

# Appendix

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## GLOSSARY OF TERMS

The glossary provides the definitions of terms which are commonly used throughout the annual budget document.

**4-H:** The youth development program of Washington State University Extension. It is managed jointly by the U.S. Department of Agriculture, Washington's land grant university (WSU), and Pierce County government.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Enterprise Funds and Internal Service Funds use the accrual basis. Other Pierce County funds use a modified accrual basis under which expenditures, other than accrued interest on general long-term debt, are recorded when incurred. Revenues are recorded in the accounting period when measurable and available. Revenues such as interest earnings on investments, rents, interfund payments for services, and payments from other governmental units are measurable and are recorded when earned. However, revenues derived from taxes, license and permit fees, and fines and forfeits are not always measurable and available, and are thus recognized only when the cash is received.

**Annual Budget:** A plan of financial operation for a given period which outlines the estimated expenditures to provide services or accomplish a purpose together with the estimated revenues which will finance those expenditures. The annual budget includes the estimated cost of operations, debt service, and capital outlay for all operating funds. Budgets must be balanced so that estimated total expenditures equal estimated total revenues. Once adopted by the County Council, the fund totals appropriated become maximum spending limits. Legal authority and requirements for Pierce County's operating budget are found in the Revised Code of Washington (RCW 35A.33).

**Appropriation:** A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes. For budgetary/operating funds these appropriations lapse at the end of each calendar year. For capital project funds the appropriations do not lapse but continue in force until fully expended or the purpose for which they were issued or established has been accomplished or abandoned.

**Assessed Valuation:** The fair market value of both real (land and buildings) and personal property as determined by the Assessor-Treasurer's Office for the purpose of establishing property taxes.

**Assets:** Tangible and intangible resources owned or held by the government which have probable future economic benefit, including cash, investments, receivables, inventories, equipment, fixtures, and buildings.

**Balanced Budget:** A budget where planned expenses do not exceed the amount of revenue or funding available.

**Biennium Budget:** A financial operations plan (budget) spanning two years.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the bond issue to which it is related. Some common types of bonds include:

- **Revenue Bond** – This type of bond is backed only by the revenues from a specific enterprise or project such as a utility district.
- **Special Assessment Bond** – A special type of municipal bond used to finance a development project. Interest owed to lenders is paid by taxes levied on the property benefiting from the particular bond-funded project.

**General Obligation (GO) Bond** – This type of bond is backed by the full faith, credit, and taxing power of the government.

- **Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

**Capital Improvement Plan (CIP):** The long term, six-year plan for capital expenditures for public facilities and infrastructure (buildings, roads, major renovations, etc.). The CIP is a plan of work and proposed expenditures. Only expenditures and revenues proposed for the first year of a project are incorporated into the annual budget.

**Cash Basis:** The method of accounting under which transactions are recognized only when cash changes hands.

**Cost Accounting:** Method of accounting which identifies and records all costs incurred to carry out a particular activity or to deliver a particular service.

**Cost Allocation Plan:** Employed to distribute central service costs which are incurred when providing common purpose services benefiting more than one cost objective, and not readily assigned to the cost objectives specifically benefited. These costs are considered "indirect." In Pierce County, these indirect cost service areas or "cost centers" include Fiduciary, Human Resources, Legal, and General Management. All of these cost centers are within the General Fund. Pierce County prepares two separate Countywide Central Service Cost Allocation Plans, the 2CFR PART 225 Plan and the Full Cost Plan.

**Deficit:** (1) The excess of liabilities of a fund over its assets (see Fund Balance). (2) The excess of expenditures over revenues during a single accounting period; or, in the case of enterprise and internal service funds, the excess of expenses over revenues and non-operating revenues (expenses) during an accounting period.

**Depreciation:** (1) The portion of the cost of a fixed asset which is charged as an expense during a particular period, or (2) the expiration in the service life of fixed assets attributable to wear and tear, deterioration, or obsolescence.

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. The encumbrance ceases when the obligation is paid or accrued.

**Enterprise Funds:** Used to report the same functions presented as business-type activities in the government-wide financial statements. Examples are the sewer utility, Chambers Creek Regional Park, solid waste management, airport, and ferry services.

**Entity:** The basic financial reporting unit, such as a fund.

**Executive Strategic Objectives:** These objectives guide the County in the development of department budgets and performance measures.

**Expenditure:** The payment for goods and services. Expenditures are recorded when the cost of goods or a service is rendered or a liability is incurred.

**Expenses:** Expenses represent the total cost of operations during a period, including depreciation and amortization.

**Fiduciary Funds:** Resources held for the benefit of parties outside the government and are not available to support County programs.

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**Fiscal Year:** A twelve-month period designated as the operating year by an entity. For Pierce County, the fiscal year is the same as the calendar year.

**Fund Balance:** In general, the fund balance is the excess of an entity's assets over liabilities and includes those revenues not required for expenditure in the current budget year. Restricted fund balances are those revenues reserved for a specific future purpose. In enterprise and internal service funds the term "unrestricted net assets" is used to refer to the fund balance.

**General Fund:** Receives unrestricted County revenue which is used to finance activities such as law enforcement, detention facilities, the judicial system, parks, recreation programs, and general governmental services.

**Governmental Funds:** Consists of the General, Special Revenue, Debt Service, and Capital Project Funds and are governed by accounting standards developed specifically for government.

**Grant:** A contribution of assets (usually cash) by a governmental unit or other organization to another governmental unit. Typically, grants are made to local governments from the state or federal government for specified purposes.

**Interfund Services/Revenue:** Interfund services are transactions between individual funds of Pierce County, as opposed to transactions between the County and private vendors or other governments. Internal service funds are the primary providers of interfund services and receive revenues from other County funds for these services.

**Input/Output Measures (IOM):** Specific quantitative measures of work performed or results achieved through an activity or program.

**IT Cost Allocation:** A cost model for building and maintaining information systems. This model relates approved investments and Information Technology (IT) costs, and provides detailed cost information, the equitable funding of shared systems, and the ability to audit expenses.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Major Funds:** Funds that have at least 10% of total governmental or enterprise expenditures or have at least 5% total expenditures for governmental and enterprise funds. Pierce County has three major funds, General, Road, and Sewer.

**Maturities:** A specific time when an investment or a debt instrument becomes due.

**Operating Revenue:** Sources of revenue received during a fiscal year such as taxes, intergovernmental revenues, license and permit fees, fines and forfeits, charges for services, and grants and contributions.

**Operating Transfer In/Out:** Authorized transfers from one fund to another fund to support operations of the receiving fund.

**Other Funding Sources:** Revenue sources other than operating revenues, such as operating transfers from other departments, sale of fixed assets, interfund loans, bond proceeds, contributed capital, and estimated use of beginning fund balance.

**Performance Measures:** Measures are developed for each departmental budget. These measures are specific and quantifiable statements of what major items will be accomplished in this fiscal year (see Executive Strategic Objectives).

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**Performance Ratios:** Quantitative measures, such as the extent to which growth in real (inflation adjusted) resources has kept pace with service demands, used to show budget-related trends.

**Property Tax Levy:** The amount of property tax allowable under state law which a county government may levy annually without approval by a vote of the county's registered voters. State law fixes the maximum levy in dollars per \$1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase.

**Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Resources:** Total dollars available for appropriation, including estimated operating revenues, interfund transfers, and other financing sources, such as the sale of fixed assets, contributed capital, and estimated use of beginning fund balance.

**Subsidiary Ledger:** A group of accounts, all of which pertain to one company or activity.

**Trust Fund:** A fund managed on behalf of another comprised of a variety of assets intended to provide benefits to an individual or organization.

**Working Capital (Advance):** Funds provided to cover payments that may arise in the future, or to guarantee performance of a contract or service.

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**GLOSSARY OF ACRONYMS / ABBREVIATIONS**

1T	1-Ton
AC	Asphalt Cement
ACO	Animal Control Officer
ACP	Annual Construction Program
ACQ	Acquisition
ADA	Americans with Disabilities Act
ADF	Average Daily Flow
ADP	Average Daily Population
ADR	Aging and Disability Resources
AFIS	Automatic Fingerprint Identification System
ALI	Automatic Location Identification
ANI	Automatic Number Identification
APM	Applications and Project Management
ASE	Automotive Service Excellence
ASST	Assistant
ATLAS	Automated Tax and Land-Value Access System
ATM	Aggregate Trailer Mass
AVE	Avenue
AVG	Average
BARS	Budgeting, Accounting, and Reporting System
BHCTSC	Behavioral Health Crisis Triage Stabilization Center
BLDG	Building
BLVD	Boulevard
BPA	Best Permitting Agency / Best Public Agency
BUD	Budget
CA	Cleared with Arrest
CAB	Cleared with Arrest (Booking)
CAFR	Comprehensive Annual Financial Report
CANC	Cleared with Arrest – No Charges
CASA	Court Appointed Special Advocates
CASI	Cleared with Arrest – Summons Issued

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CBGC	Chambers Bay Golf Course
CCB	County-City Building
CCN	Combined Communications Network
CCP	Chambers Creek Properties
CCRWWTP	Chambers Creek Regional Wastewater Treatment Plant
CD	Chemical Dependency
CDBG	Community Development Block Grant
CDC/CD	Community Development Corporation / Community Development
CFP	Capital Facilities Plan
CIP	Capital Improvement Plan/Commercial Inspection Program
CLE	Continuing Legal Education
CLP	Computer Lifecycle Program
CMF	Central Maintenance Facility
COLA	Cost of Living Adjustment
COOP	Continuity of Operations Plan
CPU	Central Processing Unit
CR	Creek
CRAB	County Road Administration Board
CRP	County Road Project
CT/CRT	Court
CTE	Career Tech Educator
CWA	Cascade Water Alliance
DAC	Department of Assigned Counsel
DAS	Distributed Antenna System
DD	Developmental Disabilities
DEM	Department of Emergency Management
DEPT	Department
DEV	Development
DIR	Director
DIST	District
DNA	Deoxyribonucleic Acid
DOC	Document

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DOE	Department of Ecology
DR	Drive
DSHS	Department of Social and Health Services
DUI	Driving Under the Influence
DV	Domestic Violence
E	East
ECEAP	Early Childhood Education Assistance Program
ECON	Economic
EEO	Equal Employment Opportunity
EIS	Environmental Impact Statement
EMAP	Emergency Management Accreditation Program
EOC	Emergency Operations Center
EP	East Precinct
EPA	Environmental Protection Agency
EQ	Equipment
ESB	Environmental Services Building
ESS	Equipment Services Section
EST	Estimate
ETN	Excise Tax Affidavit Number
EXT	Extension
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FFA	Future Farmers of America
FJC	Family Justice Center
FL	Floor
FM	Facilities Management
FMA	Flood Mitigation Assistance
FMLA	Family and Medical Leave Act
FPB	Fire Prevention Bureau
FPM	Finance and Performance Management
FT	Foot
FTE	Full Time Equivalent (staff)

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FY	Fiscal Year
FYCOES	Family, Youth & Community Outreach and Education Strategies
GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMA	Growth Management Act
GO	General Obligation
GOB	General Obligation Bond
HB	House Bill
HIV	Human Immunodeficiency Virus
HMGP	Hazard Mitigation Grant Program
HOME	Investment Partnership Program
HR	Human Resources
HRS	Hours
HS	Human Services / Healthcare Systems
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
HWY	Highway
I	Interstate
I/C	In Custody
IO	Infrastructure and Operations
IOM	Input / Output Measures
IPD	Implicit Price Deflator
IT	Information Technology
ITA	Involuntary Treatment Act
IVR	Interactive Voice Response
JBLM	Joint Base Lewis-McChord
K-9	Canine Unit
K-12	Kindergarten to 12 <sup>th</sup> Grade



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KBTU	One Thousand British Thermal Units
KEY PEN	Key Peninsula
KPN	Key Peninsula North
LCC	Lakewood Community Center
LE	Law Enforcement
LETPP	Law Enforcement Terror Prevention Program
LIFE	Leadership Instruction & Field Experiences
LLC	Limited Liability Company
LOS	Level of Service
LRI	Land Recovery Incorporated
LTAC	Lodging Tax Advisory Committee
LTD	Long Term Debt
LTGO	Limited Tax General Obligation
LUAC	Land Use Advisory Committees
M&O	Maintenance and Operation
MCE	Miscellaneous Current Expense
MCIRT	Mobile Community Intervention Response Team
ME	Medical Examiner
METH	Methamphetamine
MGD	Million Gallons per Day
MGMT	Management
MGR	Manager
MHz	Megahertz
MNT	Maintenance
MP	Mile Post
MSAG	Master Street Address Guide
MT	Mount
MTG	Meeting
MVET	Motor Vehicle Excise Tax
N	North
NAIC	North American Industry Classification
NCF	No Charges Filed

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NE	Northeast
NO	Number
NOFA	Notice of Fund Availability
NPDES	National Pollutant/Pollution Discharge Elimination System
NW	North West
O/C	Out of Custody
OASI	Old Age and Survivors Insurance
OFM	Office of Financial Management (State of Washington)
OP	Operations
OR	Oregon
ORG	Organization
P&I	Principal and Interest
PA	Prosecuting Attorney
PALS	Planning and Land Services
PAN	Physical Activity Nutrition
PC	Pierce County / Personal Computer
PCC	Pierce County Code
PCILF	Pierce County In-Lieu Fee Program
PCTV	Pierce County Television
PERC	Public Employment Relations Commission
PLC	Programmable Logic Controller
PLU	Pacific Lutheran University
PNGA	Pacific Northwest Golf Association
PPW	Planning and Public Works
PROS Plan	Park, Recreation, Open Space Plan
PS	Puget Sound
PSA	Public Service Announcement
PSAP	Public Safety Answering Points
PSBH	Puget Sound Behavioral Hospital
PSESD	Puget Sound Educational Service District
PSTAA	Puget Sound Taxpayer Accountability Account
PT	Point

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PW	Public Works
PWTF	Public Works Trust Fund
RAC	Resource Advisory Committee
RCW	Revised Code of Washington
RD	Road
REET	Real Estate Excise Tax
RFHMP	Rivers Flood Hazard Management Plan
RFP	Request for Proposal
RFQ	Request for Quotation
S	South / Service Thresholds
SAAS	Software as a Service
SB	Senate Bill / School Bus
SCADA	Supervisory Control and Data Acquisition
SCWCS	Single Countywide Communications System
SD	Software Development / Site Development
SE	Southeast
SEPA	State Environmental Protection Act
SFR	Single Family Residence
SHB	Substitute House Bill
SHSP	State Homeland Security Program
SIU	Special Investigations Unit
SORP	Sex Offender Registration Program
SQ. FT.	Square Foot
SR	State Route (Number) / Senior
SRC	Sprinker Recreation Center
SS	Spatial Services
SS911	South Sound 911
SSMIC	South Sound Manufacturing Industrial Council
ST	Street
STD	Sexually Transmitted Disease
STOP	Sewer-Traffic Operations Project
SUV	Sport Utility Vehicle

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SW	Southwest
SWM	Solid Waste Management / Surface Water Management
SWMP	Solid Waste Management Plan
TAC	Tacoma
TBD	To Be Determined
TC	Training Center
TEU	Twenty-Foot Equivalent Container Units
TI	Tenant Improvement
TIP	Transportation Improvement Program
TIW	Tacoma Narrows Airport (code)
TMDL	Total Maximum Daily Load
TPA	Tourism Promotion Area
TPCHD	Tacoma Pierce County Health Department
TRU	Telephone Reporting Unit
U.S.	United States
UASI	Urban Areas Security Initiative
UGA	Urban Growth Area
ULID	Utility Local Improvement District
US&R	Urban Search & Rescue
USA	United States of America
USGA	United States Golf Association
UV	Ultra Violet
V	Volume
V/S	Service Standard
VA	Veterans Affairs / Veterans Administration
VFW	Veterans of Foreign Wars
VHF	Very High Frequency
VOIP	Voice Over Internet Protocol
VP	Violence Prevention
W	West
WA	Washington
WA TF1	Washington Task Force 1

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WCMF	West County Maintenance Facility
WDFW	Washington Department of Fish and Wildlife
WQ	Water Quality
WSAC	Washington State Association of Counties
WSBA	Washington State Bar Association
WSD	Workload Service Data
WSDOT	Washington State Department of Transportation
WSH	Western State Hospital
WSU	Washington State University
WTP	Wastewater Treatment Plant
WW	Wastewater
WWTP	Wastewater Treatment Plant
YMCA	Young Men's Christian Association
YR	Year
YTD	Year to Date
YWCA	Young Women's Christian Association

**Appendix**

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