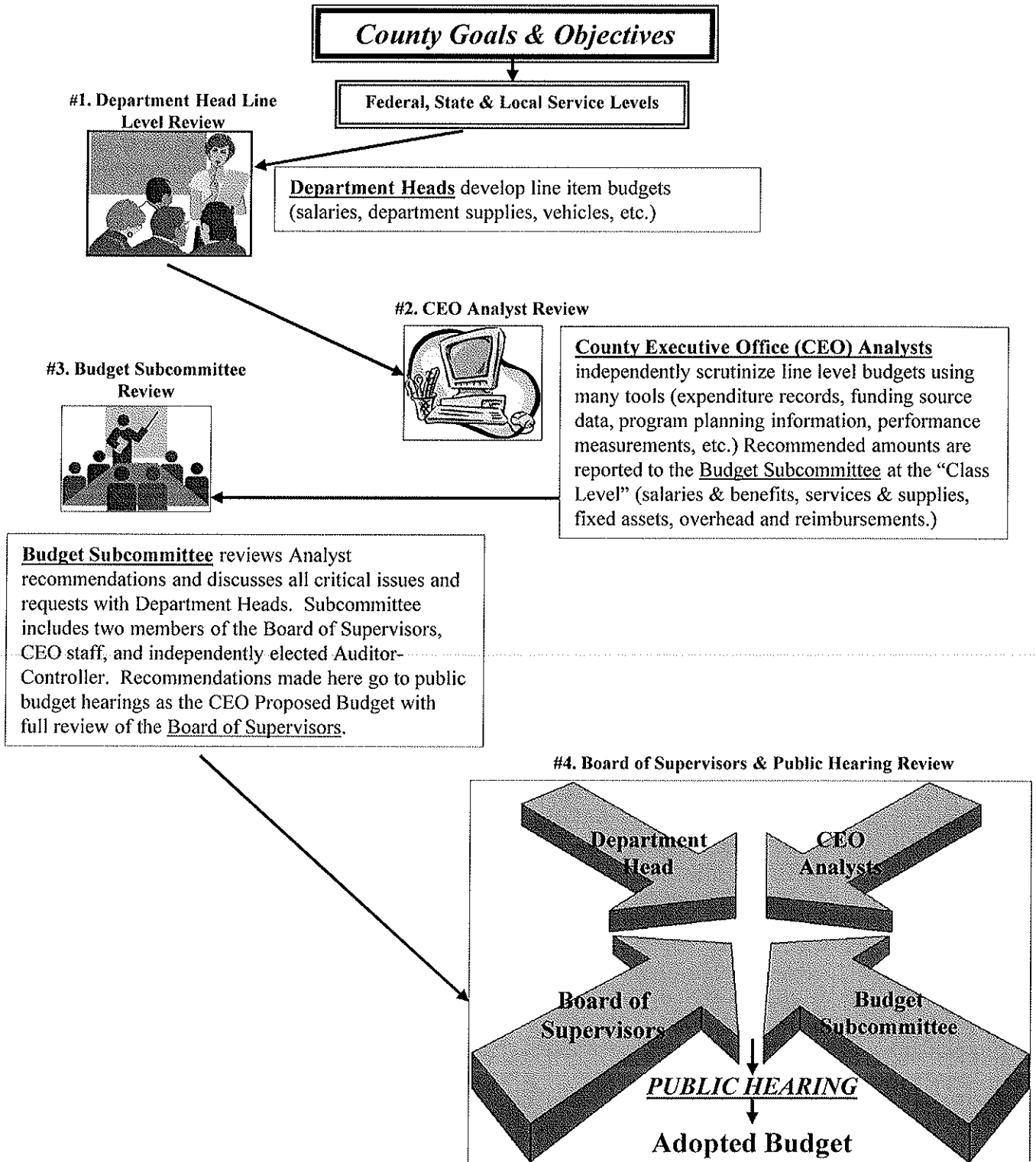


Budget Development Process

Four Levels of Review



**Schedule of Revenue and Expenditure Budget Detail by Service Budget Unit and Fund
Fiscal Year 13-14 Budget**

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
Clerk of the Board	10101	0101	6,120	1,019,152
Annual Audit Services	10102	0101	-	29,700
County Executive Office	10103	0101	-	1,193,635
Assessment & Valuation	10201	0101	17,300	2,272,498
Auditor-Controller	10202	0101	42,450	1,416,214
Tax Collection & Treasury	10203	0101	87,250	1,028,949
Purchasing	10204	0101	3,200	292,584
Collections	10205	0101	211,969	249,139
Other Financing Sources & Uses	10206	0101	41,663,317	(1,220,943)
Trial Court Funding	10207	0101	1,052,047	1,430,674
Wildwood Estates Escrow	10209	0101	-	3,060
Wildwood Estates Escrow	10209	1268	280	-
Comm Fac Dist N0. 1190-1 WWE	10210	1186	6,700	178
Provision for Contingency	10212	0101	-	100,000
Building Debt Financing	10214	0101	-	1,796,114
Legal Counsel	10301	0101	50,500	991,366
Personnel Services	10401	0101	-	852,024
Elections	10501	0101	84,189	1,022,756
Facilities Management	10702	0101	499,283	2,227,267
Capital Facilities Projects	10801	0101	45,000	98,098
Criminal Justice Temp Fac Construction	10803	1304	146,803	138,495
Economic Development	10902	0101	-	125,000
Economic Development	10902	1650	18,360	57,033
Economic Development	10902	1684	10	-
Assessment Appeals Board	11001	0101	-	7,155
IGS Administration	11003	0101	-	12,802
Insurance-Property & Casualty	11004	0101	-	94,929
Risk Management Administration	11005	0101	-	-
Historical Landmarks	11006	0101	-	196
Information Systems	11007	0101	58,190	1,446,740
Geographic Information Systems	11008	0101	274,874	396,965
Surveyor	11009	0101	103,801	104,322
Cable TV	11010	0101	-	54,618
Cable TV	11010	1190	88,100	75,638
Insurance-Probation Fire Insurance Claim	11011	1137	275	19,926
Transit Self-Insurance	11012	1785	27,551	27,551
Insurance - Worker's Compensation	11015	1350	143,600	430,580
Other Debt Financing	11016	3150	306,504	306,504
Court Security	20101	0101	835,400	1,126,908
Grand Jury	20102	0101	-	84,907

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
District Attorney	20103	0101	752,957	3,303,366
District Attorney	20103	1369	21,600	21,445
District Attorney	20103	1454	88	-
District Attorney	20103	1457	80	-
Public Defender	20107	0101	300,970	1,955,951
Child Support Services	20109	1125	4,263,818	4,263,818
Conflict Indigent Defense	20111	0101	70	481,757
Dispute Resolution	20112	1486	18,730	20,000
2011 Realignment-Low Level Offender/Parole	20113	1482	655,105	655,105
2011 Realignment-Adult PRCS	20114	1482	1,442,584	664,164
2011 Realignment-Trial Court Security	20115	1482	835,400	835,400
2011 Realignment-District Attorney PRCS/Parole	20116	1482	12,868	12,868
2011 Realignment-Public Defender PRCS/Parole	20117	1482	12,868	12,868
2011 Realignment-Juvenile Justice YOBG/Re-Entry	20118	1482	224,851	224,851
Sheriff Services	20201	0101	2,855,488	12,696,092
Sheriff Services	20201	1141	250	-
Sheriff Services	20201	1168	22,000	-
Sheriff Services	20201	1169	25,000	4,450
Sheriff Services	20201	1171	503,000	346,170
Sheriff Services	20201	1450	31,500	53,677
Sheriff Services	20201	1453	36,200	16,296
Sheriff Services	20201	1642	101,000	108,787
Sheriff Services	20201	1675	34,300	-
Sheriff Services	20201	1679	1,200	-
Sheriff Services	20201	1680	2,700	-
2011 Realignment-Law Enforcement Services	20202	1482	1,173,892	1,173,892
2011 Realignment-Juvenile Justice LLESS	20203	1482	507,820	507,820
Dispatch Services	20204	0101	780,814	1,570,179
Corrections	20301	0101	3,908,923	8,793,231
Corrections	20301	1324	40,000	40,000
Corrections	20301	1333	70,000	70,000
Corrections	20301	1339	119,292	83,200
Inmate Medical Services	20302	0101	182,000	1,994,350
Truckee Operations	20304	0101	524,086	1,611,377
Juvenile Hall	20310	0101	928,859	2,859,811
Juvenile Hall	20310	1359	3,500	3,500
Probation	20320	0101	2,774,735	3,794,903
Probation	20320	1322	147,187	215,264
Probation	20320	1323	28,326	28,326
Probation	20320	1452	10	-
Probation	20320	1639	225,751	358,815
Probation	20320	1640	283,736	300,273
Agriculture Services	20601	0101	331,239	578,203
Building Inspection	20602	1123	1,069,290	1,154,278

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
Weights & Measures	20603	0101	89,316	135,359
Recorder	20701	0101	765,570	765,570
Recorder	20701	1154	42,000	23,425
Recorder	20701	1155	42,000	1,393
Recorder	20701	1157	180,000	23,360
Recorder	20701	1336	5,800	6,100
Emergency Management	20702	0101	335,000	486,538
Animal Control	20704	0101	170,365	800,133
Animal Control	20704	1355	500	18,000
Animal Control	20704	1357	150	-
Animal Control	20704	1358	2,600	-
Fish & Wildlife	20705	1113	2,100	4,825
Community Development Agency Admin	20707	1123	10,000	10,000
Planning	20708	1120	567	-
Planning	20708	1123	1,495,086	1,720,314
Planning	20708	1630	4,902	25,000
Code Compliance	20709	1119	56,200	142,000
Code Compliance	20709	1123	459,477	457,328
Public Safety Augmentation	20710	1468	6,072,001	6,072,001
DPW Administration	30100	1114	-	-
Roads-Administration	30101	1114	202,242	129,343
Mitigation Funds	30102	1325	3,000	71
Mitigation Funds	30102	1400	210,000	178,129
Mitigation Funds	30102	1401	10,050	9,999
Mitigation Funds	30102	1419	16,500	67
Mitigation Funds	30102	1672	5,000	67
CSA/PRD	30103	3151	29,388	29,949
CSA/PRD	30103	3152	26,979	26,979
CSA/PRD	30103	3154	3,070	3,082
CSA/PRD	30103	3175	14,534	12,913
CSA/PRD	30103	3197	15,365	7,375
CSA/PRD	30103	3213	3,367	6,747
CSA/PRD	30103	3214	1,896	2,139
CSA/PRD	30103	3215	74,345	124,689
CSA/PRD	30103	3216	3,422	5,450
CSA/PRD	30103	3230	6,391	6,234
CSA/PRD	30103	3231	522	1,012
CSA/PRD	30103	3232	15,960	17,842
CSA/PRD	30103	3233	22,884	6,024
CSA/PRD	30103	3234	90	1,361
CSA/PRD	30103	3237	6,514	9,215
CSA/PRD	30103	3252	16,762	16,187
CSA/PRD	30103	3253	2,351	3,987
CSA/PRD	30103	3254	26,177	23,287

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
CSA/PRD	30103	3258	1,859	1,985
CSA/PRD	30103	3260	4,128	2,706
CSA/PRD	30103	3261	11,784	4,436
CSA/PRD	30103	3263	7,305	1,663
CSA/PRD	30103	3264	8,135	5,326
CSA/PRD	30103	3282	12,575	3,842
CSA/PRD	30103	3283	14,750	2,334
CSA/PRD	30103	3284	3,295	1,164
CSA/PRD	30103	3285	6,108	9,724
CSA/PRD	30103	3286	52,626	51,814
CSA/PRD	30103	3289	13,980	3,905
CSA/PRD	30103	3290	25,850	20,728
CSA/PRD	30103	3291	2,150	1,150
CSA/PRD	30103	3292	50	49,300
CSA/PRD	30103	3294	4,892	6,435
CSA/PRD	30103	3437	69,594	25,122
CSA/PRD	30103	3440	4,675	3,659
CSA/PRD	30103	3470	3,175	2,834
Roads Engineering	30104	1114	1,147,653	1,147,653
Roads Maintenance	30107	1114	6,988,000	7,166,420
Electrical Service Availability	30120	1629	3,812	3,800
Roads Capital Improvements	30154	1114	2,340,200	2,533,417
Public Health Administration	40101	1335	9,100	7,299
Public Health Administration	40101	1589	456,414	427,569
Health & Wellness	40102	1589	1,098,931	1,098,931
Health & Wellness	40102	1603	150,150	150,150
Behavioral Health Administration	40103	1512	475,324	876,714
Behavioral Health Administration	40103	1589	1,364,573	1,363,088
Children's Behavioral Health	40104	1156	10,000	10,000
Children's Behavioral Health	40104	1512	1,089,394	1,150,808
Children's Behavioral Health	40104	1589	6,172,591	6,172,589
Alcohol & Drug Programs	40105	1144	18,841	18,841
Alcohol & Drug Programs	40105	1145	1,165	1,165
Alcohol & Drug Programs	40105	1146	18,695	18,695
Alcohol & Drug Programs	40105	1589	1,455,930	1,531,414
Emergency Medical and Preparedness	40107	1147	167,179	182,000
Emergency Medical and Preparedness	40107	1150	284,000	283,000
Emergency Medical and Preparedness	40107	1589	114,582	114,582
Environmental Health	40108	1123	2,156,193	2,156,193
Environmental Health	40108	1124	9,200	61,270
County Medical Services Program	40109	1589	1,915,667	1,915,670
Adult Behavioral Health	40110	1512	1,649,654	2,935,344
Adult Behavioral Health	40110	1589	6,410,667	6,410,964
Public Health Client Services	40114	1589	2,866,839	2,866,839

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
Social Services Realignment	40118	1480	5,375,199	5,068,619
Behavioral Health Realignment	40119	1480	2,461,361	2,675,611
Environmental Health Realignment	40120	1480	236,058	236,058
Public Health Realignment	40121	1480	727,992	741,030
Juvenile Hall Realignment	40122	1480	214,617	192,980
Vector Control	40123	1123	190,000	190,000
Health CCS Realignment	40129	1480	186,464	308,984
Behavioral Health 2011 Realignment	40130	1481	3,946,508	3,696,894
SB 163 California Wraparound Program	40140	1589	230,000	249,456
Solid Waste - Oil	40401	1131	265	2,843
Solid Waste Administration	40402	0101	-	156,005
Health & Human Services Administration	50101	1589	59,000	162,997
Social Service Administration	50102	1589	500	500
Adult Services Administration	50103	1589	2,110,642	2,110,642
Child Welfare Services Administration	50104	1589	3,194,077	3,194,077
Eligibility Services Administration	50105	1589	9,016,313	9,016,313
Child Welfare Services Assistance	50204	1589	4,677,207	4,677,207
Eligibility Services Assistance	50205	1589	4,673,046	4,673,046
In-Home Supportive Services	50206	1589	2,297,621	2,297,621
Social Services 2011 Realignment	50207	1481	3,171,843	3,170,738
Veterans Services	50501	1589	160,996	188,537
Housing & Community Services Admin	50601	1607	58,570	57,570
Community Services	50602	0101	-	15,000
Community Services	50602	1711	236,616	236,616
Energy Assistance	50603	1618	15,000	15,000
Energy Assistance	50603	1653	469,047	469,047
Homebuyer Assistance	50604	1621	408,000	408,000
Housing Development/Rehabilitation	50605	1435	-	3,463
Housing Development/Rehabilitation	50605	1608	70,800	150,061
Housing Development/Rehabilitation	50605	1610	42,500	42,500
Housing Development/Rehabilitation	50605	1614	219,822	219,192
Housing Development/Rehabilitation	50605	1645	31,500	267,179
Housing Development/Rehabilitation	50605	1700	180	-
Victim/Witness	50608	0101	238,359	271,670
Victim/Witness	50608	1153	10,500	10,500
Library Services	60201	1165	2,282,983	2,373,023
Farm Advisor	60301	0101	-	45,322
Conservation	60401	1130	-	24,735
Recreation Mitigation Fees	70101	1626	1,600	226,106
Recreation Mitigation Fees	70101	1627	500	16,093
Recreation Mitigation Fees	70101	1628	300	45,900
Solid Waste -Western	91001	4117	1,684,521	1,094,913
Solid Waste -Eastern	91002	4118	189,257	195,182
Transit Services	91003	4281	3,994,444	3,994,444

Service Budget Unit Title	SBU #	Fund	Revenues	Expenditures
Airport	91004	4116	1,092,277	1,069,876
Fleet Management	92001	4290	1,372,255	1,427,705
Insurance - General Liability	92002	4356	801,067	1,105,064
Insurance - Benefits	92003	4352	190,830	196,193
Insurance - Benefits	92003	4355	457,252	418,216
Insurance - Benefits	92003	4498	865,464	816,368
Central Services	92004	4332	565,163	565,163
Fleet Services	92005	4291	2,440,200	2,440,200
Total			180,768,004	183,473,716

Fiscal Year 13-14 Budget	Revenues	Expenditures
General Fund	59,973,641	60,571,646
Special Revenue Funds	106,835,129	109,272,242
Debt Service Funds	306,504	306,504
Enterprise Funds	6,960,499	6,354,415
Internal Service Funds	6,692,231	6,968,909
Total	180,768,004	183,473,716

Independent County Authorities	SBU #	Fund	Revenues	Expenditures
Wastewater Admin	91005	4700	1,850	1,850
Lake Wildwood Zone 1	91005	4727	824,612	762,198
Lake Wildwood Zone 1 Operation & Maint.	91005	4728	3,170,219	3,154,703
Lake Wildwood Zone 1 LaSalle Project	91005	4729	86,746	86,699
Lake Wildwood Cap Imprv	91005	4730	250,500	250,000
Cascade Shores Debt Assessment	91005	4733	18,674	16,958
Cascade Shores Zone 8	91005	4734	226,925	320,879
North San Juan Zone 4	91005	4736	69,803	45,995
Lake of the Pines Zone 2	91005	4740	2,577,508	3,068,044
Lake of the Pines Zone 2 LaSalle Project	91005	4741	216,925	216,745
Lake of the Pines Debt Assessment	91005	4743	1,110,590	948,958
Gold Creek Zone 5	91005	4749	10,499	16,491
Mountain Lake Estates Zone 7	91005	4751	23,588	20,934
Penn Valley Zone 6	91005	4771	373,558	615,382
Valley Oaks Ct Zone 12	91005	4775	10,126	2,580
Higgins Village Zone 11	91005	4789	80,590	75,360
Eden Ranch Zone 9	91005	4796	31,878	28,352
NSJ Sewer Assessment	91006	4201	4,148	3,806
Finance Authority	93010	3631	1,648,130	1,648,130
Total Independent County Authorities			10,736,869	11,284,064

Glossary of Budget Terms

Account Level (of Appropriations/Expenditures)

Major category of proposed or actual expenditure as defined by State regulations. Expenditure accounts are grouped into classes, which include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intra-Fund Transfers and Other Financing Uses. Budget appropriations are adopted at the class level.

Accounting Standards – The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

Accrual Basis of Accounting – A method of accounting in which revenues (income) are recorded when *earned but not received*, and expenses are recognized when a *liability is incurred but not paid*.

Adopted Budget – An annual spending plan, adopted by the Board of Supervisors pursuant to California Government Code, that describes sources and uses of funds.

Agency Fund – A fund established by the County to receive money on behalf of individuals or other governments; the County has little or no discretion over these monies. Examples include Employees' Pension Fund and Property Tax Allocation Funds.

Agency/Department – The basic organizational structure of the County. Heads of Agencies and Departments, except elected officials, report directly to the County Executive Officer.

Appropriation – Legal authorization, established by adoption of the budget, to make expenditures or enter into obligations for specific purposes.

Assessed Property Value – The value of property for the purpose of levying property taxes.

Assessed Valuation – A valuation set on real estate as a basis for levying taxes. Real estate in Nevada

County is assessed at 100% of full market value.

Authorized Positions (Salary Resolution) – The number of permanent full-time and part-time positions authorized by the Board of Supervisors. This represents the maximum number of permanent positions that may be filled at any one time unless an over-hire is approved by the County Executive Officer for a short period of time.

Balanced Budget Plan – A budget plan in which fund sources equal uses. The legal requirements for a balanced annual budget are established by the State of California per Section 29000 et. seq. of the California Government Code.

Bond – A promise to repay borrowed money on a particular date, often ten or twenty years in the future. Most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals. Bonds are a mechanism used to obtain long-term financing, commonly for specific purposes.

Budget Amendment – A revision of the adopted budget. An increase in appropriations requires a four-fifths vote by the Board of Supervisors. Budget amendments occur periodically throughout the fiscal year, as spending priorities shift. Amendments not increasing appropriations may be approved by the County Executive Officer.

CAFR – Comprehensive Annual Financial Report. An annual report compiled by the Auditor-Controller and sent to the State Controller.

Capital Assets – In the past, these were referred to as "Fixed Assets." They are long-lived tangible assets usually with a useful life of more than three years and a value of \$5,000 or more. Capital assets include buildings, equipment, vehicles or improvements, but do not include land. In the private sector, they are referred to most often as property, plant and equipment.

Capital Budget – A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of



Glossary of Budget Terms

revenues, and lists each project or acquisition.

Capital Improvements Plan (CIP) – A list of capital projects for a five-year period.

Capital Projects Funds – Governmental funds established to account for resources used for the acquisition of large capital improvements other than those accounted for in operating budgets.

Cash Basis Of Accounting – A method of accounting in which revenues are recorded only when cash is *received* and expenditures are recorded only when *payment is made*. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles; local governments must use the accrual basis, rather than the cash basis of accounting. See also “Accrual Basis of Accounting.”

Cash Flow – The net cash balance at any given point. The Treasurer of Nevada County, assisted by the Auditor-Controller, prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly and quarterly basis.

CEO –County Executive Officer of the County of Nevada.

CFO – Chief Financial Officer of the County of Nevada.

CIP – See Capital Improvements Plan.

COLA – Cost Of Living Adjustment, usually calculated annually.

Comprehensive Annual Financial Report (CAFR) – The audited report of annual financial data for the County of Nevada, prepared by the Auditor-Controller. The CAFR summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

Contingency - An amount from the estimated

revenues for the current budget year that is set aside to meet unforeseen circumstances. Expenditures from contingency require a 4/5 affirmative vote of the Board of Supervisors.

Debt Service – Annual principal and interest payments that the local government owes on money that it has borrowed.

Debt Service Funds – One or more funds established to account for expenditures used to repay the principal and interest on debt.

Direct Expenses – Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments or operating units.

Elected Official – Members of the Board of Supervisors are elected by district. Officials elected countywide are the Treasurer-Tax Collector, Auditor-Controller, Assessor, Clerk-Recorder, Sheriff and District Attorney. The County Superintendent of Schools and Superior Court Judges are elected countywide but are not county government officers.

Encumbrance – Income that is set aside when a purchase order or contract is approved. The encumbrance assures suppliers that sufficient funds will be available once the order is filled. Encumbrances are also known as obligations.

Enterprise Fund – A separate fund used to account for services supported primarily by service charges. Examples include the Airport, Solid Waste, Transit, Fleet and Sanitation District Funds.

Entitlement Program – A program in which funding is allocated according to eligibility criteria. All persons or governments must meet the criteria specified by Federal or State laws in order to receive the benefit.

Equipment Replacement Reserves – Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.



Glossary of Budget Terms

Estimated Revenue – The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure – An appropriation used for goods and services ordered and received whether paid or unpaid, including provisions for debt retirement (if not reported as a liability of the fund from which it is retired) and capital outlays.

Extra-Help – Temporary employees of the County who are not included in the Salary Resolution. These employees do not receive benefits (i.e. medical, dental, life insurance and paid vacation time).

Fiduciary Funds – Funds that account for resources that county government holds in trust for individuals or other governments.

Fiscal Year (FY) – The fiscal year is the period during which revenue is received, obligations are incurred, encumbrances are made and appropriations are expended. The County's fiscal year is July 1 through June 30.

FTE – See Full-Time Equivalent.

Full-Time Equivalent (FTE)/Staff Year – The number of hours per year that a full-time employee is expected to work. If there are two workers, each of whom works half that number of hours per year, the two workers together equal one full-time equivalent or one staff year.

Fund – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

Fund Balance – The difference between a fund's assets and its liabilities. Fund balances may be *non-spendable, restricted, committed, assigned or unassigned*. Categories of Fund Balance require a four-fifths vote to appropriate funds for expenditure.

Non-spendable Fund Balances are inherently non-spendable.

Restricted Fund Balances have externally enforceable limitations on use.

Committed Fund Balances are self-imposed limitations set in place prior to the end of the period.

Assigned Fund Balances are limitations resulting from intended uses, such as for information technology infrastructure, certificates of participation (COP) lease payments, capital facilities projects, and vacation and leave liability.

Unassigned Fund Balances are residual net resources.

Fund Balance Carryover – The difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, this represents the sum of over-realized or unanticipated revenues and unspent commitments or assignments at the end of each fiscal year.

FY – Fiscal Year.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

General Fund – The major fund in most governmental units, the General Fund accounts for all activities not accounted for in other funds.

General Fund Allocation – The difference between department-generated revenues and corresponding expenditures funded within the General Fund. This amount is shown to reflect the amount of General Fund support provided to a department required to operate their programs over and above the revenue they generate. The Board of Supervisors approves these amounts at Budget adoption.

General Purpose Revenues – Locally generated revenues derived from property taxes, sales taxes, vehicle license fees and fund balance. General Purpose Revenues may be used for any purpose, which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. The Board of Supervisors controls their usage.



Glossary of Budget Terms

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards used by state and local governments for financial recording and reporting which have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

Grant – A payment of money from one governmental unit to another, or from a governmental unit to a non-profit agency. Grants are often earmarked for a specific purpose or program. Generally, grants do not have to be repaid by the recipient.

Indirect Expenses – Those elements of expense necessary in the production of an article or the performance of a service but not an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, etc.

Inter-fund Transfers– Transfers of costs between different funds. May be reflected as expenditures (fund receiving service) or revenues (fund providing service).

Intergovernmental Revenue – Revenues from other governmental jurisdictions in the form of grants, entitlements, shared revenues or payments *in lieu* of taxes. The County receives intergovernmental revenue from Federal, State and other local governmental agencies.

Internal Service Charge – Annual budgetary charges from servicing departments (such as Information Services, Fleet Services, Personnel, liability insurance), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as intrafund transfers offsetting their appropriation (from General Fund departments) or as revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone/mail services, vehicles, personnel and insurance, etc.

Internal Service Funds (ISF) – One or more funds that account for the goods and services provided by one department to another within government on a cost reimbursement basis. Departments that use internal services (e.g., General Services – Fleet and Central Services, Information Systems) will budget for such services.

Intrafund Transfers – Accounting mechanism to show expenditure transfers or reimbursements between operations within the same fund (an example would be the General Fund). This mechanism is used to better reflect location of department costs.

Line-Item Budget – A budget format prescribed by the State Controller. The County's line-item budget shows activities grouped by an organizational unit such as a department. The term "line-item" refers to account and sub-account detail typically provided for revenue by source (e.g., secured taxes, sales tax), and objects of expenditure (e.g., permanent salaries, utilities, office equipment, etc.).

Mandate – A requirement of the State or Federal government that the County perform a task in a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mandated Programs/Discretionary Service Level (MDSL) – This is a category for programs that are required by law, but the level of service is optional. An example of a program in this category is the General Relief Program. The State mandates the program; the Board of Supervisors sets the aid payment rate and has discretion in deciding how this program is administered. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.

Mandated Programs/Mandated Service Level (MMSL) – This is a category for programs over which the Board has no discretion. CalWORKs is an example: the County is required to operate this program, the service is targeted to a population meeting eligibility standards set by the State, time deadlines are imposed, and the aid payment schedule and County participation rate is set by the State.



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Measure F – A Nevada County voter-approved initiative passed in March 1996 that required that one half or more of the tax revenues from the state Motor Vehicle In Lieu tax must be expended on public road, way and highway improvements in the unincorporated portion of the County without reducing other funding for roads. The Board of Supervisors may make findings that roads do not require these funds and thereupon re-allocate them to other purposes. Measure F does not contain a “sunset” clause so it remains in force until repealed by the voters of Nevada County.

Mental Health Services Act (MHSA) - Approved by California voters in November 2004 as Proposition 63. MHSA provides an ongoing funding stream based on a 1% tax on personal incomes in excess of \$1 million, to support new "system transforming" mental health services. The funds cannot be used to support pre-existing levels of service.

Mentally Ill Offender Crime Reduction Program (MIOCR) – Competitive grant from the California Correction Standards Authority pertaining to the treatment of mentally ill criminal adult and juvenile offenders.

Mission – The purpose or general assignment of the organization, i.e. what the organization is striving to do over a continuous period of time. See the “Executive Summary” for Nevada County’s Vision, Mission and Goals.

Net County Cost (NCC) – Total requirements less total sources. This figure represents the part of a budget unit’s appropriation that is financed by the General Fund’s non-departmental revenues, such as property taxes, sales taxes and interest earnings.

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 Financing Sources – Non-operating revenue source such as funds moved from one fund to another.

Overhead Cost Allocation (A-87) – Office of Management and Budget (OMB) Circular A-87 sets forth principles and standards for determining costs applicable to county programs funded by the federal and state governments. Under A-87, the County is required to uniformly allocate its overhead costs in order to ensure that externally (state and federal) funded programs are charged an equitable share of those costs. Under the Countywide Cost Allocation Plan, the County uses A-87 guidelines to claim reimbursement for services provided by departments that do not charge directly for services rendered. For example, the Auditor-Controller’s Office does not charge departments for payroll services, nor does County Counsel for legal services. Rather, the cost of providing payroll and legal services is recovered through A-87 charges.

Pentamation – The financial management software used by the County for budget development, financial management, and payroll processing.

Performance Measures – Indicators used in the budget to show items such as: the amount of work accomplished; the efficiency with which tasks were completed; and the effectiveness of a program that is often expressed as the extent to which objectives were accomplished.

Position – A position is an approved job for a person or persons working full-time or part-time. A position is usually listed by the title of its classification.

Program Revenues – Revenues generated by programs and/or dedicated to offset the program’s costs.

Proposition 172 – Common name for a half-cent Public Safety Sales Tax approved by the voters of California. Nevada County also has a voter approved one-eighth cent addition to the sales tax to support the county’s libraries, known as “Measure C.” The sales tax rate in Nevada County is 8.375%.

Recommended Budget – The Recommended Budget is submitted by the County Executive Officer and may be amended following public hearings and Board budget deliberations, which take place in June. The Recommended Budget may include reductions to meet budget targets or to



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address revenue changes, as well as specific recommendations for additional funding for proposed projects, activities or purchases.

Recommended Services – Continuation or changes to service and staffing levels after budget recommendations have been adopted by the Board of Supervisors.

Revenue – Source of income to an operation from any funding source other than fund balance.

Salaries and Benefits (also called Class 1) – A class and object level of expenditure reflecting the County’s compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay and various types of premium pay. Benefits include the County’s share of the costs for health, dental, life insurance, retirement, Social Security and Workers’ Compensation.

Salary and Staffing Resolutions – The master roster of all authorized positions in the County, delineated by department, and the salary ranges for each position. These Resolutions are maintained by the Human Resources Department Any amendments must be adopted by the Board of Supervisors.

Service Budget Unit – A distinct service entity within the County budget which has a mission and/or funding source sufficiently unique to require an object of expenditure and source of revenue description in the Budget.

Special Districts – 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 entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts (NID), park districts (Western Gateway) sanitation and solid waste districts, fire protection districts, school districts and transit authorities. There are more than 20,000 special districts in California.

Special Revenue Fund – Funds used to account for

proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Road Fund is an example of this type of fund. See “Measure F.” In accordance with GASB34, a Special Revenue Fund must have a separate budget adopted annually.

Staff Year/ FTE – In concept, one person working fulltime for one year. In the County, salary and benefit costs are based on the number of staff-years of various classifications required to provide a certain level of service. A normal fiscal year is equal to 2,088 staff hours, although occasionally there are years with full time equivalent hours of 2,080 or 2,096.

Tax and Revenue Anticipation Notes (TRANS) – Notes sold by the County of Nevada that stabilize cash flow during the year. They are secured by anticipated tax and other revenue collections.

Teeter Borrowing Program – Short-term obligation notes, secured by future collections of delinquent property taxes, and used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

Total Appropriations and Total Revenues – The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the budget period.

Transient Occupancy Tax (TOT) – A tax of 10% of the rental receipts charged for temporary lodging in a hotel, motel or other similar temporary lodging facility.

Values – A statement of the core beliefs of an organization reflecting its organizational culture and how it relates to its external environment.

Vehicle License Fee (VLF) – Annual registration fee imposed on vehicles.

Vision – The image of what an organization might be and want to become at some point in the future. A picture of future desired outcomes. See the Budget Executive Summary for the adopted Nevada County Vision, Mission and Values statements.

