

SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

- Advertising authorities (aka convention development tax authorities)
- Airport authorities and districts (county and joint county-city)
- Beach and shore preservation districts
- Community redevelopment agencies
- County fine arts councils
- Development authorities and districts
- Educational facilities authorities
- Health facilities authorities
- Historic preservation boards
- Hospital boards and authorities
- Housing finance authorities reorganized as agencies of the county government
- Industrial development authorities
- Land authorities
- Mosquito control districts with ex officio boards
- Municipal service benefit units
- Municipal service taxing units
- Planning and zoning districts and commissions
- Public health trusts
- Recreation districts with ex officio boards
- Recreation and water conservation and control districts and authorities
- Regional Jails
- Research and development authorities
- Safe neighborhood improvement districts
- Special improvement service districts
- Special road and bridge districts
- Water control boards with ex officio boards
- Water and sewer districts

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all current and delinquent property tax collections (real and personal) collected for the county funds and agencies listed above.

3. B. Local sales taxes

1. General sales tax (Code T09) - Include:
Local option sales tax
4. Motor fuels tax (Code T13) - Include:
County 1-cent voted gas tax
Local option gas tax/alt fuel
6. Public utilities tax (Code T15) - Include:
Utilities service taxes
Franchise fees
8. Other sales Tax (Code T19) - Include:
Fire insurance premium tax
Casualty insurance premium tax
Discretionary sales surtax

3. C. Licensing and permit taxes

5. Occupation and business licenses (code T28)
Include inspection and examination fees required in connection with the issuance and renewal of a business license and permit.
6. Other licensing and permit taxes (Code T29) - Include:
Building permits
Other licenses, fees, and permits

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include amounts retained by the Clerk of Court for processing forms DR-219.

4. Intergovernmental revenues

A. Streets and highways – From the State - Code C46

Include: County voted gas tax

C. Public welfare – From the State - Code C79

Include: Human services - Public welfare
Other human services

D. Health and/or hospitals – From the State - Code C42

Include: Human services - Health or hospitals

M. General support – From the State - Code C30

Include: Municipal cigarette tax
State revenue sharing proceeds
Insurance agent county licenses
Mobile home licenses
Alcoholic beverage licenses
Local government ½ cent sales tax
State payments in lieu of taxes

N. All other – From the State - Code C89

Include: State grants-General government
State grants-Public safety
State grants-Other physical environment
State grants-Transportation
State grants-Economic environment
State grants-Culture/recreation
State grants-Other
State shared revenue-Racing tax
State shared revenue-Other gen. govt
State shared revenue-Other physical env.
State shared revenue-Transportation
State shared revenue-Economic environment
State shared revenue-Culture/recreation
State shared revenue-Other

PART 3 – EXPENDITURES

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income tax, social security, or retirement coverage.

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