

**1991 REALIGNMENT FUNDS** – 1991 Realignment funds are a dedicated percentage of California State sales tax and Vehicle License Fees. These revenues support local health and social services programs (R&T Code §6051.2 and §6201.2) and are allocated yearly to County operated Health and Social Services.

**2011 REALIGNMENT FUNDS** – 2011 Realignment is funded with a dedicated portion of California State sales tax revenue and Vehicle License Fees (VLF) to support counties, local public safety programs and through the Local Revenue Fund 2011 (Fund) for counties to receive the revenues and appropriate funding for 2011 Public Safety Realignment. (R&T Code §6051.15 and §6201.15). ABX1 16 realigned the California Department of Social Services' (CDSS) funding for Adoption Services, Foster Care, Child Welfare Services, Child Abuse Prevention, Intervention and Treatment (CAPIT), Transitional Housing Program Plus (THP-Plus), Independent Living Program (ILP), Adult Protective Services (APS), and State Family Preservation (SFP) programs from the State to local governments and redirected specified tax revenues to fund this effort. The impact of this funding mechanism is the County is responsible for 100% of the non-federal share of costs in realigned programs.

**A-87** – 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 85** – Signed by the Governor on June 27, 2013, provides mechanism for the State to redirect 1991 State health realignment funding to fund social service programs.

**AB 109 PUBLIC SAFETY REALIGNMENT (AB 109)** – 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% of design capacity by June 27, 2013.

**AB 1810** – Signed by the Governor on June 27, 2018, included a component known as Mental Health Diversion, allows those charged with certain criminal offenses (excluding certain violent crimes) and have a verifiable mental disorder (with exceptions) to be diverted into a mental health treatment program rather than being

incarcerated if the mental disorder played a significant role in the commission of the charged offense. Diversion may last up to two years, and if successfully completed, charges may be dismissed at the end of the diversion program. Some funding for counties may be available through the State Department of Hospitals for the provision of services. The courts would be responsible for the cost of related reports for their use.

**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 2083** – Known as System of Care (Chapter 815, statues of 2018) requires each county to develop and implement an MOU outlining the roles and responsibilities of the various local entities that service children and youth in the foster care who have experienced severe trauma.

**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.

**ABIS** – Automated Biometric Identification Systems. Enables multiple forms of identification (e.g. fingerprints, facial recognition, iris scanning).

**ABX1 26** – Bill approved by the Governor on June 28, 2011, which dissolved all redevelopment agencies (RDA) in California. RDAs were officially dissolved on February 1, 2012.

**ACA** – Affordable Care Act (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.

# Glossary of Budget Terms and Acronyms

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**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.

**ADSEP** – Administrative Segregation, or Administrative Separation. AdSep inmates are those who are likely to promote criminal behavior, including escape or assault, or are likely to need protection from other inmates (e.g. gang members). AdSep inmates are housed alone in a double-occupancy rated cell, thereby limiting available inmate housing.

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

**ADA** – Americans with Disabilities Act, federal legislation.

**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 A-87.

**ADOPTED BUDGET** – Approved legal spending plan for a fiscal year. By statute, the Board of Supervisors must approve an Adopted Budget by October 2<sup>nd</sup> 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 obligations for specific purposes. An appropriation expires at the end of the fiscal year.

**ARC** – Approved Relative Caregiver (term used in Child Welfare Services) to represent relative care givers who receive cash and benefits for providing care for children who are ineligible to receive federal foster care benefits.

**ARPA** – American Rescue Plan Act of 2021. A \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**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 ALLOCATED 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.

**BOE** – (State) Board of Equalization.

**BOS** – Board of Supervisors.

**BSCC** – Board of State Community Corrections.

**BUDGET** – 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 (BU)** – 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" or "allocated" positions, which are positions that may or may not be funded in the budget.

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**CAC** – County Administration Center in downtown Fairfield.

**CalAIM** – California Advancing and Innovating Medi-Cal. State’s renewed federal waiver in January 2022, an initiative that seeks to improve quality of life and health outcomes by implementing a statewide person-centered approach to providing services and payment reform for the Medi-Cal program.

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

**CALFRESH ADMINISTRATION MATCH WAIVER** – From FY2010/11 through FY2014/15, allowed counties to draw down a portion of their State General Fund and federal CalFresh Administration allocation without a match of County funds, as long as the County met its required CalWORKs/CalFresh Maintenance of Effort in the CalFresh Program. The program was phased out over a 3-year period ending FY2017/18.

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

**CALOES** – California Governor’s Office of Emergency Services. The Office is responsible for the coordination of overall State agency response to disasters and for assuring the State’s readiness to respond to and recover from all hazards. Also assists local governments in their emergency preparedness, response, recovery, and mitigation.

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

**CALSAWS** – California Statewide Automated Welfare System.

**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 ASSET** – A tangible asset with a useful life extending beyond a single reporting period such as land, buildings, furniture, and equipment; typically valued in excess of \$5,000.

**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).

**CARES ACT** – Federal Coronavirus Aid, Relief, and Economic Security Act. In March 2020, U.S. lawmakers agreed to pass a \$2 trillion stimulus bill.

**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.

**CATS** – County Assessment and Taxation System (replacement system for the SCIPS property tax administration system).

**CCP** – Community 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 its respective county and allocating 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.

**CCR** – Continuum of Care Reform (2019). See AB 403.

**CCSA** – Consolidated County Service Area.

**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.

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

**CEQA** – California Environmental Quality Act. A California statute passed in 1970 and signed in to law by then-Governor Ronald Reagan, shortly after the United States federal government passed the National Environmental Policy Act, to institute a statewide policy of environmental protection.

**CFIP** – Capital Facilities Improvements Plan.

**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.

**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 FY2012/13 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. (Discontinued in FY2017/18)

**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.

**COPPS** – Community Oriented Policing and Problem Solving.

**COPS** – Community Oriented Policing Services.

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

**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.

**COVID-19** – Coronavirus disease 2019, an infectious disease caused by the novel coronavirus (SARS-CoV-2) that appeared in late 2019 and was declared a public health emergency of international concern on January 30, 2020, by the World Health Organization.

**CPC** - Center for Positive Change. Solano County's day reporting centers were renamed the "Centers for Positive Change" for Reentry/Training under Probation.

**CPS** – Child Protective Services.

**CSAC** – California State Association of Counties. An organization that represents California county governments before the California Legislature, administrative agencies, and the federal government.

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

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

**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.

**CY** – Calendar Year.

**DA** – District Attorney.

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**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).

**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.

**DJJ** – California Department of Corrections and Rehabilitation, Division of Juvenile Justice.

**DoIT** – Department of Information Technology (County).

**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.

**DUID** – Driving under the influence of drugs.

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

**EDD** – State of California, Employment Development Department.

**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)

**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.

**FEMA** – Federal Emergency Management Agency.

**FFCRA** – Federal Families First Coronavirus Response Act.

**FICA** – Federal Insurance Contributions Act. Federal law that requires three separate taxes be held from employee wages and matched by the employer: Social Security tax, Medicare tax, and a Medicare surtax (if applicable).

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**FINAL BUDGET** – Approved legal spending plan for a fiscal year. By statute, the Board of Supervisors must approve a Final Budget by October 2<sup>nd</sup> 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. Community based health care providers that receive funds from the federal Health Resources and Service Administration to provide primary care in underserved areas.

**FRC** – Family Resource Center.

**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.

**FURS** – Family Urgent Response System. Created to respond to calls from caregivers, current or former foster children, or youth from both the Child Welfare and Probation Systems during moments of instability.

**FWPF** – Fish and Wildlife Propagation Fund.

**FY** – Fiscal Year.

**GA** – General Assistance. Social Service program funded entirely by counties, which 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** – The main operating fund to provide County services comprised of revenue and appropriation accounts.

**GENERAL FUND CONTRIBUTION** – A contribution from General Fund revenue 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.

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**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.

**GOVERNMENTAL FUNDS** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**GSA** – Groundwater Sustainability Agency.

**GSP** – Groundwater Sustainability Plan.

**GTEAP** – Grants to Encourage Arrest Policies.

**H&SS** – Health and Social Services.

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)** – Passed by Congress in 1996, HIPAA provides the ability to transfer and continue health insurance coverage in the event of a loss of job or a job change; reduces health care fraud and abuse; mandates industry standards for health care information on electronic billing and other processes; and requires the protection and confidential handling of protected health information.

**HHAP** – Homeless Housing Assistance and Prevention Grant. Provides local jurisdictions with funds to support regional coordination and expand or develop local capacity to address their immediate homeless challenges.

**HIE** – Health Information Exchange.

**HUD** – Housing and Urban Development.

**HUTA** – Highway Users Tax Account. Commonly referred to as the gas tax, the Road Repair and Accountability Act (see SB 1).

**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 federal and State Medi-Cal and County funds.

**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.

**INTERFUND REVENUE / EXPENSE** – Revenue or Expense resulting from transactions for goods or services provided or received between government fund types, not including internal service funds.

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

**INTERNAL SERVICE FUND (ISF)** – 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)

**INTRAFUND REVENUE / EXPENSE** – Revenue or Expense between departments or divisions within the same fund.

**JAIL BASED COMPETENCY TREATMENT (JBCT)** – Felony defendants who have been declared Incompetent to Stand Trial (IST) typically wait in jail for an opening at a State Hospital to receive treatment to restore competency to stand trial. Because the wait for an opening at a State Hospital is lengthy, the California Department of State Hospitals (DSH) implemented a program in partnership with county jails where the defendant may receive treatment to restore competency while in jail and prevent unnecessary delays in going to trial. The Sheriff's Office, in partnership with its mental health service provider, entered into a contract with DSH in February 2019 to provide treatment to up to 12 defendants at a time.

**JDF** – Juvenile Detention Facility. Administered by the County's Probation Department, the facility houses youth charged with serious crimes who otherwise cannot be safely released to the community and are likely to flee the jurisdiction of the Court.

**JJCPA** – Juvenile Justice Crime Prevention Act.

**JPA** – Joint Powers Authority.

**JUVENILE DAY REPORTING CENTER** – Centralized location, currently at Sullivan Interagency Youth Services Center, where youth who were convicted of a crime but do not reach a level requiring detention, as well as their families, may receive treatment services to discourage recidivism.

**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

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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.

**LNU Lightning Complex Fire** - large complex of wildfires that burned during the 2020 California wildfire season across much of the Wine Country area of Northern California – Lake, Napa, Sonoma, Solano, and Yolo Counties, from August 17 to October 2, 2020.

**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. A program where participating local governmental agencies are eligible to receive federal reimbursement for the cost of performing activities that directly support efforts to identify and enroll potential eligible individuals into Medi-Cal.

**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.

**MEHKO** – Microenterprise Home Kitchen Operations.

**MFG** – Maximum Family Grant. For purposes of defining CalWORKs aid payments the number of needy 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. Discontinued effect January 1, 2017 with the enactment of AB 1603.

**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).

**MIOCR** – Mentally Ill Offender and Crime Reduction Act. Passed in 2004, this provides federal funds that enable the County to respond to the issues of services, treatment, and recidivism reduction for the justice-involved mentally ill.

**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.

**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. The amount of support is referred to as the Maintenance of Effort (MOE) level.

**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.

**NPLH** – No Place Like Home. On July 1, 2016, Governor Brown signed legislation enacting the No Place Like Home program to dedicate bond proceeds to invest in the development of permanent supportive housing for persons who are in need of mental health services and are experiencing homelessness, chronic homelessness, or who are at risk of chronic homelessness. In November 2018, voters approved Proposition 2, authorizing the sale of up to



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\$2 billion of revenue bonds and the use of Proposition 63 taxes for the No Place Like Home (NPLH) program.

**NON-NON-NON** – Term referred to in AB 109 as non-violent, non-serious, and non-sex offenders. Under AB 109, these 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.

**POST** – Police Officer Standards and Training.

**PPE** – Personal Protective Equipment.

**PPP** – Paycheck Protection Program.

**PPS** – Prospective Payment System.

**PRCS** – Post-Release Community Supervision. (See NON-NON-NON) PC Section 3450 provides that California Department of Corrections and Rehabilitation (CDCR) continues to have jurisdiction over all offenders who are on State parole prior to the implementation date of AB 109, 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 prior offenses), and some sex offenders.

**PREA** – Federal Prison Rape Elimination Act. Passed in 2003, drives all California Department of Corrections and Rehabilitation efforts to combat sexual abuse and sexual misconduct within detention facilities.

**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 (PROP 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 2 (PROP 2)** – Passed by the voters in November 2018, this measure gave the State authority to use revenue from Proposition 63, a 1% tax on income above \$1 million for mental health services, on \$2 billion in revenue bonds for homelessness prevention housing for persons in need of mental health services.

**PROPOSITION 8 (PROP 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 § [51\(a\)\(2\)](#) of the Revenue and Taxation Code.

# Glossary of Budget Terms and Acronyms

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

**PROPOSITION 10 (PROP 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 (PROP 12)** – Passed by the voters in March 2000, this measure 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 (PROP 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 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 (PROP 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 (PROP 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 (PROP 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 (PROP 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 (PROP 47)** – Passed by the voters in November 2014, reduces penalties for current offenders convicted of nonserious and nonviolent property and drug crimes.

**PROPOSITION 56 (PROP 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 (PROP 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 or MHSA).

**PROPOSITION 64 (PROP 64)** – Passed by the voters on November 8, 2016, the measure legalized marijuana for adults 21 and older.

**PROPOSITION 99 (PROP 99)** – Added Article XIIIB 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 (PROP 172)** – Passed in November 1993, this measure established a ½ cent sales tax whose proceeds are used to fund eligible public safety activities.

**PROPOSITION 218 (PROP 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.

**PSPS** – Public Safety Power Shutoff.

**PTAF** – Property Tax Administration Fee.

**PY** – Program Year.

**PYRETHROID MANAGEMENT** – A new program requirement from the State Water Resources Control Board that requires the County to reduce usage of pyrethroid-

## Glossary of Budget Terms and Acronyms

### Glossary

based insecticides through collaborative education, outreach, and reporting.

**RDA** – Redevelopment Agencies.

**REAL PROPERTY** – Land and the structures attached to it.

**RECIDIVISM** - Relapse into criminal behavior.

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

**RE-ENTRY** – the act of transitioning parolees or probationer back into the society.

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

**REIMBURSEMENT** – Payment received for services and 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.

**RFMP** – Regional Flood Management Plan.

**RFP** – Request for Proposals.

**RMRA** – Road Maintenance and Rehabilitation Account.

**RNVWD** – Rural North Vacaville Water District.

**ROV** – Registrar of Voters.

**RTIF** – Regional Transportation Improvement Funds.

**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. (see Prop 36)

**SAFE** – Sexual Assault Felony Enforcement (Team).

**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.

**SART** – Sexual Assault Response Team. An organized group of professionals who help victims of sexual assault to navigate the complexities of medical, emotional, and legal issues along with the associated procedures.

**SB** – Senate Bill.

**SB 1, THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017** – Signed into law on April 28, 2017. This legislative package proposes to invest \$54 billion over the next decade to fix roads, freeways and bridges in communities across California and puts more dollars toward transit and safety. These funds will be split equally between State and local investments.

**SB 2, THE BUILDING HOMES AND JOBS ACT** – Signed into law by Governor Jerry Brown on September 29, 2017 and effective January 1, 2018. It creates a \$75 fee on certain real estate transaction documents when they are recorded, capped at \$225 per transaction. The fee does not apply to sales of residential and commercial properties but instead to other transactions like mortgage refinancing and county fixture filings.

**SB 823** – Juvenile Justice Realignment. Outlines the closure of the California Department of Corrections and Rehabilitation, Division of Juvenile Justice (DJJ). Beginning July 1, 2021, a youth shall not be committed to the Department of Corrections and Rehabilitation, DJJ. Youth who would have previously been eligible for DJJ commitments must generally remain under the care and custody of the local probation department, except for a limited population of youth who meet specified criteria. Youth committed to DJJ before July 1, 2021 may remain there until discharged, released, or otherwise moved pursuant to law.

**SB 1022/ROURK VOCATIONAL TRAINING CENTER** – Passed on June 27, 2012, this provided up to \$500 million in lease revenue bond financing for the Adult Local Criminal Justice Facilities Construction Program to acquire, design, and construct adult local criminal justice facilities. On January 29, 2019, the County dedicated its new SB 1022-funded facility the Rourk Vocational Training Center.

**SB 1437** – Effective January 2019, this law amended Penal Code 1170.95 by creating a process by which an inmate convicted of accomplice liability for felony murder under a theory of murder (did not commit or intend to commit the act) may petition to have their conviction vacated and re-sentenced. These petitions must be reviewed by the District Attorney and a response provided within 60 days and may

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require the Public Defender to provide legal assistance to the inmate. It also prohibits new murder charges under the theory of murder. By requiring the participation of district attorneys and public defenders in the resentencing process, this bill imposed a State-mandated local program.

**SBA** – Small Business Administration.

**SBDC** – Small Business Development Center.

**SCFA** – Solano County Fair Association.

**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, nonspendable, restricted, committed and assigned Fund Balances are subtracted from actual or estimated total Fund Balance to determine the amount of Fund Balance that is available 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 of 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, nonspendable, restricted, committed, and assigned Fund Balances are subtracted from actual or estimated total Fund Balance to determine the amount of Fund Balance which is available as of June 30 of the preceding budget year, and therefore available for current 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.

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**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.

**SLESF** – Supplemental Law Enforcement Services Fund. Funded by the State's Citizen's Option for Public Safety program.

**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.

**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.

**STAY AT HOME ORDER** – Directive from a public health official to remain at home to preserve public health and safety.

**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 21<sup>st</sup> 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.

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**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.

**VICTIM COMPENSATION BOARD** - The California Victim Compensation Board (CalVCB) is a State program

dedicated to providing reimbursement for many crime-related expenses to eligible victims who suffer physical injury or the threat of physical injury as a direct result of a violent crime. CalVCB funding comes from restitution paid by criminal offenders through fines, orders, penalty assessments and federal funds.

**VITAL RECORD FEE** – The County-established cost to file and/or receive a copy of a certificate of birth, death, or marriage that took place in the County.

**VLF** – Vehicle License Fees.

**WDB** – Workforce Development Board.

**WIC** – Women, Infants, and Children.

**WIOA** – Workforce Investment and Opportunity Act. Signed into law by President Barack Obama on July 22, 2014. A United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.

**WPR** – Work Participation Rate.

**YOBG** – Youthful Offender Block Grant. Provided by the Board of State and Community Corrections, the funding is for counties to deliver custody and care (i.e., appropriate rehabilitative and supervisory services) to youthful offenders who previously would have been committed to the California Department of Corrections & Rehabilitation.

**YSAQMD** – Yolo-Solano Air Quality Management District.