

## Glossary of Terms & Acronyms

The Annual Operating Budget and financial plan contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

**ACE**- Acronym for the Arts, Culture, and Entertainment Organization.

**A.C.O. Reserve**-Accumulative Capital Outlay reserve. A reserve within a construction fund for the purpose of accumulating monies over several years for future building needs.

**Accrual Basis of Accounting**-A basis of accounting utilized by Enterprise and Internal Service types that recognizes revenues in the accounting period in which they are earned and become measurable and expenditures are recognized in the accounting period in which they are incurred.

**ADA**-Acronym for the Americans with Disabilities Act. The Americans with Disabilities Act (ADA) prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government' programs and services. As it relates to employment, Title I of the ADA protects the rights of both employees and job seekers. The ADA also establishes requirements for telecommunications relay services. Title IV, which is regulated by the Federal Communications Commission (FCC), also requires closed captioning of federally funded public service announcements.

**Adopted Budget**-The financial plan of revenues and expenditures for a fiscal year as approved by the Escambia County Board of County Commissioners.

**Ad Valorem Tax**-A tax levied in proportion to the value of the property against which it is levied. The Ad Valorem Tax is also known as the property tax.

**Annual Budget**-A budget applicable to a single fiscal year.

**Appropriation**-A legal authorization granted by the Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Article V**-Revision to the Florida Constitution, passed in 1998, requires the state to fund the majority of the costs for the Florida court system effective July 1, 2004.

**Article V Costs**-Expenditures mandated by State Legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

**Assessed Valuation**-A valuation set upon real estate or other property by a government appraiser as a basis for levying property taxes.

**Available Financing**-All the means of financing a budget.

**Balanced Budget** – the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (F.S., 129.01(2)(b)).

**Basis of Budgeting**-Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues.

**BCC/BOCC (Board of County Commissioners)**-Escambia County is governed by a five-member board.

**BID**-Acronym for Building Inspections Department.

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**Bond**-A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

**Budget**-A financial plan appropriating proposed expenditures for a given period and the means of financing them. The term usually indicates a financial plan for a fiscal year. The fiscal year for the County is October 1 through September 30.

**Budget Amendment**-A procedure to revise a budgeted appropriation. The amendment may be authorized either by County Commission approval (through adoption of a supplemental appropriation), by ordinance (for any interdepartmental or interfund amendments), or by County Administrator authorization (to adjust appropriations within a departmental budget, other than one which increases the total of the salary accounts).

**Budget Calendar**-The schedule of key dates and milestones which the County follows in the preparation, adoption, and administration of the budget.

**Budget Document**-The written instrument used by the budget-making authority to present a comprehensive financial program.

**Budget Hearing**-Public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

**Budget Message**-A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Board of County Commissioners.

**Budget Preparation Manual**-The set of instructions and forms sent by the Office of Management and Budget to the departments, offices and agencies of the County to assist them in preparing their budget requests for the upcoming year.

**Bureau**- An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

**CAFR**- Acronym for the Comprehensive Annual Financial Report, prepared annually by the Clerk and Comptroller's Office and audited by an external (AICPA) certified accounting that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

**Capital Equipment**-Capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized and other equipment.

**CDBG**-Community Development Block Grant.

**CIP (Capital Improvement Program)**-A five-year plan developed to meet the future needs of the County, such as road construction and long-range capital projects.

**Capital Outlay**-Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than one thousand dollars, and a useful life of more than one year.

**Capital Projects**-Projects which involve the construction, purchase or renovation of land, buildings, streets, or any other physical structure.

**Capital Projects Fund**-A Fund type authorized by the Florida *Uniform Accounting System*, established to account for the acquisition or construction of capital projects.

**Cash & Cash Equivalents**-The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with maturities of three months or less from the time of acquisition.

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**CMR**– Acronym for the Community and Media Relations Division.

**Constitutional Officers**–Elected Officials that are funded in total or in part by the Board of County Commissioners; but maintain the autonomy of their offices. The constitutional officers are the Clerk of the Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

**DCA**–Acronym for Florida Department of Community Affairs.

**DCAT (Design and Construction Administration Team)**–Division under Facilities Management that supports the County in the development, design, and construction of new buildings and/or the renovations of existing buildings.

**Debt Service**–The County's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Funds**–Funds established to account for the payment of interest and principal on bonds or other long-term borrowing.

**Deepwater Disaster**–Oil disaster in the Gulf of Mexico from the British Petroleum (BP) Rig explosion.

**Department**–An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

**Depreciation**–The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary fund types (such as enterprise and internal service funds).

**Division**–A distinct organizational subunit within a department, charged with carrying out a distinct group of the activities assigned to that department.

**DJJ (Department of Juvenile Justice)**– DJJ operates 21 juvenile detention centers in the state of Florida. Detention centers provide custody, supervision, education and mental health/substance abuse and medical services to juveniles statewide.

**DRC (Development Review Committee)**–The Development Review Committee is a board of designated County officials, or their approved designees, with diverse expertise in development issues and administrative authority to review development plan applications for compliance with the requirements of the Land Development Code and the Comprehensive Plan, and to determine or recommend final approval, approval with conditions, or denial of such applications.

**ECAT**–Acronym for Escambia County Area Transit.

**EDATE**–Acronym for Economic Ad-valorem Tax Exemption.

**EDR**– Acronym for the Florida Office of Economic & Development Research formerly known as LCIR.

**EMS**–Acronym for Emergency Medical Services.

**Encumbrance**–An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation, and for which a part of the appropriation is reserved. For any of these obligations which may exist at the close of a fiscal year, reserves must be carried over into the succeeding fiscal year. Such reserves are then called "Reserves for Encumbrances."

**Enterprise Activities**–Activities of a commercial nature; carried on by a governmental entity, and the mechanisms established to account for their operations and finances. The fundamental financial principle of enterprise activities is the need to operate on cash flow, without recourse to subsidization from a broader fund pool. As a result, enterprise activities are generally self-supporting from charges paid by users of their services. In the Escambia County Annual Budget for FY08, four Enterprise Funds account for a variety of enterprise activities, such as landfill operations.

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**EOC (Emergency Operations Center)**—A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters. The EOC is located in the new Public Safety Building on “W” Street.

**Estimated Receipts** – All revenues reasonably expected to be collected in a fiscal year.

**Expenditures**-Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FDOT**—Acronym for Florida Department of Transportation.

**Fees**—A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

**FEMA** – Acronym for the Federal Emergency Management Agency.

**Fiscal Year**-Twelve-month period for which a budget is prepared. The fiscal year for the County is October 1 through September 30.

**Fixed Assets**-Assets of a long-term character which are intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

**FTE (Full Time Equivalent)**—one position funded for a full year.

**Function**-A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

**Fund**-A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources (assets), together with all related liabilities, residual equities, and balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or other limitations. The Florida *Uniform Accounting System* provides for 4 fund types: Governmental funds; Proprietary funds; Fiduciary funds; and Revolving funds and Clearing Accounts. The Escambia County Adopted Budget for FY08 makes use of the first two of those fund types.

**Fund Balance**-The fund equity of Governmental funds. In most instances, this equity equates to working capital.

**Fund Balance Available** -The amount of cash (or working capital) remaining at the close of one year, after deducting encumbrances and established reserves, which then becomes available to help finance the budget in the ensuing year.

**Funded Positions**—The number of actual authorized positions for which funding is included in a given fiscal year's budget.

**GASB (Governmental Accounting Standards Board)**—The highest source for accounting and financial reporting guidance for state and local government.

**GASB 34**—New accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridge, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

**General Fund**-The major County-wide fund. The General Fund accounts for most of the financial resources, as well as most of the operating services of the County government.

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**Generally Accepted Accounting Principles (GAAP)**-Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

**GFOA (Government Finance Officers' Association)**-The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Report and the Distinguished Budget Presentation Award.

**GIS**-Acronym for Geographic Information Systems.

**Goals**-Broad statements determined at the highest level of government of what the County would like to accomplish over an extended length of time.

**Governmental Funds**-A group of funds categorized by the Florida *Uniform Accounting System* to include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

**Grants**-Contributions from another governmental unit to be used or expended for a special purpose, activity, or facility. Example: "Summer Food Service" is a program financed by a state grant and administered by the County.

**HUD**-Acronym for Housing and Urban Development.

**Inter-fund Transfers**-Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

**Intergovernmental Revenue**-Revenue collected by one government and distributed to another, usually through a predetermined allocation formula, such as population, retail sales, vehicle registration, etc.

**Internal Service Funds**-Funds used to account for the financing of goods and services provided by one department or agency to another, or to other governments, on a cost reimbursement basis. One Internal Service Fund accounts for the County's various self-insurance programs.

**LEM (Leadership Evaluation Manager)**-Management tool used for tracking defined performance measures and outcomes for management and other classes of employees.

**LDC (Land Development Code)**-Escambia County Ordinance to provide orderly growth management for the all unincorporated areas of Escambia County. The ordinance is intended to provide mechanisms for growth management in order to service the citizens, visitors and property owners of Escambia County.

**Line Item Budget**-A budget that lists each expenditure category (salary, training, travel, etc.) separately, along with the dollar amount budgeted for each specific category.

**Long-term Debt**-Debt with a maturity of more than one year after the date of issuance.

**LOST (Local Option Sales Tax)**-A one-cent local sales tax used to fund capital projects and equipment in accordance with the requirements of Ordinance 92-10. Applies to all transactions that are subject to state sales tax imposed on sales, uses services, rentals, admissions, and other authorized transactions. The tax is only subject to the first \$5,000 sales amount on any item.

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**Mandate** – This term refers to unfunded costs/expenses passed down from the State Government to be paid for with local tax dollars.

**Medicaid** – Healthcare expenses associated with individuals that do not have private insurance or for individuals that are in nursing homes and considered medically needy, these costs are born by the Federal Government, and the State of Florida with a percentage paid by each County.

**Millage**-The tax rate applied to real property in the County, based on a ratio of One Dollar of tax for each \$1,000 of assessed property value. To determine the amount of tax which a parcel of land will owe in the current taxable year, the millage rate is multiplied by the assessed value of the property, after deducting the first \$25,000 of value (the so-called "Homestead exemption"). Example: a house assessed at \$75,000 by the Property Appraiser will first receive its homestead credit, lowering the taxable value to \$50,000. Then the millage rate will apply to the balance. Thus, a millage of 9.0 would yield a tax liability of \$450.

**Mission Statement**-A broad statement of purpose which is derived from organizational and/or community values and goals.

**Modified Accrual Accounting**-A basis of accounting utilized by governmental fund types and expendable trust funds that recognizes revenues when they are measurable and available to pay liabilities of the current period, and expenditures when the related liability is incurred.

**MSBU**-See "Municipal Services Benefit Unit."

**MSPB (Merit System Protection Board)**—A seven member; autonomous board that will have personnel system oversight responsibilities as well as full authority to adjudicate employee appeals and protect employee merit rights.

**MSTU**-See "Municipal Services Taxing Unit."

**Municipal Services Benefit Unit**-A defined geographic area of the County within which a special fee or assessment is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

**Municipal Services Taxing Unit**-A defined geographic area of the County within which an *ad valorem* tax rate is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

**Non-Departmental Programs**-Expenditures not directly related to one specific department.

**NPDES (National Pollutant Discharge Elimination System)**-The NPDES Stormwater Program is a national program, mandated by Congress under the Clean Water Act, to address non-agricultural sources of stormwater discharges which adversely affect the quality of our Nation's waters. The program, which is administered by the Environmental Protection Agency (EPA) and delegated to the Florida Department of Environmental Protection (FDEP), regulates the discharge of stormwater by municipalities, industries, and certain construction activities. FDEP issues permits to monitor and control the quality of stormwater being released and its affects on the receiving water bodies.

**NRDA (Natural Resource Damage Assessment)**- The purpose of a Natural Resource Damage Assessment (NRDA) is assess the extent of injury to a natural resource and determine appropriate ways of restoring and compensating for damage to the environment.

**Object**-A classification of expenditure or revenue, which is given a unique identification number and name. Also referred to as a "line item" or "account."

**Objective**-A simply stated, readily measurable statement of aim or expected accomplishment within a period of time, often the current fiscal year. A statement of objective should imply a specific standard of performance for a given program.

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**Obligations**-Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**OLF8** – Economic development initiative property located in County District 1 located adjacent to the Navy Federal Credit Union complex formerly owned by the United States Navy.

**OLFx** - Economic development initiative property located in Santa Rosa County as part of a land swap for OLFx property located in Escambia County to be used by the United States Navy for future activities.

**Operating Budget**-Plans of current expenditures and reserves, together with the proposed means of financing them. The annual operating budget is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating Expenses**-Fund expenses which are directly related to the fund's primary service activities.

**OTTED**-An acronym for the State of Florida's Office of Tourism, Trade and Economic Development

**Performance Measures**-Quantitative and Qualitative measures that analyze the level of service provided, and the effectiveness and efficiencies of Departments and Divisions.

**Personal Services**-A categorization by the Florida *Uniform Accounting System* of all the expenditure appropriations for salaries and wages, pensions, health insurance, and other compensation-related fringe benefits of the County.

**Proposed Budget**-The recommended County budget submitted by the County Administrator to the Board of County Commissioners for adoption.

**Proposed Millage**-The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

**Proprietary Funds**-A group of funds categorized by the Florida *Uniform Accounting System* to include Enterprise and Internal Service Funds. The Escambia County Budget for Fiscal Year 2008 includes seven proprietary funds.

**PSA**-Acronym for the Pensacola Sports Association.

**Re-budget**-A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

**Reserve**-An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. Various types of reserves have varying requirements for their use, and often require a specific appropriation action of the Board of County Commissioners to make them available for subsequent expenditure.

**Reserve for Contingencies**-An amount set aside that can subsequently be appropriated to meet unexpected needs. Moving funds from this account requires the approval of four commissioners.

**Restore Act**-Passed by Congress on June 29, 2012 and signed into law on July 6, 2012 by President Obama, provides a vehicle for civil and administrative Clean Water Act penalties from the Deepwater Horizon disaster, which occurred on April 20, 2010, to be shared across the Gulf. The Act provides that 80% of penalties collected as a result of the spill will be allocated to the five Gulf States in a variety of categories. In Florida, the 23 Gulf coastal counties have access to two categories, 35% directly to the counties, and 30% to a consortium of [counties](#). A third category provides that 30% of the funds be used for projects of Gulf-wide significance and will be allocated according to a Comprehensive Plan developed by the Gulf Coast Ecosystem Restoration Council (Council).

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**Retained Earnings**-An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund. Retained earnings are the functional equivalent of fund balances in governmental fund types.

**Revenue Bonds**-Bonds issues by a governmental entity, the security for which is a revenue stream pledged by the issuing entity. Often, that revenue stream may be user rates and charges, or some other on-going source of income (other than the County-wide ad valorem taxes which are a general obligation of the County).

**Revenues**-Funds that the government receives as income. It includes such items as tax payment, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest. The following are not classified as revenue: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under GASB pronouncements, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets rather than expense refunds, capital contributions, and residual equity transfers. Under GASB pronouncements, operating transfers-in are classified separately from revenues.

**RFP**-An acronym for Request for Proposal.

**RFQ**-An acronym for Request for Qualifications.

**Risk Management**-An organized attempt to protect an organization's assets against accidental loss.

**Rolled Back Rate**-Rate that would generate prior year tax revenues less allowances for new construction, additions and deletions.

**SHIP (State Housing Initiatives Partnership)**-A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

**Special Revenue Funds**-A group of funds classified by the Florida *Uniform Accounting System* to account for revenues derived from specific external sources to be used for specific restricted types of activities. The Escambia County Budget for Fiscal Year 2008 includes 44 such funds.

**SRIA**-Acronym for Santa Rosa Island Authority.

**Tax Base**-The total property valuations on which each taxing authority levies its tax rates.

**Tax Roll**-The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year**-The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2007 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2008 budget.

**Taxable Value**-The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The Taxable Value is calculated by the Property Appraisers Office in compliance with State Law.

**Taxes**-Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

**TDC (Tourist Development Council)**-Advisory Council created in accordance with Florida Statutes through County Ordinance consisting of 9 members who shall be appointed by the governing board.



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**Tentative Budget**—At its first of two public hearings in September, the Board of County Commissioners, sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

**Transfers**—Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

**TPO**—Acronym for the Florida-Alabama Transit Planning Organization for Escambia County and State-owned roads.

**TRIM (Truth in Millage Law)**—A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust Funds**—Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**Uniform Accounting System**—The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

**Uses**—All of the ways in which a budgetary fund can consume its available financial resources, including expenditures, reserves, and transfers to other funds.

**VP**—Acronym for Visit Pensacola, Inc., the areas marketing and research firm associated and funded by the Tourist Development Tax.

### **Acronyms:**

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**ADA** - Americans with Disabilities Act

**BID** - Building Inspections Department

**CAFR** - Comprehensive Annual Financial Report

**CDBG** - Community Development Block Grant.

**CIP** - Capital Improvement Program

**CMR** - Community and Media Relations Division

**DCA** - Florida Department of Community Affairs.

**DCAT** - Design and Construction Administration Team

**DJJ** - Department of Juvenile Justice

**DRC** - Development Review Committee

**ECAT** - Escambia County Area Transit.

**EDATE** - Economic Ad-valorem Tax Exemption.

**EDR** - Florida Office of Economic & Development Research

**EMS** - Emergency Medical Services

**EOC** - Emergency Operations Center

**FDOT** - Florida Department of Transportation.

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### **Acronyms:**

**FEMA** - Federal Emergency Management Agency.

**FTE** - Full Time Equivalent (employees)

**GASB** - Governmental Accounting Standards Board

**GIS** - Geographic Information Systems.

**HUD** - Housing and Urban Development

**LEM** - Leadership Evaluation Manager

**LDC** - Land Development Code

**LOST** - Local Option Sales Tax

**MSBU** - Municipal Services Benefit Unit

**MSPB** - Merit System Protection Board

**MSTU** - Municipal Services Taxing Unit

**NPDES** - National Pollutant Discharge Elimination System

**NRDA** - Natural Resource Damage Assessment

**OLFx** - Navy Outlying Landing Field

**OTTED** - State of Florida's Office of Tourism, Trade and Economic Development

**PSA** – Pensacola Sports Association

**RFP** - Request for Proposal.

**RFQ** – Request for Qualifications

**SHIP** - State Housing Initiatives Partnership

**SRIA** – Santa Rosa Island Authority

**TDC** - Tourist Development Council

**TPO** – Transit Planning Organization

**TRIM** - Truth in Millage

**VP** - Visit Pensacola, Inc.