



APPENDIX A

GLOSSARY

Accrual - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA - Americans With Disabilities Act

Adopted Budget - Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget documents which consolidates all beginning-of-the-year operating appropriations.

Ad Valorem - According to value.

Agency - A major department or office of the County Government.

Amendment 1 - A constitutional amendment approved by voters in 1992 limiting revenues and expenditures of government (See TABOR).

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - The authorization by resolution of spending limits for expendi-

tures and obligations for specific purposes.

Appropriated Budget - The expenditure authority created by the Appropriation Ordinance and the related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations and other legally authorized legislative changes.

Appropriated Ordinance - The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate and/or other property as a basis for levying taxes.

Balanced Budget - One in which anticipated revenues plus "unreserved" fund balance, (more than the required reserve) is equal to or greater than anticipated expenditures.

Base Budget - The original amount adopted at the beginning of the fiscal year minus one-time allocations.

GLOSSARY

Bench Marking - Comparing desired performance and results against a relative standard.

BLM - Bureau of Land Management

BOA - Board of Adjustment. A board appointed by the BOCC to hear zoning appeals.

BOCC - Board of County Commissioners. A three-member group of elected officials. Each member is elected to a four-year term, two elected in one general election and one in the next general election.

BOE - Board of Equalization. A board designated by statute to review valuations for assessment of all taxable property in the County and to adjust any valuation of assessment as necessary.

Bond - A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A complete plan of financial operations for a given period embodying an estimate of proposed expenditures and the proposed means of financing them. It is a means of allocating scarce resources.

Budget Cycle - Describes a process of budget planning and control which includes the ac-

tions of developing a financial plan, comparing the financial plan to actual performance, and taking corrective action to bring substandard performance into line with the plan or adjusting the plan to reflect changing financial conditions.

Budget Document - The official written statement prepared by the Finance Office which presents the proposed budget to the legislative body.

Budget Year - The ensuing fiscal year. Mesa County's fiscal year runs from January first to December thirty-first.

Budgetary Accounts - Accounts used to enter the formally adopted annual operating budget into the General Ledger as part of the management control technique of formal budgetary integration.

Budgetary Basis of Accounting - any one of the following methods of measurement of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes.

Cash basis - when cash is received and disbursed

Modified accrual basis - Expenditure transactions are recognized when the economic event occurs and revenues are recognized when they become measurable and available. (Measurable means the amount of revenue can be determined and available means that the revenue has or will be collected to allow payment of liabilities outstanding at year end in a timely manner.)

GLOSSARY

Budgetary Control - The management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Building Licenses - Annual fees to contractors to allow them to operate in Mesa County or the incorporated communities served by the Building Inspection Department.

Building Permit - A permit to erect, construct, alter, or remodel a structure or building within defined areas (i.e., Grand Junction, unincorporated Mesa County, etc.)

CASP - Colorado Alternative Sentencing Program

Capital Budget - The annual request for capital project appropriations. It sets forth each project and equipment purchase and specifies the resources estimated to be available to finance the projected expenditures.

Capital Expenditure - Expenditures resulting in the acquisition of or addition to the County's general fixed assets.

Capital Outlay - Fixed assets which have a value of \$5,000 or more, which are capitalized for accounting purposes and have a useful economic lifetime of more than one year.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certified - is a written statement by a member of the governing body or a person appointed by the governing body that the document being filed is a true and accurate copy of the action taken by the governing body.

Certificates of Participation (COP) - Certificates issued by a trustee pursuant to a trust agreement. The proceeds from the sale of COPs are used to finance the acquisition, construction and installation of a project.

CCI - Colorado Counties Incorporated. An organization of Colorado counties made up of professional groups to provide services to the counties.

CDBG - Community Development Block Grant

CDOT - Colorado Department of Transportation

CHRIS - County Highway Road Inventory System

CIP - Capital Improvement Plan

CJS - Criminal Justice Services

COLA - Cost of Living Adjustment

Colorado Local Government Law - Title 29, Article 1, Part 1 of the Colorado Revised Statutes define the requirements for : budget format and content, hearings and adoption, appropriation resolution, filing the budget and amending the budget during the year.

GLOSSARY

C.R.S. - Colorado Revised Statutes

CSBG - Community Services Block Grant

Contingency Fund - A fund to provide for unforeseeable events.

D & N - Dependency and Neglect

DERA - Designated Emergency Response Authority

DHS - Department of Human Services

DJS - Deferred Judgment Sentencing

DIF - Development Impact Fund. Accounts for development fees received. Expenditures are designated for capital projects and parks

Debt Service - The payment on any county indebtedness including the annual payment of principal and interest on the County's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, roads and storm sewers.

Decision Package - A written request from departments explaining the need for an increase to the prior budget.

Department - Within Mesa County government refers to the major operating units.

Designations - Portions of the fund balance designated for tentative future plans.

Division - The unit within the department

whose mission supports the overall mission of the department.

DLG - Division of Local Government

E & O - Errors & Omissions

EAP - Employee Assistance Program

EEO - Equal Employment Opportunity

EMS - Emergency Medical Service

Encumbrance - A commitment related to incomplete contracts for goods or services.

Enterprise Fund - A fund established to account for operations financed and operated similar to private business enterprises which is intended that costs of providing goods or service to the general public are financed or recovered primarily through user charges.

Expenditure - Any use of financial resources of the local government (whether paid or unpaid) for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers or other financial services.

FCC - Federal Communications Commission

FMLA - Family Medical Leave Act

FTA - Federal Transit Administration

FTE - Full-Time Equivalent. A position converted to the decimal equivalent of a 40 hour work week or 1.0 FTE.

GLOSSARY

Fiscal Policy - The County Government's policies with respect to taxes, spending and debt management as these related to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - The 12 month period of January 1 through December 31 to which the annual operating budget applies and at the end of which Mesa County determines its financial position.

Fringe Benefits - Personnel cost (Social Security Taxes, Life/Disability insurance Premiums, Medical/Dental Insurance Premiums, Workers Compensation, etc) supplemental to employees' salary or wages which are paid wholly or in part by the County.

Fund - A fiscal and accounting entity consisting of a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions or limitation.

Fund Balance - The balance of total resources available for subsequent year's budgets consistent with the basis of accounting elected for budget purposes.

GASB - Government Accounting Standards Board. A board that provides authoritative accounting and financial reporting guidance for state and local governmental entities.

GFOA - Government Finance Officers Association.

GIS - Geographic Information System. An organized collection of computer hardware, software, geographic data and personnel designed to efficiently capture, store, update, manipulate, analyze and display all forms of geographically referenced information.

General Fund - The fund used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines and financial accounting and reporting. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time.

GOCO - Great Outdoor Colorado. In 1992, Coloradans took a major step toward preserving their state's outdoor heritage by voting to create the Great Outdoors Colorado (GOCO) Trust Fund, which now forms Article XXVII of the Colorado Constitution. The GOCO Amendment dedicates a portion of state lottery proceeds to projects that preserve, protect, and enhance Colorado's wildlife, parks, rivers, trails, and open spaces.

Governing Body - The Board of County Commissioners of Mesa County.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

HVAC - Heating, Ventilating and Air Conditioning.

HUT - Highway User Tax

IMD - Information Management Division

GLOSSARY

IVMP - Intermountain Veterans Memorial Park (Fairgrounds).

Infrastructure - Roads, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.

Interdepartmental Revenue - Revenue received for services provided by the departments to other departments.

Interfund Transfers - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. As they represent a "double counting" of expenditures, these amounts are deducted from the total operating budget to calculate the "net budget".

Intergovernmental Revenues - Revenues from other governments (federal, state and local) in the form of grants, entitlements or shared revenues.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Securities and real estate held for income in the form of interest, dividends, rentals or lease payments.

Level of Service - Used generally to define the existing or current services, programs, activities and/or facilities provided by a government to its

citizens. Level of service in any given department or office may be increased, decreased or remain constant, depending upon needs, alternatives, productivity and available resources. To continue a given level of services into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Liquor License - Annual fees to operate a liquor dispensing operation within Mesa County.

Local Government - Any authority, county, municipality, district or other political subdivision of the State of Colorado; and institution, department, agency or authority of any of the foregoing; and any other entity, organization or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Long-Term Debt - Any obligation of the county with a remaining maturity term of more than one year.

MCHD - Mesa County Health Department

Major capital - New construction, major remodeling, equipment purchases and information land communication technology systems implementation.

Mandated Program - A program required by State or Federal statutes.

GLOSSARY

Modified Accrual Basis - Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both "measurable" and available to finance expenditures of the current period). "Available" means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.

Motor Vehicle Fees - Filing fees for filing liens on motor vehicles, commission for collecting sales tax, temporary license permits issued to motor vehicle purchasers, fees to lessees in lieu of sales tax on leased equipment, and other motor vehicle related fees.

Non-Departmental Revenue - Revenue received by a department from the general county-wide revenue fund.

Operating Budget - The primary means by which most of the financing, acquisitions, spending and service delivery activities of a government are controlled. The use of an annual operating budget is required by Colorado State Law. A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirements; c) the resources available for their support.

Operating Expense - Those costs other than expenditures for salaries and wages and fixed assets which are necessary to support the primary services of the organization. For example: telephone charges, printing and office supplies.

Other Departmental Revenue - Revenue received from fees and charges generated within the department.

Other Taxes - Includes primarily delinquent property tax and penalty and interest accruing on delinquent property taxes.

PC - Personal Computer

Per Capita - Per unit of population

PILT - Payment in Lieu of Taxes. An entitlement from the federal government for payment in lieu of taxes for federal land.

Performance Measures - These measures are used to assess performance of Mesa County, set goals and improve the delivery of services. Use of these measures to track and gauge performance enables Mesa County to steer performance and improvement. The performance measures focus on results and accomplishments (e.g. output measures, efficiency and effectiveness measures) rather than inputs (e.g. dollars spent).

Personnel Expenditures - A category of line-item budget expenditures which includes all direct (salaries and wages) and indirect (fringe benefits) costs of or full-time, part-time and temporary employees of the County.

Property Tax - An annual tax charged against a property, computed by multiplying assessed valuation by the mill levy.

GLOSSARY

Property Tax Revenue Limit - Colorado Revised Statute 29-1-301, the "Property Tax Limitation" statute, prohibits a local government from levying more than 5.5% over the amount of property tax revenue levied in the previous year. The statute exempts tax revenues used for certain purposes and also excludes certain properties from the limit calculation.

Public Trustee Fees - Fees relating to foreclosure, execution of a trustee's deed, processing and execution of a certificate of redemption and Public Trustee fees.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price.

Reserves - That portion of the fund balance not available for appropriation or that is segregated for a specific future use.

Resolution - A special or temporary order of the Board of County Commissioners usually requiring less legal formality than an ordinance or statute.

Revenue - Resources available to finance expenditures.

Risk Management - Use of the various ways and means to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax - A tax collected by merchants on sales of goods subject to sales tax at the rate of 2%.

SARA Title III Plan - Superfund Amendment and Reauthorization Act. The community's right to be aware of hazardous materials, wastes or other potentially hazardous materials.

Sheriff's Fees - Fees charged by the Sheriff for restraining orders, notices to vacate, garnishments, notices of levy, subpoenas, fees for Sheriff's sale and for recovered property.

Special District - A District established by a vote of the people within the district to assess themselves for the cost of a major repair or installation of improvements such as water, sewer, roads, sidewalks, etc. An independent unit of local government organized to perform a single or related number of government functions.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Specific Ownership - An annual tax charged against personal property (primarily motor vehicles) computed by multiplying the valuation by the mill levy.

Spending agency - As designated by the local government, is the office, unit, department, board, commission or institution which is responsible for any particular expenditure or revenues.

State Statute - A law adopted by the State legislation.

GLOSSARY

Supplemental Appropriation - When a government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

TABOR - Taxpayer's Bill of Rights. An amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities and other specific requirements of State and local governments was passed in November 1992. The amendment limits annual increases in revenues and expenditures and requires voter approval for any tax rate increase or multi-year debt or financial obligation. The increase in spending and revenue is limited to an index based on the regional consumer price index plus a local growth factor determined by percentage change in actual value of all real property.

Tax Levy - The unit of measurement, stated in mills, which is applied to the assessed value of real and personal property to determine the amount of property taxes due.

Transfer In - Cash inflow into a fund from another county fund.

Transfer Out - Cash outflow from a fund made to another county fund.

Transport Permit - A fee to allow digging across a county road, administered by the Road Department.

Treasurer's Fees - Fees charged by the Treasurer

for collecting taxes and other monies for other local governments in the County, for advertising delinquent personal property taxes, for certifying the amount of taxes due on any parcel of real estate, for certifying outstanding sales for unpaid taxes with the amount required for redemption, for each certificate of purchase delivered, for endorsing the amount of subsequent taxes paid on tax certificates and for processing an application for treasurer's deed.

Unreserved/Undesignated Fund Balance - Those funds available for appropriation.

U.P.S. - Useful Public Service

Use Tax - A tax defined by state statute which is paid to the Treasurer by users of goods (primarily construction materials), purchased outside Mesa County, which are subject to use tax at the rate of 2%.

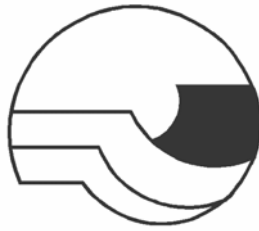
User Charges - A monetary fee or charge placed upon the user for certain services provided by the County.

Utility Permits - A fee to allow transporting of heavy equipment across county roads.

WIC - Women, Infants and Children

Work Release Fees - Residents pay for room and board if they are employed while serving a sentence at Work Release.

MESA COUNTY, COLORADO



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