

Glossary of Terms

ACCRUAL BASIS: The method of accounting under which expenses are recorded when incurred (products or services received) and revenues recognized when they are earned without regard to whether or not the cash has been received or disbursed.

ADVISORY BOARD: Appointed by a city to advise the council/commission on certain matters; usually comprised of volunteer citizens.

AD VALOREM (TAX): Used interchangeably with the term property tax; from the Latin for 'value of.' In Florida, cities, counties, school districts and a small number of special districts are authorized to levy this tax upon all properties within their jurisdiction (some exemptions exist). It is the largest tax source for city and county government in Florida.

AGENCY FUND: An accounting fund established to account for all financial transactions for an entity (governmental or private organization) wherein the primary governmental body does not fully control the entity and is acting as an agent on their behalf.

ANNEXATION: The method in which a municipality expands its physical boundaries and how a property owner in the unincorporated area becomes part of an incorporated area; per Florida Statutes Chapter 171.

APPROPRIATION: An authorization by the governmental body, generally done through the budgetary process, which permits officials to incur obligations and expend governmental resources.

ASSESSED VALUE: The dollar value assigned to a property to measure applicable taxes. Assessed valuation determines the value of a residence for tax purposes and considers comparable home sales and inspections. The taxable assessed value is the assessed value minus exemptions and is the value the tax collector uses to calculate the taxes due.

ASSESSMENT: A fee placed upon property owners for an improvement specific to that property or area; can be paid with an annual property tax bill or separately and used for various improvements. Set by specific boundaries and applied only within said boundaries.

AUDIT: An official inspection pursuant to specified standards of an entity's financial records. Florida requires units of local government to annually have an independent audit completed by a Certified Public Accountant.

BLOCK GRANT: A federal or state designation of funds awarded through competition or various qualifications. The funding may be used for an area (block) of programs.

BOND: A debt of the governmental body to pay an investor (bondholder), specific amounts at specified dates, principal, and interest incurred and owing. Interest may be fixed when the bonds are issued or vary based upon an index or subsequent remarketing of the bonds to investors. Bonds cannot be issued to pay operating expenses.

CAPITAL BUDGET: A plan of proposed capital expenditure and the resources to fund such expenditures. It can be part of the annual budget including both operating and capital outlays or maybe a separate standalone Capital Budget.

CAPITAL IMPROVEMENT PLAN: Local government document outlining several years of long-term planning, usually infrastructure-related.

CHARTER: The broad governing document for municipal governments; adopted by the people and amended by the people through referendum. From the Latin for 'contract.' Every city in Florida has a charter; only a few counties have charters.

CHARTER COUNTY: A county that has adopted a charter that expands the responsibility and authority of the county above those specified in state law but not in conflict with state statutes. County charters can grant the county control over certain activities both within and without the incorporated areas of cities.

CHARTER OFFICER: A position created and defined through a charter. The position has legal standing because of placement in the charter. (Example: the Council or Commission of a city are charter officers).

CITY: General-purpose local government created by the people to self govern, per Florida Statutes, Chapter 165.

CODE: The body of ordinances for a city or county; often codified regularly to ensure all ordinances are non-conflicting.

COMMISSION: The elected body of a city government. In Florida, cities may also use the term council. County governments and school boards use the term commission for their elected bodies, also.

COMMUNITY DEVELOPMENT DISTRICT: Independent special district; an alternative to municipal incorporation for managing and financing infrastructure required to support development of a community, per Florida Statutes, Chapter 190.

COMMUNITY REDEVELOPMENT AGENCY: A governing body created by a city or county with special taxing authority for redevelopment and improvements to a blighted area. It is sometimes referred to as a Downtown Improvement Area.

CONVERSION: A new process wherein an existing Improvement District (type of special district) can convert to a municipality, per Florida Statutes, Chapter 165.

COMPREHENSIVE PLAN (COMP PLAN): Includes plans for development, land use, transportation, and other factors to formalize the government's goals for a twenty-year cycle. Required of the state, counties, and municipalities in Florida.

CONCURRENCY: A state guideline that infrastructure is in place before development occurs; features prominently in city and county comprehensive plans.

CONSTITUTION: The broad governing documents for both federal and state governments; adopted by the people and amended by the people through referendum. The precepts of a constitution are then enacted through law.

CONSTITUTIONAL OFFICER: A position created and defined in a constitution; has legal standing through such creation. (Example: Sheriff is a constitutional officer of a county.)

CORPORATE LIMITS: The total land area defined by a city's charter. This can be expanded pursuant to state law and generally subject to the approval of the voters in the City and the area to be annexed.

COUNCIL: The elected body of a city government. In Florida, cities may also use the term commission.

COUNTY: A general-purpose local government created by the state to deliver state services. Often referred to as a "sub state" or "arm of state."

DEBT SERVICE: The payment of principal and interest to bond holders. Often used as the annual amounts owed for both principal and interest and funded in the annual operating budget.

DEBT SERVICE RESERVE: The amount required to be set aside and held either by the governmental entity or a trustee for the sole protection and benefit of bondholders. The amount is set at the time the bonds are sold and is often equal to the maximum debt service due in any subsequent year. The reserve may be funded from bond proceeds or revenues of the governmental entity.

EMERGENCY OPERATIONS CENTER: A centralized command center for disaster response and recovery. There is one statewide office and 67 county-based offices.

ENCUMBRANCES: Obligations incurred by the governmental entity from the execution of a purchase order, contracts or salary commitments. An encumbrance restricts governmental officials from incurring obligations in excess of those appropriated by the governing body.

ENTERPRISE FUND: An accounting designation or classification of a fund established to account for the financial transactions of an activity that operates similarly to a business entity (water, sewer, stormwater, airport, port, etc.). The business activities generally generate sufficient revenues to cover all operating and capital costs and are not supported by general taxation.

ETHICS LAW: In Florida, this set of laws outlines prohibitions, restrictions, and reporting requirements for officials elected to state, county, municipal, and special districts per Florida Statutes, Chapter 112.

FEE: A charge for service issued by a local government; adopted through an ordinance. It is voluntary in purpose, and proceeds must go to the service provided. Also called a charge for service or a user fee.

FISCAL YEAR (FY): A twelve-month period designated as the operating year by the entity. State law in Florida establishes the Fiscal Year for cities as beginning October 1st and ending September 30th.

FIXED ASSETS: Long term tangible assets owned and controlled by the entity. These include buildings, land, equipment, and other improvements.

FUND: An accounting entity used to capture all financial transactions related to the purposes for which the fund was created.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Standards used by both public and private institutions for accounting and reporting of financial transactions and resources.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization created to set standards for governmental accounting and reporting. GASB was established to recognize the unique difference between public and private accounting.

GENERAL FUND: An accounting fund to record the revenues and expenditures for most non self-supporting activities of the government including police, fire, recreation, public works, libraries, etc. Such activities may generate some revenues, but are dependent upon general taxations, fees and intergovernmental transfers to fund operations.

GENERAL OBLIGATION (GO) BONDS: Bonds for which the full faith and credit of the issuing government are pledged for the payment of principal and interest. GO Bonds may only be issued by a City upon passage of a favorable referendum by the citizens of such city.

GROWTH MANAGEMENT: A set of laws and policies covering acceptable land use, conservation, development, zoning, and other governmental regulation of growth.

HOME RULE: Provides authority to adopt ordinances and enact programs without permission from the state, provided such ordinances do not conflict with state or federal law. The Florida Constitution granted home rule to city and county governments in 1968 and the Florida Legislature upheld this power in 1973.

IMPACT FEES: Imposed by cities and counties to ensure that a growth area or entity pays for infrastructure and services related to growth. It must be spent on a specific service (fire service, for example) and is time-limited for collection and expenditure.

INCORPORATION: The act of creating a city, town, or village through a referendum, per Florida Statute Chapter 165.

INFRASTRUCTURE: The physical, manufactured structures that support a service, i.e., pipes for water and sewer, water and wastewater treatment plants, etc. Also refers to road systems and utilities in a collective sense.

INITIATIVE: A ballot measure placed before voters to amend a charter, ordinance or other legal action. Often defined in the charter or by ordinance as a procedure that may require gathering a set number of signatures to gain ballot access.

INTERGOVERNMENTAL: Affecting one or more governments; overlapping goals of more than one government; coordinated activities of more than one government; shared sources of revenues among governments.

INTERGOVERNMENTAL REVENUES: Revenues received from other governments such as grants, shared taxes, and reimbursement for services.

INTERLOCAL: Refers to action between two governments, usually as an agreement for service, an exchange of funding or other legally binding agreement.

INTERNAL SERVICE FUNDS: An accounting fund created to capture the costs of providing services (Human Resources, Accounting, Information Technology, Purchasing, etc.) to other departments or funds and spreading the costs for such services to all benefited users.

JOINT PLANNING AGREEMENT: Used by counties and cities to set boundaries for service delivery and utility services. Adopted in the same manner as Interlocal Agreements.

LAW: An enforceable action taken by the government to restrict actions or set standards for compliance. In Florida, local governments call these ordinances.

LOCAL PLANNING AGENCY: First review rezoning and comprehensive plan amendments in cities and counties.

ORDINANCE: A legal action taken by a city or county government; often used to distinguish between state and federal laws.

MANDATE: A legal action by a government requiring another level of government to do something. Mandates can be funded or un-funded.

MAYOR: A term used in municipal charters for the person on the Council or Commission who leads it. In certain charters, it refers to a position that is not on the Council or Commission and instead acts as the city's administrator.

METROPOLITAN PLANNING ORGANIZATION: A federal designation of a state-coordinated advisory board that works with federal and state transportation planning (roads, airports, bridges, ports); applies to Metropolitan Statistical Areas.

METROPOLITAN STATISTICAL AREA: Federal designation for areas of 50,000 population or greater; can extend beyond a city's boundaries. They are used in the allocation of various resources and programs.

MILLAGE RATE: The tax levy enacted by a government, usually for the property tax. It is from the Latin for 1,000 (mill) and is multiplied by the appraised value of a property to create a taxable amount.

MUNICIPAL SERVICES BENEFIT UNIT: Created by counties, these districts provide services through fees or assessments under Florida law; they can include municipal areas.

MUNICIPAL SERVICES TAXING UNIT: Created by counties, these districts provide services through the property tax under Florida law and can include municipal areas.

MUNICIPALITY: General-purpose local government created by the people to self-govern and created per Florida Statutes, Chapter 165. In Florida, this is the Constitutional term for a city, town, or village.

MUTUAL AID AGREEMENT: Interlocal agreement between and among governments to render assistance in disaster response and recovery.

PLACE NAME: Used by planners to distinguish unincorporated areas known by local names (examples in Florida: Two Egg; Christmas); sometimes, these are also called communities.

PREEMPTION: Invalidation of authority by another government. Usually by a law that limits future power for the other government.

PUBLIC HEARING: A noticed meeting (per statute and/or ordinance) relating to legal action by a government; usually requires that the public must be heard before action is taken.

REFERENDUM(A): A vote held on a government action, usually set in state, city or county law.

REGIONAL PLANNING COUNCILS: Quasi-governmental organizations that are designated by Florida Statutes, Chapter 186 to address growth management in Florida.

RESERVES: An account or fund created by the governmental body and used to earmark existing resources to be set aside for future uses or for unforeseen events. Best practices dictate that reserves should be established pursuant to a policy identifying the amount, purpose, and how such funds can be accessed and/or replenished.

RESOLUTION: A commemorative or expressive document that has standing. Adopted by vote of a council or commission. It is usually not legally binding, like an ordinance, unless that city's charter provides for such powers.

REVENUE BONDS: Bonds issued by a governmental entity wherein the source of security for such bonds are specific revenues of the entity (water, sewer, electric, utility tax, etc.). Florida law defines which specific revenues may be pledged as security for debt.

SAVE OUR HOMES: Constitutional amendment that limits property valuation; applies to local governments as a limit in the amount per year a property may grow in value.

SAVE OUR SENIORS: Constitutional amendment with local enactment permits a county or municipality to add to the homestead exemption for qualifying elderly persons.

SCHOOL DISTRICT: A special-purpose government created by the state to provide K-12 public education. These districts share the same physical boundaries as Florida counties.

SPECIAL DISTRICT: A special-purpose government created by the Legislature (independent) or a city or county (dependent) to provide a single purpose in a specified area. (Examples: Independent Fire District, Dependent Downtown Improvement Authority, etc.)

SUNSHINE: Shorthand for Florida's Open Meetings/Open Records Law, per Florida Statutes, Chapters 119 and 186. Applies to the state in a limited capacity and to local governments in a very extensive capacity.

TAX: A mandatory payment from a citizen to a government, levied through the authority of a government. The government establishes rates through either the state constitution or by government law.

TOTAL MAXIMUM DAILY LOAD: Describes the limits in water and wastewater systems.

TOURIST DEVELOPMENT COUNCIL: Legislatively created districts that determine spending plans for tourist tax usage and advise counties and cities on tourism matters.

TOWN: General-purpose local government created by the people to self-govern, per Florida Statutes, Chapter 165.

TRUST FUND: An accounting entity to account for all of the financial transactions for assets held in a fiduciary capacity for employees or other organizations. Examples would be a pension fund wherein the assets are not assets of the City, but are assets held in trust for the sole benefit of the participants in the pension plan. Assets set aside for retirement and maintenance of a landfill or a nuclear decommission plant would also be trust funds.

TRUTH IN MILLAGE: A Florida law requiring the publication of property tax information.

UNINCORPORATED: Land in a county that is not within the boundaries of a municipality. The land may have a place name but does not have a municipal government.

VILLAGE: General-purpose local government created by the people to self-govern, per Florida Statutes, Chapter 165.

WATER MANAGEMENT DISTRICT: State-created independent boards with broad authority; has authority to issue consumptive use permits for water (agriculture, industrial, commercial, governmental). Also builds, maintains and improves water storage systems across the state.

WORKSHOP: A meeting at which issues are discussed without a vote. Under Florida's Sunshine Laws, this is one of the most effective means of publicly discussing public business without taking action so that all governing body members know where one another stands on an issue.

ZONING: A set of laws creating categories of land use within a city or county; used to separate areas by activity or use of the property. (Example: commercial zoning, residential zoning, etc.)

Acronyms and Abbreviations used within Florida Governments

ADA	Americans with Disabilities Act
AGO	Attorney General Opinions
ARPA	American Recovery Plan Act (Federal)
BEBR	Bureau of Economic and Business Research
BIL	Build Infrastructure Law (Federal)
BOCC	Board of County Commissioners
CDBG	Community Development Block Grant (Federal and State)
CDD	Community Development District
CEO	Chief Executive Officer
CFLGE	Center for Florida Local Government Excellence
CFO	Chief Financial Officer
CIE	Capital Improvement Element
CIP	Capital Improvement Plan
CRA	Community Redevelopment Agency
DEM	Division of Emergency Management (State)
DIA	Downtown Improvement Area
DSCP	Division of State and Community Partnerships (State)
DEP	Department of Environmental Protection (State)
DOC	Department of Commerce (State)
DOR	Department of Revenue (State)
DOT	Department of Transportation (State)
EAR	Evaluation Appraisal Report (Comprehensive Plan)
EDR	Committee on Economic and Demographic Research (State)
EOC	Emergency Operations Center
EPA	Environmental Protection Administration (Federal)
FAC	Florida Association of Counties
FACC	Florida Association of City Clerks
FCCA	Florida Clerks of the Court Association
FASD	Florida Association of Special Districts
FCCMA	Florida City and County Management Association
FEMA	Federal Emergency Management Agency
FGFOA	Florida Government Finance Officers' Association
FLGISA	Florida Local Government Information Services Association
FLM	Florida League of Mayors
FLSA	Fair Labor Standards Act (Federal)
FMAA	Florida Municipal Attorneys Association
FMCA	Florida Municipal Communicators Association
FMLA	Family Medical Leave Act
FRA	Florida Redevelopment Association

FRCA	Florida Regional Councils Associations
FRDAP	Florida Recreation Development and Parks (State)
FRPA	Florida Recreation and Parks Association
FS	Florida Statute
FSBA	Florida School Boards Association
GFOA	Government Finance Officers' Association
HUD	Housing and Urban Development (Federal)
ICMA	International City/County Management Association
IOG	Institute of Government
JPA	Joint Planning Agreement
LPA	Local Planning Agency
MPO	Metropolitan Planning Organization
MSA	Metropolitan Statistical Area
MSBU	Municipal Services Benefit Unit
MSTU	Municipal Services Taxing Unit
NACo	National Association of Counties
OSHA	Occupational Safety & Health Administration (Federal)
P&Z	Planning and Zoning
PSC	Public Service Commission
RPC	Regional Planning Councils
SBA	State Board of Administration (State)
TDC	Tourist Development Council
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
WMD	Water Management District

Florida Legislative Terms:

HB	House Bill; always an odd number.
SB	Senate Bill; always an even number.
CB	Committee Bill; filed by the committee as a whole, not an individual member.
CS	Committee substitute; language is substituted for an existing bill.
TP	Temporarily Pass; when a bill appears to be failing, the sponsor can TP the bill to bring it back at a future date for consideration.

Fun Acronyms:

BANANA	Build Absolutely Nothing Anywhere Near Anyone
CAVE	Citizens Against Virtually Everything
GADFLIES	Generally Annoying Dissenters Forgetting Logic In Every Situation
NIMBY	Not in My Back Yard
NIMTO	Not in My Term of Office
NIMLT	Not in My Life-time
NOPE	Not On Planet Earth
YIMBY	Yes In My Backyard (Inclusionary Land-use)