

# Appendix

The appendix includes the following information:

- A copy of the resolution adopting the County Budget for Fiscal Year 2012-13 (only included in the Final Budget document)
- A narrative detailing the basis of budgeting for all funds included in the County's budget
- A glossary and acronym glossary
- An index

**Basis of Budgeting**

The County’s budget is developed on a modified accrual basis for governmental fund types (e.g. general fund, special revenue funds, debt service funds, and capital project funds), adjusted for encumbrance accounting. Appropriations for encumbrances are included; however, appropriations for expenditures against prior year encumbrances are excluded.

- Accrual: is an accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged.
- Encumbrance: in government accounting, are commitments related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds in light of commitments already made. At year-end, encumbrances still open are not accounted for as expenditures and liabilities but, rather, as reservations of fund balance.
- Modified accrual: is when revenues are recognized when they become available and measurable and with a few exceptions, expenditures are recognized when they are incurred.

Proprietary fund types (e.g. enterprise funds such as Golf Courses, Airports, and internal service funds such as Public Works, Reprographics) are budgeted on the full accrual basis where not only are expenses recognized when incurred but revenues are also recognized when they are incurred or owed to the County.

For business-type activities, such as internal service funds and enterprise funds, the County follows GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Property Fund Accounting, to apply applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The County’s audited Governmental Fund financial statements are reported using the current financial resources measurement focus and depending on the type of financial statement, either modified or full accrual basis of accounting. Government wide financial statements are reported at full accrual while government funds financial statements are reported on the modified accrual basis.

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>Account:</u>	A detailed classification of an expenditure or revenue. For example, "Postage" is an expenditure account; "Property Taxes Secured" is a revenue account.
<u>Activity:</u>	A specific line of work performed to accomplish a function for which a governmental unit is responsible. This designation is required by the State Controller. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.
<u>Appropriation:</u>	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
<u>Assessed Valuation:</u>	A valuation set upon real estate or other property by government as a basis for levying taxes.
<u>Available Financing:</u>	All the means of financing a budget including fund balance, revenues, canceled reserves and designations.
<u>Budget:</u>	A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose, usually one year.
<u>Capital Assets:</u>	Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible and intangible assets that are used in operations and have useful lives extending beyond a single reporting period. Capital assets are not physically consumed by their use, though their economic usefulness typically declines over time.
<u>Capital Expenditures:</u>	Expenditures resulting in the acquisition of or addition to the government's general capital assets.
<u>Capital Project Program:</u>	A program itemizing the County's acquisitions, additions and improvements to buildings and land purchases. These purchases are often capital assets.
<u>Contingency:</u>	An amount not to exceed fifteen percent of appropriations, which is set aside to meet unforeseen expenditure requirements.
<u>Contracted Services:</u>	Expense for services rendered under contract by individuals or businesses who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
<u>Cost Accounting:</u>	That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.
<u>Communitywide Results:</u>	The Communitywide Results represents the "big picture" results we want for all county residents and are used to guide the preparation of the budget each year.
<u>Debt Service Fund:</u>	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and debt issued for and serviced by a governmental enterprise.
<u>Department:</u>	An organizational structure used to group programs of like nature.
<u>Department Goals:</u>	A listing of ongoing results a department desires for its customers.

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

- Encumbrance: An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
- Enterprise Fund: Established to finance and account for the operation and maintenance of facilities and services which are self-supporting by user charges. Example: Airports Enterprise Fund.
- Educational Revenue Augmentation Fund (ERAF): In 1992-93, in response to serious budgetary shortfalls, the state began redirecting a portion of counties, cities and special districts property tax receipts to schools and community college districts'. The term "ERAF" is an acronym for the fund into which redirected property taxes are deposited.
- Expenditure: Designates the cost of goods delivered or services rendered.
- Fiscal Year: Twelve-month period for which a budget is in effect. The County's fiscal year is July 1 to June 30.
- Fixed Asset: An asset of a long-term character such as land, buildings, and equipment. Typically must have a value of \$5,000 or greater.
- Full-Time Equivalent (FTE): The ratio of time expended in a position. The ratio is derived by dividing the amount of employed time required in the position by the amount of employed time required in a corresponding full-time position. 2080 hours per year equates to 1.0 FTE.
- Function: A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.
- Fund: A sum of money or other resources set aside for the purpose of carrying out specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.
- Fund Balance: The difference between fund assets and fund liabilities of governmental funds.
- Fund Balance Available: That portion of the fund balance that is not reserved, encumbered or designated and therefore is available for financing a portion of the budgetary requirements for the upcoming fiscal year. California State law requires that counties balance their budget each year so that budgeted financing sources (i.e. revenues) are equal to budgeted financing uses (i.e. expenditures). When actual financing sources or financing uses vary from budgeted levels and are not equal at the end of the budget year, a fund balance exists.
- Fund Center: The lowest entity in the budget hierarchy including all accounts for which a legal appropriation is approved by the Board of Supervisors. A department or agency may have one or more fund centers assigned to it. Each fund center is a collection of account numbers necessary to fund a certain division, department or set of functions.
- General Fund: The main operating fund of the county accounting for expenditures and revenues for countywide activities.
- General Fund Support: The amount of General Fund financial support to a given fund center after revenues and other funding are subtracted from expenditures.

# GLOSSARY

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<u>Indicators:</u>	Measures, for which data is readily available, that tell whether communitywide results are being achieved (e.g., crime rate, poverty rate, high school graduation rate, etc.).
<u>Interfund Transfer:</u>	A transfer between different funds (e.g., General Fund and Parks) which cannot be classified as a revenue or expenditure.
<u>Intergovernmental Expenditures:</u>	Payments to other governments as fiscal aids and shared taxes or as reimbursements for the performance of services.
<u>Intergovernmental Revenue:</u>	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
<u>Internal Service Fund (ISF):</u>	An organization created to perform specified services for other county departments. The using department is charged by the ISF for the services received. Example: Reprographics.
<u>Intrafund Transfers:</u>	Reimbursements to a provider fund center for services/supplies received by another fund center; transactions of this nature are limited to fund centers within the same fund.
<u>Mission Statement:</u>	A description of the basic purpose and responsibility of the Budget Unit or department.
<u>Other Charges:</u>	Accounts which establish expenditures for expenses other than salary or operations, such as support and care of persons or debt service.
<u>Per Capita:</u>	Amount per individual.
<u>Performance Measure:</u>	<p>A measurement that assesses progress toward achieving predetermined goals. There are three basic types of meaningful performance measures:</p> <ul style="list-style-type: none"> <li>• efficiency measures show the relationship between work performed and resources required to perform it (i.e. cost per job application received, cost per felony prosecuted, etc.)</li> <li>• quality measures show how well services are delivered to customers and the extent to which the customer is satisfied (i.e. percentage of customers satisfied with custodial services, percentage of clients satisfied with fire suppression response time, etc.)</li> <li>• outcome measures show the qualitative results of a program compared to its intended purpose (i.e. who is better off as a result -- percentage of clients that receive substance abuse treatment services and are alcohol and drug free one year later; percentage of repeat child abuse reports, etc.)</li> </ul>
<u>Proposed Budget:</u>	The proposed spending plan for the upcoming fiscal year.
<u>Proposition 1A:</u>	Passed by voters in November 2004, this proposition grants local governments long-term fiscal protection and stability by preventing the state from raiding local government revenues during times of state fiscal crisis. The state will be able to borrow revenues from local governments during fiscal emergencies, but can only do so with a two-thirds vote of the legislature and the Governor's signature. Borrowing can only take place twice during a 10-year period, and only after the prior loan has been repaid. During FY 2009-10, the State borrowed approximately \$2 billion from counties. The impact to our County Government was approximately \$10 million.

# GLOSSARY

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- Proposition 13: A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for (1) a 1 percent tax limit of fair market value exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increases of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase property taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes".
- Proposition 63: Approved by the voters in November 2004, this proposition established a state personal income tax surcharge of one percent on tax payers with annual taxable incomes of more than \$1 million. Funds resulting from the surcharge are to be spent on the expansion of County Mental Health programs.
- Proposition 172: A tax measure proposed by the Legislature and approved by the voters in 1993 to provide counties and cities with a half-cent sales tax for public safety purposes. This measure mitigated some of the 1993-94 property tax shift from counties and cities to schools and community colleges.
- Reimbursement: Payment received for services/supplies expended for another institution, agency or person.
- Reserve: An account that records a portion of funds which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.
- Results Based Decision Making (RDBM) Initiative: RDBM is a county sponsored initiative aimed at making the County a "results culture" organization. "Results oriented", means that the County intends to show taxpayers in measurable terms that the county government runs efficiently, provides high quality services, and produces results that are responsive to community desires.
- Revenue: Money received to finance ongoing county governmental services. Example: Property taxes, sales taxes, user fees, etc.
- Realignment: Refers to the 1991-92 restructuring of state and local government financing of health and welfare programs. Counties assumed a greater overall financing responsibility for these programs in exchange for a portion of sales tax and vehicle license fees.
- Secured Roll: Assessed value of real property such as land, building, secured personal property, or anything permanently attached to land as determined by the County Assessor.
- Secured Taxes: Taxes levied on real properties in the county which are "secured" by a lien on the properties.
- Services and Supplies: The "object class" or general classification of expenditure accounts that describe and report all operating expenses, other than employee related costs, of departments and programs.
- Special District: Independent unit of local government generally organized to perform a single function. Examples: Street lighting, waterworks, parks, fire departments.
- Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

# GLOSSARY

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- Spending Limits: Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the state, schools, and most local agencies; limit is generally prior year appropriations factored by CPI and population changes.
- Supplemental Tax Roll: The Supplemental Property Tax Roll is a result of legislation enacted in 1983, and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.
- Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
- Tax Levy: Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
- Tax Rate: The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.
- Tax Relief Subventions: Funds ordinarily paid to compensate local governments for taxes lost because of tax relief measures, such as the homeowner's exemption.
- Teeter Plan: An alternative method of allocating property tax receipts wherein the various taxing agencies (schools, cities, special districts) receive 100% of their tax levy each year without a deduction for delinquencies. The County General Fund finances the delinquencies and in return the General Fund collects and retains all of the eventual payments of delinquent taxes, including interest and penalties.
- Unincorporated Area: The areas of the county outside city boundaries.
- Unsecured Roll: A tax on properties such as office furniture, equipment, boats and airplanes owned by the assessee.
- Use Tax: A tax on goods purchased outside the state to prevent revenue loss from avoidance of sales taxes by means of out-of- state purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the state.

# ACRONYM GLOSSARY

## DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>AA:</u>	Administrative Assistant	<u>CHIS:</u>	California Health Interview Survey
<u>ADA:</u>	Americans with Disabilities Act	<u>CIP:</u>	Capital Improvement Plan
<u>AED:</u>	Automated External Defibrillators	<u>CMC:</u>	California Men’s Colony
<u>ALS:</u>	Advanced Life Support	<u>CMIA:</u>	Confidentiality of Medical Information Act
<u>APCD:</u>	Air Pollution Control District	<u>CMSP:</u>	County Medical Services Program
<u>APWA:</u>	American Public Works Association	<u>CNI:</u>	California Necessities Index
<u>ARRA:</u>	American Recovery and Reinvestment Act	<u>CO:</u>	Correctional Officer
<u>ARC:</u>	American Red Cross	<u>COP:</u>	Certificate of Participation
<u>ARCA:</u>	Areas Requiring Corrective Action	<u>COSE:</u>	Conservation and Open Space Element
<u>ASH:</u>	Atascadero State Hospital	<u>COTS:</u>	Commercial off the Shelf
<u>ASM:</u>	Administrative Services Manager	<u>CPA:</u>	Certified Public Accountant
<u>ASO:</u>	Administrative Services Officer	<u>CPE:</u>	Continuing Professional Education
<u>BAR:</u>	Budget Augmentation Request	<u>CPS:</u>	Contract Pharmacy Services
<u>BHEHR:</u>	Behavioral Health Electronic Health Record	<u>CSAC:</u>	California State Association of Counties
<u>BLM:</u>	Bureau of Land Management	<u>CSAC – EIA:</u>	California State Association of Counties Excess Insurance Authority
<u>BME:</u>	Budget Management Evaluation	<u>CSP:</u>	Customer Service Program
<u>BMI:</u>	Body Mass Index	<u>CSS:</u>	Community Services and Support
<u>BOE:</u>	Board of Equalization	<u>CT:</u>	Certified Tech
<u>CACASA:</u>	California Association of Commissioners and Sealers Association	<u>CTOC:</u>	County Treasury Oversight Committee
<u>CAD:</u>	Computer Aided Dispatch	<u>CWS:</u>	Child Welfare Services
<u>CAFR:</u>	Comprehensive Annual Financial Report	<u>DA:</u>	District Attorney
<u>CAL OMS:</u>	California Outcomes Measurement System	<u>DAS:</u>	Drug and Alcohol Services
<u>CALPERS:</u>	California Public Employee Retirement System	<u>DCSS:</u>	Department of Child Support Services
<u>CAO:</u>	County Administrative Officer	<u>DMH:</u>	Department of Mental Health
<u>CAPSLO:</u>	Community Action Partnership of San Luis Obispo	<u>DMV:</u>	Department of Motor Vehicles
<u>CASQA:</u>	California Storm Water Quality Association	<u>DOJ:</u>	Department of Justice
<u>C-CFSR:</u>	California Child and Family Services Review	<u>DRP:</u>	Disaster Recovery Planning
<u>CCJCC:</u>	Countywide Criminal Justice Coordination Committee	<u>DSS:</u>	Department of Social Services
<u>CCS:</u>	California Children’s Services	<u>DSW:</u>	Disaster Service Worker
<u>CCSAS:</u>	California Child Support Automation System	<u>DUI:</u>	Driving Under the Influence
<u>CDBG:</u>	Community Development Block Grant	<u>EAI:</u>	Excess Insurance Authority
<u>CDC:</u>	Centers for Disease Control and Prevention	<u>EFS:</u>	Enterprise Financial System
<u>CDSS:</u>	California Department of Social Services	<u>EHR:</u>	Electronic Health Record
<u>CEQA:</u>	California Environmental Quality Act	<u>EIR:</u>	Environmental Impact Report
<u>CHADOC:</u>	County Health Agency Departmental Operations Center	<u>EMAS:</u>	Engineering Materials Arresting System
<u>CHC:</u>	Community Health Centers	<u>EMS:</u>	Emergency Medical Services
<u>CHIP:</u>	California Healthcare for Indigents Program	<u>EMSA:</u>	Emergency Medical Services Agency
		<u>EMSP:</u>	Emergency Medical Services Program
		<u>EMTALA:</u>	Emergency Medical Treatment and Active Labor Act
		<u>EQRO:</u>	External Quality Review Organization
		<u>ER:</u>	Emergency Response
		<u>ESC:</u>	Emergency Services Coordination

# ACRONYM GLOSSARY

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<u>ESS:</u>	Employee Self Service	<u>LEMC:</u>	Law Enforcement Medical Care
<u>EVC:</u>	Economic Vitality Corporation	<u>LID:</u>	Low Impact Development
<u>FAA:</u>	Federal Aviation Administration	<u>LSI:</u>	Level of Service Inventory
<u>FBA:</u>	Fund Balance Available	<u>LVN:</u>	Licensed Vocational Nurse
<u>FBI:</u>	Federal Bureau of Investigation	<u>MAA:</u>	Medical Administrative Activities
<u>FC:</u>	Fund Center	<u>MDC:</u>	Mobile Data Computers
<u>FEMA:</u>	Federal Emergency Management Agency	<u>MDO:</u>	Mentally Disordered Offender
<u>FFP:</u>	Federal Financial Participation	<u>MHSA:</u>	Mental Services Act
<u>FM:</u>	Family Reunification	<u>MHT:</u>	Mental Health Therapist
<u>FMAP:</u>	Federal Medical Assistance Percentage	<u>MoCPOC:</u>	Model of Care Partners Oversight Committee
<u>FSET:</u>	Food Stamps Employment Training	<u>MOE:</u>	Maintenance of Effort Expense
<u>FSP:</u>	Full Service Partnership	<u>NCAST:</u>	Nursing Child Assessment Satellite Training
<u>FTE:</u>	Full Time Equivalent	<u>NGF:</u>	National Golf Foundation
<u>FY:</u>	Fiscal Year	<u>NPDES:</u>	National Pollutant Discharge Elimination System
<u>GFS:</u>	General Fund Support	<u>OD:</u>	Organizational Development
<u>GIS:</u>	Geographic Information System	<u>OES:</u>	Office of Emergency Services
<u>GSA:</u>	General Services Agency	<u>OPEB:</u>	Other Post Employment Benefits
<u>HAZMAT:</u>	Hazardous Materials	<u>OSHA:</u>	Occupational Safety & Health Act
<u>HF:</u>	Healthy Families	<u>PAL:</u>	Position Allocation List
<u>HHS:</u>	Health and Human Services	<u>PC:</u>	Personal Computer
<u>HIPPA:</u>	Health Insurance Portability and Accountability Act	<u>PCF:</u>	Paid Call Firefighters
<u>HK:</u>	Healthy Kids	<u>PCR:</u>	Payment Condition Rating
<u>HOP:</u>	Homeless Outreach Program	<u>PEI:</u>	Prevention and Early Intervention
<u>HR:</u>	Human Resources	<u>PFF:</u>	Public Facility Fees
<u>HSUS:</u>	Humane Society of the United States	<u>PHD:</u>	Public Health Department
<u>HVAC:</u>	Heating Ventilation and Air Conditioning	<u>PHF:</u>	Psychiatric Health Facility
<u>IDM:</u>	Integrated Document Management	<u>PM:</u>	Preventative Maintenance
<u>IHSS:</u>	In Home Supportive Services	<u>POB:</u>	Pension Obligation Bond
<u>IMD:</u>	Institutions for Mental Disease	<u>PP:</u>	Permanency Placement
<u>IMR:</u>	Illness Management and Recovery	<u>PQI:</u>	Performance Quality Improvement
<u>IRS:</u>	Internal Revenue Service	<u>PRS:</u>	Program Review Specialists
<u>ISF:</u>	Internal Service Fund	<u>PTMS:</u>	Property Tax Management System
<u>ISO:</u>	International Organization for Standards	<u>PYD:</u>	Positive Youth Development
<u>IT:</u>	Information Technology	<u>RCL:</u>	Rate Classification Level
<u>IT – ESC:</u>	Information Technology Executive Steering Committee	<u>REHS:</u>	Registered Environmental Health Specialist
<u>ITIL:</u>	Information Technology Infrastructure Library	<u>RFP:</u>	Request for Proposal
<u>ITSP:</u>	Information Technology Strategic Plan	<u>RFQ:</u>	Request for Qualifications
<u>JPA:</u>	Joint Powers Authority	<u>RN:</u>	Registered Nurse
<u>JSC:</u>	Juvenile Services Center	<u>RTA:</u>	Regional Transit Authority
<u>LAFCO:</u>	Local Agency Formation Commission	<u>SAC:</u>	Supervising Administrative Clerk
<u>LAIF:</u>	Local Agency Investment Fund	<u>SAMHSA:</u>	Substance Abuse and Mental Health Services Administration
<u>LAN:</u>	Local Area Network	<u>SART:</u>	Suspected Abuse Response Team
<u>LBGTQ:</u>	Lesbian, Bisexual, Gay, Transgender, Questioning	<u>SCBA:</u>	Self Contained Breathing Apparatus
		<u>SIP:</u>	System Improvement Plan
		<u>SIU:</u>	Special Investigative Unit
		<u>SJSO:</u>	Supervising Juvenile Services Officers
		<u>SLOCOG:</u>	San Luis Obispo Council of Governments

# ACRONYM GLOSSARY

## DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>SLOCTBID:</u>	San Luis Obispo County Tourism and Business Improvement District
<u>SLORTA:</u>	San Luis Obispo Regional Transit Authority
<u>SLOVCB:</u>	San Luis Obispo Visitors and Conference Bureau
<u>SLVC:</u>	School Located Vaccination Clinics
<u>SOP:</u>	Standard Operating Procedure
<u>STC:</u>	Standard in Training for Corrections
<u>STD:</u>	Sexually Transmitted Diseases
<u>SWMP:</u>	Storm Water Management System
<u>TAY:</u>	Transitional Age Youth
<u>TB:</u>	Tuberculosis
<u>THPP:</u>	Transitional Housing Program Plus
<u>TMHA:</u>	Transitions Mental Health Association
<u>TOW:</u>	Taxes on the Web
<u>TPA:</u>	Third Party Administrator
<u>TSF:</u>	Tobacco Settlement Fund
<u>UCR:</u>	Uniform Crime Reporting
<u>UMAN:</u>	Unified Metropolitan Area Network
<u>USAR:</u>	Urban Search and Rescue Vehicle
<u>USDA:</u>	United States Dept. of Agriculture
<u>VA:</u>	Veterans Administration
<u>VBM:</u>	Vote by Mail
<u>VLF:</u>	Vehicle License Fee
<u>VOIP:</u>	Voiceover Internet Protocol
<u>VTO:</u>	Voluntary Time Off
<u>WET:</u>	Workforce Education and Training
<u>WIA:</u>	Workforce Investment Act
<u>WIC:</u>	Women, Infants and Children
<u>WPR:</u>	Work Participation Rate
<u>YAP:</u>	Young Adult Programs

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