

APPENDIX

This Appendix includes a Glossary of terms and acronyms that are used throughout this book.

Glossary & Acronyms

A

AAM. American Association of Museums

AED. Automatic External Defibrillator

ADA. American Disabilities Act

AaLS. Advanced Life Support

APCO. Association of Public Safety Communications Officials

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

ANTI-NEGLECT ORDINANCE. An ordinance which requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUDIT. An official inspection of an individual's or organization's accounts, typically by an independent body.

AUTHORIZED COMPLEMENT. Total number of positions that a division may fill. Due to attrition they may not be funded for the full fiscal year.

B

BALANCED BUDGET. A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BDC. Business Development Center

BLS. Basic Life Support

BOND. A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

BUDGET. An annual financial plan to allocate resources in order to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

C

CAFR. Comprehensive Annual Financial Report. A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

CCE. Construction Code Enforcement

CDBG. Community Development Block Grant
The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate-income residents of the City.

CDC. Centers for Disease Control

CE. Continuing Education

CFS. Calls for Service

CIP. Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

C.L.E. Continuing Legal Education Credits

CLERB. Citizens' Law Enforcement Review Board

CO-ACT. Community Action. Mini-precincts based within the community.

CSFP. Commodity Supplemental Food Program

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

CAPITAL REPLACEMENT BUDGET. Adopted program for replacement of vehicles and equipment.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers in order to keep their community safe.

COUNTY ASSESSOR. Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

D

DOT. Department of Transportation. Agency designated to oversee all areas of transportation.

DRA. Depot Redevelopment Agency

DRS. Department of Regional Services

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DIVISION. A major unit of the City designated by the type of service provided.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E

E.A.P. Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

EEOC. Equal Employment Opportunity Commission

EMD. Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give life saving instructions to citizens who call and request ambulance service.

EMS. Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMT. Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

ESL. English as a second language

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses. The City will lend 20% or a maximum of \$250,000 for each business.

ENTERPRISE FUNDS. Funds are used to account for the acquisition, operation and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES. Funds that are paid to a division after work is performed for another City division.

F

FA. False Alarms

FEMA. Federal Emergency Management Association

FF. Fire Fighter

FHA. Federal Housing Authority
Provides low interest loans for homebuyers.

FIDUCIARY FUND. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

FIRE Act. Fire Investment and Response Enhancement Act.

FLSA. Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FMLA. Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period of time for health-related reasons for the employee or their family.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

FISCAL YEAR. A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL. Number of full-time positions funded in the budget.

G

GFOA. Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

GMAQ. Greater Memphis Association for Quality

G.O. BONDS. General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

G.R.E.A.T. Gang Resistance Education and Training Federal grant received by the Police Division.

GENERAL FUND. The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GOALS AND OBJECTIVES. Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE. User fees collected to pay for the maintenance of the City's golf courses.

GOVERNMENTAL FUND. This is where the bread-and-butter services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The **General fund** is a government's basic operating fund and accounts for everything not accounted for in another fund.
- **Special revenue funds** are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
- **Debt service funds** account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.
- **Permanent funds** account for resources that cannot be expended, but must be held in perpetuity. Generally,

these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources.

H

Haz Mat. Hazardous Materials

HCD. Housing and Community Development
A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

HUD. Housing and Urban Development

I

ICS. Incident Command System

IN SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

L

LEPC. Local Emergency Planning Committee

LEGAL LEVEL. The numbered organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as an end result, the following procedures must be used:

- (a.) The employee's division will investigate the facts of the matter.
- (b.) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c.) Termination for just cause can then occur, if warranted.

M

MAJOR FUND. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for

all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

MATA. Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MLG&W. Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

MEMPHIS POLL. Annual survey where Memphis citizens can address a variety of public issues such as neighborhood concerns, crime, police, fire, public works, taxes and services, economic development, and recreation.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

N

NASA. National Aeronautics and Space Administration

NFPA. National Fire Protection Association
An organization devoted to the promotion of fire safety and awareness.

NON-MAJOR FUND. Non-major funds should be reported in the aggregate in a separate column. Internal service funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

NP/CRA. Neighborhood Planning/Community Redevelopment Agency

NPDES. National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

NYSC. National Youth Sports Coach Association

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

O

OJI. On The Job Injury

OON. Office of Nursing

OSHA. Occupational Safety and Health Administration
Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

P

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

POLICE SUB-STATION. Geographic sub-division of a precinct.

PPO/POS. Preferred Provider Organization/ Point of Service

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance. The Proposed FY 2019 tax rate is \$3.195986 on each \$100 of assessed value of each species of taxable property within the City. The taxes are apportioned as follows: Board of Education of the Memphis City Schools \$0.000000; Pre-K \$0.010000; General Purposes of the City of Memphis \$2.163984; Debt Service of the City of Memphis \$1.018900; Capital Pay-Go \$0.003102.

PROPRIETARY FUND. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

PST's. Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

R

REPROGRAMMED. CIP allocations which have not been appropriated that are carried forward to the next fiscal year.

RESERVE OFFICERS. Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

S

SCBA. Self Contained Breathing Apparatus Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SCCB. Shelby County Conservation Board Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

SLM. Spanish Language Materials

SOP. Standard Operating Procedure Guidelines set by the service center

SERVICE CENTER. A sub-unit or cost center of a division.

SKYBOXES. Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than

expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STEP. Solid Waste Management. Public Works legal level responsible for the collection, disposal, and recycling of solid waste.

T

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

U

UCA. Uniform Certification Agency

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

V

VFC. Vaccines for Children

W

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order