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BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties are restricted by law from borrowing for current expense.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the counties.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset. An example of this fund type is a highway improvement fund.

CHARGES FOR SERVICES - Fees for activities of the governmental funds. These include rent of government buildings by individuals or organizations, road and bridge services, recreation fees, park fees, etc.

CONSERVATION OF NATURAL RESOURCES - Activities designed to conserve and develop such natural resources as water, soil, forests, and minerals.

CURRENT EXPENDITURES - Expenditures which benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest.

ECONOMIC DEVELOPMENT - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities. Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

ENTERPRISE FUNDS - A fund established to account for operations financed and operated in a manner similar to private business, e.g., hospitals and nursing homes. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - Receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT - Expenditures related to the administration of the governmental unit.

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GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, and capital projects.

HEALTH - Expenditures include mental health centers, general clinics, preparation of vital statistics (birth and death records), disease control, etc.

HIGHWAYS - Expenditures include maintenance of highways, patching, seal coating, and snow removal. Highway construction, bridge repair and construction, and purchase and maintenance of street equipment are also included. Includes expenditures on all county highways, including county state-aid highways.

HUMAN SERVICES - Expenditures include Medical Assistance, Aid to Families with Dependent Children, General Assistance, Food Stamps, other income maintenance services, social services, etc.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury Bonds and bills.

INTERGOVERNMENTAL REVENUES - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LIBRARIES - Expenditures include the purchase of reference materials and books, reference services to patrons, cataloging of materials, and general administration of the library.

LICENSES AND PERMITS - Business licenses and permits are receipts from business and occupations that must be licensed before doing business in the county. Non-business licenses and permits are revenues levied according to benefits presumably conferred by the license or permit.

MISCELLANEOUS EXPENDITURES - Expenditures include all expenses that were not allocated to a specific function.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

NET TAX LEVY - The county property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the county.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets, and transfers in from other funds.

OTHER FINANCING USES - Transfers out to other funds, refunding bond proceeds deposited with escrow agent, and remittance to other agencies.

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PARKS AND RECREATION - Expenditures for park maintenance, mowing, planting and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY - Expenditures for the sheriff, corrections, traffic safety, building inspections, civil defense, etc.

SANITATION - Expenditures include refuse collection and disposal, recycling, and weed and pest control.

SPECIAL ASSESSMENTS - A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAXES - Revenues include property taxes, penalties and interest on delinquent property taxes, fiscal disparities, forfeited tax sales, gravel taxes, and tax increment taxes if not shown separately.

TAX INCREMENTS - The increased taxes collected on parcels located within tax increment financing districts. Tax increment financing is a tool that cities use to develop or redevelop land. The increase in taxes on the developed or redeveloped area is used to cover the costs associated with the development project.

TOTAL EXPENDITURES - Includes current operating expenses, capital outlays, and debt service principal and interest payments.

TOTAL REVENUES - Receipt of monies that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds are not included in the governmental funds.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund

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types. The revenues and expenditures for these funds are always shown in the same tables.