

# Appendix

The appendix includes the following information:

- 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

- Account: A detailed classification of an expenditure or revenue. For example, "Postage" is an expenditure account; "Property Taxes Secured" is a revenue account.
- Activity: 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.
- Affordable Care Act: Patient Protection and Affordable Care Act (ACA) or "Obamacare" is a United States Federal statute signed into law by President Barack Obama on March 23, 2010. This act is a complex piece of legislation that is designed to reform the healthcare system and ensure affordable, quality healthcare for all Americans, and to reduce the cost of healthcare overall. The law expands eligibility for Medicaid to childless adults who meet the income eligibility criteria, provides insurance exchanges for individuals that do not qualify for Medicaid to purchase individual insurance policies at lower group rates, provides insurance subsidies to those with that meet income criteria, expands benefits that must be covered by health insurance policies (such as mental health and addiction treatment services), changes the rules for insurance companies to end discriminatory practices such as denying insurance due to pre-existing conditions or charging higher rates based on age or gender, which includes many other provisions.
- Appropriation: 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.
- Assembly Bill 109 Public Safety Realignment implemented by the State in 2011, also known as 2011 Realignment.
- Assessed Valuation: A valuation set upon real estate or other property by government as a basis for levying taxes.
- Available Financing: All the means of financing a budget including fund balance, revenues, canceled reserves and designations.
- Budget: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose, usually one year.
- Capital Assets: 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.
- Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general capital assets.
- Capital Project Program: A program itemizing the County's acquisitions, additions and improvements to buildings and land purchases. These purchases are often capital assets.
- Contingency: An amount not to exceed fifteen percent of appropriations, which is set aside to meet unforeseen expenditure requirements.
- Contracted Services: 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.

Appendix

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

<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.
<u>Encumbrance:</u>	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.
<u>Enterprise Fund:</u>	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.
<u>Educational Revenue Augmentation Fund (ERAF):</u>	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.
<u>Expenditure:</u>	Designates the cost of goods delivered or services rendered.
<u>Fiscal Year:</u>	Twelve-month period for which a budget is in effect. The County's fiscal year is July 1 to June 30.
<u>Fixed Asset:</u>	An asset of a long-term character such as land, buildings, and equipment. Typically must have a value of \$5,000 or greater.
<u>Full-Time Equivalent (FTE):</u>	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.
<u>Function:</u>	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.
<u>Fund:</u>	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.
<u>Fund Balance:</u>	The difference between fund assets and fund liabilities of governmental funds.

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

- 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.
- Indicators: 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.).
- Interfund Transfer: A transfer between different funds (e.g., General Fund and Parks) which cannot be classified as a revenue or expenditure.
- Intergovernmental Expenditures: Payments to other governments as fiscal aids and shared taxes or as reimbursements for the performance of services.
- Intergovernmental Revenue: Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
- Internal Service Fund (ISF): An organization created to perform specified services for other county departments. The using department is charged by the ISF for the services received. Example: Fleet.
- Intrafund Transfers: 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.
- Mission Statement: A description of the basic purpose and responsibility of the Budget Unit or department.
- Other Charges: Accounts which establish expenditures for expenses other than salary or operations, such as support and care of persons or debt service.
- Per Capita: Amount per individual.
- Performance Measure: A measurement that assesses progress toward achieving predetermined goals. There are three basic types of meaningful performance measures:
- 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.)
  - 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.)

Appendix

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

- 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.)

<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.
<u>Proposition 13:</u>	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".
<u>Proposition 63:</u>	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.
<u>Proposition 172:</u>	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.
<u>Reimbursement:</u>	Payment received for services/supplies expended for another institution, agency or person.
<u>Reserve:</u>	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.
<u>Results Based Decision Making (RDBM) Initiative:</u>	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.
<u>Revenue:</u>	Money received to finance ongoing county governmental services. Example: Property taxes, sales taxes, user fees, etc.
<u>Realignment:</u>	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.
<u>Secured Roll:</u>	Assessed value of real property such as land, building, secured personal property, or anything permanently attached to land as determined by the County Assessor.

# GLOSSARY

## TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

- 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.
  
- 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.

Appendix

# ACRONYM GLOSSARY

## DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>AA:</u>	Administrative Assistant	<u>CHC:</u>	Community Health Centers
<u>ACA</u>	Affordable Care Act	<u>CHIP:</u>	California Healthcare for Indigents Program
<u>AB109</u>	Assembly Bill 109- Public Safety Realignment	<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>EMS:</u>	Emergency Medical Services
		<u>EMSA:</u>	Emergency Medical Services Agency
		<u>EMSP:</u>	Emergency Medical Services Program
		<u>EMTALA:</u>	Emergency Medical Treatment and Active Labor Act

# ACRONYM GLOSSARY

## DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

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

Appendix

# ACRONYM GLOSSARY

## DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>SAMHSA:</u>	Substance Abuse and Mental Health Services Administration
<u>SART:</u>	Suspected Abuse Response Team
<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
<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

# Index

**-A-**

	<b>Page</b>
About San Luis Obispo County .....	A-29
Acronym Glossary .....	F-7
Administrative Office .....	C-260
Agriculture/Weights and Measures .....	C-2
Airports.....	C-215
Analysis of Financing Sources by Source by Fund .....	E-49
Animal Services .....	C-61
Assessor .....	C-271
Auditor-Controller.....	C-279

**-B-**

Budgetary Basis of Accounting .....	F-1
Behavioral Health .....	C-142
Board of Supervisors.....	C-286
Budget Augmentation Requests .....	D-1
Budget Development Policies .....	A-15
Budget Goals and Policies and Budget Balancing Strategies and Approaches ....	A-22
Budget Development and Management Process .....	A-43
Budget Message .....	A-1

**-C-**

CalWORKs.....	C-199
Capital Projects .....	C-375
Child Support Services.....	C-67
Clerk-Recorder.....	C-289
Community Development.....	C-25
Contributions to Court Operations.....	C-72
Contributions to Other Agencies .....	C-134
County Counsel.....	C-303
County Fire.....	C-74
County Officers .....	ii
County Officers and Department Heads Salary Schedule .....	B-23
County Organizational Values .....	iv
Countywide Automation Replacement .....	C-349

Appendix

# Index

**-D-**

Debt Service..... C-354  
 Detail of Additional Financing Sources by Fund & Account (Schedule 6) ..... E-14  
 Detail of Financing Uses by Function, Activity & Budget Unit (Schedule 8) ..... E-41  
 District Attorney..... C-84  
 Driving Under the Influence..... C-156

**-E-**

Expenditures by Function Graph..... A-41  
 Emergency Medical Services ..... C-161  
 Emergency Services ..... C-96  
 Employees per Population Graph ..... B-1

**-F-**

Farm Advisor..... C-224  
 Fish and Game..... C-231  
 Fixed Assets..... B-36  
 Fleet Services ..... C-316  
 Foster Care ..... C-202  
 Total County Financing Uses Detail (Schedule 9)..... E-47  
 Fund Balance – Governmental Funds (Schedule 3) ..... E-5

**-G-**

General Government Building Replacement..... C-357  
 General Assistance ..... C-206  
 General Services..... C-309  
 Glossary ..... F-2  
 Golf Courses ..... C-234  
 Government Finance Officers Association (GFOA) Award ..... i  
 Governmental Funds Summary (Schedule 2) ..... E-3  
 Grand Jury ..... C-102

**-H-**

Human Resources ..... C-321

**-I-**

Information Technology..... C-329

# Index

## -J-

Job Class Listing ..... B-26

## -L-

Law Enforcement Medical Care ..... C-164  
Library ..... C-241  
Los Osos Wastewater System ..... C-38

## -M-

Maintenance Projects ..... C-394  
Major County-Paid Employee Benefits..... B-23  
Medical Indigent Services Programs..... C-169  
Mission Statement..... iii

## -N-

Non-Departmental Other Expenditures ..... C-359  
Non-Departmental Revenues..... C-366  
Non-Departmental Revenues – Other Financing Use ..... C-362

## -O-

Organizational Chart ..... A-28  
Organizational Development..... C-267  
Other Post-Employment Benefits ..... C-368

## -P-

Parks and Recreation..... C-249  
Pension Obligation Bond..... C-370  
Planning and Building ..... C-11  
Position Allocation by Department ..... B-4  
Position Allocation by Functional Area ..... B-1  
Position Allocation Summary..... B-2  
Probation..... C-105  
Property Tax Dollar Distribution Graph ..... A-39  
Public Defender..... C-114  
Public Facility Fees ..... C-372  
Public Health ..... C-174  
Public Works ..... C-30  
Public Works Special Services..... C-42

Appendix

---

# Index

**-R-**

Reserves/Designations by Governmental Funds (Schedule 4) ..... E-7  
Revenue Detail by Account ..... E-79  
Revenue Detail by Department ..... E-64  
Risk Management ..... C-338  
Roads..... C-48  
Road Impact Fees..... C-58

**-S-**

Salary Schedule ..... B-23  
Self-Insurance ..... C-345  
Sheriff-Coroner..... C-118  
Social Services..... C-188  
Summary of Additional Financing Sources by Source & Fund (Schedule 5)..... E-12  
Summary of County Budget (Schedule 1)..... E-1  
Summary of Financing Uses by Function & Fund (Schedule 7)..... E-38

**-T-**

Tax Reduction Reserve..... C-374  
Treasurer-Tax Collector-Public Administrator ..... C-296  
Total Financing by Source Chart..... A-38

**-V-**

Veterans Services ..... C-209  
Vision Statement & Communitywide Results ..... iii

**-W-**

Waste Management ..... C-130  
Wildlife and Grazing ..... C-257