

<b>Ad Valorem Tax</b>	A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."
<b>Adjusted Final Millage</b>	Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by the property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority.
<b>Adopted Budget</b>	The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.
<b>Aggregate Millage Rate</b>	The weighted sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 of assessed taxable value.
<b>Amendment</b>	A change to an adopted budget, which may increase or decrease a fund total. The change must be approved by the Board of County Commissioners.
<b>Amended Budget or Revised Budget</b>	The current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners.
<b>Appropriation</b>	A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.
<b>Assessed Value</b>	A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.
<b>Authorized Positions</b>	Number of positions authorized by the Board of County Commissioners in the annual operating budget.
<b>Board of County Commissioners (BCC)</b>	The governing body of Charlotte County composed of five persons elected Countywide.
<b>Bond</b>	A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.
<b>Budget</b>	A financial plan for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.
<b>Budget Adjustment</b>	A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.
<b>Budget Calendar</b>	The schedule of key dates involved in the process of adopting and executing an adopted budget.
<b>Budget Document</b>	The official written statement of the annual fiscal year financial plan for the County as presented by the County Administrator.
<b>Budget Hearing</b>	The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.
<b>Budget Message</b>	A brief written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.
<b>CAFR</b>	Acronym used for the Comprehensive Annual Financial Report, which is prepared by the Clerk of the Circuit Court.
<b>Capital Improvements</b>	Physical assets, constructed or purchased, that have a minimum useful life of five years. These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment. (See Capital Project)
<b>Capital Improvements Budget</b>	A financial plan for the construction or acquisition of capital improvements adopted as part of the annual budget.
<b>Capital Improvements Program (CIP)</b>	Aggregation of capital improvements that cost over \$100,000 each.
<b>Capital Outlay</b>	Appropriation for the acquisition or construction of physical assets.
<b>Capital Project</b>	Detailed information for a capital improvement to include the period for completion, the location, description, the estimated total expenditure, and the proposed method of financing.
<b>Capital Project Funds</b>	These funds account for the financial resources to be used for the acquisition and /or construction of major capital facilities, other than those financed by proprietary funds. Each year the County appropriates money for the work to be completed that fiscal year. Total project funding is carried forth until the project is completed, regardless of the number of years. Examples of projects are fire stations, streets, sewer lines and drains, etc.
<b>Cash Carry-Forward</b>	The beginning fund balance for a given fiscal year.
<b>Central and Indirect</b>	Indirect costs or expenses charged by support departments (i.e. Human Resources, Purchasing, Information Technology, Facilities, etc.) for services performed or for expenditures of a general nature which are allocated to other departments or divisions by a specified formula.
<b>Charge for Services</b>	Charge for a specific governmental service that covers the cost of that service. (Building permits, animal licenses and park fees, for example.)

<b>CIE</b>	Acronym for Capital Improvements Element.
<b>CIP</b>	See Capital Improvements Program
<b>Commercial Paper</b>	A competitive short-term loan-financing alternative issued at a variable interest rate. Commercial paper generally offers low cost borrowing, flexible terms and repayment schedules, and a more simplified application process than other instruments used to finance capital and other government projects.
<b>Comprehensive Plan</b>	A comprehensive plan is an official public document which is adopted by a local government. The contents of the plan are comprehensive, general, and long range.
<b>Constitutional Officers</b>	The Constitutional Officers, so called because their positions are authorized in the State Constitution, include the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.
<b>Contingency Reserve</b>	A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.
<b>Core Service</b>	A core service is an essential function that breaks down into one or more business processes critical to the successful achievement of outcomes. A major service component of the county which indicates overall management responsibility for a group of related operations that cross functional areas, due to the consistent nature of services performed, to serve a common set of customers and to gain economies of scale. It may have more than one fund as a revenue source for the services it provides.
<b>Cost Center</b>	A budgeting entity which encompasses object level accounts (appropriations) that are used to monitor organization or program level expenditures.
<b>County Administrator</b>	The Chief Executive Officer of the County appointed by the Board of County Commissioners.
<b>Debt Service</b>	The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars and escrow agents.
<b>Debt Service Fund</b>	An account into which an issuer makes periodic deposits to provide money to pay debt service requirements (for example, principal and interest). The amounts deposited into the debt service fund and payments from it are determined by terms of the bond covenants.
<b>Deficit</b>	The excess of expenditures over revenues during a fiscal year.
<b>Department</b>	A basic organizational unit of the County, which is functionally unique in its service delivery.
<b>Dependent Special District</b>	A special district, whose governing body or whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).
<b>Depreciation</b>	The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).
<b>Division</b>	An organizational unit of the County responsible for carrying out a major governmental function, such as Public Works or Community Development.
<b>Elected Officials</b>	Elected County and State Government officials other than members of the Board of County Commissioners. They include the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector, members of the Charter Review Board, Public Defender, and State Attorney.
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service.
<b>Ending Fund Balance</b>	Funds carried over at the end of the fiscal year. Within the fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance. The Ending Fund Balance becomes the Beginning Fund balance in the next fiscal year.
<b>Enterprise Fund</b>	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., through user charges.
<b>Environmentally Sensitive Land Oversight Committee (ESLOC)</b>	A committee providing oversight of the purchase and management of Environmentally Sensitive Lands as approved in the November 2006 referendum.
<b>Exempt, Exemption, Non-Exempt</b>	Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and very disabled people who meet certain income criteria, and disabled veterans.
<b>Expenditure</b>	Decreases in financial resources for the procurement of assets or the cost of goods and/or services received.
<b>Expenditure Category</b>	A basis for distinguishing types of expenditures.

<b>Fee for Service</b>	A charge for a given product or service based on the calculated costs of delivering the product or service to the customer.
<b>FICA (Federal Insurance Contributions Act)</b>	Social Security Taxes
<b>Final Millage</b>	The tax rate adopted in the final public budget hearing of a taxing authority.
<b>Fire Protection District</b>	A designated area in the county where non-ad valorem revenues are collected from property owners to finance fire suppression services.
<b>Fiscal Year</b>	The annual budget year for the County which runs from October 1 through September 30. The abbreviation used to designate this accounting period is FY.
<b>Fixed Assets</b>	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.
<b>Fringe Benefits</b>	Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance and training supplements.
<b>FTE (Full Time Equivalent)</b>	A full-time position requires 80 or more hours per pay period (14 days), and is considered 1.00 FTE or one full time position.
<b>Function</b>	A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
<b>Fund Balance</b>	The excess of fund assets over liabilities. These unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.
<b>Gas Tax</b>	All gas tax is collected by the State of Florida Department of Revenue. The revenue from each is distributed, less a service fee, to the counties according to a specific formula.
<b>General Fund</b>	The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments - regardless of jurisdictional legal provisions and customs - contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.
<b>Governmental Accounting Standards Board (GASB)</b>	The GASB was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.
<b>Government Finance Officers Association (GFOA)</b>	GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. More than 16,800 GFOA members are dedicated to the sound management of government financial resources.
<b>Goal</b>	A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.
<b>Grant</b>	A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.
<b>Half-Cent Sales Tax</b>	A tax collected by the State of Florida and distributed to local governments based on the amount of taxable sales within each county. All municipal and County governments share the proceeds based on a population-based distribution formula.
<b>Homestead Exemption</b>	Refer to definition for exempt, exemption, non-exempt.
<b>Impact Fee</b>	A fee imposed on new development in an amount based upon the average additional facility demand attributable to new development and the average cost of providing the facility capacity needed to accommodate the additional demand generated. Charlotte County collects impact fees to fund roads, libraries, parks and recreation, and fire/EMS stations.
<b>Incorporated Area</b>	That portion of the County, which is within the boundaries of a municipality.
<b>Independent Agencies</b>	A variety of agencies, councils, and other organizational entities responsible for administering public policy functions independently of the Constitutional Officers and County Administrator. These entities are subject to Board of County Commissioner appropriation, but operate under the purview of a legislative/policy making body other than the Board of County Commissioners.

<b>Indirect Costs</b>	Costs associated with, but not directly attributable to the providing of a product or service. These are usually costs incurred by other departments in the support of operating departments.
<b>Inter-Fund Transfers</b>	Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the "net" budget.
<b>Intergovernmental Revenue</b>	Revenue received from another government unit for a specific purpose.
<b>Internal Service Fund</b>	A governmental accounting fund used to account for the financing of goods or services provided by one County department to another on a cost reimbursement basis.
<b>Infrastructure</b>	The basic facilities and services needed for a functioning community such as buildings, water, roads, communication systems and public institutions such as schools and prisons.
<b>Infrastructure Surtax</b>	A one-cent sales tax levied by Charlotte County for the purpose of construction, reconstruction, or improvements of public facilities, pursuant to Chapter 212.055, Florida Statutes.
<b>Interest Earnings</b>	Revenue earned on invested and idle funds.
<b>Intergovernmental Revenue</b>	Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).
<b>Internal Service Fund</b>	A fund established to finance and account for services and commodities furnished by one department to other department on a cost reimbursement basis.
<b>Legislative Mandate</b>	A decree or order enacted by law by a governmental entity requiring mandatory compliance of a specific activity or task to be performed by another governmental jurisdiction, organization, or person.
<b>Level of Service</b>	Service that comprises actual output of a given program. Focus is on results as indicated by certain units of measure.
<b>Levy</b>	To impose taxes, special assessments, or service charges; or, another term used for millage rate.
<b>Line Item Budget</b>	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.
<b>Lighting Improvement District (LID)</b>	Compulsory levies against certain properties to defray all or part of the cost of specific lighting (street lighting and traffic signals) improvements or services presumed to be of general benefit to the public and of special benefit to the assessed property.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Mandate</b>	Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.
<b>Mill, Millage</b>	1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000.  Example: Millage rate of \$5.60 per thousand; taxable value of \$50,000 = $(\$50,000/1,000) \times \$5.60 = \$280.00$
<b>Mission Statement</b>	A brief statement of the purpose of a company, organization, or group.
<b>Modified Accrual Basis of Accounting</b>	Under the modified accrual basis, revenues are recognized when they are both measurable and available. Revenues are considered measurable if the amount of the transaction can be reasonably determined. Expenditures are normally recognized when the related liability is incurred. There are, however, several important exceptions to this rule: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.
<b>Municipal Service Benefit Unit (MSBU)</b>	A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.
<b>Municipal Service Taxing Unit (MSTU)</b>	A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.
<b>Net Budget</b>	The legally adopted budget, less any double counts required by fund accounting. For example, transfers between funds can appear in the budgets of both funds and therefore inflate the budget total. Other categories include internal service charges, reserves, debt proceeds and other miscellaneous amounts.

<b>Non-Ad Valorem</b>	A tax that is not tied to the value of personal or real property. Generally taxes other than property taxes.
<b>Object Code</b>	An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.
<b>Objective</b>	A defined method to accomplish an established goal.
<b>Operating Expenses</b>	Also known as Operating and Maintenance costs, these are expenses of day-to-day operations such as office supplies, maintenance of equipment, and travel; and exclude capital costs.
<b>Other Expenditures</b>	These include items of a non-expense or expenditure nature such as reserves and/or transfers to other funds.
<b>Other Revenues</b>	These include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.
<b>Performance Measures</b>	Specific qualitative and/or quantitative measures of work performed as an objective of a department.
<b>Personal Property</b>	Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under state law.
<b>Personal Services</b>	Costs related to compensating employees, including salaries and wages and fringe benefit costs.
<b>Property Appraiser</b>	The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.
<b>Property Tax</b>	Refer to definition for ad valorem tax
<b>Proposed Millage</b>	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-five 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.
<b>Proprietary Funds</b>	See Enterprise Funds or Internal Service Funds.
<b>Pro-Rate</b>	A budgetary convention (used in Community Development and Fire Administration) that allows for centralized departmental services to be budgeted for in one cost center, with the actual costs being allocated to the specific users of the service in other cost centers. This is technically accomplished by appropriating a negative amount for the total central departmental service. An allocation of the central service's total appropriation is then budgeted in each of the user cost centers, thereby reflecting the total cost to that particular function.
<b>Real Property</b>	Land, the buildings, and other structures attached to it that are taxable under state law.
<b>Reserve</b>	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
<b>Revenue</b>	Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.
<b>Revenue Bonds</b>	Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for the principal and interest of the bonds.
<b>Revenue Estimate</b>	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.
<b>Revised Budget or Amended Budget</b>	The current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners.
<b>Rolled Back/Roll Back Rate</b>	That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.
<b>Service Level</b>	A defined level service provided and its priority if a possible service reduction of resources are necessary for another purpose.
<b>Southwest Florida Water Management District (SWFWMD)</b>	The Southwest Florida Water Management District (SWFWMD) is a regional governmental authority involved in many aspects of water management, including: water use regulation and permitting, water-shortage and water conservation planning, water supply and water-research assistance, aquatic plan control, hydrologic investigations, land acquisition and management, and structurally and nonstructural forms of flood control.
<b>Special Assessment</b>	A compulsory levy imposed on certain properties to defray part, or all, of the cost of a specific improvement or service deemed to primarily benefit those properties.

<b>Special Revenue Fund</b>	A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
<b>State Shared Revenues</b>	Revenues collected by the State and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include Intangible Personal Property Taxes, Insurance Agents County Licenses, Mobile Home Licenses, Alcoholic Beverage Licenses and Local Government Half-Cent Sales Tax.
<b>Statute</b>	A written law enacted by a duly organized and constituted legislative body.
<b>Taxing Authority</b>	A statutory authority given to a governmental body to levy and collect monies for public purposes.
<b>Tax Base</b>	The total property valuations on which each taxing authority levies its tax rates.
<b>Tax Increment Financing (TIF)</b>	Tax increment financing is a unique tool available to cities and counties for redevelopment activities. It is used to leverage public funds to promote private sector activity in the targeted area. The dollar value of all real property in the Community Redevelopment Area is determined
<b>Tax Rate</b>	The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousand of taxable value.
<b>Tax Roll</b>	The certification of assessed/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.
<b>Tax Year</b>	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 FY 2008-09 budget.
<b>Taxes</b>	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 as, for example, sewer services charges.
<b>Taxable Value</b>	The assessed value of property minus any authorized exemptions (agricultural, homestead exemption). This value is used to determine the amount of property (ad valorem) tax levied
<b>Taxable Valuation</b>	The value used for computing the ad-valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principle residence. There are also exemptions for disability, government owned and non-profit owned property.
<b>Taxing Authority</b>	A statutory authority given to a governmental body to levy and collect taxes for public purposes, such as the County School Board.
<b>Tentative Millage</b>	The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.
<b>Tipping Fees</b>	The charges at the landfill for solid waste and yard waste disposal. There is a fee schedule for residential fees (which the County pays to itself and collects from the residents through the special assessment), commercial fees, and fees to the municipality.
<b>TRIM Notice</b>	"True rate in Millage," a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.
<b>Transaction Function Activity Code (TFA)</b>	This three digit numeric code is a classification code defined by the Florida Department of Financial Services, and used to report expenditures and revenues at the state level. TFA Name is the name or description of a particular TFA code.
<b>Transfers In/Out</b>	Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.
<b>Trust and Agency Funds</b>	These funds are custodial (used to account for assets held by a government in a trustee capacity). They are generally limited to instances where legally mandated, or where a formal legal trustee relationship exists. Principal and interest in these funds may be expended in the course of their designated operations.
<b>Truth in Millage Law</b>	The Property Appraiser sends a Truth In Millage Notice to all property owners as required by law, usually each August. The TRIM Notice tells property owners the taxable value of their property and provides information on proposed millage rates and taxes as estimated by each Charlotte County taxing authority which includes the County Commission, School Board, cities, etc. It also states when and where these authorities will hold public meetings to discuss tentative budgets and set the final tax millage rates.
<b>Unencumbered Balance</b>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.
<b>Uniform Accounting System</b>	The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.
<b>Unincorporated Area</b>	That portion of the County, which is not within the boundaries of any municipality.

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**User Fees** The fees charged for direct receipt of a public service.

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**Voted Millage** Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

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**West Coast Inland Navigational District (WCIND)** A special tax district of the State of Florida that is tasked with the management and maintenance of the Gulf Intracoastal Waterway from Anclote Key, just north of Tampa Bay, to the Caloosahatchee River, just south of Fort Myers.

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