

## Glossary of Terms

<b>AA</b>	Alcohol Abusers
<b>ADA</b>	Americans with Disabilities Act
<b>Adopted Budget</b>	The financial plan for the fiscal year beginning January 1. Required by law to be approved by the County Board.
<b>Amended or Revised Budget</b>	The current year adopted budget adjusted to reflect all budget amendments approved by the County Board through the date indicated.
<b>AN</b>	Abused & Neglected Children
<b>AODA</b>	Alcohol and Other Drug Abuse
<b>APE</b>	Adaptive Physical Education – a specially designed PE program for students who cannot participate in a regular gym class due to physical or behavioral difficulties.
<b>Appropriation</b>	An authorization made by the County Board that permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
<b>Assessed Values</b>	A valuation set upon real estate and certain personal property by the local assessor as a basis for levying property taxes.
<b>Autism</b>	A developmental disability which includes impairments in communication, repetitive activities, resistance to change and/or unusual responses to sensory experiences.
<b>Beginning Fund Balance</b>	The Ending Fund Balance of the previous period (See Ending Fund Balance definition.)
<b>Bond</b>	(Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for a long-term debt to pay for specific capital expenditures.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. Budgets are adopted for the following fiscal year but can be modified.

## Glossary of Terms

<b>Budget Book</b>	The official written document prepared by the Finance Department that presents the Executive's proposed budget to the County board for review and the final adopted document, subsequent to County Board approval and Executive veto (if necessary).
<b>Budget Control</b>	The control or management of a governmental unit of enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
<b>Budget Message</b>	The opening section of the budget, prepared by the County Executive, provides the County Board of Supervisors and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.
<b>Business as Usual</b>	A level of funding that enables an organization to provide the same amount of services in the ensuing fiscal year as the organization is providing in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.
<b>CDB</b>	Cognitive Disabilities-Borderline (children with I Q's from 50 to 70 and low social-adaptive skills)
<b>CDS</b>	Cognitive Disabilities-Severe (children with I Q's less than 50 who exhibit significantly low social and academic functioning skills)
<b>CCDEB</b>	County Children with Disabilities Education Board
<b>CF</b>	Children and Families
<b>CIP</b>	Community Integration Program.
<b>COP</b>	Community Options Program.
<b>CS</b>	Other Community Services
<b>CTHS</b>	County Trunk Highway System.
<b>Charges for Services</b>	User charge for services provided by the county.

## Glossary of Terms

<b>Commissions and Boards</b>	Members consist of both County Board Supervisors and citizens. Most commission and board members are appointed by the County Executive and approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.
<b>County Board Chairman</b>	A County Board member elected by the County Board. This position refers all matters directed to the County Board to the appropriate standing committees of the Board, and also is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of the County Board Committees.
<b>County Board of Supervisors</b>	The acting county legislative body. Comprised of thirty-one supervisors from separate districts. Supervisors are elected for two-year terms in April of even numbered years.
<b>County Executive</b>	A non-partisan position elected at large for a four-year term. The Executive is responsible for coordinating and directing all administrative and management functions of the county that are not vested in other elected officials. The Executive has the power to appoint the heads of all county departments, except those headed by elected officials or state statutory boards and commissions. The Executive appoints the members of most boards and commissions. Appointments are subject to County Board confirmation. A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the Members elect of the County Board is necessary in order to override a County Executive veto. The current County Executive term ends in April 2003.
<b>DA</b>	Drug Abusers
<b>DD</b>	Developmentally Disabled
<b>DPI</b>	Department of Public Instruction
<b>DS</b>	Delinquents/Status Offenders
<b>DT</b>	Detention
<b>Defeasance</b>	Defeasance occurs with the refunding of an outstanding bond issue by the final payment, or provision for future payment, of principal and interest on a prior issue.

## Glossary of Terms

<b>Debt Service</b>	Payment of interest and repayment of principal to holders of a government's debt instruments.
<b>Debt Service Fund</b>	Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.
<b>Demand</b>	A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.
<b>Department</b>	For budgeting purposes, any distinct government organizational entity receiving direct funding approved by the County Board.
<b>Direct Charges</b>	Those expenses that 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 expenses.
<b>Division</b>	An organizational unit level normally reported to the department level (e.g. Administrative, Public Works).
<b>EC</b>	Early Childhood (children ages 3 through 5 years)
<b>ED</b>	Emotionally Disturbed (children who have severe, frequent, and chronic emotional problems in two out of three environments: home, school, and community)
<b>EEN</b>	Exceptional Education Need
<b>EL</b>	Elderly
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service. To commit funds for a future expenditure.
<b>Ending Fund Balance</b>	Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.
<b>Enterprise Fund</b>	Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of a governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

## Glossary of Terms

<b>Equalized Assessed Valuation</b>	A valuation set upon real estate and certain personal property by the municipal assessor equalized statewide by the State Department of Revenue and used as a basis for levying property taxes.
<b>Expenditure</b>	This term refers to the outflow of funds paid, or to be paid, for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. This term applies to all funds. NOTE" An encumbrance is not expenditure; an encumbrance reserves funds to be expended.
<b>Fees, Fines, &amp; Costs</b>	Rental charges and penalties controlled by the state or county. Costs are reimbursements for expenditures incurred by the county.
<b>Financing Sources Other</b>	These are funding sources for a particular activity. Typically, these include prior year earned revenues, capitalized interest, or an application of fund balances.
<b>Fiscal Year</b>	Any twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.
<b>Fringe Benefits or Employee Group Benefits</b>	Benefits provided to county employees, including group health and life insurance, retirement, Social Security.
<b>FS</b>	FS Adults/Children
<b>Full Time Equivalent (FTE)</b>	A term used to compare the hours budgeted for permanent, temporary part-time, and overtime based on 2080 hours annually of a full time position.
<b>Functional Area</b>	Departments are grouped in the annual budget according to the related functions in which they perform. The budget has fourteen functional areas including: Revenues, Governmental Services, Administrative Services, Community Services, Cultural, Planning & Development, Public Works, Criminal Justice & Courts, Human Services, Ridgewood Health Care Center, Child Support, Special Education, Debt Service, and Capital Projects.
<b>Fund Balance</b>	The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.
<b>Funded Positions</b>	The number of authorized positions for which funding is included in the budget for a given fiscal year.

## **Glossary of Terms**

<b>Funding Sources</b>	The type or origination of funds to finance ongoing or one-time expenditures. Examples include revenues such as user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.
<b>Funds</b>	<p>A fund is defined as a fiscal entity that is segregated for the purpose of accounting and reporting. Following is a brief definition of the major types of funds used by Racine County.</p> <ol style="list-style-type: none"><li>1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities or equipment.</li><li>2. Debt Service: to account for the accumulation of resources for and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).</li><li>3. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g. Parks).</li><li>4. General: to account for all financial resources used to fund general government operations not accounted for by other funds.</li><li>5. Internal Service: to account for the cost of providing goods or services by one department to another on a cost-reimbursement basis (e.g. Highway).</li><li>6. Special Revenue: to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. (e.g. Special Education)</li></ol>
<b>General Fund</b>	The general fund is the general accounting fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.
<b>General Obligation Bonds</b>	When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds. The county is authorized and required by law (section 67.05 (10) Wisconsin Statutes) to levy on all property taxable by the county such as ad valorem taxes, without limitation as to rate or amount as may be necessary to pay the notes.
<b>G.I.S.</b>	Geographic Information System.
<b>GR</b>	General Relief

## Glossary of Terms

<b>Grant</b>	A contribution from another governmental unit or outside agency. The contribution is usually made to aid in the support of a specified function, but it sometimes is also for general programs or specific projects.
<b>HI</b>	Hearing Impairment
<b>IA</b>	Income Maintenance Adults/Children
<b>IDEA</b>	Individuals with Disabilities Education Act (Federal)
<b>IEP</b>	Individual Education Plan ( a detailed plan to provide specialized services to each individual child – a plan developed cooperatively between teacher and parent)
<b>IM</b>	Income Maintenance
<b>Indirect Charges</b>	Those expenses that by their nature cannot be readily allocated to a specific activity or project on a direct basis. These expenses are calculated by an outside firm and are reported in the Indirect Cost Plan.
<b>Infrastructure</b>	A permanent installation such as a road, or water transmission system that provides public services.
<b>Interest Income</b>	Interest earned on idle funds that are not immediately needed by the county.
<b>Intergovernmental Revenue</b>	Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from state and federal governments and are made for specified purposes.
<b>Internal Service Fund</b>	Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county or to other governments on a cost reimbursement basis.
<b>JB</b>	Jobs Adults/Children
<b>LD</b>	Learning Disabilities – Children who have normal intelligence, but have significant learning difficulties in two areas
<b>LRE</b>	Least Restrictive Environment – To the maximum extent appropriate, a handicapped child should be educated in an environment with non-handicapped peers

## Glossary of Terms

<b>M-Team</b>	Multidisciplinary Team – Group of specialists, teachers, and parent who evaluate and recommend services based on the needs of the student
<b>MI</b>	Mentally Ill
<b>Mandate</b>	A requirement imposed by a legal act of the federal, state, or local government.
<b>Mill</b>	A mill is .001 of one dollar.
<b>Millage Rate</b>	A rate per one thousand dollars of taxable property values that when multiplied by the taxable value yields the tax levy for a given period.
<b>Miscellaneous (Funding Source)</b>	Revenue other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.
<b>Mission</b>	A statement defining the major reasons for the existence of the department including its purpose in county government.
<b>OA</b>	Other Adults/Children
<b>OHI</b>	Other Health Impaired – Limited strength, vitality of alertness due to chronic or acute health problems such as heart condition, asthma, tuberculosis, etc,
<b>OI</b>	Orthopedically Impaired – Children who have severe physical needs which interfere with their education
<b>OM</b>	Operating Management
<b>OT</b>	Occupational Therapy – therapy for difficulties with fine motor and small muscles that interfere with a child's education
<b>Objectives</b>	The level of service or specific achievement a department estimates will be accomplished in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.
<b>Operating Budget</b>	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and equipment.
<b>Other Revenues</b>	Revenues that are not required to be accounted for elsewhere.
<b>PD</b>	Physically/Sensory Disabled

## Glossary of Terms

<b>Personal Services</b>	Total cost of salaries, wages, and fringe benefits paid to or for employees of Racine County.
<b>Position Summary</b>	The list of budgeted full-time positions within each organizational unit. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2080 hours.
<b>Projected Expense</b>	The estimated expense through the end of the current fiscal year for the respective budget line item.
<b>Property Tax</b>	Taxes levied on both real and personal property according to the property's assessed valuation and the tax rate.
<b>PT</b>	Physical Therapy – therapy for difficulties with gross motor and large muscles that interfere with a child's education
<b>R</b>	Resource – a type of classroom in which a student spends less than 50% of the day in special education
<b>RCOC</b>	Racine County Opportunity Center – Serves children ages birth through 2 years and adult services beyond age 21
<b>RCSO</b>	Racine County School Office – Serves handicapped children ages 3 thorough 21 years – same as CCDEB
<b>Restricted Revenues</b>	Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute, and federal law or administrative guidelines.
<b>Retained Earnings</b>	An equity account reflecting the accumulated earnings of enterprise or internal service funds.
<b>Revenues</b>	Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the county receives including: <ol style="list-style-type: none"><li>1. Intergovernmental Revenues—Funds received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from state and federal governments and are made for specified purposes.</li></ol>

## Glossary of Terms

2. Fees, Fines and Forfeitures—Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities. Funds received as a result of penalties paid by persons having been found in violation of state laws and county ordinances. Funds received as payment for services performed by county agencies.
3. Interest on Investments—Interest earned on idle funds that are not immediately needed by the county.
4. Other Income—Funds received for rents, commissions, and other commercial-type income. Also, transfers from other funds and proceeds from borrowing.

<b>Revised Budget</b>	The adopted budget can be changed by a resolution, report or internal transfer as a result of unanticipated revenues and/or expenditures; it then becomes a revised budget.
<b>SC-I</b>	Self-contained integrated - a type of classroom in which a student spends most of the day working with a special education teacher, but is involved in regular education classes based on individual needs.
<b>SC-M</b>	Self-contained modified - a type of classroom in which a student spends a majority of the day working with one special education teacher
<b>SHC</b>	Supportive Home Care
<b>Sinking Fund</b>	An account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.
<b>SM</b>	Social & Mental Hygiene
<b>SP</b>	Speech/language - therapy for students who exhibit communication/language skills which interfere with their educational program
<b>Special Revenue Fund</b>	Special revenue funds are used to account for the proceeds from special revenue sources that is legally restricted to expenditures for specific purposes.

## Glossary of Terms

<b>Standing Committees</b>	There are eight standing committees of the County Board organized on functional lines. The Executive, Finance, and Personnel Committees deal with administrative policy matters; whereas, the remaining five standing committees (Judiciary and Law Enforcement, Health and Human Services, Land Use, Parks and Environment, Public Works, Legislative, Intergovernmental, and Education) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.
<b>STHS</b>	State Trunk Highway System.
<b>SWC</b>	Southern Wisconsin Center – a state facility for the Developmentally Disabled located in the Union Grove High School
<b>Tax Levy</b>	The total amount to be raised by general property taxes, for the purposes stated in the budget, to support county activities. Property taxes are levied in the current year for subsequent year appropriations.
<b>Tax Levy Rate (Mill Rate)</b>	The amount of taxes levied for each \$1000 (mill) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000 the property tax would equal \$250 ( $\$100 \times \$2.50$ ).
<b>Taxable Value</b>	The assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of property (ad valorem) tax to be levied.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.
<b>TBI</b>	Traumatic Brain Injury – a student who has an open or closed head injury resulting in mild, moderate or severe impairments
<b>TID</b>	Tax Incremental Financing Districts (TID) are areas of redevelopment, within a municipality, designated to finance public projects that stimulate development or redevelopment that would not otherwise occur. The area involved is designated a TID. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and, instead, are placed in a special account. The money in the account is used to pay the project costs.

## Glossary of Terms

<b>Transition</b>	A plan to help facilitate a smooth transition from school to work and/or community living, including sheltered environments. Collaborative planning when a child moves from program to program or from school to school.
<b>Trust Fund</b>	Trust funds are used to account for assets held by the county in a trustee capacity.
<b>Unrestricted Revenue</b>	Funds that have broad or no limitations as to expenditure purposes. Such funds can be used for any lawful expenditures that support a wide variety of functions, or objectives that require expenditures in order to accomplish results.
<b>User Fees</b>	Charges for a specific governmental service that cover the cost of providing that service to the user e.g., building permits, animal licenses, park fees).
<b>Veto</b>	The County Executive may delete or stop approval on a resolution or ordinance passed by the County Board by veto action and may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary in order to override a County Executive veto action.
<b>VI</b>	Visually Impaired
<b>W-2</b>	Wisconsin Works Program.
<b>WF</b>	Welfare Fraud.
<b>WIC</b>	Women, Infants, and Children
<b>WW</b>	Wisconsin Works.
<b>YA</b>	Youth Aids.
<b>YF</b>	Youth Fair Chance.