

Appendix

The appendix includes the following information:

- Resolution adopting the FY 2016-17 County Budget
- Budgetary Basis of Accounting
- Glossary
- Acronym glossary
- Index

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday, June 21, 2016

PRESENT: Supervisors Frank R. Mecham, Bruce S. Gibson, Adam Hill, Debbie Arnold, and Chairperson Lynn Compton

ABSENT: None

RESOLUTION NO. 2016-167

RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD GOVERNED DISTRICTS FOR FISCAL YEAR 2016-2017 AND IMPLEMENTING “LAURA’S LAW” (ASSEMBLY BILL 1421 - “ASSISTED OUTPATIENT TREATMENT”) IN THE COUNTY OF SAN LUIS OBISPO

The following resolution is now offered and read:

WHEREAS, the Board so finds, a Proposed Budget was compiled, approved, advertised and published, pursuant to the County Budget Act; and

WHEREAS, the Board hereby finds, that it has properly noticed and conducted a public hearing at which it made revisions to, deductions from, and additions to said Proposed Budget as it has deemed advisable; and

WHEREAS, the Board so finds, the Proposed Budget, the supplemental budget documents and all revisions developed in the hearing on the final budget as reflected in the Clerk’s minutes and documents filed with the Clerk during said hearing, properly constitute each of the objects of expenditure to satisfy the budget requirements as determined by the Board, and are hereby found to be in accordance with Government Code Section 29089, and summarized for the entire budget as follows:

1.	Salaries and Employee Benefit	\$ 277,727,563
2.	Services and Supplies	164,990,162
3.	Other charges	105,076,106
4.	Fixed Assets	12,071,437
5.	Capital Projects	1,548,400
6.	Intrafund Transfers	(23,639,346)
7.	Provisions for Contingencies:	
	All Funds	22,933,351
8.	Provisions for New Reserve/Designations:	14,010,202
	TOTAL GOVERNMENTAL FUNDS	\$ 574,717,875

WHEREAS, the balance in the General Reserve of the General Fund is estimated to be \$11,000,000; and

WHEREAS, the Board finds, that some funds from the State Realignment Sales Tax - Social Services Account should be transferred to programs administered by health and mental health departments and has determined that the transfers will not make a substantial change in the services, facilities, programs, or providers funded by the realignment account; and

WHEREAS, the County's appropriation limit established by Article XIII-B of the State Constitution is \$581,245,874 and the total annual appropriations subject to limitation is \$200,718,532; and

WHEREAS, the State of California has enacted the "Assisted Outpatient Treatment Demonstration Project Act of 2002", known as Laura's Law, effective July 1, 2002 (Assembly Bill 1421, Chapter 1017, Stats. 2002) contained in Welfare and Institutions Code section 5345 et seq.; and

WHEREAS, the legislation regulates designated assisted outpatient treatment services, which counties may choose to provide their residents who meet specified criteria; and

WHEREAS, counties choosing to implement Laura's law must commit that no voluntary mental health program serving adults and no children's mental health program may be reduced as a result of the implementation of this program.

NOW, THEREFORE BE IT RESOLVED AND ORDERED, by the Board of Supervisors, County of San Luis Obispo, State of California that:

1. Recitals - The recitals set forth hereinabove are true, correct, and valid.
2. Adoption by Reference - The Proposed Budget for Fiscal Year 2016-2017 on file with the Clerk, as revised and finally determined by the Board, is adopted by reference pursuant to Government Code Section 29090 as the Final Budget.
3. Appropriation of Funds - The various amounts of appropriations for Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, and Intrafund Transfers are hereby appropriated to the various departments, offices, boards, commissions, committees, other agencies, and special districts as they are shown in the aforesaid Proposed Budget for Fiscal Year 2016-17, as revised and finally determined by the Board, and hereby adopted by reference as the Final Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2016 through June 30, 2017.

4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.

5. Contingencies - Contingencies for All Funds are appropriated in an amount of \$22,933,351. If final adjusted revenue and fund balances estimates prove higher than the current estimated amounts, then the difference shall either be placed in contingencies up to the allowable limit, used for continued financing of the Teeter obligation or placed in new reserves and/or designations. If final revenue and fund balance estimates are lower than current estimated revenue and fund balance amounts, then the Auditor-Controller shall immediately advise the Board of Supervisors and County Administrator of amount of such shortage so that the Board may decrease appropriations or reserves.

6. Adjustments for Capital and Maintenance Projects and Restricted Revenues - The Auditor-Controller shall determine actual fund balances in the capital projects budget unit and the maintenance projects budget unit as of June 30, 2016. The Auditor-Controller is hereby authorized to make transfers and revisions between projects within the capital projects unit, and between projects within the maintenance projects budget unit, in order to revise each appropriation to account for actual fund balances, so that each project is funded at no more than the amount appropriated by the Board of Supervisors. The Auditor-Controller shall report any excess appropriations for each of the budget units, and make recommendations on or before September 30, 2016 concerning the disposition of said excess(es). Also, the Auditor-Controller is hereby authorized to reestablish unspent appropriations funded by restricted revenues relating to projects or programs previously approved by the Board. This applies to federal, state, and other granting agency funded programs where the revenues have already been pledged or held in trust and the program or project spans more than one Fiscal Year.

7. Cash Flow Loans – In order to meet cash flow requirements the Auditor-Controller is authorized to make loans between any funds in the County Treasury that are under the control of the County Board of Supervisors to the extent allowed by law. Loans should bear quarterly interest at a rate equivalent to the rate earned on funds held in the County Treasury for that quarter. Repayments of all loans should occur by the end of the Fiscal Year, unless specific authorization is given by the Board to extend repayment.

8. Publication of Final Budget - The Auditor-Controller shall cause the publication of the Final Budget after the Board approves any adjustments made pursuant to Government Code Sections 29101 - 29107 and shall file said publication with the Clerk and State Controller on or before December 1, 2016.

BE IT FURTHER RESOLVED AND ORDERED as follows:

1. The Board of Supervisors declares the intent to commence Assisted Outpatient Treatment commencing as designated subsequently through this adoption of the County Budget for Fiscal Year 2016-17.

2. The Board of Supervisors finds that no voluntary mental health program serving adults and no children's mental health program may be reduced as a result of expansion of Assisted Outpatient Treatment in the County of San Luis Obispo.

Upon motion of Supervisor Mecham, seconded by Supervisor Hill, and on the following roll call vote, to wit:

AYES: Supervisors Mecham, Hill, Gibson, and Chairperson Compton

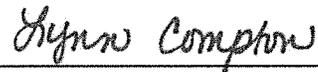
NOES: Supervisor Arnold

ABSENT: None

ABSTAINING: None

The foregoing resolution is hereby adopted.

County of San Luis Obispo



Chairperson, Board of Supervisors

Approved by Board Action on:

June 21, 2016

ATTEST:

TOMMY GONG

County Clerk and Clerk of the Board of Supervisors

By: Annette Ramirez

Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL
County Counsel

/s/ Nina Negranti
Chief Deputy County Counsel

Dated: June 17, 2016

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN LUIS OBISPO)

I, Tommy Gong, County Clerk and ex-officio Clerk of the Board of Supervisors, in and for the County of San Luis Obispo, State of California, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Supervisors, as the same appears spread upon their minute book.

WITNESS my hand and the seal of said Board of Supervisors, affixed this 29th day of June, 2016.

TOMMY GONG
County Clerk and Ex-Officio Clerk of the
Board of Supervisors

(SEAL)

By: *Arnette Ramirez*
Deputy Clerk

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, Fleet Services) 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.

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.
- Accrual: Accrual is an accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged.
- 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.
- Balanced Budget: A budget where total sources, including fund balances, equal total requirements, including reserves and contingencies, for each appropriated fund. In accordance with the State Budget Act, Government Code §29009, available funding sources shall be at least equal to recommended appropriations.
- Bond: A written promise to pay a specified sum of money (called the principal), at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds are typically used to fund larger capital improvement projects with the pledge of tax receipts or other revenue sources to fund the debt service payments. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.
- 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.

TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

<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.
<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</u>	The ratio of time expended in a position. The ratio is derived by dividing the amount of (FTE): 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.

TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

<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.
<u>Fund Balance Available:</u>	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.
<u>Fund Center:</u>	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.
<u>General Fund:</u>	The main operating fund of the county accounting for expenditures and revenues for countywide activities.
<u>General Fund Support:</u>	The amount of General Fund financial support to a given fund center after revenues and other funding are subtracted from expenditures.
<u>Governmental Funds:</u>	Governmental Funds are used to account for most of the County's general government activities.
<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: Fleet.
<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>PAL</u>	Position Allocation List
<u>Per Capita:</u>	Amount per individual.

TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

- 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.)
 - 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.)
- Proposed Budget: The proposed spending plan for the upcoming fiscal year.
- Proposition 1A: 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.
- 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.

TERMS COMMONLY USED IN THIS BUDGET DOCUMENT

<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.
<u>Secured Taxes:</u>	Taxes levied on real properties in the county which are "secured" by a lien on the properties.
<u>Services and Supplies:</u>	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.
<u>Special District:</u>	Independent unit of local government generally organized to perform a single function. Examples: Street lighting, waterworks, parks, fire departments.
<u>Special Revenue Fund:</u>	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.
<u>Spending Limits:</u>	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.
<u>Supplemental Tax Roll:</u>	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.
<u>Taxes:</u>	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
<u>Tax Levy:</u>	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
<u>Tax Rate:</u>	The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.
<u>Tax Relief Subventions:</u>	Funds ordinarily paid to compensate local governments for taxes lost because of tax relief measures, such as the homeowner's exemption.
<u>Teeter Plan:</u>	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.
<u>Unincorporated Area:</u>	The areas of the county outside city boundaries.
<u>Unsecured Roll:</u>	A tax on properties such as office furniture, equipment, boats and airplanes owned by the assessee.
<u>Use Tax:</u>	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.

DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>AA:</u>	Administrative Assistant	<u>CHIS:</u>	California Health Interview Survey
<u>ACA</u>	Affordable Care Act	<u>CIP:</u>	Capital Improvement Plan
<u>AB109</u>	Assembly Bill 109- Public Safety Realignment	<u>CMC:</u>	California Men’s Colony
<u>ADA:</u>	Americans with Disabilities Act	<u>CMIA:</u>	Confidentiality of Medical Information Act
<u>AED:</u>	Automated External Defibrillators	<u>CMSP:</u>	County Medical Services Program
<u>ALS:</u>	Advanced Life Support	<u>CNI:</u>	California Necessities Index
<u>APCD:</u>	Air Pollution Control District	<u>CO:</u>	Correctional Officer
<u>APWA:</u>	American Public Works Association	<u>COP:</u>	Certificate of Participation
<u>ARRA:</u>	American Recovery and Reinvestment Act	<u>COSE:</u>	Conservation and Open Space Element
<u>ARC:</u>	American Red Cross	<u>COTS:</u>	Commercial off the Shelf
<u>ARCA:</u>	Areas Requiring Corrective Action	<u>CPA:</u>	Certified Public Accountant
<u>ASH:</u>	Atascadero State Hospital	<u>CPE:</u>	Continuing Professional Education
<u>ASM:</u>	Administrative Services Manager	<u>CPS:</u>	Contract Pharmacy Services
<u>ASO:</u>	Administrative Services Officer	<u>CSAC:</u>	California State Association of Counties
<u>BAR:</u>	Budget Augmentation Request	<u>CSAC – EIA:</u>	California State Association of Counties Excess Insurance Authority
<u>BHEHR:</u>	Behavioral Health Electronic Health Record	<u>CSP:</u>	Customer Service Program
<u>BLM:</u>	Bureau of Land Management	<u>CSS:</u>	Community Services and Support
<u>BME:</u>	Budget Management Evaluation	<u>CT:</u>	Certified Tech
<u>BMI:</u>	Body Mass Index	<u>CTOC:</u>	County Treasury Oversight Committee
<u>BOE:</u>	Board of Equalization	<u>CWS:</u>	Child Welfare Services
<u>CACASA:</u>	California Association of Commissioners and Sealers Association	<u>DA:</u>	District Attorney
<u>CAD:</u>	Computer Aided Dispatch	<u>DAS:</u>	Drug and Alcohol Services
<u>CAFR:</u>	Comprehensive Annual Financial Report	<u>DCSS:</u>	Department of Child Support Services
<u>CAL OMS:</u>	California Outcomes Measurement System	<u>DMH:</u>	Department of Mental Health
<u>CALPERS:</u>	California Public Employee Retirement System	<u>DMV:</u>	Department of Motor Vehicles
<u>CAO:</u>	County Administrative Officer	<u>DOJ:</u>	Department of Justice
<u>CAPSLO:</u>	Community Action Partnership of San Luis Obispo	<u>DRP:</u>	Disaster Recovery Planning
<u>CASQA:</u>	California Storm Water Quality Association	<u>DSS:</u>	Department of Social Services
<u>C-CFSR:</u>	California Child and Family Services Review	<u>DSW:</u>	Disaster Service Worker
<u>CCJCC:</u>	Countywide Criminal Justice Coordination Committee	<u>DUI:</u>	Driving Under the Influence
<u>CCS:</u>	California Children’s Services	<u>EIA:</u>	Excess Insurance Authority
<u>CCSAS:</u>	California Child Support Automation System	<u>EFS:</u>	Enterprise Financial System
<u>CDBG:</u>	Community Development Block Grant	<u>EHR:</u>	Electronic Health Record
<u>CDC:</u>	Centers for Disease Control and Prevention	<u>EIR:</u>	Environmental Impact Report
<u>CDSS:</u>	California Department of Social Services	<u>EMAS:</u>	Engineering Materials Arresting System
<u>CEQA:</u>	California Environmental Quality Act	<u>EMS:</u>	Emergency Medical Services
<u>CHADOC:</u>	County Health Agency Departmental Operations Center	<u>EMSA:</u>	Emergency Medical Services Agency
<u>CHC:</u>	Community Health Centers	<u>EMSP:</u>	Emergency Medical Services Program
<u>CHIP:</u>	California Healthcare for Indigents 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
		<u>ESS:</u>	Employee Self Service
		<u>EVC:</u>	Economic Vitality Corporation
		<u>FAA:</u>	Federal Aviation Administration

DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<u>FBA:</u>	Fund Balance Available	<u>LEMC:</u>	Law Enforcement Medical Care
<u>FBI:</u>	Federal Bureau of Investigation	<u>LID:</u>	Low Impact Development
<u>FC:</u>	Fund Center	<u>LSI:</u>	Level of Service Inventory
<u>FEMA:</u>	Federal Emergency Management Agency	<u>LVN:</u>	Licensed Vocational Nurse
<u>FFP:</u>	Federal Financial Participation	<u>MAA:</u>	Medical Administrative Activities
<u>FM:</u>	Family Reunification	<u>MDC:</u>	Mobile Data Computers
<u>FMAP:</u>	Federal Medical Assistance Percentage	<u>MDO:</u>	Mentally Disordered Offender
<u>FSET:</u>	Food Stamps Employment Training	<u>MHSA:</u>	Mental Services Act
<u>FSP:</u>	Full Service Partnership	<u>MHT:</u>	Mental Health Therapist
<u>FTE:</u>	Full Time Equivalent	<u>MISP:</u>	Medically Indigent Services Program
<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>ISF:</u>	Internal Service Fund	<u>PRS:</u>	Program Review Specialists
<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
		<u>SLOCTBID:</u>	San Luis Obispo County Tourism and Business Improvement District

DEFINITIONS OF ACRONYMS COMMONLY USED IN THIS BUDGET DOCUMENT

<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

-A-

	Page
About San Luis Obispo County	A-39
Acronym Glossary	F-12
Administrative Office	C-275
Agriculture/Weights and Measures	C-2
Airports.....	C-227
Analysis of Financing Sources by Source by Fund	E-49
Animal Services	C-67
Assessor	C-287
Auditor-Controller.....	C-295

-B-

Budgetary Basis of Accounting	F-6
Behavioral Health	C-151
Board of Supervisors.....	C-303
Budget Augmentation Requests	D-1
Budget Goals and Policies	A-24
Budget Balancing Strategies and Approaches	A-31
Budget Development and Management Process	A-53
Budget Message	A-1
Budget Summary Information	A-45

-C-

CalWORKs.....	C-211
Capital Projects	C-403
Central Services.....	C-321
Child Support Services.....	C-73
Clerk-Recorder.....	C-306
Community Development.....	C-25
Contributions to Court Operations.....	C-79
Contributions to Other Agencies	C-144
County Counsel.....	C-332
County Fire.....	C-82
County Officers	ii
County Officers and Department Heads Salary Schedule	B-24
County Organizational Values	iv
Countywide Automation Replacement	C-376

-D-

Debt Service..... C-381
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-91
Driving Under the Influence..... C-164

-E-

Expenditures by Function Graph..... A-51
Emergency Medical Services C-170
Emergency Services C-103
Employees per Population Graph B-1

-F-

Facilities Management C-338
Farm Advisor..... C-235
Fish and Game..... C-242
Fixed Assets..... B-38
Fleet Services C-327
Foster Care C-214
Financing Sources and Uses by Budget Unit (Schedule 9)..... E-47
Fund Balance – Governmental Funds (Schedule 3) E-5

-G-

General Government Building Replacement..... C-384
General Assistance C-218
Glossary F-7
Golf Courses C-245
Government Finance Officers Association (GFOA) Award i
Governmental Funds Summary (Schedule 2) E-3
Grand Jury C-111

-H-

Human Resources C-346

-I-

Information Technology..... C-366

-J-

Job Class Listing B-28

-L-

Law Enforcement Medical Care C-173
Library C-253
Los Osos Wastewater System C-42

-M-

Maintenance Projects C-425
Major County-Paid Employee Benefits..... B-24
Medically Indigent Services Programs C-179
Mission Statement..... iii

-N-

Non-Departmental Other Expenditures C-386
Non-Departmental Revenues..... C-393
Non-Departmental Revenue – Other Financing Uses C-389

-O-

Organizational Chart A-38
Organizational Development..... C-282
Other Post-Employment Benefits C-396

-P-

Parks and Recreation..... C-262
Pension Obligation Bond..... C-398
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-114
Property Tax Dollar Distribution Graph A-49
Public Defender..... C-123
Public Facility Fees C-400
Public Health..... C-184
Public Works C-31
Public Works Special Services..... C-47

-R-

Reserves/Designations by Governmental Funds (Schedule 4) E-7
Resolution Adopting FY 2016-17 County Budget F-1
Revenue Detail by Account..... E-83
Revenue Detail by Department E-64
Risk Management C-354

Roads..... C-53
Road Impact Fees..... C-64

-S-

Salary Schedule B-24
Self-Insurance C-362
Sheriff-Coroner..... C-127
Social Services Administration C-198
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-402
Treasurer-Tax Collector-Public Administrator C-314
Total Financing by Source Chart..... A-48

-V-

Veterans Services C-221
Vision Statement & Communitywide Results iii

-W-

Waste Management C-139
Wildlife and Grazing C-272