

**Effective 5/4/2022**

**17-36-3 Definitions.**

As used in this chapter:

- (1) "Accrual basis of accounting" means a method where revenues are recorded when earned and expenditures recorded when they become liabilities notwithstanding that the receipt of the revenue or payment of the expenditure may take place in another accounting period.
- (2) "Appropriation" means an allocation of money for a specific purpose.
- (3)
  - (a) "Budget" means a plan for financial operations for a fiscal period, embodying estimates for proposed expenditures for given purposes and the means of financing the expenditures.
  - (b) "Budget" may refer to the budget of a fund for which a budget is required by law, or collectively to the budgets for all those funds.
- (4) "Budgetary fund" means a fund for which a budget is required, such as those described in Section 17-36-8.
- (5) "Budget period" means the fiscal period for which a budget is prepared.
- (6) "Check" means an order in a specific amount drawn upon the depository by any authorized officer in accordance with Section 17-19a-301, or 17-24-1.
- (7) "County general fund" means the general fund used by a county.
- (8) "Countywide service" means a service provided in both incorporated and unincorporated areas of a county.
- (9) "Current period" means the fiscal period in which a budget is prepared and adopted.
- (10) "Department" means any functional unit within a fund which carries on a specific activity.
- (11) "Encumbrance system" means a method of budgetary control where part of an appropriation is reserved to cover a specific expenditure by charging obligations, such as purchase orders, contracts, or salary commitments to an appropriation account. An expenditure ceases to be an encumbrance when paid or when the actual liability is entered in the books of account.
- (12) "Estimated revenue" means any revenue estimated to be received during the budget period in any fund for which a budget is prepared.
- (13) "Finance officer" means:
  - (a) the county auditor or the person selected to provide accounting services for the county in accordance with Section 17-19a-205; or
  - (b) notwithstanding Subsection (13)(a), for the purposes of preparing a tentative budget in a county operating under a county executive-council form of county government, the county executive.
- (14) "Fiscal period" means the annual or biennial period for recording county fiscal operations.
- (15) "Fund" means an independent fiscal and accounting entity comprised of a sum of money or other resources segregated for a specific purpose or objective.
- (16) "Fund balance" means the excess of the assets over liabilities, reserves, and contributions, as reflected by its books of account.
- (17) "Fund deficit" means the excess of liabilities, reserves, and contributions over its assets, as reflected by its books of account.
- (18) "General fund" is as defined by the Governmental Accounting Standards Board as reflected in the Uniform Accounting Manual for All Local Governments prepared by the Office of the Utah State Auditor.
- (19) "Interfund loan" means a loan of cash from one fund to another, subject to future repayment.
- (20) "Last completed fiscal period" means the fiscal period next preceding the current period.
- (21) "Modified accrual basis of accounting" means a method under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and

revenues are recorded when they become measurable and available to finance expenditures of the current period.

- (22) "Municipal capital project" means the acquisition, construction, or improvement of capital assets that facilitate providing municipal service.
- (23) "Municipal service" means a service not provided on a countywide basis and not accounted for in an enterprise fund, and includes police patrol, fire protection, culinary or irrigation water retail service, water conservation, local parks, sewers, sewage treatment and disposal, cemeteries, garbage and refuse collection, street lighting, airports, planning and zoning, local streets and roads, curb, gutter, and sidewalk maintenance, and ambulance service.
- (24) "Retained earnings" means that part of the net earnings retained by an enterprise or internal service fund which is not segregated or reserved for any specific purpose.
- (25) "Special fund" means any fund other than the county general fund, such as those described in Section 17-36-6.
- (26) "Unappropriated surplus" means that part of a fund which is not appropriated for an ensuing budget period.
- (27) "Warrant" means an order in a specific amount drawn upon the treasurer by the auditor.

Amended by Chapter 288, 2022 General Session