

## SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA COUNTIES 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for all funds of the 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 and gross receipts taxes (code T09)

##### Include

- Local option sales tax

##### 4. Motor fuels sales tax (code T13)

##### Include

- County 1-cent voted gas tax
- Local option gas tax/alt fuel

##### 6. Public utilities sales tax (code T15)

##### Include

- Utilities service taxes
- Franchise fee

##### 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 licensing and permit taxes (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**

- General government grants
- Public safety grants
- Other physical environment grants
- Transportation grants
- Economic environment grants
- Cultural and recreation grants
- Other state grants
- 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 – Cultural/recreation
- State shared revenue – Other

### PART 3 – EXPENDITURES

#### 11. Personnel expenditures (code Z00)

##### **Include**

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