

GLOSSARY OF TERMS

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| Accrual | The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed |
| Actual | The actual figures in the budget document are year-end actual totals for the fiscal year preceding the current year |
| ADA | Americans with Disabilities Act |
| ADR | Automated Disposition Reporting – notification of final court case dispositions from the Circuit Clerk to the Administrative Office of Illinois Courts |
| AFSCME | American Federation of State, County and Municipal Employees. The union which represents the bargaining units consisting of certain clerical employees, maintenance employees, custodial employees, highway employees, non-deputized employees of the Champaign County Sheriff, deputy coroners, animal control employees, and nursing home employees |
| AOIC | Administrative Office of Illinois Courts |
| Appropriation | Authorization granted by the County Board to make expenditures and to incur obligations for specific purposes, usually limited in amount |
| Appropriation Ordinance | The ordinance adopted by the County Board establishing the legal authority to obligate and expend resources |
| Assessed Valuation | A valuation set upon real estate or other property by a government as a basis for levying taxes |
| Audit | A formal examination of the County's financial situation required by 55 ILCS 5/6-31003 |
| Balanced Budget | A budget is balanced when total appropriations do not exceed total revenues and appropriated fund balance within an individual fund |
| BOH | Board of Health |
| Bond | A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. A bond is usually used for long-term debt |

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| Budget | A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate |
| Budget Message | Included in the opening section of the budget, the County Administrator's letter of Transmittal provides the County Board with a general summary of important budget issues |
| Budget Year | A term used in the budget formulation process to refer to the fiscal year for which the budget is being considered |
| CAFR | Comprehensive Annual Financial Report |
| Capital Asset | All items with a purchase price (per item) of \$5,000 or more for all equipment with a useful economic lifetime of more than three years; a value of \$25,000 or more for buildings and land improvements; and a value of \$100,000 or more for infrastructure, and land of any value |
| Capital Expenditures | The expenditure function which includes all capital asset purchases |
| Capital Improvements | A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling or repair of physical facilities, buildings, county highways, bridges, fixed equipment, and landscaping |
| CARF | Capital Asset Replacement Fund |
| CDAP | Community Development Assistance Program |
| CDAP RLF | Community Development Assistance Program Revolving Loan Fund |
| Commodities | Expenditures relating to the purchase of supplies, including office, maintenance, medical and service supplies, food, gas and oil, books, and computer equipment less than \$1,000 |
| Contractual Services | Expenditures relating to the purchase of services, including telephone, utilities, consultants, educational training, and other professional services provided by another agency or private firm |
| Corporate Fund | Also referred to as the General Corporate Fund, the principal operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund |
| CSBG | Community Services Block Grant |
| CSBG RLF | Community Services Block Grant Revolving Loan Fund |

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| C-U | Champaign-Urbana |
| CUPHD | Champaign Urbana Public Health District |
| CUUATS | Champaign-Urbana Urbanized Area Transportation Study |
| Current Year | A budget term used in the budget formulation process to refer to the fiscal year immediately preceding the budget year under consideration |
| Debt Service | The annual payment of principal, interest and handling charges on the County's bonded indebtedness |
| Department | A major organizational unit of the County which has been assigned overall management responsibility for an operation or a group of related operations within a functional area |
| DOR | Department of Revenue |
| EMA | Emergency Management Agency |
| Encumbrances | Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments |
| Enterprise Fund | A fund used to account for operations that are financed primarily by User charges |
| Equalized Assessed Valuation (EAV) | The assessed value multiplied by the State equalization factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts and enterprise zones |
| ERI | Early Retirement Incentive |
| Estimate | Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process |
| Expense Code | A set of number which, in accordance with an overall system for classifying accounts, indicates the fund, department, and category to which a good or service is expended |
| Fees | A general term used for any charge associated with providing a service or permitting an activity |
| FHWA | Federal Highway Administration |

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| Fiduciary Fund | A fund for resources held by the County but belonging to individuals or entities other than the County |
| Financial Policies | General and specific guidelines adopted by the County Board on an annual basis that govern budget preparation and administration |
| Fines | Revenue which includes monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty |
| Fiscal Year | The time period designated by the County Board identifying the beginning and ending period for recording financial transactions. The County of Champaign's fiscal year is January 1 to December 31. |
| FOP | Fraternal Order of Police. The union that represents the bargaining units which include commissioned deputy sheriffs, correctional officers, court security officers, and court services officers |
| Fringe Benefits | Expenditures for the Illinois Municipal Retirement Fund, FICA, health insurance, life insurance, worker's compensation and unemployment |
| FTA | Federal Transit Administration |
| Full-time Equivalent (FTE) Positions | One person's work year (1.0 FTE) totals 2080 hours for commissioned, maintenance and nursing home employees; and totals 1950 hours for general clerical and office positions employees. FTE's are therefore the number of positions based on total number of hours worked, rather than number of individuals working those hours. Temporary staffing positions are not included in the FTE calculation |
| Fund | A fund is the basic accounting unit; it is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws. For fund types, see the Budgetary Basis and Fund Structure section of this document |
| Fund Balance | The unencumbered cash remaining in a fund at the end of a specified time period – the end of the fiscal year |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| General Corporate Fund | The principal operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund |
| GFOA | Government Finance Officers Association |

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| GIS | Geographic Information System. An organized collection of computer hardware, software and geographic data designed to capture, store, update, manipulate, analyze and display all forms of geographically referenced information |
| Goals | A broad overview result to be achieved to eliminate a problem or meet a need |
| Governmental Fund | Fund used to account for the tax-supported activities of a government |
| Grant | A giving of funds for a specific purpose |
| Home | Home Investment Partnerships |
| IDOR | Illinois Department of Revenue |
| IDPH | Illinois Department of Public Health |
| ILCS | Illinois Compiled Statutes |
| IMRF | Illinois Municipal Retirement Fund - The retirement system established for public employees in the State of Illinois |
| Inter-fund Transfer | Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund. |
| Intergovernmental Revenue | Revenue received from another government for general or specific purposes |
| Internal Service Fund | A fund established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis |
| LIHEAP | Low-Income Home Energy Assistance Program |
| Line Item budget | A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The County maintains line item detail for financial reporting and control purposes, and includes this detail in the Annual Budget Document |
| Long Term Debt | Debt with a maturity of more than one year after the date of issuance |
| Major Fund | A fund with revenues or expenditures representing more than 10% of the total appropriated revenues or expenditures |
| MOE | Margin of Error |

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| METCAD | Metropolitan Computer Aided Dispatch. An intergovernmental agency established to provide dispatching services for several area governments |
| Mission | A broad statement of the overall goal or purpose assigned to a particular department or fund |
| MS4 Municipal Separate Storm Sewer System | A program administered by the Illinois Environmental Protection Agency which is mandated by federal regulations under the Clean Water Act |
| Non-major Fund | A fund with revenues or expenditures representing less than 10% of the total appropriated revenues or expenditures |
| Objectives | A statement describing the current services and functions a department or fund performs on an ongoing basis |
| Organization Chart | A visual depiction of the internal structure of Champaign County government |
| Performance Indicator | Statistical measures that are collected to show the means by which individual department objectives are attained |
| Personnel Costs | Salaries and wages paid for services performed by employees of the County, and fringe benefit costs associated with these services |
| PPRT | Personal Property Replacement Tax |
| Property Tax Extension Limitation Law (PTELL also known as Tax Caps) | 35 ILCS 200/18 – the law which limits the increases in property tax extensions for non-home rule taxing districts |
| Property Tax Levy | The total amount of taxes imposed by a governmental unit on the basis of property |
| Property Tax Rate | The amount of tax stated in terms of a unit of the tax base (e.g., one cent per \$100 of taxable assessed valuation is written 0.0100). |
| Proprietary Funds | Funds which account for certain “business type” activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services |
| RPC | Regional Planning Commission |
| Revenue | Funds that the County receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income |

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| SaaS | Software as a Service |
| Special Revenue Funds | Funds used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose |
| Tax Increment Financing (TIF) | A tax incentive designed to attract business investment by the dedication of property and sales tax revenue from the redevelopment area (TIF District) to finance development-related costs in that district |
| Tax Increment Financing District (TIF District) | A district established by local government as a redevelopment area in which tax increment financing is used. |
| U-C | Urbana-Champaign |