

GLOSSARY

ACCOUNTABILITY – Being obliged to explain one’s actions, to justify what one does. Requires governments to answer to the citizens in order to justify the raising of public resources and the purposes for which they are used.

ACCRUAL BASIS - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific and distinguishable service performed by one or more organizational component of a government to accomplish a function for which the government is responsible (e.g., law enforcement is an activity within the public safety function).

AB - California State Assembly Bill.

ADOPTED BUDGET - The operating and financial plan approved by resolution of the Board of Supervisors.

APPROPRIATION - Authorization granted by the Board of Supervisors to make expenditures.

ASSESSMENT ROLL – The public record containing the legal description of each parcel of property in a taxing jurisdiction and its assessed value.

ASSET - Tangible or intangible items owned by the County that would have probable economic benefits that can be obtained or controlled by the County.

AUDIT - The systematic examination of the assertions or actions of a third party to evaluate conformance to a norm or benchmark.

AVAILABLE FINANCING - The dollar amount available for appropriations. This equals unreserved fund balance plus expected revenues plus reserve/designation releases.

AVAILABLE FUND BALANCE - The amount of fund balance available to finance appropriation requirements after deducting reserves.

BALANCED BUDGET- Available funding sources shall be at least equal to recommended appropriations. As a general rule, the year-end undesignated General Fund balance should not be used to fund ongoing operations, but could be used to fund designations such as the Strategic Reserve and the General Fund Contingency.

BONDED INDEBTEDNESS - Amount of debt held by the County that may include certificates of participation, capital leases, and notes.

BUDGET - A financial plan consisting of an estimate of proposed expenditures, their purpose for a given period of time, and the proposed means of financing them.

BUDGETARY ACCOUNTS - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAC - Capital Advisory Committee. Reviews the County’s capital needs and prioritizes projects.

CAFR – Comprehensive Annual Financial Report. A financial report which encompasses all funds and component units of the County. This is the County’s official annual report and should contain introductory information and schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, as well as statistical data.

CalWORKs – California Work Opportunity and Responsibility to Kids. A welfare program operated by county welfare departments that gives cash aid and services to eligible needy families.

CAPITAL ASSETS - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) - The CIP is a compilation of capital projects intended to implement various plans, including community plans, facilities plans, and the County Comprehensive (General) Plan. Projects in the CIP indicate current and future capital needs.

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CAPITAL LEASE - An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

CAPITAL PROJECT - As used in the CIP, projects include land acquisition, buildings and facilities construction. These projects do not have a cost threshold. Also included in the CIP are projects that have a minimum cost threshold of \$100,000 and include: major equipment; major improvements to existing buildings and facilities; transportation projects; water resources projects (i.e., storm drains); resource recovery and waste management projects (i.e., landfills); and major maintenance. Capital projects may include the acquisition of technology systems, including hardware and software, and may also include equipment, heavy equipment, and machinery.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITALIZATION POLICY - The criteria used by a government to determine which outlays should be reported as fixed assets.

CASH – Term that includes not only currency on hand, but also demand deposits with banks or other financial institutions.

CASH WITH FISCAL AGENT - An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CERTIFICATES OF PARTICIPATION (COP) – A type of security issued when the County enters into an agreement with another party to lease an asset over a specified period of time at a predetermined annual cost used to finance the County’s capital needs.

COMMITMENT- Core leadership quality.

COMMUNITY FACILITIES DISTRICT - A special financing entity through which a local government is empowered to levy special taxes and issue bonds when authorized by a 2/3 vote.

COLA - Cost of Living Adjustment. Wage adjustment to offset a change in purchasing power.

CONTINGENCY - An amount of money appropriated for unforeseen expenditures. It is limited to not more than 15% of the appropriations in any fund.

CONTRACTOR-ON-PAYROLL - An employee who is paid through the payroll system but whose employment relationship to the County is based on a contract rather than being covered by civil service system rules or pay scales.

CORE LEADERSHIP COMPETENCIES - The core skills, abilities, knowledge and characteristics required to be a successful leader in the organization.

- **INTENSITY** - Goes after the goal with passion; results-oriented; gets the job done.
- **ETHICAL** - Does what is right, regardless of temptations and pressures to do otherwise; upholds the public trust; conducts self according to a set of principles.
- **INFLUENTIAL** - Through masterful leadership, collaboration, and a keen understanding of the organization, its goals, and the interests of all parties, affects successful outcomes for the organization.
- **COMMITMENT** - Successfully builds relationships with and promotes involvement of diverse groups; considers the needs of diverse clients when developing policies and procedures related to service; works closely with diverse groups to identify and deliver services that meet their needs and the strategic objectives of the program; establishes customer service as the single purpose to which all resources are dedicated; focuses on delivering the best services possible to the public; focuses on customer needs; committed to public service.
- **INTERPERSONAL LEADERSHIP** - Possesses and uses versatile communication styles and approaches; understands the underlying psychology of why people act as they do and changes approach to affect positive outcomes; builds rapport throughout the organization; develops human potential.
- **RESILIENCY** - Adaptable; takes direct action; leads by example; exhibits tenacity. This leader is ready, flexible, self-reliant and has a reputation for finding opportunities in difficult situations.
- **CRAFTSMANSHIP** - Takes ownership of work done and results accomplished; takes pride in delivering quality services to customers; rejects the “good enough for government work” attitude; seeks out opportunities to develop new and creative solutions and programs; imagines possibilities; defines a vision, and works vision into reality.

COST ALLOCATION - A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.

COUNTY SERVICE AREA - An alternative method of providing governmental services by the County within unincorporated areas such as sheriff protection, local park maintenance services, water and sewer services, streetlight energy services, landscape services and street sweeping.

COUNTYWIDE PROGRAMS - Programs that provide services to all areas of the County, both within and outside city boundaries (i.e., Court Service, Health Care, Social Services, County Jail).

CRAFTSMANSHIP- Core leadership quality.

GLOSSARY

CREF - Coastal Resource Enhancement Fund. Fees paid by offshore oil and gas development that are used to fund grants that protect or enhance coastal resources.

CSAP - Center for Substance Abuse Prevention. The sole Federal organization with responsibility for improving accessibility and quality of substance abuse prevention services.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPARTMENT - An organizational entity designated as such by the Board of Supervisors.

DEPRECIATION - (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DESIGNATED FUND BALANCE - A portion of an unreserved fund balance that has been "earmarked" by the County Executive Officer or the legislative body for specified purposes.

DESIGNATION - An account containing money set aside by the Board of Supervisors for a specific future use. Money in a designation is earmarked for a specific use, but may not be legally restricted to that use.

EMPLOYEE BENEFITS - Monetary or non-monetary compensation provided to employees in addition to salaries which may include: medical and dental insurance; cafeteria plan options such as health care and dependent care; flexible spending accounts; and term life, long term disability and accident insurance. Varies by employee bargaining unit.

ENCUMBRANCES - Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ERAF - Education Revenue Augmentation Fund. Property tax allocated from cities, counties and special districts to fund school districts.

ETHICAL LEADERSHIP- Core leadership quality.

EXPENDITURE(S) - Use of appropriation to purchase goods and services (including services of employees) necessary to carry out the responsibilities of a department or organization. Expenditures are decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES - Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTRA HELP POSITION - A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment.

FEMA - Federal Emergency Management Agency. Provides federal funding for disaster relief.

FIDUCIARY FUND TYPE - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINAL BUDGET - The County budget for a fiscal year that is adopted by the Board of Supervisors by resolution following the close of budget hearings.

FISCAL ACCOUNTABILITY - The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public monies in the short term (usually one budgetary cycle or one year).

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FISCAL YEAR - A twelve-month period used for budgeting and accounting purposes. For Santa Barbara County, the fiscal year is from July 1 to June 30.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. Known as property, plant and equipment in the private sector.

FOCUS AREA - The link between the County's strategic goals and a department's strategic actions. The focus area expresses the department's strategy to meet the County goal.

FULL TIME EQUIVALENT (FTE) - For all positions and employee types, FTE equals the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. An FTE equates to 2080 hours of employment, where 1.0 FTE means that the position is funded equivalent to a full-time worker, while an FTE of 0.5 signals that the position is funded half-time.

FUNCTION - A group of services aimed at accomplishing a major governmental purpose. Functions are prescribed by the State Controller for reporting uniformity.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources that are classified under a specific Fund Type category (see Fund Type). Examples are the General Fund, Road Fund, Capital Outlay Fund, and Health Care Fund.

FUND BALANCE - Difference between assets and liabilities reported in a governmental fund.

FUND EQUITY - For proprietary funds, fund equity is the noncapital portion of net assets (i.e., both restricted net assets and unrestricted net assets).

FUND TYPE - Categories into which all funds used in governmental accounting are classified. Fund types are: Governmental Fund Types consisting of a General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds; Proprietary Funds Types consisting of Enterprise Funds and Internal Service Funds; Fiduciary Funds consisting of Trust Funds and Agency Funds.

GENERAL FUND - The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL FUND CONTRIBUTION - The use of local discretionary revenue (predominately property, retail sales and transient occupancy taxes) given as a subsidy to enable the receiving fund to carry out its function. The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GEOGRAPHIC INFORMATION SYSTEM (GIS) - Integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

GFOA - Government Finance Officers Association. An association of public finance professionals founded in 1906 as the Municipal Finance Officer's Association.

GOAL - The overarching purpose(s) toward which the County's endeavors are directed.

GOVERNMENTAL ACCOUNTING - The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for State and Local government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources, and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. GAAP identifies four governmental fund types: general, special revenue, debt service and capital projects.

GRANT - A contribution or gift of cash or other assets from another governmental unit to be used or expended for a specified purpose, activity or facility.

HIPAA - Health Insurance Portability & Accountability Act. Enacted by Congress in 1996, HIPAA regulates the availability and breadth of group health plans and certain individual health insurance policies, as well as limits restrictions that a group health plan can place on benefits for a pre-existing condition. The Act also requires the establishment of national standards for electronic health care transactions in order to protect patient privacy.

GLOSSARY

IHSS - In Home Supportive Services. State program that pays for support services so that recipients (blind, disabled, or over 65 years of age) may safely remain in their homes.

INFLUENCE- Core leadership quality.

INTENSITY-Core leadership quality.

INTERPERSONAL LEADERSHIP- Core leadership quality.

INTERFUND TRANSFERS - A transfer of monies between two different funds.

INTRAFUND TRANSFER - A transfer of monies between departments in the same fund.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agency of a government, or to other governments, on a cost-reimbursement basis.

ITS - Information Technology Services.

LAO – California State Legislative Analyst’s Office. Provides fiscal and policy advice.

LAFCO - Local Agency Formation Commission. Establishes spheres of influence for all the cities and special districts within a county and oversees incorporation and annexation proposals.

LAPSE - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEGAL LEVEL OF BUDGETARY CONTROL - The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL - One of the three possible levels of budgetary control and authority to which organizations, programs, activities, and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized nonappropriated budget review and approval process, which is outside the appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized nonappropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LOCAL TAX REVENUES (USE OF) - Discretionary, general-purpose revenues received by the General Fund. The largest components of local tax revenue are property tax revenue, sales tax revenue, and motor vehicle fees collected by the State and distributed to counties in lieu of local property taxes.

LOST TIME - The proportion of total employee hours spent on sick leave, workers’ compensation, or unauthorized absence without pay.

MAINTENANCE OF EFFORT - A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MANDATE - Legislative enactment or administrative regulation that imposes an enforceable duty, such as a new program or higher level of service, on state or local government. In California, the costs of mandates are required by the California Constitution to be reimbursed to local government.

MIA - Medically Indigent Adult. County program that provides funding for necessary health care for uninsured adults with serious medical conditions.

MEDI-CAL – State Medicaid health insurance program for low-income individuals. For every dollar the State of California spends on Medi-Cal, the State receives a dollar of federal matching funds.

MISSION STATEMENT - A succinct description of the scope/purpose of a County department.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

GLOSSARY

OBJECT – A term used in connection with the classification of expenditures (e.g., Salaries and Benefits, Services and Supplies).

ORCUTT COMMUNITY FACILITIES DISTRICT - A tax levied on the new development of residential and commercial property in the unincorporated area of Orcutt that is used to fund certain public services in the Orcutt community.

OPERATING EXPENDITURES FUNDS - Resources derived from recurring revenue sources to finance operating expenditures and pay as you go capital expenditures.

OPERATING TRANSFERS - All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES - Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

PERFORMANCE MEASUREMENT – The process in which an organization establishes the parameters within which programs are reaching the desired results. The process of measuring performance requires the use of statistical evidence to determine progress toward specific defined organizational objectives.

POSITION (Pos.) - All legal regular positions, whether funded or unfunded, multiplied by the percent of time authorized.

PROGRAMS - Desired output-oriented accomplishments, which can be measured and achieved within a given time frame. Achievements of the programs advance the project and organization toward a corresponding solution to a need or problem.

PROGRAM BUDGET - A budget wherein expenditures are based primarily on programs of work and secondarily on character, object class, and performance.

PROPOSED BUDGET - The County budget for a fiscal year as proposed by the County Executive Officer to the Board of Supervisors, based on County department requests.

PROPRIETARY FUND TYPES - Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

REASSESSMENT - Assessment is the procedure whereby property is valued and listed on a roll for property taxation purposes. Re-assessment would be another assessment of a property, typically caused by some event which may result in a changed assessed value.

REGULAR POSITION - Any permanent position in the classified service that is required to be filled through certification, or by provisional appointment.

RENDERING DEPARTMENT - A department that provides services, for a fee, to another County department and is reimbursed through intra or inter-fund transfers.

RESERVE - An account that contains money set aside for a legally restricted specific future use.

RESERVED FUND BALANCE - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

RESILIENCY- Core leadership quality.

RETAINED EARNINGS - The accumulated earnings of an enterprise or internal service fund.

REVENUE - Income from taxes, fees and other charges, and Federal or State government, excluding interfund transfers, fund balance, or debt issuance proceeds.

SB - California State Senate Bill.

SANTA BARBARA COUNTY ASSOCIATION OF GOVERNMENTS (SBCAG) – Santa Barbara County’s metropolitan planning organization has federal and state legislated responsibilities to provide a variety of planning activities relating to housing needs, census data collection and distribution, airport land use planning, and all regional transportation planning and project coordination involving adjacent regional planning agencies.

GLOSSARY

SELF-INSURANCE - A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SPECIAL DISTRICT - An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

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. GAAP only requires the use of special revenue funds when legally mandated.

SSI - Supplemental Security Income. Cash aid to help the low income elderly (legally deemed to be 65 or older), disabled, and blind.

SSP - State Supplemental Program. State version of SSI.

STATUTE – Enacted bill, which is chaptered by the Secretary of State in the order in which it became law.

STRATEGIC RESERVE- Money set aside that is to be approximately equal to about 30 days of working capital for the General Fund.

TANF – Program that provides Temporary Assistance to Needy Families and work opportunities.

TAX AND REVENUE ANTICIPATION NOTES (TRANS) - Notes issued in anticipation of the collection of taxes and revenues, usually retirable only from tax collections, and frequently only from the proceeds of the tax and revenues levy whose collection they anticipate.

TAXING AUTHORITY - A generic term for any governmental or quasi-governmental agency with the power to tax. This would relate to all forms of taxation.

TCM - Targeted Case Management. Enables an individual eligible for Medi-Cal to gain access to needed medical, social, educational and other services.

TEETER PLAN – Alternative property tax procedure that allows participating agencies to receive the entire current year property tax levy without regard to delinquencies. Under the Teeter Plan, the County pays all delinquent taxes to the agencies in exchange for the penalties and interest collected on the delinquent taxes when they are eventually paid. Historically, this plan provided agencies with timely receipt of their full proportionate share of property taxes and the County managed the delinquencies and eventually collected all property taxes due.

TEMPORARY POSITION - See Extra Help Position.

TRUST AND AGENCY FUND - One of the seven fund types in governmental accounting.

TRUST FUNDS - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UCLA; UCSB - University of California campuses at Los Angeles and Santa Barbara.

UNINCORPORATED AREA - Those geographic portions of Santa Barbara County that are not within incorporated cities.

UNDESIGNATED FUND BALANCE - That portion of a fund balance that is available for spending or appropriation and has not been "earmarked" for specified purposes by the County Executive Officer or the legislative body.

UNRESERVED FUND BALANCE - That portion of a fund balance available for spending or appropriation in the future.

USER DEPARTMENT - A department that receives services, which it pays for, from another County department, with payment made through intra or inter-fund transfers.

VEHICLE LICENSE FEE (VLF) - The VLF is an annual fee on the ownership of a registered vehicle in California, in place of taxing vehicles as personal property.

WIA – Workforce Investment Act. Purpose is to consolidate, coordinate, and improve em-

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