

GLOSSARY

A-C - Auditor-Controller

AB - Assembly Bill

ACCOUNT - A classification of expenditure or revenue. Example: "Postage" is an account in "Services & Supplies."

ACCRUED SALARIES & BENEFITS - Employee salaries and benefits earned but not paid.

ACO - Accumulative Capital Outlay

ACTIVITY - A component within a fund/agency; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible. Example: "Mental Health" is an activity performed within the Health Care Agency.

AD&D - Accidental Death and Dismemberment

ADA - Americans with Disabilities Act

ADOPTED BUDGET - The final budget amount adopted by the Board of Supervisors in June.

AFDC FC - Aid to Families with Dependent Children Foster Care. This program pays for the care and supervision of children in foster care.

AFDC FG/U - Aid to Families with Dependent Children Family Group/Unemployed Parents. This program provides financial assistance to families with dependent children when one of the parents is absent from the home, incapacitated, or when the principal wage earning parent is unemployed and program and income eligibility requirements are met.

AFNS - Advantage Financial System. The accounting and financial portion of CAPS.

AGENCY - A combination of several goal-related units under a single administrative organization.

AHRS - Advantage Human Resources System. The payroll and position control portion of CAPS.

APPROPRIATION - These are the Board-established spending limits for the department heads and programs for which they are responsible. They are set for the fiscal year and may only be changed with Board approval.

ASR - Agenda Staff Report

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

ASSESSMENT DISTRICT - A separate unit organized to provide selected services to a specific geographical area such as Irvine Coast or Golden Lantern.

AUGMENTATIONS - These are departmental budget requests which are above and beyond current service funding and staffing levels or represent policy decisions for the Board. They are submitted separately for consideration by the CEO and the Board. They may involve new mandates related to existing services, increasing workloads in existing programs or proposals for new services.

AVAILABLE FINANCING - All the means of financing a budget (fund balance plus revenues) with the exception of encumbered, general, and other reserves.

BASE BUDGET - Cost of continuing the existing levels of service in the current budget year.

BOS - Board of Supervisors

BRASS - Budget Reporting and Analysis Support System

BUDGET - The plan of financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

BUDGET DOCUMENT - Written instrument used by the budget-making authority to present a comprehensive financial program.

BUDGET LEVEL - The organization level at which budgets are created and monitored.

BUDGET YEAR - The fiscal year for which the budget is prepared.

CAFR - Comprehensive Annual Financial Report.

CALWIN - Automated information system to automate eligibility determination and case maintenance functions for specific county-administered social services programs in the State of California, including CALWORKS, Food Stamps, Medi-Cal, CAPI (Cash Assistance Program for Immigrants), General Assistance, and Foster Care.

CALWORKS - Welfare program that gives cash aid and services to eligible needy California families.

CAMS - Computerized Agenda Management System.

CAPITAL PROJECTS - A program itemizing the County's acquisitions, additions and improvements to fixed assets. Examples: building improvements and land purchases.

CAPS - County Accounting & Personnel System. Automated system which encompasses accounting, budgeting, cost accounting, payroll, position control, and extended purchasing.

CEO - County Executive Office

CEQA - California Environmental Quality Act

CFD - Community Facilities District

COB - Clerk of the Board of Supervisors

COLA - Cost of Living Adjustment

CONTINGENCY - An amount not to exceed fifteen percent of the fund in which it is allocated, which is appropriated for unforeseen expenditure requirements.

COP - Certificate of Participation

COPS - Citizens' Option for Public Safety

CSAC - California State Association of Counties

CSO - Court Services Officer

CSS - Child Support Services

CURRENT MODIFIED BUDGET - The current fiscal year's Board-approved final budget amount including mid-year adjustments and budget transfers.

DA - District Attorney

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation bonds.

DEDICATED FUNDS - These are revenues to the County's many special district and single purpose funds. Examples are Road, Flood, Harbors Beaches & Parks, Integrated Waste Management Department, Airport, Building & Safety, Community Facilities Districts, Community Facilities Districts, and Internal Service Funds.

DEPARTMENT - An organizational device used by County management to group programs of a like nature.

DEPARTMENTAL REVENUES - These are revenues credited to specific departments. They are used to reimburse or offset that particular department's cost. Examples are State and Federal funding programs and grants, Proposition 172 (1/2 cent Public Safety Sales Tax), Health & Welfare Realignment, fees and service charges.

DEPRECIATION - The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DESIGNATIONS - Restrictions placed on the unreserved fund balance to indicate tentative plans for financial resource utilization in future periods.

DISCRETIONARY FUNDS - These are the general purpose revenues plus General Fund Balance Available. Combined, they are the funding source for the Departmental Net County Cost.

DPO - Deputy Probation Officer

EAP - Employee Assistance Program

EAS - Emergency Alert System

EMD - Emergency Management Division

ENCUMBRANCE/ENC - 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. In some cases, reserves are carried over into succeeding fiscal years.

ENTERPRISE FUND - A fund established to finance and account for the operation and maintenance of facilities and services which are predominantly self-supporting by user charges. Examples: Airport and Integrated Waste Management.

EOC - Emergency Operations Center

EPS - Extended Purchasing System; this is the materials management portion of AFNS.

EXPENDITURE/EXP - Designates the cost of goods delivered or services rendered whether paid or unpaid, for governmental funds such as the General Fund and special revenue funds.

EXPENSE - Designates the cost of goods delivered or services rendered whether paid or unpaid, for proprietary funds such as enterprise funds.

FCPP - Foothill Circulating Phasing Plan

FEMA - Federal Emergency Management Agency

FINAL BUDGET - Adopted legal spending plan for the fiscal year.

FISCAL YEAR - County accounting period which runs from July 1 through June 30 and is designated by the calendar year in which it ends.

FIXED ASSET - An asset of a long-term character such as land, buildings, or furniture & other equipment costing \$5,000 or more.

FTE - Full-time equivalent position

FUNCTION - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example, "Public Protection" is a function of the Sheriff's Department.

FUND - An independent fiscal and accounting entity. It is designated by a three-digit code and precedes the agency/department code.

FUND BALANCE - The amount of assets either reserved or designated for specific purposes or available for financing the program of expenditures and other requirements of the budget year.

FUND BALANCE AVAILABLE (FBA) - This is the amount left in a particular fund on June 30, the end of the fiscal year. It consists of:

July 1 beginning FBA Plus anticipated revenues and any withdrawals from reserves

Minus all the expenditures, encumbrances and additions to reserves

FY - Fiscal Year

GAIN - Greater Avenues for Independence

GASB - Government Accounting Standards Board

GENERAL FUND - The main operating fund of the County, which is used to account for expenditures and revenues for Countywide activities.

GENERAL PURPOSE REVENUES - These are revenues to the County's General Fund from a variety of sources, primarily: property tax, vehicle license fees, interest and sales tax. The use of these revenues is unrestricted, which means that the Board can allocate them to any program under the Board's control.

GENERAL RELIEF - Cash assistance program funded totally by Orange County for eligible persons who do not qualify for other financial assistance programs. The program is mandated by the State through the Welfare and Institutions Code starting with Section 17000.

GRWP - General Relief Work Program

HB&P - Harbors, Beaches, and Parks

HCA - Health Care Agency

HCS - Housing & Community Services

HIPAA - Health Insurance Portability and Accountability Act

HRC - Human Relations Commission

HUD - Housing and Urban Development

ICS - Inventory Control Sub-System - A sub-system within the materials management portion of AFNS.

INTERNAL SERVICE FUND (ISF) - An organization created to perform specified services for other County departments. The services performed are charged to the user departments. Example: Reprographics Internal Service Fund.

INTRAFUND TRANSFER - A transfer of costs from one fund budget to another within the General Fund.

IRC - Intake and Release Center, Orange County Jail

ISF - Internal Service Fund

IWMD - Integrated Waste Management Department

JJC - Juvenile Justice Commission

JJCPA - Juvenile Justice Crime Prevention Act

JPA - Joint Powers Authority

JWA - John Wayne Airport

LAFCO - Local Agency Formation Commission

LMC - Labor Management Committee

MOE - Maintenance Of Effort

MOU - Memorandum Of Understanding

MPP - Management Performance Plan

NDAPP - Neighborhood Development and Preservation Program

NET COUNTY COST / NCC - This is the difference, for all budget units within the General Fund, between total appropriations and total departmental revenues.

NIMS - National Incident Management System

NLADA - National Legal Aid & Defender Association

NOFA - Notice of Funding Availability

OBJECT - An expenditure or revenue designation used for accounting and budget transactions. Same as Account.

OC - Orange County

OCDA - Orange County Development Agency

OCEA - Orange County Employees Association

OCERS - Orange County Employees Retirement System

OCPL - Orange County Public Library

ORANGE COUNTY DEVELOPMENT AGENCY (OCDA) - A group of funds which provide financing for target redevelopment facilities/communities.

OTHER CHARGES - A category of accounts established for expenditures other than salaries and benefits, services and supplies, and fixed assets. Example: "Support and Care of Persons."

OTHER COUNTY GROUP - Group of County funds separate from the General Fund which have specific revenue. Example: Library.

PA/PG - Public Administrator/Public Guardian

PIP - Performance Incentive Plan

POST - Police Officer Standardized Training

PROGRAM SECTION - The County operating funds are grouped into seven sections to provide a method of summarizing information for budget management, evaluation, and presentation.

PROPOSED BUDGET - The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets and for new permanent employee positions, unless specifically approved by the Board of Supervisors.

PROPOSITION 36 - The Substance Abuse and Crime Prevention Act approved by California voters on November 7, 2000 to be effective July 1, 2001.

PROPOSITION 13 - Adopted by California voters in 1978. It establishes a base year value for real estate and limits increases in taxable value.

PROPOSITION 172 - A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to Public Safety.

PROPOSITION 42 - Transportation Congestion Improvement Act

PROPOSITION 63 - Mental Health Services Expansion Funding Tax on Personal Income above \$1M State of California.

PROVISION FOR RESERVES/DESIGNATIONS - A financing requirement for an increase to an established reserve or designation of fund balance or the creation of a new reserve or designation of fund balance.

RDMD - Resources & Development Management Department

REALIGNMENT FUNDING (HEALTH & WELFARE) - In FY 1991/92, the State approved the Health & Welfare Realignment Program which involves a shift of program responsibilities from the State to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

RECOMMENDED BUDGET - The County Executive Office's recommended level of funding for the Proposed and Final Budgets before it is adopted by the Board.

REQUESTED BUDGET - The agency/department initial budget estimate/request.

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

REVENUE - Money received to finance ongoing County governmental services. Examples: property taxes, interest, fines, fees, charges for services, etc.

REVENUE SOURCE CODE - The revenue code used for accounting and budget transactions. Also known as object or account.

RFP - Request for Proposal

RGET - Regional Gang Enforcement Team

RNSP - Regional Narcotics Suppression Program

ROG - Results Oriented Government

SALARIES & EMPLOYEE BENEFITS (S&EB) - A category of accounts established for all expenditures for employee-related costs.

SCAAP - State Criminal Alien Assistance Program

SCHEDULE - A listing of financial data in a form and manner prescribed by the State.

SECURED TAXES - Taxes levied on real properties in the County which are "secured" by liens on the properties.

SERVICES & SUPPLIES - A category of accounts established for the non-salary operating expenditures of County departments and programs.

SFP - Strategic Financial Plan

SNP - Sheriff's Narcotics Program

SONGS - San Onofre Nuclear Generating Station

SPECIAL DISTRICT - Separate unit of local government organized to perform a single function. Examples: Street Lighting, Flood Control.

SSA - Social Services Agency

TANF - Temporary Assistance to Needy Families

TAX LEVY - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.

TAX RATE - The rate applied to the assessed valuation base necessary to produce the tax levy.

TCF - Trial Court Funding

TracKRS - Taskforce Review Aimed at Catching Killers, Rapists, and Sexual Offenders

UNSECURED TAXES - Taxes levied on properties such as office furniture, equipment, and boats.

VVPAT - Voter Verifiable Paper Audit Trail

WIA - Workforce Investment Act. Provides for services through workforce investment systems that increase the employment, retention, and earnings of participants, and reduce welfare dependency.

WTW - Welfare to Work. Provides employment and training services in accordance with the Welfare-to-Work Local Plan approved by the Orange County Private Industry Council and the Orange County Board of Supervisors.