

# Chart of Accounts Reference Book

As of September 30, 2025



**CITY OF**  
**MIAMI**  
**FLORIDA**

This book provides a comprehensive reference for the City of Miami's Chart of Accounts, organized by Funds, Organizations, and Objects. It is designed to support Financial management reporting, and compliance, with the Florida Uniform Chart of Accounts.

Prepared by the Finance Department  
Accounting and Reporting Division

# Chart of Accounts Reference Book

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## Section 1 Fund Groups and Fund Types

Fund Group	Fund Types	Title	Description
0	00001-05002 (including 50001)	General Fund	To account for all financial resources not accounted for and reported in another fund. It is the general operating fund of the City
1	10000-19999	Special Revenue Funds	To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects
2	20001-29999	Debt Service Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest
3	30001-39999	Capital Projects Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays
5	50001	Internal Service Funds	Included in the General Fund
6	60000-69999	Custodial and 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 and for assets held by government in a purely custodial capacity
8	80000-89999 (including 97100)	Emergency Services Funds	To account for grant expenditures and FEMA reimbursements related to disasters and certain Covid-19 related grant receipts and disbursements
9	90000-99999	Other Funds including Treasury Funds	

General Fund:			
	Code	Fund Name	Fund Description
	00001	General Fund	
	04001	Solid Waste	
	04002	Public Facilities & Convention Centers	
	04003	Building	
	04004	Building Sub Fund	
	04005	Transportation Reserve	
	05001	GSA	
	05002	Risk Management	
	Internal Service Fund		
	50001	Internal Service Fund	
Special Revenue Funds:			
	CRA Special Revenue Fund		To account for revenues and expenditures to be used for special operations in the defined CRAs.
	10000	CRA-Midtown	
	10030	CRA-General Operations	
	10040	CRA-OMNI	
	10050	CRA-SEOPW	
	10051	CRA-SEOPW Non TIF	
	General Special Revenue Fund		To account for activities that are designated as special revenue which do not fall into one of the previous special revenue categories.
	10090	General Special Revenue	
	10095	Public Benefits Fund	
	60010	Pension Stabilization Fund	
	98004	ARRA-Others-Memo Only	
	Public Facilities Special Revenue Fund		To account for the operations of the City of Miami/University of Miami, James L. Knight International Center and Parking Garage.
	10100	Public Facilities	
	10110	Sports Facilities and Activities	
	Planning & Economic Development Special Revenue Fund		To account for the operations of the Economic Development and Planning Services.
	10400	Planning Services	
	10401	Planning Services-DRI DT	
	10402	Planning Services-DRI SEOPW	
	10410	Planning and Zoning Tree Trust Fund	
	10420	Public Art Fund	
	10430	Hist Presorvation Trust Fud	
	10440	Public Benefits Trust Fund	
	10450	Economic Development	
	Model City Community Redevelop District Special Revenue Fund		To account for the revitalization efforts for the redevelopment of the Liberty City Community Revitalization District.
	10490	Model City Community Redevelop District	
	Little Haiti Revitalization Trust		To account for the revitalization efforts for the redevelopment of the Little Haiti Community Revitalization District.
	10491	Little Haiti Revitalization Trust Fund	
	Fire Rescue Services Special Revenue Fund		To account for the grants revenues and expenditures which supplement the City's emergency Fire Rescue operations.
	11000	Fire Rescue Services	
	11100	UASI-Fire Rescue	
	NET Offices & Code Enforcement Special Revenue Fund		To account for the operations of the City's Neighborhood Enhancement Teams (NET Offices)
	11500	Net Offices & Code Enforcement	
	Parks & Recreation Services Special Revenue Fund		To account for the operations of the Parks and Recreation Services
	11550	Parks & Recreation Services	
	11551	Parks-Miami Freedom Park	
	11560	Parks and Open Space Trust Fund	

Code	Fund Name	Fund Description
<b>Virginia Key Beach Park Trust Special Revenue Fund</b>		To account for the activities to preserve, restore, and maintain the Historic Virginia Key Beach Park.
11590	Virginia Key Beach Park Trust	
<b>Police Services Special Revenue Fund</b>		To account for the proceeds of various grants from Local, State, and Federal Agencies that are expended for police activities.
12000	Police Services	
12200	Police E911	
12210	Police E911-Wireless	
12220	Police E911-Prepaid	
98003	ARRA-Police-Memo Only	
<b>Law Enforcement Trust Special Revenue Fund</b>		To account for confiscated monies awarded to the City for law enforcement related expenditures as stipulated by State Statutes.
12500	Law Enforcement Trust Fund	
<b>Public Works Services Special Revenue Fund</b>		To account for the proceeds granted from Local and State Agencies to be used for maintenance of streets, highways, sidewalks and infrastructure.
13000	Public Works Services	
<b>Solid Waste Recycling Trust</b>		To account for the funds received through the recycling program that are utilized to pay for scholarships annually to educational institutions for Solid Waste employees and for the children or legal dependents of Solid Waste employees.
13100	Solid Waste Recycling Trust	
<b>City Clerk Services Special Revenue Fund</b>		To account for the operations of the Passport Facility, Municipal Archives and Records, and related programs.
13500	City Clerk Services	
<b>Other Special Revenue Funds</b>		
13600	Local Option Gas Tax	
13620	Miami-Dade Tourist Tax	
13640	Communication Service Tax	
13660	Stormwater Utility	
13680	Grants/Donations	
15000	Health Facilities Authority	
<b>Community Development Special Revenue Fund</b>		To account for the proceeds from the Federal government under the U.S. Department of Housing and Urban Development.
14000	CD-Prior To FY06 Projects	
14001	CD-CDBG	
14002	CD-HOME	
14004	CD-ESG	
14005	CD-HOPWA	
14007	CD-Lead Hazard Control	
14008	CD-Affordable Housing Trust Fund	
14009	CD-Section 108 Debt	
14010	CD-Mayor's Poverty Initiative	
14011	CD-Other Sources	
14012	CD-EDI - Economic Development Initiative Grant	
14013	CD-Housing Loan Recovery	
14014	CD-My Safe Florida	
14015	CD-Disaster Recovery Initiative	
14016	CD-S8-Mod Rehab 1	
14017	CD-S8-Mod Rehab 2	
14018	CD-Neighborhood Stabilization Program	
98001	ARRA-CD-Memo Only	
<b>SHIP Special Revenue Fund</b>		To account for the monies received from the State of Florida Housing Finance Corporation to used to provide home ownership and rental housing programs at the local level.
14003	CD-SHIP	

Code	Fund Name	Fund Description
<b>Section 8 Vouchers Program Special Revenue Fund</b>		To account for the monies received for administration and assistance to be provided in accordance with Section 8 of the U.S. Housing Act of 1937, as amended under the Choice Housing Voucher Program.
14006	CD-S8-Vouchers Program	
<b>CD-Mainstream Vouchers Program</b>		To account for the monies received from the Federal governmentg under the U.S. Department of Housing and Urban Development.
14019	CD-Mainstream Vouchers Program	
<b>Homeless Program Special Revenue Fund</b>		To account for the activities of the City's homeless program.
14800	Homeless Program	
14801	Human Services	
14900	Miami Arts and Entertainment Council	
<b>Bayfront Park Land Acquisition Trust Fund</b>		To account for the acquisition of real property adjacent to the Miami River and Biscayne Bay in order to provide public access and public enjoyment of those waterbodies.
15100	Bayfront Park Land Acquisition Trust Fund	
<b>Miami Ballpark Parking Facilities Special Revenue Fund</b>		To account for the operations of the Miami Ballpark Parking Facility.
15400	Miami Ballpark Parking Facilities	
<b>Departmental Improvement Initiative Special Revenue Fund</b>		To account for the funds designated for the City of Miami initiatives related to qualify of life and technology.
15500	Departmental Improvement Initiative	
15501	Grants-Work Force Programs	
15502	Grants-Other Programs	
15503	Miami For Everyone Program	
<b>Transportation and Transit Special Revenue Fund</b>		To account for the operations of the City's transit and transportation projects.
15600	Transportation and Transit	
15601	Transportation Cross Bay	
<b>Gusman &amp; Olympia Special Revenue Fund</b>		
15900	Gusman & Olympia	
<b>Debt Service Funds:</b>		
<b>General Obligation Bonds Debt Service Fund</b>		To account for monies for payment of principal, interest, and other costs related to various issues of long-term general obligation bonds. Debt Service is financed primarily bu an ad valorem tax.
20001	GOB-Various	
20002	GOB-2002 Homeland Defense	
20003	GOB-Refunding 2007A	
20004	GOB-2007B Homeland Defense	
20005	GOB-2009 Homeland Defense-HD3	
20006	GOB-Limited Refunding Series 2015 - 2002	
20007	GOB Limited Refunding 2017 (2007A 2009)	
20008	GOB Limited Ad Valorem Bonds, Series 2024A INF (Tax-Exempt)	
20009	GOB Limited Ad Valorem Bonds, Series 2024B INF (Taxable)	
20010	GOB Limited Ad Valorem Bonds, Series 2024C (Tax-Exempt)	

Code	Fund Name	Fund Description
<b>Special Obligation Bonds Debt Service Fund</b>		To account for monies for payment of principal, interest, and other costs related to various special obligated and revenue bonds and loans.
24001	SOB-1987 JL Knight Convention Center	
24002	SOB-1995 Pension & Comp Absence	
24003	SOB-1995 Administration Building	
24004	SOB-Refinance 2002A	
24005	SOB-Refinance 2002B	
24006	SOB-Refinance 2002C	
24007	SOB-Sunshine State Loan 1988	
24008	SOB-Sunshine State Loan 1995	
24009	SOB-HUD SEOPW / Wynwood	
24010	SOB-Jungle Island Loan Payment	
24011	SOB-Series 2007 Str & Sdwls Improv	
24012	SOB-2010A Parking Tax Exempt	
24013	SOB-2010B Parking Taxable	
24015	SOB-Port of Miami Tunnel	
24016	2014 Refunding Series 202 A & C Bonds	
24017	FDEP Loan Wagner Creek Debt Service Fund	
24018	2015 Vehicle Lease Debt Service	
24019	S2017 SOB Park Remediation	
24020	City Wide Radio Communication System	
24021	SOB Non Ad Val Ref Note Series 2017 (2011A)	
24022	SOB Non Ad Val Ref Pension Series 2017 (2009)	
24023	Taxable SO Pkng Rev Refunding S18	
24024	Dell Financial Services Lease 2018	
24025	SOB Street & Sdwls Ref Series 2018A (2007)	
24026	SOB Street & Sdwls Ref Series 2018B (2009)	
24027	SOB Street & Sdwls Series 2018C	
24028	2019 Vehicle Lease-to-Own Program	
24029	SOB-Marlins Garage Refunding Series 2019	
24030	SOB-Port of Miami Tunnel S2020 Taxable	
24031	SOB-FPL Underground Series 2021 Tax Exempt Fund	
24032	SOB-Port of Miami Tunnel S2023 Tax Exempt (Exchange S2020)	
24033	SOB-Administration Building Series 2023A Tax Exempt	
24034	SOB-Oracle Series 2023B Taxable	
24035	2025 Motorola Equipment Lease-Purchase Agreement	
27999	SOB-Bonds Inactivated 10/02 - 9/05	

Code	Fund Name	Fund Description
<b>Community Redevelopment Agency Debt Service Fund</b>		To account for monies for payment of principal, interest, and other costs related to various CRA special obligation bonds and loans.
26001	SOB-CRA-Tax Increment Series 2014 A-1	
26002	SOB-CRA-Tax Increment Series 2014 A-2	
26003	Omni CRA Tax Increment Revenue Notes Series 2018-A	
26004	Omni CRA Tax Increment Revenue Notes Series 2018-B	
28001	Community Redevelopment Agency 1990	
<b>Capital Project Funds:</b>		
<b>CRA Capital Projects Fund</b>		To account for the acquisition or construction of major capital facilities for community redevelopment in the defined CRA.
30000	CRA	
30001	CRA CIP-Aff Hsing Dev 2014A-1	
30002	CRA CIP-Aff Hsing Dev 2014A-2	
30003	Omni CRA Tax Increment Revenue Notes Series 2018-A	
30004	Omni CRA Tax Increment Revenue Notes Series 2018-B	
<b>Other Capital Projects Fund</b>		
31000	General Government Projects	
31001	P25 Public Safety Equipment Lease	
31002	Dell Financing Lease 2018	
31300	Sanitary Bonds	
31400	CIP Gen Fund Funding	
32000	Public Safety	
32100	2015 Vehicle Lease	
32101	2019 Vehicle Lease to Own Program	
33000	Disaster Recovery	
34000	Public Facilities-CIP	
34100	City Admin Building 2023A	
35000	Parks & Recreation	
35100	CRA-Museum Park	
36000	Streets & Sidewalks	
37000	Sanitary Sewers	
38000	Storm Sewers	
38100	Storm Sewers-WC Loan	
39000	Solid Waste-CIP	
39900	Mass Transit	
<b>Impact Fee</b>		To account for the collection of impact fees and the cost of capital improvement projects for the types of improvements for which the impact fees was imposed.
31100	Impact Fees	
<b>General Obligation Bonds</b>		
31200	Homeland Defense Bonds	
31201	Homeland Defense Bonds-Series 2	
31202	Homeland Defense Bonds-Series 3	
31500	GOB-Miami Forever Bond S1A	
31501	GOB-Miami Forever Bond S1B	
31502	GOB-Miami Forever Bond S2B Taxable	
31503	GOB-Miami Forever Bonds - INF - Tax-Exempt Series 2024A	
31504	GOB-Miami Forever Bonds - INF - Taxable Series 2024B	
31505	GOB Miami Forever Bonds Tax-Exempt Series 2024C	
31600	City Administration Building Financing	



Code	Fund Name	Fund Description
<b>Special Obligation Bonds</b>		To account for the receipt and disbursement of bond proceeds from special obligation debt and loan agreements to be used for constructions and/or acquisitions activities for the City.
31700	Oracle Cloud Series 2023B	
34011	Parking Tax Exempt Bond-2010A	
34012	Parking Taxable Bond-2010B	
35001	SOB2017 Park Remediation & Flexpark	
35002	S2017 DOI Marine St & Museum Complex	
35003	S2018 DOI FPL Underground	
36100	Street Bond-2007 Series	
36101	Street Bond-2009 Series	
36102	Street Bond-2018C Series	
<b>Transportation and Transit</b>		To account for expenditures for the improvement to infrastructure that enhances transportation options, improves safety, and increases mobility within city limits.
36500	Transportation and Transit CITT	
<b>Pension Trust Funds:</b>		
60000	Elective Official Retirement Trust	
61000	Wynwood BID Custodial Fund	
<b>Emergency Services Funds:</b>		
80000	Emergency Projects-Hurricane Related	
80001	Emergency Projects-Hurricane Irma 2017	
80002	Emergency Projects-Hurricane Future Use	
80003	Emergency Projects-Coronavirus-Non Hurricane	
80004	Emergency - Hurricane Related for Future Use 4	
80005	Emergency-Coronavirus American Rescue Plan Assistance Fund	
81000	Emergency Projects-Non-Hurricane Related	
82000	Emergency Projects-Non-Disaster Projects	
82001	Emergency Rental Assistance	
97100	American Rescue Plan Act SRF	
97300	American Rescue Plan Act Capital Fund	
<b>Treasury/Others Funds:</b>		
90000	General Fixed Assets Account Group	
90010	General Long-Term Debt Account Group	
91000	Yearend GASB Entries	
92001	Miami Sports & Exhibition Authority	
92002	Downtown Development Authority	
92003	Department of Off-Street Parking	
92004	Bayfront Management Trust	
92005	Health Facilities Authority-CU	
98002	ARRA-Fire-Memo Only	
99900	Treasury Fund	

**Section 2****Organizations**

Organization Group	Organization	Title
101-103	General Government	Office of the Mayor
111-115	General Government	Commissioners
121	General Government	Office of City Clerk
131	General Government	Office of the City Attorney
141	General Government	Office of Civil Services
150	General Government	Office of City Manager
151	General Government	Office of NET
152	Public Safety	Office of Code Compliance
154	General Government	Office of Film and Entertainment
156	General Government	Office of Agenda Coordination
160-169	General Government	Finance
171-175	General Government	Human Resources
181-189	Public Safety	Fire - Rescue
190-199	Public Safety	Police
201-209	Public Works	Public - Works
211-217	Public Works	Solid Waste
221	Public Facilities	Real Estate and Asset Management
231	General Government	Office of Strategic Planning and Budgeting
241-248	Public Works	General Service Administration
251	General Government	Innovation and Technology Department
261	General Government	Procurement
271	General Government	Office of the Auditor General
272	General Government	Office of the Independent Inspector General
281-284	Planning and Development	Building
291-299	Parks and Recreation	Parks Department
301-303	General Government	Risk Management Department
311	Planning and Development	Hearing Board Department
330	General Government	Veterans Affairs and Homeless Programs
341-342	Planning and Development	Zoning Department
351-356	Planning and Development	Planning
371	General Government	Office of Grants Administration
381	General Government	Office of Communications
401	General Government	Capital Improvements and Transportation
431	General Government	Office of Equal Opportunity & Diversity
441	Public Works	Office of Resiliency and Sustainability
450	General Government	Dept Human Services
460	General Government	Arts & Entertainment Council
470	General Government	Dept Economic Transformation and Innovation
900	Community Redevelopment Areas	Little Haiti Revitalization Trust
910	Community Development	Community Development Department
920	Community Redevelopment Areas	CRA Department
930	Community Redevelopment Areas	Liberty City Revitalization Trust
940	Parks and Recreation	Virginia Key Park Trust
960	General Government	Pensions
970-982	General Government	Non-Departmental

**General Government:**

<b>Code</b>	<b>Organization Name</b>
<b>Mayor</b>	
101000	Office of the Mayor
102000	Mayors International Council
103000	Office of the Mayor - EB5
<b>Commissioner District 3</b>	
111000	Commissioner District - 3
111001	Commissioner District - 3 - District Office
111002	Commissioner District - 3 - Tower Theater
<b>Commissioner District 4</b>	
112000	Commissioner District - 4
112001	Commissioner District - 4 - District Office
<b>Commissioner District 2</b>	
113000	Commissioner District - 2
113001	Commissioner District 2 - District Office
<b>Commissioner District 1</b>	
114000	Commissioner District - 1
114001	Commissioner District - 1 - District Office
<b>General Special Revenue Fund</b>	
115000	Commissioner District - 5
115001	Commissioner District 5 - District Office
<b>Commission Chairpersons Office</b>	
116000	Commission Chairpersons Office
<b>Office of City Clerk</b>	
121000	City Clerk
<b>Office of the City Attorney</b>	
131000	City Attorney
<b>Office of Civil Service</b>	
141000	Civil Services
<b>Office of City Manager</b>	
150001	City Manager's Office
150002	City Manager's Office-Agenda Office
150003	City Manager's Office-Office of Film & Entertainment
150004	City Manager's Office-Unsafe Structures
150005	City Manager's Office-International & Intergovernmental Affairs Office
150006	City Manager's Office-CI Work Force P. D
150007	City Manager's Office-CI Workforce P. Ad
150008	City Manager's Office-CI Work Force P. T
150009	City Manager's Office-Venture Miami
150010	City Manager's Office-Strategic Planning
150012	City Manager's Office-Division of Community Investment
150013	City Manager's Office-Office of Innovation
153000	Community Relations Board

Code	Organization Name
<b>Office of NET</b>	
151000	NET-Administration
151001	NET-Upper East Side
151002	NET-Little Haiti/Edison/Little River
151003	NET-Model City
151004	NET-Wynwood/Edgewater
151005	NET-Allapattah
151006	NET-Overtown
151007	NET-Downtown
151008	NET-West Little Havana
151009	NET-Flagami
151010	NET-Coral Way
151011	NET-NE Coconut Grove
151012	NET-SW Coconut Grove
151013	NET-East Little Havana
151014	NET-Marlins Park
<b>Office of Film and Entertainment</b>	
154000	Office of Film and Entertainment
154010	FACE/Office Of Special Events
154020	FACE/Office Of Film
<b>Office of Agenda Coordination</b>	
156000	Office of Agenda Coordination
<b>Finance</b>	
160000	Finance - Director's Office
161000	Finance - General Accounting
162000	Finance - Treasury Management
163000	Finance - Financial System Services
169010	Finance - Designated Revenues
<b>Human Resources</b>	
171000	ER - Human Resources
172000	ER - Labor Relations
173000	ER - Equal Opportunity/Div Program
174000	ER - Support Services
175000	ER - Payroll
<b>Office of Strategic Planning &amp; Budgeting</b>	
231000	Strategic Planning & Budgeting
231401	Strategic Planning & Budgeting-Capital P
<b>Innovation and Technology Department</b>	
251000	Information Technology
251001	Innovation and Technology-Strategic Planning
251401	Information Technology-Capital Projects
<b>Procurement</b>	
261000	Purchasing
261001	Pathways to Public Procurement
<b>Office of the Auditor General</b>	
271000	Auditor General
<b>Office of the Independent Inspector General</b>	
272000	Independent Inspector General
<b>Risk Management Department</b>	
301001	Risk-Risk Management
302001	Risk-Group Benefits
303001	Risk-Reimb Health Ins-Employee
303002	Risk-Reimb Health Ins-Retiree
<b>Veterans Affairs and Homeless Programs</b>	
330001	Veterans Affairs
910501	Homeless Programs

Code	Organization Name
<b>Office of Grants Administration</b>	
371000	Office of Grants Administration
371001	Grants-Work Force Program Delivery
371002	Grants-Work Force Program Administration
371003	Grants-Work Force Program-Training
371005	Grants-Education Initiatives
371006	Grants-Live Healthy Little Havana
371007	Grants-Access Miami
411000	Office of Sustainable Initiatives
<b>Office of Communications</b>	
381000	Office of Communications
381001	Office of communications-Film and Entertainment
381010	Office of Communications-This is Miami
<b>Capital Improvements and Transportation</b>	
401000	CIP & Trans - CIP
401010	CIP & Trans - CSBE
<b>Office of Equal Opportunity &amp; Diversity</b>	
431000	Office of Equal Opportunity & Diversity Programs
<b>Dept Human Services</b>	
450000	Human Services - Administration
450001	HS - Homeless Program
450002	HS - Veterans Affairs
450003	HS - Workforce Development and Placement
450004	HS - Child and Health Services
450005	HS - Live Healthy Little Havana
450006	HS - ACCESS Miami
450007	District 2 NET
450008	District 5 NET
<b>Arts &amp; Entertainment Council</b>	
460000	Miami Arts and Entertainment Council - Admin
<b>Dept Economic Transformation and Innovation</b>	
470000	Economic Transformation and Innovation
<b>Pensions</b>	
960100	Pension
<b>Non-Departmental</b>	
970100	Component Units
980000	Non Departmental
980003	NDA-Film and Entertainment
981000	Non Dept Downtown Dev Authority
982000	Film and Entertainment
<b>Public Safety:</b>	
<b>Office of Code Compliance</b>	
152000	Code Enforcement-Administration
152001	Code Enforcement-District 1
152002	Code Enforcement-District 2
152003	Code Enforcement-District 3
152007	Code Enforcement-Code Enforcement Board

Code	Organization Name
<b>Fire - Rescue</b>	
181000	Fire Rescue-Administration
181050	Fire Rescue-Division of Public Affairs
181401	Fire Rescue-Capital Projects
182000	Fire Rescue-Training
183000	Fire Rescue-Prevention Bureau
184010	Fire Rescue-Emergency Response
184020	Fire Rescue-Incentive Pay State of Florida
184021	Fire Rescue-Emergency Medical Support Di
184030	Fire Rescue-Salary Incentive Reserve
184040	Fire Rescue-Fire-Stormwater
184050	Fire Rescue-Special Operations
184060	Fire Rescue-Ocean Rescue Division
185000	Fire Rescue-Support Services
186000	Fire Rescue-Communications
187000	Fire Rescue-Management Services Division
188000	Fire Rescue-Technical Services Division
189000	Fire Rescue-Emergency Management Division
<b>Police</b>	
190001	Police-Chief & Administration
190002	Police-P.I.O. Unit
190003	Police-Legal Unit
190041	Police-Internal Affairs
190042	Police-Anti-Corruption Unit
190043	Police-Internal Investigation Unit
190044	Police-Inspections Unit
190101	Police-Field Operations Division
190102	Police-OEMHS
190103	Police-Honor Guard
190104	Police-VIP Detail
190111	Police-North District
190112	Police-Little Haiti NET Service Area
190113	Police-Model City NET Service Area
190114	Police-Upper Eastside NET Service Area
190115	Police-Environmental Protection Unit
190116	Police-Model City PST
190117	Police-Little Haiti PST
190118	Police-Beats (N Dist)
190151	Police-Central District
190152	Police-Allapattah NET Service Area
190153	Police-Wynwood/Edgewater NET Servi Area
190154	Police-Overtown NET Service Area
190155	Police-Downtown NET Service Area
190156	Police-Downtown NET S A-Bicycle Detail
190157	Police-Downtown Beats
190158	Police-Allapattah PST
190159	Police-Wynwood/Edgewater PST
190160	Police-Overtown PST
190201	Police-South District
190202	Police-Coconut Grove NET Service Area
190203	Police-Coral Way NET Service Area
190204	Police-Flagami NET Service Area
190205	Police-Little Havana NET Service Area
190206	Police-Little Havana PST
190207	Police-Coconut Grove PST
190208	Police-Beats (S Dist)
190246	Police-GSA Light Fleet

Code	Organization Name
190251	Police-Specialized Operations
190252	Police-Crime Suppression Unit
190253	Police-Special Events Unit
190254	Police-Traffic Enforce/Accident Inv Unit
190255	Police-Traffic Enforce-Wrecker Detail
190256	Police-Bomb Squad
190257	Police-K-9
190258	Police-Patrol Support Unit
190259	Police-Technical Support
190260	Police-Specialized Patrol Unit
190261	Police-Mounted Patrol
190262	Police-Marine Patrol
190263	Police-Aviation
190270	Police-Special Response Unit
190271	Police-SWAT/Hostage Negotiations
190301	Police-Community Relations
190302	Police-Community Affairs Section
190303	Police-Youth Involvement Unit
190304	Police-Community Involvement Unit
190305	Police-School Crossing Guard
190351	Police-Communications
190352	Police-911 Operators
190353	Police-Communications Record Custodian
190354	Police-Computer Aided Dispatch Unit
190355	Police-Training/Quality Assurance
191001	Police-Investigation Division
191002	Police-Criminal Investigation Section
191003	Police-Homicide Unit
191004	Police-Special Victims Unit
191005	Police-Robbery Unit
191006	Police-Crime Scene Investigations Unit
191007	Police-Juvenile Unit
191008	Police-Technical Services Unit
191009	Police-Domestic Violence Unit
191010	Police-Economic Crimes Unit
191011	Police-Crime Scene Investigations Unit-not used
191012	Police-Auto Theft Unit
191013	Police-Investigations Unit
191014	Police-Validations/24 Hour Desk Detail
191051	Police-Special Investigations
191052	Police-Criminal Information Unit
191053	Police-Strategic Information Unit
191054	Police-Narcotics Unit
191055	Police-Joint Interdiction Unit
191501	Police-Administration Division
191502	Police-Personnel Resource Management
191503	Police-Labor Relations Unit
191504	Police-Personnel Unit
191505	Police-Payroll Unit
191506	Police-Recruitment & Selection Unit
191507	Police-Training and Personnel Development Section
191508	Police-College of Police
191551	Police-Information Technology Support
191552	Police-Computer Support Unit
191553	Police-Communications Technical Support Unit
191601	Police-Business Management
191602	Police-Budget Unit

Code	Organization Name
191603	Police-Alarms Ordinance Unit
191604	Police-Strategic Planning & Research Unit
191605	Police-Offense Miscellaneous
191651	Police-Support Services
191652	Police-CALEA Accreditation/Special Projects
191653	Police-Court Liaison Unit
191654	Police-Building Maintenance
191655	Police-Records Unit
191701	Police-Property Section
191702	Police-Evidence Management Unit
191703	Police-Operations Support Unit
191704	Police-Fleet Management Unit
191705	Police-Auto Pound
191706	Police-Quartermaster
199999	Police-Prior to FY06
<b>Public Works:</b>	
201000	PW-Administration
201001	RPW-Resilience and Sustainability
201100	PW-Admin Murals
201200	PW-Resilience and Sustainability
201401	PW-Capital Projects
202000	PW-Design
203000	PW-Construction
204000	PW-Operations
204800	PW-Emergency Preparation
205000	PW-Ground Maintenance Operations
206000	PW-Stormwater Utility Administration
207000	PW-Stormwater Utility Maintenance
207999	PW - Stormwater Utility
208000	PW-Stormwater Utility NPDES
208001	PW-Sea Level Rise and flood prevention
209000	PW - Local Option Gas Tax
209100	PW-Trip Generation and Traffic Studies
402000	Transportation
402010	Cross Bay Express Trolley
<b>Solid Waste</b>	
211000	Solid Waste - Sanitation Code Enforcement
211401	Solid Waste - Capital Projects
212000	Solid Waste - Administration
212010	Solid Waste - Administration Operations
212020	Solid Waste - Customer Service
212030	Solid Waste - NET
213000	Solid Waste - Waste Collection
213010	Solid Waste - Mini-Dump
213011	Solid Waste - Fleet
213020	Solid Waste - Garbage
213030	Solid Waste - Mayor's Program
213040	Solid Waste - Recycle
213050	Solid Waste - Street Cleaning
213051	Solid Waste - Surcharge
213060	Solid Waste - Trash
213061	Solid Waste - Anti Litter Plan
213062	Solid Waste - Homeless Empowerment Assistance Team
213070	Solid Waste - Special Events
213080	Solid Waste - Emergency Services
213140	Solid Waste - Recycle Administration
217999	Solid Waste - Stormwater Utility



Code	Organization Name
<b>General Service Administration</b>	
241000	GSA - Administration
241010	GSA - Public Benefits
241401	GSA - Capital Projects
242000	GSA - PM - Property Maintenance
242010	GSA - PM - Plumbing
242020	GSA - PM - Electrical
242030	GSA - PM - Paint
242040	GSA - PM - Air Conditioning
242050	GSA - PM - Carpentry/General Trades
242060	GSA - PM - Custodial
242070	GSA - PM - Stock Room
243000	GSA - Miami Riverside Center
244000	GSA - Graphics
245000	GSA - Communication Services
246000	GSA - Light Fleet
246010	GSA - Light Fleet - Stock Room
246020	GSA - Light Fleet - B Shift
247000	GSA - Heavy Fleet
247010	GSA - Heavy Fleet - Stock Room
247020	GSA - Heavy Fleet - B Shift
247999	GSA - Stormwater Utility
248000	GSA - Audiovisual & Broadcast Operations
<b>Office of Resiliency and Sustainability</b>	
441000	Office of Resiliency and Sustainability
<b>Public Facilities:</b>	
221001	PF-Director's Office
221010	PF-Coconut Grove Exhibition Center
221020	PF-Orange Bowl
221030	PF-Miamarina
221031	PF-MIA Ticket Surcharge
221032	PF-Skywheel Ticket Surcharge
221040	PF-Dinner Key Marina
221041	PF-Store at Dinner Key Marina
221042	PF-DKM Ticket Surcharge
221043	To be used for future PF- DKM
221050	PF-Marine Stadium Marina
221060	PF-Manuel Artime Community Center
221070	PF-Global Spectrum changed to PF-JLKC Operations
221071	PF-JLKC Ticket Surcharge
221080	PF-Miami Parking Garage #4
221090	PF-Knight Center Administration
221100	PF-Asset Management
221110	PF-Land Acquisition Trust Fund
221120	PF-Dinner Key Mooring Facility
221128	PF-Miami Ballpark Parking Facility E4
221129	PF-Miami Ballpark Parking Facility W5
221130	PF-Miami Ballpark Parking Facility P1
221131	PF-Miami Ballpark Parking Facility P2
221132	PF-Miami Ballpark Parking Facility P3
221133	PF-Miami Ballpark Parking Facility P4
221134	PF-Miami Ballpark Parking Facility W1
221135	PF-Miami Ballpark Parking Facility W2
221136	PF-Miami Ballpark Parking Facility W3
221137	PF-Miami Ballpark Parking Facility E1
221138	PF-Miami Ballpark Parking Facility E2
221139	PF-Miami Ballpark Parking Facility E3

Code	Organization Name
221140	PF-Courthouse Museum (BPPCM)
221150	PF-Rowing Club
221160	PF-Ralph Munroe Marine Stadium
221170	PF-Sports Facilities and Actiities
221171	PF-Watson Island Morning Field
221180	PF-Olympia Theater Ticket Surcharge
221181	PF-Olympia Theater & Tower
221182	PF-Tower Theater
221200	PF-Little Haiti Cultural Center
221201	PF-Lh Carribbean Market Place
221401	PF-Capital Projects
<b>Planning and Development:</b>	
281000	Building Administration
282000	Building Inspection Services
283000	Building JB After Hours Only
284000	Building Code Administration
<b>Hearing Board Department</b>	
311000	Office of Hearing Boards
<b>Zoning Department</b>	
341000	Office of Zoning
342000	Department of Zoning
<b>Planning</b>	
351000	Planning - Department of Planning
352000	Planning - Office of Hearing Boards
353000	Planning - Office of Zoning
354000	Planning - Red Light Appeals
355000	Planning - Public Benefits Trust
356000	Department of Planning
356001	Planning-Downtown DRI
356002	Planning-SEOPW DRI
356100	Hearing Boards Planning
356200	Public Benefit Trust Planning
<b>Parks and Recreation:</b>	
291001	Parks-Administration
291401	Parks-Capital Projects
292001	Parks-Child Day Care
293001	Parks-Disabilities Program
294001	Parks-Melreese Golf Course
294002	Parks-Miami Freedom Park
295001	Parks-Recreation-African Square
295002	Parks-Recreation-Alice Wainwright
295003	Parks-Recreation-Antonio Maceo
295004	Parks-Recreation-Armbrister
295005	Parks-Recreation-Bryan
295006	Parks-Recreation-Buena Vista
295007	Parks-Recreation-Coral Gate
295008	Parks-Recreation-Curtis
295009	Parks-Recreation-Domino
295010	Parks-Recreation-Dorsey
295011	Parks-Recreation-Douglas
295012	Parks-Recreation-Duarte
295013	Parks-Recreation-Gibson
295014	Parks-Recreation-Grapeland
295015	Parks-Recreation-Hadley

Code	Organization Name
295016	Parks-Recreation-Jose Marti
295017	Parks-Recreation-Kinloch
295018	Parks-Recreation-Kirk Munroe
295019	Parks-Recreation-Legion
295020	Parks-Recreation-Lemon City
295021	Parks-Recreation-Lummus
295022	Parks-Recreation-Margaret Pace
295023	Parks-Recreation-Moore
295024	Parks-Recreation-Morningside
295025	Parks-Recreation-Range
295026	Parks-Recreation-Reeves
295027	Parks-Recreation-Robert King High
295028	Parks-Recreation-Roberto Clemente
295029	Parks-Recreation-Shenandoah
295030	Parks-Recreation-Simpson
295031	Parks-Recreation-Virrick
295032	Parks-Recreation-West End
295033	Parks-Recreation-Williams
295034	Parks-Recreation-Little Haiti
295035	Parks-Recreation-Miami Rowing Center
295036	Parks-Recreation-Fern Isle
295037	Parks-Recreation-Eaton Park
295038	Parks-Recreation-Peacock
295039	Parks-Recreation-Henderson
295040	Parks-Recreation -Southside Park
295041	Parks-Recreation-Little Haiti Cultural C
295042	Parks-Recreation-Little Haiti Caribbean
295043	Parks-Recreation Marine Stadium Flex Par
295114	Parks-Recreation-Grapeland Rec. Center
295214	Parks-Recreation-Grapeland Baseball Complex
295999	Parks-Recreation-Others
296001	Parks-Operation
296002	Parks-Natural Areas Division
296003	Parks-Park Rangers
297001	Parks-Virginia Key
298001	Parks-Culture Arts & Special Events
299001	Parks-Aquatics Division
299002	Parks-Aquatics West End Pool
299003	Parks-Aquatics Williams Pool
299004	Parks-Aquatics Virrick Pool
299005	Parks-Aquatics Jose Marti Pool
299006	Parks-Aquatics Shenandoah Pool
299007	Parks-Aquatics Morningside Pool
299008	Parks-Aquatics Gibson Pool
299009	Parks-Aquatics MRC Pool
299010	Parks-Aquatics Curtis Pool
299011	Parks-Aquatics VKP Beach
299012	Parks-Aquatics Range Pool
299013	Parks-Aquatics Hadley Pool
<b>Virginia Key Park Trust</b>	
940101	Virginia Key-Administration
940111	Virginia Key-Special Events & Marketing
940121	Virginia Key-Museum & Cultural Center
940131	Virginia Key-Park Operations
940141	Virginia Key-Development
940151	Virginia Key-Education & Programming
940201	Virginia Key-Capital Projects

Code	Organization Name
<b>Community Redevelopment Areas:</b>	
900000	Little Haiti - Operations
900001	Little Haiti - Magic City SAP
900002	Little Haiti - Lieu of Impact Fees
<b>CRA Department</b>	
920101	CRA - CRA SEOPW
920501	CRA - Midtown/Omni
<b>Liberty City Revitalization Trust</b>	
930101	Model City - Operations
930201	Model City - Future Use
<b>Community Development:</b>	
910101	Community Development
910199	Community Development 99
910502	Homeless for Future Use

Section 3

Objects Code

Object Group	Object Type	Title
1	101010-199999	Assets
2	201000-299999	Liabilities
3	301000-399999	Retained Earnings/Fund Balances
4	411100-499999	Revenues
5-8	511000-899999	Expenses
9	900001-999999	Treasury

**Assets and Deferred Outflows of Resources:**

<b>Code</b>	<b>Object Name</b>
<b>Treasury</b>	
101010	Cash In Bank - Main Depository Account
101011	Cash Sweep - Main Depository Account
101012	Cash In Bank - POS
101015	Remit - Remittance Batch
101016	Confirm - Remittance Batch
101017	Future Use
101020	Cash In Bank - Disbursement Account
101030	Cash In Bank - Payroll Account
101040	Cash In Bank - Claims / WC Account
101041	Cash in Bank - Risk Connect Account
101050	Cash In Bank - CRA
101060	Cash In Bank - Model City
101065	Cash In Bank - Little Haiti Trust
101070	Cash In Bank - Virginia Key
101080	Cash In Bank - Police Special Events P/R
101081	Cash In Bank - Police Extra Duty Detail
101085	Cash In Bank - Emergency Medical Services
101090	Cash In Bank - Wagner Creek
101100	Cash In Bank - MiamiCoin
102000	Cash On Hand - Petty Cash
102010	Cash On Hand - Miscellaneous
151000	Investments-Current
151900	Investments-Non-Current
151910	Investments-Non-Current-HD1
151920	Investments-Non-Current-HD2
151930	Investments-Non-Current-Str n Sdwls
151940	Investments-Non-Current-HD3
151950	Investments-Non-Current-Str n Sdwls 2
151960	Investments-Non-Current-Parking Garage 2010A
151970	Investments-Non-Current-Parking Retail 2010B
152100	Investments Accruals-Reg
152200	Investments Accruals-Bond
152900	Unamortized Premiums/Discounts On Investments
<b>Restricted Cash, Cash Equivalents, and Investments</b>	
103000	Cash With Fiscal Agent
<b>Pooled Cash, Cash Equivalents, and Investments</b>	
104000	Equity In Pooled Cash
104001	Equity In Pooled Cash-Restricted
137000	Market Gain/Loss Investments
137100	Market Gain/Loss Invest-HD1
137200	Market Gain/Loss Invest-HD2
137300	Market Gain/Loss Invest-Str n Sdwls
137400	Market Gain/Loss Invest-HD3
137500	Market Gain/Loss Invest-Str n Sdwls 2
137600	Market Gain/Loss Invest-Parking Garage 2010A
137700	Market Gain/Loss Invest-Parking Retail 2010B
<b>Property Tax</b>	
105000	Taxes Receivable
106000	Allowance For Uncollectible Taxes Credit
107000	Delinquent Taxes Receivable
108000	Allowance For Uncollectible Delinquent Taxes

Code	Object Name
<b>Accounts Receivable</b>	
115000	Accounts Receivable
115010	On-Account Receipts
115020	Unapplied/Unidentified Receipts
115090	Unbilled Receivable
117000	Allowance For Uncollectible Accounts Receivable Credit
<b>Lease Receivable</b>	
118000	Lease Receivables-Current
118900	Lease Receivables-Non-Current
<b>Special Assessments</b>	
121000	Assessments Receivable
122000	Allowance For Uncollectible Assessments
<b>Interest Receivable</b>	
125000	Interest And Penalties Receivable
125270	Int And Dividends Rec-Contra-Parking Retail 2010B
<b>Loans Receivable</b>	
128000	Notes Receivable-Current Portion
128100	Notes Receivable Allowance for
128900	Notes Receivable-Non-Current Portion
<b>Due From Other Funds</b>	
131000	Due From Other Funds
<b>Advance to Other Funds</b>	
132900	Advances To Other Funds
<b>Due From Other Governments</b>	
133000	Due From Other Governmental Units
133010	Allowance for Uncollectible Gr.
<b>Accrued Interest</b>	
135000	Interest And Dividends Receivable
135010	Int And Dividends Rec-HD1
135020	Int And Dividends Rec-HD2
135030	Int And Dividends Rec-Str n Sdwls
135040	Int And Dividends Rec-HD3
135050	Int And Dividends Rec-Street & Sidewalk 2
135060	Int And Dividends Rec-Parking Garage 2010A
135070	Int And Dividends Rec-Parking Retail 2010B
135100	Interest And Dividends Receivable-Paid
135110	Int And Dividends Rec-Paid-HD1
135120	Int And Dividends Rec-Paid-HD2
135130	Int And Dividends Rec-Paid-Str n Sdwls
135140	Int And Dividends Rec-Paid-HD3
135150	Int And Dividends Rec-Paid-Str n Sdwls 2
135160	Int And Dividends Rec-Paid-Parking Garage 2010A
135170	Int And Dividends Rec-Paid-Parking Retail 2010B
135200	Interest And Dividends Receivable-Contra
135210	Int And Dividends Rec-Contra-HD1
135220	Int And Dividends Rec-Contra-HD2
135230	Int And Dividends Rec-Contra-Str n Sdwls
135240	Int And Dividends Rec-Contra-A/R account-HD3
135250	Int And Dividends Rec-Contra-Str n Sdwls 2
135260	Int And Dividends Rec-Contra-Parking Garage 2010A
135270	Int And Dividends Rec-Contra-Parking Retail 2010B
<b>Inventory</b>	
141000	Inventories-Materials And Supplies
142000	Inventories- For Resale
<b>Deferred Loss on Refunding Bonds</b>	
153000	Deferred Compensation-Asset Portion
154000	Deferred Charges
154001	Loss of Refunding Bonds

Code	Object Name
<b>Prepays</b>	
155000	Prepaid Items
<b>Other Assets</b>	
156000	Other Assets-Current
156900	Other Assets-Non-Current
158000	Intangible Assets
171000	Estimated Revenues
172000	Revenues Credit
199950	Payroll Clearing Account
199960	Project Clearing Account
199961	PnG Process Clearing Account
199970	P-Card Clearing Account
199980	Asset Clearing Account
199990	Clearing Account
<b>Fixed assets restricted assets</b>	
160900	Restricted Assets
<b>Fixed assets non-depreciable</b>	
161900	Land
169900	Construction Work In Progress
<b>Fixed assets depreciable</b>	
162900	Buildings
164900	Improvements Other Than Buildings
165900	Infrastructures
166900	Equipment And Furniture
167900	Accumulated Depreciation Credit Changed
168900	Property Under Capital Leases
170900	Other Fixed Assets
<b>Fixed assets ROU Lease</b>	
170910	ROU Asset
170920	ROU Accumulated Amortization
<b>Fixed assets SBITA</b>	
170930	ROU SBITA
170940	ROU SBITA Accum Amort
<b>Others</b>	
180000	Amount Available In Debt Service Funds
181000	Amount To Be Provided
182000	CRA Amount Available in Debt S
<b>Liabilities and Deferred Inflow of Resources:</b>	
<b>Accounts Payable and Accrued Liabilities</b>	
201000	Vouchers Payable
202000	Accounts Payable
205000	Contracts Payable
205100	Retainage Payable
210000	Compensated Absences-Current Portion
210900	Compensated Absences-Long-Term Portion
214000	Accrued Expenditure Payable
216000	Accrued Wages Payable
217000	Accrued Taxes Payable
217001	Accrued Rental Sales Tax Payable
<b>Loans Payable</b>	
203000	Notes And Loans Payable-Current Portion
203900	Notes And Loans Payable-Long-Term Portion
<b>Due to Other Funds</b>	
207000	Due To Other Funds
<b>Due to Other Governments</b>	
208000	Due To Other Governmental Units
<b>Liabilities from Restricted Assets</b>	
209000	Liabilities To Be Paid From Restricted Assets



Code	Object Name
<b>Debt Service Parent</b>	
211000	Matured Bonds Payable
212000	Matured Interest Payable
224900	Unamortized Premiums/Discounts On Bonds Payable
225000	Capital Leases-Current Portion
225900	Capital Leases-Long-Term Portion
226000	Installment Purchases-Current Portion
226900	Installment Purchases-Long-Term Portion
230000	General Obligation Bonds Payable-Current
230900	General Obligation Bonds Payable-Long-Term Portion
230901	General Obligation Bonds-Accretion
230902	General Obligation Bonds Premium
232000	Revenue Bonds Payable-Current Portion
232900	Revenue Bonds Payable-Long-Term Portion
232901	Revenue Bonds Payable-Accretion
233000	CRA Bond Issues
233001	CRA Bond-Accretion
233002	CRA Bond Premium- Discount
233900	CRA Bond Issues-Long-Term Port
234000	Other Bonds Payable-Current Portion
234900	Other Bonds Payable-Long-Term Portion
234902	Other Bonds Payable-Premium/Di
234903	Other Bonds Payable-Deferred
<b>Other Liabilities</b>	
215000	Accrued Interest Payable
220100	Due to BID
222000	Obligations Under Reverse Repurchase Agreements
229000	Other Current Liabilities
239900	Other Long-Term Liabilities
<b>Deposits</b>	
220000	Deposits
<b>Due to Fiscal Agent</b>	
221000	Due To Fiscal Agent
<b>Unearned Revenue</b>	
223000	Deferred Revenue
223100	Deferred Revenue-PnG
223200	Revenue Received in Advance
<b>Unavailable Revenue - Grants and Contributions</b>	
223201	Unavailable Revenue - Grants a
<b>Unavailable Revenue - Other</b>	
223202	Unavailable Revenue - Other
<b>Deferred Lease Revenue</b>	
223300	Deferred Lease Revenue
<b>Deferred Gain on Refunding Bonds</b>	
224800	Deferred Gain on Refunding Bon
<b>Deferred Compensation</b>	
235000	Deferred Compensation-Current Portion
235900	Deferred Compensation-Long-Term Portion
<b>Advances From Other Funds</b>	
236900	Advances From Other Funds
<b>Lease Liability</b>	
249100	Lease and SBITA Liability

	Code	Object Name
<b>Fund Balance:</b>		
	301000	Appropriations
	302000	Expenditures Debit Summary Of 500 Series Of Accounts
	303000	Encumbrances Debit
	304000	Fund Balance-Reserved For Inventories
	305000	Fund Balance-Reserved for Encumbrances
	306000	Fund Balance-Reserved For Advances To Other Funds
	307000	Fund Balance-All Other Reserves
	308000	Retained Earnings-Reserved
	309000	Contributed Capital
	310000	Prior Period Adjustment To Beginning Fund Balance
	311000	Prior Period Adjustment To Beginning Retained Earnings
	312000	Residual Equity Transfers In
	313000	Residual Equity Transfers Out
	314000	Changes In Reserve For Inventories
	315000	Fund Balance-Unreserved
	316000	Retained Earnings-Unreserved
	317000	Investment In General Fixed Assets
	318000	Fund Balance-Appropriated
	399000	Finance only-Net Income for Average Balance
<b>Revenues:</b>		
	<b>Property Taxes</b>	
	411100	Ad Valorem Taxes-Real
	411150	Ad Valorem Taxes-Real-Delinquent
	411200	Ad Valorem Taxes-Penalty & Interest
	411300	Ad Valorem Taxes-Personal
	411350	Ad Valorem Taxes-Personal-Delinquent
	<b>Franchise and Other Taxes</b>	
	412100	S,U&F Taxes-Local Option Taxes
	412200	S,U&F Taxes-Special Act Fuel Tax Section 206.61, F.S.
	412300	S,U&F Taxes-County Ninth-Cent Voted Fuel Tax
	412400	S,U&F Taxes-Local Option Fuel Tax
	412510	S,U&F Taxes-Fire Insurance Premium Tax
	412520	S,U&F Taxes-Casualty Insurance Premium Tax
	412600	S,U&F Taxes-Discretionary Sales Surtaxes
	413100	Franc Fee-Electricity
	413200	Franc Fee-Telecommunications
	413300	Franc Fee-Water
	413400	Franc Fee-Gas
	413500	Franc Fee-Cable Television
	413600	Franc Fee-Sewer
	413700	Franc Fee-Solid Waste
	413900	Franc Fee-Other
	414100	Utility Ser Fee-Electricity
	414200	Utility Ser Fee-Telecommunications
	414300	Utility Ser Fee-Water
	414400	Utility Ser Fee-Gas
	414500	Utility Ser Fee-Cable Television
	414700	Utility Ser Fee-Fuel Oil
	414800	Utility Ser Fee-Propane
	414900	Utility Ser Fee-Other
	415000	Public Service Taxes
	419000	Other Taxes-Storm Water

Code	Object Name
<b>Licenses and Permits</b>	
421000	Business Tax Receipt
421100	Business Tax Receipt-Business
421200	Business Tax Receipt-Business-Penalty
421300	Business Tax Receipt-Business-Exemptions
421400	Business Tax Receipt-Metro
422000	Building Permits
429000	Other Licenses, Fees and Permits
429010	Other Licenses, Fees - CU(SW)
429020	Other Licenses, Fees - SW Franchise and Comm Haulers
429030	Other Licenses, Fees - Murals
429035	Other Licenses, Fees - Fire Safety Permits
429040	Other Licenses, Fees - CU
429050	Other Licenses, Fees - Code Foreclosure Registration
<b>Intergovernmental Revenues</b>	
431000	Federal Grants
433000	Federal Payments In Lieu Of Taxes
434000	State Grants
435000	State Shared Revenues
435001	Municipal Rev Sharing
435002	Half Cent Sales Tax
436000	State Payments In Lieu Of Taxes
436900	State Pension Payment
437000	Grants From Other Local Units
438000	Shared Revenues From Other Local Units
438001	E911 Wireless
438002	E911 Land Line
438003	E911 Phone Card
438010	Shared Revenues - MPA
438011	Shared Revenues From Other Loc-Federal
439000	Pmts Other Local U In Lieu Of Taxes
<b>Charges for Services</b>	
441100	CFS-GG-Recording Fees
441200	CFS-GG-Internal Service Fund Fees And Charges
441900	CFS-GG-Other General Government Charges And Fees
442100	CFS-PS-Police Services
442200	CFS-PS-Fire Protection Services
442400	CFS-PS-Emergency Service Fees
442410	CFS-Public Emerg Med Transp (PEMT) Payment
442500	CFS-PS-Protective Inspection Fees
442510	CFS-Fire Investigation Fees
442600	CFS-PS-Ambulance/False Alarm Fees
442900	CFS-PS-Other Public Safety Charges And Fees
443100	CFS-PE-Electric Utility Revenue
443200	CFS-PE-Gas Utility Revenue
443300	CFS-PE-Water Utility Revenue
443301	CFS-Electrical Utility Fees
443400	CFS-PE-Garbage/Solid Waste Revenue
443500	CFS-PE-Sewer/Wastewater Utility Revenue
443600	CFS-PE-Water-Sewer Combination Revenue
443700	CFS-PE-Conservation And Resource Management Fees
443800	CFS-PE-Cemetery Fees
443900	CFS-PE-Other Physical Environment Revenue
444300	CFS-Mass Transit
444500	CFS-Trans-Parking Facilities
444600	CFS-Trans-Tolls
444900	CFS-Trans-Other Transportation Revenue
445100	CFS-EE-Housing

Code	Object Name
445900	CFS-EE-Other Economic Environment Revenue
446000	CFS-Trans-Tools
447200	CFS-C&R-Parks And Recreation
447300	CFS-C&R-Cultural Services
447400	CFS-C&R-Special Events
447500	CFS-C&R-Special Recreation Facilities
447800	CFS-C&R-Charter Schools
447900	CFS-C&R-Other Culture/Recreation
447910	CFS-C&R-Other Culture/Recreation (PF)
447911	CFS-Commercial Dockage
447912	CFS-Short Term Dockage
448000	CFS-Rents And Royalties
448001	CFS-Lease Interest Revenue
449000	CFS-Other Charges for Services
449001	CFS-DRI Administration
449002	CFS-DRI Master Planning
449003	CFS-DRI Air Quality
449004	CFS-DRI Transportation
449005	CFS-Equipment Rental & Convenience Fees
449006	CFS-Specialized Service Fees
449007	CFS-Trans Dev Density Fee-Hist Preserv Trust Fund
449008	CFS-Trans Dev Density Fee-Sr Rental Assist
449009	CFS-Trans Dev Density Fee-Homebuer Assist
449010	CFS-Parking Surcharges Lockbox
449015	CFS - Pari-Mutuel Revenues
449020	CFS-Building Inspections
449030	CFS-Special Events
449040	CFS-Trip Generation Fee PT
449041	CFS-Trip Generation Fee Admin
449042	CFS-Traffic Study Fee PT
449043	CFS-Traffic Study Fee Admin
<b>Fines and Forfeitures</b>	
451000	Fines-Judgments And Fines
453000	Fines-Pollution Control Violations
454000	Fines-Violations Of Local Ordinances
459000	Fines-Other Fines And/Or Forfeits
462000	Misc-Red Light Camera Fines
<b>Investment Earnings (Loss)</b>	
461100	Misc-Int & Pen-Lot Clear & Demoli
461110	Misc-Int & Pen-Investment
461111	Misc-Int & Pen-Sweep Account
461120	Misc-Int & Pen-Miscellaneous
461300	Misc-Net Increase Decrease In Fair Value Of
461800	Misc-Treasury Onaccount Receipts
<b>Other</b>	
463100	Misc-Special Assessments
465000	Misc-Sales Of Surplus Materials And Scrap
466000	Misc-Contributions And Donations From Private Sources
467000	Misc-Gain Or Loss On Sale Of Investments
468000	Misc-Pension Fund Contributions
469000	Misc-Other Miscellaneous Revenues
469010	Misc.-Other Service Charges/Late Fees
469011	Misc.-Other Revnues EE Health
469012	Misc.-Retiree Contributions
469013	Misc - Fuel
469014	Misc - Vending
469015	Misc - Saleable Goods
469200	Misc - POS Over/Under

Code	Object Name
469300	Misc-Settlements
469700	Misc-Deferred Compensation Contributions
469900	Misc-Contra Revenue For Bad Debt Allowance
482000	Other-Contributions From Enterprise Operations
489000	Other-Nonoperating Sources
489900	Other-Oth N-optg Sour/Carryover
489910	Other-Carryover Budget
<b>Impact Fees</b>	
463200	Misc-Impact Fees Parks
463210	Misc-Impact Fees Fire
463220	Misc- Impact Fees GSA
463230	Misc- Impact Fees Police
<b>Proceeds from Sale of Property</b>	
464000	Misc-Disposition Of Fixed Assets
<b>Transfers In</b>	
481000	Other-Interfund Transfer
481100	Other-Intrafund Transfer
481101	Transfer In-Prior Year adjustment
481200	Other-Transfer In-Cost Allocation
<b>Issuance of Debt</b>	
484000	Other-Debt Proceeds
484010	Other-Premium From Issuance of Debt
484020	Other-Discount From Issuance of Debt
485000	Other-Proceeds Of Refunding Bonds
<b>Issuance of Lease</b>	
489901	Other-Lease Financing
<b>Expenses:</b>	
<b>Current Operating Expenses</b>	
511000	Executive Salaries
512000	Regular Salaries and Wages
512010	Attrition Saving - Salaries
513000	Other Salaries and Wages
513001	Other Salaries and Wages-FT Seasonal
513010	Other Salaries and Wages-PT Yr
513020	Other Salaries and Wages-PT Se
513030	Other Salaries and Wages-PT Temporary
514000	Overtime
514001	OT-Reimbursable
514010	OT Staffing
514020	OT EMS Backfill for Training
514030	OT Off Duty Events
514040	OT Court
515000	Special Pay
516000	Fringe Benefits
516010	Fringe Benefits - Tuition Reim
521000	Fica Taxes
522000	Retirement Contributions
522010	Police and Fire - FIPO
522020	Secondary Pension Contribution
523000	Life and Health Insurance
523010	Health Trust - FOP
523011	IAFF Health Insurance Trust Fund
524000	Workers' Compensation
524100	Workers' Compensation - Reimbursements/Recoveries
524200	Reimbursement per FS 112.1816
525000	Unemployment Compensation
531000	Professional Services
531010	Professional Services-Legal Services

Code	Object Name
531020	Professional Services-Medical
531030	Professional Services-Safety
532000	Accounting and Auditing
533000	Court Services
534000	Other Contractual Services
535000	Investigations
536000	Pension Benefits
537000	Do not use
540000	Travel and Per Diem
540010	Training
541000	Communications & Related Services
541100	Postage
543000	Utilities - Others
543010	Utilities - Water
543020	Utilities - Electricity
544000	Rentals and Leases
545000	Insurance
545010	Insurance - Police Torts
545011	Insurance - Vehicle Liability
545012	Insurance - Property & Casualty
545013	Insurance - General Liability
545014	Insurance - Public Official
546000	Repair and Maintenance Services
546001	IT- Repair and Maintenance Services
546002	Vending - Repair and Maintenance
547000	Printing and Binding
547100	Printing and Binding-Outsourcing
547200	Printing and Binding-Paper Stock
547300	Printing and Binding-Supplies
548000	Promotional Activities
548100	Advertising and Related Costs
549000	Other Current Charges and Obligations
551000	Office Supplies
551100	Do not use
552000	Operating Supplies
552010	Motor Fuel
552011	Saleable Fuel
552100	Public Safety Supplies
552110	Weapons And Ammunitions
552200	Clothing/Uniform Supplies
552300	Landscaping Related Supplies
553000	Road Materials and Supplies
554000	Subscriptions, Memberships, Licenses, Permits & Others
559000	Depreciation
559001	Compensated Absences
559100	Amortization
881000	Aids to Government Agencies
882000	Aids to Private Organizations
883000	Other Grants and Aids
892000	Advances
892010	Advances - State Share
893000	Nonoperating Interest
894000	Nonoperating Grant Expense
895000	Other Nonoperating Uses
896000	Budget Reserve
897000	Contingency Reserve
899000	Other Uses
999990	Default Expenditure Account

Code	Object Name
<b>Capital Outlay</b>	
661000	Land
662000	Buildings
663000	Improvements Other Than Buildings
664000	Machinery and Equipment
665000	Not used
666000	Capitalized Books, Publications, and Library Materials
667000	Weapons And Ammunitions
668000	Capital Leases
670000	Construction In Progress
670001	Lease Right-of-Use Asset
<b>Principal</b>	
771000	Principal
<b>Interest and Other Charges</b>	
772000	Interest
<b>Other Debt Service Costs</b>	
773000	Other Debt Service Costs
<b>Lease Financing Principal</b>	
774000	Lease Financing Principal
<b>Lease Financing Interest</b>	
775000	Lease Financing Interest
<b>Transfers Out</b>	
891000	Interfund Transfers
891100	Intrafund Transfers
891101	Transfer Out-Prior Year adjustment
891200	Transfer Out-Cost Allocation
<b>Treasury:</b>	
900001	Treasury Equity-General Fund
904001	Treasury Equity-Solid Waste
904002	Treasury Equity-Public Facilities & Convention Centers
904003	Treasury Equity-Building
904004	Treasury Equity-Building Sub
904005	Treasury Equity-Transportation
905001	Treasury Equity-GSA
905002	Treasury Equity-Risk Management
910000	Treasury Equity-CRA-Midtown
910030	Treasury Equity-CRA-General Operations
910040	Treasury Equity-CRA-OMNI
910050	Treasury Equity-CRA-SEOPW
910051	Treasury Equity-CRA-SEOPW Non TIF
910090	Treasury Equity-General Special Revenue
910095	Treasury Equity-Public Benefits
910100	Treasury Equity-Public Facilities
910110	Treasury Equity-Sports Facilities and Activities
910400	Treasury Equity-Planning Services
910401	Treasury Equity-Planning Services-DRI DT
910402	Treasury Equity-Planning Services-DRI SEOPW
910410	Treasury Equity- Planning Tree
910420	Treasury Equity-Public Art
910430	Treasury Equity-Hist Preservation Trust Fund
910440	Treasury Equity-Public Benefits Trust
910450	Treasury Equity-Economic Development
910490	Treasury Equity-Model City Community Redevelop District
910491	Treasury equity-Little Haiti Revitalization Trust

Code	Object Name
911000	Treasury Equity-Fire Rescue Services
911100	Treasury Equity-UASI-Fire Rescu
911500	Treasury Equity-Net Offices & Code Enforcement
911550	Treasury Equity-Parks & Recreation Services
911551	Treasury Equity-Parks Miami Freedom Park
911560	Treasury Equity-Parks and Open Space
911590	Treasury Equity-Virginia Key Beach Park Trust
912000	Treasury Equity-Police Services
912100	Treasury Equity-Civilian Investigative Panel
912200	Treasury Equity-Police E911-No
912210	Treasury Equity-Police E911-Wi
912220	Treasury Equity-Police E911-Pr
912500	Treasury Equity-Law Enforcement Trust Fund
913000	Treasury Equity-Public Works Services
913100	Treasury Equity - Solid Waste Recycling Trust
913500	Treasury Equity-City Clerk Services
913600	Treasury Equity-Local Option Gas Tax
913620	Treasury Equity-Miami-Dade Tourist Tax
913640	Treasury Equity-Communication Service Tax
913660	Treasury Equity-Stormwater Utility
913680	Treasury Equity-Grants/Donations
914000	Treasury Equity-CD-Prior To FY06 Projects
914001	Treasury Equity-CD-CDBG
914002	Treasury Equity-CD-HOME
914003	Treasury Equity-CD-SHIP
914004	Treasury Equity-CD-ESG
914005	Treasury Equity-CD-HOPWA
914006	Treasury Equity-CD-S8-Vouchers Prgrams
914007	Treasury Equity-CD-Lead Hazard Control
914008	Treasury Equity-CD-Miami Dade Surtax Fund
914009	Treasury Equity-CD-Section 108 Debt
914010	Treasury Equity-CD-Mayor's Poverty Initiative
914011	Treasury Equity-CD-Other Sources
914012	Treasury Equity-CD-EDI - Economic Development Initiative Grant
914013	Treasury Equity-CD-Housing Loan Recovery
914014	Treasury Equity-My Safe Florida
914015	Treasury Equity-Disaster Recovery Initiative
914016	Treasury Equity-CD-S8-Mod Rehab 1
914017	Treasury Equity-CD-S8-Mod Rehab 2
914018	Treasury Equity-CD-Neighborhood Stabiliation Program
914019	Treasury Equity-CD-Mainstream Vouchers Progm
914800	Treasury Equity-Homeless Program
914801	Treasury Equity-Human Services
914900	Treasury Equity-Arts and Ent. Council
915000	Treasury Equity-Health Facilities Authority
915100	Treasury Equity-Bayfront/Riverfron Land Acq. Trust Fund
915400	Treasury Equity-Mayor Intl Council
915500	Treasury Equity-Departmental Improvement Initiative
915501	Treasury Equity-Grants-Work Force
915502	Treasury Equity-Grants Other
915503	Treasury Equity-Miami For Everyone
915600	Treasury Equity-Transportation and Transit
915601	Treasury Equity-Transportation Cross Bay



Code	Object Name
915900	Treasury Equity-Gusman & Olympia
920001	Treasury Equity-GOB-Various
920002	Treasury Equity-GOB-2002 Homeland Defense
920003	Treasury Equity-GOB-Refunding 2007A
920004	Treasury Equity-GOB-2007B Homeland Defense
920005	Treasury Equity-GOB-2009 Homeland Defense-HD3
920006	Treasury Equity-GOB-2015 Refun
920007	Treasury Equity-GOB Limited Refunding Series 2017 (2007A/2009)
920008	Treasury Equity-GOB Limited Ad Valorem Bonds, Series 2024A INF (Tax-Exempt)
920009	Treasury Equity-GOB Limited Ad Valorem Bonds, Series 2024B INF (Taxable)
920010	Treasury Equity-GOB Limited Ad Valorem Bonds, Series 2024C (Tax-Exempt)
924001	Treasury Equity-SOB-1987 JL Knight Convention Center
924002	Treasury Equity-SOB-1995 Pension & Comp Absence
924003	Treasury Equity-SOB-1995 Administration Building
924004	Treasury Equity-SOB-Refinance 2002A
924005	Treasury Equity-SOB-Refinance 2002B
924006	Treasury Equity-SOB-Refinance 2002C
924007	Treasury Equity-SOB-Sunshine State Loan 1988
924008	Treasury Equity-SOB-Sunshine State Loan 1995
924009	Treasury Equity-SOB-HUD SEOPW / Wynwood
924010	Treasury Equity-SOB-Jungle Island Loan Payment
924011	Treasury Equity-SOB-Sunshine State Loan 1986
924012	Treasury Equity-SOB-2010A Parking Tax Exempt
924013	Treasury Equity-SOB-2010B Parking Taxable
924015	Treasury Equity-Port of Miami Tunnel
924016	Treasury Equity-2014 Refunding
924017	Treasury Equity-FDEP Loan WC-Debt Service
924018	Treasury Equity-2015 Vehicle L
924019	Treasury Equity-2017 Bank Note Park Remediation
924020	Treasury Equity-P25 Citywide Radio communication System
924021	Treasury Equity-SOB Non Ad Val Ref Note S2017 (2011A)
924022	Treasury Equity-SOB Non Ad Val Ref Pension S2017 (2009)
924023	Treasury Equity- SOB Pkg Rev S2018
924024	Treasury Equity-Dell Lease 2018
924025	Treasury Equity-SOB Ref 07
924026	Treasury Equity-SOB Ref 09 Series 2018B St & Sdwk
924027	Treasury Equity-SOB Series 2018C St & Sdwk
924028	Treasury Equity-Vehicle Lease 2019
924029	Treasury Equity-Marlins Garage Refunding Series 2019
924030	Treasury Equity-SOB Port of Miami Tunnel s2020Taxable
924031	Treasury Equity-SOB FPL SE 2021 Tax Expt
924032	Treasury Equity-SOB Port Tunnel S2023 Tax Expt
924033	Treasury Equity-SOB-Administration Building Series 2023A Tax Exempt
924034	Treasury Equity-SOB-Oracle Series 2023B Taxable
924035	2025 Motorola Equipment Lease-Purchase Agreement
926001	Treasury Equity-Tax Increment
926002	Treasury Equity-Tax Increment
926003	Treasury Equity-Omni CRA Tax Increment Revenue Notes Series 2018-A
926004	Treasury Equity-Omni CRA Tax Increment Revenue Notes Series 2018-B
927999	Treasury Equity-SOB-Bonds Inactivated 10/02 - 9/05
928001	Treasury Equity-Community Redevelopment Agency 1990

Code	Object Name
930000	Treasury Equity-CRA
930001	Treasury Equity-CRA CIP Aff Hs
930002	Treasury Equity-CRA CIP Aff Hs
930003	Treasury Equity-Omni CRA Tax Increment Revenue Notes Series 2018-B
930004	Treasury Equity-Omni CRA Tax Increment Revenue Notes Series 2018-A
931000	Treasury Equity-General Government Projects
931001	Treasury Equity-P25 Communication Eq. Lease
931002	Treasury Equity-Dell Financing Lease
931100	Treasury Equity-Impact Fees
931200	Treasury Equity-Homeland Defense Bonds
931201	Treasury Equity-Homeland Defense Bonds-Series 2
931202	Treasury Equity-Homeland Defense Bonds-Series 3
931300	Treasury Equity-Sanitary Bonds
931400	Treasury Equity-CIP Gen Fund Funding
931500	Treasury Equity-GOB CF Miami Forever Bond S1A
931501	Treasury Equity-GOB CF Miami Forever Bond S1B
931502	Treasury Equity-GOB CF Miami Forever Bond S2B
931503	Treasury Equity-GOB Miami Forever Bond INF
931504	Treasury Equity-GOB Miami Forever Bond
931505	Treasury Equity-GOB Miami Forever Bond C
931600	Treasury Equity-City Adm Building Fin
931700	Treasury Equity-Oracle Series 2023
932000	Treasury Equity-Public Safety
932100	Treasury Equity-Vehicle Lease
932101	Treasury Equity-2019 Vehicle Lease
933000	Treasury Equity-Disaster Recovery
934000	Treasury Equity-Public Facilities
934011	Treasury Equity-Parking Tax Exempt Bond 2010A
934012	Treasury Equity-Parking Taxable Bond 2010B
934100	Treasury Equity-City Admin Building Cap 2023
935000	Treasury Equity-Parks & Recreation
935001	Treasury Equity-Parks Environ
935002	Treasury Equity-Marine St & Museum Complex
935003	Treasury Equity-FPL Underground
935100	Treasury Equity-CRA Museum Park
936000	Treasury Equity-Streets & Sidewalks
936100	Treasury Equity-Street Bond-2007 Series
936101	Treasury Equity-Street Bond-20
936102	Treasury Equity-Street Bond-2018C
936500	Treasury Equity-Transportation and Transit CITT
937000	Treasury Equity-Sanitary Sewers
938000	Treasury Equity-Storm Sewers
938100	Treasury Equity-Storm Sewers-W
939000	Treasury Equity-Solid Waste
939900	Treasury Equity-Mass Transit
950001	Treasury Equity-Internal Service Fund
960000	Treasury Equity-Elective Official Retirement Trust
960010	Treasury Equity-FIPO Pension Stabilization Fund
961000	Treasury Equity-FIPO Pension Stabilization Fund
980000	Treasury Equity-Emergency Projects-Hurricane Related
980001	Treasury Equity-Emergency Projects-Hurricane Irma
980002	Treasury Equity-Emergency Hurricane future Use
980003	Treasury Equity-Emergency-Coronavirus
980004	Treasury Equity-Emergency-Hurricane Related for Future Use 4
980005	Treasury Equity-Emergency-Coronavirus American Rescue
981000	Treasury Equity-Emergency Projects-Non-Hurricane Related

Code	Object Name
982000	Treasury Equity-Emergency Projects-Non-Disaster Projects
982001	Emergency-Rental Assistance
990000	Treasury Equity-General Fixed Assets Account Group
990010	Treasury Equity-General Long-Term Debt Account Group
991000	Treasury Equity-Yearend GASB Entries
992001	Treasury Equity-Miami Sports & Exhibition Authority
992002	Treasury Equity-Downtown Development Authority
992003	Treasury Equity-Department of Off-Street Parking
992004	Treasury Equity-Bayfront Management Trust
992005	Treasury Equity-Health Facilities Authority
997100	Treasury Equity-American Rescue Plan Act SRF
997300	Treasury Equity-American Rescue Plan Capital Project
998001	Treasury Equity-ARRA-CD-Memo Only
998002	Treasury Equity-ARRA-Fire-Memo Only
998003	Treasury Equity-ARRA-Police-Memo Only
998004	Treasury Equity-ARRA-Others-Memo Only
999999	Year End Closing Summary Account



**CITY OF**  
**MIAMI**  
**FLORIDA**

Prepared by the Finance Department  
Accounting and Reporting Division