

## GLOSSARY

**Accrual** – Refers to accounts on a balance sheet that represent liabilities and non-cash based assets in accrual-based accounting. Includes accounts payable, accounts receivable, accumulation of interest, and different investments.

**Actual** – Financial activity for the fiscal year.

**ADC** – Adult Day Care. A County program that operates County-owned multi-purpose centers providing care for functionally impaired and frail elderly individuals to enhance their lives and prevent premature institutionalization and hospitalization. ADC division ended in August 2020.

**Ad Valorem** – Major revenue category reflecting value of real estate or personal property. Property taxes are determined by multiplying rate of taxation, expressed in mills (0.0001), times non-exempt value of the property.

**AHCA** – Agency for Health Care Administration. State agency serving as chief health policy and planning entity. Services include permitting and inspection of hospital construction.

**Aid to Private** – Expense category for recording subsidies and contributions to private organizations.

**ALF** – Assisted Living Facility. Place for elderly individuals who need daily living assistance with two or more activities. ALF enhances the lives of these individuals and prevents premature hospitalization.

**ALS** – Advanced Life Support. Term used by Polk County Emergency Management Division that defines part of the services provided. Life-saving protocols and skills extend Basic Life Support.

**Appropriation** – Authorization granted by Board of County Commissioners to make expenditures and incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

**Assessed Value** – Market value minus any fractional assessment due to laws, such as *Save Our Homes* program.

**Balanced Budget** – Total estimated receipts (revenues), including balances brought forward, shall equal total of appropriations and reserves for each fiscal year. Sum of expenditures authorized plus amounts to be held aside for contingencies and reserves must equal receipts (revenue) available.

**Basis of Accounting** – Refers to when revenues and expenditures are recognized in financial statements.

**Basis of Budgeting** – Refers to a financial plan employed as a management control device that matches anticipated revenues with proposed expenditures for a specific period.

**Biennial Budget** – A budget covering a period of two years. The Polk County budget includes a plan for the second year budget.

**BLS** – Basic Life Support. Term used by Polk County Emergency Management Division that defines part of the services provided. Refers to a level of medical care used for victims of life-threatening illnesses or injuries prior to victims receiving full medical care at a hospital.

**Board** – Board of County Commissioners.

**BoCC** – Board of County Commissioners. BoCC performs legislative functions of government by developing policy for the management of Polk. Commissioners are elected by Countywide vote to a four-year term with a term limitation of 12 consecutive years.

**Budget** – Plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and proposed means of financing such expenditures. Term also denotes the officially approved expenditure ceiling under which County divisions and sections operate.

**BMS** – Budget and Management Services. A County division responsible for developing and monitoring the County’s budget, coordinating and conducting special projects and management studies, managing the County’s impact fee schedule, and assisting in appropriation management.

**CAC** – Citizen Advisory Committee. Group created by State law or by Board of County Commissioners to serve as advisors in specific areas.

**CAD** – Computer Aided Drafting. Software or process used by engineers and planners to make various drawings for visual communication.

**CAFR** – Comprehensive Annual Financial Report. Detailed report comprising the financial report of a state, municipal, or other governmental entity that complies with accounting requirements promulgated by Governmental Accounting Standards Board. Report is submitted to the Board of County Commissioners and is available to citizens, investors, and other interested parties.

**Capital Expenditures** – Expenditures for purchasing equipment, furniture, and vehicles with a value per item greater than \$1,000 and less than \$100,000.

**Capital Outlay** – Expenditures resulting in the acquisition or addition of fixed assets that include cost of land, buildings, and improvements (other than buildings), machinery, furniture, and equipment. Combined project cost of \$100,000 or more qualifies the project as a Community Investment Project (CIP).

**Cash Forward** – Reflects balance of cash brought forward from previous fiscal year. In budget terms, this balance, together with current year budgeted revenues and other financing sources, equals total available financial resources for the budget year.

**CDBG** – Community Development Block Grant. Federal or State grants to aid community development in meeting and maintaining specific criteria.

**CEB** – Code Enforcement Board. A seven-member board appointed by the Board of County Commissioners to provide an equitable, expeditious, effective, and cost-effective method of enforcing specific County ordinances.

**CEMP** – Comprehensive Emergency Management Plan. Plan used by Polk County for preparedness, response, recovery, and mitigation activities related to major disasters.

**CEU** – Continuing Education Units. Required training to maintain a professional license, certification, knowledge, or skill.

**CFDC** – Central Florida Development Council. Polk County’s lead Economic Development Agency.

**Charges for Services** – Major revenue category consisting of all revenues from charges for current services from governmental units, including revenues related to services performed by private entities, such as ambulance, hospital, utility, and landfill. Excludes revenues of intergovernmental service funds.

**CHDO** – Community Housing Development Organization. Private nonprofit, community-based service organization that has, or intends to obtain, staff with capacity to develop affordable housing for the community. Organization may be a developer, sponsor, or ownership of a Home Investment Partnership Program.

**CHSS** – Community Health and Social Services. A County program comprised of several different service elements that focus on serving the social and health care needs of Polk County residents.

**CIP** – Community Investment Program or Capital Improvement Program. Polk County's community investment projects have a useful life of at least five years, are greater than \$100,000 in cost, and typically involve physical assets, such as building and streets. Community investment plan and/or program itemizes planned outlays and needs for long-term capital improvement projects and explains financing plan options for a five-year time frame. The current year budget of the CIP is balanced and adopted by the Board of County Commissioners during the budget process.

**CLASAC** – Conservation Land Acquisition Selection Advisory Committee. A County-appointed committee that aids and advises the Environmental Lands section in conservation land acquisition.

**CMMS** – Computerized Maintenance Management System. Computer software system used to generate and track maintenance schedules.

**CMS** – Concurrency Management System. Computer data management system consisting of data for development projects, such as building permits, subdivisions, and commercial site plans that serves two primary functions: (1) provides tracking system for maintaining data files on development projects and (2) determines cumulative impacts resulting from urban development to public facilities that are required to implement concurrency requirements of Section 163.3180, Florida Statute.

**Community Healthcare Services** – Expenditure for cost of providing hospital services to the community through payments to other local units or private hospitals.

**Comprehensive Planning** – Process that determines community goals and aspirations in terms of community development. Expenditure includes cost of providing master planning and development for the local unit; also includes zoning, if applicable.

**Contingency** – Appropriation of funds set aside to cover unforeseen events, such as federal mandates, shortfalls in revenue, and unanticipated expenditures.

**Contributions and Donations** – Miscellaneous revenue subcategory for gifts, pledges, grants, or bequests from private, non-governmental sources.

**COVID-19** – Coronavirus called SARS-CoV-2. World-wide virus pandemic beginning in the first months of 2019, but declared as a pandemic by the World Health Organization on March 11, 2020.

**CRA** – Community Redevelopment Area. A blighted area having one or more of the following conditions: shortage of affordable housing for low or moderate-income family units, deteriorating and economically distressed due to outdated building density patterns, inadequate transportation and parking facilities, and faulty lot layout and/or inadequate street layout. Governing body has designated an area as appropriate for community redevelopment pursuant to an approved community redevelopment plan and consistent with Part III, Chapter 173, Florida Statute. Funding for community redevelopment in a CRA is by tax increment revenue from properties within the area.

**CRS** – Community Rating System. A National Flood Insurance Program (NFIP) that recognizes and encourages community flood plain management activities, which exceed the minimum NFIP standards. Program under NFIP sets the rate schedule for flood insurance.

**Culture and Recreation** – Major expenditure category that includes costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

**Debt Service** – Payment of principal and interest to holders of the County's debt instruments including charges paid to fiscal agents.

**Deficit** – Negative fund balance.

**Depreciation** – Expiration in service life of fixed assets, other than wasting of assets attributable to wear and tear, deterioration, inadequacy, and obsolescence.

**Direct Costs** – Cost item that can be identified with a single objective of producing a specific service or good.

**Division** – Separate organizational activity with line of authority under the County Manager's Office.

**DRC** – Development Review Committee. Ad hoc committee of County agencies with jurisdiction responsibility to review new development proposals, such as subdivision plans, zone change requests, and commercial site plans. Polk County Land Development Division has responsibility to conduct meetings and prepare reports for DRC.

**DRI** – Development of Regional Impact. Large-scale developments that meet a threshold established by Section 380.06, Florida Statute, and require review by Polk County and Central Florida Regional Planning Council.

**EAR** – Evaluation and Appraisal Report. State required report describing how well the County's Comprehensive Plan is followed.

**Economic Environment** – Major expenditure category to record cost of providing services that develop and improve economic conditions of the community.

**EFNEP** – Expanded Food and Nutrition Education Program. Federally-funded program designed to educate impoverished families about food and nutrition.

**Employment Center (EC)** – Term used in land usage that provides area for research centers, colleges or trade schools, office parks, and some residential high.

**EM** – Emergency Management. A County division that serves as the only ambulance service and provides citizens and visitors with pre-hospital medical care and transportation to medical facilities.

**EMT** – Emergency Medical Technician. A County position under the Emergency Management Division.

**Enterprise Fund** – Fund to account for operations similar to private enterprises. Revenues are received through user charges for services and products, such as water, sewer, hospitals, and refuse.

**EOC** – Emergency Operations Center. Polk County facility that coordinates responses to major disasters.

**EPA** – Environmental Protection Agency. Federal agency that monitors and oversees various entities to ensure compliance with Federal environmental laws and regulations.

**Executive** – General government services expenditure that includes costs of providing executive management and administration of affairs of local government including coordination, planning, evaluation, analysis, control, development, guidance, support, and overall supervision of programs.

**Expenditures** – Term indicating costs, whether paid or unpaid, of goods delivered or services rendered.

**FDEP** – Florida Department of Environmental Protection. State agency that monitors and oversees various entities to ensure State environmental laws and regulations are followed.

**FDOT** – Florida Department of Transportation. State agency responsible for providing and regulating development, inspection, testing, surveying, mapping, and planning related to State and Federal roadways within the County.

**FEMA** – Federal Emergency Management Administration. Federal agency that provides financial relief to victims of disasters and provides regulation on flood plain management.

**Financial and Administrative** – General government services expenditure that includes cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, internal and external auditing, tax assessment and collecting, personnel, purchasing, communication, property control, grants development, and other support services.

**Fines and Forfeitures** – Major revenue category reflecting revenues received from fines and penalties imposed for commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

**Fire Control** – Public Safety expenditure for providing general firefighting and prevention services.

**Franchise Fees** – Major revenue category reflecting fees levied on a corporation or individual by local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

**FS** – Florida Statute. Written as “Florida State law.”

**FTE** – Full-time Equivalent. Unit of measure

based on the hours for a budgeted employee position during the accounting year; for example, 1 FTE = 2,080 hours, 0.5 FTE = 1,040 hours.

**Function** – Any of several major purposes addressed by County government, including general government, fire rescue, physical environment, transportation, economic environment, social services, culture and recreation, internal services, and non-expenditure disbursement.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of tracking and monitoring specific activities or attaining certain objectives.

**Fund Balance** – Excess of fund assets over liabilities. Unspent funds may be included as revenue in the following year’s budget. A negative fund balance is sometimes referred to as a deficit.

**Fund Equity** – Excess of assets over liabilities.

**Garbage / Solid Waste** – Physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by local government.

**General Government Services** – Major expenditure category representing costs of services provided by legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole.

**General Purpose Funds** – Accounts for all funding sources, including Ad Valorem taxes, when no specific source is designated for funding. For activities generating revenue from service fees or other identifiable sources, general purpose funds are the difference between total budgetary requirement and other identifiable sources of funds.

**GFOA** – Government Finance Officers Association. Organization that enhances and promotes the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**GIS** – Geographic Information System. Map and database system designed to capture, store, manipulate, analyze, manage, and present various types of data. Primary use relates to property data, roadways, and utilities.

**Goal** – Single, broad statement that describes principal purpose for existence of an organization, organizational unit, or program.

**Governmental Funds** – Type of fund that includes General, Special Revenue, Debt Service, and Capital Projects.

**GPS** – Global Positioning System. Electronic system that allows the user to communicate with various satellites in determining the user's position.

**Grants** – An actual grant is a contribution of cash or other assets from another governmental agency used for a specific purpose. Grants are usually from Federal or State agencies.

**Grants and Aid** – Includes all grants, subsidies, and contributions made by Polk County to other governmental units and private organizations.

**Green Belt** – Agriculture classification that describes an area where farming is the major task or job opportunity.

**Green Card** – Identification that grants an individual authorization to live and work in the United States on a permanent basis. Green Card holders in medical indigent programs do not have Medicaid.

**HCRA** – Health Care Responsibility Act. A measure enacted to assure adequate and affordable health care to all Floridians and provides Polk County residents with emergency out-of-County services.

**Health** – Health and Human Services expenditure that reflects cost of providing nursing, dental, diagnostic, rehabilitation, and other services for care and treatment of the sick and for control and prevention of diseases. Includes expenditures for health unit or department, tubular care, homes for the infirmed, mosquito control, animal control (including pound), and indigent health care.

**Health and Human Services** – A County division that ensures that immediate and basic needs of its citizens are being met and invests in community assets that will enhance the quality of life in Polk County today and for future generations.

**Health and Human Services Expenditure** – Major expenditure category used to account for cost of providing services for the care, treatment, and control of human illness, injury, handicap, and the welfare of the community as a whole and its individuals.

**HFP** – Healthy Families Polk. A County program that provides family support and strengthening through intensive home visitation.

**HND** – Housing and Neighborhood Development. A County section under the Health and Human Services Division that coordinates and implements neighborhood revitalization activities, affordable housing programs, homeowner rehabilitation programs, and programs to combat the causes and result of low income.

**HOME** – Home Investment Partnership Program. Federal program that provides formula grants to State and local governments and dedicated to expand affordable housing opportunities to individuals with low income.

**Housing / Urban Development** – Economic environment expenditure to account for cost of providing public housing and other urban development projects.

**IHC** – Indigent Health Care. A County section under the Health and Human Services Division offering health care services for low-income Polk County residents who are uninsured.

**Incorporated Area** – Area of the County that is within municipalities.

**Infrastructure Gap** – Difference between existing infrastructure and current infrastructure needs.

**Interfund Transfer** – Fund transfer from one fund to another for work or services provided that represents a double counting of expenditures; amounts are deducted from total County budget to calculate operating budget.

**Intergovernmental Revenue** – Major revenue category that includes all revenues received from Federal, State, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges** – Internal service fund revenue generated from charges for providing goods and services to other County divisions.

**ISO** – Insurance Services Office. Insurer supported organization that provides advisory insurance underwriting and rating information to insurers.

**IT** – Information Technology. A County division that manages and operates the County's computer center, provides data processing, systems analysis, programming, personal computer support, telephone communications, and data communications support to the Board of County Commissioners' divisions, some Constitutional Officers, and the public.

**Judicial** – General government services expenditure to account for cost of providing a court system by local government. Includes costs associated with judicial function whether directly incurred or paid to another government.

**Lakewatch** – Volunteer group that helps monitor Polk County lakes.

**LAMTD** – Lakeland Area Mass Transit District. Public transportation system in the Lakeland area.

**Law Enforcement** – Public Safety expenditure that accounts for cost of providing police services for local government's jurisdiction, which includes the Sheriff's Office.

**LDC** – Land Development Code. Purpose of Polk County LDC is to establish regulations, standards, and review procedures for the use and development of land.

**Legal Council** – General government service expenditure used to account for cost of providing legal services for benefit of the local unit; includes expenditures for County Attorney and special counsel, as needed.

**Legislative** – General government service expenditure that includes cost of providing citizen representation in the governing body; includes expenditures for the Board of County Commissioners.

**Libraries** – Recreation and culture expenditure used to account for cost of providing and maintaining library facilities and services to the community.

**Licenses and Permits** – Major revenue category receiving revenue from building permits, occupational and other licenses, and reflects revenue derived from issuance of local licenses and permits.

**Major Revenue** – Category that includes Ad Valorem, Charges for Services, Fines and Forfeitures, Franchise Fees, Intergovernmental Revenue, Licenses and Permits, Miscellaneous Revenue, and Other Taxes.

**Mandated Services** – Services required by law to be performed at various levels of government.

**Market Value / Just Value** – Price at which a property is sold on the open market. Determined by marketplace and reported through real estate transactions.

**Mental Health** – Health and Human Services expenditure that reflects cost of services related to mental illnesses, which includes diagnosis and treatment.

**Millage Rate** – As used with Ad Valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value.

**Miscellaneous Revenue** – Major revenue category that includes sources, such as interest earnings, rents and royalties, special assessments, compensation for loss of fixed assets, contributions and donations, and other miscellaneous revenue.

**Modified Accrual Basis of Accounting** – Revenues recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

**MOU** – Memorandum of Understanding. Document used between governmental entities to specify responsibilities.

**MSTU** – Municipal Services Taxing Unit. By statute, counties are allowed to create this type of special taxing unit to provide municipal services.

**NFIP** – National Flood Insurance Programs. Federal program that enables property owners

in participating communities to purchase flood insurance from the government.

**Non-Expendable Trust** – Fund used to account for assets held by the Board of County Commissioners in the capacity of a trustee. Non-expendable trust funds are those whose income, not principal, may be expended in the course of their designated operations.

**Non-Operating Expenses** – Represents transfers and payments from one fund into another and into reserves and contingencies.

**Non-Revenues** – Revenue category to account for revenue that is either carried forward from another year or transferred in from another fund or account without regard to the conduct of any operations.

**NPDES** – National Pollutant Discharge Elimination System. Federally mandated stormwater permit that addresses the quality of discharge to surface water.

**NRCS** – Natural Resource Conservation Service. Federal agency responsible for technical development of conservation plans.

**Objectives** – Descriptive list of items accomplished in order to fulfill an organization's goal or mission.

**Office Center (OC)** – Term used in land usage that provides area for small offices and some commercial.

**Operating Expenses** – Expenditures for goods and services that primarily reflect the current period, such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

**Other General Government** – Subcategory of Charges for Service that reflects charges for recording legal instruments, zoning fees, sale of maps, certification, copying, record searches, and County officer fees.



**Other Public Safety Charges** – Subcategory of Charges for Service that reflects revenue derived from charges for police services, fire protection services, room and board for prisoners, emergency service fees, protective inspection fees, ambulance fees, motor vehicle inspection fees, and other public safety charges.

**Other Health and Human Services Charges** – Subcategory of Charges for Service that reflects revenue received as charges for services rendered for the care, treatment, and control of human illness, injury, or handicap.

**Other State Grants** – Subcategory of Intergovernmental Revenue that reflects revenues received from the State for specific purposes.

**Other Taxes** – Major revenue category reflecting those revenues derived from tax sources not otherwise specified.

**Outfall** – Ditch or canal that takes road water to a regional system.

**Overhead** – All costs that cannot be identified specifically with a single cost objective.

**PAFR** – Popular Annual Financial Report, also known as the Citizen's Guide, provides a condensed summary of Polk County's financial information from the Comprehensive Annual Financial Report.

**Parks and Recreation** – Recreation and culture expenditure that reflects cost of providing recreational facilities and activities for participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use that are not defined as special recreational facilities.

**Parks and Recreation Fees** – Charges for Service subcategory that includes charges collected from libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

**PCTSM** – Polk County Tourism and Sports Marketing. A County division that markets Polk County as a tourism destination.

**Performance Measures** – Specific quantitative and qualitative measures of work performed.

**Personal Services** – Expenditures for salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

**Physical Environment** – Major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

**PLSA** – Polk Leisure Services Association. Professional organization comprised of Parks and Recreation Leisure Services departments from all cities, County, and other entities with parks and recreation mutual interests to address parks and recreation needs of the community as a whole.

**PM** – Preventative Maintenance. Scheduled maintenance of fleet vehicles.

**Polk Vision** – A broad, community-led partnership of organizations, businesses, government, and individuals acting collectively to ensure implementation of Polk County's community vision.

**Professional Institutional (PI)** – Term used in land usage that includes land with mixed uses purposes, such as medical offices, restaurant and other service retail, and high density residential (apartments).

**Professional / Occupational Licenses** – A subcategory of Licenses and Permits that reflects revenue derived from fees collected for occupational or professional licenses.

**Program Budget** – Allocation of money to major services or activities rather than to specific line items. Programs are related to an organization's goals and often cross organizational lines, such as traffic studies.

**Property Tax** – Tax based on the value of the property. Property Tax = Taxable Value x Millage Rate / 1,000.

**Proprietary Funds** – Type of fund that includes Enterprise and Internal Service.

**PSWCD** – Polk Soil Water Conservation District. State agency run by a five-member elected board that works in conjunction with Natural Resource Conservation Service and Polk County government divisions on technical and educational conservation issues.

**PTS** – Pre-Trial Services. Program responsible for gathering information about and supervision of inmates released on their own recognizance or bond before a trial occurs.

**Public Safety** – Major expenditure category used to account for cost of providing services for security of persons and property within local government jurisdiction. Includes functions of law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief, ambulance and rescue services, medical examiner, and consumer affairs.

**Public Service Tax (PST)** – Tax on the purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water service. By statute, cities and counties are allowed to charge up to a 10% PST. City residents will not pay this tax to the County; however, they will be assessed by their municipality.

**Rents and Royalties** – Subcategory of Miscellaneous Revenue that reflects revenues collected from rents and proceeds for use of public property or other assets.

**Reserves** – Account used to indicate that a portion of fund equity is restricted for a specific purpose. Includes budgeted cash forward for subsequent year (cannot exceed 20% of total receipts of budget). Reserve for contingency may be provided in a sum not to exceed 10% of total budget.

**Residual Equity Transfer or Returned from Constitutional Officers** – Financing sources resulting from return of excess fees from Clerk of the Circuit Court, Property Appraiser, Tax Collector, or Sheriff's Office; for example, unexpended budget may be remitted by the Sheriff's Office.

**Revenues** – Receipts that increase a fund's financial resources other than from interfund transfers and debt issue proceeds or an increase in a fund's assets without a corresponding increase in liabilities.

**Road and Street Facilities** – Transportation expenditure used to account for the cost of providing and maintaining road and street facilities and ancillary facilities, such as bridges, viaducts, sidewalks, traffic control devices, street lights, right-of-way, shoulders, and other facilities incidental to proper movement of traffic along roads and streets.

**Rollback Tax Rate** – Tax rate for a new fiscal year that would generate the same amount of tax dollars as in the previous fiscal year. Rate is first adjusted for new construction, per capita personal income, and payment to tax increment districts. Calculation provides a consistent method for measuring increases or decreases in property taxes from year to year.

**Save Our Homes** – Amendment to Florida Constitution that limits increases in taxable value on homestead property to CPI up to 3%. "Recapture" occurs when CPI increase causes capped taxable values to increase regardless of whether market values are increasing or declining.

**SFR** – Single Family Residential. Construction term used in describing a single-family structure.

**SFWMD** – South Florida Water Management District. A State created agency/district that regulates stormwater management, ground water withdrawals, and environmental land issues in South Florida.

**Shared Revenue** – Revenues levied by Federal or State governments but shared with local governments on a pre-determined basis, often in proportion to the amount collected at the local level.

**SHIP** – State Housing Initiatives Partnership Program. A State program distributing documentary stamp funds back to eligible local communities to conduct various affordable housing activities.

**SMBDC** – Small and Minority Business Development Center. A County program that operates to create jobs in small and minority enterprises and prevent or reverse the decline of those enterprises.

**SOP** – Standard Operating Procedure. Set of guidelines to perform a job or task.

**Special Assessments** – Compulsory fees levied against certain properties to defray part or all of the costs associated with specific improvements of services that provide a general benefit to the public and special benefit to assessed properties.

**Special Revenue Funds** – Funds used to account for proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes. Includes Reserve for Cash Balance Forward, Contingency, Future Capital Expansion, or other reserves as necessary for ensuing fiscal years.

**STORET** – State Department of Environmental Protection database.

**Stormwater Assessment** – Fee used to pay for stormwater management infrastructure and operations, such as upgrading storm drains, street sweeping and cleaning for storm sewer system components, and public education and programs for improving water quality as mandated by State and Federal law.

**Stormwater Runoff** – Identified as a major source of pollutants to lakes and streams. Precipitation in an urban or suburban area that does not evaporate or soak into the ground, but instead, runs across land and into nearest waterway.

**SFWMD** – Southwest Florida Water Management District. A State created agency/district that regulates stormwater management, ground water withdrawals, and environmental land issues in southwest Florida.

**Taxable Value** – Assessed value less any applicable exemptions. Taxable Value x Millage Rate = Property Tax.

**Taxes** – Charges levied by the Board of County Commissioners or other entities for financing services performed for the common benefit. Excludes charges for services rendered only to those paying user fees, such as utility charges, as well as specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

**TIP** – Transportation Improvement Program. A five-year transportation work program combining plans from State, County, and city levels of government.

**Total Operating Revenues** – All revenues except for other financing sources and cash balance forward.

**TPO** – Transportation Planning Organization. A 17-member board consisting of city and County Commissioners who oversee the metropolitan transportation planning process in Polk County. Board adopts long-range transportation plan, Transportation Improvement Program, and determines annual task list for Transportation Planning Organization staff.

**Transfers** – Monies shifted from one fund into another; listed as expenditure in the former and as revenue in the latter.

**Transfers to Constitutional Officers** – Reflects transfers to Polk County Sheriff's Office, Clerk of the Circuit Court, Tax Collector, and Property Appraiser for operations of their respective offices.

**Transportation** – Major expenditure category used to account for cost of services to address availability and safety of infrastructure that aids the flow of vehicles, travelers, and pedestrians.

**TRIM** – Truth in Millage. Term used in State law to describe the procedure for levying Ad Valorem tax.

**ULV** – Ultra Low Volume. Term used by Mosquito Control program to describe type of spraying for mosquitoes and for the program's truck bed sprayers.

**Unincorporated Area** – Area of the County that is not within a municipality.

**University of Florida (UF) / IFAS** – UF's Institute of Food and Agriculture Sciences, which includes College of Agriculture, Resident Instruction, Cooperative Extension, and Agriculture Experiment Station.

**W/MBE** – Women/Minority Business Enterprises. Program designed to increase women and minority participation in the procurement process.

**Water / Sewer Combination Services** – Physical environment expenditure used to account for provision of water and sewer services as a combined unit operation.

**ZAB** – Zoning Advisory Board. A ten-member board (plus five alternate members) appointed by the Board of County Commissioners (BoCC) to hold public hearings on zoning actions, such as zone change requests and conditional use permits. A decision made by ZAB is a recommendation to BoCC.

**ZBA** – Zoning Board of Adjustment. A seven-member board (plus one alternate) appointed by the Board of County Commissioners (BoCC) to hold public hearings on variances and temporary special exceptions to the Zoning Ordinances. Decisions by ZBA are final unless they are appealed to BoCC.