

# GLOSSARY

**AFDC:** Alternative Fuels Data Center

**AFF:** Fire Fighting Foam

**AMSO:** Agency Management Support & Overhead

**AODA:** Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse are available through the Health & Human Services Department.

**APNP:** Advanced Practice Nurse Prescriber

**APS:** Adult Protective Services

**ARPA:** American Recovery Plan Act

**ASAP:** Automated Secure Alarm Protocol

**AWDOJ:** Adam Walsh Foster/Adoptive Parent Finger-printing

**ACCRUAL BASIS:** The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

**AGING AND DISABILITY RESOURCE CENTER (ADRC):** The Aging and Disability Resource Center of Brown County is a separate non-profit agency which is incorporated under the laws of Wisconsin and established by the Brown County Board of Supervisors. The county exercises oversight over the agency through budgetary and funding controls and assumes ultimate responsibility for administration of federal and state grant programs.

**APPROPRIATION:** An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period. Brown County's budget appropriations are shown as Exhibit A of the budget resolution.

**BCA:** Basic County Allocation

**BALANCED BUDGET:** A balanced budget is a budget in which all expenditures have identified sources of funding, property tax, other revenues or use of fund balance.

**BIRTH TO THREE (B-3):** A program of early intervention services for children from birth through age 2 with disabilities, and for their families. Administered by Division of Supportive Living and county administrative agencies in accordance with ch. HFS 90 rules.

**BOND:** A long-term debt instrument used by a government or business to raise large sums of money.

**BUDGET ADJUSTMENTS:** Any of the following changes to the county's budgeted expenditures/expenses:

- a. reallocation from one account to another in the same level of appropriation,
- b. reallocation due to a technical correction,
- c. any change in any item within the Outlay account, which does not require the reallocation of funds from another level of appropriation,
- d. any change in appropriation from an official action taken by the County Board,
- e. reallocation between levels of appropriation,
- f. reallocation between departments,
- g. any increase in expenditures/expenses with an offsetting increase in revenue,
- h. any allocation from a department's fund balance, and
- i. any allocation from the County's General Fund.

Budget transfers are administered by the Department of Administration in accordance with adopted policies.

**BUDGET CARRYOVER:** Funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. Carryover funds can only be approved through County Board action.

**CA:** Community Aids

**CAD:** Computer Aided Design

**CAFO:** Concentrated Animal Feeding Operations

**CBRF:** A Community Based Residential Facility is a place where three or more unrelated adults reside in which care or treatment services above the level of room and board but not including nursing care are provided to persons residing in the facility as a primary function of the facility. CBRFs are licensed under the provisions of Chapter 50 of the Wisconsin Statutes.

**CCAP:** A website that provides public access to the records of the Wisconsin circuit courts for counties using the Consolidated Court Automation Programs (CCAP) Case Management System. These records are open to public view under Wisconsin's open records law, sections 19.31-19.39, Wisconsin Statutes.

**CCS:** Comprehensive Community Services

**CDA:** Community Development Authority

**CDBG:** Community Development Block Grant

**CDBG-CV:** Community Development Block Grant CARES

**CDC:** Centers for Disease Control and Prevention

**CDEB:** Children with Disabilities Education Board

**CESA:** Cooperative Educational Service Agency

**CFS:** Child and Family Services

**CHIPS:** Child in Need of Protection or Services

**CIQS:** Customs, Immigration, Quarantine and Security

**CLTS:** Children's Long Term Support

**CM:** Case Management

**CMI:** Chronically Mentally Ill

**CNA:** Certified Nursing Assistant

**COLA:** Cost of Living Adjustment

**COP:** The Community Options Program assists individuals with chronic disabilities to obtain services to remain in or return to community living. The program serves clients with developmental disability, physical disability, mental illness, alcohol or other drug abuse problems, infirmities of aging, Alzheimer's disease or other related dementias. This program is partially state funded.

**COTA:** Certified Occupational Therapy Assistant

**CPS:** Child Protective Services

**CSP:** The Community Support Program coordinates care and treatment services provided to persons with severe and persistent mental illness.

**CST:** Coordinated Services Teams

**CTC:** Community Treatment Center; a county-operated and State-licensed inpatient psychiatric hospital and nursing home in Brown County. The Community Treatment Center was built in 2009 to replace the aging and deteriorating Mental Health Center.

**CTH:** County Trunk Highway; a system of highways maintained at the county level. Each route is designated by letters (instead of numbers) up to three letters in length (i.e., CTH-H, CTH-LL or CTH-BBB).

**CTP:** Community Treatment Program; a program provided through the Human Services Department which provides supportive services to the mentally ill in order to help these individuals remain independent and to reduce reliance on hospitalization.

**CVB:** Convention and Visitors Bureau

**CWA:** County Waiver Agency

**CAPITAL EXPENDITURE:** A capital expenditure is incurred when funds of at least \$5,000 are spent to either purchase an asset that has an estimated useful life of greater than one year or add value and extend the life of an existing asset.

**CAPITAL PROJECTS FUNDS:** Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or assets other than those financed by proprietary funds.

**COMMUNITY AIDS:** These funds are the basic means which counties use to pay for mental health and other social services which are not income maintenance services. The state's Community Aids appropriation is distributed to counties based on a formula.

**DARE:** Drug Abuse Resistance Education; a drug prevention program offered to schools through the Sheriff's Department.

**DCF:** Wisconsin Department of Children and Families

**DHS:** Department of Health Services

**DNR:** Department of Natural Resources

**DOC:** State of Wisconsin Department of Corrections

**DOT:** Wisconsin Department of Transportation

**DTF:** Drug Task Force

**DEBT SERVICE:** The amount necessary for the payment of principal, interest and related costs of the general long-term debt of the county.

**DEBT SERVICE FUND:** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, but excludes debt serviced by proprietary funds.

**DEPRECIATION:** That portion of the cost of a capital asset which is charged as an expense during a particular period due to the expiration of the useful life to the asset resulting from wear and tear, deterioration or obsolescence. The county charges depreciation expense to only its proprietary funds.

**DIVISION:** A grouping of related departments based upon function, target group(s) served and working relationships. Brown County is organized into six divisions: Administration; Public Safety; Transportation; Health and Human Services; Education, Culture and Recreation; and Planning and Development.

**EAP:** Employee Assistance Program; in places of employment, identification and referral for counseling of persons who exhibit alcohol abuse, drug abuse or emotional problems which affect their work.

**ELC:** Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases

**EMP:** Electronic Monitoring Program

**EMR:** Electronic Medical Records is a computerized medical record system in an organization that delivers care,

such as a hospital or medical office, to create technological efficiencies and better track and protect patient information.

**EMS:** Emergency Medical Services

**EQIP:** Environmental Quality Incentives Program

**ESSER:** Elementary and Secondary School Emergency Education Relief Fund

**ELEVATE:** Empowering Lives through Education, Vocational, Assessment, Training and Employment. Formerly known as SPSK (Supporting Parents Supporting Kids Program).

**ENTERPRISE FUNDS:** Enterprise funds are used to account for operations:

- a. that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or
- b. where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes.

The county uses an enterprise fund to record financial transactions of the Port and Resource Recovery, Airport, Highway, Community Treatment Center, Golf Course, and NEW Zoo & Adventure Park operations.

**ENTERPRISE RESOURCE PLANNING (ERP):** A process by which a company manages and integrates the important parts of its business. An ERP management information system integrates all facets of an operation in a single database, application and user interface.

**EQUALIZED VALUE:** The State of Wisconsin's estimate of the value of property in a defined jurisdiction (e.g., county, village, city etc.). Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts) among municipalities.

**EXPENDITURE:** The use of a financial resource for current operating expenses, debt service or a capital project.

**FBO:** Fixed Base Operator

**FICA:** Federal Insurance Contributions Act tax is a United States federal payroll (or employment) tax imposed on both employees and employers to fund Social Security and Medicare—federal programs that provide benefits for retirees, the disabled, and children of deceased workers.

**FIDS:** Flight Information Display System

**FPI:** Fraud Prevention and Investigation

**FS:** Family Services

**FSET:** FoodShare Employment and Training

**FTE:** Full-time Equivalent; a commonly-used unit to express the workload of a full-time employee. A 1.0 FTE is equivalent to a full-time worker, while a .5 FTE is equivalent to a half-time worker.

**FAMILY SUPPORT:** A program under s. 46.985, Stats., and ch. HFS 65 rules that provides support to families with a severely developmentally disabled child living at home by helping pay for the services and goods that a family needs to care for the family member at home.

**FIDUCIARY FUNDS:** The category of funds consisting of private-purpose trust and agency funds.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**GH:** Group Home

**GIS:** Geographic Information System

**GPR:** General Purpose Revenue

**GENERAL FUND:** The general operating fund of the county used to account for all financial transactions except those required to be accounted for in another fund.

**GENERAL FUND BALANCE APPLIED:** A financing method which reduces both the General Fund balance and the property tax levy required by applying general fund resources to offset expenses within a given budget year.

**GOVERNMENTAL FUNDS:** The category of funds consisting of the general fund, special revenue funds, debt service fund, and capital projects funds.

**GRANT:** A grant is money awarded to finance a particular activity or group. For the most part, a grant does not need to be paid back, but may provide full or matching sponsorship.

**HHW:** Household Hazardous Waste

**HIDTA:** High Intensity Drug Trafficking Area

**HIPAA:** Health Insurance Portability and Accountability Act of 1996. Implemented in April 2003, this law is the first comprehensive Federal protection for the privacy of personal health information.

**HUBER LAW:** Section 303.08 of the Wisconsin Statutes states that prisoners in the Brown County Jail who are gainfully employed for wages or salary or who are self-

employed or receive unemployment compensation or employment training benefits while in custody of the jail shall pay a boarding fee. The cost for prisoner board is established in the annual county budget.

**HVAC:** Heating, Ventilating and Air Conditioning

**I & A:** Information and Assistance

**ICF/MR:** Intermediate Care Facility for the Mentally Disabled; Brown County operates an 84-bed ICF/MR which provides active treatment to developmentally disabled clients. Brown County's ICF/MR is located at the Community Treatment Center.

**ICW:** Indian Child Welfare

**IDP:** Intoxicated Driver Program

**IM:** Income Maintenance

**IMAA:** Income Maintenance Annual Allocation

**IMD:** Institute for Mental Disease

**IV-D:** IV refers to Title IV of the Social Security Act of 1975, which covers grants to states for the purpose of providing aid and services to needy families with children. IV-D refers to cases where the custodial parent is receiving some sort of assistance from the Office of Child Support Enforcement.

**IV-E:** IV refers to Title IV of the Social Security Act of 1975, which covers grants to states for the purpose of providing aid and services to needy families with children. IV-E refers to cases where the child/ren are being cared for by someone other than a parent, such as another relative or the foster care system.

**INDIRECT COST ALLOCATION:** The total cost charged by one department in support of another department. These costs are associated with but not directly attributable to the provision of services. Indirect costs are allocated to departments based on an approved indirect cost allocation plan which is updated on an annual basis.

**INTERGOVERNMENTAL REVENUE:** This refers to revenue received from another government in the form of grants or shared revenue.

**INTERNAL SERVICE FUNDS:** Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The county uses internal service funds to record financial transactions of Information Technology; Health and Dental Insurance; Casualty Insurance; Workers Compensation; Unemployment Compensation; Short-term Disability; Copy/Document Center; and Departmental Copiers.

**JAG:** Justice Assistance Grant

**KINSHIP CARE:** Kinship Care is the care of minor children by a relative for which the relative receives payment from a

public child welfare agency. Kinship Care replaced the Aid to Families with Dependent Children Non-Legally Responsible Relative Program (AFDC/NLRR). Kinship Care was created under S48.57 (3m) Stats. as enabling legislation for the Wisconsin Works (W-2) Program.

**LIHEAP:** Low Income Home Energy Assistance Program

**LPN:** Licensed Practical Nurse

**LTE:** Limited Term Employee

**LEAN:** A systematic approach to identifying and eliminating waste (thus adding value) to any process through continuous improvement.

**LEVY:** Also referred to as TAX LEVY or PROPERTY TAX LEVY. A tax imposed on the value of a property that the owner of the property is required to pay to a government for public services provided by that government to its citizens.

**MA:** Medical Assistance is also referred to as Title XIX. This is an economic support program which provides medical insurance for eligible clients. The program is administered by the Human Services Department which processes applications and determines ongoing eligibility.

**MAT:** Medication Assisted Treatment

**MCH:** Maternal and Child Health

**MD:** Medical Doctor

**MDS RN:** An MDS (Minimum Data Set) nurse is typically a registered nurse (RN) who conducts federally mandated assessments of the patients at a long-term health care facility. MDS nurses are responsible for collecting integral data and compiling it into a thorough report for further research at their facility.

**MH:** Mental Health

**MHC:** Mental Health Center

**MOE:** Maintenance of Effort

**MSA:** Mine Safety Appliances, Inc.

**MAJOR FUND:** A government's primary operating fund. A fund can also be considered major if it meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

- c. In addition, any other governmental or enterprise fund that the county believes is particularly important to financial statement users may be reported as a major fund.

**MEDICAID:** State programs of public assistance to persons regardless of age whose income and resources are insufficient to pay for health care. The U.S. federal government provides matching funds to the state Medicaid programs.

**MEDICARE:** Title XVIII of the federal Social Security Act and 42 CFR 405 to 424; which provides insurance-like payments for medical care of persons aged 65 and over; administered by federal Social Security Administration.

**MODIFIED ACCRUAL BASIS:** The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental, expendable trust and agency funds are accounted for using the modified accrual basis. Under the modified accrual basis, revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available to finance current period operations). Expenditures are recorded as the fund liability is incurred (if measurable), except for principal and interest on general long-term liabilities which is recognized when due. All significant revenues sources are treated as "susceptible to accrual", except property taxes which are recorded as taxes receivable and deferred revenue in the year levied. The related tax revenue is recognized in the succeeding year when services financed by the property tax levy are being provided.

**NH:** Nursing Home

**NOI-NOD:** Notice of Discharge (NOD) or a Notice of Intent to Issue a Notice of Discharge (NOI).

**NP:** Nurse Practitioner

**NRCS:** Natural Resources Conservation Service

**NRDA:** Natural Resource Damage Assessment

**NICOLET FEDERATED LIBRARY SYSTEM (NFLS):** One of 17 public library systems in Wisconsin. The NFLS service area includes Brown County as well as Door, Florence, Kewaunee, Marinette, Menominee, Oconto and Shawano counties.

**NON-METALLIC MINING RECLAMATION:** State-mandated county program that provides oversight of quarry operations.

**OBRA:** Omnibus Budget Reconciliation Act

**ORGANIZATIONAL DEVELOPMENT:** The continuous organization-wide effort to measure and increase an organization's effectiveness and viability ensuring precious resources are used in the most efficient manner.

**PASER:** Pavement Surface Evaluation and Rating

**PD:** Physically Disabled

**PF:** Parental Fee

**PFC:** Passenger Facility Charge; a charge levied by local airports on passengers using the facility.

**POCAN:** Prevention of Child Abuse and Neglect

**POWTS:** Private On-site Wastewater Treatment System

**PPO:** Preferred Provider Organization - A limited or preferred group of physicians and hospitals (providers) that offer a discount on their normal charges for services provided to members of an organization which contracts with it.

**PSAP:** Public Safety Answering Point

**PRIVATE-PURPOSE TRUST AND AGENCY FUNDS:** Funds used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**PROPOSED BONDING:** The anticipated level of bonded debt to be incurred in the budget year. Proposed bonding is shown for informational purposes only and commitment to any specific projects is not given as part of the budget process. Bonding is approved by the County Board as part of its annual capital improvements bonding process.

**PROPRIETARY FUNDS:** The category of funds consisting of enterprise funds and internal service funds.

**PROTECTIVE PLACEMENT:** Under § 55.06, WI Statutes, court-ordered placement of persons found incompetent to manage their own affairs and in need of care and custody; placement is in nursing homes and other non-psychiatric protective living settings.

**PROTECTIVE SERVICES:** Assistance to protect vulnerable persons from being abused, exploited, or treated in a degrading manner, and to help those who are adults live as independently as possible.

**RCC:** Residential Care Centers

**RDA:** Regional Development Authority

**SAN:** Storage Area Network

**SCAAP:** State Criminal Alien Assistance Program

**SEC:** Secondary Employment Compensation

**SED:** Severely Emotionally Disturbed

**SEG:** Segregated Funds

**SI:** State Initiative

**SNF:** Skilled Nursing Facility; Brown County operates an SNF focusing on serving clients with behavioral problems

and also requiring nursing care or protection. Brown County's SNF is located at the Community Treatment Center.

**SPCC:** Spill Prevention Control and Counter measures

**SSA:** Social Security Administration

**STEM:** Science, Technology, Engineering, & Math

**STI:** Sexually Transmitted Infection

**SWPP:** Storm Water Pollution Prevention

**SWRM:** Soil and Water Resource Management

**SHARED REVENUE:** The State of Wisconsin distributes its Shared Revenue appropriation to counties and municipalities on the basis of a formula. Brown County's estimated Shared Revenue is shown in the Non-divisional budgets under the Taxes and Special Revenues section.

**SPECIAL REVENUE FUND:** Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

**TAD:** Treatment Alternatives and Diversion

**TID:** Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law", provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying for improvements, general property taxes are not apportioned to the incremental increase.

**TIME:** Transaction Information for the Management of Enforcement

**TPA:** Third Party Administrators

**TPR:** Termination of Parental Rights refers to legal action taken to terminate the rights of a parent over a child. TPR's are processed by the Human Services Department with the assistance of Corporation Counsel.

**TRM:** Targeted Runoff Management

**TAX RATE:** The amount of taxes levied per \$1,000 of equalized value excluding the value of taxable property in any tax incremental district.

**USDA:** United States Department of Agriculture

**VAWA:** Violence Against Women Act

**VITAL RECORD:** A certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, which ch. 69, Stats., requires be prepared whenever one of these events occur. The document is then filed in the

County's Register of Deeds office where one copy is maintained, and the original sent on to the Department of Health and Family Services.

**WIMCR:** Wisconsin Medicaid Cost Reporting

**WISLR:** Wisconsin Information System for Local Roads is an Internet accessible system that helps local governments and the Wisconsin Department of Transportation manage local road data to improve decision-making, and to meet state statute requirements.

**W.S.G.A:** Wisconsin State Golf Association

**Wx:** Weatherization

**YJ:** Youth Justice

**YOUTH AIDS (YA):** Funds distributed each year by the State of Wisconsin Department of Corrections to county social service and human service departments to pay for state correctional institution services for youths found by courts to be delinquent, and to pay for development of alternative community programs and services. These include residential care, mainly for youths alleged to be or found to be delinquent and for youths alleged to be or found to be in need of protection and services because of behavior which would not be a crime if committed by an adult.