

Terms

APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline)
ASSESSED VALUATION	A valuation set upon real estate or other property by a government as a basis for levying property taxes
AUDIT	An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results
AUTHORIZED POSITIONS	The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time
AVAILABLE FUND BALANCE	The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves
BASIS OF BUDGETING	Marin County budgets using a modified-accrual form of accounting
BUDGET	The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year
CAPITAL PROJECTS	The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases
CONTINGENCIES	A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements
CORE FUNCTION	A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible
COUNTY FUNDS	Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget
COUNTYWIDE GOALS	Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County
DEGREE DAY	A unit, based upon temperature difference and time, used in estimating fuel consumption and specifying nominal annual heating and cooling loads of a building. When the mean temperature is less than 65 degrees Fahrenheit, the heating degree days are equal to the total number of hours that temperature is less than 65 degrees Fahrenheit for an entire year
DEPARTMENT	An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official
ENCUMBRANCE	An obligation in the form of a purchase order, contract or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.
EXPENDITURE	Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays

Glossary of Terms and Acronyms

SUPPLEMENTAL INFORMATION

EXTRA HIRE	Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time)
FINAL BUDGET	Approved legal spending plan for a fiscal year, which for Marin County must be approved by the Board of Supervisors by September 30 of each year
FISCAL YEAR	Twelve-month period for which a budget is prepared, which for Marin County is July 1 through June 30
FIXED ASSET	An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 unit value
FULL-TIME EQUIVALENT	This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.
FUND	An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts, such as the Library Fund
FUND BALANCE	The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.
GENERAL FUND	The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period. Example: "Nutrition Programs for the Elderly" are financed by the Federal Government and administered by the County.
HIGH TECH TASK FORCE	The combined resources and workforces of the HTTAP and HiT-IT grant programs
INTERFUND REIMBURSEMENTS	Payment received for services rendered to departments in other funds
INTERNAL SERVICE CHARGE	Annual budgetary charges from servicing departments (such as Information Services, Public Works, Human Resources), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intra-Fund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.
INTRA-FUND CHARGES	A transfer of costs to the operating units within the same fund
MINE	The County's Intranet service for County employees
MISSION	A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers

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MODIFIED ACCRUAL	The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, inter-governmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. Marin County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.
NET COUNTY COST	Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.
NON-DEPARTMENTAL	Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department
ONE-TIME EXPENDITURES	Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.
OTHER CHARGES	A payment to an agency, institution or person outside the County government. Example: 'Aid to Indigents'
PERFORMANCE BUDGETING	A method of budgeting that relates appropriations to program performance and expected outcomes
PERFORMANCE MEASURES	Describes the information that managers and other decision makers need in order to make good decisions. A key component to the County's Managing for Results program.
PERFORMANCE PLAN	Document developed by each department that provides a high-level strategic view of a department's most important goals over the next two to five years, objectives to provide direction for program implementation, and key initiatives that support these goals over the coming fiscal year
PROGRAM	A defined set of activities that have a common purpose, intended result or target population
PROPOSED BUDGET	The working document of departmental requests and County Administrator's Office recommendations for revenues and expenditures for the upcoming fiscal year. After receiving final tax estimates and available fund balances, along with other adjustments and items for reconsideration, the Board of Supervisors adopts the annual Final Budget for each fiscal year.
PROPOSITION 13	An initiative amendment to the California Constitution passed in June 1978. Tax rates on secured property are restricted to no more than 1% of "full cash value." Proposition 13 also defines assessed value and requires a two-thirds vote to change existing or levy new taxes.
PROPOSITION 36	The Substance Abuse & Crime Prevention Act of 2000 (SACPA or Prop 36) allows for the diversion of non-violent offenders and parolees charged with simple possession or drug use offenses from incarceration to community-based alcohol and other drug treatment programs.
PROPOSITION 172	Proposition 172 was passed in November 1993. It established a ½¢ sales tax whose proceeds are used to fund eligible public safety activities.
REAL PROPERTY	Land and the structures attached to it
RESERVE	An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

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SUPPLEMENTAL INFORMATION

REVENUE	Funds received to finance ongoing county governmental services
SECURED ROLL	Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor
SECURED TAXES	Taxes levied on real properties in the county which are "secured" by liens on the properties
SERVICE AREA	A categorizing of departments and services by general purpose, including Health and Human Services, Public Safety, Administration and Finance; Community Development and Public Works; and Community Services
SPECIAL DISTRICT	A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds
SPECIAL FUNDS	Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent
STRATEGIC PLAN	Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time. The County adopted its first-ever strategic plan in 2001.
SUPPLEMENTAL TAX ROLL	The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.
TAX LEVY	The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation
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 (MOE)
UNALLOCATED REVENUES	Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.
UNINCORPORATED	The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriffs patrol and building inspection.
UNSECURED TAX	A tax on properties such as office furniture, equipment and boats that are not affixed to property
VISION STATEMENT	Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals

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Acronyms

AAA	Area Agency on Aging
AB 1234	Ethics training requirement for elected officials
AB 1913	Juvenile Justice Crime Prevention Act of 2000
ACLU	American Civil Liberties Union
ADA	American with Disabilities Act
ADI	Alternate Defenders, Inc.
ADTP	Alcohol, Drug and Tobacco Programs
AED	Automatic Electronic Defibrillator
ALS	Advanced Life Support
AOC	Administrative Office of the Courts
APS	Adult Protective Services
AWOS	Automated Weather Observation System
BCDC	Bay Conservation and Development Commission
BCP	Budget Change Proposal
BEST	Building Energy Efficient Structures Today
BOC	Board of Corrections
BT	Bioterrorism
CAD	Computer Aided Drafting software
CAHAN	California Health Alert Network
CALOMS	California Outcomes Measurement System, State mandated information management system for the Division of Alcohol, Drugs and Tobacco
CALWORKS	California Work Opportunity and Responsibility to Kids Program
CAMS	Cost Accounting Management System
CAPPS	County Assessor's Personal Property System
CARE	Comprehensive AIDS Resources Emergency
CCA	Community Choice Aggregation
CCS	California Children's Services program
CDA	Community Development Agency
CDBG	Community Development Block Grant
CDC	Centers for Disease Control

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SUPPLEMENTAL INFORMATION

CDCI	Comprehensive Drug Court Initiative Implementation
CDF	California Department of Forestry and Fire Protection
CEQA	California Environmental Quality Act
CHAT	Child Abuse Treatment Program
CHDP	Children's Health Disability Prevention program
CHI	Children's Health Initiative
CICS	California Incident Command Certification System
CMHS	Community Mental Health Services
CMSP	County Medical Services Program
COP	Certificates of Participation
COPE	Coordination of Probation Enforcement
COPS	Citizens Options for Public Safety, also known as State Supplemental Law Enforcement Funding (SLESF)
CPR	Cardiopulmonary resuscitation
CPS	Child Protective Services
CQI	Continuous Quality Improvement
CSA	County Service Area
CSOC	Children's System of Care
CUPA	Certified Unified Program Agency
CWS	Child Welfare Services
DARWIN	District Attorney case management system developed by the County Information Services and Technology Department
DCCS	Department of Child Support Services
DPRA	Dispute Resolution Program Act
DPW	Department of Public Works
DSW	Disaster Service Worker
EBT	Electronic Benefit Transfer
ECC	Emergency Command Center
EDD	Employment Development Department
EEO	Equal Employment Opportunity
EHS	Environmental Health Services
EIR / EIS	Environmental Impact Report / Environmental Impact Statement

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EJIS	Electronic Justice Integration System
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPCIS	Electronic Patient Care Information System, Emergency Medical Services program information management system
ERAF	Educational Revenue Augmentation Fund established by the State of California in FY 1992-93 for the required shift of property tax funds from counties, cities and special districts to offset State obligations to schools
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FOMC	Friends of the Marin Center
FSET	Food Stamp Employment Training program
FYI	A County communication with brief updates and informational tidbits, published biweekly and distributed with paychecks
GA	General Assistance
GASB	Governmental Accounting Standards Board
GASB 34	Governmental Accounting Standards Board issued statement No. 34 changing the framework of financial reporting for State and local government (for example, GASB 34 changes how government agencies account for depreciation of assets such as facilities)
GHG	Greenhouse gas
GIDEON	General Information for Defense Evaluation and Organization Network
GIS	Geographic Information System
HAVA	Help America Vote Act
HHS	Health & Human Services
HIT-IT	High Technology Identify Theft grant
HIPAA	Health Insurance Portability and Accountability Act
HMBP	Hazardous Material Business Plan
HOME	HOME Investment Partnerships Program
HOPWA	Housing Opportunities for Persons with AIDS Program
HOV	High Occupancy Vehicle
HRC	Human Rights Commission
HTTAP	High Technology Theft Apprehension and Prosecution grant

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ICS	Incident Command System
IHSS	In-Home Support Services a State mandated program that provides in-home services to the elderly and disabled
IIPP	Illness and Injury Prevention Program
IPM	Integrated Pest Management
ISC	Implementation Steering Committee for the County's Strategic Plan
IST	Information Services and Technology Department
IT	Information Technology
JPA	Joint Powers Agreement
JPCC	Jeannette Prandi Children's Center
JURIS	Justice Uniform Records Information System
LAFCO	Local Agency Formation Commission
LAN	Local Area Network
LEED	Leadership in Energy and Environmental Design
LHMP	Local Hazard Mitigation Plan
LPS	Lanterman-Petris Short conservatorships
MALT	Marin Agricultural Land Trust
MAPE	Marin Association of Public Employees, Service Employee Unions International (SEIU) Local Chapter 949
MCDVCC	Marin County Domestic Violence Coordinating Council
MCOE	Marin County Office of Education
MCH	Maternal Child Health
MCOSD	Marin County Open Space District
MEC	Marin Employment Connection
MERA	Marin Emergency Radio Authority
MERIT	Marin Enterprise Resource Integrated Technology
MFR	Managing for Results
MGH	Marin General Hospital
MIDAS	Marin Information and Data Access System, provides network access, web, mail and domain hosting for public agencies (www.marin.org)
MMHP	Marin Mental Health Plan
MOCA	Marin Organic Certified Agriculture Program.

Glossary of Terms and Acronyms

MOE	Maintenance of Effort, a federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues
MOU	Memorandum of Understanding
MWC	Marin Women's Commission
NC³TF	Northern California Computer Crimes Task Force
NOW	National Organization of Women
OES	Office of Emergency Services
OSHA	Occupational Safety and Health Organization
PMR	Personnel Management Regulation
POST	Peace Officer Standards and Training
PRISM	Probation department case management system developed by the County Information Services and Technology Department
RBRA	Richardson's Bay Regional Agency
REDDINET	Rapid Emergency Digital Data Information Network
RFP	Request for Proposals
RIINS	Records Information and Image Management System, Assessor-Recorder information management system developed by the County Information Services and Technology Department
RVPA	Ross Valley Paramedic Authority
SACPA	The Substance Abuse & Crime Prevention Act of 2000 allows for the diversion of non-violent offenders and parolees charged with simple possession or drug use offenses from incarceration to community based alcohol and other drug treatment programs.
SAFETEA-LU	Safe Accountable Flexible Efficient Transportation Equity Act
SAPP	Spousal Abuse Prosecution Program
SEMS	Standardized Emergency Management System
SIP	Self-Insured Plan
SIU	Special Investigative Units
SLESF	State Supplemental Law Enforcement Funding, also known as Citizens Options for Public Safety (COPS)
SMART	Sonoma-Marin Area Rail Transit
SMEMPS	Southern Marin Emergency Medical Paramedic System
SOD	Sudden Oak Death
SOS	Secretary of State
SSI / SSP	Supplemental Security Income/State Supplementary Payment
STAR	Support and Treatment After Release

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STC	Standards and Training for Corrections Program
STRAW	Students and Teachers Restoring a Watershed
TAM	Transportation Authority of Marin
TANF	Temporary Assistance for Needy Families
TCFAC	Tobacco Control Fund Advisory Committee
TEP	Tobacco Education Program
TFCA	Transportation Funds for Clean Air
TPA	Third Party Administrator
TRANS	Tax Revenue Anticipation Notes, issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate
TTY	Telecommunications device for the hearing impaired
UCCE	University of California Cooperative Extension
UWI	Urban Wildlife Interface
WHS	Women's Health Services
WIA	Workforce Investment Act
WIB	Workforce Investment Board
WIC	Women, Infants and Children
WNA	Western Nile Virus
WSW	Whistlestop Wheels