



APPENDICIES



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JOSEPHINE COUNTY, OREGON
2004-2005 Operating Budget

Glossary of Budget Terms

Adopted Budget: The annual budget document as approved by the budget committee and then adopted by the Board of County Commissioners.

Appropriation: The legal authorization granted by the governing body (Board of County Commissioners) that allocates funds for specific purposes.

Assessed Valuation: A valuation set upon real estate or other property by the County Assessor and the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be collected.

Beginning Fund Balance: Resources received by the County during previous fiscal years which are being included in the resources applied to meet the estimated operating costs of the current fiscal year

Bond: A written promise to pay a specified sum of money (face value or principle amount) at a specified date or dates in the future (maturity date(s)), together with periodic interest at a specified rate.

Budget: A policy statement detailing an entity's plan for the attainment of stated goals during a specified period. This includes estimates of required expenditures and anticipated revenues necessary to carry out stated goals.

Budget Committee: The budget planning board of an entity. It is comprised of the Board of County Commissioners and three appointed Josephine County residents.

CAFR: Consolidated Annual Financial Report.

Capital Outlay: The expenditure category incorporating all material and property expenditures in excess of \$1,000. This includes, but is not limited to, land purchases, the purchase, improvement, or repair of county facilities, or the acquisition of county equipment.

Capital Projects: Activities resulting in the acquisition of or improvement of major capital items such as land, buildings and county facilities.

Capital Projects Funds: Funds used to account for the financial resources to be used for the acquisition of or construction of major capital items.

Charges for Services: A charge imposed by a County department for services rendered to the public. Charges are imposed in order to insure that those citizens receiving the service pay at least a portion of the cost of providing the service.

Contingency: An expenditure classification for those funds reserved to meet unanticipated demands and expenses.

Debt Service: Payment of principle and interest on a long-term obligation.

Debt Service Funds: Funds used to account for the accumulation of resources for, and payment of long-term obligations.

Department Generated Revenues: Monies directly generated by departments as a result of the services provided by the department in the form of charges for services, sale of licenses and permits, fines, intergovernmental grants and shared revenues, or donations and other miscellaneous revenues.

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Enterprise Funds: Funds used to account for the operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the costs of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expendable Trust Fund: A fund used to account for resources received and held by the County in a fiduciary capacity. It is permitted to expend, or spend, the trust corpus, or body. Due to the nature of the purpose of the funds they are accounted for in essentially the same manner as governmental funds.

Expenditure: A fund liability incurred for operations, capital outlay, or other requirement during a budget period.

Fines & Forfeitures: Revenues collected as fines for the violation of laws, rules or regulations, and revenues received due to the forfeiture by an individual of an asset to the County.

Fiscal Year: The twelve-month period from July 1 to June 30 for which the annual budget of the County is prepared and adopted.

Fixed Asset: Assets with a life expectancy in excess of one year, such as land, buildings, furniture and other equipment.

FTE (Full-time Equivalent): This term is used in the budget to designate the equivalent of one full-time employee. One FTE is equivalent to one full-time employee or any combination of part-time employees whose employment percentages total 100%.

Fund: A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

GAAP: Generally Accepted Accounting Principles.

General Fund: A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions, or limitations.

Interfund Transfers & Charges: An expenditure and revenue classification for those expenses charged to one fund by another fund for materials or services rendered or for receipt of monies for specific programs or services.

Intergovernmental Revenues: A revenue category to record the receipt of grants and shared revenues received from another governmental entity.

Internal Service Funds: Funds used to account for the operations of departments or programs that provide services and products primarily to other County departments or programs.

Internal Service Fund Charges: An expenditure classification for those expenses charged by an Internal Service Fund to a department or program for services.

Licenses & Permits: A revenue classification used to record the monies received from the sales of licenses and permits.

Materials and Services: An expenditure classification including major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

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Miscellaneous Revenues: A revenue classification used to record revenues that do not meet the definition of other revenue classifications. These include interest earned on fund balances.

Non-Expendable Trust Fund: A fund used to account for resources received by the County in a fiduciary capacity. The only amount that may be expended is the interest earned on the principal. The body of the trust, or the corpus, must remain intact.

O & C Revenues: Revenues received by the county from the federal government for timber harvested on federal government land formerly belonging to the Oregon and California Railroad. This is the primary source of revenue for Josephine County's General Fund. Beginning in 1994-95, O & C Funds were no longer linked to the timber harvest, and were guaranteed by the federal government in a federal safety net program for five years. In October 2000, Congress passed PL 106-393 which guaranteed payment of the safety net money through the County's fiscal year 2006-2007. See budget message for a more detailed explanation.

Operating Budget: The portion of the Josephine County annual budget that applies to non-capital projects and non-capital outlays, transfers, contingency, and ending fund balance.

Personal Services: An expenditure classification used to account for the costs of employees. This classification includes salaries and wages and employer paid benefits.

Program: A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

Resources: Total monies available during a budget period. This includes the estimated balances on hand at the beginning of the budgetary period plus all revenues anticipated being collected.

Revenue: Monies received during the budgetary period to finance County services.

Revised Budget: A budget alternative indicating all changes made to the adopted budget as the result of budget adjustments and the supplemental budget process.

Special Revenue Funds: Funds established for the purpose of accounting for all financial resources and liabilities which, because of special regulations, restrictions, or limitations, must be segregated from other funds.

Supplemental Budget: An amendment made by the governing body to the adopted budget to meet unexpected needs or to authorize the expenditure of revenues, which were not anticipated at the time the regular budget, was adopted.

Tax Levy: The total amount eligible to be raised by general property taxes.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation. The assessed valuation is multiplied by the tax rate to determine the total tax dollars levied.

Unappropriated Ending Fund Balance: An expenditure classification for those funds not appropriated for any purpose and reserved for subsequent fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

**JOSEPHINE COUNTY, OREGON
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Glossary of Acronyms

4-H	Head, Heart, Hands, and Health
A&D	Alcohol and Drug
ADA	Americans With Disabilities Act
ADP	Average Daily Population
ADAPT	Alcohol & Drug Abuse Prevention & Treatment
AFS	Adult and Family Services
APR	Animal Protection & Regulation
ASA	Aids Support and Prevention
BCC	Board of County Commissioners
BOD	Board of Directors
BOM	Building Operations & Maintenance
CAMI	Child Abuse Multidisciplinary Intervention
CAMS	Cost Accounting Management System
CASA	Court Appointed Special Advocate
CATC	Children's Advocacy Treatment Center
CDBG	Community Block Development Grant
CDC	Child Development Center
COLA	Cost of Living Adjustment
COPS	Community Oriented Policing
CPI	Consumer Price Index
CS	Casual & Seasonal Employees
CSP	Community Service Program
CVCP	Crime Victims Compensation Program
DD	Developmental Disabilities
DEQ	Department of Environmental Quality
DHR	Department of Human Resources
DHS	Department of Health Services
DOE	Department of Education
DOR	Department of Revenue
DRC	Day Reporting Center
DTYC	Day Treatment Youth Center
EAA	Experimental Aircraft Association
EHS	Environmental Health Services
EI	Early Intervention
ES&S	Elections System and Software
ESS	Essential Support Services

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ESCE	Early Childhood Special Education
FAA	Federal Aviation Administration
FBO	Fixed Based Operator
FFA	Future Farmers of America
GFOA	Government Finance Officer's Association
GIS	Geographic Information System
GPID	Grants Pass Irrigation District
GPS	Global Positioning System
HIPAA	Health Insurance Portability & Accountability Act
HIV	Human Immunodeficiency Virus
HVAC	Heating/Ventilation/Air Conditioning
IDEA	Individuals with Disabilities Education Act
IFSP	Individual Family Support Plan
ISF	Internal Service Fund
JBH	Jefferson Behavioral Health
JCF	Josephine County Fleet
JCT	Josephine County Transit
JHA	Job Hazard Analysis
JOBS	Program through AFS to find jobs
JOINT	Josephine County Interagency Narcotics Team
LAMP	Lasting Achievements Mentoring Program
LEMS	Local Elections Management System
LGPI	Local Government Personnel Institute
LID	Local Irrigation District
LMA	Local Member Agency
LUBA	Land Use Board of Appeals
LUCA	Local Update of Census Addresses
MAC	Medicaid Administrative Claiming
MED	Mental and Emotional Disabilities
MIP	Micro Information Products
MIRL	Medium Intensity Runway Lighting
NCR	Non-Carbon Reproduction
NT	New Technology
NVIP	North Valley Industrial Park
OAA	Older Americans Act
O&C	Oregon and California Railroad

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ODDS	Oregon Developmental Disabilities Services
OHP	Oregon Health Plan
OLCC	Oregon Liquor Control Commission
OPA	Oregon Pilot's Association
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Administration
OYA	Oregon Youth Authority
PC	Personal Computer
PEO	Prevention Education Outreach
PM	Particulate Matter
PMI	Preventative Maintenance Inspection
RFP	Request for Proposal
RAPP	Reduce Adolescent Pregnancy Program
RISC	Reduced Instruction Set Computer
RLDC	Rural Land Development Code
RV	Recreation Vehicle
RVCOG	Rogue Valley Council of Governments
SCF	Services to Children and Families
SDS	Self Directed Support
SE	Service Element
SOASTC	Southern Oregon Adolescent Study and Treatment Center
SOLIS	Southern Oregon Library Information System
SOREDI	Southern Oregon Regional Economic Development Incorporated
SORPU	Southern Oregon Regional Psychiatric Unit
SORT	Southern Oregon Regional Task Force
SPCA	Society for the Prevention of Cruelty to Animals
STARS	Students Today Aren't Ready for Sex
TAP	Teen Abstinence Program
TRAN's	Tax Revenue Anticipation Notes
TSG	The Software Group
TWIST	The WIC Information System Tracker
UGB	Urban Growth Boundary
UNIX	Universal Interactive Executive
USDA	United States Department of Agriculture
USFS	United States Forest Service
VAWA	Violence Against Women Act

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VISTA	Volunteers in Service to America
VOCA	Victims of Crime Act
VOI/TIS	Violent Offender Incarceration/Truth-in-Sentencing
WAN	Wide Area Network
WC	Workers' Compensation
WIC	Women, Infants and Children
YMCA	Young Men's Christian Association



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