

## Definitions of Expenditure Categories and Long-term Debt

Table 11: *Current General Government Expenditures*. General government expenditures are those expenditures related to the administration of the governmental unit. Some of the services that are included in general government expenditures are county commissioners, auditor, treasurer, recorder, and assessor.

Table 12: *Current Public Safety Expenditures*. Public safety expenditures are those expenditures that are related to the protection of persons and property. The sheriff and corrections departments are two of the largest expenditure items in this category.

Table 13: *Current Streets and Highways Expenditures*. Streets and highways expenditures are for the maintenance and repair of local highways, streets, bridges, and related equipment. Common expenditures include patching, seal coating, and snow removal. Streets and highways expenditures cover expenditures on all county highways, including county state aid highways. Expenditures for road construction are not included in current expenditures, but are accounted for as capital outlay.

Table 14: *Current Sanitation Expenditures*. Sanitation expenditures are for the collection and disposal of refuse, recycling, and composting.

Table 15: *Current Health Expenditures*. Health expenditures involve the protection and improvement of public health. Typical expenditures include communicable disease control, maternal and child health services, clinics and laboratories.

Table 16: *Current Human Services Expenditures*. Human services expenditures are designed to provide public assistance and institutional care for individuals economically unable to provide for their own essential needs. Typical expenditures include social services and income maintenance.

Table 17: *Current Culture and Recreation Expenditures*. Culture and recreation expenditures include maintenance and operation of parks, recreational facilities, libraries and cultural centers. In addition, this category accounts for recreation and cultural programs.

Table 18: *Current Conservation of Natural Resources Expenditures*. Conservation of natural resources expenditures are designed to conserve and develop such natural resources as water, soil, forests and minerals.

Table 19: *Current Housing and Economic Development Expenditures*. Housing and economic development activities include development and redevelopment in blighted or otherwise economically disadvantaged areas. Activities may include: low interest loans to individuals and businesses; cleanup of hazardous sites; rehabilitation of substandard housing and other physical facilities; and assistance to those providing housing and economic opportunity within a disadvantaged area.

Table 20: *Current Miscellaneous Expenditures*. Miscellaneous expenditures include all other current expenditures for activities not shown, or expenditures not allocated to a specific function presented in this report.

Table 21: *Total Current Expenditures*. Total current expenditures are the total of all expenses relating to current operations.

Table 22: *Total Capital Outlay Expenditures*. Capital outlay expenditures are for the purchase of physical items that benefit the county for more than one year. These expenditures include the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. In many cases, counties try to plan for consistent capital spending from year to year in order to avoid large swings in spending. This is not always possible because projects such as construction of a new building may be large in cost but infrequent in nature.

Table 23: *Debt Service Expenditures*. Debt service expenditures are the annual costs of servicing the outstanding debt of the county. These costs include principal, interest, and some fiscal charges.

Table 24: *Outstanding Long-term Debt*. Outstanding long-term debt is not an expenditure, but is related to debt service expenditures. Outstanding long-term debt is debt the county has incurred to finance its capital projects. Examples of long-term debt include various types of bonded debt as well as liabilities such as certificates of participation, long-term leases, and notes.