

GLOSSARY OF KEY TERMS

A-87 General/Non-general	The Federal Government Office of Management and Budget circular OMB A-87 established costing principles intended to apply to local governmental jurisdictions and designed to be generally applicable to all government units that receive grants and/or cost reimbursements or have contracts with the federal government. General/Non-general refers to fund assignments within County of Calaveras departmental structure.
Activity	A specific and distinguishable service performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspections" is an activity performed in the discharge of the "health" function.
Adopted Proposed Budget	The budget document formally approved by the Board of Supervisors to serve as the basis for public hearings prior to the determination of the adopted final budget.
Adopted Final Budget	The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the Proposed Budget.
Appropriation for Contingencies	A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.
Arbitrage	Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes.
Audit	A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.
Available Financing	In governmental fund types, the sum of the components which are available to meet the financing requirements for the accounting period involved. It includes unreserved/undesignated fund balance, decreases in reserves and designations, revenues, other financing sources, and transfers in.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
CAO Recommended Budget	The budget document recommended to the Board of Supervisors by the County Administrative Officer as the proposed budget.

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Capital Asset	Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land. In the private sector, these assets a
Capital Projects Fund	A 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).
Current Taxes	Taxes levied and becoming due within one year.
Department Requested Budget	The sum of the organizational estimates of estimated revenues and expenses for the period involved.
Designation	For governmental 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 and for equipment replacement.
Encumbrances	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are
Enterprise Fund	A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). The governing bode intends that the costs (e
Estimated Revenue	The amount of revenue estimated to accrue or to be collected during a fiscal period.
Exaction Fee	A fee collected at the time a building permit is issued to mitigate the impact of new development (also referred to as Development Impact Fee).
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and share revenues.
Expenses	Outflows or other using up of assets or incurrences of liabilities (or a combinations of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.
Financial Uses	In governmental fund types, decreases, excluding expenditure refunds, in the net current assets of a fund. "Financing uses" includes expenditures, other financing uses, and transfers out.

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Fiscal Year	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the resolute of its operations.
Franchise	A special privilege granted by a government permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain
Fund Balance/Fund Equity	The difference between fund assets and fund liabilities of governmental funds.
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Reserve	A fund equity restriction to provide for dry period financing.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.
Imprest Cash	An account into which a fixed amount of money is placed for the purpose of minor disbursements or disbursements for a specific purpose (e.g., change fund).
Improvements	Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.
Intrafund Transfers	A transfer of central staff costs to the operating units in the same governmental type fund.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Interfund Transfers	Transfers between funds of the same government reporting entity.
Long-term Debt	Long-term debt (over one year period) expected to be repaid from governmental funds.

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Maintenance	The act of keeping capital assets in a state of good repair. It includes preventative maintenance; normal periodic repairs; replacement of parts, structural components and so forth; and other activities needed to maintain the asset so that it continues t
Non-departmental	Revenues and expenses not specific to a single department are reflected in this General Fund budget unit (e.g., property taxes).
Other Financing Source	An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.
Other Financing Use	A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.
Payment In-Lieu of Taxes	A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.
Public Employee Retirement System	A state or local government entity entrusted with administering one or more pension plans.
Reserved Fund Balance	Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use (e.g., Fund Balance - Reserved for Encumbrances).
Revolving Loan	A segment of the CDBG and CSBG housing grants. Payments against existing loans are transferred at fiscal year-end to the revolving loan for future loans.
SB933	A Senate bill passed in 1998, mandating that foster children be visited each and every month when placed in either out-of-state or in-state group home facilities. Prior to SB933, only two visits a year were required.
Special District	An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are
Special Revenue Fund	A governmental fund used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.
State Proposition 36	A State initiative passed by the voters in 2000 requiring probation and drug treatment program, not incarceration, for conviction of possession, use, transportation for personal use or being under the influence of controlled substances, and similar parole

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Tax Anticipation Notes	Notes or warrants issued in anticipation of collection of taxes, usually returned only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.
Tax Rate	The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neith
Teeter	An alternative method of distribution of tax levies and collections and of tax sale proceeds known as the "Teeter Plan" (chapter 3 of the Revenue and Taxation Code beginning with section 4701).
Unitary Tax	An annual assessment by the California Board of Equalization on property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas

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AB	Assembly Bill
ADA	American Disabilities Act
AFDC FG/U	Aid for Dependent Children Family Group/Unemployed
AIDS - HPCP	Acquired Immune Deficiency Syndrome
BHS	Behavioral Health Services
CCS	California Children's Services
CCTV	Calaveras Community Television
CDBG	Community Development Block Grant
CHDP	Child Health and Disability Prevention
CMSP	County Medical Services Program
COPS	Citizens Option for Public Safety
CPPA	Calaveras Public Power Agency
CSA	County Services Area
CSBG-CMCAA	Community Services Block Grant - Calaveras Mariposa Community Action Agency
CSD	Community Services District
CUPA/RRA	Certified Unified Program Agency/Rural Reimbursement Account
EDBG	Economic Development Block Grant
EPSDT	Early Periodic Screening, Diagnosis, and Treatment
ERAF	Educational Revenue Augmentation Fund
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GIS	Geographical Information Systems
HIPAA	Health Information Portability and Accountability Act of 1996
HOPTR	Homeowners Property Tax Relief
HVAC	Heating, Ventilation, and Air Conditioning
IHSS	In-Home Supportive Services
IMD	Institution for Mental Disease

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LAFCO	Local Agency Formation Commission
LLEBG	Local Law Enforcement Block Grant
NSF	Non-Sufficient Funds
OASDI	Old Age Survivor and Disability Insurance
OES	Office of Emergency Services
PERS	Public Employees Retirement System
PILT	Payment In-lieu Tax
Prop 36	See SACPA SAPT
Recycling/HHW	Recycling/Household Hazardous Waste
SACPA SAPT	Substance Abuse and Crime Prevention Act - Substance Abuse Prevention and Treatment
SB	Senate Bill
SED	Seriously Emotionally Disturbed
SEP	Special Education Pupils
STBG	State Block Grant
SWAT	Special Weapons and Tactics
TANF	Temporary Assistance to Needy Families
TB	Tuberculosis
TRAN	Tax Revenue Anticipation Note
VLF	Vehicle License Fee