SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA COUNTIES
2015 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