

2008-09 ADOPTED BUDGET

GLOSSARY

COMMONLY USED ACRONYMS

A&T	Assessment and Taxation
CCI	Committee for Citizen Involvement
CDBG	Community Development Block Grant
CE&R	Culture, Education and Recreation
COPs	Certificates of Participation
CPO	Citizen Participation Organization
CWS	Clean Water Services
DARE	Drug Abuse Resistance Education
ESPD	Enhanced Sheriff's Patrol District
FEMA	Federal Emergency Management Administration
H&HS	Health and Human Services
HOME	HOME Investment Partnerships Program
LID	Local Improvement District
LOL	Local Option Levy
LUT	Land Use and Transportation
MSTIP	Metropolitan Streets Transportation Improvement Program
O&C Title III	Oregon & California Title III
PERS	Public Employees Retirement System
PS&J	Public Safety & Justice
SIP	Strategic Investment Program
UGB	Urban Growth Boundary
URMD	Urban Road Maintenance District
WCCCA	Washington County Consolidated Communications Agency

COMMONLY USED TERMS

ACCOUNT	A classification of expenditure or revenue. Example: "Postage" is an account in the Materials and Services category of expenditures.
ADA	American Disability Act recognizes and protects the civil rights of people with disabilities and is modeled after earlier landmark laws prohibiting discrimination on the basis of race and gender. The ADA covers a wide range of disability, from physical conditions affecting mobility, stamina, sight, hearing and speech to conditions such as emotional illness and learning disorders. The ADA addresses access to the workplace (title I), state and local government services (title II), and places of public accommodation and commercial facilities (title III).
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property. See Assessed Value.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Washington County, the Board of Commissioners is responsible for approving an adopted budget.

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 before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget document is approved as a result of the Budget Committee's deliberations. This document is then passed to the Board of Commissioners for revision and, finally, adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BUDGET	Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.
BUDGET COMMITTEE	Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the County.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities. Prepared by the executive officer or chairman of the governing body
BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. For Washington County purposes, a capital outlay must cost \$1,000 or more per item.
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
CONTRACTED SERVICES	Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	That method of accounting which 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 ELECTIONS OFFICER	County clerk or registrar of elections.

COUNTY 2000 PLAN	A five-volume policy document developed by the County Board of Commissioners which created a new service delivery system. The plan distinguishes between municipal and county-wide services in an attempt to achieve tax and expenditure equity. The financial component (Volume 5) has determined the County's criminal justice system (excluding Sheriff patrol) and will be the major priority for general fund monies for the next five years. The remaining services will have steady or decreasing support over the same five years.
COUNTY-WIDE PROGRAMS	Programs that benefit all areas of the county, both within city limits and outside city limits.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for, and serviced by, a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.
DEPARTMENTAL RESOURCES	Resources that are directly attributable to departmental efforts/activities or are otherwise required to be allocated to specific activities or purposes. Also referred to as "dedicated" resources.
DISCRETIONARY RESOURCES	The primary source of funds over which the governing body has some discretion regarding the activities/purposes to which they are allocated.
EARMARKED FUNDS	Revenues designated by statute or constitution for specific purpose.
EMPLOYEE BENEFITS	Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of compensation. Examples are (1) group health or life insurance payments, (2) contributions to employee retirement, (3) social security taxes, and (4) workers' compensation and unemployment insurance payments.
ENCUMBRANCE	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
ENHANCED SHERIFF PATROL	

DISTRICT (ESPD)	This county service district was formed under the provisions of Oregon Revised Statutes, Chapter 451, and approved by the voters in the 1987-88 fiscal year. The district provides an enhanced level of sheriff patrol in the urban unincorporated area of the County. It is funded by a three-year \$3.3 million special serial levy (property tax), has its own board of directors (acting through the County Board of Commissioners) and a five-year sunset clause.
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture and other equipment with a unit value of \$5,000 or more.
FULL-TIME EQUIVALENT (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for county-wide activities. The bulk of the property tax rate is represented by this fund.
GEOGRAPHIC INFORMATION SYSTEM (GIS)	An organized collection of computer hardware, software geographic data and personnel designed to capture, store, update, analyze, display and distribute spatially referenced data.
GOVERNING BODY	County Court, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of a local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICE FUND	Consists of organizations created to perform specified services for other County departments. The services performed are charged to the using department.

LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
LOCAL OPTION TAX	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital project. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or ten years, whichever is less.
MATERIALS AND SERVICES	Accounts which establish expenditures for the operating expenses of County departments and programs. These accounts are numbered from 51000 to 69999.
MUNICIPAL SERVICES	An enhanced level of services that benefit a specific geographical area or target population that is smaller than the County-wide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body that has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See Resolution.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
OTHER CHARGES	Accounts which establish expenditures for expenses other than salary or operations, such as debt service.
PER CAPITA	Amount per individual.
PERMANENT RATE LIMIT	The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government can increase the permanent rate.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROGRAM EVALUATION CRITERIA	A matrix of questions used to evaluate County programs to determine if they should continue within the County service system. The matrix uses criteria such as: (1) is the service duplicated by others? (2) is it mandated? (3) is it controllable by the County?, etc.
PROPOSED BUDGET	Financial and operating program prepared by the budget officer, submitted to the public and the Budget Committee for review.

REAL PROPERTY	Land and the structures attached to it.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or person.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, charges for service, licenses and permits).
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs.
SCHEDULE	A listing of financial data in a form and manner prescribed by the state.
SERVICE OR FUNCTIONAL AREA	A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. Public Safety is a function, which includes the Sheriff, District Attorney and Community Corrections.
SHARED TAXES	Taxes collected by one level of government and distributed in whole or part to other levels according to a formula.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting, waterworks, parks, fire departments).
SUBVENTION	Provision for assistance or financial support, usually from a higher governmental unit.
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at time regular budget was adopted. Cannot be used to authorize a tax levy.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRANSFERS Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

UNAPPROPRIATED ENDING FUND BALANCE Amount set aside in the budget to be used as a cash carry-over to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.

UNINCORPORATED AREA The areas of the County outside city boundaries.

URBAN ROAD MAINTENANCE SERVICE DISTRICT (URMD) This County service district was formed under the provisions of Oregon Revised Statutes, Chapter 451. This district provides an enhanced level of local road maintenance to the urban unincorporated area of the County.

WISARD Washington County Information System and Resource Database. The County's automated financial and human resources management system implemented in 2001.