

# Glossary of Terms and Acronyms

## Terms

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### **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

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**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](http://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