



ACRONYMS, GLOSSARY AND INDEX

ACRONYMS

A&E	Architectural and Engineering
ADA	Americans with Disabilities Act
ADPICS	Advanced Purchasing and Inventory Control System
AIM	Actively Investing in Miami-Dade
ALF	Assisted Living Facility
ALS	Advanced Life Support
AMS	Audit and Management Services
AO	Administrative Order
AOC	Administrative Office of the Courts
APP	Art in Public Places
ARFF	Aircraft Rescue and Fire Fighting Unit
ASB	Addiction Services Board
ASD	Animal Services Department
ASE	Active Strategy Enterprise
ATMS	Advanced Traffic Management System
ASPCA	American Society for the Prevention of Cruelty to Animals
AZA	Association of Zoos and Aquariums
BAT	Budgeting Analysis Tool
BBC GOB	Building Better Communities General Obligation Bond Program
BCC	Board of County Commissioners
BLE	Basic Law Enforcement
BOMA	Building Owners and Managers Association
CAD	Computer Aided Dispatch/Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CAHSD	Community Action and Human Services Department
CALEA	Commission on Accreditation for Law Enforcement Agencies, Inc.
CAMA	Computer Aided Mass Appraisal
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CAO	County Attorney's Office
CBA	Collective Bargaining Agreement
CBAT	Capital Budgeting Analysis Tool
CBE	Community Business Enterprise
CBO	Community-based Organization
CDBG	Community Development Block Grant
CDC	Centers for Disease Control and Prevention

ACRONYMS

CDMP	Comprehensive Development Master Plan
CDT	Convention Development Tax
CEMP	Comprehensive Emergency Management Plan
CERT	Community Emergency Response Team
CFA	Commission for Florida Law Enforcement Accreditation
CFAI	Commission on Fire Accreditation International
CFP	Capital Funds Program
CHP	COPS Hiring Program
CIO	Chief Information Officer
CIP	Capital Improvements Program
CIS	Customer Information System
CITT	Citizens' Independent Transportation Trust
CJIS	Criminal Justice Information System
CMS	Claims Management System
CNG	Compressed Natural Gas
COC	Clerk of Courts
CODI	Commission on Disability Issues
COE	Commission on Ethics and Public Trust
COOP	Continuity of Operations Plan
CPE	Continuing Professional Education
CPEP	Certified Public Expenditure Program
CPI	Consumer Price Index
CPME	Coastal Park and Marina Enterprise
CPP	Community Periodical Program
CRA	Community Redevelopment Agency
CRCT	Comprehensive Relational Criteria Tool
CRF	City Resilience Framework
CRIPA	Civil Rights of Institutionalized Person's Act
CSBE	Community Small Business Enterprise
CSBG	Community Service Block Grant
CST	Communication Services Tax
CUP	Consumptive Use Permit
CVAC	Coordinated Victims Assistance Center
CWP	Community Workforce Program
CY	Calendar Year

ACRONYMS

CZAB	Community Zoning Appeals Board
DAE	Disaster Assistance Employee
DARE	Drug Abuse Resistance Education
DBE	Disadvantaged Business Enterprise
DCA	Florida Department of Community Affairs
DDA	Downtown Development Authority
DFR	Departmental Fund Reserve
DJJ	Department of Juvenile Justice
DNS	Domain Name Services
DoCA	Department of Cultural Affairs
DOJ	U.S. Department of Justice
DOR	Florida Department of Revenue
DROP	Deferred Retirement Option Program
DSAIL	Disability Services and Independent Living
DSWM	Department of Solid Waste Management
DTA	Designated Target Area
DTPW	Department of Transportation and Public Works
DUI	Driving Under the Influence
DVOB	Domestic Violence Oversight Board
EAMS	Enterprise Asset Management System
ECD	Electronic Control Device
ECISA	Everglades Cooperative Invasive Species Management Area
ECM	Enterprise Content Management
EDF	Economic Development Fund
EDMS	Electronic Document Management System
EDP	Equitable Distribution Program
EEL	Environmentally Endangered Land
EEOC	U. S. Equal Employment Opportunity Commission (United States)
EF	Efficiency Measure
EIS	Expedited Intake System
EOB	Equal Opportunity Board
EOC	Emergency Operations Center
eOIR	Electronic Offense Incident Report
EOY	End of Year
EPA	Environmental Protection Agency

ACRONYMS

ePAR	Electronic Payroll and Attendance Records
ERP	Enterprise Resource Planning System
ERU	Early Representation Unit
ESCO	Energy Service Company
ESG	Emergency Solutions Grant
EZ	Enterprise Zone
FAA	Federal Aviation Administration
FAMIS	Financial Accounting Management Information System
FBC	Florida Benchmarking Consortium
FBI	Federal Bureau of Investigation
FDEP	Florida Department of Environmental Protection
FDLE	Florida Department of Law Enforcement
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FERT	Forensic Evidence Recovery Team
FIU	Florida International University
FPL	Florida Power and Light
FRPA	Florida Recreation and Park Association
FRS	Florida Retirement System
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
FY	Fiscal Year
GAA	General Aviation Airports
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem Program
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMCVB	Greater Miami Convention and Visitors Bureau
GMSC	Greater Miami Service Corps
GOB	General Obligation Bond
HCV	Housing Choice Voucher
HEX	Homestead Exemption
HLD	High Level Disinfection

ACRONYMS

HHS	U. S. Department of Health and Human Services
HOME	Home Investment Partnerships Program
HQS	Housing Quality Standard
HR	Human Resources Department
HT	Homeless Trust
HVAC	Heating, Ventilation, and Air Conditioning
HUD	U. S. Housing and Urban Development
ICC	International Code Council
ICE	Immigration and Customs Enforcement
ICMA	International City/County Management Association
IN	Input Measure
IO	Implementing Order
ISD	Internal Services Department
IT	Information Technology
ITB	Invitation to Bid
ITD	Information Technology Department
IVR	Interactive Voice Response
IWA	Imaging and Workflow Automation
JAC	Juvenile Assessment Center
JAG	Edward Byrne Memorial Justice Assistance Grant
JMS	Jail Management System
JSD	Juvenile Services Department
LBT	Local Business Tax
LDB	Local Disadvantaged Business
LEAD	Literacy for Every Adult in Dade
LED	Light Emitting Diode
LEED	Leadership in Energy and Environmental Design
LETF	Law Enforcement Trust Fund
LEO	Lateral Exothermal Orientation
LIHEAP	Low-Income Home Energy Assistance Program
LMS	Local Mitigation Strategy
LOGT	Local Option Gas Tax
LRMS	Law Records Management System
L RTP	Long Range Transportation Plan
LSS	Lean Six Sigma

ACRONYMS

MAAC	Miami Airline Affairs Committee
MCC	Miscellaneous Construction Contracts
MDAD	Miami-Dade Aviation Department
MDCPS	Miami-Dade County Public Schools
MDCR	Miami-Dade Corrections and Rehabilitation
MDEAT	Miami-Dade Economic Advisory Trust (formerly MMAP- Metro-Miami Action Plan)
MDFR	Miami-Dade Fire Rescue
MDPD	Miami-Dade Police Department
MDPLS	Miami-Dade Public Library System
MDPSTI	Miami-Dade Public Safety Training Institute
MDSPD	Miami-Dade Schools Police Department
MDTV	Miami-Dade Television
MDX	Miami-Dade Expressway Authority
ME	Medical Examiner
MHz	Megahertz
MIA	Miami International Airport
MIC	Miami Intermodal Center
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MOVES	Mobile Operations Victim Emergency Services
MWDC	Metro-West Detention Center
NACo	National Association of Counties
NAM	Natural Areas Management
NAME	National Association of Medical Examiners
NEAT	Neighborhood Enhancement Action Team
NRPA	National Recreation and Park Association
NSP	Neighborhood Stabilization Program
NSMB	Neat Streets Miami Board
NTSB	National Transportation Safety Board
OC	Outcome Measure
OEM	Office of Emergency Management
OIG	Office of Inspector General
OMB	Office of Management and Budget
OP	Output Measure
OSHA	Occupational Safety and Health Administration

ACRONYMS

OSMP	Open Space Master Plan
PAC	Performing Arts Center
PAMM	Perez Art Museum Miami
PAPC	Pet Adoption and Protection Center
PCI	Payment Card Industry
PD&E	Project Development and Environment
PDO	Public Defender's Office
PHAS	Public Housing Assessment System
PHCD	Public Housing and Community Development
PHT	Public Health Trust
PIC	Permitting and Inspection Center
PIO	Public Information Officer
PMO	Project Management Office
PREA	Prison Rape Elimination Act
PROS	Parks, Recreation and Open Spaces
PRT	Priority Response Team
PSA	Public Service Announcement
PSFFT	Professional Sports Franchise Facility Tax
PTDC	Pre-trial Detention Center
PTP	People's Transportation Plan
QC	Quality Control
QNIP	Quality Neighborhood Improvement Program
QTI	Qualified Target Industry Program
RAAM	Right-of-Way Assets and Aesthetics Management
RAB	Residential Advisory Boards
RER	Regulatory and Economic Resources
RIF	Road Impact Fee
RFP	Request for Proposals
RHF	Replacement Housing Factor
RMS	Recreation Management System
ROW	Right-of-Way
RPO	Risk Protection Order
RTCC	Real Time Crime Center
SAD	Special Assessment District
SAO	State Attorney's Office

ACRONYMS

SBD	Small Business Development
SBE	Small Business Enterprise
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SEMAP	Section Eight Management Assessment Program
SFCC	South Florida Cultural Consortium
SFRTA	South Florida Regional Transportation Authority
SFSPCA	South Florida Society for the Prevention of Cruelty to Animals
SHARP	Senior Housing Assistance Repair Program
SHIP	State Housing Initiatives Partnership Program
SLA	Service Level Agreement
SMART	Strategic Miami Area Rapid Transit
SOB	Special Obligation Bond
SPCC	Stephen P. Clark Center
SRT	Special Response Team
STS	Special Transportation Services
TASC	Treatment Alternatives to Street Crime
TDS	Tourist Development Surtax
TDT	Tourist Development Tax
TEU	Twenty-foot Equivalent Unit
TGK	Turner Guilford Knight Detention Center
TIF	Tax Increment Financing
TIP	Transportation Improvement Program
TJIF	Targeted Jobs Incentive Funds
TMS	Threat Management Section
TO	Table of Organization
TNR	Trap, Neuter and Release
TOP	Terminal Optimization Program
TPO	Transportation Planning Organization
TRC	Trash and Recycling Center
TRT	Technical Response Training
TRIM	Truth in Millage
TRT	Technical Rescue Training
TSA	Transportation Security Administration
TTC	Training and Treatment Center

ACRONYMS

TUA	Targeted Urban Area
UAP	User Access Program
UASI	Urban Areas Security Initiative
UDB	Urban Development Boundary
UFAS	Uniform Federal Accessibility Standards
UMSA	Unincorporated Municipal Service Area
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
VAB	Value Adjustment Board
VIP	Violence Intervention Project
VOIP	Voice Over Internet Protocol
WASD	Water and Sewer Department
WCSA	Waste Collection Service Area
WDC	Women's Detention Center
WUP	Water Use Permit

GLOSSARY

311 - An abbreviated telephone number (3-1-1) set aside by the Federal Communications Commission for quick access to non-emergency police and other governmental services

Accrual Basis - A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged

Ad Valorem Taxes - Taxes paid on the fair market value of land, buildings, business inventory, and equipment excluding allowable tax exemptions

Administrative Reimbursement - A payment made by proprietary departments to the General Fund to cover a department's share of the County's overhead support

Advanced Purchasing and Inventory Control System (ADPICS) - An automated central procurement system for entering and monitoring the purchase of goods and services; ADPICS is integrated with the County's Financial Accounting Management Information System (FAMIS), improves controls, allows for more timely order processing, vendor management and support, and reduces paper storage requirements

Americans with Disabilities Act (ADA) - A Federal act, signed into law on July 26, 1990, which addresses the problem of discrimination against individuals with disabilities in critical areas such as employment, housing, public accommodations, education, transportation, communication, recreation, institutionalization, health services, voting, and access to public services and places

Annexation - The process by which an existing municipality incorporates additional territory into its jurisdictional boundary

Appropriation - A specific amount of funds authorized for expenditure by the Board of County Commissioners (BCC) against which financial obligations and expenditures may be made

Aquifer - A permeable geological formation that carries and stores groundwater

Art in Public Places - Promotes collaboration and creative arts projects that improve the visual quality of public spaces

Arterial Roads - The main traffic corridors that are within the County; arterial roads are fed by collector roads which pick up the traffic from local roads that provide localized service within specific neighborhoods (also referred to as collector roads)

Ashfill - A specially constructed landfill to be used only for disposal of ash from waste-to-energy plants

Attrition - Savings attributed to the time it takes to hire positions vacated through resignation, reassignment, transfer, retirement, or any other means other than layoffs

Balanced Budget - A budget in which revenues equal expenditures; in the public sector this is achieved when total receipts equal total outlays for a fiscal year

Bascule Bridge - A bridge spanning short distances that opens to let waterway traffic pass underneath

Base Budget - Cost of continuing the current level of service

Bed Tax - See Convention Development Tax (CDT), Professional Sports Franchise Facilities Tax (PSFFT), and Tourist Development Tax (TDT)

GLOSSARY

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate; the County sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage; a bond differs from a note in two ways: a bond is issued for a longer period of time than a note and requires greater legal formality; bonds are primarily used to finance capital projects

Bond Funds or Proceeds - Money obtained from the sale of bonds, which may be used for the construction or renovation of capital facilities, acquisition of related equipment, and other allowable uses

Bondholder - The person or entity having a true and legal ownership interest in a municipal bond; in the case of book-entry only bonds, the beneficial owner will often be treated as the bondholder under the bond contract, although for certain purposes the entity holding the global certificates representing the entire issue will retain the rights of the bondholder under the bond contract

Budget - A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues, and designated within a specific period, usually 12 months

Budget Amendment - A method by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget which may increase or decrease appropriations within a fund but does not increase the fund's total budget; the BCC must approve the change by resolution

Budget Supplement - A budget amendment that requires an increase in overall expenditure authorization in a fund or subfund; the BCC must approve by ordinance, following a duly advertised public hearing

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget; budgetary basis takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual

Budgeting Analysis Tool (BAT) - A budget planning and development application that serves as an all-in-one solution for forecasting, preparing, monitoring, and reporting on departmental budgets

Building Better Communities General Obligation Bond Program (BBC GOB) - A general obligation bond program approved by Miami-Dade County in November of 2004 totaling \$2.925 billion; the program funds capital improvements in the areas of sewers, flood control, healthcare, service outreach, housing, roads and bridges, public safety and courts facilities, and parks, libraries and multicultural facilities (see definition of General Obligation Bond)

Building Envelope - The exterior surface of a building's construction which includes the walls, windows, floors, and roof

Bulky Waste - Construction debris, large discarded items, appliances, furniture, and trash; bulky waste does not include tires or solid waste

Business Tax - A tax imposed for the privilege of doing business in Miami-Dade County; any individual or home-based business providing merchandise, entertainment, or service directly or indirectly to the public, must obtain a license to operate; formerly known as an occupational license

Capital Budget - A balanced fiscal plan for a specific period for governmental non-operating projects or purchases, such as construction projects, major equipment purchases, infrastructure improvements, or debt service payments for these types of projects or purchases

Capital Budgeting Analysis Tool (CBAT) - A capital planning and development application that serves as an all-in-one solution for forecasting, preparing, monitoring, and reporting on departmental capital budgets

GLOSSARY

Capital Costs - Capital costs are non-recurring expenditures that have a useful life of more than five (5) years and have a total cost that exceeds \$50,000 in total funding; capital costs includes all manpower, implementation costs, and capital outlay required to fully implement each project

Capital Funds Program (CFP) - A United States Department of Housing and Urban Development (US HUD) formula grant program for public housing improvements and administrative expenditures; formerly known as the Comprehensive Grant Program (CGP)

Capital Improvement Local Option Gas Tax (CILOGT) - A tax levy of up to five cents on each gallon of motor fuel sold, which may be imposed by counties in accordance with Florida state law in one-cent increments, and which is shared with eligible cities in the County; CILOGT may be used only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan; the tax in Miami-Dade County is three cents per gallon

Carryover - Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated

Cell - A defined portion of a landfill footprint, which is developed and filled with waste to capacity and subsequently closed according to Federal, State, and local regulations

Charter County Transit System Sales Surtax - A one-half percent surtax on countywide sales, use, rentals, and other transactions (up to \$5,000 on sales of tangible property) for transit and neighborhood transportation improvements (See People's Transportation Plan (PTP))

Children's Trust - An organization committed to funding programs that offer the highest possible quality services, with goals of implementing best practices and improving the lives of children and families in our community

Clarificatory - An explanation providing additional information on a subject; that which provides clarity on an issue

Communications Services Tax - This tax also known as the unified or simplified tax became effective October 1, 2001, and is meant to create a "simplified" tax structure for communications services, replacing the utility tax on telephone and other telecommunication services, the cable television franchise fee, the telecommunications franchise fee, and communications permit fees

Community-based Organizations (CBOs) - Not-for-profit organizations that provide services to targeted populations

Community Development Block Grant (CDBG) - A United States Housing and Urban Development (US HUD) funding program established in 1974 to assist local governments in improving the quality of life in low- to moderate-income areas and other areas of metropolitan significance

Community Periodical Program (CPP) - A mandated program to place public information in various local community periodicals throughout the County to inform targeted communities of the activities of their local government

Community Redevelopment Agency (CRA) - A public entity created by a city or county to implement the community redevelopment activities outlined under the Community Redevelopment Act, which was enacted in 1969 (Chapter 163, Part III, Florida Statutes)

Community Services Block Grant (CSBG) - A program that provides annual grants on a formula basis to various types of grantees through the United States Department of Housing and Urban Development (US HUD)

GLOSSARY

Community Service Center - Direct service centers managed by the Community Action and Human Services Department (CAHSD) and located in various areas throughout Miami-Dade County; centers provide services to economically disadvantaged families interested in achieving self-sufficiency

Community Small Business Enterprise Program/Small Business Enterprise (CSBE/SBE) - A comprehensive program that affords opportunities to small businesses to participate in the County's construction of public improvements and fosters growth in the economy of Miami-Dade County, by allowing small businesses a chance to gain the experience, knowledge, and resources necessary to compete and survive, both in government and private construction contracting arenas

Community Workforce Program (CWP) - A program in which all capital construction contracts equal or greater than \$250,000 and all work orders for public improvements located in Designated Target Areas (DTA) requires a review to determine the appropriateness of applying a local workforce goal requiring that a minimum of 10 percent of the persons performing the construction trades work be residents of DTAs however contractors performing work at the Airport and Seaport may hire residents of DTAs other than the DTA where the project is located

Comprehensive Annual Financial Report (CAFR) - A detailed report containing financial statements and other required information, by which market analysts, investors, potential investors, creditors, and others may assess the attractions of a government's securities compared to other governments or other investments

Comprehensive Development Master Plan (CDMP) - A plan that expresses the County's general objectives and policies addressing where and how development and conservation of land and natural resources will occur in the next 10 to 20 years, and the integration of County services to accomplish these objectives

Concurrency - Growth management requirement that public infrastructure improvements necessitated by public or private development are in place at the same time as development

Constitutional Gas Tax - A tax levy (originating in the Florida Constitution) of two cents per gallon on most motor fuel sold in the state, which is returned to counties pursuant to a formula for the construction, reconstruction, and maintenance of roadways (also known as Secondary Gas Tax)

Consumer Price Index (CPI) - An index that measures the change in the cost of typical wage-earner purchases of goods and services expressed as a percentage of the cost of the same goods and services in some base period (also referred to as cost-of-living)

Contingency - A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted

Convention Development Tax (CDT) - A three percent tax levied on transient lodging accommodations countywide (except in the Village of Bal Harbour and the Town of Surfside) dedicated to the development and operation of local, major exhibition halls, auditoriums, stadiums, and convention-related facilities

Debt Service - The amount of money necessary to pay interest on outstanding bonds and the principal of maturing bonds according to a predetermined payment schedule

Deficit - An excess of current-year expenditures over current-year revenues

Depreciation - A decrease in value due to wear and tear, decay, or decline in price; a lowering in estimation

Designated Fund Balance - A fund balance amount that is required to be identified as a reserve fund balance

GLOSSARY

Direct Costs - Costs that can be identified specifically with a particular sponsored project or institutional activity and which can be directly assigned to such activities relatively easily and with a high degree of accuracy

Dredging - The removal of soil which may include rock, clay, peat, sand, marl, sediment, or other naturally occurring soil material from the surface of submerged or unsubmerged coastal or freshwater wetlands, tidal waters, or submerged bay-bottom lands; dredging includes, but is not limited to, the removal of soils by use of clamshells, suction lines, draglines, dredger, or backhoes

Duplicity - Deceitfulness in speech or conduct; a twofold or double state or quality

Early Head Start - A national program, founded in 1995, which provides comprehensive developmental services to children of low-income families, from birth to the age of three

Economic Development Fund (EDF) – BBC GOB funded projects which provide opportunities for infrastructure improvements to spur economic development and attract new businesses to the community in order to create jobs

Efficacy – the ability to get a job done satisfactorily; the ability to produce a desired or intended result

Efficiency - Efficiency measures are normally a comparison between outputs and inputs including time (e.g. garbage tons collected per crew, or cycle times such as personnel hours per crime solved, length of time to purchase specific products or services, etc.), and are often the cost of providing a unit of service (e.g. cost per household, houses built per \$100,000, etc.)

e-Government - A government's use of technology as an enabling strategy to improve services to its citizens and businesses; access to government information and services can be provided when and where citizens choose and can include access via the Internet, voice response systems, interactive kiosks, social media, and other emerging technologies

Enterprise Funds - Funds used to finance and account for the acquisition, operation, and maintenance of facilities and services that are intended to be entirely or predominantly self-supporting through the collection of charges from external customers (such as the Seaport and the Water and Sewer Department)

Enterprise Resource Planning (ERP) - A single integrated financial system with general ledger, accounts receivable, accounts payable, purchasing, project billing, grants management, fixed assets, budget preparation, recruiting, and time reporting modules; the ERP system utilizes a single database so information will be easily shared

Environmentally Endangered Lands Trust Fund (EEL) - Funds derived from an extraordinary property tax levy of three-fourths of one mill above the County's ten-mill cap for two years approved by the voters in 1990 for the purchase and preservation of environmentally sensitive lands

Equal Employment Opportunity Commission (EEOC) - A federal agency that enforces the federal employment discrimination laws

Equitable Distribution Program (EDP) - The process to streamline solicitations for continuing contracts by distributing architectural, engineering, and landscape architecture professional services for construction projects up to \$2 million or studies up to \$200,000 in fees to eligible firms on a rotational basis

Expenditure - A decrease in financial resources for procurement of assets or the cost of goods and/or services received

Federal Emergency Management Agency (FEMA) - A federal agency responsible for providing disaster relief assistance

Federal Transit Administration (FTA) - An operating administration under the United States Department of Transportation (USDOT) that assists in developing and improving mass transportation systems for cities and communities

GLOSSARY

Final Maturity Date - A date on which the principal amount of a note, draft, bond, or other debt instrument becomes due and payable

Financial Accounting and Management Information System (FAMIS) - A financial accounting general ledger system used by Miami-Dade County

Fiscal Year (FY) - A yearly accounting period, without regard to its relationship to a calendar year; the fiscal year for Miami-Dade County begins on October 1 and ends on September 30

Fixed Rate - An interest rate on a security that does not change for the remaining life of the security

Food and Beverage Tax for Homeless and Domestic Violence - A one percent tax levied Countywide on food and beverages sold by establishments with gross annual revenues exceeding \$400,000 except in the City of Miami Beach, the Village of Bal Harbour and the Town of Surfside, excluding those in hotels and motels; eighty-five percent of the tax proceeds is dedicated for homeless programs and facility construction and fifteen percent is dedicated for domestic violence programs and facility construction and operation

Fringe (or Employee) Benefits - Contributions made by an employer to meet commitments or obligations for employees beyond base pay, including the employers' share of costs for Social Security, pension, and medical and life insurance plans

Full-Time Equivalent Position (FTE) - A position converted to the decimal equivalent based on the annual number of hours in the work schedule in relation to 2,080 hours per year

Fund - A set of self-balancing accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives, as required by special regulations, restrictions, or limitations

Fund Balance - The excess of assets and revenue over liabilities and expenditures of a fund

Funding Model - A method of allocating and distributing costs of an enterprise level function across the organization

Gainsharing - A system of rewarding groups of employees who work together to improve performance through use of labor, capital, materials and energy; in return for meeting established target performance levels, the employees receive shares of the resultant revenue or savings from performance gains, usually in the form of a cash bonus

Garbage - Any accumulation of animal, fruit/vegetable matter, or any other matter, of any nature whatsoever, which is subject to decay, putrefaction, and the generation of noxious or offensive gases/odors

General Fund - The government accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide Countywide and Unincorporated area operating services; also referred to as the Operating Fund

General Obligation Bond (GOB) - A voter-approved debt pledging the unlimited taxing power of a governmental jurisdiction

Geographic Information System (GIS) - A computerized system capable of assembling, storing, manipulating, analyzing, and displaying geographical referenced information; GIS allows the user to associate information with features on a map to create relationships

Government Finance Officers Association (GFOA) - The professional association of state/provincial and local finance officers in the United States and Canada since 1906

GLOSSARY

Governmental Accounting Standards Board (GASB) - Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities

Governmental Funds - A category of funds, which include general, special revenue, capital project, and debt service; these funds account for short-term activities and are often compared to the budget

Gross Domestic Product (GDP) - A measure of the amount of the economic production of a particular territory in financial capital terms during a specific time period; GDP is one of the measures of national income and output

Home Investment Partnerships Program (HOME) - A United States Housing and Urban Development (US HUD) formula grant program, established in 1990, for state and local governments to provide affordable housing through acquisition, rehabilitation, and new construction

Homeownership Opportunities for People Everywhere (HOPE VI) - A US HUD competition grant program to establish homeownership of single-family properties through public, private, and non-profit partnerships

Homestead Exemption (HEX) - A \$50,000 property tax exemption applied to the assessed value of a home and granted to every United States citizen or legal resident that has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it their permanent home as of January 1 of each year

Housing Assistance Payment (HAP) - Federal subsidy for rental assistance provided by US HUD for the Section 8 Housing Choice Voucher Program

Housing Quality Standard (HQS) - A set of acceptable conditions for interior living space, building exterior, heating and plumbing systems, and general health and safety; before any rental assistance may be provided, the grantee, or another qualified entity acting on the grantee's behalf (but not the entity providing the housing), must physically inspect each Shelter Plus Care unit to ensure that it meets HQS

Impact Fee - A fee charged on new growth-related development to finance infrastructure capital improvements such as roads, parks, schools, fire and police facilities, or capital purchases to serve the residents or users of such developments

Incorporation - The process by which a new city is formed as a legal entity

Indirect Cost - The allocation of overhead costs through an approved cost allocation plan in compliance with applicable federal guidelines

Infrastructure - Public support facilities such as roads, buildings, and water and sewer lines

Input - Input measures normally track resources used by a department (e.g. funding, staff, equipment, etc.) or demand for department services

Interagency Transfer - A transfer of funds from one department to another

Interest Rate - A rate of interest charged for the use of money, usually expressed at an annual rate

Internal Service Funds - Funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund

Intra-Agency/Intradepartmental Transfer - A transfer of funds either within the same department and/or within the same fund

GLOSSARY

Landing Fee - A charge paid by an airline to an airport company for the right to land at a particular airport used to pay for the maintenance or expansion of the airport's buildings, runways, aprons, and taxiways

Law Enforcement Trust Fund (LETF) - Funds derived from law enforcement-related seizures of money and property with allowable uses determined by state and federal laws and regulations

Leachate - Stormwater that has percolated through solid waste

Leadership in Energy and Environmental Design (LEED) - A third party green building certification program, and the nationally accepted benchmark for the design and operation of high performance green buildings and neighborhoods. LEED measures and enhances the design and sustainability of buildings based on a "triple bottom line" approach: economic prosperity, social responsibility, and environmental stewardship

Lean Six Sigma – A method that seeks to improve the quality of manufacturing and business process by identifying and removing the root causes of errors, variations and waste by focusing on outputs that are critical to the customers

Light Emitting Diodes (LED) - A semiconductor device that emits visible light when an electric current passes through it; LED lights have a lower power requirement, higher intensity, and longer life than incandescent and fluorescent illuminating devices

Line Item - The smallest expenditure detail in departmental budgets; the line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system; "objects" are further divided into "sub-objects"

Litter - Misplaced solid waste that is tossed or dumped or that is blown by wind and traffic or carried by water

Local Option Gas Tax (LOGT) - A tax levy of up to six cents on each gallon of motor and special fuels sold, which has been imposed by Miami-Dade County in accordance with state law and shared with the municipalities in the County; the LOGT may be utilized only for transportation expenditures including public transportation, roadway and traffic operations, and maintenance; the tax for Miami-Dade County is six cents per gallon

Lot Clearing - The removal of solid waste by means of tractor mowing, chipping, trimming, weed eating, loading, hauling, and light/heavy disposal

Medicolegal Investigators - Individuals trained and certified in the standards and practice of death scene investigation

Miami-Dade Expressway Authority (MDX) - A state agency, formed January 20, 1995, consisting of 9 members appointed by the Board of County Commissioners and the Governor of the State of Florida, with defined powers including the right to acquire, construct, maintain, operate, own, and lease an expressway system including transportation facilities; the agency has the power to establish, change, and collect tolls, rates, fees, and other charges as well as to finance or refinance acquisitions or construction from surplus revenues as detailed in Chapter 348 of the Florida Statutes

Millage Rate - The rate used in calculating taxes based upon the value of property, expressed in mills; one mill equals \$1.00 of tax for each \$1,000 of property value; the millage rate is the total number of mills of tax assessed

Miscellaneous Construction Contracts (MCC) - A type of contract established to procure competitive, cost effective, quality construction services for miscellaneous and emergency construction projects up to \$5 million through the creation of a pre-qualified pool of contractors as approved by the Board of County Commissioners

Modified Accrual Basis Accounting - A mixture of the cash and accrual basis; the modified accrual basis should be used for governmental funds; to be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current expendable resources; revenues must be both

GLOSSARY

measurable and available to pay for the current period's liabilities; revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities; expenditures are recognized when a transaction or event is expected to draw upon current expendable resources rather than future resources

Mom and Pop Small Business Grant Program - A grant program created to provide financial and technical assistance to qualified for-profit small businesses that are approved for funding

Multi-Year Capital Improvement Plan - A balanced fiscal plan for governmental capital projects that spans six fiscal years

Net Operating Revenue - Revenue from any regular source; revenue from sales is adjusted for discounts and returns when calculating operating revenue

Net Revenues (through bond transactions) - An amount of money available after subtracting from gross revenues such costs and expenses as may be provided for in the bond contract; costs and expenses most often deducted are operations and maintenance expenses

Ninth-Cent Gas Tax - A locally imposed one cent per gallon tax on motor and special fuel for expenses related to establishing, operating, and maintaining a transportation system

Non-Departmental Expenditures – Expenditures that cannot be directly attributed to any specific department

Operating Budget - A balanced fiscal plan for providing governmental programs and services for a single year

Optionality – The value of additional optional investment opportunities available only after having made an initial investment

Outcome - Outcome measures focus on program results, effectiveness and service quality, assessing the impact of agency actions on customers, whether individual clients or whole communities (e.g. incidents of fire-related deaths, response time, the crime rate, percentage of residents rating service as good or excellent, percentage of streets that are clean and well-maintained, number of homeless)

Output - Output or workload measures, indicate the amount of work performed on the part of the department (e.g. applications processed, contracts reviewed, tons of garbage collected, and potholes filled)

Parity Basis - Equivalence of a commodity price expressed in one currency to its price expressed in another; equality of purchasing power established by law between different kinds of money at a given ratio

Passenger Facility Charges (PFC) - A charge of up to \$4.50 per enplaned passenger charged locally with Federal Aviation Administration (FAA) authorization for aviation-related capital improvement projects

Pay-As-You-Go Capital Improvement Fund (CIF) - A fund comprised of appropriations provided for same-year selected or emergency construction projects, major equipment purchases, and debt service payments for General Fund supported departments

People's Transportation Plan (PTP) - A plan of improvements to the Miami-Dade County transportation system which includes building rapid transit lines, expanding bus service, adding buses, improving traffic signalization, improving major and neighborhood roads and highways, and funding to municipalities for road and transportation projects; the PTP is funded with proceeds of the one-half percent sales charter county transit system surtax which is overseen by the Citizen's Independent Transportation Trust (CITT) (See Charter County Transit System Sales Surtax)

GLOSSARY

Performance Measurement - A means, usually quantitative, of assessing the efficiency and effectiveness of departmental work programs; these measures can be found within the various department narratives

Plat - A map showing planned or actual features of an area (streets, buildings, lots, etc.)

Professional Sports Franchise Facilities Tax (PSFFT) - A one percent tax on transient lodging accommodations levied countywide, except in the City of Miami Beach, the Town of Surfside, and the Village of Bal Harbour, dedicated to the development of sports facilities utilized by professional sports franchises

Program Area - A broad function or area of responsibility of government, relating to basic community needs; program areas usually entail a number of organized sets of activities directed towards a general common purpose and may encompass the activities of a number of departments

Projection - An estimation of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years

Property Taxes - See Ad Valorem Taxes

Proprietary Department - A department that pays for all or most of its cost of operations from user fees and generally receives little or no property tax support; commonly called "self-supporting" or "enterprise" department

Public Hospital Sales Surtax - A one-half percent surtax on countywide sales, use, rentals, admissions, and other transactions (up to \$5,000 on sales of tangible personal property) for the operation, maintenance, and administration of Jackson Memorial Hospital (JMH); the surtax was approved by a special election held on September 3, 1991 and imposed by Ordinance 91-64 effective January 1, 1992; Chapter 212.055 Florida Statutes, which authorizes the surtax, requires a maintenance of effort contribution representing a fixed percentage (11.873 percent) of Countywide General Fund revenue and a millage equivalent; (also referred to as the JMH surtax or the health care sales surtax)

Qualified Target Industry Program (QTI) - A State-created program that encourages additional high value jobs through tax refunds; businesses which expand existing operations or relocate to the State, are entitled to a tax refund of up to \$3,000 per job or \$6,000 per job if the business is located in an enterprise zone; the County's contribution is 20 percent of the refund

Quality Neighborhoods Improvement Program (QNIP) - A program that addresses infrastructure needs in older, urban neighborhoods, and high growth areas; primarily includes the construction of new sidewalks and repairs to existing sidewalks, including safe route to schools, local and major drainage improvements, road resurfacing, and local park facility improvements

Recidivism - Habitual or chronic relapse of criminal or antisocial offenses

Recyclable - Products or materials that can be collected, separated, and processed to be used as raw materials in the manufacturing of new products

Refunding Bond - A bond issued to refund outstanding bonds, which are bonds that have been issued but have not yet matured or been otherwise redeemed

Replacement Housing Factor - Capital Fund Grants that are awarded to Public Housing Agencies that have removed units from inventory for the sole purpose of developing new public housing units

Resilience - A measure of the sustained ability of a community to utilize available resources to respond to, withstand, and recover from adverse situations

GLOSSARY

Resource Recovery - A process in which waste is recovered through recycling, waste-to-energy, or composting

Revenue - Funds received from external sources such as taxes, fees, charges for services, special assessments, grants, and other funds collected and received by the County in order to support services provided to the public

Revenue Maximization - Processes, policies, and procedures designed to identify, analyze, develop, implement, and support initiatives that expand and enhance revenue sources, reduce operational and development costs, and improve compliance with federal and state requirements

Revenue Mile - A mile in which a transit vehicle travels while in revenue service

Road Impact Fees (RIF) - Fees collected from new developments or builders of homes and businesses to offset the demands of new development on County infrastructure, specifically County roads

Rolled Back Millage Rate - The millage rate that, when applied to the tax roll for the new year, excluding the value of new construction and any dedicated increment value, would allow the taxing authority to raise the same amount of property tax revenue for the new budget as it estimates to receive in the current year

Ryan White HIV/AIDS Treatment Extension Act of 2009 - Federal legislation created to address the health care and support service needs of people living with HIV disease or AIDS, and their families, in the United States; this legislation was originally enacted in 1990 as the Ryan White Comprehensive AIDS Resources and Emergency (CARE) Act, as reauthorized in 1996, amended in 2000, and reauthorized in 2006 and later in 2009

Secondary Gas Tax - See Constitutional Gas Tax

Security - A specific revenue source or asset of an issuer that is pledged for payment of debt service on a series of bonds, as well as the covenants or other legal provisions protecting the bondholders; credit enhancement is considered additional security for bonds

Service Level - Services or products, which compromise actual or expected output of a given project or program; focus is on results, not measures of workload

Sonovoid Bridge - A fixed bridge with a partially hollow concrete deck

South Florida Regional Transportation Authority (SFRTA) - Established in June 2003 and tasked with the responsibilities to plan, maintain, and operate a transit system and represents a re-designation of the Tri-County Rail Authority

Special Assessment Bonds - A bond issued to finance improvements in special assessment districts with debt service paid by assessments to district residents

Special Assessment District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area; a special property tax or a special assessment fees pays for these services (also known as a Special Taxing District)

Special Obligation Bond - A bond issued to finance improvements with debt service paid by designated revenues; the full faith and credit of a governmental jurisdiction are not pledged to repay the debt

Special Transportation Service (STS) - A service that provides transportation for persons with disabilities that do not have access to Metrobus, Metrorail, or Metromover

GLOSSARY

State Housing Initiatives Partnership Program (SHIP) - A State of Florida housing incentive program providing local funding to implement and/or supplement the following programs: housing development, down payment assistance, housing acquisition and rehabilitation, homeownership assistance, and homebuyers counseling and technical assistance

Stormwater - Surface water generated by a storm

Stormwater Utility Fee - A fee assessed on real property established and imposed to finance design, installation, and maintenance of stormwater management systems

Subordinate Special Obligation Bond - A junior bond, secured by a limited revenue source or promise to pay, that is repayable only after the other debt (senior bond) with a higher claim has been satisfied

Surety Bond - An instrument that provides security against a default in payment; surety bonds are sometimes used in lieu of a cash deposit in a debt service reserve fund

Surplus - An excess of assets over the sum of all liabilities

Sustainable Initiatives - Programs for a more ecologically, economically, and socially sensitive approach to local government and the global environment as a whole

Targeted Jobs Incentive Fund (TJIF) - An initiative of the Beacon Council and Miami-Dade County that encourages additional job creation and investment through tax refunds; businesses which expand existing operations or relocate to Miami-Dade County are entitled to a tax refund of \$3,000 per job, or \$4,500 per job if the business is located in a designated priority area; an alternative capital investment based TJIF award is awarded if the investment, excluding land value, exceeds \$3 million and a minimum number of jobs are created

Targeted Urban Areas (TUA) - Areas which are traditionally the most under-served and underdeveloped neighborhoods in Miami-Dade County; TUA represent portions of Opa-Locka, Florida City, Homestead, Coconut Grove, South Miami, Richmond Heights, Perrine, Princeton, Goulds, Leisure City, Naranja, Little Haiti, Overtown, Model Cities, Brownsville, Liberty City, Carol City, North Miami, West Little River, 27th Avenue Corridor, and 183rd Street Corridor

Tax Increment Financing (TIF) - A method used to publicly finance needed public improvements and enhanced infrastructure in a defined area; the purpose is to promote the viability of existing businesses and attract new commercial enterprises

Teen Court Program - A State of Florida Department of Juvenile Justice (DJJ) program created in 1996 and administered by the Miami-Dade Economic Advisory Trust (MDEAT) since 1999; the program provides for teenage student volunteers to decide sentences of juveniles who have admitted breaking the law and offers an opportunity for the juvenile offender to avoid having a delinquency record if all sanctions are honored

Timebox - A verb indicating the creation of a milestone within a larger project or initiative

Tipping Fee - A fee charged to customers for the right of disposing waste by the operators of waste management facilities

Toll Revenue Credits - A revenue from the Florida Department of Transportation (FDOT), primarily used for the operation and maintenance of state highways, which effective FY 1995-96, may be used as an in-kind local match for federal grant dollars; these credits, while able to leverage federal funds, have no real purchasing power

Tourist Development Surtax (TDS) - A two percent Food and Beverage Tax collected on the sale of food and beverages (alcoholic and non-alcoholic) by restaurants, coffee shops, snack bars, wet bars, night clubs, banquet halls, catering or room services, and any other food and beverage facilities in or on the property of a hotel or motel; the Surtax is collected throughout

GLOSSARY

Miami-Dade County, with the exception of facilities located in the cities of Surfside, Bal Harbour, and Miami Beach and is distributed in full to the Greater Miami Convention and Visitors Bureau, less \$100,000 to the Tourist Development Council

Tourist Development Tax (TDT) - A two percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six months or less; the TDT is collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour, and Miami Beach and is distributed to the Greater Miami Convention and Visitors Bureau (60 percent), the Department of Cultural Affairs (20 percent), and to the City of Miami for eligible uses (20 percent)

Transient Lodging (Tourist Tax or Bed Tax) - Charges levied on transient lodging accommodations these include CDT, PSFFT, TDT, and TDS

Transit Corridor - A broad geographic band that follows a general directional flow of travel connecting major origins and destinations of trips and which may contain a number of streets, highways, and transit routes

Trash - Any accumulation of paper, packing material, rags or wooden or paper boxes or containers, sweepings and all other accumulations of a nature other than garbage, which are usual to housekeeping and to the operation of commercial establishments

True-up - The methodology used to calculate an adjustment, either increase or decrease, made to a wholesale water or wastewater customer invoice from the previous fiscal year and carried forward in the upcoming fiscal year due to a difference between the actual audited cost and budgeted cost for the previous period

Trust Funds - Accounts designated such by law or the County which record receipts for spending on specified purposes; expenditures from trust funds do not require annual appropriations

Undesignated Fund Balance - Funds which are remaining from the prior fiscal year, which are available for appropriation and expenditure in the current fiscal year

Unincorporated Municipal Service Area (UMSA) - The area of Miami-Dade County which is not incorporated or within the boundaries of any municipality; the County has a full range of municipal powers and responsibilities with respect to the unincorporated area of the County, including the power to tax for such traditional municipal services as local police patrol and neighborhood parks; services are provided and taxes applied exclusively in the unincorporated area of the County; residents of municipalities receive similar services directly from their respective city governments

Urban Development Boundary (UDB) - A service line drawn by the County that separates urban service delivery areas from the rural areas; inside the UDB is the urban side and outside the UDB is the rural side; the area outside the UDB in South Miami-Dade County is designated agriculture on the land use map; by County code, once the UDB is moved, no new agriculture can be established on the new properties that are now inside the UDB

User Access Program (UAP) - A revenue source for supporting the procurement related activities of goods and services by deducting two percent from each vendor's invoice for goods and services utilized by County departments; the program also applies to other non-County agencies that have an agreement in place to access County established contracts; jurisdictions forward 1.5 percent of the proceeds collected from the 2 percent deduction and keep 0.5 percent

Utility Service Fee - A service fee imposed on water and sewer customers, pursuant to the Code of Miami-Dade County, to cover the cost of environmental services and regulations related to water and sewer services and groundwater quality

GLOSSARY

Waste disposal - Disposal of solid waste through landfill, incineration, composting, or resource recovery

Waste transfer - Transfer of solid waste after collection or drop-off to a disposal or resource recovery facility or landfill

Wastewater - Used water and/or storm runoff that must be cleaned before being released back into the environment

Water reuse - Involves subjecting domestic wastewater, giving it a high degree of treatment, and using the resulting high-quality reclaimed water for a new, beneficial purpose

Weatherize - An action of preparing a structure to withstand the natural elements

Index

A

Accounting, accrual basis of, 56, 404
Acronyms, 395-403
Ad Valorem Taxes, 49, 55, 61, 72-9, 375-382
Aggregate Millage, 46, 55

B

Budget-in-Brief, 15
Budget Process, 43, 57-8
Building Better Communities General Obligation Bond Program (BBC GOB), 45, 64, 71-2, 74, 221, 260, 267, 271, 308

C

Capital Budget, 22, 25, 57, 59, 64, 68, 312-333
Capital Expenditure Summary, 310
Capital Revenue Summary, 306-309
Community-based Organizations, 66, 71, 362-366
Convention Development Tax (CDT), 185, 227-9, 378

D

Debt Capacity, 373

E

Executive Summary, 23

F

Financial Outlook, 79, 101-4,
Financial Policies, 52
Fire Rescue District, 25-6, 39, 46, 48, 56, 59, 62, 64, 79-80, 88, 158-9, 262
Food and Beverage Taxes, 368
Funds,
 fiduciary, 45, 49
 governmental, 45, 48
 proprietary, 45, 48, 50-1, 61

G

Generally Accepted Accounting Principles (GAAP), 52, 56
Governmental Accounting Standards Board (GASB), 52, 56
Gas Taxes, 19, 50, 61, 82, 275, 367

Government Finance Officers Association (GFOA), 4, 409
Government Structure, 39

L

Library District, 26, 46, 48, 51, 55-6, 79, 89, 99, 374

M

Measure, 42
Miami-Dade County Charter, 48, 52
Miami-Dade County Code, 52, 57, 368
Millage Rates, 21, 25, 45, 52-7, 62, 80
Monitor, 42

O

Operating Budget, 8, 19, 24-5, 57, 59, 61, 276-282
Outstanding Debt, 45, 56, 374-385

P

Pay-As-You-Go Capital Improvement Fund (CIF), 27, 51, 72, 164, 169, 172-3, 218, 229, 236-59, 277-297, 309, 333-6
People's Transportation Plan (PTP), 114-18, 186-7, 261, 265
Planning (strategic and business), 42, 388-392
Position Changes, 26-7
Property Taxes, 19, 45, 49, 57, 61-2, 88-9, 158, 275
Public Service Tax, 85, 229-30, 250-1, 259, 263-4, 324-37, 379

Q

Quality Neighborhood Improvement Program (QNIP), 309, 324, 336, 346, 369-71, 377

R

Resilience Capital Projects, 338-61
Results-Oriented Governing, 42
Revenue Capacity, 372
Revenue Sharing, 38, 83, 86, 101, 130, 141, 185, 191, 299, 301, 367

S

Safer and Stronger Cities, 24, 66

Sales Tax, 19, 55, 61, 83-4, 86-7, 101, 130, 141, 186,
190-1, 275, 299, 301, 367, 378

Special Revenue Funds, 45, 48

T

Table of Organization, 10

Transient Lodging and Food and Beverage Taxes
(Also known as Tourist Taxes), 368

Truth in Millage (TRIM), 54, 57

Two-tier federation, 37

V

Voted Debt, 45-6