



REPRESENTING  
**ALEX SINK**  
CHIEF FINANCIAL OFFICER  
STATE OF FLORIDA

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Edition

# UNIFORM ACCOUNTING SYSTEM MANUAL

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For Florida Special Districts and  
Other Similar Local Government Entities

State of Florida

Department of Financial Services

Bureau of Local Government

DEPARTMENT OF FINANCIAL SERVICES

# Bureau of Local Government

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# Table of Contents

|   |            |
|---|------------|
| <b>INTRODUCTION .....</b>                                     | <b>2</b>   |
| ICON KEY .....  | 3          |
| <b>FUND CLASSIFICATIONS.....</b>                              | <b>4</b>   |
| FUND GROUPS .....   | 5          |
| <b>BALANCE SHEET ACCOUNTS .....</b>                           | <b>9</b>   |
| BALANCE SHEET ACCOUNT INTRODUCTION .....                      | 10         |
| BALANCE SHEET ACCOUNTS .....                                  | 10         |
| <b>REVENUE ACCOUNTS .....</b>                                 | <b>24</b>  |
| REVENUE ACCOUNT INTRODUCTION.....                             | 25         |
| REVENUE ACCOUNT CODES .....                                   | 26         |
| <b>EXPENDITURE/EXPENSE ACCOUNTS .....</b>                     | <b>80</b>  |
| EXPENDITURE/EXPENSE ACCOUNT INTRODUCTION .....                | 81         |
| EXPENDITURE/EXPENSE ACCOUNT CODES .....                       | 83         |
| <b>OBJECT CLASSIFICATIONS .....</b>                           | <b>95</b>  |
| OBJECT CLASSIFICATION INTRODUCTION .....                      | 96         |
| OBJECT CODES .....  | 97         |
| <b>APPENDIX A.....</b>  | <b>105</b> |
| BUDGETARY FINANCIAL REPORTING AND DISCLOSURE GUIDELINES ..... | 106        |
| <b>APPENDIX B.....</b>  | <b>107</b> |
| TEXT REFERENCES .....   | 108        |
| <b>APPENDIX C.....</b>  | <b>109</b> |
| STATUTORY REFERENCES .....                                    | 110        |
| <b>INDEX.....</b>   | <b>112</b> |









# Introduction

Section 218.33, Florida Statutes (F.S.), states that the Department of Financial Services “...shall make such reasonable rules and regulations regarding uniform accounting practices and procedures by local governmental entities in this state, including a uniform classification of accounts, as it considers necessary to assure the use of proper accounting and fiscal management techniques by such units.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

The Department of Financial Services, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information to the State of Florida. Implementation of the standard Chart of Accounts and Standard Annual Reporting Form began in 1978. Since then, there have been minor changes and updates to the Chart of Accounts and the Annual Reporting Form.

As mandated by Section 218.33, F.S., reporting units should use this chart of accounts as an integral part of their accounting system so that the preparation of their annual financial reports will be consistent with other local reporting entities. This does not preclude local entities from maintaining more detailed records for their own use.

# Icon Key

-  - **Eligible Entities** – Which local governments does the revenue/expenditure pertain to?
-  - **Information** – Where can I find more information about the revenue/expenditure?
-  - **Statutory Reference** – Where can I find the statutory authority for the revenue/expenditure?
-  - **Code Moved** – The account code has been reclassified and the new location is included.
-  - **New** – The account code, revenue stream, or expenditure is new.
-  - **Deleted** – The account code is no longer active and has been deleted.
-  - **Court Related** – The account code is only applicable for county governments' court related transactions
-  - **Legislative Committee on Intergovernmental Relations (LCIR) Handbook** – See the most recent version of the Local Government Financial Information Handbook by the Florida LCIR to clarify a revenue stream. <<http://www.floridalcir.gov/>>

# Fund Classifications

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities. The coding scheme that is provided with the classification of funds is optional and may be altered to meet the specific needs of the reporting entities. For example, if a reporting entity has less than ten funds of any one type, a two digit fund number may be used.

## Fund Groups

|     |   |
|-----|---|
| 001 | General Fund  |
| 005 | Governmental Activities (Government-Wide Financial Reporting) |
| 050 | Permanent Funds   |
| 100 | Special Revenue Funds   |
| 200 | Debt Service Funds  |
| 300 | Capital Projects Funds  |
| 400 | Enterprise Funds  |
| 500 | Internal Service Funds  |
| 600 | Agency Funds  |
| 650 | Pension Trust Funds   |
| 700 | Investment Trust Funds  |
| 750 | Private Purpose Trust Funds                                   |
| 800 | Revolving Funds / Clearing Funds                              |
| 900 | General Fixed Assets Account Group <sup>1</sup>               |
| 950 | General Long-Term Debt Account Group <sup>1</sup>             |

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<sup>1</sup> Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.

The coding scheme allows for up to 99 different funds in each type. The general fund category, however, allows for only one fund, coded as 001. This coding system allows the data in each fund to be “rolled up” or combined with every other fund of that category. For example, if a reporting entity maintains 23 special revenue funds numbered 101 to 123, these funds may be combined for reporting purposes into one control category, “100” - special revenue funds.

In the context of the Uniform Accounting System, a fund may be defined as an independent fiscal and accounting entity consisting of a self-balancing set of accounts for recording cash and/or other assets together with related liabilities, reserves and equities segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with certain defined regulations, restrictions and limitations.

### Governmental Fund Types

|           |  |   |
|-----------|--|---|
| 001       | General Fund   | To account for all financial resources except those required to be accounted for in another fund  |
| 005       | Governmental Activities<br>(Government-Wide Financial Reporting) | To account for balances related to governmental funds that are only reported in the government-wide statement of net assets   |
| 051 - 099 | Permanent Funds  | To account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (i.e., for the benefit of the government or its citizens) |
| 101 – 199 | Special Revenue Funds  | To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes  |
| 201 – 299 | Debt Service Funds   | To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest   |
| 301 – 399 | Capital Projects Funds   | To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds)  |

## Proprietary Fund Types

|           |                        |   |
|-----------|------------------------|---|
| 401 – 499 | Enterprise Funds       | To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes |
| 501 – 599 | Internal Service Funds | To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis   |

## Fiduciary Fund Types

|           |                             |  |
|-----------|-----------------------------|--|
| 601 – 649 | Agency Funds                | To account for assets held by a government in a purely custodial capacity  |
| 651 – 699 | Pension Trust Funds         | To account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, other employee benefit plans or other employee benefit plans held by a government in a trustee capacity |
| 701 – 749 | Investment Trust Funds      | To account for external portion of investment pools (including individual investment accounts) reported by the sponsoring government   |
| 751 – 799 | Private-Purpose Trust Funds | To account for trust arrangements including escheat property, where principal and income benefit individuals, private organizations or other governments   |

## Revolving & Clearing Fund Types

|           |                                     |  |
|-----------|-------------------------------------|--|
| 801 – 899 | Revolving Funds & Clearing Accounts | These types of accounts are set up to receive and disburse monies for other funds. They are not true funds in the sense of being an accounting entity and would not appear separately in the financial statements. Any assets or liabilities remaining in a clearing account at the balance sheet date will be reported on the financial statements of the fund serviced by the clearing fund (general, special revenue, etc.) |
|-----------|-------------------------------------|--|

## Account Groups<sup>2</sup>

|           |   |   |
|-----------|---|---|
| 901 – 949 | General Fixed Assets Group of Accounts (Optional)   | This is a self-balancing group of accounts used to record the fixed assets of a governmental unit, which are not related to a particular fund                               |
| 951 - 999 | General Long-Term Debt Group of Accounts (Optional) | This is a self-balancing group of accounts used for recording the principal portion of the long-term liabilities of governmental fund types not paid with current resources |

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<sup>2</sup> Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.

# Balance Sheet Accounts

# Balance Sheet Account Introduction

The following list of balance sheet accounts represents the reporting level. More detailed classifications may be made by the reporting entity within the accounts listed.

The first four digits of the six-digit balance sheet account code are required. The remaining digits may be assigned at the discretion of the reporting entity.

The balance sheet accounts are arranged into two major groups: (1) Assets and Other Debits and (2) Liabilities and Other Credits. However, there are accounts with credit balances included in the Assets and Other Debits category in order to present the accounts in typical balance sheet order. For example, Account 163, Accumulated Depreciation-Buildings, appears among the assets even though it has a credit balance, because on the balance sheet it usually follows Account 162, Buildings.

## Balance Sheet Accounts

### 1 | x | x | . | x | x | x - ASSETS & OTHER DEBITS

This balance sheet heading covers not only assets, but also those items which are not assets at the date of the balance sheet, but are expected to become assets at some future time. This heading also includes accounts, which normally have debit balances even though they are not assets.

#### **101.000 CASH IN BANK**

Money deposited in the bank, demand deposits and interest bearing bank accounts such as time deposits or certificates of deposit held by the bank.

#### **102.000 CASH ON HAND**

This account includes currency, coins, checks, money orders, bankers' drafts not on deposit with a bank. This account also includes petty cash.

#### **103.000 CASH WITH FISCAL AGENT**

This account includes deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

**104.000 EQUITY IN POOLED CASH**

This account includes a fund's portion of a pooled bank account where cash resources of several funds are consolidated for investment purposes. This account will include the un-invested, as well as the invested cash, of the pooled bank account.

**105.000 TAXES RECEIVABLE**

The uncollected portion of taxes, which a reporting entity has levied, that is due within a year, and not yet considered delinquent.

**106.000 ALLOWANCE FOR UNCOLLECTIBLE TAXES (CREDIT)**

That portion of Taxes Receivable estimated not to be collectible. This account is shown on the balance sheet as a deduction from Taxes Receivable to arrive at the net taxes receivable.

**107.000 DELINQUENT TAXES RECEIVABLE**

The taxes remaining unpaid on or after the date on which a penalty is attached. Delinquent taxes are classified as such until paid, abated, cancelled, or converted into tax liens.

**108.000 ALLOWANCES FOR UNCOLLECTIBLE DELINQUENT TAXES**

The portion of Delinquent Taxes Receivable estimated not to be collected. This account is shown on the balance sheet as a deduction from Delinquent Taxes Receivable to arrive at the net delinquent taxes receivable.

**115.000 ACCOUNTS RECEIVABLE**

Amounts due from private persons, firms or corporations for goods and services furnished by a reporting entity (but not including amounts due from other funds or from other entities). This account does not include taxes and assessments receivable, which should be recorded separately in the Taxes Receivable or Special Assessments Receivable accounts.

**117.000 ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE (CREDIT)**

The portion of accounts receivable estimated not to be collectible. This account is deducted from the Accounts Receivable account on the balance sheet in order to arrive at the net amount of accounts receivable.

**121.000 ASSESSMENTS RECEIVABLE**

The uncollected portion of special assessments levied by the local unit, that are due within one year and are not yet considered delinquent.

**122.000 ALLOWANCE FOR UNCOLLECTIBLE ASSESSMENTS**

**125.000 INTEREST AND PENALTIES RECEIVABLE**

The amount of interest and/or penalties receivable on taxes and assessments.

**128.000 NOTES RECEIVABLE - CURRENT PORTION**

An unconditional written promise to pay a sum, certain in money at a fixed or determinable date within one year, either to the bearer or to the order of a person designated therein.

**128.900 NOTES RECEIVABLE - NON-CURRENT PORTION**

An unconditional written promise to pay a sum certain in money at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

**131.000 DUE FROM OTHER FUNDS**

Amounts owed to a particular fund by other funds in the same reporting entity. This account includes transfers owed and other short-term obligations of less than one year. The owing fund should have an equal amount recorded under account 207.000.

**132.900 ADVANCES TO OTHER FUNDS**

Long-term loans from the reporting fund to another fund in the same reporting entity.

**133.000 DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due to the reporting entity from other governmental reporting entities. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting entity by another entity and charges for services rendered by the reporting entity for another governmental entity.

**135.000 INTEREST AND DIVIDENDS RECEIVABLE**

Interest and dividends receivable on investments.

**141.000 INVENTORIES - MATERIALS AND SUPPLIES**

Materials and supplies on hand for future consumption.

**142.000 INVENTORIES - STORES FOR RESALE**

Goods held for resale, rather than for use in operations.

**151.000 INVESTMENTS - CURRENT**

**151.900 INVESTMENTS - NON-CURRENT**

Securities, including repurchase and reverse repurchase agreements held for the production of income in the form of interest and dividends. These accounts do not include certificates of deposit or other interest bearing bank accounts.

**152.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON INVESTMENTS**

The unamortized portion of the excess of the amount paid for securities over their face value (debit), or the unamortized portion of the excess face value over the amount paid for them (credit) (excluding accrued interest).

**154.000 DEFERRED CHARGES**

Non-regularly recurring, non-capital costs of operations that benefit future periods. These costs include those incurred in connection with the issuance of fund debt (underwriting and legal fees).

**155.000 PREPAID ITEMS**

Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

**156.000 OTHER ASSETS - CURRENT**

Intangible assets and other assets, not previously classified in 101.000-155.000, which becomes due within one year. Descriptive account titles should be used for these accounts.

**156.900 ASSETS - NON-CURRENT**

Intangible assets or other assets, not previously classified in 101.000-155.000, that becomes due in over a year. Descriptive account titles should be used for these accounts.

**158.000 INTANGIBLE ASSETS**

An asset having no physical existence and its value being limited by rights and anticipative benefits that possession confers upon the owner (patent, copyright, etc.).

**160.900 RESTRICTED ASSETS**

Used only in an enterprise fund; these assets are required by bond covenants to be set apart in the fund to record the debt service activities.

**FIXED ASSETS**

**161.900 LAND**

A fixed asset account, which reflects the acquisition cost of land owned by a reporting entity. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs and the like which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

**162.900 BUILDINGS**

A fixed asset account, which reflects the acquisition cost of permanent structures used to house persons and property owned by the reporting entity. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

**163.900 ACCUMULATED DEPRECIATION - BUILDINGS (CREDIT)**

The accumulation of periodic credits made to record the expiration in the service life of buildings, which is attributable to wear and tear through use, and the lapse of time, obsolescence, inadequacy or other physical or functional cause. This account is shown in the balance sheets of enterprise and internal service funds as a deduction from Buildings in order to arrive at the net book value of buildings. Buildings carried in the accounts of trust and agency funds may or may not be depreciated depending on the conditions prevailing in each case.

**164.900 INFRASTRUCTURE**

The acquisition cost of permanent improvements, other than buildings, which add value to the land. These improvements consist of capital expenditures such as roads, bridges, streets, sidewalks, curbs, gutters, drainage systems and outdoor lighting systems.

These assets are normally immovable and of value to the local government. Therefore, it is the reporting entity's option whether such assets are recorded in the general fixed assets.

**165.900 ACCUMULATED DEPRECIATION - INFRASTRUCTURE (CREDIT)**

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

**166.900 EQUIPMENT AND FURNITURE**

Fixtures and other tangible personal property of a non-consumable nature with a normal expected life of one year or more.

**167.900 ACCUMULATED DEPRECIATION - EQUIPMENT (CREDIT)**

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

**168.900 PROPERTY UNDER CAPITAL LEASES**

Property acquired under a lease agreement that meets the requirements of capitalization.

**168.950 ACCUMULATED DEPRECIATION - PROPERTY UNDER CAPITAL LEASES (CREDIT)**

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

**169.900 CONSTRUCTION WORK IN PROGRESS**

The cost of construction work undertaken but not yet completed.

**170.900 OTHER FIXED ASSETS**

Other tangible property having a life of greater than one year that has not been previously categorized in 161.900-169.900. Descriptive account titles should be used for these accounts.

**170.950 ACCUMULATED DEPRECIATION - OTHER FIXED ASSETS**

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

**OTHER DEBITS**

**171.000 ESTIMATED REVENUES**

The amount of revenues estimated to be received or to become receivable during the fiscal year. At the end of such period, this account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

**172.000 REVENUES (CREDIT)**

The increase in ownership equity of a fund during a designated period of time. This appears only in an interim balance sheet and is shown as a deduction from account 171, Estimated Revenues, to arrive at the amount of estimated revenues remaining to be realized. At the end of the fiscal period, it is closed out and does not appear in the balance sheet prepared as of the close of the fiscal period.

**180.000 AMOUNT AVAILABLE IN DEBT SERVICE FUNDS**

An account in the general long-term debt group of accounts designating the amount of assets available in a debt service fund for the retirement of debt.

**181.000 AMOUNT TO BE PROVIDED**

An account in the general long-term debt group of accounts representing the amount to be provided from taxes or other revenue to retire outstanding debt.

**2 | x | x | . | x | x | x - LIABILITIES & OTHER CREDITS**

Liabilities and Other Credits is a balance sheet heading covering not only liabilities in existence at the date of the balance sheet, but items which may become liabilities at some future time, and other accounts which normally carry credit balances.

**201.000 VOUCHERS PAYABLE**

Liabilities for goods and services received as evidenced by vouchers which have been pre-audited and approved, but have not been paid.

**202.000 ACCOUNTS PAYABLE**

(1) Liabilities due to private persons, firms or corporations for goods and services received by the reporting entity, but not including amounts due to other funds of the same or other governmental entity. (2) Judgments to be paid by the reporting entity as the result of court decisions, including condemnation awards for private property taken for public use. (3) Annuities due and payable to retired employees in a public employee's retirement system.

**203.000 NOTES AND LOANS PAYABLE - CURRENT PORTION**

**203.900 NOTES AND LOANS PAYABLE - LONG-TERM PORTION**

The face value of notes and loans due.

**205.000 CONTRACTS PAYABLE**

Amounts due on contracts for assets, goods, and services received by a reporting entity.

**207.000 DUE TO OTHER FUNDS**

A liability account used to indicate amounts owed by a particular fund to other funds in the same reporting entity.

**208.000 DUE TO OTHER GOVERNMENTAL UNITS**

A liability account set up to record amounts due to other governmental entities from the reporting entity. These amounts may represent grants-in-aid, shared taxes, taxes collected by the reporting unit for another unit, loans and/or charges for services rendered for the reporting entity by another unit.

**209.000 LIABILITIES TO BE PAID FROM RESTRICTED ASSETS**

Liability accounts used to record the debt service due under bond covenants in an enterprise fund where restricted assets are required.

**210.000 COMPENSATED ABSENCES - CURRENT PORTION**

**210.900 COMPENSATED ABSENCES - LONG-TERM PORTION**

Used to record accrued liability for vested employee compensatory, annual and sick leave earned and not used.

**211.000 MATURED BONDS PAYABLE**

Bonds, which have reached or passed their maturity date, but remain unpaid.

**212.000 MATURED INTEREST PAYABLE**

Unpaid interest on bonds that have reached or passed their maturity date.

**215.000 ACCRUED INTEREST PAYABLE**

Interest accrued at the balance sheet date, but not due until a later date.

**216.000 ACCRUED WAGES PAYABLE**

Salaries and wages earned by employees, but not due until a later date.

**217.000 ACCRUED TAXES PAYABLE**

A tax liability, which has accrued since the last payment date, but is not yet due.

**220.000 DEPOSITS**

A liability incurred for deposits received. Usually an enterprise fund account-representing deposits made by customers as a prerequisite for receiving goods or services.

**221.000 DUE TO FISCAL AGENT**

Amounts due to fiscal agents, such as commercial banks, for servicing a reporting entity's maturing indebtedness.

**222.000 OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS**

A liability account representing those securities that are currently involved in reverse repurchase agreements.

**223.000 DEFERRED REVENUE**

A liability account representing revenues collected before they become due, or are earned as in the case of a grant.

**224.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON BONDS PAYABLE**

An account in a proprietary fund representing the excess of bond proceeds over par value (credit), or the excess par value over the bond proceeds (debit), and which remains to be amortized over the remaining life of such bonds.

**225.000 CAPITAL LEASES - CURRENT PORTION**

**225.900 CAPITAL LEASES - LONG-TERM PORTION**

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

**226.000 INSTALLMENT PURCHASES - CURRENT PORTION**

**226.900 INSTALLMENT PURCHASES - LONG-TERM PORTION**

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

**227.000 CERTIFICATES OF PARTICIPATION - CURRENT PORTION**

**227.900 CERTIFICATES OF PARTICIPATION - LONG-TERM PORTION**

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

**228.000 REVENUE CERTIFICATES - CURRENT PORTION**

**228.900 REVENUE CERTIFICATES - LONG-TERM PORTION**

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

**229.000 OTHER CURRENT LIABILITIES**

All current liabilities not specified in 201.000-228.900. Descriptive account titles should be used for these accounts.

**230.000 GENERAL OBLIGATION BONDS PAYABLE - CURRENT**

**230.900 GENERAL OBLIGATION BONDS PAYABLE - LONG-TERM PORTION**

The face value of general obligation bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

**232.000 REVENUE BONDS PAYABLE - CURRENT PORTION**

The face value of revenue bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types.

**232.900 REVENUE BONDS PAYABLE-LONG - TERM PORTION**

The face value of revenue bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

**234.000 OTHER BONDS PAYABLE - CURRENT PORTION**

Face value of issued and unpaid bonds not classified in accounts above. Includes bonds issued for special assessments. Current and long-term accounts would be used in proprietary fund types.

**234.900 OTHER BONDS PAYABLE - LONG-TERM PORTION**

Face value of issued and unpaid bonds not classified in accounts above. Includes bonds issued for special assessments. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

**235.000 DEFERRED COMPENSATION - CURRENT PORTION**

**235.900 DEFERRED COMPENSATION - LONG-TERM PORTION**

The payable portion of a deferred compensation plan.

**236.900 ADVANCES FROM OTHER FUNDS**

Long-term debt owed by one fund to another fund in the same reporting entity.

**239.900 OTHER LONG-TERM LIABILITIES**

All other long-term notes and obligations not specified in accounts 230.900-236.900. Includes bond anticipation notes. Descriptive account titles should be used for these accounts.

**EQUITY SECTION**

Includes Reserves, Changes in Equities and Fund Balance Accounts

**241.000 APPROPRIATIONS**

Authorizations granted by the legislative body to make expenditures and to incur obligations for a specific purpose. This account appears in an interim balance sheet. At the end of the fiscal year, this account is closed out and does not appear in the balance sheet prepared as of the close of the fiscal year.

**242.000 EXPENDITURES (DEBIT SUMMARY OF 500 SERIES OF ACCOUNTS)**

Appears in an interim balance sheet and designates the total of expenditures charged against appropriations for the year to date. The account is shown in each balance sheet as a deduction from the appropriation account (241 above) and is used to arrive at the unexpended balance of total appropriations. At the end of the fiscal year, this account is closed out and does not appear in the year-end balance sheet. This account is a summary of accounts 500-599, and should also be used (along with 500599) in non-budgeted funds, such as trust funds, to record and summarize expenditures even though the appropriations account (241 above) will not appear in such funds.

**243.000 ENCUMBRANCES (DEBIT)**

Records obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with expenditure (242 above) from the appropriations account (241) to arrive at the unencumbered balance of appropriations. At the end of the fiscal year, this account is closed out and does not appear in the year-end balance sheet.

**244.000 FUND BALANCE - RESERVED FOR INVENTORIES**

Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of net current assets.

**245.000 FUND BALANCE - RESERVED FOR ENCUMBRANCES**

Segregation of a portion of a fund balance for commitments related to unperformed contracts.

**246.000 FUND BALANCE - RESERVED FOR ADVANCES TO OTHER FUNDS**

Segregation of a portion of a fund balance to indicate that advances to other funds do not represent expendable available financial resources.

**247.000 FUND BALANCE - ALL OTHER RESERVES**

This account will serve as the control account for all other reservations of fund balance not specified in accounts 244.000 through 246.000. This would include reserve for debt service (pension fund) and long-term receivables in governmental funds. Subsidiary reserve accounts may be used to specify the nature of the reserves classified under this account.

**251.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING FUND BALANCE**

Used to record corrections to the beginning fund balance.

**252.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING RETAINED EARNINGS**

Used to record corrections to the beginning retained earnings.

**253.000 RESIDUAL EQUITY TRANSFERS IN**

Non-recurring transfers between funds in the same reporting entity. Generally used to close out a fund. Refer to GASB *Codification* 1800.106-107.

**254.000 RESIDUAL EQUITY TRANSFERS OUT**

Non-recurring transfers between funds in the same reporting entity. Generally used to close out a fund.

**271.000 FUND BALANCE - UNRESERVED**

The excess of a governmental or pension fund's assets over its liabilities and reserves.

**273.000 DEBT USED TO ACQUIRE FIXED ASSETS**

The component of retained earnings of proprietary funds that consists of debt that is directly attributable to the acquisitions, construction or improvement of those assets.

**274.000 NET ASSETS, INVESTED IN CAPITAL, NET OF DEBT**

The components of the difference between assets and liabilities of proprietary funds that consist of capital assets less both accumulated depreciation and the outstanding balance of debt (e.g., bonds, mortgages, notes), that is directly attributable to the acquisitions, construction, or improvement of those assets.

**275.000 NET ASSETS, RESTRICTED**

The components of the difference between assets and liabilities of proprietary funds that consist of constraints placed on their use by either external parties (e.g., creditors of grantors), or through constitutional provisions or enabling legislation.

**276.000 NET ASSETS, UNRESTRICTED**

The difference between assets and liabilities of proprietary funds that is not reported as net assets, invested in capital assets, net of related debt or restricted net assets.

**277.000 NET ASSETS - GENERAL GOVERNMENT**

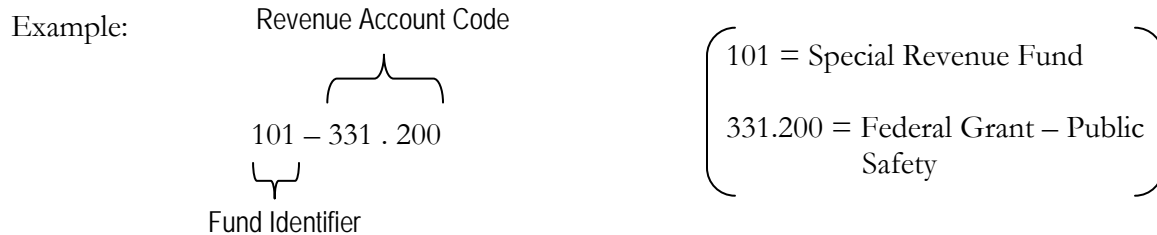
The difference between general government assets and liability accounts.

# Revenue Accounts

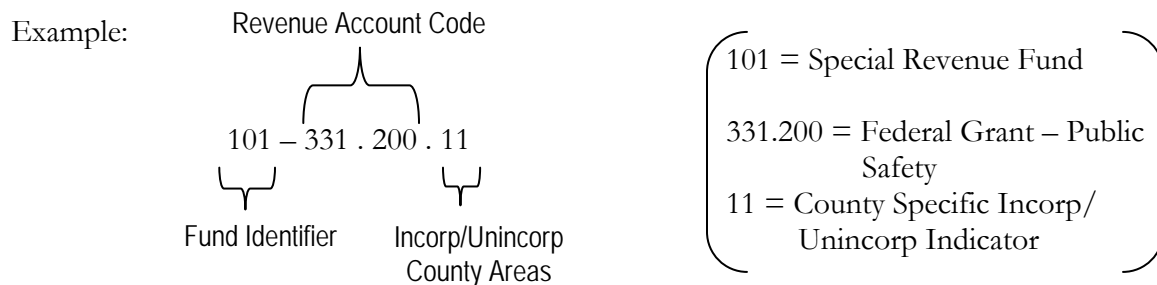
# Revenue Account Introduction

Revenues of a local government should be classified by fund and source to provide the information necessary to (1) prepare and control the budget, (2) record the collection of revenues, (3) prepare financial statements and schedules and (4) prepare financial statistics. The local government is responsible for recording and reporting each revenue item in the revenue account titles prescribed herein. More specific levels of detail may be added to the account structure as long as no new classifications are used.

The Uniform Accounting System provides a revenue account code consisting of nine digits; the first three identify the fund while the following six are used to further identify the revenue source.



Section 129.01, F.S., requires all counties to separate locally raised revenues between the incorporated and unincorporated areas of the county. In order to provide a mechanism to make this separation, a one or two digit code is added to the end of the UAS revenue account codes for all counties. A one-digit code provides a code for each area when there are nine or fewer areas. If there are more than nine and less than ninety-nine areas, a two digit code is necessary.



So, counties must use an eleven digit revenue account code if it includes both incorporated and unincorporated areas while all other local government entities must use a nine digit revenue account code.

# Revenue Account Codes

3 | x | x | . | x | x | x - **REVENUE**

Revenues may be operationally defined in a governmental fund accounting context as “all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers or long-term debt issues.”

3 | 1 | x | . | x | x | x - **TAXES**


Charges levied by the local unit against the income or wealth of a person, whether natural or corporate.


3 | 1 | 1 | . | x | x | x - **AD VALOREM TAXES**


## 311.000 AD VALOREM TAXES

Property taxes computed as a percentage of the Fair Market value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and expressed in mills. Ad Valorem taxes are recorded “net” of discounts, penalties and interest.

Ad Valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts.

 Eligible Entities include: Counties, Municipalities, School Districts, and some Special Districts (as authorized by the Legislature)


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 Section 9, Article VII, Florida Constitution  
Chapters 192 – 197 and 200, Florida Statutes

**312.100 LOCAL OPTION TAXES**

- **Local Option Food & Beverage Taxes**

A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. All proceeds from the 2 percent tax must be used for promoting the county as a travel destination. A tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed to sell alcoholic beverages on the premises, except for hotels and motels. At least 15 percent of the proceeds from the 1 percent tax must go to domestic violence centers while the remainder must be used for homeless assistance programs.


-  Eligible Entities include: Only Miami-Dade County (A County as defined by Section 125.011(1), F.S.)



-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Section 212.0306, Florida Statutes

- **Municipal Resort Taxes**

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions, and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The tax levy must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.


-  Eligible Entities include: Currently Only Bal Harbour, Miami Beach, and Surfside in Miami-Dade County (Cities Only)

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Chapters 67 – 930, Laws of Florida  
As Amended by Chapters 82-142, 83-363, 93-286, & 94-344

- **Tourist Development Taxes (6 Types)**



Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

 Eligible Entities include: Counties Only


**Exceptions:**


Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there cannot be any additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax (see above).

Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax. However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.


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- 1 to 2 Percent Tax

 Eligible Entities include: All Counties


 Section 125.0104(3)(c), Florida Statutes


- Additional 1 Percent Tax

 Eligible Entities include: Counties who have levied the 1 or 2 Percent Tax (see above) for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 Percent Tax

 Section 125.0104(3)(d), Florida Statutes

- Professional Sports Franchise Facility Tax

 Eligible Entities include: All Counties

 Section 125.0104(3)(l), Florida Statutes

- High Tourism Impact Tax
  - ⓪ Eligible Entities include: Currently Only Monroe, Orange, and Osceola counties (Per DOR designation of “High Tourism Impact County”)
  - 📖 Section 125.0104(3)(m), Florida Statutes
- Additional Professional Sports Franchise Facility Tax
  - ⓪ Eligible Entities include: Any County that has levied the Professional Sports Franchise Facility Tax (see above) **except** Miami-Dade and Volusia counties
  - 📖 Section 125.0104(3)(n), Florida Statutes
- Tourist Impact Tax
  - ⓪ Eligible Entities include: Any County creating a land authority pursuant to Section 380.0663(1), F.S.
  - 📖 Section 125.0108, Florida Statutes


- **Convention Development Taxes**



Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes (Consolidated County Convention Development Tax, Charter County Convention Development Tax, Special District Convention Development Tax, Special Convention Development Tax, and Subcounty Convention Development Tax) on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County (Special District Convention Development Tax, Special Convention Development Tax, and Subcounty Convention Development Tax). The levies may be authorized pursuant to an ordinance enacted by the county’s governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.


- ⓪ Eligible Entities include: Currently ONLY Duval, Miami-Dade, and Volusia Counties
- ⓘ📖 See the current year’s version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
- 📖 Section 212.0305, Florida Statutes

○ **Consolidated County Convention Development Tax**

The Consolidated County Convention Development Tax is a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body.


 Eligible Entities include: Only Duval County  
(Counties operating under a government consolidated with one or more municipalities in the county)



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 Section 212.0305(4)(a), Florida Statutes

○ **Charter County Convention Development Tax**

The Charter County Convention Development Tax is a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.


 Eligible Entities include: ONLY Miami-Dade County  
(A County as defined in Section 125.011(1), F.S.)



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 Section 212.0305(4)(b), Florida Statutes

○ **Special District, Subcounty, and Special Convention Development Taxes**

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body.


 Eligible Entities include: ONLY Volusia County (Counties chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984)



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 Sections 212.0305(4)(c)-(e), and 212.0305(5), Florida Statutes

### **312.200 SPECIAL ACT FUEL TAX**

The Special Act Fuel tax includes flat license fees or taxes upon the business of selling gasoline at wholesale or retail levied by municipalities under the authorization of special laws.


 Eligible Entities include: Municipalities or other political subdivisions



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 Section 206.61, Florida Statutes

### **312.300 COUNTY NINTH-CENT VOTED FUEL TAX**

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets. The tax is levied by Counties but may be shared with both the incorporated and unincorporated areas located within the county. Since January 1, 1994, this tax has been automatically imposed on diesel fuel in every county as a result of statewide equalization.


 Eligible Entities include: All Counties



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 Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

### **312.410 FIRST LOCAL OPTION FUEL TAX (1 to 6 Cents Local Option Fuel Tax)**

The First Local Option Fuel Tax is a tax of up to 6 cents on every net gallon of motor fuel. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets. The tax is levied by Counties but may be shared with municipalities located within the county. The tax is automatically imposed on diesel fuel at the maximum rate of 6 cents in all counties as a result of statewide equalization. Therefore, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.


 Eligible Entities include: All counties



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 Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

### **312.420 SECOND LOCAL OPTION FUEL TAX (1 to 5 Cents Local Option Fuel Tax)**

The Second Local Option Fuel Tax is a tax of 1 to 5 cents levied on every gallon of motor fuel (diesel NOT included). It is a county imposed tax for the purpose of paying the costs needed to “meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.”<sup>3</sup> The tax is levied by Counties but may be shared with municipalities located within the county.

 Eligible Entities include: All counties

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 Sections 206.41(1)(e) and 336.025, Florida Statutes



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<sup>3</sup> From page 228 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

### **312.510 INSURANCE PREMIUM TAX FOR FIREFIGHTERS' PENSION**

The Insurance Premium Tax for Firefighter Pension is a tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. The net proceeds of this excise tax shall be paid into the firefighters' pension trust fund established by municipalities and special fire control districts.


 Eligible Entities include: Municipalities and Special Fire Control Districts specified in Section 175.041, F.S., having a lawfully established Firefighter's Pension Fund



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 Sections 175.101 and 633.382, Florida Statutes

### **312.520 CASUALTY INSURANCE PREMIUM TAX FOR POLICE OFFICERS' RETIREMENT**

The Casualty Insurance Premium Tax for Police Officer Retirement is a tax of 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits. The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.

 Eligible Entities include: Municipalities specified in Section 175.041, F.S., having a lawfully established Police Officers' Retirement Trust Fund


  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



 Sections 185.08 and 633.382, Florida Statutes


## 312.600 DISCRETIONARY SALES SURTAXES

- **Discretionary Surtax on Documents**


The discretionary surtax on documents is a levy by a county's governing body on deeds and other instruments relating to real property or interest in real property for the purpose of establishing and financing a Housing Assistance Loan Trust Fund to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families.



 Eligible Entities include: ONLY Miami-Dade County (A County as defined by Section 125.011(1), F.S.)


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 Sections 125.0167 and 201.031, Florida Statutes

- **Local Discretionary Sales Surtaxes (7 Types)**

 Eligible Entities include: Counties, municipal governments and school districts

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 Sections 212.054 - 212.055, Florida Statutes



- **7 Types of Local Discretionary Sales Surtaxes:**


1. Charter County Transit System Surtax
2. Local Government Infrastructure Surtax
3. Small County Surtax
4. Indigent Care and Trauma Center Surtax
5. County Public Hospital Surtax
6. School Capital Outlay Surtax
7. Voter-Approved Indigent Care Surtax

## 1) Charter County Transit System Surtax

The Charter County Transit System Surtax is a county-levied surtax of up to 1 percent used for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.


 Eligible Entities include: Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia Counties



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 Section 212.055(1), Florida Statutes

## 2) Local Government Infrastructure Surtax

The Local Government Infrastructure Surtax is a county-levied surtax of 0.5 or 1 percent used to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP).


 Eligible Entities include: All Counties

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 Section 212.055(2), Florida Statutes

## 3) Small County Surtax

The Small County Surtax is a county-levied surtax of 0.5 or 1 percent used to service bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources.

 Eligible Entities include: Only counties with a total population of 50,000 or less on April 1, 1992 (31 counties) who have a combined rate of this surtax, Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax amounting to a total of 1 percent or less.



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Section 212.055(3), Florida Statutes

#### 4) Indigent Care and Trauma Center Surtax

The Indigent Care and Trauma Center Surtaxes are 2 separate county-level surtaxes for different groups of eligible counties. The **Indigent Care Surtax** is not to exceed 0.5 percent and is for the purpose of funding health care services for qualified indigent residents. The **Trauma Center Surtax** is not to exceed 0.25 percent and is for the purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, F.S.



Eligible Entities include:

- A. **Indigent Care Surtax:** Only non-consolidated counties with a total population of 800,000 or more (Broward, Hillsborough, Orange, Palm Beach, and Pinellas Counties) who have a combined rate of this surtax, Local Government Infrastructure Surtax, and Small County Surtax amounting to a total of 1 percent or less.  
Exception: Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.
- B. **Trauma Center Surtax:** Only non-consolidated counties with a total population of less than 800,000 who have a combined rate of this surtax, Local Government Infrastructure Surtax, and Small County Surtax amounting to a total of 1 percent or less.




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Section 212.055(4), Florida Statutes

## 5) County Public Hospital Surtax

The County Public Hospital Surtax is a county-levied surtax of 0.5 percent used to supplement the operation, maintenance, and administration of the county public general hospital.


 Eligible Entities include: Only Miami-Dade County is eligible as defined in Section 125.011(1), F.S.



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 Section 212.055(5), Florida Statutes

## 6) School Capital Outlay Surtax

The School Capital Outlay Surtax is a district school board approved, county-levied surtax of 0.5 percent used to fund school-related capital projects, technology implementation, and bond financing of such projects.

 Eligible Entities include: Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval


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 Section 212.055(6), Florida Statutes


## 7) Voter-Approved Indigent Care Surtax

The Voter-Approved Indigent Care Surtax is a county-levied surtax of up to 1 percent used to fund health care services for the medically poor. The tax rate authorized depends on the county's population and whether a publicly supported medical school is located within the county. See the table below.


| Population               | Med School | Authorized Rate |
|--------------------------|------------|-----------------|
| Over 800,000             | Yes or No  | None            |
| Less than 800,000        | Yes        | Up to 1%        |
| Between 50,000 & 800,000 | No         | Up to 0.5%      |
| Less than 50,000         | No         | Up to 1%        |

 Eligible Entities include: Only counties have a total population of less than 800,000

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 Section 212.055(7), Florida Statutes



3 | 1 | 3 | . | x | x | x - **INACTIVE: See Note Below**


 MOVED beginning 2008 (FY07-08): Franchise Fees are now located at 323.XXX

3 | 1 | 4 | . | x | x | x - **UTILITY SERVICES TAXES**

Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, liquefied petroleum gas (metered or bottled), manufactured gas (metered or bottled), and water services. The tax is levied upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon.

 Eligible Entities include: Municipalities and Charter Counties

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 Sections 166.231 – 166.235, Florida Statutes

**314.100 UTILITY SERVICE TAX - ELECTRICITY**

**314.200 UTILITY SERVICE TAX - TELECOMMUNICATIONS**

**314.300 UTILITY SERVICE TAX - WATER**

**314.400 UTILITY SERVICE TAX - GAS**

**314.500 UTILITY SERVICE TAX - CABLE TELEVISION**

**314.700 UTILITY SERVICE TAX - FUEL OIL**

**314.800 UTILITY SERVICE TAX - PROPANE**

**314.900 UTILITY SERVICE TAX - OTHER**

3 | 1 | 5 | . | x | x | x - **OTHER GENERAL TAXES**

**315.000 COMMUNICATIONS SERVICES TAXES**



The Communications Services Tax is comprised of two components: a **state** communications services tax and a **local** communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.


The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

 Eligible Entities include:

**A. State Communications Services Tax:** Counties and Municipalities

**B. Local Communications Services Tax:** Counties, Municipalities, and School Districts


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 Chapter 202, Florida Statutes


3 | 1 | 6 | . | x | x | x - **OTHER GENERAL TAXES, CONTINUED**


**316.000 LOCAL BUSINESS TAX  
(Formerly Local Occupational License Tax – 321.000)**

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.<sup>4</sup>

 NEW in 2008 (FY07-08): Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes

 Eligible Entities include: County and Municipal Governments

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 Chapter 205, Florida Statutes

3 | 1 | 9 | . | x | x | x - **OTHER GENERAL TAXES, CONTINUED**

**319.000 OTHER GENERAL TAXES**

- **Gross Receipts Tax on Commercial Hazardous Waste Facilities**

The Gross Receipts Tax on Commercial Hazardous Waste Facilities is a tax of 3 percent levied on the annual gross receipts of privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facilities. The proceeds may be used for a variety of purposes related to the facility's inspection and security.

 Eligible Entities include: Counties or Municipalities having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits

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<sup>4</sup> From page 139 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook



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Section 403.7215, Florida Statutes

- **Municipal Pari-Mutuel Tax**

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits; such municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai. Since the statute does not specify authorized uses of the revenue, it is assumed that the governing body has full discretion.



Eligible Entities include: Municipalities in which a race or game is held or conducted



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Section 550.105(9), Florida Statutes



- **Municipal Parking Facility Space Surcharges**


Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate, eliminate non-ad valorem assessments, or improve transportation in downtown or urban core areas. The surcharge shall be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and which are not airports, seaports, county administration buildings, or other projects as defined under Sections 125.011 and 125.015, F.S.<sup>5</sup>

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<sup>5</sup> Introduction is from page 145 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

 Eligible Entities include: The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval by voters in the municipality, a discretionary per-vehicle surcharge. Based on April 1, 2006 official population estimates, only six municipalities (i.e., **Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa**) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities have more than 20 percent of its real property exempt from ad valorem taxation and impose the surcharge.

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 Section 166.271, Florida Statutes

Under Florida's Constitution, local governments possess strong home rule powers. Given these powers, local governments may utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees are examples of these home rule revenue sources.

In implementing fee programs and special assessments, a local government's goal is to create an assessment or fee that avoids classification as a tax by the courts. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

A special assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property that is subject to the assessment derives a special benefit from the improvement or service. Examples of assessed services and improvements upheld by Florida courts include garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

Florida's local governments possess the home rule authority to impose a variety of proprietary and regulatory fees to pay the cost of providing a service or facility or regulating an activity. Proprietary fees are imposed pursuant to the assertion of a local government's exclusive right. Examples of such proprietary fees include franchise fees, user fees, and utility fees. Regulatory fees are imposed under the police power in the exercise of a local government's sovereign power. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. The underlying premise for both types of fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy fees and special assessments absent any general law prohibition provided the fee or assessment meets the relevant legal sufficiency tests.

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<sup>6</sup> Introduction from page 19 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

3 | 2 | 1 | . | x | x | x - **INACTIVE: See Note Below**



MOVED beginning 2008 (FY07-08): Prior Session reclassified Occupational Licenses as Local Business Taxes (316.000)

3 | 2 | 2 | . | x | x | x - **PERMITS**

**322.000 BUILDING PERMITS (Building Permit Fees)**

Under Florida’s Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Building Permit Fees are a type of regulatory fee imposed pursuant to the local government’s police powers in the exercise of its sovereign functions. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed.



Eligible Entities include: County and Municipal Governments



See the current year’s version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Home Rule Authority

3 | 2 | 3 | . | x | x | x - **FRANCHISE FEES**

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the franchise term.



NEW in 2008 (FY07-08): Franchise Fees moved from the old 313.xxx series to this new 323.xxx series



Eligible Entities include: County and Municipal Governments



See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Home Rule Authority, Sections 1-2, Art. VIII, State Constitution

**323.100 FRANCHISE FEE - ELECTRICITY**

**323.200 FRANCHISE FEE - TELECOMMUNICATIONS**

**323.300 FRANCHISE FEE - WATER**

**323.400 FRANCHISE FEE - GAS**

**323.500 FRANCHISE FEE - CABLE TELEVISION**

**323.600 FRANCHISE FEE - SEWER**

**323.700 FRANCHISE FEE - SOLID WASTE**

**323.900 FRANCHISE FEE - OTHER**



3 | 2 | 9 | . | x | x | x - **OTHER PERMITS AND FEES**

**329.000 OTHER PERMITS AND FEES  
(Includes Licenses)**

Under Florida's Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. The Other Permits and Fees account code should be used where the permit, fee or license is not categorized by any other account code.

- **Inspection Fee**

-  Eligible Entities include: County and Municipal Governments



-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Home Rule Authority, Sections 1-2, Art. VIII, State Constitution

- **Stormwater Fee**


Stormwater Fees levied under a special assessment should not use this account code. Compulsory levies against certain properties to defray part or all of the cost of specific services presumed to be of general benefit to the public and special benefit to the assessed properties should be classified as account code 363.120 – Special Assessments for Service Charges.

-  Eligible Entities include: County and Municipal Governments

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Home Rule Authority, Sections 1-2, Art. VIII, State Constitution



- **911 Fee - INACTIVE: See note below**


-  DELETED: Effective May 24<sup>th</sup>, 2007, the 911 Fee is deleted and superseded by the Enhanced 911 Fee (335.220).

- **Green Utility Fee**

The Green Utility Fee is used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones.

-  Eligible Entities include: Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more



-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Section 369.255, Florida Statutes

- **Vessel Registration Fee**

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee shall be 50 percent of the applicable state registration fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

 Eligible Entities include: All Counties along with any municipality already imposing the fee before April 1, 1984

  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Section 328.66, Florida Statutes

3 | 3 | x | . | x | x | x - **INTERGOVERNMENTAL REVENUE**

Includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. When a grant originates from two or more funding sources, the revenues must be recorded into the separate intergovernmental sources. For example, if a law enforcement grant were funded from 90% Federal revenues and 10% State revenues, the revenue would be recorded proportionately as “Federal Grants” and “State Grants.”

3 | 3 | 1 | . | x | x | x - **FEDERAL GRANTS**

Includes revenues granted to local units from the federal government. Also includes all federally funded grant programs whether granted directly to the entity or administered by State agencies.

3 | 3 | 1 | . | 1 | x | x - **GENERAL GOVERNMENT**

**331.100 FEDERAL GRANT - GENERAL GOVERNMENT**

3 | 3 | 1 | . | 2 | x | x - **PUBLIC SAFETY**

**331.200 FEDERAL GRANT - PUBLIC SAFETY**

Includes federal grants for criminal justice, civil defense, federal homeland security, and other public safety programs whether granted directly to the entity or administered by a state agency like FDLE.

3 | 3 | 1 | . | 3 | x | x - **PHYSICAL ENVIRONMENT**

Federal grants for construction of wastewater treatment facilities, waste disposal or other physical environment

**331.310 FEDERAL GRANT - WATER SUPPLY SYSTEM**

**331.320 FEDERAL GRANT - ELECTRIC SUPPLY SYSTEM**

**331.330 FEDERAL GRANT - GAS SUPPLY SYSTEM**

**331.340 FEDERAL GRANT - GARBAGE/SOLID WASTE**

**331.350 FEDERAL GRANT - SEWER/WASTEWATER**

**331.390 FEDERAL GRANT - OTHER PHYSICAL ENVIRONMENT**

**3 | 3 | 1 | . | 4 | x | x - TRANSPORTATION**

Airport development, urban mass transit systems and other transportation system assistance

**331.410 FEDERAL GRANT - AIRPORT DEVELOPMENT**

**331.420 FEDERAL GRANT - MASS TRANSIT**

**331.490 FEDERAL GRANT - OTHER TRANSPORTATION**

**3 | 3 | 1 | . | 5 | x | x - ECONOMIC ENVIRONMENT**

Includes economic and community development grants, job training and low income housing assistance as well as federal disaster relief

**331.500 FEDERAL GRANT - ECONOMIC ENVIRONMENT**

This includes all amounts received from FEMA for federal hurricane relief

**3 | 3 | 1 | . | 6 | x | x - HUMAN SERVICES**

Includes federal grants dealing with mental health, physical health, and nutrition as well as other human services

**331.610 FEDERAL GRANT - HEALTH OR HOSPITALS**

**331.620 FEDERAL GRANT - PUBLIC ASSISTANCE**

**331.650 FEDERAL GRANT - CHILD SUPPORT REIMBURSEMENT**

This account code should be used for the federal subsidy for those who fall under the Title IV D category and do not have to pay the associated Civil Circuit Court Fees and Service Charges (348.480).

**331.690 FEDERAL GRANT - OTHER HUMAN SERVICES**

3 | 3 | 1 | . | 7 | x | x - **CULTURE/RECREATION**

Federal grants for assistance in libraries, parks and other recreational or cultural programs

**331.700 FEDERAL GRANT - CULTURE/RECREATION**

3 | 3 | 1 | . | 9 | x | x - **OTHER FEDERAL GRANTS**

**331.900 OTHER FEDERAL GRANTS**

3 | 3 | 3 | . | x | x | x - **FEDERAL PAYMENTS IN LIEU OF TAXES**

Payments made by the federal government to local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation

**333.000 FEDERAL PAYMENTS IN LIEU OF TAXES**

3 | 3 | 4 | . | x | x | x - **STATE GRANTS**

Includes those monies which originate from state agencies including contractual payments and Joint Participation Agreement (JPA) revenue

3 | 3 | 4 | . | 1 | x | x - **GENERAL GOVERNMENT**

**334.100 STATE GRANT - GENERAL GOVERNMENT**

3 | 3 | 4 | . | 2 | x | x - **PUBLIC SAFETY**

**334.200 STATE GRANT - PUBLIC SAFETY**

Includes state homeland security

3 | 3 | 4 | . | 3 | x | x - PHYSICAL ENVIRONMENT

- 334.310 STATE GRANT - WATER SUPPLY SYSTEM
- 334.320 STATE GRANT - ELECTRIC SUPPLY SYSTEM
- 334.330 STATE GRANT - GAS SUPPLY SYSTEM
- 334.340 STATE GRANT - GARBAGE/SOLID WASTE
- 334.350 STATE GRANT - SEWER/WASTEWATER
- 334.360 STATE GRANT - STORMWATER MANAGEMENT
- 334.390 STATE GRANT - OTHER PHYSICAL ENVIRONMENT

3 | 3 | 4 | . | 4 | x | x - TRANSPORTATION

- 334.410 STATE GRANT - AIRPORT DEVELOPMENT
- 334.420 STATE GRANT - MASS TRANSIT
- 334.490 STATE GRANT - OTHER TRANSPORTATION

3 | 3 | 4 | . | 5 | x | x - ECONOMIC ENVIRONMENT

- 334.500 STATE GRANT - ECONOMIC ENVIRONMENT

Includes state disaster relief

3 | 3 | 4 | . | 6 | x | x - HUMAN SERVICES

- 334.610 STATE GRANT - HEALTH OR HOSPITALS
- 334.620 STATE GRANT - PUBLIC WELFARE

**334.690 STATE GRANT - OTHER HUMAN SERVICES**

3 | 3 | 4 | . | 7 | x | x - CULTURE/RECREATION

**334.700 STATE GRANT - CULTURE/RECREATION**

3 | 3 | 4 | . | 9 | x | x - OTHER STATE GRANTS

**334.900 STATE GRANT - OTHER**

3 | 3 | 5 | . | x | x | x - STATE SHARED REVENUES

State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process. It does NOT encompass local government entities forwarding statutorily required amounts to the Department of Revenue (revenues dispatched to the state).

3 | 3 | 5 | . | 1 | x | x - GENERAL GOVERNMENT

**335.120 STATE REVENUE SHARING - PROCEEDS**

- **County Revenue Sharing Program**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. An allocation formula is used to distribute 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections among the qualifying counties. County population, unincorporated county population, and county sales tax collections are used in the formula to determine each county's portion.

 Eligible Entities include: All Counties are eligible to receive the minimum entitlement amount

  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Sections 210.20(2), 212.20(6), and 218.20 - 218.26, Florida Statutes

- **Municipal Revenue Sharing Program**

An allocation formula is used to distribute 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax among the qualifying municipalities. Municipal population, municipal sales tax collections, and the municipality’s relative ability to raise revenue are used in the formula to determine each municipality’s portion.



Eligible Entities include: All Municipalities are eligible to receive the minimum entitlement amount



See the current year’s version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Sections 206.605(1), 206.879(1), 212.20(6), and 218.20 - 218.26, Florida Statutes

**335.130**


**STATE REVENUE SHARING - INSURANCE LICENSE TAX<sup>7</sup>  
(AKA INSURANCE AGENTS COUNTY LICENSES)**



County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products. The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides. If the agent’s place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax shall be paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year shall be paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.


Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax. This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be required by the municipal government where the agent’s place of residence is located. An authorized use of the proceeds of the county or municipal tax is not specified in current law.

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<sup>7</sup> Introduction from page 57 of the Florida Legislative Committee on Intergovernmental Relations’ 2007 Local Government Financial Information Handbook

-  Eligible Entities include: County and Municipal Governments  
A county government will receive proceeds if an agent does business within the county or has a business office located within the county.  
A municipal government may receive proceeds if an agent's office is located within the municipal jurisdiction or the agent's place of residence is located within the municipal jurisdiction if no office is required.


-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



-  Sections 624.501 - 624.508, Florida Statutes


### 335.140

### **STATE REVENUE SHARING - MOBILE HOME LICENSE TAX**

The Mobile Home License Tax is an annual license tax levied on all travel trailers and fifth-wheel trailers exceeding 35 feet in length along with all mobile homes and park trailers no matter the length. The license tax can range from \$20 to \$80 depending on vehicle type and possibly length.

-  Eligible Entities include: Counties, Municipalities, and District School Boards (based on the location of the taxable unit)

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Sections 320.08, 320.08015, and 320.081, Florida Statutes


**335.150**


**STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE TAX**

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The following taxes imposed are subject to having a portion redistributed to eligible counties and municipalities:

| <b>Florida Statute</b> | <b>Tax Imposed On</b>   |
|------------------------|---|
| 561.14(6)              | Any person operating a bottle club  |
| 563.02                 | Vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume   |
| 564.02                 | Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted |
| 565.02(1),(4)-(5)      | Vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton   |
| 565.03                 | Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in Sections 561.14(4)-(5), F.S.  |

 Eligible Entities include: Counties and Municipalities where the license tax is collected

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Section 561.342, Florida Statutes


**335.160**


**STATE REVENUE SHARING - DISTRIBUTION OF SALES AND USE TAXES TO COUNTIES**

**Formerly: Pari-Mutuel Tax Distribution**

Every year \$29,915,500 is divided into as many equal parts as there are counties in the state of Florida. Since there are currently 67 counties in the state, each county receives \$446,500. The funds may be distributed to other governmental entities within each county and all revenue use is at the discretion of the governing body.

 Eligible Entities include: All Counties

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Section 212.20(6)(d)7.a, Florida Statutes

**335.170**

**STATE REVENUE SHARING - CARDROOM TAX**

The Cardroom Tax applies to facilities where authorized games are played for money or anything of value and to which the public is invited to participate in such games and are charged a fee for participation by the operator of such facility. Authorized games and cardrooms do not constitute casino gaming operations. The Cardroom tax includes annual cardroom license fees, employee occupational license fees, and business occupational license fees.

 Eligible Entities include: Counties and Municipalities where licensed cardrooms are located

 Section 849.086, Florida Statutes

**335.180**


**STATE REVENUE SHARING - LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM**


The primary purpose of the Local Government Half-Cent Sales Tax Program is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. This program includes 4 types of distributions:


1. Ordinary Distributions
2. Fiscal Emergency Distributions
3. Supplemental Distributions
4. Fiscally Constrained County Distributions

The table below briefly outlines the 4 distribution types:

| Distribution Type    | Funding                               | Eligibility  |
|----------------------|---------------------------------------|--|
| Ordinary             | 8.814% net sales tax                  | Pursuant to Section 218.23, F.S.   |
| Fiscal Emergency     | 0.095% net sales tax                  | County population < 65,000<br>- AND -<br>Prior year Section 218.62, F.S. monies < per capita limitation          |
| Supplemental         | 0.095% net sales tax                  | Inmate population > 7% of total county population  |
| Fiscally Constrained | Portion of communication services tax | Pursuant to Section 1011.62(4)(a)1.a.<br>- OR -<br>Value of 1 mill of property tax levy < \$5 million in revenue |

 Eligible Entities include: Only Counties and Municipalities that meet the eligibility requirements for revenue sharing pursuant to Section 218.23, F.S. (additional requirements exist for emergency and supplemental distributions)

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Sections 212.20(6) and 218.60 - 218.67, Florida Statutes


**335.190 STATE REVENUE SHARING - OTHER GENERAL GOVERNMENT**

3 | 3 | 5 | . | 2 | x | x - PUBLIC SAFETY

**335.210 STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENTAL COMPENSATION**

Firefighters are eligible to receive supplemental compensation from the employing county, municipality, or special district if the firefighter has received an associate or bachelor's degree applicable to fire department duties. Funds are appropriated from the Police and Firefighter's Premium Tax Trust Fund (312.510 and 312.520) to pay the supplemental compensation.

| Degree     | Supplemental Compensation |
|------------|---------------------------|
| Associate  | \$50 per month            |
| Bachelor's | \$110 per month           |

 Eligible Entities include: Any municipality, county, or special district employing firefighters



See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Section 633.382, Florida Statutes

**335.220**

**STATE REVENUE SHARING - ENHANCED 911 FEE**

**Previously: Wireless 911 Board Distributions**

Chapter 2007-78 L.O.F., merges the Wireline 911 Plan for landline telecommunications companies and the Wireless Emergency Communications Act under the name of Enhanced 911 Fee. The legislation creates the Enhanced 911 Board to oversee expenditure use.

Each voice communications services provider shall collect an Enhanced 911 (E911) Fee monthly from service subscribers. The fee rate shall be set, and may subsequently be adjusted, by the E911 Board, but may not exceed 50 cents per month per each service identifier. The intent of the fee is to provide funds to county governments to pay certain costs associated with their 911 or E911 systems and to reimburse wireless telephone service providers for costs incurred to provide 911 or E911 systems.



NEW: Change effective May 24<sup>th</sup>, 2007



Eligible Entities include: All Counties



See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Section 633.382, Florida Statutes

**335.290**

**STATE REVENUE SHARING - OTHER PUBLIC SAFETY**

3 | 3 | 5 | . | 3 | x | x - **PHYSICAL ENVIRONMENT**

**335.310**

**STATE REVENUE SHARING - WATER SUPPLY SYSTEM**

**335.320**

**STATE REVENUE SHARING - ELECTRIC SUPPLY SYSTEM**

**335.330**

**STATE REVENUE SHARING - GAS SUPPLY SYSTEM**





**335.340**

**STATE REVENUE SHARING - GARBAGE/SOLID WASTE**

**335.350 STATE REVENUE SHARING - SEWER/WASTEWATER**

**335.390 STATE REVENUE SHARING - OTHER PHYSICAL ENVIRONMENT**

- **Phosphate Rock Severance Tax**

-  Eligible Entities include: Counties where phosphate rock is severed
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Section 211.3103, Florida Statutes





3 | 3 | 5 | . | 4 | x | x - **TRANSPORTATION**

**335.410 STATE REVENUE SHARING - AIRPORT DEVELOPMENT**





**335.420 STATE REVENUE SHARING - MASS TRANSIT**

**335.490 STATE REVENUE SHARING - OTHER TRANSPORTATION**


- **Constitutional Fuel Tax (2¢ Fuel Tax)**



-  Eligible Entities include: All Counties
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Section 9(c), Article XII, Florida Constitution along with Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

- **County Fuel Tax (1¢)**

-  Eligible Entities include: All Counties
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Sections 206.41(1) and 206.60, Florida Statutes


- **Fuel Tax Refunds and Credits**



-  Eligible Entities include: Counties, Municipalities, and School Districts who paid County Fuel Tax (Section 206.41(1)(g), F.S.) on motor or diesel fuel used in a motor vehicle


-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Sections 206.41(1)(4)(d)-(e), 206.625, and 206.874(4), Florida Statutes

- **Oil, Gas, and Sulfur Production Tax**

-  Eligible Entities include: Counties where the oil, gas, or sulfur is severed

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Section 211.06(2)(b), Florida Statutes


3 | 3 | 5 | . | 5 | x | x - **ECONOMIC ENVIRONMENT**



**335.500**


**STATE REVENUE SHARING - ECONOMIC ENVIRONMENT**

- **State Housing Initiative Partnership Program**

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

-  Eligible Entities include: Counties or Municipalities as defined in Section 420.9071(9), F.S. who meet a number of requirements

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Sections 420.907 - 420.9079, Florida Statutes

3 | 3 | 5 | . | 6 | x | x - HUMAN SERVICES

335.610 STATE REVENUE SHARING - HEALTH OR HOSPITALS

335.620 STATE REVENUE SHARING - PUBLIC WELFARE

335.690 STATE REVENUE SHARING - OTHER HUMAN SERVICES

3 | 3 | 5 | . | 7 | x | x - CULTURE/RECREATION

335.700 STATE REVENUE SHARING - CULTURE/RECREATION

3 | 3 | 5 | . | 9 | x | x - OTHER STATE SHARED REVENUE

335.900 STATE REVENUE SHARING - OTHER

3 | 3 | 6 | . | x | x | x - STATE PAYMENTS IN LIEU OF TAXES

Payments made by the state government to local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.

336.000 STATE PAYMENTS IN LIEU OF TAXES

3 | 3 | 7 | . | x | x | x - GRANTS FROM OTHER LOCAL UNITS

Contributions from other governmental reporting entities to be used for specified purposes. These accounts do not include shared revenues or payments in lieu of taxes from local units, or any revenues received for the provision of services such as fire control or ambulance service.

337.100 LOCAL GOVERNMENT UNIT GRANT - GENERAL GOVERNMENT

337.200 LOCAL GOVERNMENT UNIT GRANT - PUBLIC SAFETY

**337.300** LOCAL GOVERNMENT UNIT GRANT - PHYSICAL ENVIRONMENT

**337.400** LOCAL GOVERNMENT UNIT GRANT - TRANSPORTATION

**337.500** LOCAL GOVERNMENT UNIT GRANT - ECONOMIC ENVIRONMENT

**337.600** LOCAL GOVERNMENT UNIT GRANT - HUMAN SERVICES

**337.700** LOCAL GOVERNMENT UNIT GRANT - CULTURE/RECREATION

**337.900** LOCAL GOVERNMENT UNIT GRANT - OTHER

3 | 3 | 8 | . | x | x | x - SHARED REVENUES FROM OTHER LOCAL UNITS

Revenues received by local units that are shared among them on a proportionate basis. Revenues recorded in this account should be substantially controlled by the local unit, which levied the tax, and should be directly disbursed by the governing body of that local unit.

**338.000** SHARED REVENUE FROM OTHER LOCAL UNITS

3 | 3 | 9 | . | x | x | x - PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES

Payments made by the local governments to other local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.

**339.000** PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES

3 | 4 | x | . | x | x | x - CHARGES FOR SERVICES

Reflects all revenues stemming from charges for current services. Includes all revenues related to services performed whether received from private individuals or other governmental units. Such charges are segregated under the functional and activity areas listed below.

**341.100 SERVICE CHARGE - RECORDING FEES**

Fees received by the clerk of the circuit and county courts for indexing and recording, making transcripts of record and preparing affidavit of domicile.

**341.150 PUBLIC RECORDS MODERNIZATION TRUST FUND**

This account code deals with the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. This account code can temporarily be used for both the \$1.90 and \$2.00 portions as outlined below. In the very near future, however, the \$2.00 portion will be moved to its own account code.

Distribution of \$4.00 Service Charge:

- a. \$0.10 Florida Association of Court Clerks and Comptroller, Inc. (FACC) - NOT included in this account code
- b. \$1.90 Public Records Modernization Trust Fund
- c. \$2.00 Distributed to the Board of County Commissioners

b. Funds retained by the Clerks of the Court and deposited into the Public Records Modernization Trust Fund (\$1.90) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. The funds shall be used exclusively to fund court-related technology needs of the Clerk as defined in Section 29.008(1)(f)2 and (h), F.S. Since these funds are to be used by the Clerk's office, they **should not** be included in the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

c. Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners (\$2.00) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. These funds **should** be included in the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report collected by the Department of Financial Services. NOTE that this \$2.00 portion of the service charge will be relocating for the 08-09 fiscal year.

**341.200 INTERNAL SERVICE FUND FEES AND CHARGES**

**341.300 ADMINISTRATIVE SERVICE FEES**

3 | 4 | 1 | . | 5 | x | x - **COUNTY OFFICER FEES REMITTED TO THE COUNTY**

Fees and commissions remitted to the county from officers whose operations are budgeted and appropriated by the Board of County Commissioners. This series will be used by the receiving county.

**341.510 FEES REMITTED TO COUNTY FROM TAX COLLECTOR**

Fees remitted to the county from the Tax Collector

**341.520 FEES REMITTED TO COUNTY FROM SHERIFF**

Fees remitted to the county from the Sheriff including SOP, records, levy fees, and restitution

**341.530 FEES REMITTED TO COUNTY FROM CLERK OF CIRCUIT COURT**

Fees remitted to the county from the Clerk of Circuit Court

**341.540 FEES REMITTED TO COUNTY FROM CLERK OF COUNTY COURT**

Fees remitted to the county from the Clerk of County Court

**341.550 FEES REMITTED TO COUNTY FROM SUPERVISOR OF ELECTIONS**

Fees remitted to the county from the Supervisor of Elections

**341.560 FEES REMITTED TO COUNTY FROM PROPERTY APPRAISER**

Fees remitted to the county from the Property Appraiser

3 | 4 | 1 | . | 8 | x | x - **COUNTY OFFICER COMMISSION AND FEES**

This series will be used by the receiving county officer's office.

**341.800 COUNTY OFFICER COMMISSION AND FEES**

Commissions received by the county officer for the collection of state, county, or district-levied taxes and fees derived from the sale of licenses and permits.

3 | 4 | 1 | . | 9 | x | x - **OTHER GENERAL GOVERNMENT CHARGES AND FEES**

**341.900 OTHER GENERAL GOVERNMENT CHARGES AND FEES**

Clerks - Includes marriage ceremonies, passports, documentary stamp commissions and election qualifying fees.

3 | 4 | 2 | . | x | x | x - **PUBLIC SAFETY**

**342.100 SERVICE CHARGE - LAW ENFORCEMENT SERVICES**


**342.200 SERVICE CHARGE - FIRE PROTECTION**


**342.300 SERVICE CHARGE - HOUSING FOR PRISONERS**


Includes booking, meals, medical, and labor

**342.400 SERVICE CHARGE - EMERGENCY MANAGEMENT SERVICE FEES/CHARGES**

Emergency Management Assistance provides funds for emergency management, preparedness, and assistance. Two surcharges fund this assistance. The first is an annual surcharge of \$2 imposed on the homeowner's insurance policy of every homeowner, mobile home owner, tenant homeowner, and condominium owner. The second is an annual \$4 surcharge imposed on every new or renewed commercial fire, commercial multiple perils, and business owner's property insurance policy.

 Eligible Entities include: Counties or Municipalities that have created a local emergency management agency as defined in Sections 252.31 through 252.90

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Sections 252.371 – 252.373, Florida Statutes

**342.500 SERVICE CHARGE - PROTECTIVE INSPECTION FEES**

**342.600 SERVICE CHARGE - AMBULANCE FEES**

**342.900 SERVICE CHARGE - OTHER PUBLIC SAFETY CHARGES AND FEES**

3 | 4 | 3 | . | x | x | x - PHYSICAL ENVIRONMENT

- 343.100 SERVICE CHARGE - ELECTRIC UTILITY
- 343.200 SERVICE CHARGE - GAS UTILITY
- 343.300 SERVICE CHARGE - WATER UTILITY
- 343.400 SERVICE CHARGE - GARBAGE/SOLID WASTE
- 343.500 SERVICE CHARGE - SEWER/WASTEWATER UTILITY
- 343.600 SERVICE CHARGE - WATER/SEWER COMBINATION UTILITY
- 343.700 SERVICE CHARGE - CONSERVATION AND RESOURCE  
MANAGEMENT
- 343.800 SERVICE CHARGE - CEMETERY
- 343.900 SERVICE CHARGE - OTHER PHYSICAL ENVIRONMENT CHARGES

3 | 4 | 4 | . | x | x | x - TRANSPORTATION (USER FEES)

- 344.100 SERVICE CHARGE - AIRPORTS
- 344.200 SERVICE CHARGE - WATER PORTS AND TERMINALS
- 344.300 SERVICE CHARGE - MASS TRANSIT
- 344.400 SERVICE CHARGE - RAILROADS
- 344.500 SERVICE CHARGE - PARKING FACILITIES
- 344.600 SERVICE CHARGE - TOLLS (FERRY, ROAD, BRIDGE, ETC.)
- 344.900 SERVICE CHARGE - OTHER TRANSPORTATION CHARGES

3 | 4 | 5 | . | x | x | x - ECONOMIC ENVIRONMENT

345.100 SERVICE CHARGE - HOUSING

345.900 SERVICE CHARGE - OTHER ECONOMIC ENVIRONMENT CHARGES

3 | 4 | 6 | . | x | x | x - HUMAN SERVICES

346.100 SERVICE CHARGE - HEALTH INSPECTION FEES

346.200 SERVICE CHARGE - HOSPITAL CHARGES

346.300 SERVICE CHARGE - CLINIC FEES

346.400 SERVICE CHARGE - ANIMAL CONTROL AND SHELTER FEES

346.900 SERVICE CHARGE - OTHER HUMAN SERVICES CHARGES

3 | 4 | 7 | . | x | x | x - CULTURE/RECREATION

347.100 SERVICE CHARGE - LIBRARIES

347.200 SERVICE CHARGE - PARKS AND RECREATION

347.300 SERVICE CHARGE - CULTURAL SERVICES

347.400 SERVICE CHARGE - SPECIAL EVENTS

347.500 SERVICE CHARGE - SPECIAL RECREATION FACILITIES

347.800 SERVICE CHARGE - CHARTER SCHOOLS

347.900 SERVICE CHARGE - OTHER CULTURE/RECREATION CHARGES

3 | 4 | 9 | . | x | x | x - **OTHER CHARGES FOR SERVICES  
(NOT COURT-RELATED)**

**349.000 OTHER CHARGES FOR SERVICES**

This account code is **not** for court-related revenues

3 | 5 | x | . | x | x | x - **JUDGMENTS, FINES, AND FORFEITS  
(NOT COURT-RELATED)**


Includes revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

3 | 5 | 1 | . | x | x | x - **COURT-ORDERED JUDGMENTS AND FINES**

**351.100 JUDGMENTS AND FINES - AS DECIDED BY COUNTY COURT  
CRIMINAL**

In accordance with Sections 34.191, 34.045(2), 403.413, 775.083, 828.27, 556.107(1), 767.12, 373.83(1), 386.208, 34.045(2), 372.57, and 386.212, F.S.

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <[www.flclerks.com](http://www.flclerks.com)>

 Sections 34.191, 34.045(2), 403.413, 775.083, 828.27, 556.107(1), 767.12, 373.83(1), 386.208, 34.045(2), 372.57, and 386.212, Florida Statutes

**351.200 JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT  
CRIMINAL**

In accordance with Sections 775.083 and 893.135, F.S.

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <[www.flclerks.com](http://www.flclerks.com)>

 Sections 775.083 and 893.135, Florida Statutes

**351.300 JUDGMENTS AND FINES - AS DECIDED BY COUNTY COURT CIVIL**

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <[www.flclerks.com](http://www.flclerks.com)>


**351.400      JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT CIVIL**

-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <[www.flclerks.com](http://www.flclerks.com)>

**351.500      JUDGMENTS AND FINES - AS DECIDED BY TRAFFIC COURT**


Including Sections 318.21(2)(f), 318.21(2)2, 318.18(2)c, and 316.1577, F.S.



-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <[www.flclerks.com](http://www.flclerks.com)>


 Sections 318.21(2)(f), 318.21(2)2, 318.18(2)c, and 316.1577, Florida Statutes

- **Intergovernmental Radio Communication Program**

This account shall include funds collected pursuant to Section 318.21(9), F.S. which are board restricted revenues.

-  Eligible Entities include: All Counties

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Section 318.21(9), Florida Statutes

**351.600      JUDGMENTS AND FINES - AS DECIDED BY JUVENILE COURT**

**351.900      JUDGMENTS AND FINES - OTHER**

3 | 5 | 2 | . | x | x | x - FINES

**352.000** FINES - LIBRARY

3 | 5 | 3 | . | x | x | x - FINES, CONTINUED

**353.000** FINES - POLLUTION CONTROL VIOLATIONS

3 | 5 | 4 | . | x | x | x - FINES, CONTINUED

**354.000** FINES - LOCAL ORDINANCE VIOLATIONS

3 | 5 | 9 | . | x | x | x - OTHER JUDGMENTS, FINES AND FORFEITS

**359.000** OTHER JUDGMENTS, FINES, AND FORFEITS

Includes Performance Bond Proceeds

3 | 6 | x | . | x | x | x - MISCELLANEOUS REVENUES

3 | 6 | 1 | . | x | x | x - INTEREST AND OTHER EARNINGS

All interest earned on bank accounts, investments, contracts and notes.

**361.100** INTEREST

**361.200** DIVIDENDS

**361.300** NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS

**361.400** GAIN OR LOSS ON SALE OF INVESTMENTS

3 | 6 | 2 | . | x | x | x - **RENTS AND ROYALTIES**

**362.000 RENTS AND ROYALTIES**


Rents and percentages of proceeds for use of public property or other assets. Exclude rents incident to a specific governmental service recorded in the 340.000 series of accounts.

3 | 6 | 3 | . | x | x | x - **SPECIAL ASSESSMENTS AND IMPACT FEES**


3 | 6 | 3 | . | 1 | x | x - **SPECIAL ASSESSMENTS**

Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties.


**363.100 SPECIAL ASSESSMENTS - INACTIVE: See Note Below**

 Deleted in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for **Capital Improvements** (363.110) and Special Assessments for Service Charges (363.120)

**363.110 SPECIAL ASSESSMENTS - CAPITAL IMPROVEMENT**

 NEW in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for **Capital Improvements** (363.110) and Special Assessments for Service Charges (363.120)

**363.120 SPECIAL ASSESSMENTS - SERVICE CHARGES**

 NEW in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for Capital Improvements (363.110) and Special Assessments for **Service Charges** (363.120)

3 | 6 | 3 | . | 2 | x | x - **IMPACT FEES**

Fees charged to developers at the time of development for construction of facilities to serve the development site.

363.220      **IMPACT FEES - PUBLIC SAFETY**

363.230      **IMPACT FEES - PHYSICAL ENVIRONMENT**

Includes water, storm water and sewer fees.

363.240      **IMPACT FEES - TRANSPORTATION**

363.250      **IMPACT FEES - ECONOMIC ENVIRONMENT**

363.260      **IMPACT FEES - HUMAN SERVICES**

363.270      **IMPACT FEES - CULTURE/RECREATION**

363.290      **IMPACT FEES - OTHER**

3 | 6 | 4 | . | x | x | x - **SALES - DISPOSITION OF FIXED ASSETS**

364.000      **DISPOSITION OF FIXED ASSETS**

In **governmental funds**, the proceeds of the sale of fixed assets would be recorded in this account.

In **proprietary funds**, the gain or loss from the sale or disposal of fixed assets would be recorded.

3 | 6 | 5 | . | x | x | x - **SALES - SURPLUS MATERIALS**

365.000      **SALE OF SURPLUS MATERIALS AND SCRAP**

3 | 6 | 6 | . | x | x | x - **CONTRIBUTIONS - PRIVATE SOURCE & DONATIONS**

**366.000 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**

This account should be used by **governmental** funds only and includes gifts, pledges, grants, or bequests from private sources. Proprietary funds should use the grants and donation account series under non-operating sources.

3 | 6 | 8 | . | x | x | x - **CONTRIBUTIONS - PENSION FUND**

**368.000 PENSION FUND CONTRIBUTIONS**

3 | 6 | 9 | . | x | x | x - **OTHER MISCELLANEOUS REVENUES**

**369.300 SETTLEMENTS**

**369.400 SLOT MACHINE PROCEEDS**

Amounts received under the terms of the agreement between the county, city, and slot machine operators. Both the city and county should use this account to recognize the slot machine revenue (even though the city's portion goes through the county).

Per the agreement, slot machine operators remit a portion of their revenues to the county. The county divides up the money into two accounts; one for the county and one for the city. The portion that is to be kept by the county is coded as 369.400 - Slot Machine Proceeds while the portion belonging to the city is coded as a liability. Then, the county forwards the city's portion to the city where it is recorded as 369.400 - Slot Machine Proceeds by the city.

**369.700 DEFERRED COMPENSATION CONTRIBUTIONS**

**369.900 OTHER MISCELLANEOUS REVENUES**

3 | 8 | x | . | x | x | x - **OTHER SOURCES**

Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include **Intragovernmental** transfers and reimbursements. [See figure below] These accounts are not intended for budget cash forward transfers.

3 | 8 | 1 | . | x | x | x - **NON-OPERATING**

**381.000**      **INTRAGOVERNMENTAL TRANSFERS IN**

Transfers between individual funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. This includes balances of discontinued funds, but does not include general government contributions of capital to a proprietary fund or payments made by an enterprise to a general government fund in support of its operation.

3 | 8 | 2 | . | x | x | x - **ENTERPRISE CONTRIBUTIONS**

**382.000**      **CONTRIBUTIONS FROM ENTERPRISE OPERATIONS**

Contributions, whether based upon a fixed amount or some percentage of enterprise receipts, made by an enterprise of the government to its general operating funds. Use this account when the primary purpose of the transfer is to subsidize the general governmental operations of the unit.

3 | 8 | 3 | . | x | x | x - **PROCEEDS**

**383.000**      **INSTALLMENT PURCHASES AND CAPITAL LEASE PROCEEDS**

Records the revenue side of the entry required to record installment purchases or capital leases in the period the purchase is made or the lease initiated.

3 | 8 | 4 | . | x | x | x - **PROCEEDS, CONTINUED**

**384.000 DEBT PROCEEDS**

Records the sale of bonds or other loan proceeds where such proceeds are deposited into a **governmental fund**.

3 | 8 | 5 | . | x | x | x - **PROCEEDS, CONTINUED**

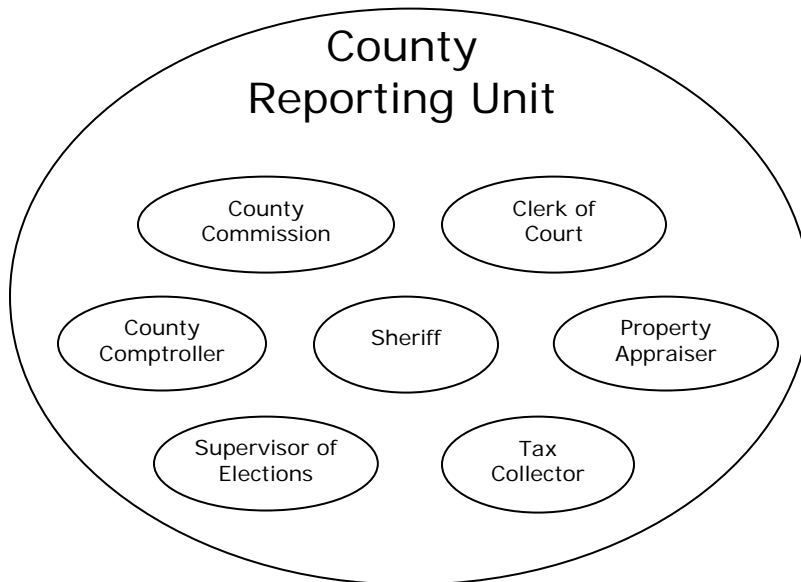
**385.000 PROCEEDS FROM REFUNDING BONDS**

3 | 8 | 6 | . | x | x | x - **INTRAGOVERNMENTAL TRANSFERS FROM CONSTITUTIONAL FEE OFFICERS**

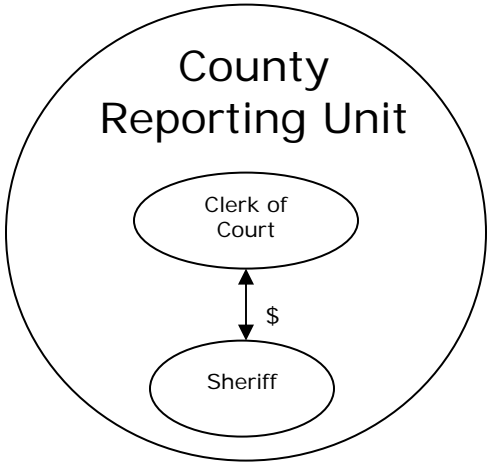
This series should be used by the county to record revenues transferred in from a constitutional fee officer including payment or reimbursement for goods provided or services performed. Any amounts entered in the 386 series must have a corresponding entry in the 586 series.

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Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intra**governmental transfers.



- 
- 386.100      **TRANSFER FROM - CLERK TO THE BOARD OF COUNTY COMMISSIONERS**
  - 386.200      **TRANSFER FROM - CLERK OF CIRCUIT COURT**
  - 386.300      **TRANSFER FROM - COUNTY COMPTROLLER**
  - 386.400      **TRANSFER FROM - SHERIFF**
  - 386.600      **TRANSFER FROM - PROPERTY APPRAISER**
  - 386.700      **TRANSFER FROM - TAX COLLECTOR**
  - 386.800      **TRANSFER FROM - SUPERVISOR OF ELECTIONS**

3 8 7 . x x x - **ARTICLE V**

387.200      **CLERK OF COURT TRUST FUND REVENUE**

This account shall be used to account for the initial cash flow monies received pursuant to Senate Bill 2962, Section 105.

3 | 8 | 8 | . | x | x | x - **PROCEEDS OF GENERAL CAPITAL ASSET DISPOSITIONS**

388.100      **SALE OF GENERAL CAPITAL ASSETS**

388.200      **COMPENSATION FOR LOSS OF GENERAL CAPITAL ASSETS**

3 | 8 | 9 | . | x | x | x - **PROPRIETARY NON-OPERATING SOURCES**

389.100      **PROPRIETARY - INTEREST**

389.200      **PROPRIETARY - FEDERAL GRANTS AND DONATIONS**

389.300      **PROPRIETARY - STATE GRANTS AND DONATIONS**

389.400      **PROPRIETARY - OTHER GRANTS AND DONATIONS**

389.500      **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM FEDERAL GOVERNMENT**

389.600      **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM STATE GOVERNMENT**

389.700      **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM OTHER PUBLIC SOURCE**

389.800      **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM PRIVATE SOURCE**

389.900      **PROPRIETARY - OTHER NON-OPERATING SOURCES**

Include gain on sale of defeased bonds. Record amortization of premium or discount.

3 | 9 | x | . | x | x | x - **OTHER SOURCES, CONTINUED**

Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include interfund transfers and interfund reimbursements. These accounts are not intended for budget cash forward transfers.

**390.000**      **DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL**

**392.000**      **EXTRAORDINARY ITEMS (GAIN)**

The result from significant transactions or other events that are both unusual in nature and infrequent in occurrence.

**393.000**      **SPECIAL ITEMS (GAIN)**

The results from significant transactions or other events within the control of the management, that are either unusual in nature or infrequent in occurrence.

# Expenditure/Expense Accounts

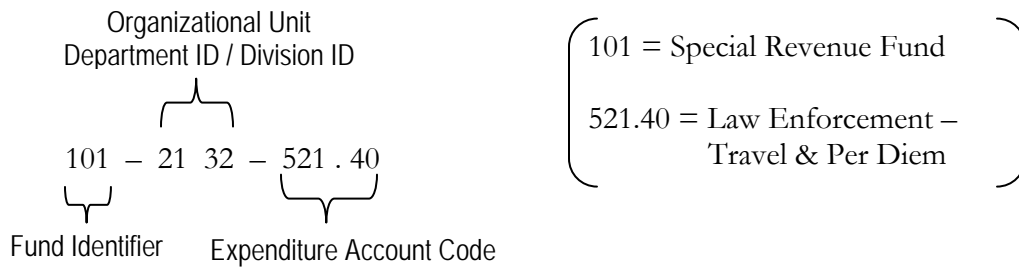
# Expenditure/Expense Account Introduction

Expenditures are defined in a governmental fund accounting context as all decreases in fund net assets - for current operations, capital outlay or debt service - except those arising from operating and residual equity transfers to other funds.

Expenditures are classified by fund, organizational unit, function, activity and object. Furthermore, it is the intent of the Legislature that units of local government summarize their financial data in a functionally equivalent manner in order to facilitate comparison and analysis. The classification of expenditures has been developed to fulfill this requirement and to meet the external and internal reporting needs of local governments.

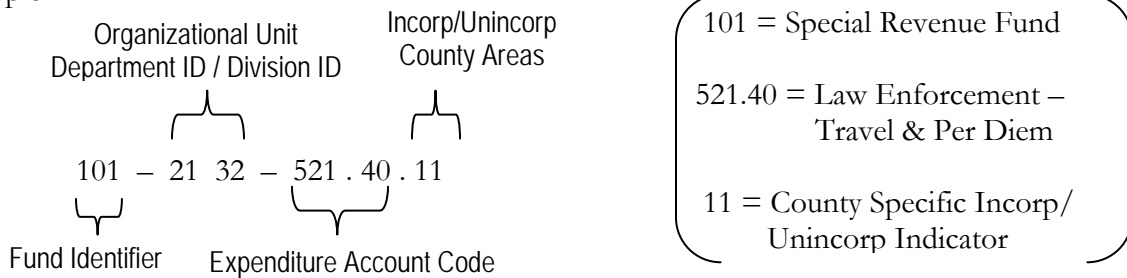
The Uniform Accounting System provides an expenditure code consisting of twelve digits, three for the fund, four for the identification of department and division and five to identify the transaction and other specific information.

Example:



Section 129.01, F.S., requires all counties to separate expenditures between the incorporated and unincorporated areas of the county. In order to provide a mechanism to make this separation, a one or two digit code is added to the expenditure accounts for all counties. A one-digit code provides a code for each area when there are nine or fewer areas. If there are more than nine and less than ninety-nine areas, a two digit code is necessary.

Example:



So, counties must use a fourteen digit expenditure/expense account code if it includes both incorporated and unincorporated areas while all other local government entities must use a twelve digit account code. The Uniform Accounting System does not provide the cost allocation system, which is necessary to make the required separation of expenditures between the incorporated and unincorporated areas. A cost allocation system will have to be developed individually for each county to provide reasonably accurate separation of expenditures in satisfying the requirements of Chapter 129, F.S.

# Expenditure/Expense Account Codes

## 5 | x | x | . | x | x | x - EXPENDITURES/EXPENSES

The term “expenditures,” whether used in connection with the accrual or the modified accrual basis of accounting, denotes the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired. Each expenditure should be analyzed and classified individually by transaction code, and object regardless of the organizational unit incurring it. Cost allocation may be necessary where material amounts of expenditures for a single organization unit cross function-activity lines.

## 5 | 1 | x | . | x | x - GENERAL GOVERNMENT SERVICES (NOT COURT-RELATED)

Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.

### 511.00 LEGISLATIVE

All direct costs charged for the performance of its primary duties and subsidiary activities. Included are the following:

- City Commission
- Board of County Commissioners
- Special District Governing Board

### 512.00 EXECUTIVE

Cost of providing executive management and administration. This activity includes: coordination, guidance and support for the development of effective programs; and the planning, evaluation, analysis, control and overall supervision of such programs. Included are the following:

- City Manager
- Clerk to the Board of County Commissioners
- County Administrator
- Other local executive activities

**513.00 FINANCIAL AND ADMINISTRATIVE**

Cost of providing financial and administrative services. This activity includes: budgeting, accounting, auditing (internal and external), property appraisal, tax collecting, personnel, purchasing, communication, pension administration, printing, stores, property control and grants development.

City Auditor  
Municipal Finance Director or Comptroller  
County Auditor  
County Comptroller  
Budget Director  
Property Appraiser  
Tax Collector  
Finance Department  
Property Appraisal Adjustment Board  
Purchasing  
Property Control  
Retirement Administration  
Supervisor of Elections  
Personnel  
Grants Development

**514.00 LEGAL COUNSEL**

Cost of providing legal services for the following:

City Attorney  
County Attorney

**515.00 COMPREHENSIVE PLANNING**

Cost of providing master planning, zoning and development.

**517.00 DEBT SERVICE PAYMENTS**

**518.00 PENSION BENEFITS**

Includes all payments regardless of who actually manages the pension fund

**519.00 OTHER GENERAL GOVERNMENTAL SERVICES**

Cost of general government services, which are not specifically classified within other activity classifications

Law Library SD Expenditures  
Facility Maintenance (Not Court Related)

5 | 2 | x | . | x | x - **PUBLIC SAFETY**

A major category of services for the security of persons and property.

**521.00      LAW ENFORCEMENT**

Police Department  
Sheriff  
Other law enforcement agencies  
Director of Safety  
Armories

**522.00      FIRE CONTROL**

Providing general fire fighting and prevention services for the citizens. Do not include ambulance and rescue services expenditures in this account.

Fire departments  
Fire districts  
Fire control services

**523.00      DETENTION AND/OR CORRECTION**

Cost of confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. Includes costs whether the costs are directly incurred or paid to another local unit for provisions of such services. Not used if detention services constitute an insignificant and indistinguishable element of law enforcement.

Parole and probation services  
Juvenile homes  
County jail  
Convict camp  
Correctional facilities  
Work release program  
Board of Corrections

**524.00      PROTECTIVE INSPECTIONS**

Cost of providing inspection services relevant to the issuance of a license, permit or certificate, where such inspections are primarily for purposes of public safety and are not included in any other expenditure account.

Building and Zoning Inspection  
Public Transportation Vehicles Inspection

**525.00      EMERGENCY AND DISASTER RELIEF SERVICES**

Cost involved in providing for defense against and relief for civil, military and natural disasters. Includes emergency services not properly related to highway safety.

- Civil Defense
- Emergency Medical Services Council
- Emergency Communications System
- Disaster Relief
- Homeland Security

**526.00      AMBULANCE AND RESCUE SERVICES**

Cost of providing rescue and ambulance services for the sick and injured where such services are not more directly related to highway safety purposes.

**527.00      MEDICAL EXAMINERS**

Payments made to district medical examiners.

**528.00      CONSUMER AFFAIRS**

Cost of operating an organization within local government that protects citizens from unfair and deceptive trade acts or practices.

**529.00      OTHER PUBLIC SAFETY**

Include all other costs primarily related to public safety, which are not provided for elsewhere.

5 | 3 | x | . | x | x      - **PHYSICAL ENVIRONMENT**

Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment.

**531.00      ELECTRIC UTILITY SERVICES**

Costs associated with the provision of electrical power services.

**532.00      GAS UTILITY SERVICES**

Costs associated with the provision of gas utility services.

**533.00      WATER UTILITY SERVICES**

Costs associated with the provision of safe, palatable water to the citizens.

**534.00 GARBAGE/SOLID WASTE CONTROL SERVICES**

Costs associated with providing for the collection and disposal of garbage, refuse and solid wastes.

**535.00 SEWER/WASTEWATER SERVICES**

Costs associated with providing sanitary sewer services by the local unit, including the collection, treatment, and disposal of all liquid wastes.

**536.00 WATER-SEWER COMBINATION SERVICES**

Costs associated with providing water and sewer services as a combined unit operation.

**537.00 CONSERVATION AND RESOURCE MANAGEMENT**

Costs associated with conserving and managing natural resources such as minerals, soil, wildlife, air and water.

- Game and fish conservation
- Soil conservation
- Air and water management
- Pollution control
- Agriculture and home economics agent
- Aquatic weed control

**538.00 FLOOD CONTROL/STORMWATER MANAGEMENT**

Cost of maintaining and operating flood control programs and facilities.

**539.00 OTHER PHYSICAL ENVIRONMENT**

Includes all other costs primarily related to the physical environment, which are not provided for elsewhere.

- Non-Capitalized Construction
- Cable television
- Cemetery Costs

5 | 4 | x | . | x | x - **TRANSPORTATION**

Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects.

**541.00 ROAD AND STREET FACILITIES**

Cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, street-lights, right-of-way, shoulders and other facilities incidental to the proper movement of traffic along roads and streets.

County road engineer  
Roads and bridges  
Traffic engineers  
Right-of-way  
Street lighting  
Causeways  
Drainage engineer

**542.00 AIRPORTS**

Cost of providing and maintaining air traffic facilities.

**543.00 WATER TRANSPORTATION SYSTEMS**

Cost of providing and maintaining water transportation facilities such as canals, terminals, docks, and ports where such facilities are primarily for commercial, as opposed to recreational purposes.

**544.00 MASS TRANSIT SYSTEMS**

Costs associated with the provision of mass transit systems. Includes all costs for this function whether directly incurred through operation of the system, or paid to another local governing unit for the provision of these services.

**545.00 PARKING FACILITIES**

Cost of providing and maintaining public parking facilities for the general population.

**549.00 OTHER TRANSPORTATION SYSTEMS/SERVICES**

Cost of providing other services which promote the safe and adequate flow of traffic and which are not provided for in any other expenditure account.

5 | 5 | x | . | x | x - **ECONOMIC ENVIRONMENT**

Cost of providing services which develop and improve the economic condition of the community and its citizens. Exclude welfare, which is classified under the function "Human Services."

**551.00 EMPLOYMENT OPPORTUNITY AND DEVELOPMENT**

Cost of assisting and preparing individuals for employment and assisting their participation in the labor market.

**552.00 INDUSTRY DEVELOPMENT**

Cost incurred in promoting and encouraging industry development which will directly or indirectly benefit the community. Includes the promotion of tourism as well as encouragement of a desirable firm or industry to locate its facilities or offices in the area.

Industrial Development Authority  
Downtown Development Authority

**553.00 VETERAN'S SERVICES**

Cost of providing services including counseling, assistance in attaining educational and financial benefits, housing and employment opportunities to eligible veterans.

**554.00 HOUSING AND URBAN DEVELOPMENT**

Cost of planning and providing public housing and other urban development projects.

Fair Housing Act  
Housing Assistance  
Housing Authorities  
Housing Rehabilitation

**559.00 OTHER ECONOMIC ENVIRONMENT**

Include all costs primarily related to economic environment, which are not provided for elsewhere.

5 | 6 | x | . | x | x - **HUMAN SERVICES**

Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. Includes mental health, physical health, and public assistance programs, developmentally disabled and interrelated programs such as the provision of health care for indigent persons.

**561.00 HOSPITAL SERVICES**

Cost of providing hospital services to the community, whether by direct operations of hospital facilities or through payments to other local units or private hospitals.

**562.00 HEALTH SERVICES**

Cost of providing nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease.

Health unit or department  
Tubercular care  
Homes for the infirm  
Mosquito control  
Animal control (including county pound)  
Indigent health care

**563.00 MENTAL HEALTH SERVICES**

Cost of diagnosis and treatment of mental illnesses by the community, and the provision of mental health services for public use.

County mental health clinic

**564.00 PUBLIC ASSISTANCE SERVICES**

Cost of providing economic assistance to the indigent of the community.

Public assistance administration  
Public assistance services  
Public assistance participation programs  
Parental homes  
Foster home care  
Council on aging

**565.00 DEVELOPMENTAL DISABILITIES SERVICES**

Cost of providing care, subsistence and training for developmentally disabled citizens. Services such as recreation, health and transportation aids, which are provided specifically for the developmentally disabled, should be classified functionally under recreation, health and transportation, etc.

**569.00 OTHER HUMAN SERVICES**

Cost of providing other human services which cannot be reasonably classified into the above accounts. Includes educational programs, which are not funded by the local school board.

5 | 7 | x | . | x | x - **CULTURE/RECREATION**

Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.

**571.00 LIBRARIES**

Cost of providing and maintaining library facilities and services.

**572.00 PARKS AND RECREATION**

Cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use, which are not defined as "Special Recreation Facilities."

- Recreation department
- Golf courses
- Swimming pools
- Tennis courts
- Public parks
- Community center
- Camping areas
- Off-highway bicycle paths

**573.00 CULTURAL SERVICES**

Cost of providing and maintaining facilities and services for citizen involvement in activities of a cultural nature.

**574.00 SPECIAL EVENTS**

Expenditures incurred for activities such as county fairs, civic events, historical celebrations and special holidays or festive occasions.

**575.00 SPECIAL RECREATION FACILITIES**

Cost of providing and maintaining special purpose facilities such as stadiums, auditoriums, civic centers and marinas.

**578.00 CHARTER SCHOOLS**

**579.00 OTHER CULTURE/RECREATION**

Cost of maintaining other cultural or recreational services not otherwise classified in another account.

5 | 8 | x | . | x | x - OTHER USES

**581.00 INTRAGOVERNMENTAL TRANSFERS OUT**

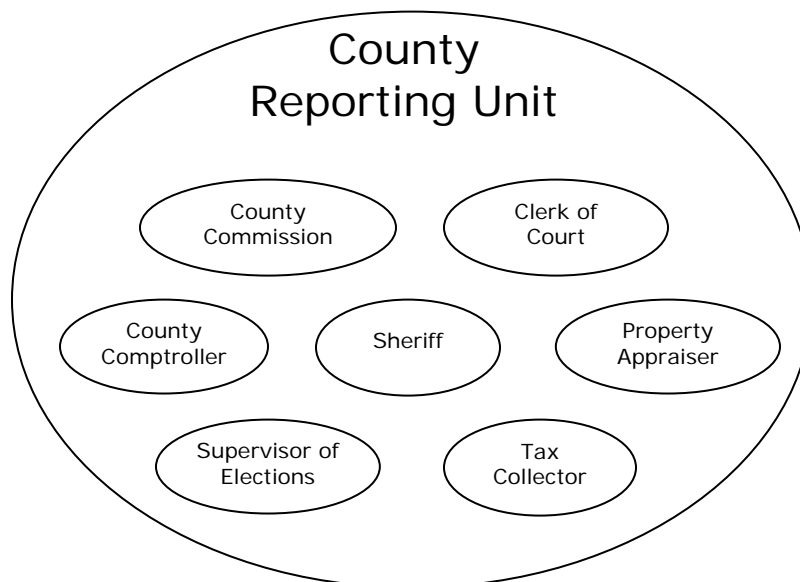
Transfers from one fund of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole. An entry to this account should have a corresponding entry in the 381 - 382 series of accounts in the receiving fund.

Transfer to Constitutional Officers from the Board of County Commissioners (including budgetary transfer)

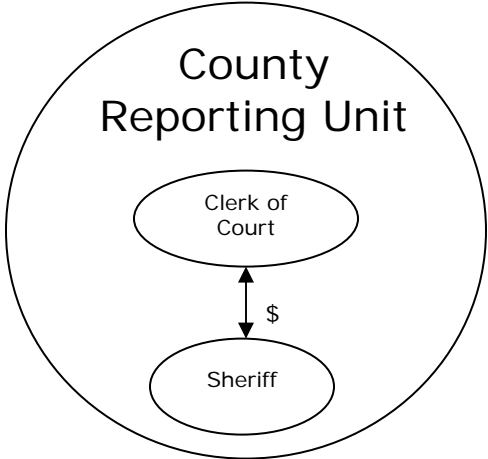
NOTE: Must use object code 91 (rolls up to 90 for AFR reporting)

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Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intragovernmental** transfers.



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**583.00**    **INSTALLMENT PURCHASE ACQUISITIONS**

**584.00**    **CAPITAL LEASE ACQUISITIONS**

**585.00**    **PAYMENT TO REFUNDED BOND ESCROW AGENT**

**586.00**    **INTRAGOVERNMENTAL TRANSFERS OUT FROM CONSTITUTIONAL FEE OFFICERS**

This account code includes amounts transferred from constitutional fee officers to the county including payment or reimbursement for goods provided or services performed. Any amounts entered in account code 586.xx must have a corresponding entry in the 386 series.

Transfer out from Constitutional Officers to the Board of County Commissioners (including excess fees transferred)

NOTE: Must use object code 91 (rolls up to 90 for AFR reporting)

5 | 9 | x | . | x | x - **OTHER NONOPERATING**

**590.00 OTHER NON-OPERATING DISBURSEMENTS**

**591.00 NON-OPERATING INTEREST EXPENSE**

**592.00 EXTRAORDINARY ITEMS (LOSS)**

The results from significant transactions or other events that are **both unusual** in nature and **infrequent** in occurrence.

**593.00 SPECIAL ITEMS (LOSS)**

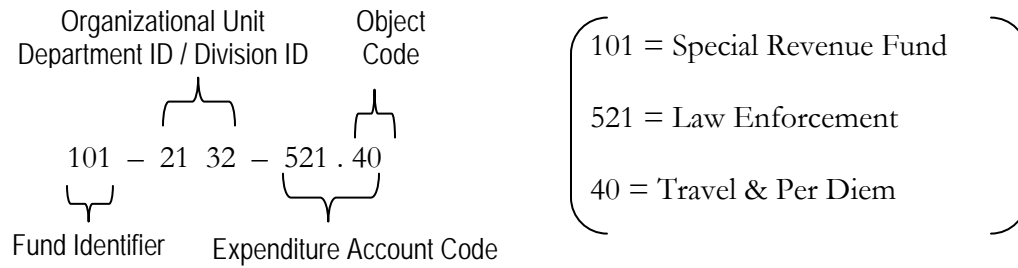
The result from significant transactions or other events within the control of management, that are **either unusual** in nature or **infrequent** in occurrence.

# Object Classifications

# Object Classification Introduction

The eleventh and twelfth digits of the expenditure account designate the object and sub-object classification.

Example:



All reporting entities are required to use the object codes as outlined below:

|           |  |
|-----------|--|
| <b>10</b> | <b>Personal Services</b>               |
| <b>30</b> | <b>Operating Expenditures/Expenses</b> |
| <b>60</b> | <b>Capital Outlay</b>                  |
| <b>70</b> | <b>Debt Service</b>                    |
| <b>80</b> | <b>Grants and Aids</b>                 |
| <b>90</b> | <b>Other Uses</b>                      |

# Object Codes

## 10 PERSONNEL SERVICES

**Includes 11 through 29**

Expense for salaries, wages, and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

### 11 EXECUTIVE SALARIES

Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.

### 12 REGULAR SALARIES AND WAGES

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

### 13 OTHER SALARIES AND WAGES

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

### 14 OVERTIME

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

### 15 SPECIAL PAY

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

### 21 FICA TAXES

Social Security matching/Medicare matching.

**22 RETIREMENT CONTRIBUTIONS**

Amounts contributed to a retirement fund.

**23 LIFE AND HEALTH INSURANCE**

Includes life and health insurance premiums and benefits paid for employees.

**24 WORKERS' COMPENSATION**

Premiums and benefits paid for Workers' Compensation insurance.

**25 UNEMPLOYMENT COMPENSATION**

Amounts contributed to the unemployment compensation fund.

**30 OPERATING EXPENDITURE/EXPENSES**

**Includes 31 through 59**

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as personal services or capital outlays.

**31 PROFESSIONAL SERVICES**

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**32 ACCOUNTING AND AUDITING**

Generally includes all services received from independent certified public accountants.

**33 COURT REPORTER SERVICES**

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

**34 OTHER SERVICES**

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

**35 INVESTIGATIONS**

Cost incurred for confidential matters handled pursuant to criminal investigations.

**36 PENSION BENEFITS**

Benefits paid to participants in the pension program.

**40 TRAVEL AND PER DIEM**

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**41 COMMUNICATIONS AND FREIGHT SERVICES**

Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph, freight, express charges, drayage, postage, and messenger service.

**43 UTILITY SERVICES**

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

**44 RENTALS AND LEASES**

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**45 INSURANCE**

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

**46 REPAIR AND MAINTENANCE SERVICES**

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

**47 PRINTING AND BINDING**

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**48 PROMOTIONAL ACTIVITIES**

Includes any type of promotional advertising on behalf of the local unit.

**49 OTHER CURRENT CHARGES AND OBLIGATIONS**

Includes current charges and obligations not otherwise classified.

**51 OFFICE SUPPLIES**

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

**52 OPERATING SUPPLIES**

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**53 ROAD MATERIALS AND SUPPLIES**

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

**54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS**

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**59 DEPRECIATION**

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

**60 CAPITAL OUTLAY**

**Includes 61 through 67**

Outlays for the acquisition of or addition to fixed assets.

**61 LAND**

Land acquisition cost, easements and right-of-way.

**62 BUILDINGS**

Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

**63 INFRASTRUCTURE**

Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

**64 MACHINERY AND EQUIPMENT**

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**65 CONSTRUCTION IN PROGRESS**

Used to account for undistributed work in progress on construction projects.

**66 BOOKS, PUBLICATIONS, AND LIBRARY MATERIALS**

Includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities.

**67 WORKS OF ART / COLLECTIONS**

Works of art, historical treasures, etc. that (1) are held for the benefit of the public, education or research, rather than for financial gain, (2) are protected, unencumbered, cared for and preserved, and (3) are subject to an organizational policy regarding the proceeds from the sale of the items and acquisition of other collection items.

**70 DEBT SERVICE**

**Includes 71 through 73**

Outlays for debt service purposes.

**71 PRINCIPAL**

**72 INTEREST**

**73 OTHER DEBT SERVICE COSTS**

**80 GRANTS AND AIDS**

**Includes 81 through 83**

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. [See the figure below] Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.

**81 AIDS TO GOVERNMENT AGENCIES**

Include all grants, subsidies and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like Constitutional Fee Officer transfers.

**82 AIDS TO PRIVATE ORGANIZATIONS**

Include all grants, subsidies and contributions to private organizations

**83 OTHER GRANTS AND AIDS**

Include all other contributions (not including transfers within the same reporting unit) not otherwise classified

90 OTHER USES

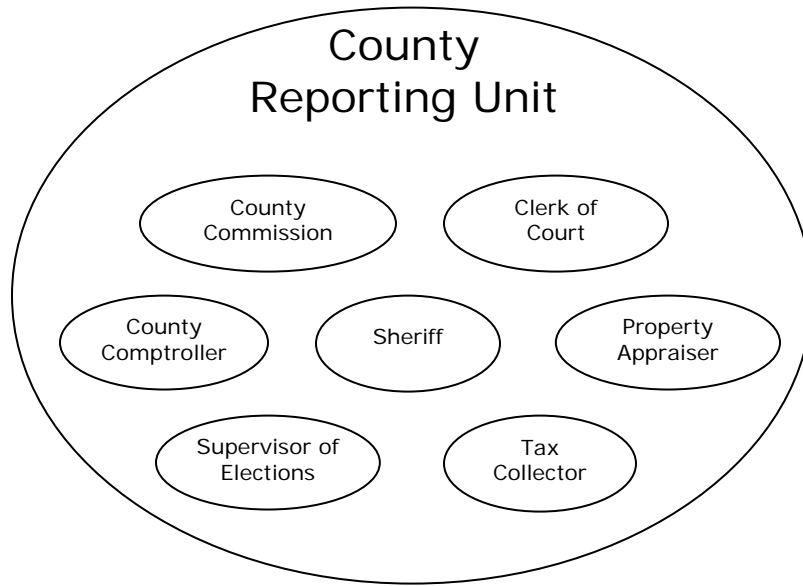
Includes 91 through 99

91 INTRAGOVERNMENTAL TRANSFERS

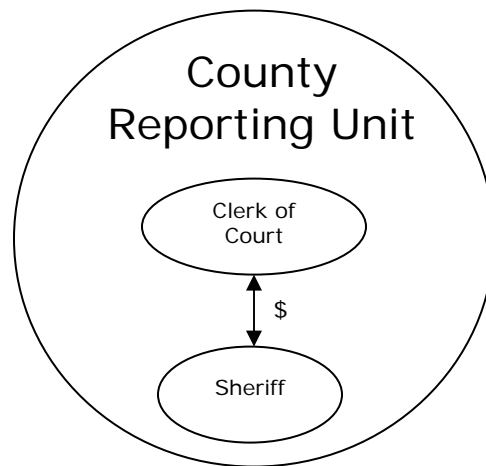
All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra**governmental transfers. [See figure above] Therefore, transfers to Constitutional Fee Officers (including charges for services) are considered **intra**governmental transfers for AFR reporting purposes and should be classified as this object code.

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Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intragovernmental** transfers.



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**92      ADVANCES**

Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.

**93      NONOPERATING INTEREST - PROPRIETARY FUNDS**

**94      NONOPERATING GRANT EXPENSE - PROPRIETARY FUNDS**

**95      OTHER NONOPERATING USES - PROPRIETARY FUNDS**

**99      OTHER USES**

# Appendix A

# Budgetary Financial Reporting and Disclosure Guidelines

1. Chapter 129, F.S., establishes guidelines for the preparation, adoption and amendment of county budgets. Section 129.01(1), F.S., requires the preparation, approval, adoption and execution of an annual budget, which controls the levy of taxes and the expenditure of money for all county purposes. The budget must be balanced; that is, the total of the estimated receipts, including balances brought forward, must equal the total of appropriations and reserves. Similar provisions are included in Sections 166.241(2) and 189.418(3), F.S., for municipalities and special districts, respectively.
2. Pursuant to Governmental Accounting Standards Board (GASB) Codification Section 2400.102, local governmental entity financial statements prepared in accordance with Section 218.39(2), F.S., must include a Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for all governmental fund types for which annual budgets have been adopted pursuant to Sections 129.01(2)(b), 166.241(2), and 189.418(3), F.S. The minimum budget-basis presentation required for the financial statements is the aggregation by fund type of the appropriated budget adopted by the local governmental entity's governing body.
3. GASB Codification Section 2400.111 states that for budgetary reporting purposes it is desirable to provide note disclosure of the degree to which the reporting entity's financial operations are subject to a comprehensive "appropriated budget," "non-appropriated budget," or are non-budgeted financial activities. Accordingly, local governmental entity financial statements prepared in accordance with Section 218.39(2), F.S., should include notes to financial statements, which disclose both the legal level of budgetary control and, if applicable, more detailed levels of budgetary control established for management purposes. The legal level of budgetary control is the level of control established in the appropriated budget approved by the local governmental entity's governing body.
4. GASB Codification Section 2300.106h requires that the notes to the financial statements disclose material violations of finance-related legal and contractual provisions. If budget over-expenditures occur at the legal level of budgetary control that are material in relation to a local governmental entity's financial statements prepared in accordance with Section 218.39(2), F.S., the notes to financial statements should disclose that such budget expenditures are contrary to law.
5. GASB Codification Section 2300.106n requires that the notes to the financial statements disclose any excess of expenditures over appropriations in individual funds. If budget over-expenditures occur at the legal level of budgetary control in individual funds that are not apparent from a local governmental entity's financial statements prepared in accordance with Section 218.39(2), F.S., the notes to the financial statements should disclose the budget over-expenditure amounts by individual fund.

# Appendix B

# Text References

The following publications and sources of technical assistance are available and may provide additional information and/or clarification on specific areas of concern.

**1. Codification of Governmental Accounting and Financial Reporting Standards**

Governmental Accounting Standards Board  
401 Merritt 7  
Post Office Box 5116  
Norwalk, Connecticut 06856-5116  
(203) 847-0700

**2. Governmental Accounting, Auditing and Financial Reporting**

Government Finance Officers Association  
180 N. Michigan Avenue, Suite 800  
Chicago, Illinois 60601  
(312/977-9700)

**3. Florida Statutes**

Florida Legislature  
Law Book Distribution  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
(850) 488-2323 Suncom 278-2323

**4. Attorney General Opinions**

Department of Legal Affairs  
Records Department  
PL01, The Capitol  
Tallahassee, Florida 32399-1050  
(850) 414-3300 Suncom 994-3300

**5. Auditor General Rules**

Office of Auditor General  
Post Office Box 1735  
Tallahassee, Florida 32302-1735  
(850) 487-9031 Suncom 278-9031

**6. Administrative Weekly/Florida Administrative Code Department of State**

# Appendix C

# Statutory References

The Constitution of Florida and the following list of chapters and/or sections of Florida Statutes are applicable to the units of local government. While it is not all-inclusive, it should provide statutory guidance for the general operation of those units.

| <b>Chapter/Section</b> | <b>Title and/or Subject</b>  |
|------------------------|--|
| 11.45                  | Legislative Organization, Procedures and Staffing-<br>Definitions; duties; audits; reports |
| 17                     | Chief Financial Officer  |
| 27.3455                | Additional Court Costs   |
| 27.54                  | Additional Court Costs   |
| 28                     | Clerks of Circuit Courts   |
| 30                     | Sheriffs   |
| 40                     | Payment of Jurors and Witnesses  |
| 92                     | Witnesses, Records, and Documents  |
| 95                     | Statute of Limitations   |
| 98                     | Supervisors of Elections   |
| 99.097(4)              | Verification of signatures on petitions  |
| 112                    | Public Officers and Employees, General Provisions  |
| 117                    | Notaries Public  |
| 119                    | Public Records   |
| 120                    | Administrative Procedures Act  |
| 121                    | Florida Retirement System  |
| 125                    | County Government  |
| 129                    | County Annual Budget   |
| 130                    | County Bonds   |

| <b>Chapter/Section</b> | <b>Title and/or Subject</b>  |
|------------------------|--|
| 142                    | County Fine and Forfeiture Fund  |
| 145                    | Compensation of County Officials   |
| 165                    | Formation of Local Governments   |
| 166                    | Municipalities   |
| 170                    | Supplemental and Alternative Method of Making Local Municipal Improvements |
| 171                    | Municipal Annexation or Contraction  |
| 189                    | Special Districts  |
| 190                    | Community Development Districts  |
| 192                    | Property Appraisers - Taxation and Finance                                 |
| 193                    | Property Appraisers - Assessments  |
| 194                    | Property Appraisers - Judicial Review                                      |
| 195                    | Property Appraisers - Property Assessments                                 |
| 197                    | Tax Collectors   |
| 200                    | Determination of Millage   |
| 218                    | Financial Matters Pertaining to Political Subdivisions                     |
| 219                    | County Public Money, Handling by State and County                          |
| 274                    | Tangible Personal Property Owned by Local Governments                      |
| 280                    | Security For Public Deposits   |
| 550                    | Pari-Mutuel Distributions  |
| 893.16                 | Additional Court Costs   |
| 932.704                | Contraband Forfeiture  |
| 942                    | Interstate Extradition of Witnesses  |

# Index

## *I*

1 to 2 Percent Tax.....28

## *2*

2¢ Fuel Tax (Constitutional Fuel Tax).....59

## *9*

911 Fee .....46, 58

## *A*

Accounting and Auditing .....98

Ad Valorem Tax .....26

Ad Valorem Taxes .....26

Additional 1 Percent Tax.....28

Additional Professional Sports Franchise Facility Tax.....28, 29

Administrative Service Fees.....63

Advances..... 12, 21, 22, 104

Agency Fund.....5, 7

Aids to Government Agencies .....102

Aids to Private Organizations.....102

Airport .....49, 51, 59

Airport Development

    Federal Grant.....49

    State Grant.....51

    State Revenue Sharing .....59

Airports

    Service Charge.....66

Alcoholic Beverage License Tax

    State Revenue Sharing .....55

Ambulance and Rescue Services .....86

Ambulance Fees

    Service Charge.....65

Animal Control and Shelter Fees

    Service Charge.....67

Article V .....77

## *B*

Books, Publications, and Library materials .....101

Books, Publications, Subscriptions, and Memberships .....100

Building Permit Fees .....44

Buildings..... 14, 15, 101

## *C*

Capital Improvement

    Special Assessments .....72

Capital Lease Acquisitions .....93

Capital Projects Fund.....5, 6

Cardroom Tax

    State Revenue Sharing .....56

Charges for Services

    Other .....68

Charter County Convention Development Tax29, 30

Charter County Transit System Surtax.....34, 35

Charter Schools .....67, 92

    Service Charge.....67

Child Support Reimbursement

    Federal Grant.....49

Clearing Fund.....5, 8

Clinic Fees

    Service Charge.....67

Communications and Freight Services .....99

Communications Services Tax .....39

Compensation for Loss of General Capital Asset .....78

Comprehensive Planning.....84

Conservation and Resource Management .66, 87

Consolidated County Convention Development Tax.....29, 30

Constitutional Fuel Tax .....59

Construction in progress .....101

Consumer Affairs .....86

Contractual Services .....98

Contributions and Donations from Private

    Sources.....74

Contributions from Enterprise Operations.....75

Convention Development Taxes .....29, 30

County Fuel Tax (1¢).....59

County Ninth-Cent Voted Fuel Tax .....31

County Officer Commission and Fees .....64

County Public Hospital Surtax .....34, 35, 36, 37

County Revenue Sharing Program .....52

Court Reporter Services .....98

Cultural Services.....67, 91

    Service Charge.....67

Culture/Recreation

    Federal Grant.....50

    Local Government Unit Grant.....62

    State Grant.....52

    State Revenue Sharing .....61

Current Charges and Obligations.....100

## *D*

Debt Proceeds.....76

Debt Service ..... 16, 84, 102

|  |                 |
|--|-----------------|
| Debt Service Fund .....  | 5, 6            |
| Debt Service Payment .....   | 84              |
| Deferred Compensation Contributions .....                                      | 74              |
| Department of Environmental Protection .....                                   | 35              |
| Depreciation.....  | 15, 16, 79, 100 |
| Detention and/or Correction .....  | 85              |
| Developmental Disabilities Services .....                                      | 91              |
| Discretionary Sales Surtaxes.....  | 34              |
| Discretionary Surtax on Documents.....   | 34              |
| Disposition of Fixed Assets .....  | 73              |
| Distribution of Sales and Use Taxes to Counties<br>State Revenue Sharing ..... | 56              |
| Dividends.....   | 13, 71          |
| Dog Racing .....   | 41              |

**E**

|  |        |
|--|--------|
| Economic Environment   |        |
| Federal Grant.....   | 49     |
| Local Government Unit Grant.....                                 | 62     |
| State Grant.....   | 51     |
| State Revenue Sharing .....                                      | 60     |
| Electric Supply System   |        |
| Federal Grant.....   | 48     |
| State Grant.....   | 51     |
| State Revenue Sharing .....                                      | 58     |
| Electric Utility   |        |
| Service Charge.....  | 66     |
| Electric Utility Services.....                                   | 86     |
| Emergency and Disaster Relief .....                              | 86     |
| Emergency Management Service Fees/Charges<br>Service Charge..... | 65     |
| Employment Opportunity and Development.....                      | 89     |
| Enhanced 911 Fee   |        |
| State Revenue Sharing .....                                      | 46, 58 |
| Enterprise Fund.....   | 5, 7   |
| Executive Salaries .....   | 97     |
| Extraordinary Item.....  | 79, 94 |
| Extraordinary Items (Gain) .....                                 | 79     |

**F**

|                                  |        |
|----------------------------------|--------|
| Federal Grant                    |        |
| Airport Development.....         | 49     |
| Child Support Reimbursement..... | 49     |
| Culture/Recreation .....         | 50     |
| Economic Environment .....       | 49     |
| Electric Supply System.....      | 48     |
| Garbage/Solid Waste .....        | 48     |
| Gas Supply System .....          | 48     |
| General Government .....         | 48     |
| Health or Hospitals.....         | 49     |
| Mass Transit .....               | 49     |
| Other .....                      | 49, 50 |
| Other Human Services.....        | 50     |
| Other Physical Environment.....  | 49     |
| Other Transportation.....        | 49     |
| Public Assistance .....          | 49     |
| Public Safety .....              | 48     |

|  |        |
|--|--------|
| Sewer/Wastewater.....  | 49     |
| Water Supply System .....  | 48     |
| Federal Payments In Lieu Of Taxes.....                               | 50     |
| Fees remitted to County from Clerk of Circuit<br>Court .....         | 64     |
| Fees remitted to County from Clerk of County<br>Court .....          | 64     |
| Fees remitted to County from Property Appraiser<br>.....             | 64     |
| Fees remitted to County from Sheriff.....                            | 64     |
| Fees remitted to County from Supervisor of<br>Elections .....        | 64     |
| Fees remitted to County from Tax Collector .....                     | 64     |
| FICA Taxes.....  | 97     |
| Fines  |        |
| Library .....  | 71     |
| Local Ordinance Violations.....                                      | 71     |
| Pollution Control Violation.....                                     | 71     |
| Pollution Control Violations.....                                    | 71     |
| Fire Control .....   | 85     |
| Fire Protection  |        |
| Service Charge.....  | 65     |
| Firefighter .....  | 33, 57 |
| Firefighter Supplemental Compensation<br>State Revenue Sharing ..... | 57     |
| First Local Option Fuel Tax .....                                    | 32     |
| Flood Control/Stormwater Management .....                            | 87     |
| Florida Revenue Sharing Act of 1972.....                             | 52     |
| Franchise Fee.....   | 38, 44 |
| Cable Television.....  | 45     |
| Electricity .....  | 45     |
| Gas .....  | 45     |
| Other .....  | 45     |
| Sewer.....   | 45     |
| Solid Waste .....  | 45     |
| Telecommunications.....  | 45     |
| Water.....   | 45     |
| Freight Services .....   | 99     |
| Fuel Tax Refunds and Credits .....                                   | 60     |

**G**

|   |      |
|---|------|
| Gain or Loss on Sale of Investments.....  | 71   |
| Garbage/Solid Waste                       |      |
| Federal Grant.....                        | 48   |
| Service Charge.....                       | 66   |
| State Grant.....                          | 51   |
| State Revenue Sharing .....               | 58   |
| Garbage/Solid Waste Control Services..... | 87   |
| Gas Supply System                         |      |
| Federal Grant.....                        | 48   |
| State Grant.....                          | 51   |
| State Revenue Sharing .....               | 58   |
| Gas Utility                               |      |
| Service Charge.....                       | 66   |
| Gas Utility Services.....                 | 86   |
| General Fund.....                         | 5, 6 |
| General Government                        |      |

|  |      |
|--|------|
| Federal Grant.....   | 48   |
| Local Government Unit Grant.....                                     | 61   |
| State Grant.....   | 50   |
| General Long-Term Debt Account Group .....                           | 5    |
| Governmental Activities .....  | 5, 6 |
| Government-Wide Financial Reporting .....                            | 5, 6 |
| Green Utility Fee .....  | 46   |
| Gross Receipts Tax on Commercial Hazardous<br>Waste Facilities ..... | 40   |

**H**

|   |        |
|---|--------|
| Health Inspection Fees                  |        |
| Service Charge.....                     | 67     |
| Health Insurance.....                   | 98     |
| Health or Hospitals                     |        |
| Federal Grant.....                      | 49     |
| State Grant.....                        | 51     |
| State Revenue Sharing .....             | 61     |
| Health Services .....                   | 90     |
| High Tourism Impact Tax.....            | 29     |
| Hospital Charges                        |        |
| Service Charge.....                     | 67     |
| Hospital Services .....                 | 90     |
| Housing                                 |        |
| Service Charge.....                     | 65, 67 |
| Housing and Urban Development .....     | 89     |
| Housing Assistance Loan Trust Fund..... | 34     |
| Housing for Prisoners                   |        |
| Service Charge.....                     | 65     |
| Human Services                          |        |
| Local Government Unit Grant.....        | 62     |

**I**

|  |                                  |
|--|----------------------------------|
| Impact Fees  |                                  |
| Culture/Recreation.....                                | 73                               |
| Economic Environment .....                             | 73                               |
| Human Services .....                                   | 73                               |
| Other .....  | 73                               |
| Physical Environment.....                              | 73                               |
| Public Safety .....                                    | 73                               |
| Transportation.....                                    | 73                               |
| Indigent Care and Trauma Center Surtax ..34, 35,<br>36 |                                  |
| Industry Development .....                             | 89                               |
| Infrastructure.....                                    | 15, 101                          |
| Installment Purchase Acquisitions.....                 | 93                               |
| Installment Purchases and Capital Lease                |                                  |
| Proceeds .....   | 75                               |
| Insurance.....   | 33, 53, 98, 99                   |
| Insurance Agents County Licenses.....                  | 53                               |
| State Revenue Sharing .....                            | 53                               |
| Insurance Premium Tax for Firefighter Pension<br>..... | 33                               |
| Insurance Premium Tax for Police Officer               |                                  |
| Retirement.....  | 33                               |
| Interest.....  | 12, 13, 18, 71, 78, 94, 102, 104 |
| Interfund Transfers .....                              | 75, 92                           |

|  |      |
|--|------|
| Interfund Transfers In.....                            | 75   |
| Intergovernmental Radio Communication<br>Program ..... | 70   |
| Internal Service Fund .....                            | 5, 7 |
| Internal Service Fund Fees and Charges .....           | 63   |
| Investigations.....                                    | 99   |

**J**

|   |        |
|---|--------|
| Jai Alai .....                            | 41, 55 |
| Judgments and Fines                       |        |
| As Decided by Circuit Court Civil.....    | 70     |
| As Decided by Circuit Court Criminal..... | 69     |
| As Decided by County Court Civil.....     | 69     |
| As Decided by County Court Criminal ..... | 69     |
| As Decided by Juvenile Court .....        | 70     |
| As Decided by Traffic Court.....          | 70     |
| Circuit Court Civil.....                  | 70     |
| Circuit Court Criminal .....              | 69     |
| County Court Civil .....                  | 69     |
| County Court Criminal .....               | 69     |
| Juvenile Court.....                       | 70     |
| Other .....                               | 70     |
| Traffic Court .....                       | 70     |

**L**

|  |            |
|--|------------|
| Land .....   | 14, 101    |
| Law Enforcement.....                                       | 65, 85     |
| Law Enforcement Services                                   |            |
| Service Charge.....  | 65         |
| Legal Counsel.....   | 84         |
| Libraries.....   | 67, 91     |
| Service Charge.....  | 67         |
| Library Fines .....  | 71         |
| Local Business Tax.....                                    | 40         |
| Local Communications Services Tax.....                     | 39         |
| Local Discretionary Sales Surtaxes .....                   | 34         |
| Local Government Half-Cent Sales Tax                       |            |
| State Revenue Sharing .....                                | 56         |
| Local Government Infrastructure Surtax.....                | 34, 35, 36 |
| Local Government Unit Grant -                              |            |
| Culture/Recreation .....                                   | 62         |
| Local Government Unit Grant - Economic<br>Environment..... | 62         |
| Local Government Unit Grant - General<br>Government .....  | 61         |
| Local Government Unit Grant - Human Services<br>.....      | 62         |
| Local Government Unit Grant - Human Services<br>.....      | 62         |
| Local Government Unit Grant - Other .....                  | 62         |
| Local Government Unit Grant - Physical<br>Environment..... | 62         |
| Local Government Unit Grant - Public Safety.....           | 61         |
| Local Government Unit Grant - Public Safety.....           | 61         |
| Local Government Unit Grant - Transportation .....         | 62         |
| Local Government Unit Grant - Transportation.....          | 62         |
| Local Occupational License Tax.....                        | 40         |

|  |         |
|--|---------|
| Local Option Food & Beverage Taxes.....        | 27      |
| Local Option Taxes.....                        | 27      |
| Local Ordinance Violations                     |         |
| Fines .....                                    | 71      |
| <b>M</b>                                       |         |
| Machinery and Equipment.....                   | 101     |
| Mass Transit                                   |         |
| Federal Grant.....                             | 49      |
| Service Charge.....                            | 66      |
| State Grant.....                               | 51      |
| State Revenue Sharing .....                    | 59      |
| Mass Transit Systems.....                      | 88      |
| Medical Examiners .....                        | 86      |
| Mental Health Services .....                   | 90      |
| Mobile Home License Tax                        |         |
| State Revenue Sharing .....                    | 54      |
| Municipal Pari-Mutuel Tax .....                | 41      |
| Municipal Parking Facility Space Surcharges .. | 41      |
| Municipal Resort Taxes .....                   | 27      |
| Municipal Revenue Sharing Program .....        | 53      |
| <b>N</b>                                       |         |
| Natural Gas.....                               | 38      |
| Net Increase (Decrease) in Fair Value of       |         |
| Investments.....                               | 71      |
| Non-Operating                                  |         |
| Interest Expense .....                         | 94, 104 |
| Non-operating Grant Expense .....              | 104     |
| Non-Operating Grant Expense .....              | 104     |
| <b>O</b>                                       |         |
| Occupational License Tax .....                 | 40, 44  |
| Office Supplies .....                          | 100     |
| Oil, Gas, and Sulfur Production Tax.....       | 60      |
| Operating Supplies .....                       | 100     |
| Other Charges for Services.....                | 68      |
| Other Culture/Recreation Charges               |         |
| Service Charge.....                            | 67      |
| Other Economic Environment Charges             |         |
| Service Charge.....                            | 67      |
| Other Federal Grants .....                     | 50      |
| Other Franchise Fees.....                      | 45      |
| Other General Government                       |         |
| State Revenue Sharing .....                    | 57      |
| Other General Government Charges and Fees      |         |
| .....  | 65      |
| Other General Taxes.....                       | 39, 40  |
| Other Human Services                           |         |
| Federal Grant.....                             | 50      |
| State Grant.....                               | 52      |
| State Revenue Sharing .....                    | 61      |
| Other Human Services Charges                   |         |
| Service Charge.....                            | 67      |
| Other Judgments, Fines, And Forfeits .....     | 71      |
| Other Miscellaneous Revenues.....              | 74      |
| Other Non-Operating Sources-Proprietary ..     | 77, 78  |

|   |        |
|---|--------|
| Other Physical Environment                    |        |
| Federal Grant.....                            | 49     |
| Service Charge.....                           | 66     |
| State Grant.....                              | 51     |
| Other Physical Environment                    |        |
| State Revenue Sharing .....                   | 59     |
| Other Public Safety                           |        |
| State Revenue Sharing .....                   | 58     |
| Other Public Safety Charges and Fees          |        |
| Service Charge.....                           | 65     |
| Other State Grants.....                       | 52     |
| Other Transportation                          |        |
| Federal Grant.....                            | 49     |
| State Grant.....                              | 51     |
| State Revenue Sharing .....                   | 59     |
| Other Transportation Charges                  |        |
| Service Charge.....                           | 66     |
| Other Utility Service Taxes .....             | 39     |
| Overtime.....                                 | 97     |
| <b>P</b>                                      |        |
| Parking Facilities .....                      | 66, 88 |
| Service Charge.....                           | 66     |
| Parks and Recreation.....                     | 67, 91 |
| Service Charge.....                           | 67     |
| Payments From Other Local Units In Lieu Of    |        |
| Taxes .....                                   | 62     |
| Pension Benefits .....                        | 84, 99 |
| Pension Fund Contributions .....              | 74, 75 |
| Pension Trust Fund .....                      | 5, 7   |
| Per Diem .....                                | 99     |
| Permanent Fund .....                          | 5, 6   |
| Personal Services.....                        | 97     |
| Petroleum Gas .....                           | 38     |
| Phosphate Rock Severance Tax.....             | 59     |
| Physical Environment                          |        |
| Local Government Unit Grant.....              | 62     |
| Pollution Control Violation                   |        |
| Fines .....                                   | 71     |
| Pollution Control Violations                  |        |
| Fines .....                                   | 71     |
| Principal.....                                | 102    |
| Printing and Binding .....                    | 100    |
| Private Purpose Trust Fund .....              | 5      |
| Proceeds                                      |        |
| State Revenue Sharing .....                   | 52     |
| Proceeds from Refunding Bonds.....            | 76     |
| Professional Services.....                    | 98     |
| Professional Sports Franchise Facility Tax .. | 28, 29 |
| Promotional Activities .....                  | 100    |
| Proprietary                                   |        |
| Capital Contributions from Federal            |        |
| Government.....                               | 78     |
| Capital Contributions from Other Public       |        |
| Source.....                                   | 78     |
| Capital Contributions from State Government   |        |
| .....   | 78     |

|  |        |   |                    |
|--|--------|---|--------------------|
| Federal Grants and Donations .....           | 78     | Hospital Charges.....                           | 67                 |
| Interest.....                                | 78     | Housing.....                                    | 65, 67             |
| Other Grants and Donations.....              | 78     | Housing for Prisoners .....                     | 65                 |
| Other Non-Operating Sources .....            | 78     | Law Enforcement Services .....                  | 65                 |
| State Grants and Donations .....             | 78     | Libraries .....                                 | 67                 |
| Protective Inspection Fees                   |        | Mass Transit .....                              | 66                 |
| Service Charge.....                          | 65     | Other Culture/Recreation Charges .....          | 67                 |
| Protective Inspections .....                 | 85     | Other Economic Environment Charges .....        | 67                 |
| Public Assistance                            |        | Other Human Services Charges .....              | 67                 |
| Federal Grant.....                           | 49     | Other Physical Environment .....                | 66                 |
| Public Assistance Services.....              | 90     | Other Physical Environment Charges.....         | 66                 |
| Public Records Modernization Trust Fund..... | 63     | Other Public Safety Charges and Fees .....      | 65                 |
| Public Safety                                |        | Other Transportation Charges .....              | 66                 |
| Federal Grant.....                           | 48     | Parking Facilities .....                        | 66                 |
| Local Government Unit Grant.....             | 61     | Parks and Recreation .....                      | 67                 |
| State Grant.....                             | 50     | Protective Inspection Fees .....                | 65                 |
| Public Welfare                               |        | Railroads .....                                 | 66                 |
| State Grant.....                             | 51     | Recording Fees .....                            | 63                 |
| State Revenue Sharing .....                  | 61     | Sewer/Wastewater Utility .....                  | 66                 |
| <b>R</b>                                     |        | Special Events .....                            | 67                 |
| Railroads                                    |        | Special Recreation Facilities .....             | 67                 |
| Service Charge.....                          | 66     | Tolls.....                                      | 66                 |
| Recording Fees                               |        | Tolls (Ferry, Road, Bridge, Etc.) .....         | 66                 |
| Service Charge.....                          | 63     | Water Ports and Terminals.....                  | 66                 |
| Refunded Bond Escrow Agent.....              | 93     | Water Utility.....                              | 66                 |
| Rentals and Leases .....                     | 99     | Water/Sewer Combination Utility .....           | 66                 |
| Rents and Royalties .....                    | 72     | Service Charges                                 |                    |
| Repair and Maintenance Services .....        | 99     | Special Assessments .....                       | 72                 |
| Retirement Contributions .....               | 98     | Settlements.....                                | 74                 |
| Revolving Fund .....                         | 5, 8   | Sewer/Wastewater                                |                    |
| Road and Street Facilities.....              | 88     | State Grant.....                                | 51                 |
| Road Materials and Supplies .....            | 100    | State Revenue Sharing .....                     | 59                 |
| <b>S</b>                                     |        | Sewer/Wastewater                                |                    |
| Salaries and Wages .....                     | 97     | Federal Grant.....                              | 49                 |
| Sale of General Capital Asset.....           | 78     | Sewer/Wastewater Services .....                 | 87                 |
| Sale of General Capital Assets.....          | 78     | Sewer/Wastewater Utility                        |                    |
| Sale of Surplus Materials and Scrap.....     | 73     | Service Charge.....                             | 66                 |
| School Capital Outlay Surtax.....            | 34, 37 | Shared Revenue From Other Local Units .....     | 62                 |
| Second Local Option Fuel Tax.....            | 32     | Slot Machine Proceeds .....                     | 74                 |
| Service Charge                               |        | Small County Surtax.....                        | 34, 35, 36         |
| Airports.....                                | 66     | Special Act Fuel Tax (Section 206.61,F.S) ..... | 31                 |
| Ambulance Fees .....                         | 65     | Special Assessments .....                       | 12, 20, 21, 43, 72 |
| Animal Control and Shelter Fees.....         | 67     | Capital Improvement.....                        | 72                 |
| Cemetery .....                               | 66     | Service Charges.....                            | 72                 |
| Charter Schools.....                         | 67     | Special District, Subcounty, and Special        |                    |
| Clinic Fees.....                             | 67     | Convention Development Taxes.....               | 30                 |
| Conservation and Resource Management...66    |        | Special Events.....                             | 67, 91             |
| Cultural Services .....                      | 67     | Service Charge.....                             | 67                 |
| Electric Utility .....                       | 66     | Special Items .....                             | 79, 94             |
| Emergency Management Service                 |        | Special Pay .....                               | 97                 |
| Fees/Charges.....                            | 65     | Special Recreation Facilities .....             | 67, 92             |
| Fire Protection .....                        | 65     | Service Charge.....                             | 67                 |
| Garbage/Solid Waste .....                    | 66     | Special Revenue Fund.....                       | 5, 6               |
| Gas Utility .....                            | 66     | State Communications Services Tax.....          | 39                 |
| Health Inspection Fees.....                  | 67     | State Grant                                     |                    |
|  |        | Other .....                                     | 51, 52             |
|  |        | State Grant - Airport Development .....         | 51                 |

|  |                |
|--|----------------|
| State Grant - Culture/Recreation .....           | 52             |
| State Grant - Economic Environment .....         | 51             |
| State Grant - Electric Supply System.....        | 51             |
| State Grant - Garbage/Solid Waste .....          | 51             |
| State Grant – Garbage/Solid Waste.....           | 51             |
| State Grant - Gas Supply System .....            | 51             |
| State Grant - General Government .....           | 50             |
| State Grant - Health or Hospitals.....           | 51             |
| State Grant - Mass Transit .....                 | 51             |
| State Grant – Mass Transit.....                  | 51             |
| State Grant - Other Human Services .....         | 52             |
| State Grant - Other Physical Environment.....    | 51             |
| State Grant - Other Transportation.....          | 51             |
| State Grant - Public Safety .....                | 50             |
| State Grant - Public Welfare.....                | 51             |
| State Grant – Public Welfare.....                | 51             |
| State Grant - Sewer/Wastewater.....              | 51             |
| State Grant - Stormwater Management.....         | 51             |
| State Grant – Stormwater Management.....         | 51             |
| State Grant - Water Supply System.....           | 51             |
| State Housing Initiatives Partnership (SHIP).... | 60             |
| State Payments In Lieu of Taxes.....             | 61             |
| State Revenue Sharing                            |                |
| Airport Development.....                         | 59             |
| Alcoholic Beverage License Tax.....              | 55             |
| Cardroom Tax.....                                | 56             |
| Culture/Recreation .....                         | 61             |
| Distribution of Sales and Use Taxes to           |                |
| Counties.....                                    | 56             |
| Economic Environment .....                       | 60             |
| Electric Supply System.....                      | 58             |
| Enhanced 911 Fee.....                            | 58             |
| Firefighter Supplemental Compensation .....      | 57             |
| Garbage/Solid Waste .....                        | 58             |
| Gas Supply System .....                          | 58             |
| Health or Hospitals.....                         | 61             |
| Insurance License Tax .....                      | 53             |
| Local Government Half-Cent Sales Tax .....       | 56             |
| Mass Transit .....                               | 59             |
| Mobile Home License Tax .....                    | 54             |
| Other .....                                      | 57, 58, 59, 61 |
| Other General Government .....                   | 57             |
| Other Human Services .....                       | 61             |
| Other Physical Environment.....                  | 59             |
| Other Public Safety .....                        | 58             |
| Other Transportation.....                        | 59             |
| Proceeds .....                                   | 52             |
| Public Welfare.....                              | 61             |
| Sewer/Wastewater.....                            | 59             |
| Water Supply System.....                         | 58             |
| Stormwater Fees.....                             | 46             |
| Stormwater Management                            |                |
| State Grant.....                                 | 51             |

**T**

|   |                     |
|---|---------------------|
| Tolls   |                     |
| Service Charge.....                           | 66                  |
| Tolls (Ferry, Road, Bridge, Etc.)             |                     |
| Service Charge.....                           | 66                  |
| Tourist Development Taxes .....               | 28                  |
| Transfer from                                 |                     |
| Clerk to Board of County Commissioners .....  | 77                  |
| Transfer From                                 |                     |
| Clerk of Circuit Court .....                  | 77                  |
| County Comptroller .....                      | 77                  |
| Property Appraiser .....                      | 77                  |
| Sheriff.....                                  | 77                  |
| Supervisor of Elections.....                  | 77                  |
| Tax Collector.....                            | 77                  |
| Transfer Out From Constitutional Fee Officers | 93                  |
| Transfers .....                               | 22, 23, 75, 92, 103 |
| Transportation                                |                     |
| Local Government Unit Grant.....              | 62                  |
| Travel and Per Diem.....                      | 99                  |

**U**

|                                |            |
|--------------------------------|------------|
| Unemployment Compensation..... | 98         |
| Utility Service Tax            |            |
| Cable Television.....          | 38         |
| Electricity .....              | 38         |
| Fuel Oil.....                  | 38         |
| Gas .....                      | 38         |
| Other .....                    | 39         |
| Propane .....                  | 39         |
| Telecommunications.....        | 38         |
| Water.....                     | 38         |
| Utility Services.....          | 38, 86, 99 |

**V**

|  |        |
|--|--------|
| Vessel Registration Fee.....             | 47     |
| Voter-Approved Indigent Care Surtax..... | 34, 37 |

**W**

|  |     |
|--|-----|
| Water Ports and Terminals              |     |
| Service Charge.....                    | 66  |
| Water Supply System                    |     |
| Federal Grant.....                     | 48  |
| State Grant.....                       | 51  |
| State Revenue Sharing .....            | 58  |
| Water Transportation Systems .....     | 88  |
| Water Utility                          |     |
| Service Charge.....                    | 66  |
| Water Utility Services .....           | 86  |
| Water/Sewer Combination Utility        |     |
| Service Charge.....                    | 66  |
| Water-Sewer Combination Services ..... | 87  |
| Works of Art / Collections .....       | 101 |