

# Glossary

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Action Plan** - Action or project plans define who is going to do what, by when, to carry out the program goals. Project plans are the responsibility of program managers so routine reporting is not required.

**Activity** - A significant element of a department's program responsibilities. Normally administered by a section supervisor, a program activity merits clear-cut identification and budgetary consideration.

**Adopt** – to approve formally.

**Adult Diversion Program** – The program is designed to divert some first-time non-violent felony offenders and misdemeanor domestic violence offenders from the normal course of prosecution. Participants must sign a confession to the crime for which they have been charged, waive their right to a speedy trial, be booked, be supervised for a minimum of one year, report monthly, pay a diversion fee, and make restitution to victims. Requirements may include mental health counseling, substance abuse treatment, and domestic violence treatment. Participants who successfully complete all requirements are discharged and no further criminal action is taken. Those not complying with the conditions are referred back for prosecution.

**Agency** - A governmental unit outside county government receiving county funding (e.g., Intergovernmental Resource Center, Air Pollution Control, or Southwest Washington Health District).

**Amend** - To modify, delete or add to a proposal.

**Annexation** - The process whereby a city expands its boundaries to encompass new areas.

**Appropriation** - Authorization to spend money within a specified dollar limit for an approved work program. The Board of Commissioners makes separate appropriations to personnel services, operating expenses and capital outlay for each department in the County.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Assessor** – Clark County's Assessor is elected by public vote to a four year term. The Assessor is responsible for identifying and determining the value of all taxable real and personal property in the county, which are used to calculate and set levy rates for the various taxing districts in the county, and to equitably assign tax responsibilities among taxpayers. Functions include appraisals, tax relief, demographics, land records, and levy certification. The department also administers the Geographic Information System.

**Asset** - Resources owned or held by a government, which have monetary value.

**Auditor** - The Clark County Auditor is elected to a four-year term to serve as the county's chief financial officer. The auditor oversees elections, auto licenses, marriage licenses, certain records, reviews internal controls and accounting records, and conducts performance audits which focus on program quality and the results achieved. The auditor also works with various state agencies and the state legislature regarding issues affecting Clark County citizens.

**Balanced Budget** - Budgeted revenues equal budgeted expenditures. Fund balance is considered as a source of revenue to balance the budget.

**Basis of Accounting** – Governmental funds are accounted for using the modified accrual basis. Under this method, the County considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Proprietary funds and fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows.

**Basis of Budgeting** - For Clark County, the Basis of Budgeting is essentially the same as the Basis of Accounting with the exception of capital outlay, which is shown as an expense on a budgetary basis but capitalized for accounting purposes; and depreciation, which is not shown as a budgetary expense.

# Glossary

**Beginning Fund Balance** – An amount representing the balance remaining at the end of the previous fiscal year. In this budget document, the term refers to the net assets of governmental fund types calculated on a modified accrual basis, and the net assets of proprietary fund types calculated on a full accrual basis.

**Biennium** - Two-year period. Clark County's current fiscal biennium is the two-year period from January 1, 2009 to December 31, 2010. The Washington State fiscal biennium is from July 1 of odd-numbered years to June 30, two years later.

**Biennial Budget** - In lieu of adopting an annual budget, the County legislative authority may adopt a biennial budget with a mid-biennium review for the second year of the biennium. Expenditures included in the biennial budget constitute the appropriations for the County during the full period of the budget.

**Board of County Commissioners** – Three elected commissioners provide legislative authority for Clark County as the Board of Clark County Commissioners. They are responsible for adopting the biennial budget, developing and implementing planning and zoning policies, appointing members of citizen advisory committees, and adopting all county ordinances.

**Board of Equalization** – An independent body to assist in the administration of property tax. If a property owner disputes the assessed value of property, the Board of Equalization will hear the property owner's appeal and make a decision. The service is free.

**BOCC** – See Board of County Commissioners.

**Bond Rating (Credit Rating)** - Bond ratings and credit ratings assesses the credit worthiness of a corporation's debt issues (Clark County is incorporated). They are a financial indicator of the credit worthiness of an individual or corporation.

**Bond Refinancing** - The payoff and reissuance of bonds, to obtain better interest rates and/or bond conditions.

**Bonds** - A certificate of debt issued by a government or corporation, guaranteeing payment of the original investment plus interest by a specified future date. Bonds are issued to finance the construction of capital projects such as public buildings, roads and sewers.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Amendment** – A reallocation or revision of an adopted budget currently in effect, via a resolution formally adopted by the Clark County Board of Commissioners. The budget amendment may encompass transfers or revisions within departments, or supplemental appropriations to the budget from unanticipated federal or state funds.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Business & Non-Business License** - Licenses issued in connection with regulation of private activity in the areas of health, safety, or protection, and include the costs of administrative paperwork, inspection services, and benefits bestowed upon the licensee.

**CAIC** – Child Abuse Intervention Center, a combined specialty unit of the City of Vancouver Police Department, the Clark County Sheriff's Office, the Prosecuting Attorney's Office and area social services agencies. The center is now called the Arthur J. Curtis Children's Justice Center.

**Capital Assets** - Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000, or in the case of infrastructure assets with an initial cost of more than \$100,000, and for all categories of assets, an estimated useful life in excess of two years.

**Capital Budget** - The budgeted appropriation of funding for capital improvements. Project appropriations are normally only for the amount necessary to enable the implementation of the first year of the capital project. Future appropriations are an element of the Capital Improvement Plan.

**Capital Expenditure** - The outlay of funds greater than \$5,000 on items that have a useful life of more than one budget cycle.

**Capital Improvement Plan (CIP)** - The long-term six-year plan for capital expenditures for public facilities and infrastructure (buildings, roads, etc.). The CIP is presented as a plan of work and proposed expenditures, and is the basis for the development of the Capital Budget.

# Glossary

**Capital Outlay** - Fixed assets that have a value of \$5,000 or more and have a useful economic lifetime of more than one year. Examples of capital outlay items are service vehicles, heavy equipment and building improvements.

**Capital Project Fund** – An accounting unit pertaining to the revenues and expenditures for particular capital projects or groups of capital projects.

**Capital Projects** - Major construction, acquisition, or renovation activities that add value to a government’s physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Reserve Fund** - An account used to segregate a portion of the government’s equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government’s annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**CASA** – see Court Appointed Special Advocate

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Child Support Enforcement** – A division of the Clark County Prosecuting Attorney's office that receives cases from the Washington State Division of Child Support under the terms of a written agreement. The Division is responsible for establishing paternity for children born to unwed parents, modifying existing child support orders, enforcing child support orders by judicial means, and representing the state's interests in privately initiated domestic relations actions.

**Children’s Justice Center** – The Arthur J Curtis Children’s Justice Center (CJC) is a joint venture between Clark County and the City of Vancouver. It brings a coordinated and multi-disciplinary approach to the investigation and prosecution of felony child abuse cases. The CJC investigates and prosecutes felony child abuse cases involving children younger than 16 within the City of Vancouver and unincorporated Clark County.

**CIP** – See Capital Improvement Plan

**Clark Regional Emergency Services Agency** – CRESA is the regional public safety service agency that provides 911 public safety dispatching, emergency management, ambulance contract oversight for emergency medical service, and regional governmental radio system operation and maintenance. CRESA is a separate reporting entity and each participant's share of authority is defined by the terms of the enabling charter of the venture. Clark County has a 45% interest in the equity and operations of CRESA.

**Clerk** - The County Clerk is elected to a four year term and provides support to the Superior Court by processing court documents, attending court proceedings, maintaining files, entering judgments and decrees, and receipting the court's money and the money of litigants.

**Commissioners** - The Board of County Commissioners is the legislative branch of the County composed of three elected officials, each of whom serves a four-year term. The Board adopts all county ordinances, adopts the biennial budget, develops and implements planning and zoning policies, makes citizen appointments to advisory committees and boards, and considers certain appeals.

**Community-Based Corrections** – See Corrections

**Community Planning** – A department within Clark County that maintains the Comprehensive Growth Management Plan, encompassing long range planning and growth management.

**Community Services** – The Clark County Department of Community Services works with other agencies, jurisdictions, and the people of Clark County to plan and manage social services and to achieve a safe and healthy community. Most services are contracted to agencies providing direct services throughout Clark County.

**Conservation Futures** - The Washington State Legislature adopted authorizing legislation for Conservation Futures programs in 1971 in recognition that open space lands “constitute important assets to existing and impending urban and metropolitan development, at the same time that they would continue to contribute to the welfare and well-being of the citizens of the state as a whole.” Legislation also authorized County Boards of Commissioners to institute a Conservation Futures tax levy by resolution; the Clark County Board adopted a Conservation Futures levy in 1985.

# Glossary

**Conservation Land Acquisition** – purchases by the County of open space habitat to conserve environmentally important areas. The land acquisition is paid for by funds from the Conservation Futures Fund.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the change in the cost of living. The Bureau of Labor Statistics updates the CPI monthly, surveying over 60,000 goods in 85 urban areas.

**Conservation Lands/Conservation Futures Management** – The Conservation Lands program protects lands highly valued for habitat, scenic corridors, low-impact recreation and other qualities that enhance the local environment. The Conservation Futures Fund accounts for the special property tax levy dedicated to the acquisition of open space, sensitive lands, and lands intended to remain undeveloped.

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

**Cooperative Extension** - A program that represents a partnership between the County and Washington State University, providing educational resources to county residents in areas such as 4-H, Master Gardeners, and Watershed Stewards.

**Corrections** – A division of the Clark County District Court, responsible for programs that use research-based practices and appropriate intervention to encourage pro-social behaviors and lifestyles among offenders, enhancing individual self-worth and promoting community safety. Clark County Corrections is a recognized leader in misdemeanor corrections.

**Cost-of-Living Adjustment (COLA)** - A cost-of-living adjustment (COLA) adjusts salaries based on changes in a cost-of-living index. Employment contracts, pension benefits, and Social Security can be tied to a cost-of-living index, typically to the consumer price index.

**Countywide Services** – A program to encompass activities and programs that are not specific to a particular department, including the audits conducted by the Washington State Examiner and memberships such as the Washington Association of Counties and the National Association of County Officials.

**Court Appointed Special Advocate (CASA)** –

**CPI** - See Consumer Price Index

**CRESA** – See Clark Regional Emergency Services Agency.

**CRF** – See Capital Reserve Fund

**Criminal Justice Act Sales Tax** - The 0.1% Criminal Justice Act sales tax provides an additional \$5.8 million annually for criminal justice services. These funds support staff in the Prosecutor's Office, District Court, Superior Court, Clerk's Office, and the Jail Work Center.

**Debt** - A debt is created when a creditor agrees to lend money or assets to a debtor. Debt is usually granted with expected repayment plus interest.

**Debt Service** – The annual payment of principal and interest on the County's bonded indebtedness.

**Debt Service Fund** – A governmental-type fund which accounts for payments on the County's debt obligation.

**Deficient** - Inadequate in amount or degree; insufficient.

**Demand Indicators** - Quantifiable elements driving or causing a department's volume of work.

**Department** - Basic organizational unit which is functionally unique in its delivery of services. For example, the Assessor's Department is responsible for appraising the value of County property for tax purposes. The Treasurer's Department is responsible for collecting the taxes after the appraisal has been made.

**Department/Division** - A department is a distinct organizational unit within the County. In certain cases, departments may be divisions of larger departments which encompass an entire function. For example, the Planning Division, which is treated in the budget process as a department, is part of the Department of Community Development.

**Department of Social and Health Services** – The Washington State Department of Social and Health Services provides programs statewide to decrease poverty, improve the safety and health of individuals, provide food assistance, financial aid, medical and behavioral health care and other services.

# Glossary

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Direct Debt** - Debt for which the County has pledged its full faith and credit. It does not include the debt of overlapping jurisdictions such as separate school or sewer districts.

**District Court** – Clark County District Court is the trial court for misdemeanors and infractions as well as small claims and civil law suits involving amounts up to \$75,000.

**Division** - A major organizational unit within a department or office, usually responsible for carrying out a major component of a department's responsibilities.

**DSHS** – See Department of Social and Health Services.

**Effectiveness Performance Measure** – a quantitative measure that gives some insight into how effectively a unit is performing.

**Efficiency Performance Measure** - A measurement of process that reflects the relationship between work performed and the resources required performing it.

**Endangered Species Act (ESA)** – Federal legislation designed to protect critically imperiled species from extinction. The County's ESA program was established in 1999 to produce desired environmental outcomes via policy, education and conservation.

**Enterprise Fund** - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**ESA** – See Endangered Species Act

**Expenditure** - An item of business outlay which is chargeable against revenue for a specific period, usually one fiscal year.

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**General Services** – A Clark County department responsible for organization-wide services such as purchasing and facilities maintenance.

**Fees** - A charge levied for providing a service, permitting an activity, or imposing a fine or penalty. Major types of County fees include motor vehicle fees, user charges and Court costs.

**Fiduciary Fund** - These funds account for assets held as an agent or trustee for other entities.

**Fiscal Policy** – A set of principles for planning and government budgets and their funding. Clark County's Fiscal Policies can be found in the Strategic Planning section of this document.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Fringe Benefits** – Employment benefits that include social security, retirement, group health and life insurance.

**Fund Balance** – An amount representing the balance remaining at the end of the previous fiscal year. In this budget document, the term refers to the net assets of governmental fund types calculated on a modified accrual basis, and the net assets of proprietary fund types calculated on a full accrual basis.

**FTE** – See Full Time Equivalent Position

**Full-Time Equivalent Position (FTE)** - The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full time are expressed as a percent of full time. For example, a .50 FTE budgeted position will work 1,040 hours.

**Function** - The broadest grouping of Clark County government services, grouped together by purpose or commonalities. Clark County currently categorizes into the following nine functions: General Government, Law & Justice, Public Works, Community Development, Community Services, Public Health, Internal Services, Fiscal Entities, and Capital & Debt.

# Glossary

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of recording revenues and expenditures for a specific set of activities.

**Fund Balance** - The excess of a fund's assets over its liabilities as measured at year end. In this budget document, the term refers to the net assets of governmental fund types calculated on a modified accrual basis, and the net assets of proprietary fund types calculated on a full accrual basis. Fund balance serves as a measure of the financial resources available.

**Fund Number** - The numerical segment in the chart of accounts that is used to identify a unique accounting unit representing a fund. For example, the fund number for the General Fund is 0001.

**GAAP** - See Generally Accepted Accounting Principles.

**GAAP Basis** - A reporting method that employs the Generally Accepted Accounting Principles. For instance, this basis would measure revenues in the period during which they accrue rather than the period in which they are received.

**GDP** - See Gross Domestic Product

**GED** - General Educational Development. A group of five subject tests which, when passed, certify that the taker has high school-level academic skills.

**General Fund** - A fund used to account for revenues that are not designated for a specific purpose. It is used to finance most of the County government's administrative activities, including all departments headed by elected officials, the court system and most law enforcement activities.

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

**Generally Accepted Accounting Principles** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - The overriding purpose of a program directed toward an identified community need, and consistent with the County-wide organizational strategy statement.

**Government Funds** - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantor.

**Greater Clark Parks District** - In February 2005, Clark County voters approved establishing a parks district for the unincorporated urban growth area outside of Vancouver's city limits. The Greater Clark Parks District uses its taxing authority to fund the maintenance of 35 new parks and 7 miles of trail in the Urban Park System.

**Gross Domestic Product** - The gross domestic product (GDP) or gross domestic income (GDI) is the market value of all final goods and services produced within a country in a given period of time.

**Growth Management Act (GMA)** - A comprehensive land use plan required under the State of Washington Growth Management Act (GMA) of 1990. Amendments in 1997 created an evaluation program, often referred to as the Buildable Lands Program, in which local governments analyze land supply to make sure that they have enough lands for development.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Implicit Price Deflator for Personal Consumption Expenditures (IPD)** - The IPD is a by-product of the National Income and Product Accounts, derived by dividing current dollar (nominal) consumer expenditures by constant dollar (real) consumer expenditures.

**Incorporated** - A municipal corporation is the legal term for a local governing body, including cities, counties, and towns. Municipal incorporation occurs when such municipalities become self-governing entities under the laws of the state in which they are located.

**Indirect Cost** - Assignment of cost charges made to special revenue funds as a contribution to the General Fund in return for services such as accounting and personnel which support the special funds' operations.

# Glossary

**Industrial Insurance** – Workers' Compensation.

**Interfund Transfers** - The movement of monies between funds of the same governmental entity including transfers, internal service payments, capital contributions, and loans. Internal (interfund) transactions represent non-cash expenditures and non-cash revenue.

**Intergovernmental Revenue** - Funds received from federal, state and other government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Funds** - These funds account for goods or services to other departments or agencies on a cost-reimbursement basis.

**Internal Transactions** - See Interfund Transfers.

**Lane Mile** – One mile of road one lane wide.

**Law Enforcement Officers' & Fire Fighters' Retirement System (LEOFF)** - LEOFF is a cost-sharing multiple-employer retirement system. Membership in the system includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and those emergency medical technicians who chose Plan 2 membership. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan.

**Liability** – An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provision of services or other economic benefits in the future.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**LTGO** – Long term General Obligation, a type of debt instrument.

**Major Crimes** – The FBI definition of Part I Major Crimes is classified as either violent crime or property crime. Violent crimes include murder, manslaughter, forcible rape, and aggravated assault. Property crimes include burglary, larceny, motor vehicle theft, and arson.

**Mandate** - an obligation issued from a governmental organization like the federal government to a state or other agency which is bound to follow the requirements imposed by the obligation.

**Mission** - the purpose of an organization. A mission statement is a brief statement of that purpose.

**Modified Accrual Basis of Accounting** - A hybrid basis of accounting typically employed by governments. As with the accrual basis, revenue and operating expense transactions are recognized when they are incurred, as opposed to when cash is received or spent. Capital expenditures, however, are recognized at the time of the purchase, or outlay of cash.

**Mortgage Rate** - The average interest rate on 25 year conventional loan (as reported by the Federal Home Loan Bank Board).

**Net Assets** – The residual of all other elements presented in a statement of financial position. Net assets are sometimes the same as net worth, or shareholders' equity, which would be assets minus liabilities. The term net assets is commonly used with not for profit entities. Although these entities don't make money, it is important to maintain reasonable reserves to help future growth.

**Net Direct Debt** - Direct debt minus self-supporting debt.

**Non-Wage Income** - Personal income other than from wages and salaries, such as proprietor's income, transfer payments, dividends, rent, and interest.

**NPDES** – National Pollutant Discharge Elimination System. The Federal Water Pollution Control Amendments of 1972 introduced a permit system for regulating point sources of pollution such as industrial facilities, municipal governments and some agricultural facilities such as feedlots. Point sources may not discharge pollutants to surface waters without a permit from the National Pollutant Discharge Elimination System, managed by the US Environmental Protection Agency (EPA) in partnership with state environmental agencies.

**Objective** - An operational statement of a program goal, containing specific descriptions of desired results. An objective states a result that is measurable within a given time frame and cost parameter. Objectives usually contain verbs such as "increase," "improve," "reduce," or "maintain."

**Operating Budget** - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.

# Glossary

**Operating Expense** - Those costs other than expenditures for fixed assets that are necessary to support the primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.

**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees for services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance** - A law made by a county, municipality or other local authority; a law or decree made by any authority or authoritative body.

**Output (Performance Measure)** – identified program outputs that address the amount of service units produced.

**Overall Debt** - Direct debt plus overlapping debt. It measures the total debt for comparison against the total assessed valuation of the County.

**Overlapping Debt** - The proportionate share of the debts of local governments located wholly or in part within the limits of this reporting government, which must be borne by property within each governmental unit.

**Pavement Condition Index** – A numerical index between 0 and 100, used to indicate the condition of a roadway. It is a statistical measure and requires a visual survey of the pavement, with 100 representing an excellent pavement.

**Pension** - An arrangement to provide people with an income when they are no longer earning a regular income from employment.

**Performance Measure** - The reporting of data to determine the effectiveness or efficiency of a program in achieving its objectives.

**Personal Income** - Income from wages and salaries; other labor income; proprietor's income; dividends, interest and rent; transfer payments; and a residence adjustment.

**Productivity Improvement** - An activity devised to achieve greater quantity or better quality services for the same or lower level of resources, or to achieve the same quantity or quality of service with fewer resources.

**Program** – A specific function within a department or division. Programs focus on implementing one set of regulations or serving one group of customers, and they are distinct enough to have a unique set of performance measures.

**Project Position** – A limited duration position; not included in the County's FTE count.

**Property Tax** - A tax that uses property value as the tool by which the cost of providing local services is allocated. The Washington State constitution limits the total regular property taxes to one percent of true and fair value or \$10 per \$1,000 of value. The regular property tax increase limitation (chapter 84.55 RCW) limits the total dollar amounts of regular property taxes levied by an individual taxing district to the amount of taxes levied in the highest of the three most recent years multiplied by a limit factor, plus adjustment to account for taxes on new construction at the previous year's rate.

**Proprietary Funds** - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**Prosecutor (Prosecuting Attorney)** - Clark County's Prosecutor is an elected official that serves a four year term and is responsible for prosecuting violations of the law, advocating the rights of crime victims, advising the Board of County Commissioners and the elected and appointed officials of Clark County, and prosecuting or defending all civil actions to which Clark County may be a party.

**Public Employees Retirement System (PERS)** - Statewide public employee retirement systems are administered by the Washington Department of Retirement Systems (DRS), under cost-sharing multiple-employer public employee defined-benefit and defined-contribution retirement plans. Plan 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component. The state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials.

**Public Sector Budgeting (PSB)** – The County's computerized budget system.

# Glossary

**Real Estate Excise Tax (REET)** - Washington State statute (Chapter 82.45 RCW) imposes an excise tax on every sale of real estate in the state of Washington unless specifically exempted, to be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance.

**Real GDP** - Gross Domestic Product adjusted for the price level.

**Real Property** - A piece of land, including the air above it and the ground below it, and any buildings or structures on it.

**REET** – See Real Estate Excise Tax

**Regional Parks** - Recreational areas that serve residents from throughout Clark County. They are usually larger than fifty acres, and provide opportunities for diverse recreational activities. Facilities may include sports fields, extensive trail systems, large picnic areas, and unique features such as significant natural areas or access to lakes or rivers.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resource** - Units of physical input such as work years or work hours, or number of parks. Also, dollar units of cost input such as salaries and wages, materials or equipment.

**Revenue** - Income received by the County government in support of the government's program of services to the community. It includes such items as property and sales taxes, fees, user charges, grants and fines.

**Revenue Bond** - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**RCW (Revised Code of Washington)** - The compilation of all permanent laws currently in force; a collection of Session Laws enacted by the Washington Legislature. It does not include temporary laws such as appropriations acts.

**Risk Management** – Management of risk of loss due to torts, theft, damage or destruction of assets, errors and omissions, and natural disaster. Clark County is a member of the Washington Counties Risk Pool.

**Salaries and Wages** - A category of expense in the County's chart of accounts. The majority of County employees are paid an annual salary based on a monthly rate for the standard work year consisting of 2,080 hours. Some positions are paid wages based on an hourly rate.

**SARD** – Acronym for sustainable, affordable residential development.

**Self-Supporting Debt** - Debt for which the County has pledged a repayment source separate from its general tax revenues, such as a water bond that is repaid from the income of the water utility. Includes revenue bonds in general, special assessment bonds, or bonds that are repaid from a separately established sinking fund.

**Sales Tax** - A tax levied by a state or city on the retail price of an item, collected by the retailer.

**Seasonally Adjusted** - Adjusted for normal seasonal variations. Monthly statistics, such as the unemployment rate, are seasonally adjusted to make month-to-month comparisons possible.

**Service Level** - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Sheriff** - The Clark County Sheriff is elected to a four year term of office and is responsible for law enforcement and custody of inmates in the Clark County Jail facilities.

**Southwest Washington Regional SWAT Team** - The Southwest Washington Regional SWAT team was formed in 1998 when the tactical teams of the Vancouver Police Department and the Clark County Sheriffs Office combined. The Regional SWAT team supports area law enforcement agencies with a tactical response to critical incidents such as hostage situations, barricaded suspects, high-risk apprehension, or sniper situations. Team members are required to pass a physical qualification twice a year. Two Commanders, one from the Vancouver Police Department and one from the Clark County Sheriff's Office, share command duties of the team. Tactical EMS Officers provide medical support.

# Glossary

**Special Revenue Fund** - Funds used to account for resources which are designated to be used for specified purposes. For example, most programs funded by grant monies must be established as special revenue funds.

**Standard Metropolitan Statistical Area (SMSA)** - A metropolitan statistical area is a core area containing a large population nucleus of at least 50,000 people, together with adjacent communities having a high degree of economic and social integration with that core.

**Statute** - A law enacted by the Legislature.

**Superior Court** - Superior Court is the trial court for felonies and civil suits involving amounts in excess of \$50,000. Clark County's Superior Court has ten elected judges, two full-time court commissioners and two part-time commissioners. Superior Court has jurisdiction in adoption, probate, competency, divorce and juvenile cases and hears appeals from District Court decisions.

**Supplemental Appropriation** - An appropriation by the Board of County Commissioners after the initial appropriation for the final budget has been approved. All supplemental appropriations must be advertised for two consecutive weeks in the community newspaper and approved in public hearing.

**Supplemental Requests** - Programs and services which departments request be added to their baseline budget, or in recognition of revenue that is greater than anticipated.

**Sustainability** - The interest and need is increasing for projects that meet sustainability goals such as increased water efficiency, use of renewable energy, and less toxic alternatives to conventional building materials. One of the challenges to building sustainable, affordable residential developments (SARD) is the current regulatory process.

**Sustainable Communities** - The Board of County Commissioners has approved the Sustainable Communities Ordinance to allow some projects to bypass more traditional local codes and regulations to pursue the use of advanced green-building strategies. Potential exceptions could include reductions in allotted space for parking, alternatives to impervious surfaces, reduced setbacks for rainwater harvesting cisterns or the inclusion of composting toilets.

**Swale** - A low section of land, especially one that is moist or marshy. The term can refer to a natural landscape feature or a human-created one. Swales are often designed to manage water runoff and filter pollutants.

**SWAT Team** - Special Weapons and Tactics (SWAT). See Southwest Washington Regional SWAT Team.

**Taser** - An electroshock weapon that uses electrical current to disrupt voluntary control of muscles, introduced as a non-lethal weapon to be used by police to subdue fleeing, belligerent, or potentially dangerous subjects, often when a more lethal weapon (such as a firearm) otherwise would have been used. The manufacturer is Taser International.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people; excludes specific charges made for special assessments.

**TIF** - See Transportation Impact Fees

**Transparency** - In politics, transparency is used to mean openness, communication, and accountability. It is a metaphorical extension of "transparent" as an object that can be seen through. Transparent procedures include open meetings, financial disclosure statements, freedom of information legislation, budgetary review, audits, etc. In government, transparency is the opposite of privacy; an activity is transparent if all information about it is open and freely available.

**Transportation Impact Fees** - a fee levied on developers as a condition of issuance of a building permit or development approval. The fees are used for transportation projects to serve new growth and development. In 1990, Clark County adopted an impact fee ordinance to ensure that adequate facilities are available to serve new growth and development.

**Treasurer** - The Clark County Treasurer is elected to a four year term in office and is responsible for the collection of all property tax and real estate excise tax in Clark County, managing the cash and assets of the County and also for county school districts, fire districts, the port district, and various other agencies.

**UGB** - See Urban Growth Boundary

# Glossary

**Unfunded Position** – A proposed new position for which no source of additional funding or increased revenue has been identified.

**Urban Growth Boundary** – Comprehensive Plan designations are general descriptions of the types of activities that are permitted. These designations are categorized into two general areas, urban and rural. Urban and rural areas are defined by the urban growth boundary (UGB) for each city. The land inside the boundary, including the area within the city, is the urban growth area (UGA), also called urban area. UGAs are established as part of the growth management process to allow for the efficient provision of urban levels of government services. The area outside the UGB is called the rural area.

**Urban Park System** - Parks designed to serve the urban population, comprised of three park types: neighborhood, community, and urban open space.

**User Charge** - The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and sales taxes.

**Victim/Witness Assistance Program** - The Victim Assistance program provides assistance in applying for Crime Victim's Compensation and determining criminal restitution in adult and juvenile felony cases, and provides vital support and services to victims of crime in Clark County. Advocates are available to help navigate victims through the criminal justice system and work to ensure that all crime victims are treated in accordance with Washington State Constitution and the Crime Victims' Bill of Rights.

**Vision Statement** - A Vision Statement outlines what the organization wants to be. It concentrates on the future and provides clear decision-making criteria. By comparison, a mission statement serves as an ongoing and time-independent guide whereas the vision statement describes a future identity. The Mission describes why it is important to achieve the Vision.

**WAC** – See Washington Administrative Code.

**Washington Administrative Code** - The Administrative Code states how state agencies shall organize and adopt rules and regulations, based on reference to agency guidelines adopted pursuant to the Administrative Procedure Act.

**Wage and Salary Employment** - Civilian nonfarm payroll employees. The self-employed, farm workers, members of the armed forces, private household employees, and workers on strike are excluded.

**Workload Measures** - Amount of work performed or the amount of services delivered.