













ACRONYMS, GLOSSARY AND INDEX

A&E Architectural and Engineering **ACFR** Annual Comprehensive Financial Report ACGME Accreditation Council for Graduate Medical Education **ACLS** Arts, Culture and Library Services **AHAB** Affordable Housing Advisory Board **AHCA** Florida Agency for Healthcare Administration **AHCAC** African Heritage Cultural Arts Center **AHTFB** Affordable Housing Trust Fund Board **ADA** Americans with Disabilities Act AIM Actively Investing in Miami-Dade **ALF Assisted Living Facility** ALS Advanced Life Support ΑO Administrative Order **AOC** Administrative Office of the Courts **APP** Art in Public Places ARFF Aircraft Rescue and Firefighting Unit ARPA American Rescue Plan Act **ASB Addiction Services Board** ASD **Animal Services Department 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 **BBN** Better Bus Network BCC **Board of County Commissioners** BLE Basic Law Enforcement **BOMA Building Owners and Managers Association BRT Bus Rapid Transit BWC Body Worn Camera**

Computer Aided Mass Appraisal

CAD

CALEA

CAMA

Commission on Accreditation for Law Enforcement Agencies, Inc.

Computer Aided Dispatch/Computer Aided Design

CAO	County Attorney's Office	
CAPER	Consolidated Annual Performance Evaluation Report	
CAPRA	Commission for Accreditation of Park and Recreation Agencies	
CARES	Coronavirus Aid, Relief and Economic Security Act	
СВА	Collective Bargaining Agreement	
CBAT	Capital Budgeting Analysis Tool	
CBE	Community Business Enterprise	
СВО	Community-based Organization	
CDBG	Community Development Block Grant	
CDC	Centers for Disease Control and Prevention	
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	
CFFP	Capital Fund Financing Program	
CFP	Capital Funds Program	
CIIP	Countywide Infrastructure Investment Program	
CIO	Chief Information Officer	
CIP	Capital Improvements Program	
CIS	Customer Information System	
CITD	Communications, Information and Technology Department	
CITT	Citizens' Independent Transportation Trust	
CJIS	Criminal Justice Information System	
CMS	Claims Management System	
CNG	Compressed Natural Gas	
cocc	Clerk of the Court and Comptroller	
CODI	Commission on Disability Issues	
COE	Commission on Ethics and Public Trust	
СООР	Continuity of Operations Plan	
COPS	Community Oriented Policing Services	
CPE	Continuing Professional Education	

CPEP	Certified Public Expenditure Program	
СРІ	Consumer Price Index	
СРР	Community Periodical Program	
CRA	Community Redevelopment Agency	
CRM	Customer Relationship Management	
CRCT	Comprehensive Relational Criteria Tool	
CRF	City Resilience Framework	
CRIPA	Civil Rights of Institutionalized Person's Act	
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act	
CSBE	Community Small Business Enterprise	
CSBG	Community Service Block Grant	
CSD	Community Services Department	
CSLFRF	Coronavirus State and Local Fiscal Recovery Funds	
CST	Communication Services Tax	
CUP	Consumptive Use Permit	
CVAC	Coordinated Victims Assistance Center	
CWP	Community Workforce Program	
CY	Calendar Year	
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	
DEM	Department of Emergency Management	
DERM	Department of Environmental Resources Management	
DFR	Departmental Fund Reserve	
DHS	Department of Homeland Security	
DII	Department of Juvenile Justice	
DNS	Domain Name Services	
DOJ	U.S. Department of Justice	
DOR	Florida Department of Revenue	
DPP	Medicaid Direct Payment Program	

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 EAP Employee Assistance Program ECD Electronic Control Device ECDP Enhanced County and District Program ECISMA Everglades Cooperative Invasive Species Management Area ECM Enterprise Content Management EDF Economic Development Fund EDMS Electronic Document Management System EECO** Education, Extension, Conservation and Outreach **EDP Equitable Distribution Program EEL Environmentally Endangered Land EEOC** U. S. Equal Employment Opportunity Commission (United States) EIS **Expedited Intake System EMAP Emergency Management Accreditation Program Emergency Order** EO **EOC Emergency Operations Center** eOIR **Electronic Offense Incident Report EOY** End of Year **EPA Environmental Protection Agency ERP Enterprise Resource Planning System ERU** Early Representation Unit **ESCO Energy Service Company ESG Emergency Solutions Grant EVIDS** Electronic Voter Identification System ΕZ **Enterprise Zone**

Federal Aviation Administration

FAA

FBC	Florida Benchmarking Consortium	
FBI	Federal Bureau of Investigation	
FDEP	Florida Department of Environmental Protection	
FDLE	Florida Department of Law Enforcement	
FDOH	Florida Department of Health	
FDOT	Florida Department of Transportation	
FEMA	Federal Emergency Management Agency	
FERT	Forensic Evidence Recovery Team	
FIU	Florida International University	
FORT	Foldout Rigid Temporary Shelter	
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	
GFOA	Government Finance Officers Association	
GGIF	General Government Improvement Fund	
GIS	Geographic Information System	
GMCVB	Greater Miami Convention and Visitors Bureau	
GMSC	Greater Miami Service Corps	
GOB	General Obligation Bond	
GVI	Gun Violence Intervention Project	
HCD	Housing and Community Development	
нсм	Human Capital Management	
HCV	Housing Choice Voucher	
HEX	Homestead Exemption	
HLD	High Level Disinfection	
HHS	U. S. Department of Health and Human Services	

HOME Home Investment Partnerships Program

HQS Housing Quality Standard

HT Homeless Trust

HVAC Heating, Ventilation and Air Conditioning

HUD U. S. Housing and Urban Development

HUD-VASH HUD Veterans Affairs Supportive Housing

IAFC International Association of Fire Chiefs

ICD Internal Compliance Department

ICE Immigration and Customs Enforcement

IC3 Integrated Command & Communications Center

ICMA International City/County Management Association

IN Input Measure

InFORMS Integrated Financial Resources Management System

IO Implementing Order

IT Information Technology

ITB Invitation to Bid

IVR Interactive Voice Response

IWA Imaging and Workflow Automation

JAC Juvenile Assessment Center

JAG Edward Byrne Memorial Justice Assistance Grant

JCA Joseph Caleb Auditorium

JMH Jackson Memorial Hospital

JMS Jail Management System

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

LERMS Law Enforcement Records Management System

LGBTQIA+ Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual, Plus

LIHEAP Low-Income Home Energy Assistance Program

LIMS Laboratory Information Management System

LMS Local Mitigation Strategy LOGT Local Option Gas Tax LPR License Plate Reader **LRTP** Long Range Transportation Plan **LSOS** Logistically, Scientifically and Objectively Studied LSS Lean Six Sigma MAAC Miami Airline Affairs Committee MAC Municipal Advisory Committee MCC Miscellaneous Construction Contracts **MDAD** Miami-Dade Aviation Department **MDCA** Miami-Dade County Auditorium **MDCPS** Miami-Dade County Public Schools **MDCR** Miami-Dade Corrections and Rehabilitation **MDEAT** Miami-Dade Economic Advocacy Trust **MDFR** Miami-Dade Fire Rescue **MDPSTI** Miami-Dade Public Safety Training Institute **MDRP** Miami-Dade Rescue Plan **MDSPD** Miami-Dade Schools Police Department **MDTV** Miami-Dade Television **Medical Examiner** ME 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

Neighborhood Safety Initiative

NSI

NSP	Neighborhood Stabilization Program	
NSMB	Neat Streets Miami Board	
NTSB	National Transportation Safety Board	
oc	Outcome Measure	
OCA	Office of the Commission Auditor	
OIG	Office of Inspector General	
ОМВ	Office of Management and Budget	
OP	Output Measure	
ОРВА	Office of Policy and Budgetary Affairs	
OSHA	Occupational Safety and Health Administration	
OSMP	Open Space Master Plan	
Р3	Public-Private Partnership	
PA	Property Appraiser	
PAC	Performing Arts Center	
PAMM	Perez Art Museum Miami	
PAPC	Pet Adoption and Protection Center	
PBV	Project Based Voucher	
PCI	Payment Card Industry	
PD&E	Project Development and Environment	
PDO	Public Defender's Office	
PHAS	Public Housing Assessment System	
PHT	Public Health Trust	
PIC	Permitting and Inspection Center	
PIO	Public Information Officer	
PIOD	People and Internal Operations Department	
PMO	Project Management Office	
PPP	Presidential Preference Primary Election	
PREA	Prison Rape Elimination Act	
PROS	Parks, Recreation and Open Spaces	
PRR	Public Records Request	
PRT	Priority Response Team	
PSA	Public Service Announcement	
PSFFT	Professional Sports Franchise Facility Tax	

PTDC Pre-trial Detention Center PTP People's Transportation Plan PVB **Project Based Voucher** 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 **RAD Rental Assistance Demonstration** RDF Rapid Deployment Force **RER Regulatory and Economic Resources** RIF Road Impact Fee **RFA Requests for Applications RFP Request for Proposals RFQ Request for Qualifications RFRO** Resourcing for Results Online 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 SAD Strategic Analysis Division SAO State Attorney's Office SBD **Small Business Development** SBE **Small Business Enterprise SBR** Sequence Batch Reactor **SCADA Supervisory Control and Data Acquisition SCBA Self-Contained Breathing Apparatus SEMAP** Section Eight Management Assessment Program SFCC South Florida Cultural Consortium **SFPC** South Florida Park Coalition South Florida Regional Transportation Authority **SFRTA**

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	
SMDCAC	South Miami-Dade Cultural Arts Center	
SME	Subject Matter Expert	
so	Sheriff's Office	
SOB	Special Obligation Bond	
SOE	Supervisor of Elections	
SPCC	Stephen P. Clark Center	
SPD	Strategic Procurement Department	
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 Correctional Center	
TIF	Tax Increment Financing	
TIID	Transportation Infrastructure Improvement District	
TIP	Transportation Improvement Program	
TJIF	Targeted Jobs Incentive Funds	
TMS	Threat Management Section	
то	Table of Organization	
TNVR	Trap, Neuter, Vaccinate and Release	
TPO	Transportation Planning Organization	
TRC	Trash and Recycling Center	
TRIM	Truth in Millage	
TRT	Technical Response Training, Miami-Dade Fire Rescue	
TRT	Technical Rescue Training, Miami-Dade Fire Rescue	
TSA	Transportation Security Administration	
TTC	Training and Treatment Center	

TUAs Targeted Urban Areas UAP **User Access Program** UASI **Urban Areas Security Initiative** UDB **Urban Development Boundary UFAS Uniform Federal Accessibility Standards UMSA** Unincorporated Municipal Service Area **UPS Uninterrupted Power Supply USDA** United States Department of Agriculture **VAB** Value Adjustment Board **VBM** Vote by Mail **VCA Voluntary Compliance Agreement VOCA** Victim of Crimes Act **VOIP** Voice Over Internet Protocol WASD Water and Sewer Department WCAC Westchester Community Arts Center **WCSA** Waste Collection Service Area WRAP Water Recreation Access Plan

Water Use Permit

WUP

<u>311</u> - 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

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

<u>Ad Valorem Taxes</u> - Taxes paid on the assessed value of land, buildings, business inventory and equipment excluding allowable tax exemptions

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

Aleatory – An act or actions depending on an uncertain event or contingency

American Rescue Plan Act (ARPA) - (H.R. 1319) was accepted by Congress and signed by the President on March 11, 2021. The ARP provides \$1.9 trillion in response to the COVID-19 pandemic which includes fiscal recovery funds for local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

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

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

<u>Annual Comprehensive Financial Report (ACFR)</u> - 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

<u>Appropriation</u> - 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

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

<u>Arterial Roads</u> - 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)

Artifactual - An inaccurate finding, deviation or alteration due to some form of systemic error

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

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

<u>Balanced Budget</u> - 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

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

<u>Bond</u> - 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

<u>Bond Funds or Proceeds</u> - 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

<u>Bondholder</u> - 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

<u>Budget</u> - 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

<u>Budget Amendment</u> - 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

<u>Budget Supplement</u> – 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

<u>Budgetary Basis</u> - 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

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

<u>Building Better Communities General Obligation Bond Program (BBC GOB)</u> - 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)

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

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

<u>Business Tax</u> - 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

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

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

<u>Capital Costs</u> - Capital costs are non-recurring expenditures that have a useful life of more than five 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

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

<u>Capital Improvement Local Option Gas Tax (CILOGT)</u> - 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

<u>Carryover</u> - 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

<u>Cell</u> - 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

<u>Charter County Transit System Sales Surtax</u> - 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)

<u>Children's Trust</u> - 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

<u>Communications Services Tax (CST)</u> - CST is imposed on each sale of communications services in Florida. Examples of communications services include, but are not limited to cable and satellite television, video and music streaming, telephone, including Voice-over Internet Protocol (VoIP) and mobile communications and similar services

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

<u>Community Development Block Grant (CDBG)</u> - A United States Housing and Urban Development (U.S. 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

<u>Community Periodical Program (CPP)</u> - 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

<u>Community Redevelopment Agency (CRA)</u> - 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)

<u>Community Services Block Grant (CSBG)</u> - 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 (U.S. HUD)

<u>Community Service Center</u> - 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

<u>Community Small Business Enterprise Program/Small Business Enterprise (CSBE/SBE)</u> - 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

<u>Community Workforce Program (CWP)</u> - 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

<u>Comprehensive Development Master Plan (CDMP)</u> - 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

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

<u>Constitutional Gas Tax</u> - 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)

<u>Constitutional Officer</u> - An elected official that administers a specific function of County Government and is directly accountable to the public for its proper operation; the duties, responsibilities and powers of this official is defined by the state constitution and laws; in the State of Florida, Constitutional Officers include: The Clerk of the Court and Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector

<u>Consumer Price Index (CPI)</u> - 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)

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

<u>Convention Development Tax (CDT)</u> - 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

<u>Coronavirus Aid, Relief and Economic Security (CARES) Act - (H.R. 748)</u> was signed into law on March 27, 2020 to respond to the COVID-19 public health emergency and resulting economic impacts on state and local governments, individuals, and businesses

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) - was signed into law on Dec. 27, 2020. In total, the CRRSAA authorizes \$81.88 billion in support for education, in addition to the \$30.75 billion expeditiously provided last spring through the Coronavirus Aid, Recovery, and Economic Security (CARES) Act

<u>Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)</u> - On March 11, 2021, the American Rescue Plan Act was signed into law by the President. Section 9901 of ARPA amended Title VI of the Social Security Act 17, which established the Coronavirus State Fiscal Recovery Fund to assist state and local governments

<u>Countywide Infrastructure Investment Program (CIIP)</u> – A multi-year capital program to address the County's commitment to investing in repairing, renovating and rehabilitating our aging infrastructure to ensure the continuation of services in the future

<u>Debt Service</u> - The amount of funds necessary to pay interest on outstanding bonds and the principal of maturing bonds according to a predetermined payment schedule

<u>Deficit</u> - 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

<u>Designated Fund Balance</u> - A fund balance amount that is required to be identified as a reserve or fund balance for a certain purpose

<u>Direct Costs</u> - 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

<u>Dredging</u> - 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

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

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

<u>Expedited Intake System (EIS) – Intake system that identifies efficiencies in the "file/no-file" decision process through the enhanced ability to obtain personal service of the notices to appear at all pre-file conferences</u>

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

<u>Efficiency</u> - 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.)

<u>e-Government</u> - 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

<u>Enterprise Funds</u> - 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)

<u>Enterprise Resource Planning (ERP)</u> - 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

<u>Environmentally Endangered Lands Trust Fund (EEL)</u> - 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

<u>Equitable Distribution Program (EDP)</u> - 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

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

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

<u>Fiscal Year (FY)</u> - 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

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

<u>Food and Beverage Tax for Homeless and Domestic Violence</u> - 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

<u>Fringe (or Employee) Benefits</u> - 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

<u>Full-Time Equivalent Position (FTE)</u> - 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

<u>Fund</u> - 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

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

<u>Gainsharing</u> - 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

<u>Garbage</u> - 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

<u>General Fund</u> - 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

<u>General Government Improvement fund (GGIF)</u> - 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

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

<u>Geographic Information System (GIS)</u> - 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

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

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

<u>Governmental Funds</u> - 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

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

<u>Homeownership Opportunities for People Everywhere (HOPE VI)</u> - A U.S. HUD competitive grant program to establish homeownership of single-family properties through public, private and non-profit partnerships

<u>Homestead Exemption (HEX)</u> - 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

<u>Housing Assistance Payment (HAP)</u> - Federal subsidy for rental assistance provided by U.S. HUD for the Section 8 Housing Choice Voucher Program

<u>Housing Quality Standard (HQS)</u> - 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

<u>Impact Fee</u> - 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

<u>Incorporation</u> - The process by which a new city is formed as a legal entity

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

INFORMS - an Enterprise Resource Planning (ERP) system of Miami-Dade County

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

<u>Input</u> - 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 as an annual rate

<u>Internal Service Funds</u> - 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

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

<u>Landing Fee</u> - 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

<u>Law Enforcement Trust Fund (LETF)</u> - 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

<u>Leadership in Energy and Environmental Design (LEED)</u> - 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

<u>Lean Six Sigma</u> – 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

<u>Light Emitting Diodes (LED)</u> - 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

<u>Line Item</u> - 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

<u>Local Option Gas Tax (LOGT)</u> - 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

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

<u>Medicolegal Investigators</u> - Individuals trained and certified in the standards and practice of death scene investigation

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

<u>Miscellaneous Construction Contracts (MCC)</u> - 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 disbursal 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 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

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

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

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

<u>Net Revenues (through bond transactions)</u> - 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

<u>Ninth-Cent Gas Tax</u> - 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

<u>Outcome</u> - 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)

<u>Output</u> - 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)

<u>Parity Basis</u> - 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

<u>Passenger Facility Charges (PFC)</u> - A charge per enplaned passenger charged locally with Federal Aviation Administration (FAA) authorization for aviation-related capital improvement projects

<u>People's Transportation Plan (PTP)</u> - 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)

<u>Peace and Prosperity Plan</u> - an annual plan to combat gun violence, including addressing at-risk youth, and provide opportunities for economic prosperity throughout Miami-Dade County through a strategy including programs to have immediate impact on high-risk youth, ongoing independent evaluation to ensure that the most effective efforts guide future investments, and leveraging outside resources to expand the impact of the funds received from the arena naming rights partnership, with a focus on economic development and community revitalization efforts

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

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

<u>Professional Sports Franchise Facilities Tax (PSFFT)</u> - 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

<u>Program Area</u> - 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

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

Property Taxes - See Ad Valorem Taxes

<u>Proprietary Department</u> - 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

<u>Public Hospital Sales Surtax</u> - 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)

<u>Public-private Partnership or P3</u> - A partnership between a government agency and the private sector in the delivery of goods or services to the public <u>Qualified Target Industry Program (QTI)</u> - 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

<u>Quality Neighborhoods Improvement Program (QNIP)</u> - 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

Rental Assistance Demonstration (RAD) - A program of the U.S. Department of Housing and Urban Development (HUD) that seeks to preserve affordable housing by converting a public housing property's HUD funding to either Section 8 project-based voucher (PBV) or Section 8 project-based rental assistance (PBRA). This conversion of funding allows public housing agencies to make needed repairs while ensuring permanent affordability for these units

Recidivism - Habitual or chronic relapse of criminal or antisocial offenses

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

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

<u>Replacement Housing Factor</u> – 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

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

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

Resourcing For Results Online - a web-based system used to submit and present budget information

<u>Revenue</u> - 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

<u>Revenue Maximization</u> - 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

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

<u>Rolled Back Millage Rate</u> - 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, reauthorized in 2006 and later in 2009

Scorecard – Graphical display of County department performance measures and associated targets

Secondary Gas Tax - See Constitutional Gas Tax

<u>Security</u> - 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

<u>Sequence Batch Reactor</u> (SBR) - A type of activated sludge process for the treatment of wastewater. SBR reactors treat wastewater such as sewage or output from anaerobic digesters or mechanical biological treatment facilities in batches. Oxygen is bubbled through the mixture of wastewater and activated sludge to reduce the organic matter (measured as biochemical oxygen demand and chemical oxygen demand). The treated effluent may be suitable for discharge to surface waters or possibly for use on land

<u>Service Level</u> - 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

<u>South Florida Regional Transportation Authority (SFRTA)</u> - 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

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

<u>Special Assessment District</u> - 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)

<u>Special Obligation Bond</u> - 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

<u>Special Transportation Service (STS)</u> - A service that provides transportation for persons with disabilities that do not have access or cannot use Metrobus, Metrorail or Metromover

Specificity – The quality or condition of being specific

<u>State Housing Initiatives Partnership Program (SHIP)</u> - 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

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

<u>Subordinate Special Obligation Bond</u> - 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

<u>Surety Bond</u> - 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

<u>Targeted Jobs Incentive Fund (TJIF)</u> - 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

<u>Targeted Urban Areas (TUA)</u> - 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

<u>Tax Increment Financing (TIF)</u> - A method used to publicly finance needed public improvements and enhanced infrastructure in a defined area with the revenue generated from the area; the purpose is for economic development, redevelopment infrastructure and other community improvement projects

<u>Teen Court Program</u> - 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

<u>Timebox</u> – A verb indicating the creation of a milestone within a larger project or initiative

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

<u>Toll Revenue Credits</u> - 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

<u>Tourist Development Surtax (TDS)</u> - 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 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

<u>Tourist Development Tax (TDT)</u> - 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 Arts, Culture and Library Services (20 percent) and to the City of Miami for eligible uses (20 percent)

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

<u>Transit Corridor</u> - 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

<u>Trash</u> - 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

<u>True-up</u> - 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

<u>Trust Funds</u> - 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

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

<u>Unincorporated Municipal Service Area (UMSA)</u> - 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

<u>Urban Development Boundary (UDB)</u> - 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

<u>User Access Program (UAP)</u> - 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

<u>Utility Service Fee</u> - 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

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

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

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

<u>Water reuse</u> - 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

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