

**SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA CITIES, TOWNS, AND VILLAGES  
2018 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

In reporting data for all funds of the general government, please include the following fiscal activities:

- Airport authorities and districts (city and joint city-county)
- Community redevelopment agencies
- Downtown development and improvement authorities
- Fire districts and authorities
- Historic preservation boards
- Recreation districts with ex officio boards
- Safe neighborhood improvement districts
- Urban renewal commissions
- Utilities boards and commissions

**SCHOOLS****Exclude**

- Charter schools

**PART 2 - REVENUES****3. A. Property taxes** (code T01)**Include**

- All current and delinquent property tax collections (real and personal) collected for the municipal 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**

- Local option gas tax/alternate fuel

## 6. Public utilities sales 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 permits**

## 6. Other licensing and permit taxes (code T29)

**Include**

- Building permits
- Other licenses, fees, and permits

#### 4. Intergovernmental revenues

##### A. Streets and Highways - From the State (code C46)

###### Include

- County voted gas tax

##### 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, airport development grants
- Transportation, other grants
- Culture and recreation grants
- Other grants
- State shared revenue - Racing tax
- State shared revenue - Other gen. govt
- State shared revenue - Other physical env.
- State shared revenue - Transp., airport dev.
- State shared revenue - Transp., other
- State shared revenue - Econ. Environment
- State shared revenue - Culture/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