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GLOSSARY OF TERMS AND ABBREVIATIONS

A & P - Administration and Planning

Accrual Basis of Accounting - The system of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Ad Valorem Taxes - Taxes levied in amounts proportional to the value of the objects of the tax. In Oregon this is largely a tax upon the true cash value of real property.

Appropriation - An authorization from the Board of County Commissioners to spend money for specific purposes - limited to a single fiscal year.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Beginning Working Capital - The original cash or asset advance appropriated to a fund in order to continue that fund.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets; land, buildings, improvements, and equipment valued at more than \$100 and having a life expectancy greater than one year.

Cash Transfer - Any transfer of resources from one fund to another.

C.C.A. - Community Corrections Act (State of Oregon)

C.E.T.A. - Comprehensive Employment and Training Act.

C.H.P.A. - Comprehensive Health Planning Agency.

Contingency - Resources set aside to provide for unforeseen expenditures or for anticipated expenditures or uncertain amount.

CRISS - Columbia Regional Information Sharing System.

Dedicated Resources - Resources stipulated before the commencement of the fiscal year for the operation of an organization without regard for varying quantities of service provided by the agency during the fiscal year. These include grant matches from outside the County.

Detox - Detoxification, an alcoholic recovery program.

D.M.V. - Department of Motor Vehicles.

D.P.A. - Data Processing Authority

D.U.I.I. - Driving Under the Influence of Intoxicants.

Enterprise Fund - Is established to finance and account for services and commodities furnished by a governmental unit to other governmental units and the general public. Amounts expended from the fund are restored to it by billing the users for the services provided. Enterprise funds differ from working capital funds largely in that the latter provide services only to subdivisions of the Data Processing Fund and the Recreation Facilities Fund.

Federal Sources - A contribution from the federal government to Multnomah County. The contribution is usually made to support a specified function or program, but it may also be provided for general purposes.

Fines and Forfeitures - A sum of money imposed as a penalty for an offense; mainly traffic and parking fines.

Fiscal Year - ORS 294.311 prescribes for any municipal corporation with the power to levy taxes a fiscal year commencing on July 1 and closing on June 30.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, resources and equities which are segregated for the purpose of carrying on specific activities.

General Fund - Is used to account for resources not allocated to specific purposes by law or contractual agreement; that is, any activity not financed from other funds is automatically financed from the General Fund.

General Revenues - Revenues not pegged to the operation of a specific agency, although they may be derived from the operation of several organizations comprising a system. These are taxes, fines, interest and miscellaneous revenues not attached to the operation of a specific organization.

H.C.D.S. - Health Care Delivery System.

History Only Fund - A fund which is no longer used; carried for reference purposes only.

I.D. - Identification.

Levy Outside 6% Limitation/Not Subject to Limitation - As provided in Article XI, Section 11, subsection (3) of the Oregon Constitution, "that portion of any tax levied with is specifically voted outside the tax base and the portion of any tax levied which is for the payment of bonded indebtedness and interest thereon is not subject to the 6% tax limitation."

Levy Within the 6% Limitation - Article XI, Section 11, subsection (1) of the Oregon Constitution lays down the basic rule that no taxing district shall levy a tax in excess of its tax base. (See definition of Tax Base). Note: This means that no district can levy tax amounting to more than 106% of the revenue received the previous year without a vote of the people to either increase the tax base or authorize a levy outside the 6% limitation.

Licensing Permits - Charges made in return for legal permission to carry out specified activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County; consists primarily of local costs-sharing contributions (e.g., Health Contract with the City of Portland).

Materials and Services - Contractual and other services, materials and supplies, travel, building management, etc.

MCCAA - Multnomah County Community Action Agency.

Modified Accrual Basis of Accounting - The system of accounting under which revenues and expenditures are generally on an accrual basis; but under which modifications are made such as: revenues are recorded when received in cash except for those readily available and susceptible to accrual, encumbrances are an admissible accrual, and vacation pay is recorded as expense when paid.

Modified Cash Basis of Accounting - The system of accounting under which revenues and expenditures are generally on a cash basis; but under which limited modifications are made such as: the accrual of federal and state program receivables or payroll payables. (The Audit Guide for State and Local Government Units lists admissible modifications.)

Nondepartmental Expenditures - Appropriations for organizations and expenditures that do not fall logically under control of one of the five departments of Multnomah County government.

O.C.M. - Office of County Management

O.E.O. - Office of Economic Opportunity.

Operational Resources - Resources which are dependent on the quantity of service provided by the organization, i.e., fees, sales, recoveries, rentals, reimbursements, etc.

O.R.S. - Oregon Revised Statutes.

Personal Services - Wages, salaries, fringe benefits, part time, overtime and special premium.

P.R.C. - Police Records Clerk.

Property Taxes - Ad valorem taxes levied primarily on the true cash value of real property; the major source of local government tax revenue.

Service Charges and Fees - Payments for professional or special service; includes public utility charges, health care charges, judicial fees, etc.

Service Reimbursements - Payments made by an organization to a fund for services and/or commodities received therefrom; e.g., payments from most organizations to Fleet Management Fund or Data Processing Fund.

Source of Funds - The origin of monies appropriated to each Operating Unit.

Special Revenue Fund - A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government (e.g. Federal/State Program Fund, Road Fund, Alcohol-Narcotic Enforcement Fund).

State Sources - A contribution from the State of Oregon to Multnomah County. The contribution comes in either the form of shared revenue (e.g., cigarette tax revenues) or partial support cost sharing of a specific program (e.g., Medicaid Demonstration Project).

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either a) the amount of tax levied in any one of the last three years plus 6% thereof or b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied).

2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdictions.

Tax Levy - The total amount of taxes imposed by a governmental unit.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Total Cash, Revenue - The dollar amount of actual revenues received from any source for any given fund.

Total Requirements - Total cash plus service reimbursements and cash transfers.

Trust Fund - Is used to account for assets held by a governmental unit as trustee or agent, acting in a fiduciary capacity for other individuals, private organizations or governmental units, having no equity of ownership over such funds.

Unfunded Liability - An actuarial term describing a situation where projected commitments to expend money exceed the projected resources that will be available to make the payment.

Vector Control - A program to keep down the population of disease-carrying organisms, especially rats and mosquitoes.

Working Capital Fund - Is established to finance and account for services and commodities furnished by one department to another within a single governmental unit. Amounts expended from the fund are restored to it by service reimbursements from organizations in other funds. Working capital funds differ from enterprise funds in that the latter provide services to the general public and outside organizations as well as to subdivisions of the government.

EXPLANATION OF REQUIREMENT DETAIL

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
<u>PERSONAL SERVICES</u>		
510	<u>Full Time</u>	- Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
520	<u>Part-Time</u>	- Salaries and wages for straight time for positions for less than the standard work week or positions for the standard work week to exist less than the full fiscal year.
540	<u>Overtime</u>	- Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
550	<u>Premium Pay</u>	- Amounts paid in excess of normal hourly rates for shift differential, work out of class, equipment operations, hazardous duty, and holiday work.
570	<u>Fringe Benefits</u>	- Amount contributed by the County for employee benefits, including social security, workman's compensation, pensions, and insurance.

MATERIALS AND SERVICES

	<u>External Materials and Services</u>	- Materials and services provided by organizations that are not part of the County government.
611	<u>Professional Services</u>	- Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
612	<u>Printing and Reproduction</u>	- Rental of reproduction equipment, purchase of reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
613	<u>Utilities</u>	- Electricity, water, natural gas, fuel, oil, and garbage service.
614	<u>Communications</u>	- Telephone and telegraph charges.
620	<u>Postage</u>	- Inter-office mail and U.S. postage provided by City-County Distribution.
615	<u>Insurance</u>	- Liability insurance, fire insurance, employees bonding, and other insurance. See 570-Fringe Benefits for personnel insurance.
616	<u>External Data Processing</u>	- Charges for data processing services when done by contract with private or non-County organizations.
617	<u>Equipment Rental</u>	- Rental of equipment from companies or individuals outside the County.
618	<u>Repairs and Maintenance</u>	- Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
621	<u>Office Supplies</u>	- Stationary, envelopes, forms, maps, and other consumable office supplies.
622	<u>Janitorial Supplies</u>	- Cleaning and sanitation supplies.
623	<u>Operating Supplies</u>	- Fuel, oil, parts, and other motor vehicle repair and maintenance items; plumbing and electrical supplies, chemicals, drugs, and other items consumed in the normal course of operations.
624	<u>Minor Equipment and Tools</u>	- Tools and equipment with a unit cost of \$100 or less.
625	<u>Clothing and Uniforms</u>	- Clothing and uniforms provided by the County.
626	<u>Maintenance Supplies</u>	- Lumber, paint, gravel, asphalt, pipe, concrete, and other supplies used in repair and maintenance activities.
627	<u>Food</u>	- Costs of food provided by the County.
631	<u>Education and Travel</u>	- Classes, seminars, etc., and approved travel to such activities.
633	<u>Local Travel and Mileage</u>	- Public transit and mileage pay.
651	<u>Space Rentals</u>	- Rent of land, buildings, offices, storage, etc.
659	<u>Miscellaneous</u>	- Items that cannot be classified in the above object titles.
	<u>Internal Service Reimbursements</u>	- Services provided by County organizations
960	<u>Motor Pool Services</u>	- For use of County vehicles.
970	<u>Building Management Services</u>	- For services provided by Facilities Management Division.
950	<u>Data Processing Services</u>	- For services provided by Data Processing Authority.
940	<u>Indirect Costs-Grants</u>	- For services provided by the County to grant-funded programs.
990	<u>Other Internal Services</u>	- For services provided to organizations in one fund by an organization in another fund.
<u>CAPITAL OUTLAY</u>		
710	<u>Land</u>	- For purchase of land.
720	<u>Buildings</u>	- For purchase, construction, or betterment of buildings owned by the County.
730	<u>Other Improvements</u>	- For the purchase, construction, or betterment of of structures other than buildings (such as roads, sewers, etc.)
740	<u>Equipment</u>	- For the purchase of equipment with a unit cost of \$100 or more and a lifespan of more than one year.

REVENUE CLASSIFICATIONS

An attempt has been made to roughly classify resources, especially in the the General Fund, in order to distinguish between revenue tied to a particular agency, and that available for general purposes. The classifications are as follows:

a) Dedicated Resources

Resources which are pre-designated for the operation of an organization or program. They include federal and state revenues designated to the operation of specific services, federal and state grant matches, and transfers from funds dedicated to certain purposes.

b) Operational Resources

Fees and revenues deriving from the operation of county services. These are the "charges and recoveries" assigned to each department in the General Fund.

c) General Resources

Resources which are independent of the operation of particular agencies or which derive from the operation of several agencies which comprise a system. General resources include tax receipts, interest on investments, fines, and interfund transfers of a general nature. In the Federal-State Fund, general revenues include all local matches to grants and other organizations in the fund.

BASIS OF ACCOUNTING - ALL FUNDS

FUND	BASIS OF ACCOUNTING
General Fund	Modified Accrual
Road Fund	Modified Accrual
Federal-State Program Fund	Accrual
Animal Control Fund	Modified Accrual
Alcohol-Narcotic Law Enforcement Fund	Modified Accrual
Assessment District Bond Sinking Fund	Modified Accrual
Assessment District Bond Operating Fund	Accrual
Assessment District Improvement Fund	Accrual
Bicycle Path Construction Fund	Accrual
Capital Reserve Fund	Accrual
County School Fund	Modified Accrual
Data Processing Fund	Accrual
Debt Fund	Modified Accrual
Inverness Fund	Accrual
Insurance Fund	Accrual
Library Serial Levy Fund	Modified Accrual
Motor Pool Fund	Accrual
Recreational Facilities Fund	Modified Accrual
Revenue Sharing Fund	Accrual
Sewage Facilities Fund	Accrual
Tax Title Land Sales Trust Fund	Modified Accrual
Emergency Communications Fund	Modified Accrual
Urban Renewal Fund	Modified Accrual

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