

Glossary of Budget Terms and Acronyms

Glossary

1991 REALIGNMENT FUNDS – 1991 Realignment funds is a dedicated percentage of California state sales tax revenue that supports local health and social services programs. (R&T Code Sections 6051.2 6201.2) These revenues are allocated yearly and are dedicated to county-operated Health and Social Services.

2011 REALIGNMENT FUNDS - The 2011 Realignment is funded with a dedicated portion of California state sales tax revenue and Vehicle License Fees (VLF) outlined in trailer bills AB 118 and SB 89. The latter provides revenue to counties for local public safety programs and the former establishes the Local Revenue Fund 2011 (Fund) for counties to receive the revenues and appropriate funding for 2011 Public Safety Realignment. (R&T Code Sections 6051.15 and 6201.15)

A87 – Refers to costs allocated to County departments under the Countywide Cost Allocation Plan to cover central administrative and overhead expenditures. Also referred to as Administrative Overhead.

AAB – Assessment Appeals Board.

AB – Assembly Bill.

AB 109 PUBLIC SAFETY REALIGNMENT – Effective October 1, 2011, and a component of 2011 Realignment, this new California law realigns sentenced low level offenders, adult parolees, and juvenile offenders to local county jails instead of State prisons. Each County is required to form a local Community Corrections Partnership (CCP) to implement this law. It is California's solution for reducing the number of inmates in the state's 33 prisons to 137.5 percent of design capacity by June 27, 2013.

AB 233 – Known as the Lockyer-Isenberg Trial Court Funding Act of 1997, this omnibus bill transferred the responsibility for local trial courts from the counties to the State, established maintenance of effort payments by the counties to the State based on 1995/96 expenditures, and established two task forces to advise the Legislature regarding future responsibility for trial court employees and facilities.

AB 403 CONTINUUM OF CARE REFORM (CCR) - Signed by the Governor on October 11, 2015 and implemented January 1, 2017, CCR is a broad legislative attempt to reform the child welfare system. AB 403 proposes to create local, community based therapeutic foster care homes as an alternative to long term placement for children and youth in and out of group home placement.

ABAG – Association of Bay Area Governments.

ABX1 26 - Bill approved by the Governor on June 28, 2011

which dissolved all redevelopment agencies in California. RDAs were officially dissolved on February 1, 2012.

ACA – Affordable Care Act (or Federal Patient Protection and Affordable Care Act). Federal statute signed into law by President Barack Obama on March 23, 2010 which seeks to provide affordable health insurance for all US citizens and to reduce the growth in health care spending.

ACCOUNT – A classification of expenditure or revenue. Example: "Office Expense" is an account in "Services and Supplies."

ACCOUNTS PAYABLE – A short-term liability reflecting amounts owed private persons or organizations for goods or services received.

ACCOUNTS RECEIVABLE – An asset account reflecting amounts due from private persons or organizations for goods and services provided (excluding amounts due from other funds or other governments).

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES – Expenses incurred but not paid.

ACCRUED REVENUE – Revenues earned but not received.

ACO – Accumulated Capital Outlay.

ACTIVITY – A specific line of work performed to accomplish a function for which a governmental unit is responsible. Example: "Protective Inspection" is an activity performed in the "Public Protection" function.

AD VALOREM TAX – A tax based on value (i.e., a property tax).

ADA – Americans with Disabilities Act.

ADMINISTRATIVE OVERHEAD – Refers to costs allocated to County departments under the Countywide Cost Allocation Plan to cover central administrative and overhead expenditures. Also referred to as A87.

ADOPTED BUDGET – Approved legal spending plan for a fiscal year. By statute, the Board of Supervisors must approve an Adopted Budget by October 2nd each year.

AGENCY FUND – A fund used to account for assets held by a government as an agent for individuals, private organizations or other governments, and/or other funds.

AOC – Administrative Office of the Courts (Judicial Counsel).

APPROPRIATION – A legal authorization granted by the Board of Supervisors to make expenditures and to incur

Glossary of Budget Terms and Acronyms

Glossary

obligations for specific purposes. An appropriation expires at the end of the fiscal year.

ARC - Approved Relative Caregiver

ARRA – American Reinvestment and Recovery Act.

ASSESSED VALUATION – A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

AUTHORIZED POSITIONS – Positions included in the County's salary resolution and for which funding may or may not be provided in the budget.

BALANCE SHEET – The financial statement disclosing the assets, liabilities and fund equity or net assets of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

BASIS OF ACCOUNTING – A term used to refer to when revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the modified accrual or the accrual basis.

BCDC – Bay Conservation and Development Commission.

BDCP – Bay Delta Conservation Plan

BOC – (State) Board of Corrections.

BOE – (State) Board of Equalization.

BOS – Board of Supervisors.

BUDGET (BU) – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget usually is a financial plan for a single fiscal year.

BUDGET UNIT – The classification of the budget expenditure requirements into appropriate, identified or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETED POSITIONS – The number of full-time equivalent positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

CAC – County Administration Center in downtown Fairfield.

CalFresh – a nutrition program to help households purchase healthy foods previously known as the Food Stamp Program in California. It is the Supplemental Nutrition Assistance Program (SNAP), funded through the U.S. Department of Agriculture (USDA).

Cal-MMET – California Multi-Jurisdictional Methamphetamine Enforcement Team.

CAL-OSHA – California - Occupational Safety and Health Administration.

CALWIN – CalWORKs Informational Network case management system.

CALWORKS – California Work Opportunities and Responsibility to Kids. Public assistance program that provides cash and services to eligible families that have children in the home. The program is California's name for the federal Temporary Assistance to Needy Families (TANF) program.

CAPITAL EXPENDITURES – Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL PROJECT FUND – A governmental fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and Trust Funds).

CASA – Court-Appointed Special Advocates.

CASH BASIS – A basis of accounting under which transactions are recognized when cash is received or disbursed.

CASH FLOW – Cash available from net collections available for expenditure payments at any given point.

CCP – County Corrections Partnership. A planning and advisory board statutorily created as a result of the 2011 Public Safety Realignment legislation. The CCP is responsible for developing an implementation plan for the 2011 Public Safety Realignment in their respective county and allocate funding to the county/city agencies. The Executive Committee from the CCP members is comprised of the following: Chief probation officer, Chief of police, Sheriff, District Attorney, Public Defender, Presiding judge of the superior court, a representative from either the County Department of Social Services, Mental Health, or Alcohol and Substance Abuse Programs, as appointed by the County Board of Supervisors.

CCSA – Consolidated County Service Area.

Glossary of Budget Terms and Acronyms

Glossary

CDBG – Community Development Block Grant.

CDCR – California Department of Corrections and Rehabilitation: The state agency that operates all state adult prisons and juvenile facilities, oversees a variety of community correctional facilities and other important correctional facility responsibilities, and supervises all adult and juvenile parolees during their reentry into society.

CDFA – California Department of Food and Agriculture.

CDP – Central Data Processing.

CENTRAL SERVICE COSTS – Central administrative and overhead costs allocated back to departments through the Administrative Overhead Cost Plan.

CEQA – California Environmental Quality Act.

CGC – California Government Code.

CGF – County General Fund

CJIS – Criminal Justice Information System.

CLETS – California Law Enforcement Telecommunications System.

CMIPS – Case Management Information and Payrolling System.

CMSP – County Medical Services Program.

COLA – Cost-of-living adjustment.

CSEC – Commercially Sexually Exploited Children. Program to serve youth who are victims or at risk of commercial sexual exploitation.

CONTINGENCY – An amount of specified appropriations of a fund, appropriated for unforeseen expenditure requirements.

CONTRACTED SERVICES – Expenditures for services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COORDINATED CARE INITIATIVE (CCI) – A joint State-federal demonstration project implemented beginning in 2012/13 and designed to improve the coordination of healthcare and long-term services and supports, and reduce the overall costs, of providing care for seniors and persons with disabilities.

COP – Certificates of Participation. Certificates issued for the financing of capital assets. COPs represent undivided interests in the rental payments under a tax-exempt lease.

CORE PRACTICE MODEL – Identifies specific required components that support the standards and expectations for practice behaviors by child welfare and mental health staff.

COPPS – Community Oriented Policing and Problem Solving.

COPS – Community Oriented Policing Services.

CORTAC PAYMENT – County Reciprocal Tax Accounting. This program allows lenders or other entities to make bulk payment of real property taxes, through wire transfer to the County's bank, on behalf of the real property owners who are assessed property tax by the county.

COST ACCOUNTING – The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COUNTY EXPENSE CLAIM (CEC) – Vehicle used by counties to obtain State and federal reimbursements for costs incurred in administering mandated social services programs.

CPC - Center for Positive Change. Solano County's day reporting centers were renamed the "Centers for Positive Change".

CPS – Child Protective Services.

CSAC – California State Association of Counties.

CSAC-EIA – California State Association of Counties – Excess Insurance Authority.

CTO – Compensatory Time Off.

CURRENT LIABILITIES – Liabilities that are payable within one year.

CURRENT RESOURCES – Resources of a governmental unit that are available to meet expenditures of the current fiscal year.

CVP – Central Valley Project

CWS – Child Welfare System.

DA – District Attorney.

DCC - Delta Counties Coalition. A coalition of 5 counties working together to preserve and protect their interests in the Delta. The participating counties include Solano, Contra Costa, Sacramento, San Joaquin and Yolo.

DCSS – Department of Child Support Services. (County)

Glossary of Budget Terms and Acronyms

Glossary

DEBT SERVICE FUND – A fund established to account for the accumulation of resources for the payment of interest and principal for general long-term debt.

DEFEASANCE – The legal release of a debtor from being the primary obligor under the debt, either by the courts or by the creditor. Also referred to as a legal defeasance.

DEFERRED REVENUE – Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

DEFICIT – (a) The excess of the liabilities of a fund over its assets. (b) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES – Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DESIGNATION – For government fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc.

DOIT – Department of Information Technology.

DOJ – Department of Justice.

DPA – Delta Protection Agency

DRC – Day Reporting Center.

DUE TO OTHER AGENCIES – A short-term liability account reflecting amounts owed by the County to an outside government agency for goods or services provided.

EARMARKED FUNDS – Revenues designated by statute or Constitution for a specific purpose.

EHR – Electronic Health Record.

EIR/S – Environmental Impact Report/Statement.

EMPLOYEE BENEFITS – Amounts paid on behalf of employees by employers in addition to salary. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation, dental and vision and unemployment insurance premiums.

EMSA – Emergency Medical Services Authority.

ENCUMBRANCE – An obligation in the form of a purchase order, contract, or other commitment related to unperformed contracts for goods and services.

ENTERPRISE FUND – A fund established to account for operations financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (i.e., Airport, Fouts Springs Youth Facility)

EPSDT – Early Periodic Screening Diagnosis and Treatment.

ERAF – Education Revenue Augmentation Fund established by the State of California in FY1992/93. This Fund was established to require distribution of property tax funds that were shifted from cities, special districts and the County to offset cuts in State revenues to schools.

ERI – Early Retirement Incentive.

EXPENDITURE – Decrease in net financial resources under the current financial resources measurement focus not properly classified as *other financing uses*.

EXPENSES – Outflows or other depletion of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTRA HELP POSITION – A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment.

FAMCICLOVAR – A medication used for the treatment of upper respiratory infection in animals.

FEMA – Federal Emergency Management Agency.

FINAL BUDGET – Approved legal spending plan for a fiscal year. By statute, the Board of Supervisors must approve a Final Budget by October 2nd each year.

FISCAL YEAR – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

FQHC – Federally Qualified Health Centers. Facilities that are primarily engaged in providing outpatient services that

Glossary of Budget Terms and Acronyms

Glossary

are typically furnished in a physician's office, and are paid an all-inclusive rate for qualified primary and preventive health services.

FTE – Full-Time Equivalent position. A full- or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (a 40-hour week). For example, an extra-help laborer working for four months or 690 hours would be equivalent to 0.33 of a full-time position (FTE).

FUNCTION – A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.

FUND – 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.

FUND BALANCE – The excess of assets of a fund over its liabilities reported in a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

FUND EQUITY – The net difference of assets over liabilities.

FUND TYPE – Any one of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue fund, debt service funds, capital project funds and permanent funds. Proprietary fund types include enterprise funds and internal services fund. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

FWPF – Fish and Wildlife Propagation Fund

FY – fiscal year.

GA – General Assistance. Funded entirely by counties, provides cash assistance, generally to childless adults.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. These govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The

primary authoritative body on the application of GAAP for state and local governments is the GASB.

GANN LIMIT – Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies. Limit is generally prior year appropriations factored by Consumer Price Index (CPI) and population changes.

GASB – Governmental Accounting Standard Board. The authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34 – The GASB issued statement No. 34 changing the framework of financial reporting for State and local governments.

GASB 54 – The GASB issued statement No. 54 to enhance how fund balance information is reported and improve its decision-usefulness.

GENERAL FUND CONTRIBUTION – A contribution from General Fund revenue to provide the match to other operating budgets.

GENERAL FUND REVENUE – Non-specific program revenues, which include such items as property taxes, sales tax, interest earnings, vehicle license fees, etc. These are revenues not specified or dedicated to a particular program, but may be allocated at the discretion of the Board of Supervisors.

GENERAL RESERVE – An equity restriction within a fund which is legally or contractually constrained for use only during the budget process or in the event of national emergency.

GIS – Geographical Information System.

GSA – Groundwater Sustainability Agency

H&SS – Health and Social Services.

HIE – Health Information Exchange.

HIPAA – Health Insurance Portability and Accountability Act.

HUD – Housing and Urban Development.

IFAS – Integrated Fund Accounting System.

IGT – Intergovernmental Transfers.

IHSS – In-Home Supportive Services. IHSS provides services to eligible elderly and disabled persons who are unable to remain safely in their own homes without assistance. IHSS is funded through Medi-Cal and the Social Services Block Grant (SSBG).

Glossary of Budget Terms and Acronyms

Glossary

IMD – Institution for Mental Disease. A hospital, nursing facility, or other institution of more than 16 beds that is primarily engaged in providing diagnosis, treatment, or care of persons with mental diseases, including medical attention, nursing care, and related services.

INTERNAL CONTROL STRUCTURE – Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

INTERNAL SERVICE FUND – A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost reimbursement basis. (i.e., Fleet, Data Processing, Risk Management)

JJCPA – Juvenile Justice Crime Prevention Act.

JPA – Joint Powers Authority.

KATIE A. SETTLEMENT – Settlement agreement approved by the Federal District Court on December 2, 2011 outlining the provision of intensive mental health services to the Katie A. subclass broadly defined as youth and their families who have significant needs and by receiving intensive care coordination and intensive home based services in their own home, family setting or the most homelike setting, will be most likely to improve their safety, permanence and well-being.

LAFCO – Local Agency Formation Commission. LAFCo is a State-mandated independent entity responsible for the formation and modification of the boundaries of local agencies. The Commission is tasked to observe these basic statutory purposes: (a) the promotion of orderly development; (b) the discouragement of urban sprawl; (c) the preservation of open-space and prime agricultural lands; and (d) the extension of governmental services.

LLEBG – Local Law Enforcement Block Grant.

LT – Limited Term position. A full- or part-time position that has a specified term of employment. At the end of the term, the position is eliminated from the Position Allocation Listing.

MAA – Medi-Cal Administrative Activities.

MAINTENANCE OF EFFORT (MOE) – A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MANDATED PROGRAMS – Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law or by court order.

MATCH – Refers to a cost sharing ratio for a State or Federal program that requires a County General Fund Contribution of a certain amount or percentage to qualify.

MAY REVISE – The California Governor submits the Governor's Budget to the Legislature in January, it is revised in May/June, and the fiscal year begins July 1.

MFG – Maximum Family Grant. For purposes of defining CalWORKs aid payments the number of need persons in a family is not to include any child born into a family that has received cash aid continuously for 10 months immediately prior to the child's birth.

MEDI-CAL – Medi-Cal, California's Medicaid program, is a federal-state cooperative medical care financing program for low-income elderly, disabled, children and families.

MHSA – Mental Health Services Act (See Proposition 63)

MISOC – Management Information Services Oversight Committee.

MISSION STATEMENT – A succinct description of the scope and purpose of a County department.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. Measurable, relates to the amount being determinable. Available, indicates it will be received within 90 days of the fiscal year.

MOU – Memorandum of Understanding. A legal document between the Board of Supervisors and an employee organization (union) that outlines agreements reached regarding wages, hours and working conditions for a specific group of County employees.

MSA – Master Settlement Agreement for tobacco health impacts.

NACO – National Association of Counties.

NEPA – National Environmental Protection Act.

NET COUNTY COST – The difference between budgeted appropriations and departmental revenues for General Fund budgets. Local tax revenues fund the difference.

NHA – National Heritage Area

NON-NON-NON – Term referred to in AB109 as non-violent, non-serious, and non-sex offenders. Under AB109, these

Glossary of Budget Terms and Acronyms

Glossary

inmates will serve their sentence in county jails instead of state prisons. Upon release from prison, counties are responsible for post-release supervision.

OBJECT OF EXPENDITURE – A major category of appropriation. Example: "Salaries and Employee Benefits" and "Services and Supplies."

OES – Office of Emergency Services.

OFFICIAL STATEMENT – A document published by a governmental entity planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing indebtedness, as well as other information about the issuer that may be helpful in evaluating credit worthiness.

OFVP – Office of Family Violence Prevention.

OPEB – Other Post-Employment Benefits.

OTHER CHARGES – A category of appropriations for payment to an agency, institution or person outside the County Government and includes principal and interest payments for debt service.

OTHER FINANCING SOURCES – A category of revenues, which include long-term debt proceeds, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental statement of revenues, expenditures and changes in fund balance.

OTHER FINANCING USES – A category of appropriations, which include fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental statement of revenues, expenditures and changes in fund balance.

OTS - Office and Traffic Safety (OTS)

PARS – Public Agency Retirement Services.

PC – Penal Code. The California Penal Code contains statutes that define criminal offenses and specify corresponding punishments along with criminal justice system mandates and procedures.

PERS – Public Employees Retirement System.

PFF – Public Facilities Fees.

POB – Pension Obligation Bonds.

PPS - Prospective Payment System (PPS)

PRCS – Post-Release Community Supervision. (See NON-NON-NON) PC Section 3450 provides that CDCR continues to have jurisdiction over all offenders who are on state

parole prior to the implementation date of AB109, October 1, 2011. After this date, county-level supervision for offenders upon release from prison will include current non-violent, current non-serious (irrespective of priors), and some sex offenders.

PROGRAM REVENUE – Revenue that is derived from and dedicated to specific program operations.

PROPOSED BUDGET – The working document for the fiscal year under discussion.

PROPOSITION 1A – Passed by the voters on November 2006, this measure amended the California constitution to limit the conditions under which the transfer of gasoline sales tax revenues from transportation costs to other uses may be allowed. Suspensions would be treated as loans to the General Fund which must be repaid in full, including interest, and suspensions would not be allowed more than twice every ten years. Additionally, all prior suspensions would need to be paid off before another suspension could be put into effect.

PROPOSITION 8 – Passed by voters in 1978, this constitutional amendment to Article XIII A allows for a *temporary* reduction in assessed value when real property suffers a decline in value. A decline in value occurs when the *current market* value of real property is less than the *current assessed (taxable) factored base year value* as of the lien date, January 1. Proposition 8 is codified by section 51(a)(2) of the Revenue and Taxation Code.

In the past few years, the Solano County Assessor has been assessing a number of real properties under their "Prop 8 value".

PROPOSITION 10 – Passed by the voters on November 3, 1998, this measure imposed a 50-cent per pack excise tax on cigarettes and a specified excise tax on other types of tobacco products. Revenues generated were placed in a new special fund – the Children and Families First Trust Fund – to be used to fund early childhood development programs and to offset revenue losses to Proposition 99.

PROPOSITION 12 – Passed by the voters in March 2000, gave the State authority to issue \$2.1 billion in bonds to fund watershed protection, water quality improvement, wildlife habitat conservation, preservation of open space and farmland threatened by unplanned development, and to repair and improve the safety of state and neighborhood parks.

PROPOSITION 13 – A tax limitation initiative approved by the voters in 1978. This measure provides for: (a) a one (1) percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (b) assessment

Glossary of Budget Terms and Acronyms

Glossary

restrictions establishing 1975 level values for all property with allowable increase of 2% annually and reappraisal to current value upon change in ownership and new construction; (c) a two-thirds vote requirement to increase State taxes; and (d) a two-thirds vote of the electorate for local agencies to impose "special taxes."

PROPOSITION 30 – The Schools and Local Public Safety Act of 2012, added Article XIII Section 36 to the California Constitution. Passed by the voters on November 6, 2012, this measure increases taxes on earnings over \$250,000 for seven years and sales taxes by ¼ cent for four years, to fund schools and guarantees public safety realignment funding.

PROPOSITION 36 – Passed by the voters on November 7, 2000, this measure changed State law so that certain adult offenders who use or possess illegal drugs would receive drug treatment and supervision in the community, rather than being sent to prison or jail. The measure also provides State funds to counties to operate drug treatment programs.

PROPOSITION 40 – Passed by the voters in March 2002, this measure provided for a \$2.6 billion bond for natural resource conservation, parks and historical and cultural resources.

PROPOSITION 42 – Passed by the voters in March 2002, requires the State sales tax on gasoline (18 cents per gallon) be spent for transportation purposes only. Prop 42 contains provisions that allow the money to be diverted to other purposes under certain limited circumstances, such as State fiscal difficulties. Those provisions were tightened by Prop 1A in November 2006.

PROPOSITION 47 – Passed by the voters in November 2014, reduces penalties for current offenders convicted of nonserious and nonviolent property and drug crimes.

PROPOSITION 56 – Passed by the voters on November 8, 2016, increased cigarette tax by \$2.00 per pack effective April 1, 2017 with equivalent increases on other tobacco products and electronic cigarettes containing nicotine.

PROPOSITION 63 – Passed by the voters in November 2004, established a State personal income tax surcharge of 1% on taxpayers with annual taxable incomes of more than \$1 million. Funds resulting from the surcharge would be used to expand county mental health programs (also known as Mental Health Services Act).

PROPOSITION 99 – Added Article XIII B Section 12 to the California Constitution. Passed by the voters in November 1988, this measure established a 25-cent surtax per package of cigarettes and equivalent amount on all other tobacco products sold in California. Revenues provide

funding for health, health education, research and other programs.

PROPOSITION 172 – Passed in November 1993. It established a one-half cent sales tax whose proceeds are used to fund eligible public safety activities.

PROPOSITION 218 – Passed by the voters in November 1996, this measure constrained local governments' ability to impose fees, assessments and taxes through the imposition or specific criteria and requirements. All new taxes, fees and assessments require a two-thirds vote.

PTAF – Property Tax Administration Fee

PY – Program Year.

RDA – Redevelopment Agencies.

REAL PROPERTY – Land and the structures attached to it.

RECOMMENDED BUDGET – The working document for the fiscal year under discussion.

RE-ENTRY – the act of getting parolees back into the society.

RFMP – Regional Flood Management Plan

REGULAR POSITION – Any permanent position in the County's classification system approved and funded by the Board of Supervisors.

REIMBURSEMENT – Payment received for services/supplies expended on behalf of another institution, agency or person.

RESERVE – An account used to set aside and maintain a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

REVENUE – Money received to finance ongoing County services. Examples are property taxes, sales taxes, fees, and State and Federal grants.

RFP – Request for Proposals.

RNVWD – Rural North Vacaville Water District.

ROV – Registrar of Voters.

RULE 810 – Refers to Rules promulgated by the Administrative Office of the Court, which defines expenditures eligible for funding local courts through the Trial Court Budget Commission.

SACPA – Substance Abuse and Crime Prevention Act of 2000.

SAFE – Sexual Assault Felony Enforcement (Team).

Glossary of Budget Terms and Acronyms

Glossary

SALARIES AND EMPLOYEE BENEFITS – An object (category) of expenditure, which establishes all expenditures for employee-related costs.

SALARY SAVINGS – The dollar amount of salaries expected to be saved due to vacancies and turnover of employees.

SAMHSA – Substance Abuse and Mental Health Services Administration.

SB – Senate Bill.

SCHEDULE – A listing of financial data in a form and manner prescribed by the State Controller's Office.

SCHEDULE 1 – A summary of the financing sources and financing uses for all funds, including governmental-type funds (general, special revenue, capital projects, and debt service) as well as enterprise, internal service, special districts and other agencies governed by the Board of Supervisors. Independent special districts are excluded from this schedule.

SCHEDULE 2 – A summary of financing sources and financing uses of only County Governmental funds consisting of general, special revenue, capital projects, and debt service funds. Fiduciary, enterprise, internal service funds, special districts and other agencies are excluded from Schedule 2.

SCHEDULE 3 – Presents various components of actual or estimated fund balance. Encumbrances, reserves and designations are subtracted from actual or estimated total fund balance to determine the amount of fund balance that is unreserved and undesignated as of June 30 of the preceding budget year, and therefore available for budgetary requirements.

SCHEDULE 4 – Presents all amounts reserved or designated and unavailable for financing budgetary requirements in the budget year.

SCHEDULE 5 – Consists of two sections. The first section summarizes the additional financing sources by revenue category for the governmental funds, as defined in Chapter 6 of the "Accounting Standards and Procedures for Counties." The second section summarizes the additional financing sources by fund within the governmental funds. The totals of the summarization by source must agree with the totals of the summarization by fund.

SCHEDULE 6 – Presents additional financing sources for each governmental fund in accordance with the Chart of Accounts as prescribed in Chapter 7 of the "Accounting Standards and Procedures for Counties."

SCHEDULE 7 – Consists of two sections. The first section summarizes the total financing uses by function, appropriations for contingencies and provisions for new or increased reserves and designations for the governmental funds, as defined in Chapter 7 of the "Accounting Standards and Procedures for Counties." The second section summarizes the financing uses by fund.

SCHEDULE 8 – A summary of financing uses by function, activity and budget unit for the governmental funds.

SCHEDULE 9 – Prepared to meet requirements for disclosing financing sources and uses as covered in Section 29006 of the Budget Act. All financing sources shall be classified by source, as defined in Chapter 7 of the "Accounting Standards and Procedures for Counties." All financing uses, including both specific and contingent by object category, are presented in this schedule. A separate schedule is required for each budget unit having activity within the County's governmental funds.

SCHEDULE 10 – Reflects all Internal Service Funds as defined in Chapter 13 of "Accounting Standards and Procedures for Counties." The schedule meets the requirement so Government Code (GC) §29141.

SCHEDULE 11 – Reflects all Enterprise funds as defined in Chapter 13 of "Accounting Standards and Procedures for Counties." The schedule meets the requirements of Government Code (GC) §29141.

SCHEDULE 12 – This is the counterpart of Schedule 2 of the County budget forms. The basic discussion of Schedule 2 applies to this schedule. This schedule is a summary of financing sources and financing uses of special districts whose affairs and finances are under the supervision and control of the board of Supervisors as provided in Section 29002.

SCHEDULE 13 – Discloses the various components of actual or estimated fund balance. Encumbrances, reserves and designations are subtracted from actual or estimated total fund balance to determine the amount of fund balance which is unreserved and undesignated as of June 30 of the preceding budget year, and therefore available for budgetary requirements.

SCHEDULE 14 – Presents amounts reserved or designated and unavailable for financing budgetary requirements in the budget year.

SCHEDULE 15 – Discloses the financing sources and financing uses by object for each dependent special district and other agency whose affairs and finances are under the supervision and control of the Board of Supervisors as provided in Section 29002.

Glossary of Budget Terms and Acronyms

Glossary

SCIPS – Solano County Integrated Property Systems. Provides information management systems and related services in a timely manner to those County departments responsible for the administration of property tax and the recording of official documents.

SCWA – Solano County Water Agency.

SDHS – State Department of Health 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 that can be "secured" by a lien on the properties.

SEMSC – Solano Emergency Medical Services Cooperative.

SERVICES AND SUPPLIES – An object (category) of expenditure that establishes expenditures for the operating expenses of County departments and programs.

SFCS – Solano Family and Children's Services. (See Proposition 10)

SFJC – Solano Family Justice Center. (See Solano Family Justice Center)

SGMA - Sustainable Groundwater Management Act

SMSF – Suisun Marsh Specific Fund

SOLANO EDC – Solano Economic Development Corporation.

SOLANO FAMILY JUSTICE CENTER – The Solano Family Justice Center (SFJC) is a service center for victims of domestic violence, sexual assault, child abuse and elder abuse. The SFJC is operated by the District Attorney's Office of Family Violence Prevention in collaboration with 27 different partnering agencies.

SOLNET – Solano Narcotics Enforcement Team.

SPECIAL DISTRICT – Independent unit of local government generally organized and funded through assessments to the beneficiaries of the district to perform a specific function(s) for a specific area. Examples are street lighting, waterworks and fire departments.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

SUBJECT – A detailed description by category of expenditure and revenue type with an object; also called an

"account" or "line item." The specific names of most subobjects are designated by the State (i.e., "Small Tools and Instruments").

SUCCESSOR AGENCIES – Agencies responsible for winding down the affairs of the redevelopment agencies at the local level. Successor agencies manage redevelopment projects currently underway, make payments on enforceable obligations, and dispose of redevelopment assets and properties.

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.

SWP – State Water Project

SWRCB - State Water Resources Control Board

TAFB – Travis Air Force Base.

TANF – Temporary Assistance for Needy Families. TANF was created to replace Aid to Families with Dependent Children (AFDC), Emergency Assistance (EA), and Job Opportunities and Basic Skills Training (JOBS). It provides a block grant to states to enable temporary assistance to needy families and creates new work requirements and time limits. In California, the program is known as CalWORKs.

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

TAX RATE – The rate per one hundred dollars applied to the assessed valuation base necessary to produce the tax levy.

TAX RELIEF SUBVENTION – Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

TDA – Transportation Development Act.

TEA 21 – Transportation Equity Act for the 21st Century.

TEETER PLAN – A plan whereby 100% of the secured property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning 100% of taxes as they are collected.

TEMPORARY POSITION – See Extra Help.

TRAN(S) – Tax Revenue Anticipation Notes. Notes or warrants 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.

TRIAL COURT FUNDING – The Trial Court Funding Act of 1997 effectively separated the budgetary and administrative function of the trial courts from the County and made the State responsible for funding trial court operations. The County’s fiscal responsibility is limited to a Maintenance of Effort.

TRUST FUND – A fund used to account for assets held by a government in a trustee capacity.

UAAL – Unfunded Accrued Actuarial Liability.

UNALLOCATED REVENUES – Revenues that are for general purposes. Also known as discretionary, unrestricted or local-purpose revenues.

UNINCORPORATED AREA – The areas of the County outside city boundaries.

UNSECURED TAX – A tax on properties, such as office furniture, equipment, and boats, that are not secured by real property owned by the assessee.

USE TAX – A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-state purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the State.

VBM – Vote-by-Mail.

VLF – Vehicle License Fees.

WIA – Workforce Investment Act.

WIB – Workforce Investment Board.

WPR - Work Participation Rate

YSAQMD – Yolo-Solano Air Quality Management District.

This Page Intentionally Left Blank