State Revenue Sharing – Proceeds
 - State Payments in Lieu of Taxes
 - Grants from Other Local Units
 - Shared Revenue from Other Local Units
 - Payments from Other Local Units in Lieu of Taxes

Charge for Services

- All revenues stemming from charges for current services
 - General Government
 - Public Safety
 - Physical Environment
 - Transportation
 - Economic Environment
 - Human Services
 - Culture and Recreation
 - Other Charges for Services

Fines and Forfeitures

- Revenues received from fines and penalties and forfeits
 - Court-Ordered Judgements and Fines
 - Fines – Other
 - Confiscation of Deposits or Bonds held as performance guarantees
 - Assets Seized by Law Enforcement
 - Other Judgements, Fines and Forfeits

Miscellaneous Revenues

- Any Other Revenues not previously categorized
 - Interest and Other Earnings
 - Rents and Royalties
 - Disposition of Fixed Assets
 - Sale of Surplus Materials and Scrap
 - Contributions and Donations
 - Other Miscellaneous Revenues

Other Financing Sources

- Amounts received which are not additions to assets of the entity as a whole
 - Interfund Transfers from
 - Contributions from Enterprise Operations
 - Installment Purchases and Capital Leases
 - Debt Proceeds
 - Intragovernmental Transfers from Constitutional Officers
 - Other

Major General Fund Revenues as a % of total Revenues as budgeted in the City of Sarasota

	Budget 2016-17	Percent of Budget
Ad Valorem Taxes	\$21,946,942	36.0%
Electric & Gas Franchise Fees	4,500,000	7.4%
Electric, Water & Fuel Oil Excise Taxes	7,236,419	11.9%
Communication Service Tax (CST)	3,000,000	4.9%
Half Cent Sales Tax	5,100,000	8.4%
State Revenue Sharing	1,857,152	3.0%
Red Light Citations	326,000	.5%
Investment Earnings	202,000	.3%
Grants/Other State Funding	1,264,231	2.1%
Premium for Taxes for Police and Fire	779,000	1.3%
Other Financing Sources	4,626,009	7.6%
All Other Revenue Sources	10,142,036	16.6%
Total Revenue	\$60,979,789	100%

City of Sarasota

State Revenue Sharing - Proceeds

Budget
2016-17

Municipal Revenue Sharing Program:

From the Sales and Use Tax	\$1,420,000
From the One Cent Municipal Gas Tax	437,152
Mobile Home Licenses	30,000
Alcoholic Beverage License	110,000
Half Cent Sales Tax	5,100,000
Firefighter Supplemental Compensation	63,000
Fuel Tax Refunds and Credits	41,500
State Housing Initiative Partnership	2,483,546

Sources:



UNIFORM ACCOUNTING SYSTEM MANUAL

For Florida Special Districts and
Other Similar Local Government Entities

State of Florida
Department of Financial Services
Bureau of Local Government

2
0
1
1
Edition

2015 Local Government Financial Information Handbook

December 2015

The Florida Legislature's
Office of Economic and Demographic Research



Local Government Financial Information Handbook

- A reference for many of the revenue sources available to local governments
- Contains items useful for local government budgeting purposes
- Includes descriptions of revenue sources, estimated revenue distributions and adjusted populations estimates used for revenue-sharing calculations



Uniform Accounting System Manual for Florida Local Governments

- This manual provides guidance for uniform accounting practices and procedures for local government entities in the state of Florida.
- Proper accounting is required to provide a standard for reporting and reporting financial information to the State of Florida.
- Revenue account codes provide the uniform numbering, a title, and a description of each revenue received.

How do we know what revenues
are authorized for local
governments?



Major Governmental Revenue Sources

- Revenue Sources authorized by the Constitution
- Revenue Sources based on Home Rule
- Revenue Sources authorized by the Legislature

Revenues Authorized by the Constitution

- Ad Valorem
 - The ability of local governments to raise revenue for governmental operations is limited by the State Constitution.
 - Local governments may levy Ad Valorem Taxes subject to the following limitations:
 - Ten Mills for County, Municipal and School Purposes
 - A millage fixed by law for a county furnishing municipal services
 - A millage authorized by law and approved by voters for special districts.
 - Exceptions –
 - Voted Debt Service
 - Voted Millage not to exceed 2 years

Revenues Authorized by Home Rule Authority

- Proprietary Fees
 - Home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees.
 - Examples include admission fees, franchise fees, user fees, and utility fees.

Revenues Authorized by Home Rule Authority

(continued)

- Regulatory Fees
 - Include building permit fees, impact fees, inspection fees, and stormwater fees.
 - Two principles guide the application and use of regulatory fees.
 - The fees 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.

Revenues Authorized by Home Rule Authority

(continued)

- **Special Assessments**

- Special Assessments are used to construct and maintain capital facilities and to fund certain services.
 - State Law authorizes the levy of special assessments for county and municipal governments and for county emergency medical services.
 - Special Districts derive their authority to levy special assessments through general law or special act creating the district.
 - As established by Florida case law, two requirements exist for the imposition of a valid special assessment.
 - The assessed property must derive a special benefit from the improvement or service provided
 - The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit

Revenues Authorized by the Legislature

- State-imposed fees or taxes shared with local governments or school districts
- 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. 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.

Revenues Authorized by the Legislature (continued)

- 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 in this category, general law restricts the expenditure use of the generated funds.

Now that we have an understanding of what State Shared Revenues are, Let's dig a little deeper in understanding these revenue sources!

STATE SHARED REVENUE PROGRAMS



State Shared Revenues

– Authorized by Legislation

- Alcoholic Beverage License Tax
- Cardroom Revenues
- Constitutional Fuel Tax
- County Fuel Tax
- County Rev. Sharing Program
- Distribution of Sales and Use Taxes to Counties
- Emergency Management Assistance
- Enhanced 911 Fee
- Fuel Tax Refunds & Credits
- Indian Gaming Revenues
- Insurance License Tax
- Intergovernmental Radio Communication Program
- Local Government Half-cent Sales Tax Program
- Miami-Dade County Lake Belt Mitigation Fee
- Miami-Dade Lake Belt Water Treatment Plant Fee
- Mobile Home License Tax
- Municipal Revenue Sharing Program
- Oil, Gas, and Sulfur Production Tax
- Pymts from State Forest Timber Sales to Eligible Fiscally Constrained County Governments
- Phosphate Rock Severance Tax
- State Housing Initiatives Partnership Program
- Support for School Capital Outlay Purposes
- Vessel Registration Fee

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:
 - Any person operating a bottle club
 - Vendors of malt beverages containing alcohol of 0.5% or more by volume...
 - Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines...
 - Vendors permitted to sell any alcoholic beverages regardless of alcoholic content....
 - Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers...

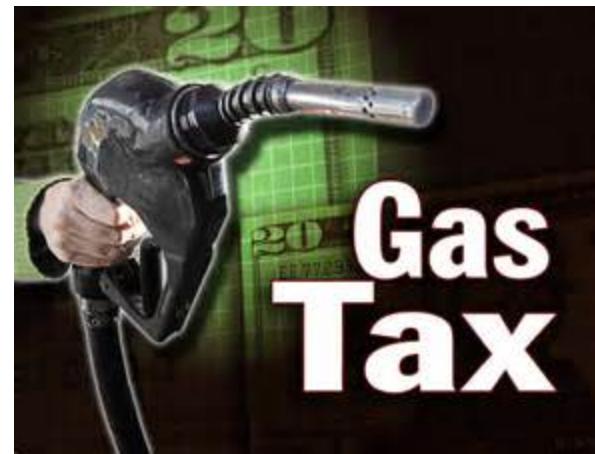


Alcoholic Beverage License Tax (continued)

- 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 Dept. of Bus. & Professional Regulation's Division of Alcoholic Beverages and Tobacco.
- Distribution of Proceeds
 - 24% of the eligible taxes collected within each county is returned to that county's tax collector.
 - 38% of the eligible taxes collected within an incorporated municipality is returned to the appropriate municipal officer.
- Authorized Uses
 - The use of this revenue is at the discretion of the governing body.

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 – A state tax of 2 cents per gallon on motor fuel is levied.



Constitutional Fuel Tax (2 Cents) (continued)

- Eligibility Requirements
 - All Counties are eligible.
- Administrative Procedures
 - The tax is paid into the state treasury by the DOR for deposit in the Fuel Tax Collection Trust. The DOR transmits the tax to the State Board of Administration (SBA). The SBA allocates to each county based on a formula.
- Authorized Uses
 - Debt Service requirements must be met first. The remaining funds may be used for the acquisition, construction, and maintenance of roads.
 - Maintenance means periodic and routine maintenance
 - Construction includes traffic signal installations, sidewalks, bicycle paths, and landscaping.

Constitutional Fuel Tax (2 Cents) (Continued)

- Distribution of Proceeds
 - $\frac{1}{4}$ - County Area/Statewide Area
 - $\frac{1}{4}$ - County Population/Statewide Population
 - $\frac{1}{2}$ - County Tax Collected during previous FY/Statewide Tax Collected during previous FY

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
...
Sarasota	0.83302%	0.49615%	0.24491%	1.57830%	\$ 3,246,721
Seminole	1.07012%	0.56015%	0.14620%	1.77650%	\$ 3,654,438
Sumter	0.43416%	0.14241%	0.24110%	0.81770%	\$ 1,682,091
Suwannee	0.13890%	0.05660%	0.28870%	0.48420%	\$ 996,048
...
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 205,710,000

County Fuel Tax (1 Cent)

- Sections 206.41 (1) and 206.60, Florida Statutes
- Summary – This tax is levied on motor fuel at the rate of 1 cent per gallon. It is the legislative intent to use these proceeds to reduce the burden of county ad valorem taxes.



County Fuel Tax (1 Cent) (continued)

- Eligibility Requirements
 - All Counties are eligible.
- Administrative Procedures
 - Prior to distribution to county governments, the DOR deducts a service charge for the state's General Revenue Fund and fees for administration costs not to exceed 2% of collections.
- Authorized Uses
 - These 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.

County Fuel Tax (1 Cent) (continued)

- Distribution of Proceeds
 - $\frac{1}{4}$ - County Area/Statewide Area
 - $\frac{1}{4}$ - County Population/Statewide Population
 - $\frac{1}{2}$ - County Tax Collected during previous FY/Statewide Tax Collected during previous FY

County	Collection Component	Population Component	Area Component	Distribution Factor	Estimated Distribution
...
Sarasota	0.83302%	0.49615%	0.24491%	1.57830%	\$ 1,440,243
Seminole	1.07012%	0.56015%	0.14620%	1.77650%	\$ 1,621,106
Sumter	0.43416%	0.14241%	0.24110%	0.81770%	\$ 746,174
Suwannee	0.13890%	0.05660%	0.28870%	0.48420%	\$ 441,846
...
Totals	50.00000%	25.00000%	25.00000%	100.00000%	\$ 91,252,795

County Revenue Sharing

- Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915, Florida Statutes
- Summary - The FL Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of government. These revenues are allocated to each county that meets strict eligibility requirements.



County Revenue Sharing (continued)

- Eligibility Requirements
 - In order to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a county government must satisfy the requirements of Chapter 218.23 (1), Florida Statutes.
- Administrative Procedures
 - Administered and collected by the DOR. 2.9% of net Cigarette Tax and 2.081% of Sales and Use Tax collections are deposited into the Revenue Sharing Trust Fund for Counties. Monthly distributions are made to eligible county governments.
- Authorized Uses
 - No restrictions on this revenue except for statutory provisions exist that restrict the amount of funds that can be pledged for bonded indebtedness.

County Revenue Sharing (continued)

- County Revenue Sharing Funding
 - 2.9% of Net Cigarette Tax Collections = 1.53%
 - 2.081% of Sales and Use Tax Collections = 98.47%
- Distribution
 - Calculated by Apportionment Factor
 - 1st guaranteed entitlement – 1971-72 statutory provisions
 - 2nd guaranteed entitlement – 1981-82 statutory provisions
 - Growth Money

County	1st Guaranteed	2nd Guaranteed	Growth Money	Yearly Total
...
Sarasota	\$ 1,119,924	\$ 1,148,225	\$ 6,997,350	\$ 9,265,499
Seminole	339,130	1,316,016	7,335,911	8,991,057
Sumter	35,653	182,301	2,260,060	2,478,014
Suwannee	32,719	175,516	702,335	910,570
...
Totals	\$ 30,329,957	\$ 64,756,373	\$ 332,786,157	\$ 427,872,487

Distribution of Sales and Use Taxes to Counties

- Section 212.20(6)(d)6.1., 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.



Distribution of Sales and Use Taxes to Counties

(continued)

- Eligibility Requirements
 - All Counties are eligible to receive proceeds
- Distribution of Proceeds
 - Each fiscal year \$29,915,500 is divided into 67 equal parts, plus one part \$446,500 is distributed to each county government.
 - Distribution begins January 5th and continues monthly for a total of four months.
 - Possible that all or some portion of the \$446,500 is distributed to one or more other governmental entities pursuant to a local ordinance.
- Authorized Uses
 - Use of this revenue is at the discretion of the governing body.

Emergency Management Assistance

- Sections 252.371-.373, Florida Statutes
- Summary – An annual surcharge of \$2 is imposed on every homeowner's, mobile home owner's, tenant homeowner's, and condominium unit owner's insurance policy in order to provide funds for emergency management, preparedness, and assistance. In addition, an annual \$4 surcharge is imposed on every new or renewed commercial fire, commercial multiple peril, and business owner's property insurance policy. A portion of the proceeds is distributed to counties and municipalities for the purpose of funding local emergency management agencies and programs.



Emergency Management Assistance (continued)

- Eligibility Requirements
 - Any county or municipality that has created a local emergency management agency is eligible to receive funding.
- Administrative Procedures
 - The Policyholder pays the surcharge to the insurer, and the insurer collects the surcharge and remits it to the DOR. All surcharge proceeds are deposited in the Emergency Management, Preparedness, and Assistance Trust Fund. If adequate funding is available, every county receives funds at least sufficient to fund a dedicated, full-time emergency preparedness officer position.
- Authorized Uses
 - Proceeds are used to implement and administer state and local emergency management programs, including administration, training, and operations.

Enhanced 911 Fee

- Sections 365.172-.173, Florida Statutes
- Summary



- Each voice communications service provider collects an enhanced 911 (E911) fee monthly from wireless and non-wireless service subscribers.
- The fee is imposed on each retail transaction of prepaid wireless service.
- The fee rate cannot exceed 50 cents per month for each service identifier or 50 cents for each retail transaction of prepaid wireless service.
Effective 1/1/15, the fee rate is 40 cents, but it may be adjusted in the future by the E911 Board.
- The fee provides funds to county governments to pay certain costs associated with their 911 or E911 systems and reimburses wireless telephone service providers for costs incurred to provide 911 or E911 systems.

Enhanced 911 Fee (continued)

- Eligibility Requirements
 - All Counties are eligible to receive 3 separate distributions
 - 1 based on the total # of wireless service identifiers in each county
 - 2 based on the total # of non-wireless service identifiers in each county
 - 3 based on the total amount of fees on prepaid wireless services reported and paid in each county
 - Additionally, rural counties, defined as having a population of less than \$75,000, are eligible to receive separate distributions.



Enhanced 911 Fee (continued)

- Administrative Procedures
 - On or before the 15th of the month, revenues are paid into the Emergency Communications Number E911 System Fund. On or before the 25th day of the month the net revenues are segregated into 3 separate categories: 1) wireless, 2) non-wireless, and 3) pre-paid wireless.
 - The E911 Board is charged with administering, the E911 fee, including receiving revenues derived from the fee; distributing portions of the revenues to wireless providers, counties; and DOR; accounting for receipts, distributions, and income derived by the funds; and providing required annual reports the Governor and the Legislature.

Enhanced 911 Fee (continued)

- Authorized Uses
 - Monies in the wireless category
 - 76% - Counties
 - 20% - Wireless Providers
 - 3% - Rural Counties
 - 1% - E911 Board - Administration
 - Monies in the non-wireless category
 - 96% - Counties
 - 3% - Rural Counties
 - 1% - E911 Board - Administration
 - Monies in the prepaid wireless category
 - 61% - Counties
 - 35% - E911 Board for providing E911 grants
 - 3% - Rural Counties
 - 1% - E911 Board - Administration



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.

OptimalNet
Contractor Stationery Supplies from LaSICCA.
Please complete the form and mail or fax it to:
LaSICCA Contractor Distributed Services, 3 Carter Road, Tamarac, Florida 33328
Fax: (954) 722-0240

Customer's Name _____	OptimalNet		
Customer's Mailing/Shipping Code _____			
Telephone Number _____			
Fax Number _____			
Authored Signature _____			
Product Code	Product Description	Quantity	Unit
101-1	LaSICCA Stationery - postcard (M1)	1	Envelope
Envelopes			
HC1201	Crown Flans for Return - Optical	Box of 100	Box
HC1202	Light Tint - Crown Flans	Box of 100	Box
Health Forms			
HC201	Application for Motor Vehicle Tax	Box of 2000	Box
HC202	Petition Optical Prescription of Insurance	Box of 2000	Box
HC203	MMI (Optical Insurer and Patient) Supplement	Box of 2000	Box
HC204	Medical Insurance Application - Motor Vehicle Insurance Application	Box of 2000	Box
HC205	MMI and MMII Application of a Private Motor Vehicle	Box of 2000	Box
HC206	Mobile MMII Formular - Light "Not Form"	Box of 100	Box
HC207	Authorizing/Renewing of Permit to RAMP	Box of 100	Box
HC208	Florida DMV Formular Report	Box of 100	Box
Short Of Health Forms (Leave Insurance To Home)			
HC1-9	Case for Indemnity Health costs (Home & car-pool insurance)	Box	Box
HC1-10	Non-Health Health Form - Post	Post	Post
HC1-11	Non-Health Health Form - Fax	Box of 100	Box
HC1-12	Change and Renewal of Health Insurance Coverage	Post	Post
HC1-20	Posting MMII Formulars - Change Posters	Post	Post
Disposal, Filing & Wipes			
HC10001	Flame Clean Disinfectant (Non-Aerosolized)	Box	Box
HC100000	Flame Clean Disinfectant (Aerosol)	Box	Box
Labels			
HC101	Anti-Slip Floor Marker - Blue	Boxed	Boxed
HC102	Sticker for Classroom Eye Care Supply	Box of 100	Box
HC103	Indicates Anti-Reflection Coating - Clear	Box	Box
CP1	Application for Second Plan of Coverage	Post	Post
CP2	Auto Insurance Card - Generic	Post	Post
CP3	Insurance Premium Payment Receipt	Post	Post
PT1	Private Sign-Off Section - White	Post	Post
PT2	Verifications Signs - Seal (Decor) - White	Post	Post
Address:			
Last Update: 07/10/2011		Page: 1 of 1	
		Version: 4.00.00	

Fuel Tax Refunds and Credits (continued)

- Eligibility Requirements
 - A county, municipality or school district who is has paid state fuel tax imposed by s. 20641(10(g), F.S. on motor or diesel fuel for use in a motor vehicle operated by the local government or school district is refunded.
- Administrative Procedures
 - The DOR administers the refund or credit of fuel taxes. The DOR deducts a fee of \$2 for each claim, with is deposited into the state's General Revenue Fund.
- Distribution
 - The DOR pays claims on a quarterly basis.
- Authorized Uses
 - The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets.
 - The refunds to school districts are used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as a result of the construction or renovation of schools.

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.

Insurance License Tax (continued)

- Eligibility Requirements
 - A county government receives proceeds if an agent does business 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 Dept. of Financial Services administers this tax and deposits county monies in the Agents County Tax Trust Fund. After applying a General Revenue Service Charge deduction, the Department remits the balance to the counties.
- Authorized Use
 - The use of the revenue is at the discretion of the governing body.



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.

Intergovernmental Radio Communication Program (continued)

- Eligibility Requirements
 - All counties are eligible to participate in the program.
- Administrative Procedures
 - The clerk of 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 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 incorporated area.
- Authorized Use
 - Must be used for participation in an intergovernmental radio communication program or to fund local law enforcement automation.

Local Government Half-Cent Sales Tax Program

- Sections 202.18(2)(c), 212.20(6), 218.60-.67, and 409.915, Florida Statutes
- Summary –
 - 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.
 - 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 3 distributions of state sales tax revenues collected.
 - Ordinary – eligible county and municipal governments
 - Emergency and Supplemental – counties that meet certain fiscal-related eligibility requirements or have an inmate population of greater than 7% of the total county population
 - Fiscally constrained – a county that is entirely within a rural area of opportunity as designated by the Governor or for which the value of 1 mill of property tax levy will raise no more than \$5 million in revenue.

Local Government Half-Cent Sales Tax Program

(continued)

- Eligibility Requirements
 - A County or Municipality that meets the requirements for revenue sharing pursuant to s.218.23,F.S.
- Administrative Procedures
 - Sales tax monies collected within the county are earmarked for distribution to that county and municipality within that county.

Local Government Half-Cent Sales Tax Program (continued)

- **Distribution of Proceeds**
 - Distribution is determined by multiplying an allocation factor based on population by the sales tax monies earmarked
- **Authorized Uses**
 - The use if this revenue is at the discretion of the governing body.

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distibution
...
Sarasota BOCC	\$ 30,680,020	\$ -	\$ -	\$ -	\$ 30,680,020
Longboat Key	\$ 400,774	\$ 0	\$ 0	\$ 0	\$ 400,774
Nort Port	\$ 5,425,385	\$ 0	\$ 0	\$ 0	\$ 5,425,385
Sarasota	\$ 4,731,004	\$ 0	\$ 0	\$ 0	\$ 4,731,004
Venice	\$ 1,906,510	\$ 0	\$ 0	\$ 0	\$ 1,906,510
Countywide Total	\$ 43,143,693	\$ 0	\$ 0	\$ 0	\$ 43,143,693
...
Totals	\$ 1,963,360,000	\$ 20,328,000	\$ 592,958	\$ 17,138,000	\$ 2,001,418,958

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.



Mobile Home License Tax (continued)

- 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 the proceeds.
 - The district school board receives proceeds if taxable units are located within the respective county.
- Administrative Procedures
 - The tax is collected by county tax collectors and remitted to the Dept. of Highway Safety and Motor Vehicles(DHSMV)
- Distribution of Proceeds
 - 50% is distributed to district school board
 - 50% is distributed to county or municipality for taxable units located within its corporate limits.
- Authorized Uses
 - The use of this revenue is at the discretion of the governing body.

Municipal Revenue Sharing Program

- Sections 206.605(1), 206.997, 212.20(6), and 218.20-.26, Florida Statutes
- Summary –
 - The FL Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of government.
 - The “Revenue Sharing Trust Fund for Municipalities” was created'.
 - This Trust Fund currently receives 1.3653% of Sales and Use Tax collections.
 - This Trust Fund also receives the net collections from the 1 Cent Municipal Fuel Tax.
 - Municipalities must use the funds derived from the 1 Cent Municipal Fuel Tax for transportation-related expenditures.



Municipal Revenue Sharing Program

(continued)



- Eligibility Requirements
 - Municipal government must meet a number of statutory requirements.
 - The minimum entitlement is defined as the amount of revenue, as certified by the municipal government and determined by the DOR, which is shared with the municipality so that the municipality will receive the amount of revenue necessary to meet its obligations.
- Administrative Procedures
 - The DOR administers the municipal revenue sharing program. Monthly distributions are made to eligible municipal governments. The Program is comprised of State Sales Tax and Municipal Fuel Taxes.

Municipal Revenue Sharing Program

(continued)

- **Distribution of Proceeds**

- The Apportionment factor is calculated for each eligible municipality using a formula of these equally weighted factors:
 - adjusted municipal population,
 - derived municipal sales tax collections,
 - and municipality's relative ability to raise revenue.

- **Authorized Uses**

- Funds received from the fuel taxes must be used for transportation related activities
 - For FY2015-16 the distribution to Municipalities was 23.7%
- Funds received from sales and use tax have no restrictions except for the restriction on program funds that can be used for the payment on indebtedness.



VESSEL REGISTRATION FEES

- Sections 328.66 and 328.72, Florida Statutes
- Summary

- Vessel owners are required to pay annually a state registration fee, and the fee amount varies by vessel class.
- A portion of the state fee, derived from recreational vessels only, is distributed to county governments for expenditure on a variety of recreational boating-related purposes.
- In addition, any county government may impose an optional registration fee on vessels registered, operated, used, or stored on the water of this state within its jurisdiction. (this annual fee is 50% of the state registration 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.



VESSEL REGISTRATION FEES

- Eligibility Requirements
 - All counties are eligible to impose the optional fee subject to an ordinance adopted by the governing body. Additionally, a municipality that was imposing a registration fee before April 1, 1984, is permitted to continue levying its fee.
- Administrative Procedures
 - County tax collectors collect both state and any optional county fees. The amount of fee varies depending on vessel class (length). The county portion of the state fee, is derived from recreational vessels only.



VESSEL REGISTRATION FEES



- **Distribution of Proceeds**
 - The county portion of the state fee is distributed to the counties. The county retains the optional fee proceeds less the 1st dollar of each registration fee, which is remitted to the State for deposit in the Save the Manatee Trust Fund. Any county that imposes the optional fee may establish an interlocal agreement with municipalities located in the county.
- **Authorized Uses**
 - Proceeds are to be used for 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.

Other Local Revenue Sources

- Communications Service Tax
- Convention Development Taxes
- Discretionary Surtax on Documents
- Green Utility Fee
- Gross Receipts Tax on Commercial Hazardous Waste Facilities
- Highway Safety Fees – Red Light Cameras
- Insurance Premium Tax
- Local Business Tax
- Local Discretionary Sales Surtaxes
- Local Option Food and Beverage Taxes
- Motor Fuel and Diesel Fuel Taxes
- Municipal Pari-mutual Tax
- Municipal Parking Facility Space Surcharges
- Municipal Resort Tax
- Public Service Tax
- Tourist Development Taxes
- Tourist Impact Tax

Budgeting

- Historical information - Average over an annual period
- Florida Dept. of Revenue – Office of Tax Research
- <http://edr.state.fl.us/Content/local-government/data/county-municipal/index.cfm>
- Timing/Cash flow of revenues – receipt of revenues may be one, two or three months after date of collection or earned

Check FL statutes for additional and detailed information on each of the types of revenue sources.

QUESTIONS?

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