



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 special district and single purpose funds. Examples are OC Road, OC Flood, OCParks, OC Waste & Recycling, Airport, Community Facilities Districts, and Internal Service 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.
- **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 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 may allocate them to any program under the Board's control.
- **Net County Cost (NCC)**
The difference, for all budget units within the General Fund, between total appropriations and total departmental revenues.