

CITIZENS GUIDE TO BUDGET TERMS

ACCRUAL is a method of accounting that recognizes the financial impact of transactions, events, and inter-fund activities when they occur, regardless of the timing of the cash flow.

AD VALOREM TAX is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called **PROPERTY TAX**.

ADOPTED BUDGET is the financial plan for the fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

AMORTIZATION is the gradual elimination of a liability, such as a mortgage in regular payments over a specified period of time and the method used to prorate the cost of a specific type of asset to the asset's life.

ANNEXATION is the legal process of merging land from one governing authority to another. An example would be when an incorporated body annexes land previously governed as unincorporated by a county.

APPROPRIATION is the legal authorization of funds granted by a legislative body such as Alachua County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

ARBITRAGE is a term used to describe the exploitation of inefficiencies within the financial market resulting in risk-free profit.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in Alachua County is set by the Property Appraiser.

AUDIT is an unbiased examination and evaluation of the financial statements of the organization. Conducted to provide an opinion whether the financial statements are stated in accordance with specified criteria.

BALANCED BUDGET is a budget in which revenues and expenditures are equal.

BEGINNING FUND BALANCE is the Ending Fund Balance of the previous period. See the definition for **ENDING FUND BALANCE**.

BOARD OF COUNTY COMMISSIONERS is the five-member legislative body of Alachua County's general-purpose government. This board is governed by State law and County Charter.

BOND is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET is a comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules, and regulations. The Alachua County budget progresses in three stages: Tentative Budget, Final Budget, and Adopted Budget. See the definitions for each term.

BUSINESS UNIT is similar to a "division" as it is a sub-unit of a business center and provides one of the many functions of a larger governmental program.

CAPITAL BUDGET is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five- year Capital Budget Financial Plan (CBFP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as part of the annual County budget.

CAPITAL BUDGET FINANCIAL PLAN (CBFP), formerly the COMPREHENSIVE CAPITAL IMPROVEMENT PROGRAM (CCIP) is the financial plan of approved capital projects, their timing and cost over a five-year period. The plan is designed to meet County infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become, the property of Alachua County, as well as projects that although not owned by the county, will be part of a joint project agreement.

CAPITAL OUTLAY or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment or other operating equipment with a unit cost of \$5,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECT FUNDS are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

CONDUIT DEBT incorporates limited obligation revenue bonds, certificates of participation, or similar debt instruments issued by state or local government entities for the express purpose of providing capital financing for a specific 3rd party that is not part of the issuer's financial reporting entity. Although the bonds issued bear the name of the governmental issuer, it has no debt service, or any other obligation beyond the resources provided to sell the debt on the 3rd party's behalf.

CONTINGENCY is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DEBT SERVICE FUNDS are used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

DEMAND is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners in order to provide a major governmental function, such as public safety or public works.

DEPRECIATION is the process of estimating and recording lost usefulness, expired life or decrease of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIVISION is a sub-unit of a department engaging in the provision of a large multi-service program. An example would be the division of Procurement within the department of Budget and Fiscal Services that provides numerous administrative functions.

ECONOMIC INDICATOR is economic information such as consumer price index, population, personal income, housing, wages, business activity and unemployment.

EFFECTIVENESS is a type of measure category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

EFFICIENCY is a type of measurement category sometimes called productivity. This is often measured in terms of unit costs over time, increased timeliness of responses, or reduction in previous delays. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor or the time required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day or the dollar cost per permit application processed).

ENCUMBRANCE is an obligation in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

EXPENDITURES are amounts of money actually paid or obligated for payment from County funds.

FACILITY PRESERVATION EXPENSES are asset preservation costs generally considered to be outlays that extend the useful life of an asset beyond its original estimated useful life but do not increase the capacity or efficiency of the asset. Preservation costs are expensed under the modified approach and capitalized under the depreciation approach if they meet the capitalization threshold.

FIDUCIARY FUNDS are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FINAL BUDGET is the Board's modification to the budget made at the first public hearing (basis for the second public hearing).

FINANCIAL STATEMENTS show the revenue collected and the amounts the government spent for the fiscal year.

FISCAL YEAR is a twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year. A fiscal year is identified by the year in which it ends. Example, October 1, 2022, to September 30, 2023, is identified as fiscal year 2023 (also FY 2023 or FY23).

FIXED ASSETS are of a long-term character that are intended to continue to be held or used, such as land, infrastructure, buildings, construction in progress, improvements other than buildings, and equipment.

FULL-TIME EQUIVALENT (FTE) is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year, or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE represents the excess of a fund's current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditures exceed revenues, any existing fund balance from a prior year is reduced. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate possible policy adjustments by the governing body or changes in budget procedures.

FUNDING SOURCES is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FY 24 ADOPTED BUDGET refers to the budget period beginning October 1, 2023, and ending September 30, 2024.

FY 25 ADOPTED BUDGET refers to the budget period beginning October 1, 2024, and ending September 30, 2025.

GENERAL REVENUE FUND (GENERAL FUND) is a fund that accounts for all financial transactions except those required to be accounted for in all other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Alachua County.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) comprises the uniform minimum standard of, and guidelines for, financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the convention, rules, and procedures necessary to define accepted accounting practices at a particular time.

GOVERNMENTAL FUNDS are used to account for tax supported activities. Alachua uses four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital project funds.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

HOMESTEAD EXEMPTION is a deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is \$25,000 for all homesteaded properties, and an additional \$25,000 on the assessed value between \$50,000 and \$75,000. Exemptions must be requested by taxpayers.

IMPACT FEES are a type of charge for services imposed on new construction to support specific new demands on a given service, e.g., transportation, schools, parks, and fire protection.

INFRASTRUCTURE is a permanent installation such as a building, road, or water transmission system that provides public services.

INTER-FUND TRANSFER is the movement of funds from one accounting entity to another within a single government.

INTERGOVERNMENTAL REVENUES are revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICE FUND is a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

LEVY is the action of imposing taxes, special assessments, or service charges for the support of County activities.

LIABILITY is debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances. See the definition of **ENCUMBRANCE**.

LOCAL OPTION SALES TAX is an infrastructure surtax to be levied by local governments as approved by referendum at a rate of 1/2 cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs. See also "Voter Approved Indigent Care Surtax."

MAJOR FUND is a title given a fund within the County that is large in proportion to other funds (e.g., General Fund, the MSTUs, and the Gas Tax Fund).

MANDATE is a requirement imposed by a legal act of the federal, state, or local government.

MEASURE is a term referring to any one of four different types of measure: a count, a ratio, a percentage, or a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. To identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MILL is a monetary measure equating to 0.001 of a dollar. When referring to the **AD VALOREM TAX**, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MILLAGE RATE is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISCELLANEOUS (FUNDING SOURCE) is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

MISSION STATEMENT is a broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL is the basis of accounting that is used in governmental funds where the focus is to measure current financial resources. Revenues are not recognized until they are measurable and available. Expenditures are recognized when the related liability is liquidated not when the liability is first incurred.

MUNICIPAL SERVICES BENEFIT UNIT (MSBU) A special assessment district authorized by Florida Statutes 125.01 to provide for improvements and/or services to a specifically defined area of the county and financed by a special assessment on only those properties receiving benefits of those improvements or services.

MUNICIPAL SERVICES TAXING UNIT (MSTU) is the taxing district authorized by State Constitution Article VII and Florida Statute 125.01 encompassing the unincorporated area of the County. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a non-ad valorem assessment. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a "Special Assessment". Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like ad valorem taxes.

NON-OPERATING EXPENDITURES are costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

NON-OPERATING REVENUES comprise income received by a government not directly attributable to providing a service. An example would be interest on investments.

OBJECTIVE is a specific step, with measurable terms, that contributes to achieving organizational goals. Considered a pre-requisite for budget planning.

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

OPERATING EXPENDITURES / EXPENSES are the costs (expenses) directly related to a fund's primary service activities on an on-going or regular basis.

OPERATING REVENUES are the incomes (revenues) directly related to a fund's primary service activities. They consist primarily of user charges for services.

OPERATING TRANSFERS are legally authorized transfers of money from one fund to another fund from which the resources are to be expended.

PERFORMANCE MEASURES comprise a set of measures of service efforts and accomplishments. Six measure types include: 1) measure of efforts (inputs), 2) activity or process measures, 3) output measures, 4) service quality measures, 5) outcome measures, and 6) efficiency measures.

PERSONAL SERVICES characterize expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part-time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

PORTABILITY is a legislative provision that was enacted as part of Constitutional Amendment 1 that allows Florida homeowners to transfer a portion of their Save Our Homes taxable value reduction when they move to another homesteaded property in the State of Florida. Portability reduces the local government tax base by reducing taxable values of homesteaded properties. Portability benefits must be requested by taxpayers.

PROPERTY TAX is another term for ad valorem tax. See the definition for **AD VALOREM TAX**.

PROPRIETARY FUND is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

PROPRIETARY FEES are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees.

REGULATORY FEES are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees.

RESERVES AND REFUNDS refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RETAINED EARNINGS is a term the County uses as the amount of budget/cash set aside within an enterprise fund for possible, unforeseen expenditures. Similar to fund balance.

REVENUE are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

ROLLED-BACK RATE is the millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the calculation. Value of new construction is excluded from the current year total. Rolled-back rate adjusts prior year for reappraisals based on market value of property and represents "no tax increase." The only source of additional tax revenue, if the rolled-back rate is levied, is the tax on new construction.

SAVE OUR HOMES is a voter approved amendment to the Florida Constitution which limits the size of the annual increase in the assessed value of owner-occupied residential properties which have homestead status. Increases in the annual assessment of homesteaded property shall not exceed the lower of either 1) three percent (3%) of the assessment of the prior year or 2) the percent increase in the Consumer Price Index for all urban consumers in the United States.

SPECIAL ASSESSMENT is the term used to designate a unique charge that government units can assess against real estate parcels for certain public projects.

SPECIAL REVENUE FUNDS are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

TANGIBLE PERSONAL PROPERTY is the non-real estate property, excluding motor vehicles, inventory, and household goods, that is owned by business enterprises and subject to ad valorem taxation. Constitutional Amendment 1 provides that the first \$25,000 of tangible personal property is exempt from ad valorem taxes starting with FY 09. It also imposes a 10% cap on annual increases in tangible property valuation.

TAX RATE is the amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

TAXABLE VALUE is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed when the owner uses the property as a principal residence, and an additional homestead exemption of \$25,000 on assessed value between \$50,000 and \$75,000 enacted as part of Constitutional Amendment 1 in January of 2008. Exemptions are also granted for disability, government owned and non-profit owned property.

TENTATIVE BUDGET is the County Manager's recommendation of the budget plan to the Board of County Commissioners.

TRANSFER IN/OUT TO CONSTITUTIONALS. There are five elected constitutional officers per Florida Constitution; the expenditure budgets for these officers are transferred out to each entity to manage on its own and revenues received from them are also accounted and recorded separately, in order to meet GASB/GAAP and statutory requirements. The details of the budgets are managed by the officers and not through the County system.

TRUTH IN MILLAGE LAW (TRIM) is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

TRUST AND AGENCY FUNDS are funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

USER (FEES) CHARGES are payments of a fee for receipt of a public service by those individuals benefiting from the service.

UNASSIGNED FUND BALANCE is the residual classification that includes amounts that are not included in other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and available for any purpose. The General Fund is the only accounting fund that can report unassigned fund balance.

UNINCORPORATED AREA is the portion of the County not within the boundaries of any municipality.

ABBREVIATIONS & ACRONYMS

AAA	Automatic Aid Agreement - assistance that is dispatched automatically by a contractual agreement between two fire departments, communities, or fire districts.
ACF	Alachua County Forever https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx
ACFR	Alachua County Fire Rescue https://www.alachuacounty.us/Depts/PublicSafety/Pages/fr.aspx
ACLD	Alachua County Library District https://www.aclib.us/
ACPA	Alachua County Property Appraiser https://www.acpafl.org/
ACSO	Alachua County Sheriff's Office https://acso.us/
ADA	Americans with Disabilities Act - federal civil rights law that prohibits discrimination against people with disabilities in everyday activities. The ADA prohibits discrimination on the basis of disability just as other civil rights laws prohibit discrimination on the basis of race, color, sex, national origin, age, and religion. The ADA guarantees that people with disabilities have the same opportunities as everyone else to enjoy employment opportunities, purchase goods and services, and participate in state and local government programs.
AFDC	Aid to Families with Dependent Children - established by the Social Security Act of 1935 as a grant program to enable states to provide cash welfare payments for needy children who had been deprived of parental support or care because their father or mother was absent from the home, incapacitated, deceased, or unemployed.
ALS	Advanced Life Support - a set of life-saving protocols and skills that extend beyond Basic Life Support (BLS). It is used to provide urgent treatment for cardiac emergencies such as cardiac arrest, stroke, myocardial infarction, and other conditions.
ARP or ARPA	American Rescue Plan Act – federal aid that delivered \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.
BCC or BOCC	Board of County Commissioners https://www.alachuacounty.us/Depts/BOCC/Pages/BOCC.aspx
CABHI	Cooperative Agreements to Benefit Homeless Individuals - CABHI Federal grants will increase capacity to provide accessible, effective, comprehensive, coordinated, integrated, and evidence-based treatment services; permanent supportive housing; peer supports; and other critical services.

CAPP	Community Agency Partnership Program - utilizes a competitive funding process for programs offered by area non-profit organizations that reduce the impact of poverty among Alachua County residents.
CARES Act	Coronavirus Aid, Relief, and Economic Security Act – federal funding implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic.
CBFP	Capital Budget and Financial Plan https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx
CBA	Covenant to Budget and Appropriate – legally available non-ad valorem revenue that is used to pay debt.
CCC	Combined Communications Center – joint dispatch services for Alachua County.
CDBG	Community Development Block Grant – Federal program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through an ongoing process.
CDC	Centers for Disease Control and Prevention https://www.cdc.gov/index.htm
CEMP	Comprehensive Emergency Management Plan - in accordance with 27P-6.0023, Florida Administrative Code, County Comprehensive Emergency Management Plans and County Emergency Management Programs shall comply with established criteria.
CHOICES	Community Health Offering Innovative Care and Educational Services - created by the Board of County Commissioners (BoCC) and supported by residents of Alachua County via a voter-approved local referendum in August, 2004. The enabling state legislation, Florida Statute Chapter 212, allows counties to levy a special sales tax to fund health care needs.
CIE	Capital Improvement Element [of the Comprehensive Plan] – a component of a comprehensive plan adopted pursuant to Chapter 70 of this title which sets out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.
CIP	Capital Improvement Plan - lays out the financing, location, and timing for capital improvement projects over several years. A capital improvement plan typically consists of one or more capital improvement projects, which are financed through a capital budget.

CCIP	Comprehensive Capital Improvements Program https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx
CJMHSAG	Criminal Justice, Mental Health, and Substance Abuse Grant - State of Florida grant program.
CM	County Manager - County Manager directs the County's organizational, operational, management, budget and administrative operations and activities as well as providing oversight for all Division Heads in the County.
COOP	Continuity of Operations Plan - effort within individual agencies to ensure they can continue to perform their mission essential functions during a wide range of emergencies. It's the initiative that ensures that governments, departments, businesses, and agencies are able to continue their essential daily functions. COOP requires planning for any event – natural, human-caused, technological threats and national security emergency – causing an agency to relocate its operations to an alternate or other continuity site to assure continuance of its essential functions.
CP	Capital Projects - a project to construct either new facilities or make significant, long-term renewal improvements to existing facilities.
CPI	Consumer Price Index - measures the monthly change in prices paid by U.S. consumers. The Bureau of Labor Statistics (BLS) calculates the CPI as a weighted average of prices for a basket of goods and services representative of aggregate U.S. consumer spending.
CSP	Community Stabilization Program - provides engagement that focuses on the revitalization of challenged neighborhoods and community. CSP also focuses on building partnerships with businesses, faith-based organizations, neighborhoods, educational institutions, other County departments, and social services agencies that address issues related to poverty, health, and well-being.
CSSP	Community Self Sufficiency Program - is designed to break the cycle of poverty and improve the quality of life of those citizens in need of supportive services. The CSSP provides support and guidance to the clients receiving services from divisions within Alachua County Department of Community Support Services and other County Departments.
CST	Centralized Screening Team - screens eligible detainees who remain in custody after First Court Appearance to determine eligibility for any court related programs.
DEO	(Florida's) Department of Economic Opportunity https://www.floridajobs.org/
DOR	(Florida's) Department of Revenue https://floridarevenue.com/Pages/default.aspx
E-911	Enhanced 911 - part of the 911 system that automatically ties a location to the call—whether it's a specific address or coordinates.

EAR	Evaluation and Appraisal Report - Pursuant to Rule Chapter 73C-49, Florida Administrative Code, at least every seven years, local governments shall determine whether the need exists to amend the comprehensive plan to reflect changes in state requirements since the last time the Comprehensive Plan was updated.
EBU	Equivalent Benefit Units - the assessment unit used to determine the assessment for each tax parcel included on the assessment roll.
E-CIP	Energy Conservation Investment Program - promote capital investments which conserve resources and reduce utility costs. The policy is intended as an annual investment in projects that promote utility conservation, efficiency and or renewable energy.
EDAC	Economic Development Advisory Committee - advises the County Commission on issues related to economic development.
EEO	Equal Employment Opportunity - ensures that everyone is treated fairly in employment decisions, including hiring, promotion, and compensation. It prohibits discrimination based on characteristics like race, gender, age, religion, and disability, ensuring that all individuals have an equal chance for employment.
EMS	Emergency Medical Services - system that responds to emergencies in need of highly skilled pre-hospital clinicians.
EO	Equal Opportunity https://alachuacounty.us/Depts/EO/Pages/EqualOpportunities.aspx
EOC	Emergency Operations Center https://alachuacounty.us/Depts/EM/Pages/EM.aspx
EPD	[Alachua County] Environmental Protection Department https://alachuacounty.us/Depts/epd/Pages/EPD.aspx
ER	Emergency Room - department of a hospital that provides immediate treatment for acute illnesses and trauma.
ERP	Enterprise Resource Planning - a platform companies use to manage and integrate the essential parts of their businesses.
ERU	Equivalent Residential Unit - a billing unit for the amount of storm water runoff from the impervious area of the average-sized residential parcel. It is a measure that serves to compare runoff generated by different size and type of properties with different storm water generation characteristics.
ESF	Emergency Support Function - grouping of governmental and certain private sector capabilities into an organizational structure to provide support, resources, program implementation, and services that are most likely needed to save lives, protect property and the environment.
EWIT	Empowering Women in Technology Startups https://innovate.research.ufl.edu/2019/01/09/empowering-women-in-technology-startups/

FAC	Florida Association of Counties https://www.fl-counties.com/
FDEP	Florida Department of Environmental Protection https://floridadep.gov/
FDLE	Florida Department of Law Enforcement https://www.fdle.state.fl.us/About-Us
FDOT	Florida Department of Transportation https://www.fdot.gov/
FEMA	Federal Emergency Management Agency https://www.fema.gov/
FRS	Florida Retirement System https://www.dms.myflorida.com/workforce_operations/retirement
FS	Florida Statutes - a permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.
FTE	Full-Time Equivalent [Position] - means the total number of regular straight-time hours worked (i.e., not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year.
FY	Fiscal Year - accounting period is defined as a period of 12 months that the government uses for its accounting purposes. Alachua County Fiscal year begins October 1 through September 30; as does the Federal government, The State of Florida uses the fiscal year July 1 through June 30.
GAAP	Generally Accepted Accounting Principles - standards that encompass the details, complexities, and legalities of business and corporate accounting. The Financial Accounting Standards Board (FASB) uses GAAP as the foundation for its comprehensive set of approved accounting methods and practices.
GALP	Guardian Ad Litem Program https://www.myfloridalegal.com/victim-services-providers/guardian-ad-litem-8th-judicial-circuit
GASB	Government Accounting Standards Board - establishes accounting and financial reporting standards for U.S. state and local governments that follow generally accepted accounting principles (GAAP). The Governmental Accounting Research System™ (GARS) provides access to those standards.
GFOA	Government Finance Officers Association https://www.gfoa.org/
GIS	Geographic Information Systems - a system that creates, manages, analyzes & maps all types of data.

GO	General Obligation [Bonds] - a municipal bond backed solely by the credit and taxing power of the issuing jurisdiction. The jurisdiction pledges its full faith and credit to their repayment.
GOC	Gainesville Opportunity Center https://goclubhouse.org/
GPD	Gainesville Police Department https://police.gainesvillefl.gov/Home
GRU	Gainesville Regional Utilities https://www.gru.com/
GSC	Gainesville Sports Commission https://www.gainesvillesportscommission.com/
HAVA	Help America Vote Act - passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access that were identified following the 2000 election.
HIPAA	Health Insurance Portability & Accountability Act - federal law that required the creation of national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge.
HR	Human Resources https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx
HSIP	Highway Safety Improvement Plan - federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned roads and roads on tribal land. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance.
HUD	Housing & Urban Development [Department] https://www.hud.gov/
HVAC	Heating, Ventilation & Air Conditioning - comfort system used to heat and cool buildings.
ICMA	International City/Council Management Association https://icma.org/
IG	Innovation Gainesville https://gainesvilleinnovationdistrict.com/
IFAS	Institute of Food and Agricultural Sciences https://sfyl.ifas.ufl.edu/alachua/
ITS	Information & Telecommunications Services https://alachuacounty.us/Depts/ITS/Pages/ITS.aspx
LDR	Land Development Regulations - ordinance enacted by a local governing body for the regulation of any aspect of development, including a subdivision, building construction, landscaping, tree protection, or sign regulation or any other regulation concerning the development of land.

LMS	Local Mitigation Strategy - identify the natural hazards that may affect a single or multiple local jurisdictions, such as a town, city, or county.
LOS	Level of Service - number of units of capacity per unit of demand, or similar objective measure of the extent or degree of service provided by a public facility.
LRSP	Local Road Safety Plan - provides a framework for identifying, analyzing, and prioritizing roadway safety improvements on local roads.
MHFA	Mental Health First Aid - help you give to someone developing a mental health problem, experiencing a worsening of a mental health problem or in a mental health crisis.
MRT	Mobile Response Team - meant to provide 24/7 emergency behavioral health care to anyone in the state of Florida. These teams are prepared to meet anyone having a severe emotional or behavioral health crisis in their home, school, or wherever they are.
MSA	Metropolitan Statistical Area - geographic entity based on a county or a group of counties with at least one urbanized area with a population of at least 50,000 and adjacent counties with economic ties to the central area.
MSBU	Municipal Services Benefit Unit - a special assessment on a one-time benefit for improvements within an established district without ongoing maintenance requirements.
MSTU	Municipal Services Taxing Unit - a tax based on the assessed property value and addresses capital improvements that typically require continued maintenance obligations.
MTPO	Metropolitan Transportation Planning Organization - is responsible for the continuing, comprehensive, and cooperative urban transportation planning program for the Gainesville Metropolitan Area. This planning program is required in order to receive federal and state funds for highway, transit, bicycle, and pedestrian transportation projects. http://www.ncfrpc.org/mtpo/
NACo	National Association of Counties https://www.naco.org/
NAPSA	National Association of Pre-trial Service Agencies https://napsa.memberclicks.net/home
NPDES	National Pollutant Discharge Elimination System - permit program addresses water pollution by regulating point sources that discharge pollutants to waters of the United States.
NWRDC	Northwest Regional Data Center https://www.nwrdc.fsu.edu/
ODT	[Office of] Organizational Development & Training https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx
OMB	Office of Management & Budget https://alachuacounty.us/Depts/OMB/Pages/OMB.aspx

PDRP	Post Disaster Redevelopment Plan - to facilitate pre- disaster planning in a way that guides long-term recovery efforts (five years or. more) following a disaster.
PM	Performance Management - performance management comprises the concerted actions an organization takes to apply objective information to management and policy making in order to improve results. Performance management uses evidence from measurement to support governmental planning, funding, and operations.
PPE	Personal Protective Equipment - equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses. These injuries and illnesses may result from contact with chemical, radiological, physical, electrical, mechanical, or other workplace hazards.
PSH	Permanent Supportive Housing - housing assistance (e.g., long-term leasing or rental assistance) and supportive services are provided to assist households with at least one member (adult or child) with a disability in achieving housing stability.
QTI	Qualified Target Industry - tool available to Florida communities to encourage quality job growth in targeted high value-added businesses. If approved, the applicant may receive refunds on the taxes it pays.
RFP	Request for Proposals - procurement tool used in negotiated acquisitions to communicate government requirements to prospective contractors and to solicit proposals.
RRH	Rapid Rehousing - provides short-term rental assistance and services. The goals are to help people obtain housing quickly, increase self-sufficiency, and stay housed.
SAMSA	Substance Abuse and Mental Health Administration - agency within the U.S. Department of Health and Human Services that leads public health efforts to advance the behavioral health of the nation.
SF	Santa Fe College https://www.sfcollege.edu/
SF CIED	Santa Fe Center for Innovation and Economic Development https://www.sfcollege.edu/incubators/
SF GTEC	Santa Fe Gainesville Technology Entrepreneurship Center - a community program providing early-stage startup companies with tools, training, and infrastructure to help them get started, grow, and develop into financially viable enterprises.
SHIP	State Housing Initiative Partnership - provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low-, low- and moderate-income families. SHIP funds are distributed on an entitlement basis to all 67 counties and 55 Community Development Block Grant entitlement cities in Florida.

SJRWMD	St. Johns River Water Management District https://www.sjrwmmd.com/
SOE	Supervisor of Elections https://www.votealachua.com/
TEFRA	Tax Equity & Fiscal Responsibility Act of 1982 - Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) is a law passed in 1982 that was designed to reduce the federal budget deficit through a combination of tax increases, spending cuts, and tax reform measures.
TDC	Tourist Development Council - Makes recommendations for the use of the Tourist Development Tax Revenue and performs other duties to promote Tourism.
TRIM	Truth-In-Millage - 1980, the Florida Legislature passed the Truth in Millage (TRIM) Act. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority.
UF	University of Florida https://www.ufl.edu/
ULDC	Unified Land Development Code - collection of zoning, subdivision and other regulations that implement the policies of the Comprehensive Plan. New development in the unincorporated area is required to meet the standards of the ULDC.
UPS	Uninterruptible Power Supply - type of continual power system that provides automated backup electric power when the input power source fails.
VA	Veterans Affairs [Department of] - federal agency providing health, education, disability, and financial benefits earned by Veterans of the United States Armed Forces.
VCA	Volunteer Child Advocate - through the Guardian Ad Litem Program Volunteer Child Advocates visit children regularly to understand their circumstances, wishes, and needs.
VCB	Visitors & Convention Bureau https://www.visitgainesville.com/
VOCA	Victims of Crime Act - VOCA grant provides program funding to support and assist victims of violent and traumatic crime in Alachua, Bradford, and Union Counties.
WSPP	Wild Spaces Public Places https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx
YES	Youth Employment Services https://www.childrenstrustofalachuacounty.us/programs/page/teenswork-alachua