



Key Budget Terms

- **Appropriations**
Board-established spending limits for departments and the programs for which they are responsible. They are set for the fiscal year and may only be increased with Board approval.
- **Augmentations**
Modifications to budget requests submitted separately by departments for consideration by the CEO or the Board of Supervisors. The four primary augmentation types are: (1) Technical – modifications to a base budget request primarily to reconcile to quarterly budget report adjustments or other mid-year budget adjustments; (2) Reduce – modifications to reduce a base budget request to comply with Net County Cost limits; (3) Restore – modifications requested to restore budget reductions; and (4) Expand – requests for resources above and beyond current funding and staffing levels which may involve new mandates related to existing services, increasing workloads in existing programs, or proposals for new services.
- **Dedicated Funds**
Revenues to the County's various enterprise, internal service, special district and single purpose funds.
- **Departmental Revenues**
Revenues credited to specific departments used to reimburse or offset that particular department's cost. Examples are State and Federal funding programs and grants, Proposition 172 (1/2 Cent Public Safety Sales Tax), Health & Welfare Realignment, fees and service charges.
- **Discretionary Funds**
General Purpose Revenues plus any use of General Fund reserves. Combined, they are the funding sources for the Departmental Net County Cost.
- **Enterprise Funds**
Business-like (proprietary) funds which are self-supporting and provide goods or services to the public for fees that are dedicated to the operation of the enterprise. Examples are: Airport, OC Waste & Recycling, and Compressed Natural Gas.
- **Fund Balance Unassigned (FBU)**
Previously referred to as Fund Balance Available (FBA)
The amount left in a particular fund on June 30, the end of the fiscal year. It consists of:
 - July 1 beginning Fund Balance Unassigned
 - Plus anticipated revenues and any withdrawals from obligated fund balances
 - Minus all the expenditures, encumbrances and additions to obligated fund balances
- **General Fund**
The County's basic operating fund, which is used to account for all financial resources, except those required or assigned to be accounted for in another fund.



- **General Purpose Revenues (GPR)**
The County's General Fund revenues from a variety of sources, primarily: property tax, vehicle license fees, interest and sales tax. Use of these revenues is unrestricted, and the Board, at its discretion, may allocate them as Net County Cost to any program under the Board's control.
- **Internal Service Funds**
Business-like (proprietary) funds which are used to accumulate and allocate costs internally among the County's various functions such as insurance, transportation, publishing services and information technology. Examples are: Workers' Compensation, OC Fleet Services, Reprographics, and Information Technology.
- **Net County Cost (NCC)**
The difference, for all budget units within the General Fund, between total appropriations and total departmental revenues.
- **Special Revenue Funds**
Funds used to account for the proceeds of specific revenue sources that have either legal or operational requirements to restrict expenditures for specified purposes. Examples are: OC Flood, Mental Health Services Act, OC Parks, and Community Facilities Districts.