# Budget Document
# Punctuation Consistency and Budget Terminology Guide

**The preparation and compilation of a 600+ page budget document that encompasses seven Board priorities and represents over twenty-five County departments requires the diligent efforts of administrative staff, budget managers, and senior leadership to pull together a comprehensive report that is easily read and understood. A critical component of that compilation is the adherence to consistent language in the way we deliver our message. This document is provided as a tool for all County staff to use in preparing and editing budget documents for Board of Supervisor approval and public viewing.**

**This pamphlet is by no means a comprehensive guide to writing, but is meant to provide common language and punctuation that has been developed over many years and been deemed appropriate for County budgetary documents. If questions arise that are not adequately covered in this guide, please contact your Chief Executive Office Management Consultant for clarity and additional instruction.**

**To ensure consistency of capitalization, punctuation, spelling, and format throughout the budget document, please adhere to the following rules:**

## Capitalization and Spelling

**Adopted Final Budget**
**Adopted Proposed Budget**
**Alliance Worknet** (the 'n' is not capitalized)
**Board of Supervisors**
**Budget Year**
**CalWORKs**
**Capitalize job titles** (e.g., Building Services Supervisor)
**Capitalize titles of revenue and expenditure categories** (e.g., Salaries and Benefits)
**cashouts**
**counties** (plural)
**County** (when specifically referencing Stanislaus County)
**County Match**
**County Match budget** (capitalize the name of the budget, not the word budget unless otherwise noted herein)
**Department, Department's** [capitalize if using the formal name (e.g., Sheriff's Department) and if referring to a specific department (e.g., the Department continues to . . . )]
**Department Head**
**discretionary revenue**
**estimated revenue**
**Federal**
**First Quarter Financial Report**
**Fiscal Year**
**Fiscal Year XXXX-XXXX**
**fund balance**
**funded service levels**
**General Fund**
**General Fund fund balance**
**Governor**
**Level I**
**Medi-Cal**
**mid-year**

**Mid-Year Financial Report**
**net county cost**
**net county cost savings**
**one-time**
**operating budget**
**Other Charges**
**Recommended Final Budget**
**Recommended Proposed Budget**
**retained earnings**
**retirement charges**
**schools**
**State**
**State Budget**
**Third Quarter Financial Report**
**A Well Planned Infrastructure System** (no hyphen)
**Workers' Compensation**
**year-end**
**Year-End Report**

**Proper identification and usage of common phrases**

**Budget Year** – identifies all future fiscal years (e.g., in Proposed Budget 2015-2016, the documents are for the 2015-2016 Budget Year, or alternately Budget Year 2015-2016)
**Fiscal Year** – identifies the current and all past fiscal years (e.g., in the 2015-2016 Recommended Final Budget, the documents are for the 2015-2016 Fiscal Year, or alternately Fiscal Year 2015-2016)
**Recommended Proposed Budget** = Proposed Budget prior to Board of Supervisors' approval
**Adopted Proposed Budget** = Proposed Budget (once approved by the Board of Supervisors)
**Recommended Final Budget** = Final Budget prior to Board of Supervisors' approval
**Adopted Final Budget** = Final Budget (once approved by the Board of Supervisors)
**Final Budget** = Adopted Final Budget adjusted for all revisions throughout the budget year, excluding prior year appropriations; not referenced prior to year-end close when all adjustments are known
**Fully identify the name of a program by spelling it out and noting the acronym in parentheses prior to only using the acronym** [e.g., In-Home Supportive Services (IHSS)]
**use** – do not use the word "utilize"
**revenue** – refrain from using the word "receipts" when talking about revenue (e.g., in the phrase "revenue receipts" omit the word "receipts") and avoid using "revenues"

Additional information can be found in the Glossary of Budget Terms & Acronyms found at the back of the County's budget books; most recently updated information can be found in the Recommended Proposed Budget for Budget Year 2015-2016.

**Figures and Dates**

**Date** – September 1, 2015, (always use a comma after the year if you are using month-day-year format; you do not need a comma after the year if the sentence requires another type of punctuation, e.g., a semi-colon or period)
**Figures** – In tables and narrative, use whole dollar amounts; when writing narrative, you may round at the appropriate level (e.g., $1,535,220 becomes $1.5 million and $1,081,877,464 becomes $1.1 billion); figures below $1 million should remain intact (e.g., $560,200 does not become $.6 million)
**Rounding** – round figures and percentages to one decimal point, rounding up with 5 or greater and rounding down with less than 5 (e.g., 6.7871% becomes 6.8% and 4.3295% becomes 4.3%)
**Numbers** – spell out numbers under 10 (zero through nine) and use the numeric symbols for numbers 10 and up; exceptions to the rule – when the number is used as part of a program or legislative title or commonly used program language (e.g., Child Care Stage 2 and " . . . children ages 0-5")
**Fiscal Years** – use XXXX-XXXX format instead of XXXX/XXXX (e.g., Fiscal Year 2014-2015 not Fiscal Year 2014/2015)

## Formatting

**Budget templates** – Please type in Arial font, size 10 (quarterly financial reports may be different)
**Budget templates** – Please do not change margins, it will affect how the document prints
**BOS Agenda items** – Use either Arial or Times Roman font, size 12
**Bullets** – use the diamond bullet shape (♦)
**Justification** – Use full justification, aligning text to both left and right margins

## Punctuation

Stanislaus County does not adhere to a specific style guide, but general guidelines can be obtained through a multitude of sources online. However, the Chief Executive Office has identified the following guidelines for some common punctuation issues. If you have additional questions, please contact your Chief Executive Office Management Consultant for clarification.

**Comma usage** – use commas to separate items in a list; the Oxford comma, or the serial comma that precedes the words and, or, and nor, is not necessary unless it adds clarity to the sentence (e.g., "services include resources for children, adults and seniors" is acceptable, but "expenditures for mandated services, salaries and picnic lunches" would benefit from an additional comma after salaries so salaries and picnic lunches are not confused to be mandated services

**Semi-colon usage** – use semi-colons to assemble detailed lists, especially helpful in the Accomplishments and Objectives tables (e.g., "maintained loss insurance programs to minimize risk exposure and control liability; worked with County Counsel on the County's existing insurance requirements and contract language updates; and administered claims in a fair and unbiased manner")

**Apostrophe usage** – use apostrophes to indicate possession or ownership, being careful to note where it falls when attached to words that end in an s (e.g., workers' compensation)

**Hyphen** – use a hyphen to link words together (e.g., "the year-end figures reveal . . .")