



## Quarterly Budget Review

January 14, 2026

Revenue Diversification Options • Local Government Financial Information Handbook • FY 2025/2026

Revenue Type	Action to Implement	Est. Revenue	Eligible Use of Funds	Notes
<b>Motor Fuel and Diesel Fuel Tax (referred to as the ninth-cent) - 1 cent levy upon every net gallon of motor fuel sold within the County.</b>	Ordinance adopted by extraordinary vote of the Board or voter approved referendum	\$750,678	Proceeds are used to fund specific transportation expenditures per Florida Statute 336.025(7).	IRC levies the first tax which is one cent on every net gallon of diesel fuel (also eligible to levy on motor fuel) sold within the County. This tax is also known as the ninth-cent fuel tax and is required to be levied per the Legislature in order to provide statewide equalization of fuel taxes.
<b>Motor Fuel and Diesel Fuel Tax (referred to as the third tax) - 1 to 5 cent levy upon every net gallon of motor fuel sold within the County. Diesel fuel is not subject to this tax.</b>	Ordinance adopted by majority plus one vote of the Board or voter approved referendum	\$3,500,000	Proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.	IRC levies the first tax which is one cent on every net gallon of diesel fuel (also eligible to levy on motor fuel) sold within the County. This tax is also known as the ninth-cent fuel tax. IRC levies the second tax of cents 1 to 6 on every net gallon of motor and diesel fuel sold within the County.
<b>Emergency Fire Rescue Services and Facilities Surtax (Discretionary Sales Tax) - may be levied at a rate of up to 1 percent</b>	Ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum.	\$28,500,000	Proceeds must be expended for specified emergency fire rescue services and facilities.	Each local government entry receiving a share of surtax proceeds must reduce the ad valorem tax levy in subsequent budget years by the estimated amount of revenue provided by the surtax.
<b>Vessel Registration Fee - annual registration fee on vessels registered, operated, used or stored on the water of this state within its jurisdiction. Equal to 50% of the imposed State registration fee.</b>	Ordinance adopted by the governing body.	\$32,500	Proceeds may be used towards funding a variety of recreational boating-related purposes.	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.



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### Revenue Diversification Options • Stormwater Utility Fee • FY 2025/2026

Revenue Type	Action to Implement	Est. Revenue	Eligible Use of Funds	Notes
Stormwater Utility Fee	County must establish a stormwater utility or benefit area (MSBU). An ordinance must be passed detailing the charges based on runoff, be able to demonstrate special benefits to properties, and then adopt the budget and rate through the annual budget cycle.	N/A	Funds must be spent to demonstrate that properties are paying for a specific service (stormwater management) they receive.	The County must designate a specific stormwater management system benefit where the fees will be assessed. The properties being assessed must receive a special benefit above and beyond the general community benefit. Fees are often based on Equivalent Residential Units (ERUs) or impervious area (roofs, driveways) to measure runoff impact, ensuring fairness.