

Glossary of Terms and Acronyms

Terms

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline)

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying property taxes

AUDIT

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results

AUTHORIZED POSITIONS

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time

AVAILABLE FUND BALANCE

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves

BASIS OF BUDGETING

El Dorado County budgets using a modified-accrual form of accounting

BUDGET

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year

CAPITAL PROJECTS

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases

CONTINGENCIES

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements

CORE FUNCTION

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible

COUNTY FUNDS

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget

COUNTYWIDE GOALS

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County

DEPARTMENT

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official

ENCUMBRANCE

An obligation in the form of a purchase order, contract or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE

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

EXTRA HELP

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time)

FINAL BUDGET

Approved legal spending plan for a fiscal year, which for El Dorado County must be approved by the Board of Supervisors by September 30 of each year

FISCAL YEAR

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30

FIXED ASSET

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 unit value

FULL-TIME EQUIVALENT

This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40- hour job class equals 0.8 FTE.

FUNCTIONAL AREA

A categorizing of departments and services by general purpose, including Health and Human Services, Public Safety, Administration and Finance; Community Development and Public Works; and Community Services

FUND

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts

FUND BALANCE

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget

GENERAL FUND

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government

GRANT

A contribution from one governmental unit to another, usually made for a specific purpose and time period

INTERFUND REIMBURSEMENTS

Payment received for services rendered to departments in other funds

INTERNAL SERVICE CHARGE

Annual budgetary charges from servicing departments (such as Information Services, Auditor-Controller, Human Resources), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intra-Fund Transfers offsetting their Gross Appropriation (from General Fund departments)

or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRA-FUND CHARGES

A transfer of costs to the operating units within the same fund

MISSION

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers
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MODIFIED ACCRUAL

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, inter-governmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department

ONE-TIME EXPENDITURES

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes

OTHER CHARGES A payment to an agency, institution or person outside the County government. Example: 'Aid to Indigents'

PROGRAM

A defined set of activities that have a common purpose, intended result or target population

PROPOSED BUDGET

The working document of departmental requests and County Administrator's Office recommendations for revenues and expenditures for the upcoming fiscal year. After receiving final tax estimates and available fund balances, along with other adjustments and items for reconsideration, the Board of Supervisors adopts the annual Final Budget for each fiscal year.

PROPOSITION 13

An initiative amendment to the California Constitution passed in June 1978. Tax rates on secured property are restricted to no more than 1% of "full cash value." Proposition 13 also defines assessed value and requires a two-thirds vote to change existing or levy new taxes.

PROPOSITION 172

Proposition 172 was passed in November 1993. It established a ½¢ sales tax whose proceeds are used to fund eligible public safety activities.

REAL PROPERTY

Land and the structures attached to it

RESERVE

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE

Funds received to finance ongoing county governmental services

SECURED ROLL

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor

SECURED TAXES

Taxes levied on real properties in the county which are "secured" by liens on the properties

SPECIAL DISTRICT

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds

SPECIAL FUNDS

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent

STRATEGIC PLAN

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time

SUPPLEMENTAL TAX ROLL

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation

UNALLOCATED REVENUES

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNINCORPORATED

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriffs patrol and building inspection.

UNSECURED TAX

A tax on properties such as office furniture, equipment and boats that are not affixed to property

VISION STATEMENT Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals

Acronyms

AAA Area Agency on Aging

AB 1234 Ethics training requirement for elected officials

AB 1913 Juvenile Justice Crime Prevention Act of 2000

ACLU American Civil Liberties Union

ADA American with Disabilities Act

ADI Alternate Defenders, Inc.

ADTP Alcohol, Drug and Tobacco Programs

AED Automatic Electronic Defibrillator

ALS Advanced Life Support

AOC Administrative Office of the Courts

APS Adult Protective Services

AWOS Automated Weather Observation System

BCDC Bay Conservation and Development Commission

BCP Budget Change Proposal

BEST Building Energy Efficient Structures Today

BOC Board of Corrections
BT Bioterrorism
CAD Computer Aided Drafting software
CAHAN California Health Alert Network
CALOMS California Outcomes Measurement System, State mandated information management system for the Division of Alcohol, Drugs and Tobacco
CALWORKS California Work Opportunity and Responsibility to Kids Program
CAMS Cost Accounting Management System
CAPPS County Assessor's Personal Property System
CARE Comprehensive AIDS Resources Emergency
CCA Community Choice Aggregation
CCS California Children's Services program
CDA Community Development Agency
CDBG Community Development Block Grant
CDC Centers for Disease Control
CDCI Comprehensive Drug Court Initiative Implementation
CDF California Department of Forestry and Fire Protection
CEQA California Environmental Quality Act
CHAT Child Abuse Treatment Program
CHDP Children's Health Disability Prevention program
CHI Children's Health Initiative
CICS California Incident Command Certification System
CMHS Community Mental Health Services
CMSP County Medical Services Program
COP Certificates of Participation
COPE Coordination of Probation Enforcement
COPS Citizens Options for Public Safety, also known as State Supplemental Law Enforcement Funding (SLESF)
CPR Cardiopulmonary resuscitation
CPS Child Protective Services
CQI Continuous Quality Improvement
CSA County Service Area
CSOC Children's System of Care
CUPA Certified Unified Program Agency
CWS Child Welfare Services
DARWIN District Attorney case management system
DCCS Department of Child Support Services
DPRA Dispute Resolution Program Act
DPW Department of Public Works
DSW Disaster Service Worker
EBT Electronic Benefit Transfer
ECC Emergency Command Center
EDD Employment Development Department
EEO Equal Employment Opportunity
EHS Environmental Health Services
EIR / EIS Environmental Impact Report / Environmental Impact Statement

EJIS Electronic Justice Integration System
EMS Emergency Medical Services
EMT Emergency Medical Technician
EOC Emergency Operations Center
EOP Emergency Operations Plan
EPCIS Electronic Patient Care Information System, Emergency Medical Services program information management system
ERAF Educational Revenue Augmentation Fund established by the State of California in FY 1992-93 for the required shift of property tax funds from counties, cities and special districts to offset State obligations to schools
FAA Federal Aviation Administration
FEMA Federal Emergency Management Agency
FOMC Friends of the El Dorado Center
FSET Food Stamp Employment Training program
FYI A County communication with brief updates and informational tidbits, published biweekly and distributed with paychecks
GA General Assistance
GASB Governmental Accounting Standards Board
GASB 34 Governmental Accounting Standards Board issued statement No. 34 changing the framework of financial reporting for State and local government (for example, GASB 34 changes how government agencies account for depreciation of assets such as facilities)
GHG Greenhouse gas
GIDEON General Information for Defense Evaluation and Organization Network
GIS Geographic Information System
HAVA Help America Vote Act
HHS Health & Human Services
HIT-IT High Technology Identify Theft grant
HIPAA Health Insurance Portability and Accountability Act
HMBP Hazardous Material Business Plan
HOME HOME Investment Partnerships Program
HOPWA Housing Opportunities for Persons with AIDS Program
HOV High Occupancy Vehicle
HRC Human Rights Commission
HTTAP High Technology Theft Apprehension and Prosecution grant
ICS Incident Command System
IHSS In-Home Support Services a State mandated program that provides in-home services to the elderly and disabled
IIPP Illness and Injury Prevention Program
IPM Integrated Pest Management
ISC Implementation Steering Committee for the County's Strategic Plan
IST Information Services and Technology Department
IT Information Technology
JPA Joint Powers Agreement
JPCC Jeannette Prandi Children's Center
JURIS Justice Uniform Records Information System

LAFCO Local Agency Formation Commission
LAN Local Area Network
LEED Leadership in Energy and Environmental Design
LHMP Local Hazard Mitigation Plan
LPS Lanterman-Petris Short conservatorships
MALT El Dorado Agricultural Land Trust
MAPE El Dorado Association of Public Employees, Service Employee Unions International (SEIU) Local Chapter 949
MCDVCC El Dorado County Domestic Violence Coordinating Council
MCOE El Dorado County Office of Education
MCH Maternal Child Health
MCOSD El Dorado County Open Space District
MEC El Dorado Employment Connection
MERA El Dorado Emergency Radio Authority
MERIT El Dorado Enterprise Resource Integrated Technology
MFR Managing for Results
MGH El Dorado General Hospital
MIDAS El Dorado Information and Data Access System, provides network access, web, mail and domain hosting for public agencies (www.ElDorado.org)
MMHP El Dorado Mental Health Plan
MOCA El Dorado Organic Certified Agriculture Program.
MOE Maintenance of Effort, a federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues
MOU Memorandum of Understanding
MWC El Dorado Women's Commission
NC3TF Northern California Computer Crimes Task Force
NOW National Organization of Women
OES Office of Emergency Services
OSHA Occupational Safety and Health Organization
PMR Personnel Management Regulation
POST Peace Officer Standards and Training
PRISM Probation department case management system
REDDINET Rapid Emergency Digital Data Information Network
RFP Request for Proposals
RIINS Records Information and Image Management System, Assessor-Recorder information management system
RVPA Ross Valley Paramedic Authority
SACPA The Substance Abuse & Crime Prevention Act of 2000 allows for the diversion of non-violent offenders and parolees charged with simple possession or drug use offenses from incarceration to community based alcohol and other drug treatment programs.
SAFETEA-LU Safe Accountable Flexible Efficient Transportation Equity Act
SAPP Spousal Abuse Prosecution Program
SEMS Standardized Emergency Management System
SIP Self-Insured Plan
SIU Special Investigative Units

SLESF State Supplemental Law Enforcement Funding, also known as Citizens Options for Public Safety (COPS)
SMART Sonoma-El Dorado Area Rail Transit
SMEMPS Southern El Dorado Emergency Medical Paramedic System
SOD Sudden Oak Death
SOS Secretary of State
SSI / SSP Supplemental Security Income/State Supplementary Payment
STAR Support and Treatment After Release
STC Standards and Training for Corrections Program
STRAW Students and Teachers Restoring a Watershed
TAM Transportation Authority of El Dorado
TANF Temporary Assistance for Needy Families
TCFAC Tobacco Control Fund Advisory Committee
TEP Tobacco Education Program
TFCA Transportation Funds for Clean Air
TPA Third Party Administrator
TRANS Tax Revenue Anticipation Notes, issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate
TTY Telecommunication's device for the hearing impaired
UCCE University of California Cooperative Extension
UWI Urban Wildlife Interface
WHS Women's Health Services
WIA Workforce Investment Act
WIB Workforce Investment Board
WIC Women, Infants and Children
WNA Western Nile Virus
WSW Whistlestop Wheels