

Town of Loxahatchee Groves
Fiscal Year 2011-12
Annual Operating and Capital Improvement Budgets



Mayor David Browning, Seat 4
Vice Mayor Ryan Liang, Seat 3
Councilman Tom Goltzené, Seat 5
Councilman Ronald. D. Jarriel, Seat 1
Councilman Jim Rockett, Seat 2

Mark A. Kutney, AICP, ICMA-CM, Town Manager
Jan Moore, MMC, Town Clerk
Stephen Hainline, Office Coordinator

Prepared by Underwood Management Services Group, LLC

The following is a report on the Fiscal Year 2011-12 Annual Estimated Revenue and Appropriations for the Town of Loxahatchee Groves. This report is intended to provide an explanation on planned activities of the Town as they relate to the budget and what we believe will be the future budget process. The adopted budget is the Town Council's on-going implementation(s) of the Town's Strategic Plan Values. These values are used to guide the Town Council in its deliberations and prioritization of the proposed revenue and spending plan for the next fiscal year that ends September 30, 2012.

Strategic Plan Town of Loxahatchee Groves Values

The Town seeks to practice these values in its policy decisions and operational practices.

- **Limited government.**

Town government will be limited in terms of costs and services to the taxpayer while protecting individual rights.

- **Cooperation and respect for each other.**

By working together and seeking to avoid undue intrusion into each other's lives, we aim to keep the distinctive nature of the Groves.

- **Respect for history.**

Understanding the history of the Groves and the features that have drawn residents to the community will help continue its distinctive character into the future.

- **Respect for nature.**

By understanding the native ecosystem and how our actions can either protect or degrade it, we will work together to maintain and enhance our native landscapes.

- **Citizen involvement and volunteerism.**

To keep the above values, citizens must continue to be involved in the life of the community and volunteer to do the work that will keep and enhance the community.



Town of Loxahatchee Groves

Estimated Revenues and Appropriations

Fiscal Year 2011-2012

The Process Begins

The Town's fiscal year begins October 1st and ends September 30th of the following year. In February, the Town Administration begins to plan and prepare for the following year's annual budget process. A large part of this process involves the Town Council and staff interaction to review where the Town was, where it currently is and where the Town wants to go, using the Town's Strategic Plan, and ultimately the Annual Town Budget process to translate long-term goals into current year action plans and allocation of resources. In addition to the Town's operations, any initiatives for major capital expenditures are discussed.

The Budget Calendar

During April and May, Town Administration develops operating budgets, taking into consideration any ideas that may have resulted from the Strategic Plan review and update process. During this period, Administration considers existing services, as well as any new services and or personnel that they may need to effectively meet the objectives of the Town Council. In addition to developing the operating budgets, requests for any capital improvements are included. The budget team, in conjunction with Town Council, reviews each operating and capital budget and begins to prepare recommendation as to the activities that will be funded in light of available funding sources.

The Town Manager considers recommendations, identifies issues not fully addressed requiring additional effort, and based on Council guidance provided by the Strategic Plan processes, as well as input received from various community input programs, provides direction as to the final form and content of the budget to be presented to the Town Council for review and approval.

From April through July, the Council can be provided with a series of workshops that focus first on updating and validating the Strategic Plan, then developing a Capital Improvement Program Plan that in turn leads to guidance for the Recommended Annual Town Budget, which is presented for discussion, and further Commission guidance. The Recommended Budget is examined by the Council, and staff is questioned about specific items, which may be of interest to various Council members. At this time, the Council may add or delete items from the budget while the Town Manager suggests the proposed tax millage rate for property taxes and other fee structures that may be required for the new budget year.

Near the end of July, the Town Council establishes the tentative property tax millage rate and assessment fees to appear on the County's August preliminary tax bill notification to the property holders and provides additional guidance to staff concerning additional budget considerations. During August, the Council continues its review of the budget and returns in September to conduct hearings and then establish the final property tax millage rate and the other fees consistent with the level of Town

services to be provided. The millage rate and final budget are adopted by resolution at the second public hearing on these items in September, at which time Town funds are appropriated for expenditure.

General Fund Revenue Classifications and Descriptions

Fund Balance – Fund balance is the accumulation of revenues that exceed expenditures over time. Fund balances occur when departments do not spend their total allocation for a given year and/or when the Town receives additional revenues it was not anticipating.

Not all fund balance amounts are available for appropriation. Portions of the fund balance are set aside as “Reserved” or “Designated” for a specific purpose. The Town of Loxahatchee Groves has set aside a portion of its General Fund balance as a “cushion” against unforeseen circumstances that may only be used in extreme emergencies (e.g., hurricane).

The unreserved/undesignated portion of each year’s fund balance is available for appropriation in the next fiscal year if needed, although it should not be available to cover operating expenditures except under exceptional circumstances. This allows the Town to budget with more flexibility, knowing that reserves exist to meet unusual circumstances or special projects. In order to focus on the true cost of ongoing operations, it is the Town’s policy to exclude contingency expenditures in General Fund departmental budgets as a hedge against unforeseen events. Instead, contingency expenditures have been budgeted for such circumstances within the other governmental services segment of the budget. A resolution that reallocates the budget is necessary when transferring funds from the contingency account to the operating department budgets.

Ad Valorem Taxes – Real and commercial personal property values are assessed each year on a countywide basis by the Palm Beach County Property Appraiser as of January 1st and the appropriate exemptions are applied by the Property Appraiser to determine the taxable value of each property. The Property Appraiser certifies the taxable value of property within the Town on July 1st. The Town levies a property tax millage rate upon that taxable value which will provide revenue required for the fiscal year beginning October 1st. Property taxes, levied by the Town and all other taxing authorities within the County, are centrally billed and collected by Palm Beach County, with monthly remittance to the Town of the amounts collected. Taxes for the fiscal year beginning October 1 are billed in November, and are subject to a 1% per month discount for the period November through February with the final deadline being March 31st. On April 1st, unpaid amounts become delinquent with interest and penalties added thereafter. Beginning June 1st, tax certificates representing delinquent amounts are sold by Palm Beach County, with remittance to the Town for its share of those receipts. The Town Council is responsible for adopting the millage rate (in mills) that is applied against the property value. Each mill generates \$1.00 of tax revenue for every \$1,000 of taxable property value. Factors influencing the establishment of the annual millage rate include (1) changes in the property tax base from the prior year, (2) Town funding requirements, (3) community input, and (4) State Statutes.

The State of Florida provides the method used by the Town to determine the millage rate. The Truth in Millage (“TRIM”) law requires total transparency in the rate setting process, rigid requirements in the process of how a municipality establishes its millage rate and ensures taxpayers are fully informed as to any increases in their property taxes.

Utility Taxes – The Town levies a 10% utility service tax on electricity, natural gas, propane, and water services. In addition, the State of Florida has grouped together a number of previously separate taxes and fees as the Communication Services Tax. The State did this in order to simplify the collection of multiple taxes on telephone and cable services as well as to ensure all revenues are distributed to the appropriate Town of record. All of these taxes provide revenue for ongoing General Fund operations. This is a stable revenue stream with minimal growth.

Franchise Fees – The Town grants authorization for companies to provide electricity, gas, solid waste and towing services within the Town in exchange for a fee derived from customer charges. The companies pass these fees directly on to the consumers. Franchise fees provide revenue for ongoing General Fund operations.

Licenses and Permits - Licenses and Permits are composed of a couple categories including the following major categories.

Local Business Tax Receipt Fees – Businesses operating within the Town must pay a Local Business Tax Receipt fee (formerly known as an Occupation License). Local business tax receipt fees are set by Town ordinance and vary based on the type of business. The revenue generated from local business tax receipt fees is estimated on collection trends. Given the residential nature of the Town, local business tax receipt fees are only a small portion of overall revenues collected during any year.

Building Permits – Building permits are required for any construction work within Town limits. Permits are issued for new construction as well as for additions/alterations to existing structures. Building permit fees are established through Town ordinance and vary by type of permit being obtained. Permits are issued for electrical, plumbing, and structural inspections. The decline since FY 07 is a major indicator of the slowdown in development activity in the Town.

Intergovernmental Revenue - The Town receives revenue from the State of Florida based on allocations of taxes and fees collected by the State. These revenue sources include motor fuel taxes, alcoholic beverage licenses, cigarette taxes, and sales taxes. The Town's portion of these State revenue sharing funds are distributed on the basis of population and other allocation methodologies. These revenues have declined in recent years due to the economic slowdown and resultant decline in sales tax. With the State's current fiscal difficulties, the Town is anticipating the State may choose to retain more of these funds in future years, further adding to the Town's financial challenges.

Revenue Sharing – This revenue source was created under the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. These funds are distributed to the counties and municipalities based on their respective population and are unrestricted in their use.

Half-Cent Sales Tax – This revenue source represents revenue generated from the State's sales tax distributed to local municipalities in direct proportion to the relationship of their population to that of the county in which they reside.

Fines and Forfeitures – Fines - Local Ordinance Violations - This revenue source is composed primarily of Town Code Enforcement activities. Enforcement activity due to the abandonment and other causes of failure to maintain properties, primarily due to the fiscal pressures on property owners resulting from the weak economy.

Town's Budget and Financial Structure

The Town's budget and financial statements are broken into various funds to separately account for related revenues and expenditures. Each department is appropriated funds to accomplish its goals and objectives. Town Administration is responsible for adhering to their budgets. Each fund's operation is recorded through a separate set of self-balancing accounts comprised of assets, liabilities, fund equities, revenues, and expenditures. The various funds are grouped by type in the financial statements and are designed to demonstrate compliance with legal requirements for governmental spending. The funds are then further broken down to account for transactions by activity and function.

Fund Descriptions

The Town legally adopts a budget for the following governmental and proprietary fund types:

- *General Fund (001)* – The Town’s primary fund responsible for most activities and programs funded through property taxes and other sources of governmental revenue. This fund is used to conduct general government services.
- *Special Revenue Funds (101)* – Used to account for specific governmental revenue requiring separate accounting because of legal or regulatory provisions or administrative action. The Transportation Fund (101) is funded directly from local option gas taxes.
- *Debt Service Funds (200)* – This fund is used to account for the accumulation of resources and the payment of principal and interest on Town debt. This fund is funded by General Fund contributions.
- *Capital Projects Funds (300)* – This fund is used to account for significant capital improvement projects. This fund is funded through diverse sources including grants, loans, interest earned on surplus funds and transfers from various funds, including the General Fund, Special Revenue Funds and Enterprise Funds.

Proprietary Fund Types

- *Enterprise Funds (405)* – These funds report operations providing services financed by user charges for services intended to be self-sufficient and operated on a business-like basis.
 - Solid Waste Fund

Reserves and Designations

Funds may be reserved as a contingency for use by specific departments with Town Manager approval, to be available for unforeseen one-off occurrences. Other reserves are segregated for a specific future use. The description of each reserve indicates the purpose for which it was established. Designated fund balances are portions of fund equity segregated based on tentative Town plans. Such plans or intent are subject to change. Unreserved undesignated fund balances are the fund balance portions available for lawful use.

Basis of Accounting

Basis of accounting refers to when revenues, expenditures, expenses and transfers - and related assets and liabilities - are recognized in the accounts and reported in the financial statements, and relates specifically to the timing of the measurements made.

Modified Accrual

The modified accrual basis of accounting is utilized for the Governmental Funds. Under this basis, revenues are recognized when they become susceptible to accrual; i.e., when they become both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Substantially all governmental fund revenues are accrued except for licenses and permits, and interest on assessments, which are recognized as revenue when received. Property taxes are billed and substantially collected within the same fiscal period. Revenues for reimbursement of grant expenditures are recognized as the expenditures are incurred and the amounts are available, up to the grant award amount. Expenditures are generally recognized under the modified accrual basis of accounting in the period that the liability is incurred. The exception to this general rule is that expenditures for principal and interest on general long-term debt are recognized when due and expenditures for compensated absences are recorded when paid.

Accrual

Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liability is incurred. This form of accounting is utilized for the Enterprise Funds.

Budgets and Budgetary Accounting

The Town, in accordance with its Charter and State law, applies the following procedures for budgetary control, budget amendments, and budgetary accounting.

Budgetary Control and Amendments

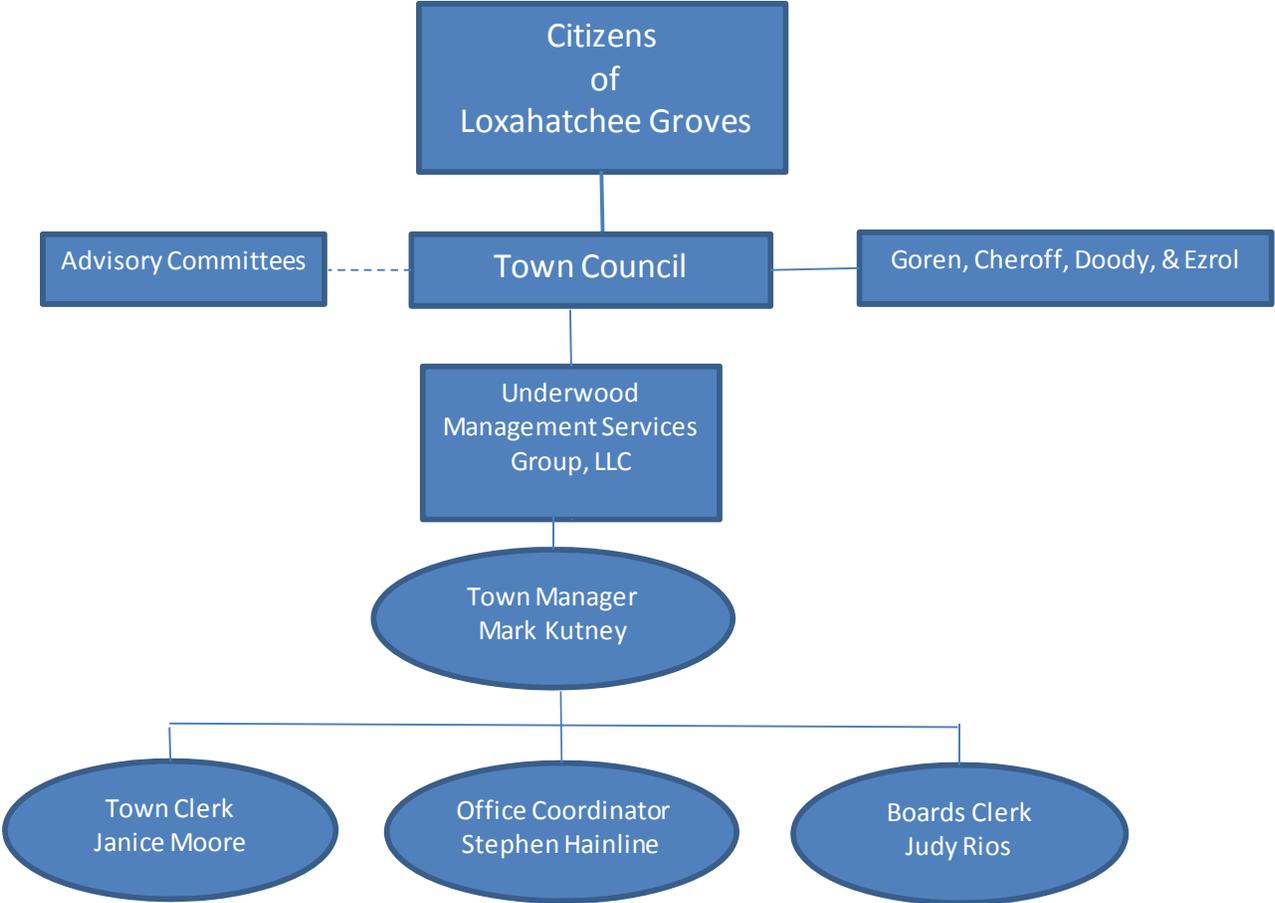
The General Fund is subject to budgetary control on a departmental level (e.g., Town Clerk). The Town Manager is authorized to transfer General Fund budgeted amounts between expenditure categories within individual departments. However, transfers between departments and revisions that alter the total expenditures of a fund must be approved by the Town Council. The Enterprise, Special Revenue, and Debt Service Funds are subject to budgetary control on an individual fund basis. The Town Council approves supplemental appropriations and appropriation transfers by resolution during the fiscal year. Major capital facilities and improvements, which are accounted for by the Town within the Capital Improvement Program, are subject to budgetary control on a project basis. Appropriations for a specific project do not lapse until completion of the project.

Encumbrances

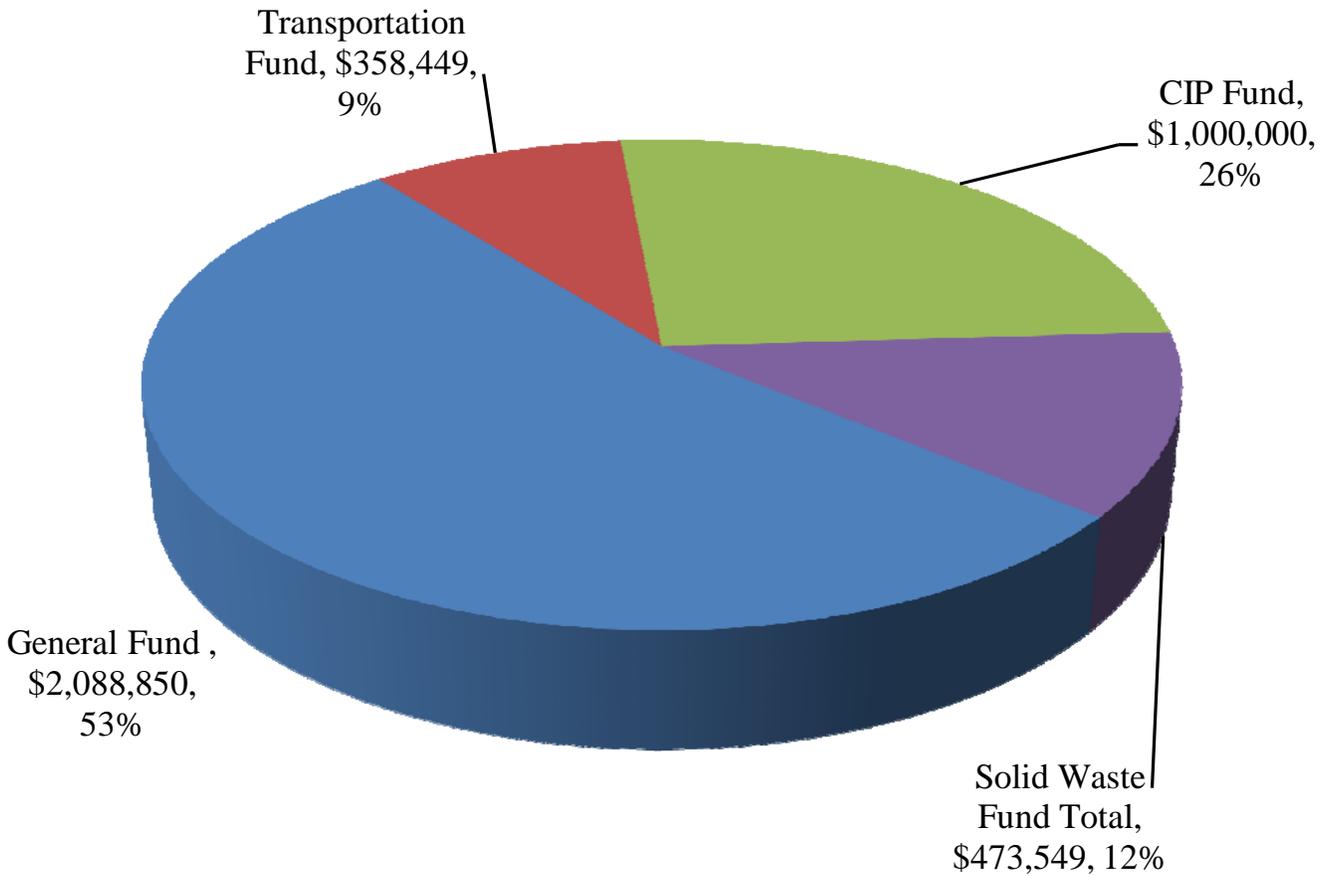
Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary process. Encumbrances outstanding at fiscal year-end may lapse unless re-appropriated in the following year. Budget Basis of Accounting Budgets have been prepared on the modified accrual basis of accounting, except for the net increase (decrease) in the fair value of investments. The net increase (decrease) in the fair value of investments is excluded from related revenues when a comparison with budget is made. Depreciation is not included in budgetary statements since it is not a use of expendable resources. The basis of budgeting differs from the financial reporting requirements of the Comprehensive Annual Financial Report. For management decision and control purposes, enterprise debt service and capital project funds, and some reserve accounts, are budgeted separately, whereas in the financial statements, these funds are combined with the corresponding operating fund. For example, the Solid Waste Operating Fund and Capital Projects Fund are presented as individual funds in the budget documents, but they are combined for financial reporting purposes in the Comprehensive Annual Financial Report.

Town of Loxahatchee Groves

Organizational Chart



**Town of Loxahatchee Groves
 Adopted Budget Fiscal Year 2011-2012
 Total All Funds = \$3,920,000**



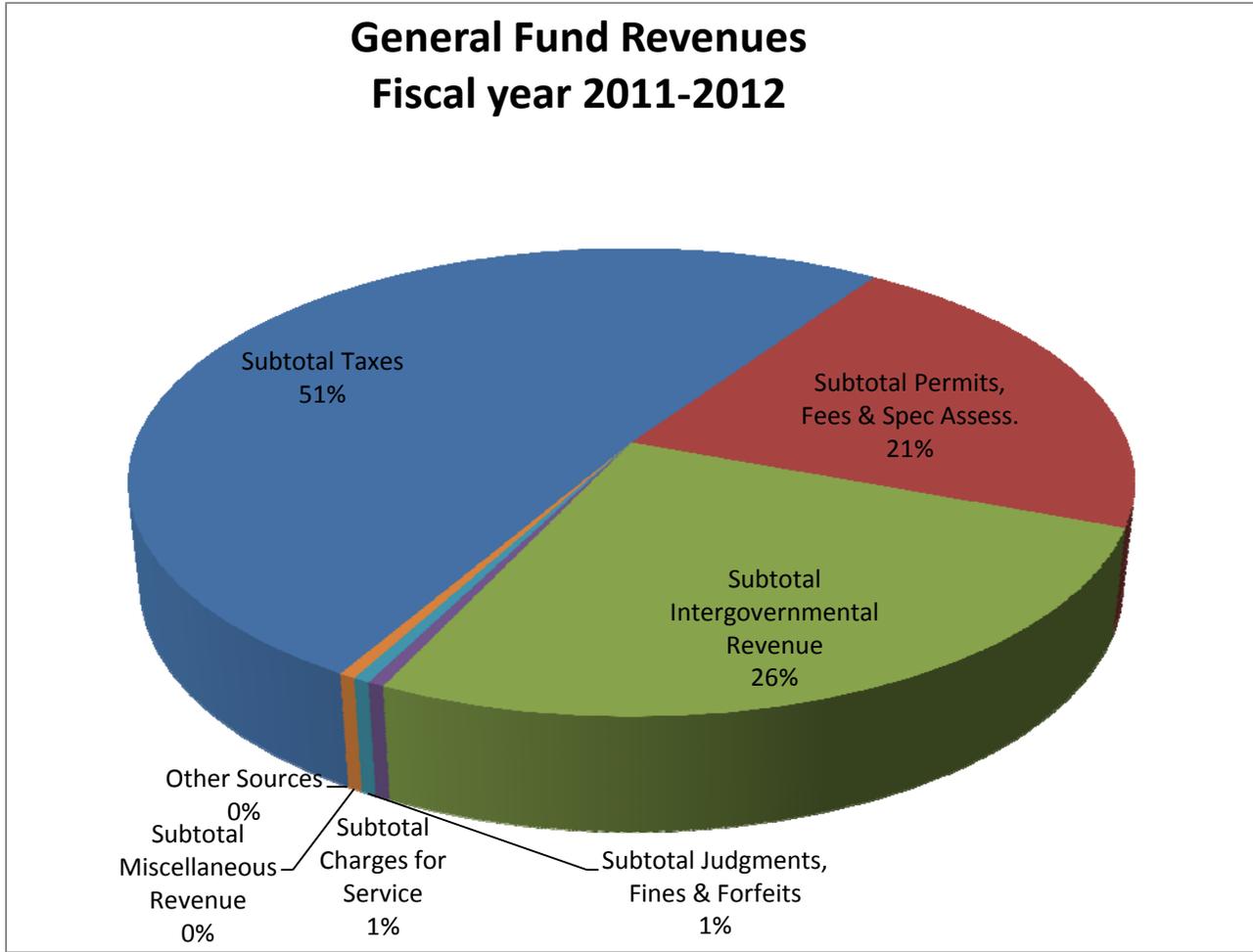
Fund	Budget
General Fund	\$2,088,850
Transportation (LOGT) Fund	\$358,449
Capital Improvement Program (CIP) Fund	\$1,000,000
Solid Waste Fund	\$473,549
Total Town of Loxahatchee Groves FY12 Budget	\$3,920,848

TOWN OF LOXAHATCHEE GROVES
BUDGET FUND SUMMARY
FOR 2011-2012

	GENERAL FUND	ROAD FUND	SANITATION FUND	CAPITAL FUND	TOTAL ALL FUNDS
REVENUES					
Millage Per \$1,000 1.2000 Mills					
AD VALOREM TAXES @ 1.2000	210,000				210,000
FPL FRANCHISE FEE	200,000				200,000
PBC WATER UTILITY FRANCHISE FEE	12,000				12,000
ELECTRIC UTILITY TAX	196,000				196,000
COMMUNICATION SERVICES TAX	145,392				145,392
STATE REVENUE SHARING	78,236				78,236
HALF CENT SALES TAX	207,222				207,222
COUNTY OCCUPATIONAL LICENSES	5,000				5,000
GENERAL GOVERNMENT CHARGES	5,000				5,000
CODE ENFORCEMENT FINES	5,000				5,000
PLANNING & ZONING PERMIT FEES	20,000				20,000
INTEREST	4,000				4,000
OTHER MISC INCOME	1,000				1,000
TRANSFER FROM RESERVE	1,000,000				1,000,000
FIRST LOCAL FUEL TAX (6 CENT)		244,969			244,969
SECOND LOCAL OPTION FUEL (5 CENT)		113,480			113,480
SOLID WASTE ASSESSMENTS			469,640		469,640
SWA RECYCLING INCOME			8,000		8,000
HAULERS LICENSING FEES			2,000		2,000
DISCOUNT FEES			(18,785)		(18,785)
CONTRIBUTION FROM GENERAL FUND			12,694	1,000,000	1,012,694
TOTAL REVENUES	2,088,850	358,449	473,549	1,000,000	3,920,848
EXPENDITURES					
LEGISLATIVE	11,700				11,700
EXECUTIVE	268,125				268,125
FINANCIAL AND ADMINISTRATIVE	39,000				39,000
LEGAL COUNSEL	50,000				50,000
PLANNING AND ZONING	35,000				35,000
OTHER GENERAL GOVERNMENT	1,358,240				1,358,240
LAW ENFORCEMENT	278,785				278,785
CODE ENFORCEMENT	48,000				48,000
ROAD AND STREETS (5 CENT)		113,480			113,480
NON-DISTRICT ROADS (6 CENT) MAINT.		94,969			94,969
DISTRICT ROADS (6 CENT) MAINT.		150,000			150,000
SANITATION FUND			473,549		473,549
CAPITAL EXPENDITURES				1,000,000	1,000,000
CAPITAL RESERVE					-
TOTAL EXPENDITURES	2,088,850	358,449	473,549	1,000,000	3,920,848

Town of Loxahatchee Groves Estimated Revenues

General Fund Revenues Fiscal year 2011-2012



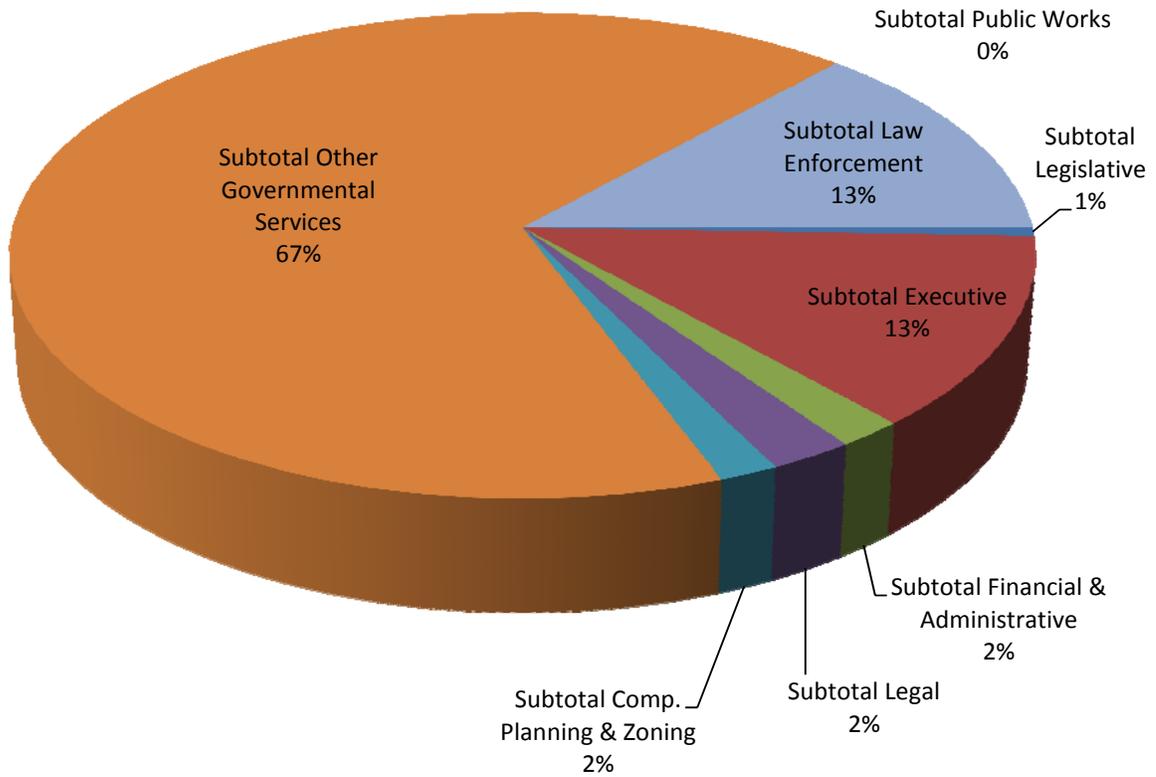
Function	Budget
Subtotal Taxes	\$556,392
Subtotal Permits, Fees & Spec Assess.	\$232,000
Subtotal Intergovernmental Revenue	\$285,458
Subtotal Charges for Service	\$5,000
Subtotal Judgments, Fines & Forfeits	\$5,000
Subtotal Miscellaneous Revenue	\$5,000
Other Sources	\$0
Other Non-operating Sources	\$1,000,000
Total General Fund Estimated Revenue	\$2,088,850

**General Fund
Estimated Revenues
Fiscal Year 2011-212**

Account	Function	Budget
001-311-1000	Ad Valorem Taxes	(\$210,000.00)
001-314-1000	Utility Services Taxes	(\$196,000.00)
001-315-1000	Communication Services Taxes	(\$145,392.00)
001-316-2000	Local Business Tax	(\$5,000)
	Subtotal Taxes	\$556,392
001-323-1000	Franchise Fees	(\$200,000)
001-323-3000	Franchise Fees	(\$12,000)
001-329-1000	Other Permits and Fees	(\$20,000)
	Subtotal Permits, Fees & Spec Assess.	\$232,000
001-335-1200	State Revenue Sharing	(\$78,236)
001-335-1800	State Revenue Sharing	(\$207,222)
	Subtotal Intergovernmental Revenue	\$285,458
001-341-0000	General Government Fees	(\$5,000)
	Subtotal Charges for Service	\$5,000
001-354-1000	Fines - Local Ordinance Violations	(\$5,000)
	Subtotal Judgments, Fines & Forfeits	\$5,000
001-361-1000	Interest & Other Earnings	(\$4,000)
001-369-9000	Other Miscellaneous Revenues	(\$1,000)
	Subtotal Miscellaneous Revenue	\$5,000
001-382-1000	Contributions from Enterprise Operations	\$0
	Other Sources	\$0
001-399-0000	Other Non-operating Sources	(\$1,000,000)
	Other Non-operating Sources	\$1,000,000
	Total General Fund Estimated Revenue	(\$2,088,850)

Town of Loxahatchee Groves Appropriations

General Fund Appropriations Fiscal Year 2011-2012



Function	Budget
Subtotal Legislative	\$11,700
Subtotal Executive	\$268,125
Subtotal Financial & Administrative	\$39,000
Subtotal Legal	\$50,000
Subtotal Comp. Planning & Zoning	\$35,000
Subtotal Other Governmental Services	\$1,406,240
Subtotal Law Enforcement	\$278,785
Subtotal Public Works	\$0
Total Appropriations	\$2,088,850

**General Fund
Total Appropriations
Fiscal Year 2011-212**

Account#	Account Description	budgets
001-511-4000	Travel	\$3,000.00
001-511-4900	Legal Advertising	\$0.00
001-511-4920	Other Operating Expenses	\$1,000.00
001-511-5000	Education & Training	\$1,000.00
001-511-5100	Office Supplies	\$0.00
001-511-5200	Operating Supplies	\$0.00
001-511-5400	Books, Pub.,Subs., & Mbrshps.	\$4,200.00
001-511-8200	Special Events/Contributions	\$2,500.00
	Legislative Subtotal	\$11,700.00
001-512-3400	Other Services	\$250,625.00
001-512-4000	Travel	\$500.00
001-512-4100	Communication Services	\$6,000.00
001-512-4200	Freight & Postage	\$2,000.00
001-512-4920	Other Operation Expenses	\$4,000.00
001-512-5100	Office Supplies	\$2,500.00
001-512-5210	Loxahatchee Groves CERT Exp.	\$2,000.00
001-512-5400	Books, Pub., Subs., & Mbrshps	\$500.00
	Executive Subtotal	\$268,125.00
001-513-3200	Accounting & Auditing	\$18,000.00
001-513-4700	Printing & Binding	\$5,000.00
001-513-4900	Legal Advertising	\$7,000.00
001-513-4930	Election Expense	\$9,000.00
	Financial & Administrative Subtotal	\$39,000.00
001-514-3100	Professional Services	\$50,000.00
001-514-3120	Legal - Comp. Plan	\$0.00
	Legal Subtotal	\$50,000.00
001-515-3100	Professional Services	\$20,000.00
001-515-3400	Other Services	\$0.00
001-515-3430	Planning & Zoning Contract	\$10,000.00
001-515-3470	Comprehensive Plan	\$5,000.00
001-515-9900	Contingency	\$0.00
	Comprehensive Planning & Zoning Subtotal	\$35,000.00
001-519-3150	Special Magistrate	\$3,000.00
001-519-3540	Code Compliance	\$45,000.00
001-519-4100	Communication Services	\$500.00
001-519-4400	Rentals & Leases	\$14,000.00
001-519-4500	Insurance	\$9,500.00
001-519-4600	Repair & Maintenance Bldgs.	\$250.00

Account#	Account Description	Budgets
001-519-4700	Printing & Binding	\$4,000.00
001-519-4800	Promotional Activities	\$0.00
001-519-4900	Computer Repair	\$2,000.00
001-519-4940	Inspector General Office Fee	\$2,172.00
001-519-9000	Transfer to Road Fund	\$0.00
001-519-9100	Transfer to Sanitation Fund	\$13,694.00
001-519-9200	Transfer to Cap. Projects Fund	\$1,000,000.00
001-519-9900	Contingency	\$312,124.00
	Other Governmental Services Subtotal	\$1,406,240.00
001-521-3410	Professional Services - PBSO	\$274,785.00
001-521-3420	Contractual - Addl. PBSO	\$4,000.00
001-521-4920	Other Operating Expenses	\$0.00
	Law Enforcement Subtotal	\$278,785.00
001-539-3100	Professional Services	\$0.00
001-539-3400	Other Services	\$0.00
	Public Works Subtotal	\$0.00
Total General Fund Appropriations		\$2,088,850.00

TOWN OF LOXAHATCHEE GROVES
GENERAL FUND BUDGET
FOR 2011-2012

Account Number	REVENUE	FY 09-10 ADOPTED BUDGET	FY 09-10 AUDITED	FY10-11 ADOPTED BUDGET	2010-2011 ACTUAL AS OF 5/31/11	2010-2011 ANNUALIZED	FY11-12 PROPOSED BUDGET	% CHANGE FROM FY10-11 BUDGET
GENERAL FUND:								
REVENUES:								
TAXES								
001-311-100	AD VALOREM TAXES @ 1.2000	319,175	321,912	263,434	241,853	263,434	210,000	-20.28%
001-313-100	FPL FRANCHISE FEE	166,000	203,552	212,200	129,709	194,564	200,000	-5.75%
001-313-300	PBC WATER UTILITY FRANCHISE FEE	24,000	4,606	3,800	9,066	13,600	12,000	215.79%
001-314-100	ELECTRIC UTILITY TAX	197,000	209,777	204,000	128,680	193,019	196,000	-3.92%
001-314-510	COMMUNICATION SERVICES TAX	69,000	271,933	250,944	95,684	143,526	145,392	-42.06%
	TOTAL TAXES	775,175	1,011,780	934,378	604,992	808,143	763,392	-18.30%
INTERGOVERNMENTAL REVENUES								
001-335-120	STATE REVENUE SHARING	71,234	67,416	79,289	46,910	74,365	78,236	-1.33%
001-335-180	HALF CENT SALES TAX	191,466	198,423	212,729	140,501	210,751	207,222	-2.59%
001-338-001	COUNTY OCCUPATIONAL LICENSES	8,000	10,732	8,000	5,156	7,734	5,000	-37.50%
001-341-000	GENERAL GOVERNMENT CHARGES	2,000	2,011	2,500	1,488	2,233	5,000	100.00%
001-341-102	CODE ENFORCEMENT FINES						5,000	
001-341-103	PLANNING & ZONING PERMIT FEES						20,000	
	TOTAL INTERGOVERNMENTAL REVE	272,700	278,582	302,518	194,055	295,083	320,458	5.93%
								0.00%
MISCELLANEOUS								
001-361-100	INTEREST	4,000	5,615	6,000	2,904	4,357	4,000	-33.33%
001-369-000	OTHER MISC INCOME	50	1,160	1,000	5,063	7,594	1,000	0.00%
001-385-100	TRANSFER FROM SANITATION FUND			12,000	8,000	12,000	-	-100.00%
001-399-000	TRANSFER FROM FUND BALANCE						1,000,000	
	TOTAL MISCELLANEOUS	4,050	6,775	19,000	15,967	23,951	1,005,000	5189.47%
	TOTAL REVENUE	1,051,925	1,297,137	1,255,896	815,015	1,127,177	2,088,850	66.32%

TOWN OF LOXAHATCHEE GROVES
GENERAL FUND BUDGET
FOR 2011-2012

Account
Number

	FY 09-10 ADOPTED BUDGET	FY 09-10 AUDITED	FY10-11 ADOPTED BUDGET	2010-2011 ACTUAL AS OF 5/31/11	2010-2011 ANNUALIZED	FY11-12 PROPOSED BUDGET	% FROM FY 10-12 BUDGET
EXPENSES							
LEGISLATIVE							
001-511-400			4,000	211	317	3,000	-25.00%
001-511-402	3,000	2,578	3,000	270	405	1,000	-66.67%
001-511-420	7,000	5,851			-		
001-511-510	-	31	-		-	-	
001-511-520	-		-	55	82	-	
001-511-540	2,400	4,781	4,200	2,489	3,734	4,200	0.00%
001-511-550			2,000	1,713	2,570	2,500	25.00%
001-511-590	-	4,972	-	(125)	(187)	1,000	
TOTAL LEGISLATIVE	12,400	18,213	13,200	4,613	6,920	11,700	-11.36%
EXECUTIVE							
001-512-340	200,000	198,485	200,000	133,333	200,000	250,625	25.31%
001-512-400				460	690	500	
001-512-410	5,800	6,621	7,000	3,488	5,233	6,000	-14.29%
001-512-420	900	789	1,000	833	1,249	2,000	100.00%
001-512-510	2,000	5,284	2,500	1,533	2,299	2,500	0.00%
001-512-521	2,000	1,450	2,000	2,773	3,000	2,000	0.00%
001-512-540				158	236	500	
001-512-590	6,000	4,554	4,000	2,910	4,366	4,000	0.00%
TOTAL EXECUTIVE	216,700	217,182	216,500	145,488	217,073	268,125	23.85%
FINANCIAL AND ADMINISTRATIVE							
001-513-320	13,000	14,500	18,000	12,000	18,000	18,000	0.00%
001-513-420			7,000	4,858	7,286	7,000	0.00%
001-513-441		690	3,000	6,351	6,351	9,000	200.00%
001-513-470	2,000	1,922	1,750	3,324	4,986	5,000	185.71%
TOWN FINANCIAL AND ADMINSTRAT	15,000	17,113	29,750	26,532	36,623	39,000	31.09%
LEGAL COUNSEL							
001-514-310	144,000	78,530	100,000	32,793	49,190	50,000	-50.00%
001-514-312				12,682	19,022	-	
TOTAL LEGAL SERVICES	144,000	78,530	100,000	45,475	68,213	50,000	-50.00%

TOWN OF LOXAHATCHEE GROVES
GENERAL FUND BUDGET
FOR 2011-2012

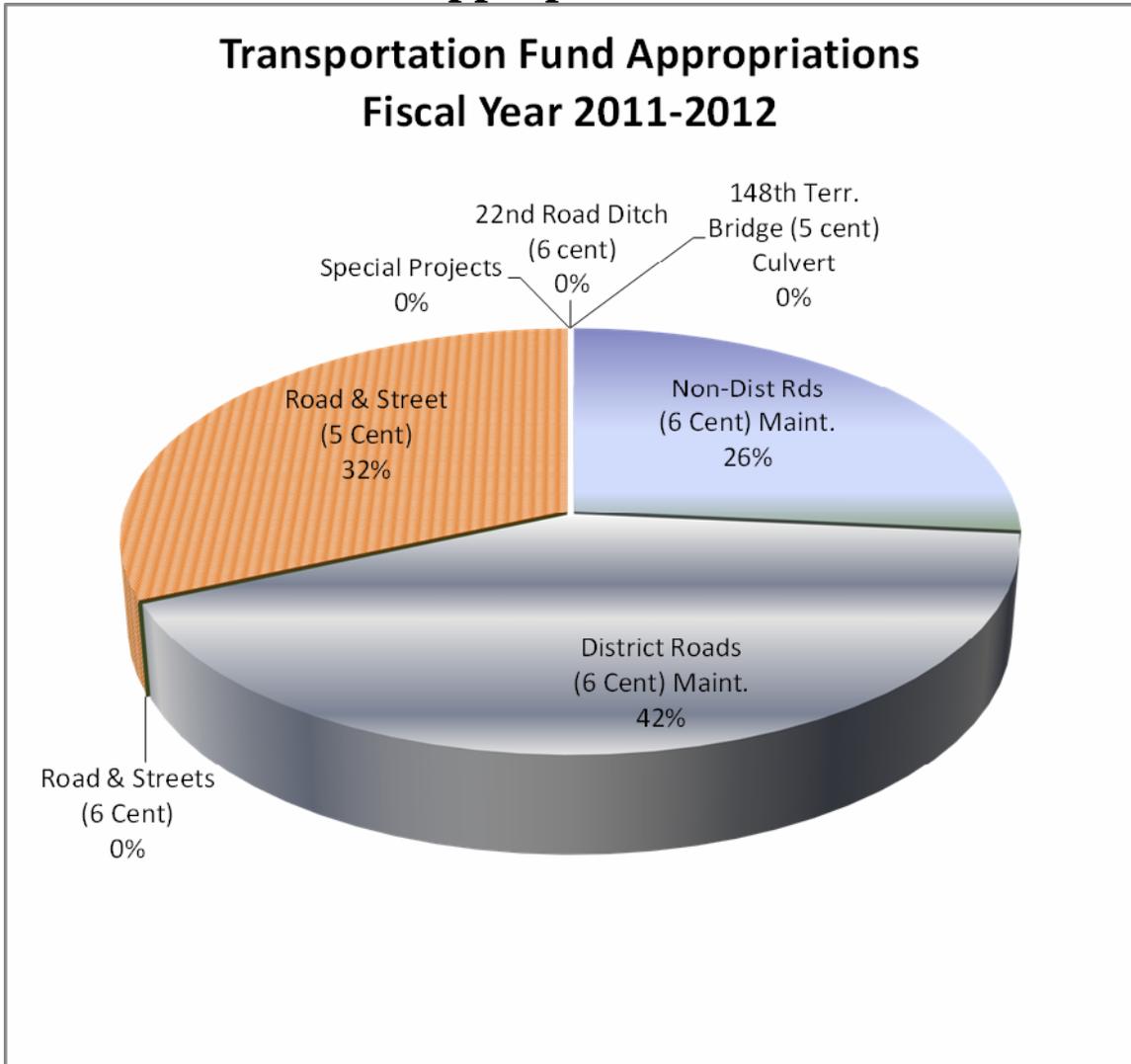
Account
Number

	FY 09-10 ADOPTED BUDGET	FY 09-10 AUDITED	FY10-11 ADOPTED BUDGET	2010-2011 ACTUAL AS OF 5/31/11	2010-2011 ANNUALIZED	FY11-12 PROPOSED BUDGET	% FROM FY 11-12 BUDGET
PLANNING & ZONING							
001-515-310						20,000	
001-515-340							
001-515-343	35,000	19,619	15,000	2,962	4,443		-100.00%
001-515-347	55,000	63,270	20,000	4,644	6,966	10,000	-50.00%
001-515-347	-	5,027	20,000	2,978	4,466	5,000	-75.00%
001-515-990	-	-	20,000	-	-	-	-100.00%
TOTAL PLANNING AND ZONING	90,000	87,916	75,000	10,584	15,876	35,000	-53.33%
OTHER GENERAL GOVERNMENT							
001-519-410	300	-	300	225	338	500	66.67%
001-519-440	16,372	15,585	16,700	7,310	10,965	14,000	-16.17%
001-519-450	5,095	9,178	6,000	-	9,500	9,500	58.33%
001-519-470	3,000	2,550	4,000	3,723	4,000	4,000	0.00%
001-519-480	-	-	-	354	531	-	
001-519-490	-	-	-	-	-	2,000	
001-519-620	-	-	-	154	231	250	
001-519-710	-	-	-	-	-	2,172	
001-519-900	-	-	40,000	-	-	-	-100.00%
001-519-910	-	-	6,823	-	36,867	13,694	100.70%
001-519-920	-	-	-	-	-	1,000,000	
001-519-990	194,394	-	412,838	-	-	312,124	-24.40%
TOTAL GENERAL GOVERNMENT	219,161	27,313	486,661	11,765	62,431	1,358,240	179.09%
LAW ENFORCEMENT							
001-521-310	272,064	272,064	274,785	183,190	274,785	274,785	0.00%
001-521-340	-	-	4,000	-	-	4,000	0.00%
001-521-590	25,000	-	5,000	-	-	-	-100.00%
TOTAL POLICE	297,064	272,064	283,785	183,190	274,785	278,785	-1.76%
CODE ENFORCEMENT							
001-524-310	47,350	3,594	40,000	29,979	44,969	45,000	12.50%
001-524-340	2,000	-	6,000	-	-	3,000	-50.00%
TOTAL CODE ENFORCEMENT	49,350	3,594	46,000	29,979	44,969	48,000	4.35%
PUBLIC WORKS							
001-541-310	-	-	-	-	-	-	
001-541-340	-	-	5,000	-	-	-	
TOTAL PUBLIC WORKS	-	-	5,000	-	-	-	
TOTAL REVENUE GENERAL FUND	1,051,925	1,297,137	1,255,896	815,015	1,127,177	2,088,850	66.32%
TOTAL EXPENSE GENERAL FUND	1,043,675	721,925	1,255,896	457,627	726,889	2,088,850	66.32%
NET REVENUES OVER EXPENSES	8,250	575,212	-	357,387	400,287	-	

Town of Loxahatchee Groves

Appropriations

Transportation Fund Appropriations Fiscal Year 2011-2012



Estimated Revenues and Appropriations

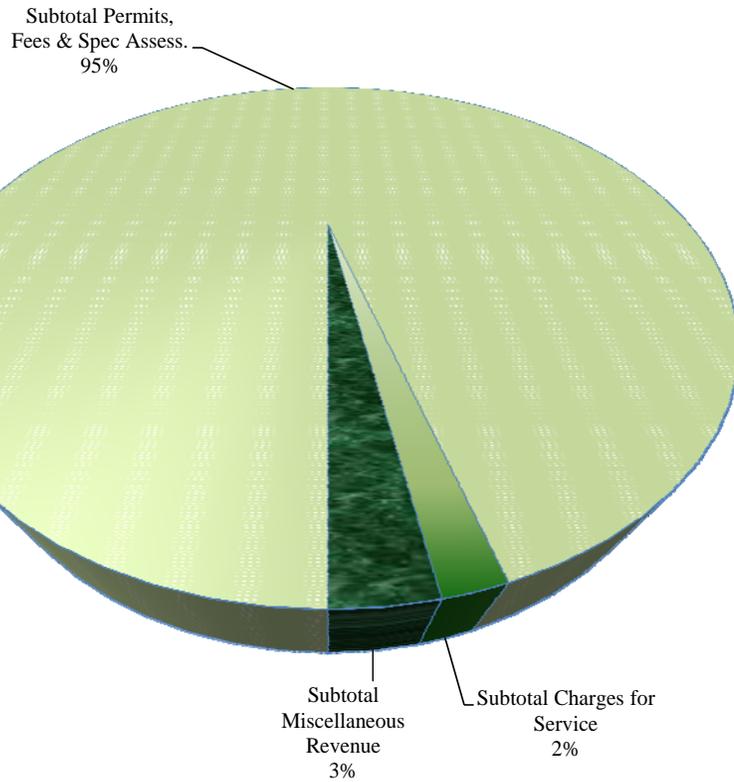
Function	Budget
First Local Fuel Tax (6 Cent)	\$244,969
Sec Local Option Fuel (5 Cent)	\$113,480
Total Estimate Revenues	\$358,449
Non-Dist Rds (6 Cent) Maint.	\$94,969
District Roads (6 Cent) Maint.	\$150,000
Road & Streets (6 Cent)	\$0
Road & Street (5 Cent)	\$113,480
Special Projects	\$0
22nd Road Ditch (6)	\$0
148th Terr. Bridge (5) Culvert	\$0
Total Appropriations	\$358,449

TOWN OF LOXAHATCHEE GROVES
ROAD FUND BUDGET
FOR 2011-2012

Account Number	REVENUE	FY 09-10	FY 09-10	FY10-11	2010-2011	2010-2011	FY11-12	%
		ADOPTED BUDGET	AUDITED	ADOPTED BUDGET	ACTUAL AS OF 5/31/11	ANNUALIZED	PROPOSED BUDGET	CHANGE FROM FY10-11 BUDGET
	ROAD FUND:							
101-312-410	FIRST LOCAL OPTION FUEL TAX (6 CEN	238,577	250,684	260,374	161,479	242,219	244,969	-5.92%
101-312-420	SECOND LOCAL OPTION FUEL (5 CENT	111,666	116,648	122,472	76,397	114,595	113,480	-7.34%
101-363-990	CONTRIBUTION FROM GENERAL FUND			40,000	-	40,000		-100.00%
	TOTAL ROAD FUND REVENUES	350,243	367,332	422,846	237,876	356,814	358,449	-15.23%
	EXPENSES							
	Public Works							
101-541-630	ROAD AND STREETS (6 CENT)	238,577	190,866	260,374	77,019	115,528		-100.00%
101-541-631	ROAD AND STREETS (5 CENT)	111,666	37,690	122,472	9,287	13,931	113,480	-7.34%
101-541-650	NON-DISTRICT ROADS (6 CENT) MAINT.						94,969	
101-541-651	DISTRICT ROADS (6 CENT) MAINT.						150,000	
101-541-632	SPECIAL PROJECTS			40,000		-		-100.00%
101-541-633	22nd ROAD DITCH (6)				20,770	30,770		
101-541-634	148th TERR BRIDGE(5)/CULVERT				476	2,176		
	TOTAL ROAD FUND EXPENSES	350,243	228,556	422,846	107,551	162,405	358,449	-15.23%
	NET ROAD FUND REVENUES OVER EXPENSES	-	138,776	-	130,325	194,409	-	0.00%

Town of Loxahatchee Groves Estimate Revenues

Solid Waste Estimated Revenue Fiscal Year 2011-1012



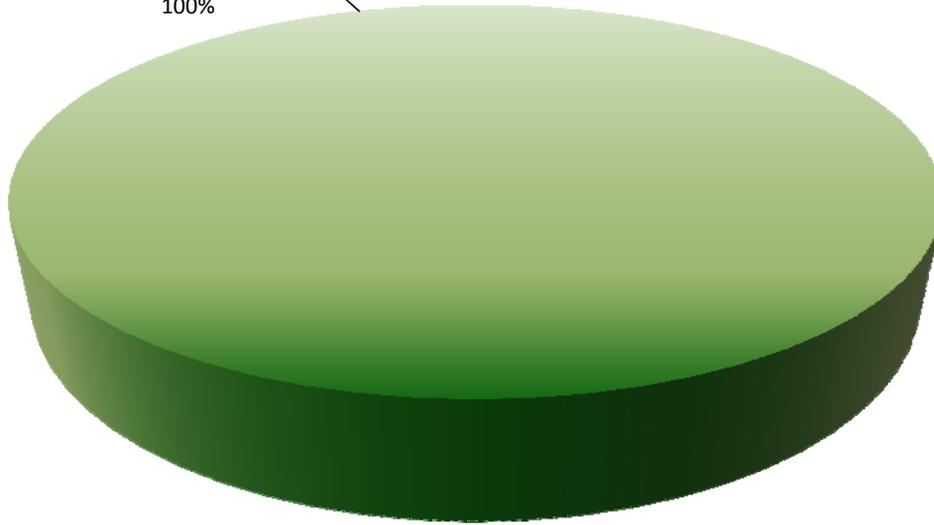
Function	Budget
Subtotal Permits, Fees & Spec Assess.	\$452,855.00
Subtotal Charges for Service	\$7,000.00
Subtotal Miscellaneous Revenue	\$13,694.00
Total Estimate Revenues	\$473,549.00

Account#	Function	Budget
405-323-1250	Hauler Licensing Fees	(\$2,000.00)
405-325-2050	Solid Waste Assessment - 1260 units	(\$469,640.00)
405-325-2060	Discount Fees	\$18,785
	Subtotal Permits, Fees & Spec Assess.	(\$452,855.00)
405-343-1200	SWA Recycling Income	(\$8,000.00)
	Subtotal Charges for Service	(\$8,000.00)
405-363-9900	Contribution from General Fund	(\$12,694.00)
	Subtotal Miscellaneous Revenue	(\$12,694.00)
	Total Estimate Revenues	(\$473,549.00)

Town of Loxahatchee Groves Appropriations

Solid Waste Appropriations Fiscal Year 2011-2012

Subtotal Operating
Appropriations
100%



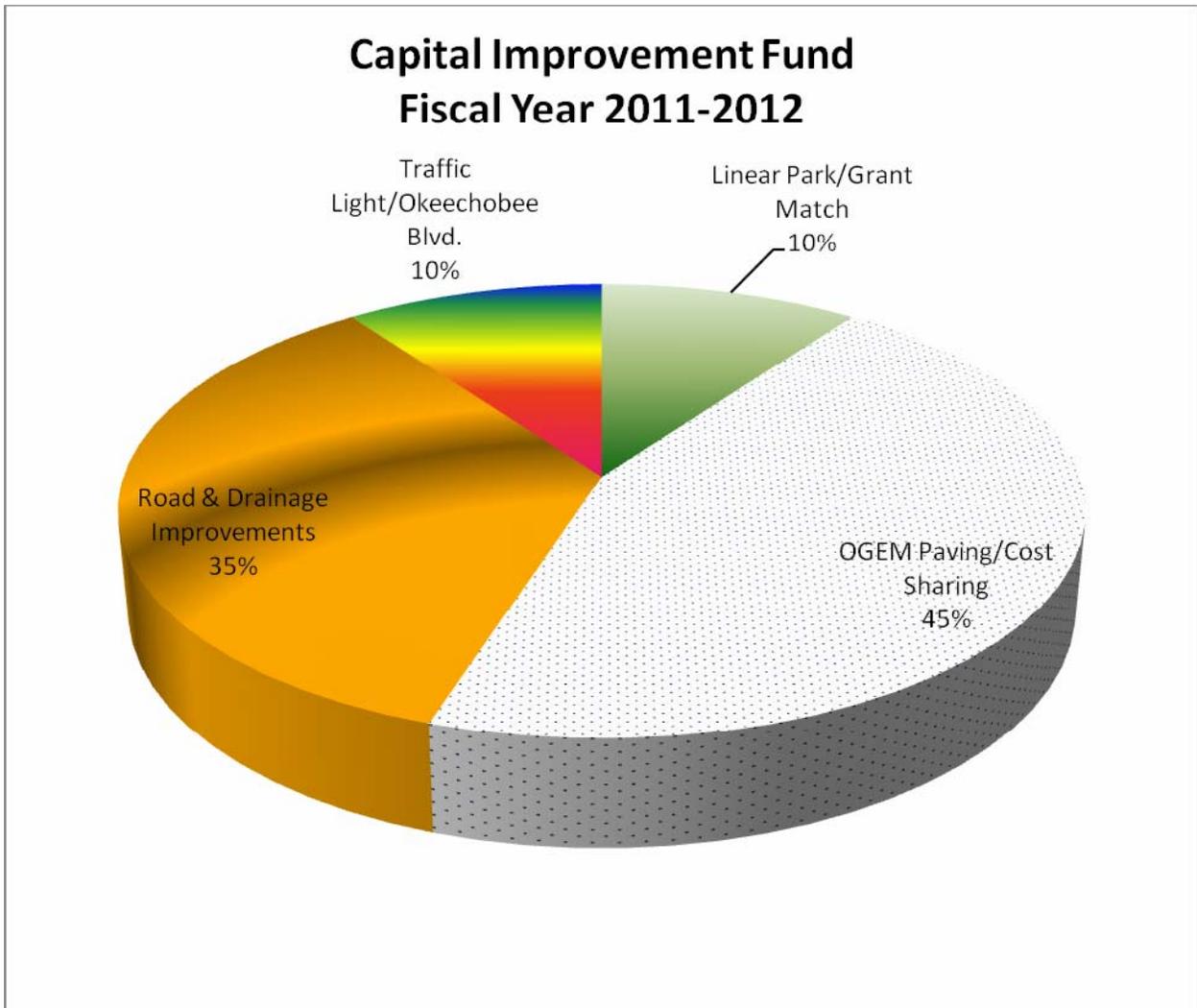
Function	Budget
Subtotal Operating Appropriations	\$473,549.00
Total Appropriations	\$473,549.00

Account#	Function	Budget
405-534-3450	Contractual - Waste Oversight	\$12,000
405-534-3460	PBC Administration Fee 1%	\$4,710
405-534-3480	Management Fees	\$0
405-534-4200	Freight & Postage	\$539
405-534-4340	Solid Waste Contractor	\$452,300
405-534-4360	Other Sanitation Services	\$2,500
405-534-4900	Legal Advertising	\$1,500
	Total Appropriations	\$473,549.00

TOWN OF LOXAHATCHEE GROVES
SANITATION FUND BUDGET
FOR 2011-2012

Account Number	BASED ON: NO INCREASE	FY 09-10 ADOPTED BUDGET	FY 09-10 AUDITED	FY10-11 ADOPTED BUDGET	2010-2011 ACTUAL AS OF 5/31/11	2010-2011 ANNUALIZED	FY11-12 PROPOSED BUDGET	% CHANGE FROM FY10-11 BUDGET
SANITATION FUND:								
REVENUE								
405-363-110	SOLID WASTE ASSESSMENTS (1,260 units)	440,900	445,368	470,385	440,300	450,000	469,640	-0.16%
405-363-111	DISCOUNT FEES			(18,815)	(15,285)	(15,300)	(18,785)	-0.16%
405-363-120	SWA RECYCLING INCOME						7,000	
405-363-125	HAULERS LICENSING FEE						2,000	
405-363-990	CONTRIBUTION FROM GENERAL FUND			6,823		3,469	13,694	100.70%
	TOTAL SANITATION FUND REVENUES	440,900	445,368	458,393	425,015	438,169	473,549	3.31%
EXPENSES								
405-534-341	CONTRACTUAL-WASTE OVERSIGHT	12,000	16,846	12,000	5,650	11,500	12,000	0.00%
405-534-346	PBC ADMINISTRATION FEE 1%			4,704	3,746	5,619	4,710	0.13%
405-534-434	SOLID WASTE CONTRACTOR	437,150	465,480	427,650	295,615	407,000	452,300	5.76%
405-534-436	OTHER SANITATION SERVICES						2,500	
405-534-440	POSTAGE			539		550	539	0.00%
405-534-480	ADVERTISING			1,500		1,500	1,500	0.00%
405-534-595	MANAGEMENT FEES			12,000	8,000	12,000		-100.00%
	TOTAL SANITATION FUND EXPENSES	449,150	482,326	458,393	313,011	438,169	473,549	3.31%
	NET SANITATION FUND REV OVER EXP	(8,250)	(36,958)	-	112,004	-	-	

Town of Loxahatchee Groves Appropriations



Estimated Revenues and Appropriations

Contribution from General Fund	\$1,000,000
Total Estimate Revenues	\$1,000,000
Linear Park/Grant Match	\$100,000
OGEM Paving/Cost Sharing	\$450,000
Road & Drainage Improvements	\$350,000
Traffic Light/Okeechobee Blvd.	\$100,000
Total Appropriations	\$1,000,000

TOWN OF LOXAHATCHEE GROVES
 CAPITAL PROJECT FUNDS BUDGET
 FOR 2011-2012

Account Number	BASED ON: NO INCREASE	FY 09-10 AUDITED	FY10-11 ADOPTED BUDGET	2010-2011 ACTUAL AS OF 5/31/11	2010-2011 ANNUALIZED	FY11-12 PROPOSED BUDGET	% CHANGE FROM FY10-11 BUDGET
CAPITAL IMPROVEMENT FUND:							
REVENUE							
600-363-990	CONTRIBUTION FROM GENERAL FUND					1,000,000	
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		-	-	-	-	1,000,000	
EXPENSES							
600-534-341	LINEAR PARK/GRANT MATCH					100,000	
600-534-434	ROAD AND DRAINAGE IMPROVEMENTS					150,000	
600-534-346	OGEM PAVING/COST SHARING					150,000	
600-534-436	TRAFFIC LIGHT OKEECHOBEE BLVD FOR TOWN ROADS IN RESERVES					100,000	
600-534-434	ROAD AND DRAINAGE IMPROVEMENTS					200,000	
600-534-346	OGEM PAVING/COST SHARING					300,000	
600-534-436	TRAFFIC LIGHT OKEECHOBEE BLVD						
TOTAL SANITATION FUND EXPENSES		-	-	-	-	1,000,000	
NET SANITATION FUND REV OVER EXP		-	-	-	-	-	



REPRESENTING
ALEX SINK
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

2
0
1
0

Edition

UNIFORM ACCOUNTING SYSTEM MANUAL

For Florida Municipalities

State of Florida

Department of Financial Services

Bureau of Local Government

DEPARTMENT OF FINANCIAL SERVICES

Bureau of Local Government

Department of Financial Services
Division of Accounting & Auditing
Bureau of Local Government
200 East Gaines Street
Tallahassee, FL 32399-0354
Phone 850.413.5571 • Fax 850.413.5548

Table of Contents

FUND CLASSIFICATIONS	4
FUND GROUPS	5
BALANCE SHEET ACCOUNTS	9
BALANCE SHEET ACCOUNT INTRODUCTION	10
BALANCE SHEET ACCOUNTS	10
REVENUE ACCOUNTS	26
REVENUE ACCOUNT INTRODUCTION.....	27
REVENUE ACCOUNT CODES	28
EXPENDITURE/EXPENSE ACCOUNTS	84
EXPENDITURE/EXPENSE ACCOUNT INTRODUCTION	85
EXPENDITURE/EXPENSE ACCOUNT CODES	87
OBJECT CLASSIFICATIONS	101
OBJECT CLASSIFICATION INTRODUCTION	102
OBJECT CODES	103
APPENDIX A	112
BUDGETARY FINANCIAL REPORTING AND DISCLOSURE GUIDELINES	113
APPENDIX B	114
TEXT REFERENCES	115
APPENDIX C	116
STATUTORY REFERENCES	117
INDEX	119

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 ¹
950	General Long-Term Debt Account Group ¹

¹ 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 (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 Groups²

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

² 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 - FOR RESALE

Goods held for resale, rather than for use in operations. This includes land intended for sale and not for use.

150.000 INACTIVE: See note below

 DELETED: Effective FY09-10, Equity in Pooled Investments should be put in the 104.000 – Equity in Pooled Cash account code.

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

Assets, not previously classified in 101.000-155.000, that become due within one year. Descriptive account titles should be used for these accounts.

156.900 ASSETS - NON-CURRENT

Assets, not previously classified in 101.000-155.000, that become due in over a year. Descriptive account titles should be used for these accounts.

158.000 INACTIVE: See Note Below

Code for Intangible Assets moved to 166.100 in 2009 (FY08-09) and reclassified as Capital Assets

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.

CAPITAL 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.

166.100 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.)

Reclassified from 158.000 in 2009 (FY08-09)

166.500 ACCUMULATED AMMORTIZATION – INTANGIBLE ASSETS (CREDIT)

The accumulation of periodic credits made to record the expiration in the useful life of intangible assets

Contra-Asset account created for intangible assets in 2009 (FY08-09)

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 ASSESTS

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.

237.000 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Outstanding obligations and commitments related to OPEB

NEW

NEW in FY09-10

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

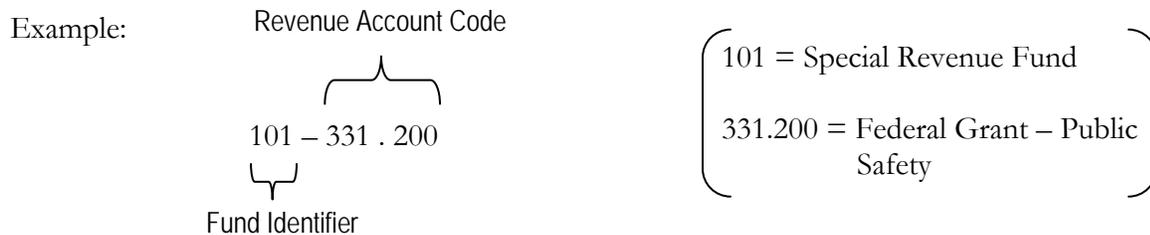
The difference between general government assets and liability accounts.

Revenue Accounts

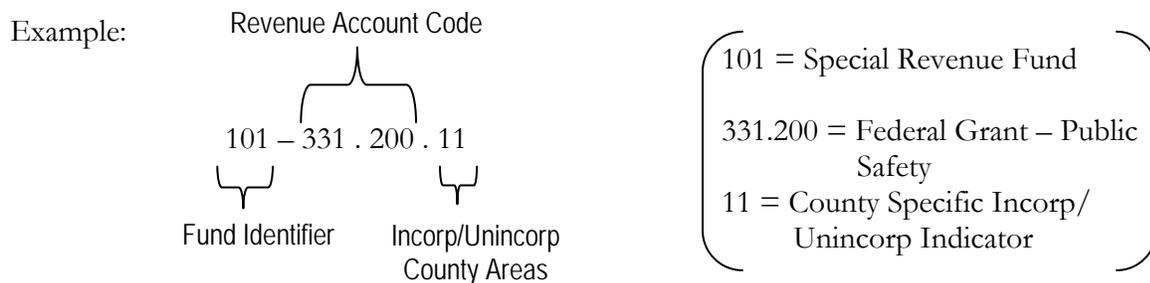
Revenue Account Introduction

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 inter-fund reimbursements, inter-fund 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)

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

 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.

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

- 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
 - ② 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
 - ② 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
 - ② 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.

- ② 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)

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

 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.)

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

 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)

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

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

312.200 INACTIVE: See Note Below

Deleted in 2009 (FY08-09): Special Act Fuel Tax no longer has a revenue source

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

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

 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

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

 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.”³ The tax is levied by Counties but may be shared with municipalities located within the county.

 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)(e) and 336.025, Florida Statutes

³ 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

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

 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.)

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

 Sections 125.0167 and 201.031, Florida Statutes

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

 Eligible Entities include: Counties, municipal governments and school districts

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

 Sections 212.054 - 212.055, Florida Statutes

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

1. Charter County Transportation 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 Transportation System Surtax

Formerly titled “Charter County Transit System Surtax”, the Charter County Transportation 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. The name was updated by 2009’s HB 1205.

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

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

 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

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

 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.



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



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.



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



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.

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

 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

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

 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

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

 Section 212.055(7), Florida Statutes

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

Franchise Fees were relocated to 323.XXX beginning 2008 (FY07-08)

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

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

 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

Includes metered natural gas

314.500 UTILITY SERVICE TAX - CABLE TELEVISION

314.700 UTILITY SERVICE TAX - FUEL OIL

314.800 UTILITY SERVICE TAX - PROPANE

Includes liquefied petroleum gas either metered or bottled

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

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

 Chapter 202, Florida Statutes

**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.⁴

This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes

 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/>>

 Chapter 205, Florida Statutes

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

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

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

-  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

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

-  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.⁵

 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.

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

 Section 166.271, Florida Statutes

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

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.

⁶ 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**

This account code was moved beginning 2008 (FY07-08) when a 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.

This series was created 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 | 4 | . | x | x | x **- IMPACT FEES**

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

This series was added in 2009 (FY08-09) when Impact Fees moved from the old 363.2xx series to this new 324.xxx series

324.110 **IMPACT FEES - RESIDENTIAL - PUBLIC SAFETY**

324.120 **IMPACT FEES - COMMERCIAL - PUBLIC SAFETY**

Added in 2009 (FY08-09)

324.210 **IMPACT FEES - RESIDENTIAL - PHYSICAL ENVIRONMENT**

Includes water, storm water and sewer fees.

324.220 IMPACT FEES - COMMERCIAL - PHYSICAL ENVIRONMENT

Includes water, storm water and sewer fees.

Added in 2009 (FY08-09)

324.310 IMPACT FEES - RESIDENTIAL - TRANSPORTATION

324.320 IMPACT FEES - COMMERCIAL - TRANSPORTATION

Added in 2009 (FY08-09)

324.410 IMPACT FEES - RESIDENTIAL - ECONOMIC ENVIRONMENT

324.420 IMPACT FEES - COMMERCIAL - ECONOMIC ENVIRONMENT

Added in 2009 (FY08-09)

324.510 IMPACT FEES - RESIDENTIAL - HUMAN SERVICES

324.520 IMPACT FEES - COMMERCIAL - HUMAN SERVICES

Added in 2009 (FY08-09)

324.610 IMPACT FEES - RESIDENTIAL - CULTURE/RECREATION

324.620 IMPACT FEES - COMMERCIAL - CULTURE/RECREATION

Added in 2009 (FY08-09)

324.710 IMPACT FEES - RESIDENTIAL - OTHER

324.720 IMPACT FEES - COMMERCIAL - OTHER

Added in 2009 (FY08-09)

3 | 2 | 5 | . | x | 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.

325.100 SPECIAL ASSESSMENTS - CAPITAL IMPROVEMENT

Added in 2009 (FY08-09) when Special Assessments moved from the old 363.1xx series to this new 325.xxx series

325.200 SPECIAL ASSESSMENTS - SERVICE CHARGES

Added in 2009 (FY08-09) when Special Assessments moved from the old 363.1xx series to this new 325.xxx series

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

329.000 OTHER PERMITS AND 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. The Other Permits and Fees account code should be used where the permit, fee or special assessment is not categorized by any other account code.

Beginning 2009 (FY08-09): **Licenses** should now be classified as 367.000

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 24th, 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.

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 TAX⁷
(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.

⁷ 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:

Florida Statute	Tax Imposed On
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 - AND - 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. - OR - 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.

Account added in 2008 (FY07-08) effective May 24th, 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

335.230

STATE REVENUE SHARING - EMERGENCY MANAGEMENT ASSISTANCE

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.

 NEW in FY09-10

 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

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.

3 | 4 | 1 | . | x | x | x - **GENERAL GOVERNMENT
(NOT COURT RELATED)**

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.

341.200 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

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, 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>

 Sections 34.191, 34.045(2), 403.413, 775.083, 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>

 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>

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>

351.500 JUDGMENTS AND FINES - AS DECIDED BY TRAFFIC COURT

Including Sections 318.1215, 318.21(2)(f), 318.21(2)2, 318.21(3), 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>

 Sections 318.1215, 318.21(2)(f), 318.21(2)2, 318.21(3), 318.18(2)c, and 316.1577, Florida Statutes

- **Inactive: Intergovernmental Radio Communication Program**

Moved to 351.700 in 2009 (FY08-09)

351.600 JUDGMENTS AND FINES - AS DECIDED BY JUVENILE COURT

351.700 INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM

This account shall include funds collected pursuant to Section 318.21(9), F.S. which refers to 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

351.800 10% OF FINES TO PUBLIC RECORDS MODERNIZATION FUND

This account shall include fine revenues collected pursuant to Section 28.37, F.S. which was revised by Senate Bill 2108 in 2009.

 New for 2010 (FY 09-10)

 Section 28.37, Florida Statutes

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 | 5 | . | x | x | x - FEDERAL FINES & FORFEITS

355.000 FEDERAL FINES & FORFEITS

Account introduced in 2009 (FY08-09)

3 | 5 | 6 | . | x | x | x - STATE FINES & FORFEITS

356.000 STATE FINES & FORFEITS

Account introduced in 2009 (FY08-09)

3 | 5 | 8 | . | x | x | x - FORFEITS

358.100 CONFISCATION OF DEPOSITS OR BONDS HELD AS PERFORMANCE GUARANTEES

Include revenues resulting from confiscation of deposits or bonds held as performance guarantees

Account introduced in 2009 (FY08-09)

358.200 ASSETS SEIZED BY LAW ENFORCEMENT

Includes the following:

- Monies seized through local investigations
- Monies received from the sale of locally seized assets

Account introduced in 2009 (FY08-09)

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 - **INACTIVE: See Note Below**

Account moved beginning 2009 (FY08-09): Special Assessments are now located at 325.xxx

3 | 6 | 3 | . | 2 | x | x - **INACTIVE: See Note Below**

Account moved beginning 2009 (FY08-09): Impact Fees are now located at 324.0xx

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 | 7 | . | x | x | x - **LICENSES**

367.000 LICENSES

Account introduced in 2009 (FY08-09)

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**

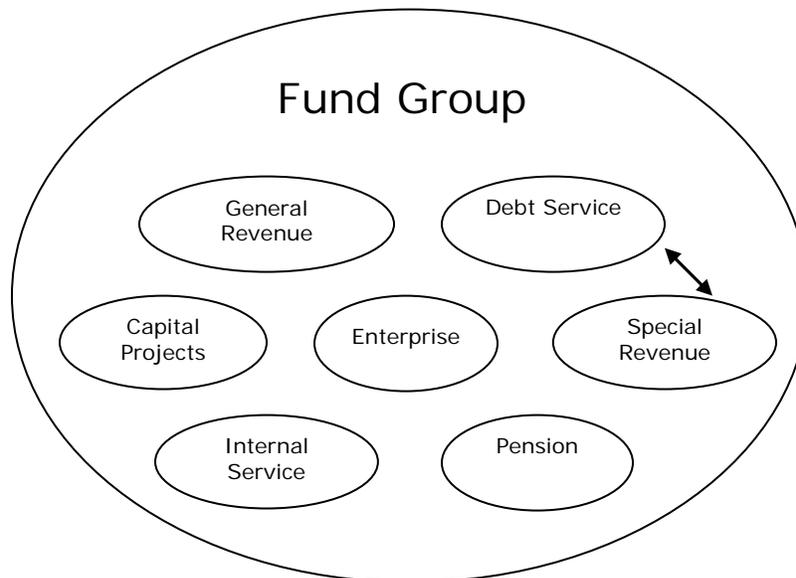
Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include **Intra**governmental transfers and reimbursements. [See figure below] These accounts are not intended for budget cash forward transfers.

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

381.000 INTER-FUND GROUP TRANSFERS IN

Transfers between individual fund groups 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.

381+382/581 Inter-Fund Group Transfers



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**

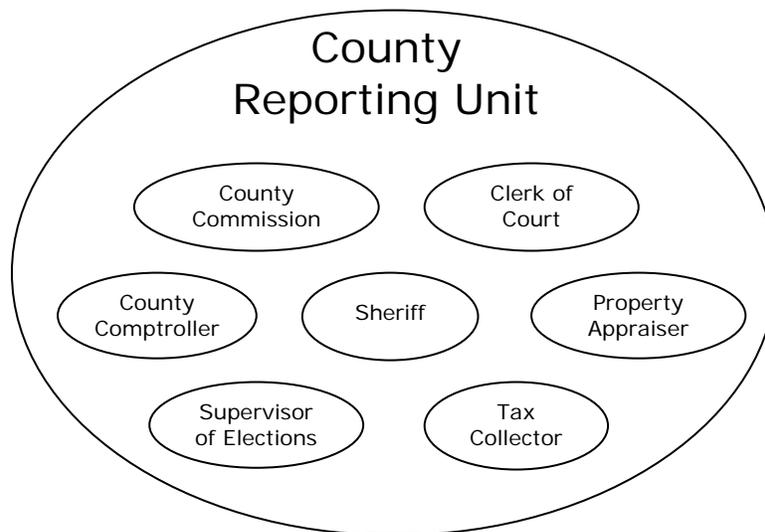
385.000 PROCEEDS FROM REFUNDING BONDS

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

The 386.xxx series is for internal bookkeeping purposes only and should not be reported on the Annual Financial Report to DFS.

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.

386/586 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 **INACTIVE: See Note Below**

 Deleted in FY09-10: Pursuant to Senate Bill 2108.

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 as well as 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

Note: This account will be deleted in 2011 (FY10-11) as everyone should have had time to adjust to GASB 34

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

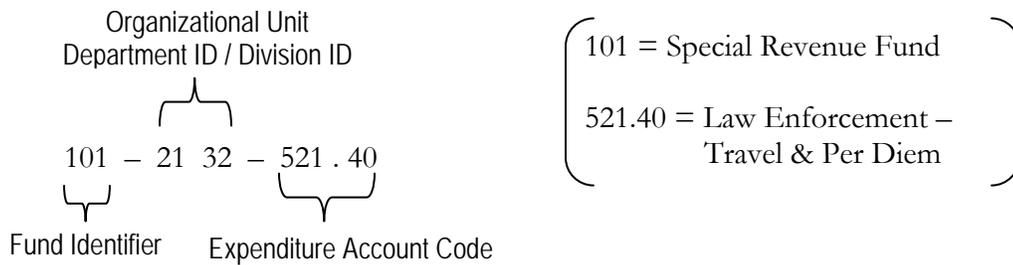
Expenditure/Expense Account Introduction

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.

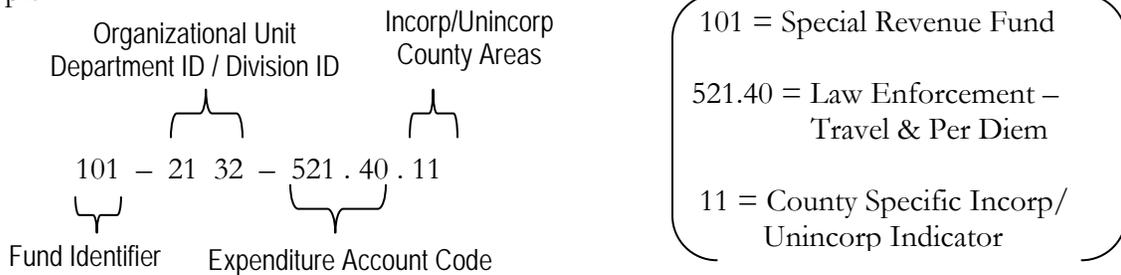
The Uniform Accounting System provides an expenditure code consisting of twelve digits, three for the fund, four for the identification of department and division and five to identify the transaction and other specific information.

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.

516.00 NON-COURT INFORMATION SYSTEMS

Introduced in 2009 (FY08-09)

517.00 DEBT SERVICE PAYMENTS

Debt Service Payments should be used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This would include payments on bonds as well as payments to banks and other financing sources. This account code should be used with an object code from the 70 series.

518.00 PENSION BENEFITS

Pension Benefits should be used for any payment for pension benefits either directly to the employee or to a pension fund (regardless of who actually manages the pension fund). This account code should be used with an object code from the 10 series.

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)
Bad Debt Expense

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
- Hazardous Materials Team (HAZMAT)
- Technical Rescue Team

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

Note: Housing Authorities should use account code 554 – Housing and Urban Development

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

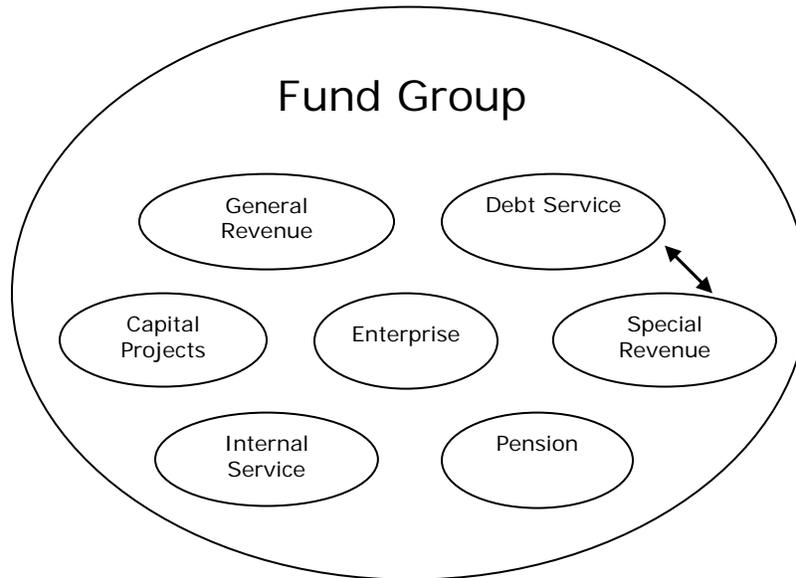
Cost of maintaining other cultural or recreational services not otherwise classified in another account.

581.00 INTER-FUND GROUP TRANSFERS OUT

Transfers from one fund group 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.

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

381+382/581 Inter-Fund Group Transfers



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

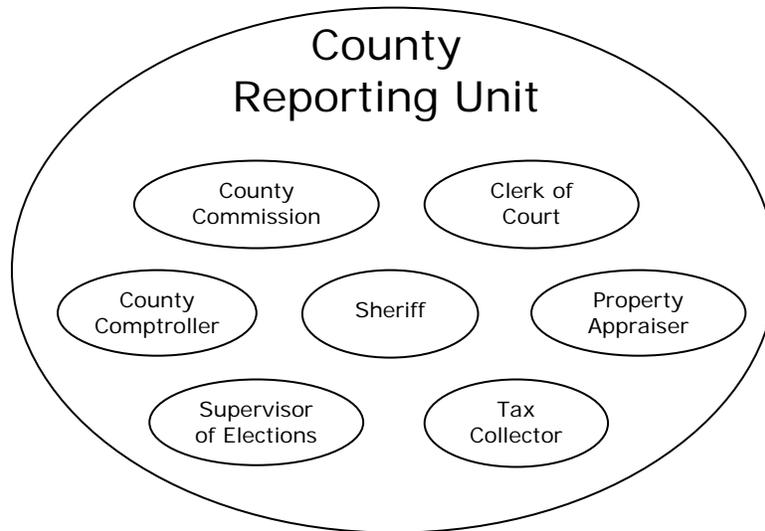
The 586 series is for internal bookkeeping purposes only and should not be reported on the Annual Financial Report to DFS.

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)

386/586 Intra-Governmental Transfers



587.00 CLERK OF COURT EXCESS REMITTANCE

This account shall be used by Clerks of the Court for any remaining allotment from the Justice Administrative Commission that was not spent and was remitted to the Department of Revenue.

NOTE: Must use an object code that rolls up to 30 for AFR reporting (31-59)



Court-Related

588.00 NON-CASH TRANSFERS OUT FROM GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)

This account's purpose is to capture the non-operating transfer out of capital assets from the General Fixed Asset Account Group to governmental activities.

Account introduced in 2009 (FY08-09)

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

590.00 PROPRIETARY - OTHER NON-OPERATING DISBURSEMENTS

591.00 PROPRIETARY - NON-OPERATING INTEREST EXPENSE

This account code should include all interest expense paid from a proprietary fund regardless of the debt source (installment purchase acquisition, bond, note, etc.).

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)

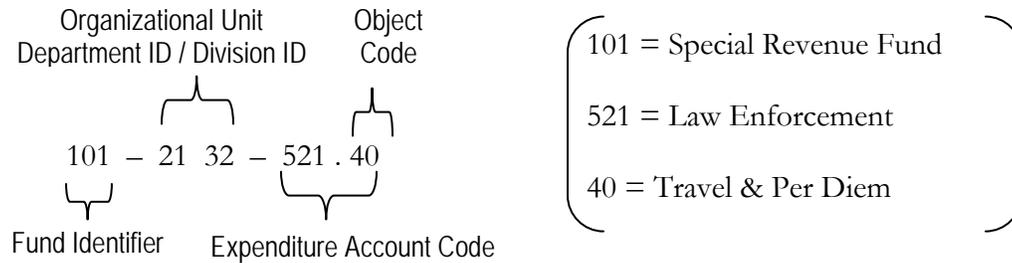
The result from significant transactions or other events within the control of management, that are **either unusual** in nature or **infrequent** in occurrence.

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:

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

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.

16 COMPENSATED ANNUAL LEAVE

Use this object code to capture payments for non-productive salary-related time

Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

17 COMPENSATED SICK LEAVE

Use this object code to capture payments for non-productive salary-related time

Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

18 COMPENSATED COMPENSATORY LEAVE

Use this object code to capture payments for non-productive salary-related time

Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

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.

26 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Current Year expenditures related to OPEB



NEW in 2010 (FY09-10)

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 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 and any other electronic signal.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph

42 FREIGHT & POSTAGE SERVICES

Use for freight and express charges along with drayage, postage, and messenger service

Code introduced in 2009 (FY08-09)

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 as well as non-capital renovation. 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, and professional data costs.

55 TRAINING

Includes training and educational costs

Code introduced in 2009 (FY08-09)

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.

68 INTANGIBLE ASSETS

Per GASB Statement #51

Code introduced in 2009 (FY08-09)

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

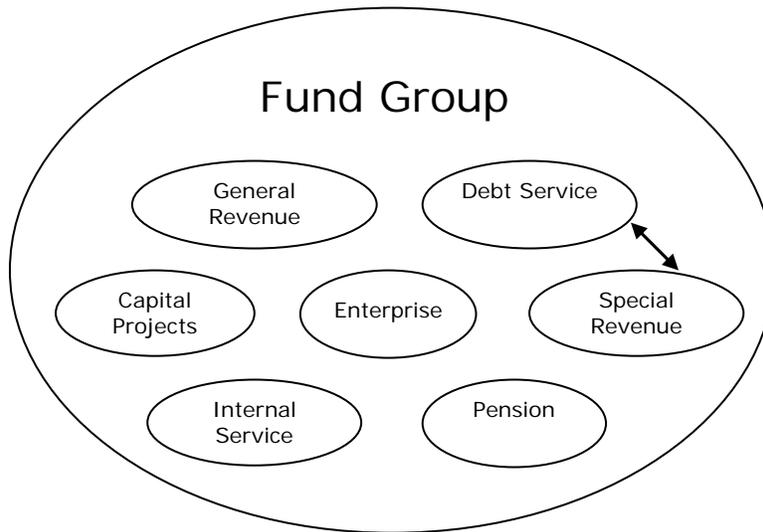
90 OTHER USES

Includes 91 through 99

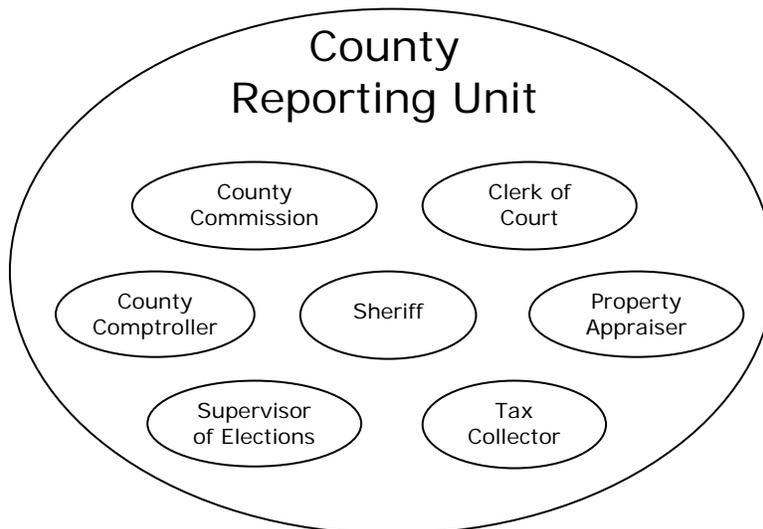
91 INTRAGOVERNMENTAL TRANSFERS

All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra**governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.

381+382/581 Inter-Fund Group Transfers



386/586 Intra-Governmental Transfers



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.

Chapter/Section	Title and/or Subject
11.45	Legislative Organization, Procedures and Staffing- 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

Chapter/Section	Title and/or Subject
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..... 30

2

2¢ Fuel Tax (Constitutional Fuel Tax)..... 63

9

911 Fee..... 50, 61

A

Accounting and Auditing 105

Ad Valorem Tax 28

Ad Valorem Taxes 28

Additional 1 Percent Tax..... 30

Additional Professional Sports Franchise

Facility Tax..... 30, 31

Administrative Service Fees 68

Advances 12, 22, 24, 111

Agency Fund..... 5, 7

Aids to Government Agencies 109

Aids to Private Organizations..... 109

Airport 52, 54, 63

Airport Development

Federal Grant.....52

State Grant.....54

State Revenue Sharing63

Airports

Service Charge.....70

Alcoholic Beverage License Tax

State Revenue Sharing58

Ambulance and Rescue Services 90

Ambulance Fees

Service Charge.....69

Animal Control and Shelter Fees

Service Charge.....71

Article V..... 82

B

Books, Publications, and Library materials
..... 108

Books, Publications, Subscriptions, and
Memberships 107

Building Permit Fees..... 46

Buildings 15, 108

C

Capital Improvement

Special Assessments48

Capital Lease Acquisitions 98

Capital Projects Fund 5, 6

Cardroom Tax

State Revenue Sharing59

Charges for Services

Other72

Charter County Convention Development

Tax.....31, 32

Charter County Transit System Surtax... 36,
37

Charter Schools 71, 97

Service Charge.....71

Child Support Reimbursement

Federal Grant.....52

Clearing Fund 5, 8

Clinic Fees

Service Charge.....71

Communications and Freight Services... 106

Communications Services 41, 106

Communications Services Tax 41

Compensation for Loss of General Capital

Asset.....82

Comprehensive Planning88

Confiscation of Deposits or Bonds Held as

Performance Guarantees 75

Conservation and Resource Management

..... 70, 92

Consolidated County Convention

Development Tax.....31, 32

Constitutional Fuel Tax.....63

Construction in progress..... 108

Consumer Affairs91

Contractual Services 105

Contributions and Donations from Private

Sources.....78

Contributions from Enterprise Operations 80

Convention Development Taxes 31, 32

County Fuel Tax (1¢).....63

County Ninth-Cent Voted Fuel Tax.....33

County Officer Commission and Fees.....69

County Public Hospital Surtax 36, 37, 38, 39

County Revenue Sharing Program	55
Court Reporter Services	105
Cultural Services.....	71, 97
Service Charge.....	71
Culture/Recreation	
Federal Grant.....	53
Local Government Unit Grant.....	66
State Grant.....	55
State Revenue Sharing	65
Current Charges and Obligations	107

D

Debt Proceeds	80
Debt Service	17, 88, 109
Debt Service Fund	5, 6
Debt Service Payment	88
Deferred Compensation Contributions.....	79
Department of Environmental Protection .	37
Depreciation.....	15, 16, 83, 107
Detention and/or Correction.....	90
Developmental Disabilities Services	96
Discretionary Sales Surtaxes.....	36
Discretionary Surtax on Documents	36
Disposition of Fixed Assets.....	77
Distribution of Sales and Use Taxes to Counties	
State Revenue Sharing	59
Dividends	13, 76
Dog Racing	43

E

Economic Environment	
Federal Grant.....	52
Local Government Unit Grant.....	66
State Grant.....	54
State Revenue Sharing	64
Electric Supply System	
Federal Grant.....	51
State Grant.....	54
State Revenue Sharing	62
Electric Utility	
Service Charge.....	70
Electric Utility Services.....	91
Emergency and Disaster Relief	90
Emergency Management Service	
Fees/Charges	
Service Charge.....	62, 69
Employment Opportunity and Development	94
Enhanced 911 Fee	
State Revenue Sharing	50, 61
Enterprise Fund	5, 7
Equity In Pooled Investments	13
Executive Salaries	103

Extraordinary Item	83, 100
Extraordinary Items (Gain)	83

F

Federal Fines & Forfeits	75
Federal Grant	
Airport Development	52
Child Support Reimbursement	52
Culture/Recreation	53
Economic Environment	52
Electric Supply System.....	51
Garbage/Solid Waste	51
Gas Supply System	51
General Government	51
Health or Hospitals.....	52
Mass Transit	52
Other	52, 53
Other Human Services.....	53
Other Physical Environment	52
Other Transportation.....	52
Public Assistance	52
Public Safety	51
Sewer/Wastewater.....	52
Water Supply System	51
Federal Payments In Lieu Of Taxes	53
Fees remitted to County from Clerk of Circuit Court.....	68
Fees remitted to County from Clerk of County Court.....	68
Fees remitted to County from Property Appraiser	68
Fees remitted to County from Sheriff.....	68
Fees remitted to County from Supervisor of Elections	68
Fees remitted to County from Tax Collector	68
FICA Taxes.....	104
Fines	
Library	75
Local Ordinance Violations	75
Pollution Control Violation.....	75
Pollution Control Violations.....	75
Fines & Forfeits	
Federal.....	75
State.....	75
Fire Control.....	89
Fire Protection	
Service Charge.....	69
Firefighter	35, 60
Firefighter Supplemental Compensation State Revenue Sharing	60
First Local Option Fuel Tax	34
Flood Control/Stormwater Management...	92
Florida Revenue Sharing Act of 1972.....	55

Forfeits	73, 75, 76	Hospital Services	95
Franchise Fee	40, 46, 77	Housing	
Cable Television	47	Service Charge	69, 71
Electricity	47	Housing and Urban Development	94
Gas	47	Housing Assistance Loan Trust Fund	36
Other	47	Housing for Prisoners	
Sewer	47	Service Charge	69
Solid Waste	47	Human Services	
Telecommunications	47	Local Government Unit Grant	66
Water	47		
Freight & Postage Services	106	I	
Freight Services	106	Impact Fees	
Fuel Tax Refunds and Credits	64	Commercial	
G		Culture/Recreation	48
Gain or Loss on Sale of Investments	76	Economic Environment	48
Garbage/Solid Waste		Human Services	48
Federal Grant	51	Other	48
Service Charge	70	Physical Environment	48
State Grant	54	Public Safety	47
State Revenue Sharing	62	Transportation	48
Garbage/Solid Waste Control Services ...	91	Physical Environment	47, 48
Gas Supply System		Public Safety	47, 48
Federal Grant	51	Residential	
State Grant	54	Culture/Recreation	48
State Revenue Sharing	62	Economic Environment	48
Gas Utility		Human Services	48
Service Charge	70	Other	48
Gas Utility Services	91	Physical Environment	47
General Fixed Asset Account Group	100	Public Safety	47
General Fund	5, 6	Transportation	48
General Government		Transportation	48
Federal Grant	51	Indigent Care and Trauma Center Surtax	36, 37, 38
Local Government Unit Grant	66	Industry Development	94
State Grant	53	Infrastructure	15, 108
General Long-Term Debt Account Group ..	5	Installment Purchase Acquisitions	98
Governmental Activities	5, 6	Installment Purchases and Capital Lease	
Government-Wide Financial Reporting ..	5, 6	Proceeds	80
Green Utility Fee	50	Insurance	35, 56, 104, 106
Gross Receipts Tax on Commercial		Insurance Agents County Licenses	56
Hazardous Waste Facilities	43	State Revenue Sharing	56
H		Insurance Premium Tax for Firefighter	
Health Inspection Fees		Pension	35
Service Charge	71	Insurance Premium Tax for Police Officer	
Health Insurance	104	Retirement	35
Health or Hospitals		Intangible Assets	15, 16, 108
Federal Grant	52	Interest	12, 13, 19, 76, 82, 100, 109, 111
State Grant	54	Interfund Transfers	79, 98
State Revenue Sharing	65	Interfund Transfers In	79
Health Services	95	Intergovernmental Radio Communication	
High Tourism Impact Tax	31	Program	74
Hospital Charges		Internal Service Fund	5, 7
Service Charge	71	Internal Service Fund Fees and Charges ..	68
		Investigations	105

J

Jai Alai 43, 58

Judgments and Fines

- As Decided by Circuit Court Civil.....74
- As Decided by Circuit Court Criminal.....73
- As Decided by County Court Civil.....73
- As Decided by County Court Criminal73
- As Decided by Juvenile Court.....74
- As Decided by Traffic Court.....74
- Circuit Court Civil.....74
- Circuit Court Criminal73
- County Court Civil.....73
- County Court Criminal.....73
- Juvenile Court.....74
- Other75
- Traffic Court74

L

Land 14, 108

Law Enforcement 69, 89

Law Enforcement Services

- Service Charge.....69

Legal Counsel..... 88

Libraries 71, 97

- Service Charge.....71

Library Fines 75

Local Business Tax..... 42

Local Communications Services Tax..... 41

Local Discretionary Sales Surtaxes 36

Local Government Half-Cent Sales Tax

- State Revenue Sharing59

Local Government Infrastructure Surtax . 36, 37, 38

Local Government Unit Grant -

- Culture/Recreation 66

Local Government Unit Grant - Economic Environment..... 66

Local Government Unit Grant - General Government 66

Local Government Unit Grant - Human Services 66

Local Government Unit Grant – Human Services 66

Local Government Unit Grant - Other 66

Local Government Unit Grant - Physical Environment..... 66

Local Government Unit Grant - Public Safety 66

Local Government Unit Grant – Public Safety 66

Local Government Unit Grant - Transportation..... 66

Local Government Unit Grant –

- Transportation.....66

Local Occupational License Tax.....42

Local Option Food & Beverage Taxes.....29

Local Option Taxes.....29

Local Ordinance Violations

- Fines75

M

Machinery and Equipment..... 108

Mass Transit

- Federal Grant.....52
- Service Charge.....70
- State Grant.....54
- State Revenue Sharing63

Mass Transit Systems93

Medical Examiners90

Mental Health Services.....95

Mobile Home License Tax

- State Revenue Sharing57

Municipal Pari-Mutuel Tax43

Municipal Parking Facility Space

- Surcharges44

Municipal Resort Taxes29

Municipal Revenue Sharing Program.....56

N

Natural Gas40

Net Increase (Decrease) in Fair Value of Investments 76

Non-Court Information Systems 88

Non-Operating

- Interest Expense100, 111

Non-operating Grant Expense..... 111

Non-Operating Grant Expense 111

O

Occupational License Tax 42, 46

Office Supplies 107

Oil, Gas, and Sulfur Production Tax64

Operating Supplies 107

Other Charges for Services 72

Other Culture/Recreation Charges

- Service Charge.....71

Other Economic Environment Charges

- Service Charge.....71

Other Federal Grants.....53

Other Franchise Fees.....47

Other General Government

- State Revenue Sharing60

Other General Government Charges and Fees.....69

Other General Taxes 41, 42, 43

Other Human Services		Printing and Binding	106
Federal Grant.....	53	Private Purpose Trust Fund.....	5
State Grant.....	55	Proceeds	
State Revenue Sharing	65	State Revenue Sharing	55
Other Human Services Charges		Proceeds from Refunding Bonds.....	80
Service Charge.....	71	Professional Services	105
Other Judgments, Fines, And Forfeits	76	Professional Sports Franchise Facility Tax	
Other Miscellaneous Revenues	78, 79	30, 31
Other Non-Operating Sources-Proprietary	82	Promotional Activities	106
Other Physical Environment		Proprietary	
Federal Grant.....	52	Capital Contributions from Federal	
Service Charge.....	70	Government.....	82
State Grant.....	54	Capital Contributions from Other Public	
Other Physical Environment		Source	82
State Revenue Sharing	63	Capital Contributions from State Government	
Other Postemployment Benefits (OPEB) 22,		82
104		Federal Grants and Donations	82
Other Public Safety		Interest.....	82
State Revenue Sharing	62	Other Grants and Donations.....	82
Other Public Safety Charges and Fees		Other Non-Operating Sources	82
Service Charge.....	69	State Grants and Donations	82
Other State Grants	55	Protective Inspection Fees	
Other Transportation		Service Charge.....	69
Federal Grant.....	52	Protective Inspections	90
State Grant.....	54	Public Assistance	
State Revenue Sharing	63	Federal Grant.....	52
Other Transportation Charges		Public Assistance Services.....	95
Service Charge.....	70	Public Safety	
Other Utility Service Taxes	41	Federal Grant.....	51
Overtime	103	Local Government Unit Grant.....	66
P		State Grant.....	53
Parking Facilities.....	70, 93	Public Welfare	
Service Charge.....	70	State Grant.....	54
Parks and Recreation	71, 97	State Revenue Sharing	65
Service Charge.....	71	R	
Payments From Other Local Units In Lieu		Railroads	
Of Taxes	67	Service Charge.....	70
Pension Benefits.....	89, 105	Recording Fees	
Pension Fund Contributions.....	78, 79	Service Charge.....	68
Pension Trust Fund.....	5, 7	Refunded Bond Escrow Agent	98
Per Diem	105	Rentals and Leases	106
Permanent Fund	5, 6	Rents and Royalties	77
Personal Services	103	Repair and Maintenance Services.....	106
Personnel Services	103	Retirement Contributions	104
Petroleum Gas	40	Revolving Fund.....	5, 8
Phosphate Rock Severance Tax	63	Road and Street Facilities	93
Physical Environment		Road Materials and Supplies.....	107
Local Government Unit Grant.....	66	S	
Pollution Control Violation		Salaries and Wages	103
Fines	75	Sale of Contraband Property Seized by Law	
Pollution Control Violations		Enforcement	76
Fines	75	Sale of General Capital Asset	82
Principal	109		

Sale of General Capital Assets	82	Service Charge.....	70
Sale of Surplus Materials and Scrap.....	77	Shared Revenue From Other Local Units	66
School Capital Outlay Surtax	36, 39	Slot Machine Proceeds.....	78
Second Local Option Fuel Tax.....	34	Small County Surtax.....	36, 37, 38
Service Charge		Special Act Fuel Tax (Section 206.61,F.S)	
Airports.....	70	33
Ambulance Fees	69	Special Assessments . 12, 21, 22, 45, 48, 49	
Animal Control and Shelter Fees.....	71	Capital Improvement.....	48
Cemetery	70	Service Charges.....	49
Charter Schools.....	71	Special District, Subcounty, and Special	
Clinic Fees.....	71	Convention Development Taxes.....	32
Conservation and Resource Management...70		Special Events.....	71, 97
Cultural Services	71	Service Charge.....	71
Electric Utility	70	Special Items	83, 100
Emergency Management Service		Special Pay.....	103
Fees/Charges.....	62, 69	Special Recreation Facilities	71, 97
Fire Protection	69	Service Charge.....	71
Garbage/Solid Waste	70	Special Revenue Fund	5, 6
Gas Utility	70	State Communications Services Tax.....	41
Health Inspection Fees.....	71	State Fines & Forfeits	75
Hospital Charges.....	71	State Grant	
Housing.....	69, 71	Other	54, 55
Housing for Prisoners.....	69	State Grant - Airport Development	54
Law Enforcement Services.....	69	State Grant - Culture/Recreation	55
Libraries.....	71	State Grant - Economic Environment	54
Mass Transit	70	State Grant - Electric Supply System	54
Other Culture/Recreation Charges.....	71	State Grant - Garbage/Solid Waste.....	54
Other Economic Environment Charges	71	State Grant – Garbage/Solid Waste	54
Other Human Services Charges.....	71	State Grant - Gas Supply System	54
Other Physical Environment.....	70	State Grant - General Government	53
Other Physical Environment Charges.....	70	State Grant - Health or Hospitals.....	54
Other Public Safety Charges and Fees	69	State Grant - Mass Transit	54
Other Transportation Charges	70	State Grant – Mass Transit.....	54
Parking Facilities	70	State Grant - Other Human Services.....	55
Parks and Recreation.....	71	State Grant - Other Physical Environment	54
Protective Inspection Fees	69	State Grant - Other Transportation.....	54
Railroads	70	State Grant - Public Safety	53
Recording Fees	68	State Grant - Public Welfare	54
Sewer/Wastewater Utility	70	State Grant – Public Welfare	54
Special Events.....	71	State Grant - Sewer/Wastewater	54
Special Recreation Facilities	71	State Grant - Stormwater Management...54	
Tolls.....	70	State Grant – Stormwater Management...54	
Tolls (Ferry, Road, Bridge, Etc.)	70	State Grant - Water Supply System.....	54
Water Ports and Terminals.....	70	State Housing Initiatives Partnership (SHIP)	
Water Utility.....	70	64
Water/Sewer Combination Utility	70	State Payments In Lieu of Taxes.....	66
Service Charges		State Revenue Sharing	
Special Assessments	49	Airport Development.....	63
Settlements	78	Alcoholic Beverage License Tax.....	58
Sewer/Wastewater		Cardroom Tax.....	59
State Grant.....	54	Culture/Recreation	65
State Revenue Sharing	62	Distribution of Sales and Use Taxes to	
Sewer/Wastewater		Counties.....	59
Federal Grant.....	52		
Sewer/Wastewater Services	91		
Sewer/Wastewater Utility			

Economic Environment	64
Electric Supply System.....	62
Enhanced 911 Fee.....	61
Firefighter Supplemental Compensation	60
Garbage/Solid Waste	62
Gas Supply System	62
Health or Hospitals.....	65
Insurance License Tax.....	56
Local Government Half-Cent Sales Tax	59
Mass Transit	63
Mobile Home License Tax	57
Other	60, 62, 63, 65
Other General Government	60
Other Human Services	65
Other Physical Environment.....	63
Other Public Safety	62
Other Transportation.....	63
Proceeds	55
Public Welfare.....	65
Sewer/Wastewater.....	62
Water Supply System	62
Stormwater Fees.....	49
Stormwater Management	
State Grant.....	54
T	
Tolls	
Service Charge.....	70
Tolls (Ferry, Road, Bridge, Etc.)	
Service Charge.....	70
Tourist Development Taxes	30
Training	107
Transfer from	
Clerk to Board of County Commissioners	81
Transfer From	
Clerk of Circuit Court	81
County Comptroller.....	81
Property Appraiser	81
Sheriff.....	81
Supervisor of Elections.....	82
Tax Collector.....	81

Transfer Out From Constitutional Fee	
Officers	99
Transfers	24, 79, 81, 98, 99, 100, 110
Transportation	
Local Government Unit Grant.....	66
Travel and Per Diem.....	105
U	
Unemployment Compensation	104
Utility Service Tax	
Cable Television.....	40
Electricity	40
Fuel Oil.....	41
Gas.....	40
Other	41
Propane	41
Telecommunications.....	40
Water.....	40
Utility Services	40, 91, 106
V	
Vessel Registration Fee	50
Voter-Approved Indigent Care Surtax	36, 39
W	
Water Ports and Terminals	
Service Charge.....	70
Water Supply System	
Federal Grant.....	51
State Grant.....	54
State Revenue Sharing	62
Water Transportation Systems	93
Water Utility	
Service Charge.....	70
Water Utility Services	91
Water/Sewer Combination Utility	
Service Charge.....	70
Water-Sewer Combination Services.....	91
Works of Art / Collections	108