

GLOSSARY OF ACRONYMS AND TERMS

AB104 –Legislation passed in 1991 that resulted in a redistribution of sales tax Statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue.

Assembly Bill 489 –Abatement formula approved by the 2005 Nevada Legislature limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property, effective 7/1/06.

ADA – Americans with Disabilities Act.

ADP – Average daily population.

AV – Assessed Valuation.

Accrual Basis – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem – Property Taxes

Adopted Budget – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

Appropriation – Specific expenditures and obligations authorized by the Board of County Commissioners.

Assessed Valuation – The value placed upon real estate or other property by the County Assessor as a basis for levying taxes.

Authorized Position – A full or part time employment position with Washoe County approved by the Board of County Commissioners.

BCC – Board of (Washoe) County Commissioners.

BCCRT – Basic City/County Relief Tax.

Balanced Budget – Adopting a final budget with no deficit spending.

Base Budget – Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Beginning Fund Balance – A revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year.

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

Budget – The County’s plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals.

CAB – Community Advisory Board.

CAFR – Comprehensive Annual Financial Report, audited and published for public distribution.

CARES/SART - Child Abuse Response and Evaluations/Sexual Assault Response Team.

CASA – Court appointed special advocate.

CCHS- Community & Clinical Health Services Division of the Health Department.

CCW - Permit to carry a concealed weapon.

CERT – Citizen Emergency Response Team.

CHSC – Citizen’s Homeland Security Council.

CIP –Capital Improvements Program.

CJIS – Criminal Justice Information System, a national database.

COLA – Cost of living adjustment.

CNU – Consolidated Narcotics Unit.

CPC – Civil Protective Custody.

CPI – Consumer Price Index.

CPS – Child Protective Services.

CSI - Crime Scene Investigation.

Capital Outlay – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more.

Capital Project – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities.

Capital Projects Fund – Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

Category – A major division of the program budget that contains programs and activities.

Consolidated Tax Revenue – The combined local government tax distribution for Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax and Real Property Transfer Tax consolidated by the State legislature in 1998 to be known as the Consolidated Tax.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEA – Drug Enforcement Agency.

DHD – District Health Department.

DWR – Department of Water Resources.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Fund – Fund to account for the accumulation of resources for payment of long-term debt principal and interest.

Department Request – The annual budgetary alternative prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

EIP – Environmental Improvement Program.

EMS – Emergency Medical Services.

EOC – Emergency Operations Center.

EPA – Environmental Protection Agency.

ESD- Equipment Services Division of the General Services Department.

Encumbrance – Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

Expenditures – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period.

FIS – Forensic Investigation Section.

FTE – Full time equivalent position.

FTMS –Financial Trend Monitoring System.

Fiscal Year – The twelve month period beginning July 1 and ending the following June 30 for Washoe County.

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.

Fund Balance – Within a governmental fund, the difference between assets and liabilities.

Fund Types –Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

GAAP – Generally Accepted Accounting Principles as adopted by accounting standards boards.

GED – General Educational Diploma.

GFOA –Government Finance Officers Association.

GIS –Geographic Information System.

GST – Government Services Tax.

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.

General Tax Supported Budget of the County – The General, Health and Public Works Construction Funds comprise the unrestricted resources of the County.

Governmental Funds –include four (4) classifications: general fund, special revenue funds, capital project funds and debt service funds (see separate definitions).

HMO – Health Maintenance Organization.

HR – Human Resources.

HVAC – Heating, ventilation, air conditioning systems.

HASTY Team – Community volunteer public safety/search and rescue team.

ICMA – International City/County Managers' Association.

ITAC –Information Technology Advisory Committee.

Infrastructure – Physical assets of the county (streets, water, sewer, public buildings and parks.)

Intergovernmental Transactions – Transactions between two legally separate governmental entities.

JAG – Justice Assistance Grant.

KK – Kids Kottage – Emergency shelter for children in foster care.

LEOSA – Law Enforcement Officer Safety Act.

LEPC – Local Emergency Planning Council.

LOS – Level of Service.

Liability – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

MSA – Metropolitan Statistical Area.

MVFT –Motor Vehicle Fuel Tax.

Modified Accrual Basis – The accrual basis of accounting where revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with certain exceptions.

NAC - Nevada Administrative Code.

NCIC – National Criminal Information Center.

NCJIS – Nevada Criminal Justice Information System, a statewide database.

NDOT –Nevada Department of Transportation.

NHS – Nevada Humane Society.

NIMS – National Incident Management System.

NRS –Nevada Revised Statutes.

Other Uses – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

PCI –Pavement Condition Index.

PAVER – Pavement management program utilized by the Public Works Department to determine the Pavement Condition Index.

Per Capita – Per unit of population.

Personal Services – An expenditure classification encompassing all expenditures relating to county employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

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.

Program Budget – Budget that allocates money to the functions or activities of the county, rather than to specific items of cost.

Proprietary Funds –used to account for a government’s ongoing organizations and activities that are similar to those found in the private sector. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis.

RAVEN – Regional Aviation Enforcement Unit (law enforcement aircraft patrol).

REMSA – Washoe County’s regional ambulance service.

RFP – Requests for Proposals.

RODS – Realtime Outbreak and Disease Surveillance system.

RPSTC –Regional Public Safety Training Center.

RPTT –Real Property Transfer Tax.

RRIF – Regional Road Impact Fee.

RSCVA – Reno-Sparks Convention & Visitors Authority

RTC – Regional Transportation Commission.

Restricted Funds – Monies designated for a specific purpose only.

Revenue – Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees and charges, interest on investments, and fines and forfeitures.

Revenue Bond – A written bond backed by the revenue generated by a specific fund.

SAD –Special Assessment District.

SAFE – Special Advocate for Elders.

SAP –Systems, Applications and Products in Data Processing; the County’s enterprise system software.

SAR – Search and Rescue.

SB 254 –amended NRS 377.080 effective July 1, 2998 to form the Local Government Tax Distribution Fund. This fund consists of local government revenues from six sources: Supplemental City/County Relief Tax (SCCRT), Basic City/County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Motor Vehicle Privilege Tax and Real Property Transfer Tax.

SCAAP – State Criminal Alien Assistance Program.

SCCRT –Supplemental City-County Relief Tax.

STMGID –South Truckee Meadows General Improvement District.

Salary Savings – Unspent budget authority allocated for personnel costs.

Services and Supplies – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment and contracted services.

Special Revenue Funds –Funds to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

TMWA – Truckee Meadows Water Authority.

TRPA – Tahoe Regional Planning Agency.

Taxable Valuation – 35% of assessed valuation.

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

Tax Rate – The amount of tax levied for each \$100 of taxable valuation.

Transfers In/Transfers Out – The flow of assets, either cash or the value of goods, between governmental funds.

Unappropriated Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for cash flow purposes.

Unrestricted Funds – Monies not designated for a specific purpose.

WCRCs – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff's Office.

WIC – Women, Infant and Children's food nutrition program.

WMD – Weapons of Mass Destruction.

WMF – Water Management Fee.

WINNet –Washoe Integrated Network; Division responsible for implementation and support of SAP, the County's enterprise system financial software.