
How To Use This Book

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General

This document is the FY 1999-00 and FY 2000-01 biennial budget for the period beginning October 1, 1999 and ending September 30, 2001. It provides useful up-to-date comparisons and analysis, and illustrates proposed budget amounts for both fiscal years.

Budget in Brief

This section is designed to be a removable executive summary of the budget that is presented in the ensuing pages. It provides various types of comparative statistical information and an organizational chart depicting Orange County government.

Revenues

This section provides a four-year comparison of revenues by fund or fund type, grouped by major revenue category.

Organization Budgets

By organizational component, this section provides a four-year comparison of expenditures (prior year, revised budget as of February 28, 1999 of the current fiscal year, and the budget for FY 99-00 and FY 00-01) and a summary of funding sources. Organization charts and a graphic presentation of the budget are included in each section. Each budget is presented on a separate page or pages. The pages include information on service responsibilities, funding source(s), personnel staffing, expenditure appropriations and comments related to expenditures that can be categorized and explained as follows:

Personal Services: Costs related to compensating employees, including salaries, wages and fringe benefit costs.

Operating Expenses: Also known as operating and maintenance costs, these are expenses of day-to-day operations such as office supplies, maintenance of equipment, and travel, excluding capital costs.

Capital Outlay: An appropriation for the acquisition or construction of physical assets.

- Capital Improvements:** Physical assets in the capital improvements program, constructed or purchased, that have a minimum useful life of ten years and a minimum cost of twenty-five thousand dollars (\$25,000). These may include buildings, recreational facilities, road and drainage structures, water and wastewater structures, and equipment.
- Debt Service:** The expense of retiring such debts as loans and bond issues. It includes principal and interest payments and payments for paying agents, registrars and escrow agents.
- Grants:** A contribution of assets, usually cash, by one governmental unit or other organization to another made for a specified purpose.
- Other:** These include other expenditure items of a non-expense or expenditure nature, other than reserves, such as depreciation expense and transfers to other funds.
- Reserves:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Where budgets did not fit into a major organizational category, they are included in the "Other Budgets" section.

Budgeted expenditures for government grants are within the division budgets. In addition, revenue sources specific to a division are shown on the division page where applicable and in the Special Revenue Funds section.

Special Revenue Funds Section

A Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This section identifies all special revenue funds, provides a description and comparative budget data for each. When revenue sources of this type are specific to a division, that information also appears on the division's budget page. All other funds with specific revenue sources are also presented in this section.

Performance Based Measurement System (PBMS)

Performance measurement information is included at the department level in a summary format for presentation purposes only. Measures have been developed at the program/service level. The performance measurement summary page identifies the purpose or goal of the department, provides a summary describing the programs within a department with selected measures relating to the programs and services. Measurement data for some services was recently developed therefore, an “N/A” denotes when data is not available. Further explanation of Orange County’s Performance Based Measurement System can be found in section 14 of this document.

Capital Improvements Program

This section presents the complete Five-Year Capital Improvement Program, grouped by division. For a summary of capital projects by organizational component, refer to the appropriate section of this document.

Index

The index provides an alphabetical listing of the major budgetary categories and titles used throughout the budget to facilitate location of information.