



# GLOSSARY

A number of words or phrases in the budget document have technical, budgetary, or fiscal meanings. Definitions of commonly used terms are shown below.

**ACCURAL BASIS OF ACCOUNTING** -The method of accounting whereby revenues are recognized when earned and expenses are recognized as soon as the liability is incurred, regardless of cash inflow and outflows.

**ACTIVITY** – A primary organizational unit within a government agency. Activities are usually responsible for administering basic functions or major programs of a department. Usually administered by a Division Chief, activities may encompass several related service delivery or support components. An activity is often titled a Division or Bureau in the County's budget.

**ADMISSION AND AMUSEMENT TAX** - A tax imposed on the gross receipts derived from admissions and amusement charges at a rate of 10% in most cases.

**AD VALOREM TAX** - A tax based "according to the value" of the property. The tax is determined by multiplying the taxable value of the property by the tax rate (which is often expressed as an amount per \$100 of assessed value).

**AGENCY** – A department or principal office of the County Government such as the Department of Public Works and Transportation or the Office of Finance

**AGENCY PLAN** – A department's strategic plan that defines the core services that will be provided, the customers that will be served and the impact core services will have on its customers; consists of mission, goal and objective statements.

**ALLOCATED REVENUE** – Those revenues which are collected for the provision of a particular service (e.g. Police Aid is a State grant to compensate the County for a portion of its police costs).

**AMENDMENTS TO THE CAPITAL IMPROVEMENT PROGRAM (CIP)** – Changes to project scope, schedule or funding that require County Council action. Proposals must meet strict criteria to be considered for amendment.

**APPROPRIATION** – Authority to spend money within a specified dollar amount for an approved project or activity. The Budget Ordinance contains separate appropriations for compensation, operating expenses, capital outlay, fringe benefits and cost recoveries for each agency, except for the Board of Education and Community College. In these two

organizations, funding is appropriated to a series of State defined funding categories.

**APPROPRIATION ADJUSTMENTS** – A formal action taken during the fiscal year in accordance with Charter Sections 814, 815 or 816 which modifies the appropriation amounts contained in the approved budget. Such actions include:

- (1) Intra-departmental transfers
- (2) Inter-departmental transfers
- (3) Supplementary appropriations
- (4) Emergency appropriations

**ASSESSABLE BASE** – The value of all real and personal property within the County as determined by the State Supervisor of Assessments. The County Government enacts property tax rates which, when levied against the assessable base, yield property tax revenues for use by the County.

**ASSESSED VALUATION** – The valuation set upon real estate or other property by the State through its Department of Assessments and Taxation. This valuation is multiplied by the tax rates set annually by the County Council to determine taxes due.

**ASSET** – Any owned physical object (tangible) or right (intangible) having economic value to its owner.

**ASSET FORFEITURE FUND** – An accounting entity used to hold assets seized and held as a result of enforcement of drug laws.

**AUTHORIZED POSITIONS** – The number of positions authorized by the approved operating budget.

**BALANCED BUDGET** – A budget in which expenditures for a given period are matched by expected revenues, including transfer-in and use of fund balances.

**BALANCE SHEET** – A statement of financial position disclosing the assets, liabilities and reserves and equities of a fund or governmental unit on a specific date.

**BOND RATING** – A rating indicating the probability of timely repayment of principal and interest on bonds issued.

**BOND SALE** - A method for the County to borrow money to pay for capital projects. Capital projects include the construction of schools, libraries, roads and bridges. The terms of the bonds require the County to make annual interest payments and to pay back the

## GLOSSARY (Continued)

amount borrowed over the life of the bond to the bond holders.

**BUDGET**- A financial plan that serves as a tool to monitor and control fiscal operations.

**BUDGET GAP** - The difference between planned expenses and estimated revenue. Since the County must have a balanced budget, any budget gap must be resolved by reducing expenses, increasing revenue or a combination of both.

**BUDGET SURPLUS** - The excess of actual revenues are subtracted after actual expenses. A budget surplus will increase the County's fund balance.

**BUREAU** – *Refer to activity.*

**CAPITAL ASSETS** – Assets of a long-term character which are intended to continue to be held or used. Examples include items such as land, buildings or machinery.

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)** - The CIP is a six-year plan for the provision of the County's capital facility and infrastructure needs (buildings, roads, etc.). The plan, which is updated each year, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to be undertaken during this period. The capital budget consists of those projects scheduled for activity in the first year of the CIP. It appropriates the amounts necessary to pay for the estimated cost of that activity.

**CAPITAL OUTLAY** – An appropriation and expenditure category for government assets with a value of \$5,000 or more and a useful economic lifetime of one year or more.

**CAPITAL PROJECT** – Governmental effort involving expenditures and funding for the creation, expansion, renovation or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs of planning, design and construction management, land, site improvements, construction and initial furnishings and equipment required to make a facility operational.

**CHARACTER** - An expense group classification code such as compensation, fringe benefits, operating expense, capital outlays, recoveries, etc.

**CHARTER FOR CHANGE (CFC)** – The County's performance management system that includes five

components: (1) The countywide vision Livable Communities Initiative; (2) agency plans; (3) family of performance measures; (4) performance based budgeting and (5) Executive Management Assessment Program (EMAP).

**COLLECTIVE BARGAINING AGREEMENT** – A legal contract between the employer and a certified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits and matters affecting employee health and safety).

**COMPENSATION** – The expenditure category which includes employee salaries, wages, overtime and differential pay.

**CONSTANT YIELD TAX RATE** – A rate which, when applied to the coming year's assessable base, and being exclusive of the estimated assessed value of property appearing on the tax rolls for the first time (new construction) will produce tax revenue equal to that produced in the current tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the constant yield tax rate unless they advertise and hold public hearings on their intent to levy a higher rate.

**COST OF LIVING ADJUSTMENT (COLA)** - An increase in salaries to offset the effect of inflation on compensation.

**COUNTY SOURCE BUDGET** - The portion of the County budget that is funded by county source revenue.

**COUNTY SOURCE REVENUE** - Revenue that is generated from county taxes, penalties, fees and investment income. County taxes include: property tax, income tax, recordation tax, transfer tax, energy tax, telecommunications tax, hotel tax and admissions and amusement tax. County source revenue does not include outside sources such as State aid for education.

**CURRENT EXPENSE BUDGET** – A comprehensive fiscal plan for the financing and delivery of services to citizens and residents in order to achieve the countywide vision and agency mission, goals, objectives through the operation of programs and services for a single fiscal year. It includes estimates of the cost of the services and programs and the resources available to finance them.

**DEBT** – A financial obligation resulting from the borrowing of money or purchases of goods and services.

---

## GLOSSARY (Continued)

**DEBT SERVICE** – 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 and roads.

**DEPARTMENT** – *Refer to agency.*

**DEPRECIATION** – The expiration of a capital assets over its useful life attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

**DIVISION** – *Refer to activity.*

**DUALLY ALLOCATED POSITION** - A position that automatically upgrades to the next level if the employee occupying the position successfully completes a specified probationary period.

**EFFICIENCY MEASURE** – The division of two performance measures: output and input. Indicates how well resources (input measure) are used per widget produced (output measure), or how well resources are applied to service demands (output), one of the measures in the family of performance measures.

**ENCUMBRANCE** – Designated funds for a future expenditure, formally documented with a contract or agreement.

**ENERGY TAX** - A tax levied upon organizations transmitting, distributing, manufacturing, producing or supplying electricity, gas, steam, coal, fuel oil or liquefied petroleum gas in the County. This tax is based on units of energy sold.

**ENTERPRISE FUND** – A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users (e.g. the Solid Waste Enterprise Fund for refuse collection, landfill and recycling operations).

**EXECUTIVE MANAGEMENT AND ASSESMENT PROGRAM (EMAP)** – Regular meetings between the County Executive's Office, OMB and individual agencies to improve service delivery by discussing and evaluating agency plans and performance measures data. Additionally managerial, budgetary and expenditure issues are also discussed.

**FULL TIME EQUIVALENT (FTE)** - Represents the total number of hours worked in a year by all employees. One FTE equals 2,080 hours.

**FAMILY OF PERFORMANCE MEASURES** – A group of five performance measures: input, output, efficiency, quality and outcome that provide as close to a comprehensive quantitative illustration as possible of an objective's performance.

**FISCAL YEAR (FY)** – A twelve-month period from July 1 through the following June 30 which constitutes the County's annual financial operating cycle, as required by State and local law.

**FIXED ASSETS** – Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings or machinery.

**FRINGE BENEFITS** – Generally encompasses all of those elements of total compensation provided employees other than direct salary; for budgetary purposes this term applies to the annual cost of employee retirement, social security and insurance programs.

**FUNCTION** – A grouping of the major responsibilities of the County Government into a set of summary designations (e.g. Public Safety, Criminal/Civil Justice, Human Services).

**FUND** – Resources segregated for the purpose of implementing specific activities or achieving certain requirements in accordance with special regulations, restrictions or limitations and constituting an independent fiscal and accounting entity.

**FUND BALANCE** – Reserves within a fund; the amount by which resources exceed the obligations of the fund.

**FUND OPERATING SUMMARY** – A statement summarizing the financial operations of a fund for a specified period of time, including current revenues and expenditures.

**GENERAL OBLIGATION BOND** – A bond which is backed by the full faith and credit of the issuing government.

**GRANT** – A contribution of assets (usually cash) from one governmental unit (Federal, State, local) or private sources to a governmental or private entity. The contribution is usually provided in support of a particular public function, project or program.

**GENERAL FUND** – The principal operating fund for the County Government. It is used to account for all financial resources except those required by law, County policy and Generally Accepted Accounting

## GLOSSARY (Continued)

Principles (GAAP) to be accounted for in another fund.

**GOAL** – A statement that specifies each of the agency's core services' customers and outcomes more specifically than in the mission statement; a component of agency plans.

### **GOVERNMENTAL ACCOUNTING**

**STANDARDS BOARD (GASB)** – An organization that establishes financial standards that must be met by all state and local governments.

**HOMESTEAD TAX CREDIT** - To help homeowners deal with large assessment increases on their principal residence, State law has established the homestead property tax credit. The homestead credit limits the increase in taxable assessments each year to a fixed percentage. Every county and municipality in Maryland is required to limit taxable assessment increases to 10% or less each year. The County's credit percentage is the lesser of the change in Consumer Price Index of All Urban Consumers or 5%.

**HOTEL/MOTEL TAX** – A tax levied on individuals who secure accommodations for 90 consecutive days or fewer in any hotel, motel or other organization that offers accommodations for five or more people.

**INDIRECT COST** - An allocation plan for costs which support government-wide operations (e.g. payroll, personnel, accounting, building operations) for purposes of reflecting total costs of performing a governmental function. Where allowed, this allocation is the basis for charges to outside funding sources such as grants-in-aid.

**INPUT MEASURE** – The value of resources utilized to produce work product, usually expressed quantitatively; one of the measures in the family of performance measures.

**INTERFUND TRANSFER** – A transfer of resources from one fund such as the general fund to another such as an enterprise fund.

**IN-KIND CONTRIBUTION** – Employee time, related operating expenses and use of facilities dedicated to the administration and operation of grant programs, but funded within the department's general fund budget. When allowed, this type of contribution is utilized in lieu of cash when a match of funds is required by the grant.

**INTERGOVERNMENTAL REVENUE** – Funds received from Federal, State and other local

government sources in the form of grants, shared revenues and payments in lieu of taxes.

**INTERNAL SERVICE FUND** – A fund established in order to finance, administer and account for the provision of goods and/or services by one agency to other agencies within county government (e.g. vehicle maintenance, information technology).

**LAPSE** – The reduction of personnel costs by an amount below fully funded compensation because of turnover, vacancies and normal delays in filling positions. The amount of lapse, or vacancy savings, will differ among departments and from year to year.

**LEASE/PURCHASE AGREEMENT** – A contractual agreement, which is termed a "lease," but in substance is an installment purchase contract.

**LICENSES AND PERMITS** – Documents issued in order to regulate various kinds of businesses and other activities within the community. Inspection may accompany the issuance of a license or permit, as in the case of food vending licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit to cover all or part of the related cost.

**LIMITED TERM GRANT FUNDED POSITION (LTGF)** - A position that is funded by a grant or some other financial funding agreement with the Federal or State government or a private funding source. Limited term staff are employed under renewable personal service contracts for periods not exceeding one year.

**LIMITED TERM POSITION** – A position that is funded by a grant or some other financial funding agreement with the Federal or State government or a private funding source and that is used where such grant or agreement does not provide sufficient funding for full employee benefits, or where continued funding is not assured from year to year. Limited term staff are employed under renewable personal service contracts for periods not exceeding one year.

**LIVABLE COMMUNITIES INITIATIVE (LCI)** – The countywide vision developed by the County Executive that has the following priority areas: education; public safety; health and human services; transportation; environment; housing and community development and economic development.

**LOCAL GOVERNMENT INSURANCE TRUST (LGIT)** – A statewide pool authorized to minimize local government insurance costs.

---

## GLOSSARY (Continued)

**MAINTENANCE LEVEL BUDGET** - A budget that is sufficient to maintain the same level of service from year to year. Usually, a maintenance level budget is only increased to meet inflationary costs associated with delivering the same level of service.

**MAINTENANCE OF EFFORT** - A State requirement that local governments must provide funds for the Board of Education for the next fiscal year, at a minimum, at the same per pupil level as the current fiscal year.

**MERIT EMPLOYEE** - A county employee who is hired into a position governed by the County's personnel law, which ensures that personnel actions are based upon job-related fitness and merit.

**MERIT INCREASE** - An upward increment in an employee's pay within the salary range for a given pay grade.

**MISSION** - A broad statement of the agency's purpose that is clearly aligned with the countywide vision and includes the agency's core services, customers and outcomes; a component of agency plans.

**MUNICIPAL TAX DIFFERENTIAL** - The recognition, through the imposition of a lower county property tax rate, of those government services and programs which municipal governments perform in lieu of similar county government services, to the extent that these similar services are funded through the County property tax rate.

**NON-DEPARTMENTAL ACCOUNTS** - A budget category used to account for resources used for county funded activities that do not fall within the functional assignment of any department, or for expenditures related to more than one department. Examples include debt service, utilities and leased space costs.

**OBJECTIVE** - A statement quantifying and setting a timeframe to reach a goal's outcome (quantified); a component of agency plans.

**OFFICE** - *Refer to agency.*

**OFFICE AUTOMATION** - Funding that is appropriated in county agencies for computer and system maintenance, network connectivity and other services. These funds serve as revenue for the County's Information Technology Internal Service Fund.

**OTHER POST EMPLOYMENT BENEFITS (OPEB)** - Non-pension (primarily health) benefits provided after termination of employment that are not administered by a pension plan. The County's health benefits program provides retired employees with medical, dental, prescription, vision and life insurance. These retiree benefits qualify as OPEB.

**OPERATING BUDGET** - A comprehensive fiscal plan by which the County's operating programs are funded for a single fiscal year. The operating budget includes descriptions of programs, appropriation authority and estimated revenue sources, as well as related program data and information on the fiscal management of the County (Refer to current expense budget).

**OPERATING EXPENSE** - Those costs, other than compensation, fringe benefits, and capital outlay, which are necessary to support the day-to-day operation of the organization, such as charges for contractual services, telephones, printing, training, office supplies or building maintenance.

**OTHER STAFF** - The staffing associated with all funds other than the general fund (e.g. enterprise, internal service and grant funds).

**OUTCOME MEASURE** - The measure of the ultimate end result or affect of a program or service on the intended customer, usually expressed quantitatively; one of the measures in the family of performance measures.

**OUTSIDE AID** - Funding from sources outside of the County Government such as Federal and State Aid. An example is State aid to education or libraries.

**OUTPUT MEASURE** - The quantity of work produced and/or the amount of work to be completed, usually expressed quantitatively; one of the measures in the family of performance measures.

**PAY AS YOU GO (PAYGO)** - A technique for financing capital projects which uses cash from current revenues to pay for projects rather than selling bonds to raise cash. PAYGO financing avoids interest costs which are incurred when bond financing is used.

**PENSION TRUST FUNDS** - Accounting entities for assets held by the County from which retirement annuities and other benefits are paid to former employees.

**PERFORMANCE BASED BUDGETING** - The use of agency plans, family of performance measures

---

## GLOSSARY (Continued)

and strategies to facilitate resource allocation decisions during the budget process.

### **PERFORMANCE MEASURES EXPLANATION**

- A summary and explanation of each table of performance measures.

**PERSONAL PROPERTY TAXES** - Taxes levied on tangible personal property and commercial and manufacturing inventory of businesses.

**PRE-TRIM TAX RATE** - The property tax rate authorized to retire debt existing prior to the enactment of TRIM in 1978. The last debt payment funded by this rate was made in FY2003.

**PROGRAM** - *Refer to function.*

**PROJECT CHARGE** - The classification used to account for the recovery of certain costs incurred by an agency for services it provides to another agency or fund.

**PUBLIC HEARING** - Opportunities for citizens and constituent groups to voice opinions and concerns to public officials. Public hearings are advertised in county newspapers. If it is not possible to testify in person at the hearings, written testimony is acceptable and encouraged.

**QUALITY MEASURE** - An indication of a service's customer satisfaction, accuracy or timeliness, usually expressed quantitatively; one of the measures in the family of performance measures.

**RAINY DAY FUND** - The County's required contingency reserve fund, which must equal 5% of the general fund expenditures.

**REAL ESTATE ACQUISITION PROGRAM (REAP)** - Financing used in 1991 to acquire two properties, formerly leased, for a net long-term savings to the County. Five additional facilities were purchased in 1994.

**REAL PROPERTY** - Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessments.

**RECORDATION TAX** - A tax imposed on written instruments conveying title to real or personal property, liens or encumbrances on real and personal property, deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, filed financial statements and contracts and agreements offered for record.

**RECOVERY** - The classification used to account for certain costs incurred by an agency for services it provides to another agency or fund. See also project charge.

**RESERVE** - An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.

**REVENUE** - All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

**REVENUE BONDS** - Bonds that are issued with repayment based on pledged revenues from a revenue generating facility.

**RISK MANAGEMENT** - A process used to identify and measure the risks of accidental loss, to develop and implement techniques for handling risk and to monitor results. Techniques used may include self-insurance, commercial insurance and loss control activities.

**SALARY SCHEDULE** - A listing of minimum and maximum salaries, fringe benefits, salary differentials, overtime provisions and other paid and unpaid benefits for each grade level in a classification plan for merit system positions.

**SELF-INSURANCE** - The funding of liability, property, workers' compensation, unemployment and life and health insurance needs through the County's financial resources rather than commercial insurance plans.

**SEMI-AUTONOMOUS AGENCIES** - Agencies of the County which are not subject to full county appropriation authority due to State law, such as the Washington Suburban Sanitary Commission (WSSC), the Maryland - National Capital Park and Planning Commission (M-NCPPC), the Board of Education, the Library System and the Community College.

**SPECIAL REVENUE FUND** - A fund established in order to account for resources allocated by law for specified purposes only.

**SPENDING AFFORDABILITY COMMITTEE (SAC)** - The SAC is composed of business people who work outside the County Government and, by virtue of their education and employment, have a demonstrated competence in accounting, financial analysis, economics, budget or other related fields. The Committee makes advisory recommendations to the County Executive, the County Council and the Office of Management and

---

## GLOSSARY (Continued)

Budget concerning the County's spending affordability, ways to improve the County's budgetary procedures and policies and other related areas. Every year on October 1 and January 1, the Committee submits spending affordability reports to the County Executive and the County Council.

Readers not finding a term in this glossary should call the Office of Management and Budget at 301-952-3300.

**STRATEGY** - A component of performance based budgeting that identifies the agency's approach to accomplish their objective.

**SUPPLEMENTAL APPROPRIATION** - An appropriation of funds that exceed amounts originally appropriated to authorize expenditures not anticipated in the adopted budget. A supplemental appropriation is required to enable expenditure of reserves or additional revenues received by the County through grants or other sources.

**TELECOMMUNICATIONS TAX** -- A monthly tax levied upon all telecommunications bills in the County (including wireless phones). Ninety-nine percent of the revenue generated from this tax is devoted exclusively to the County's Board of Education. The remaining 1% is divided between the County and telecommunications vendors to compensate for costs related to administering the tax.

**TRIM (Tax Reform Initiative by Marylanders)** - At the 1978 general election, the voters of the County adopted an amendment to Section 817, Article VIII, of the Prince George's County Charter limiting future collections of real property taxes. The amendment, effective in December 1978, added Section 817B to the Charter, which is generally referred as "TRIM". The amendment forbade the County Council to "levy a real property tax which would result in a total collection of real property taxes greater than the amount collected in FY 1979," or \$143.9 million. Additionally, at the 1984 general election, an amendment to TRIM was approved by the voters of the County authorizing the County Council to levy taxes on a maximum rate of \$2.40 for each \$100 of assessed value. Beginning in tax year 2001, property tax rates have been applied to 100%, instead of 40%, of the value of real property. Therefore, the TRIM rate has been adjusted accordingly to \$0.96 for each \$100 of assessed value.

**TRANSFER TAX** - A tax imposed upon every written instrument conveying title to real property, or upon a leasehold interest, offered for record and recorded by the State.

**WORKYEAR** - A standardized unit for measurement of government personnel efforts and cost. A typical workyear is equivalent to 2,080 workhours or 260 workdays.

---

# ACRONYMS

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

- **BOE** - Board of Education
  - **BOLC** - Board of License Commissioners
  - **CAO** - Chief Administrative Officer
  - **CCOP** – Citizen Complaint Oversight Panel
  - **CFC** – Charter for Change
  - **CDBG** – Community Development Block Grant
  - **CIP** – Capital Improvement Program
  - **COG** – Council of Governments
  - **COLA** – Cost of Living Adjustment
  - **COMAR** – Code of Maryland Annotated Regulations
  - **CPI** – Consumer Price Index
  - **CTV** – Cable Television (of Prince George's County)
  - **CY** – Calendar Year
  - **DCAO** – Deputy Chief Administrative Officer
  - **DER** – Department of Environmental Resources
  - **DHCD** – Department of Housing and Community Development
  - **DPWT** – Department of Public Works and Transportation
  - **DOC** – Department of Corrections
  - **DLS** – Department of Legislative Services
  - **DSS** – Department of Social Services
  - **EEOC** – Equal Employment Opportunity Commission
  - **EF** – Enterprise Fund
  - **EMAP** – Executive Management and Assessment Program
  - **EMS** – Emergency Medical Services
  - **ERT** – Emergency Response Technician
  - **FLSA** – Fair Labor Standards Act
  - **FTE** – Full Time Equivalent
  - **FY** – Fiscal Year
  - **G.O. Bonds** – General Obligation Bonds
  - **GAAP** – Generally Accepted Accounting Principles
  - **GASB** – Governmental Accounting Standards Board
  - **GF** – General Fund
  - **GFOA** – Government Finance Officers Association
  - **HIDTA** – High Intensity Drug Trafficking Area
  - **HMO** – Health Maintenance Organization
  - **HRC** – Human Relations Commission
  - **HSIA** – Homeland Security Intergovernmental Advisory Committee
  - **HSWG** – Homeland Security Working Group
  - **HUD** – Housing and Urban Development
  - **IS** – Internal Service Fund
  - **IT** – Information Technology
  - **LCI** – Livable Communities Initiative
  - **LGIT** – Local Government Insurance Trust
  - **LTGF** – Limited Term Grant Funded
  - **MACO** – Maryland Association of Counties
  - **MBOC** – Minority Business Opportunities Commission
  - **MIS** – Management Information System
  - **M-NCPPC** – Maryland-National Capital Park and Planning Commission
  - **MOSHA** – Maryland Occupational Safety and Health Administration
  - **OCR** – Office of Community Relations
  - **OCS** – Office of Central Services
  - **OHRM** – Office of Human Resources Management
  - **OHS** – Office of Homeland Security
  - **OITC** – Office of Information Technology and Communications
  - **OMB** – Office of Management and Budget
  - **OPEB** – Other Post Employment Benefits
  - **OSHA** – Occupational Safety and Health Administration
  - **PGCC** – Prince George's Community College
  - **PGMLS** – Prince George's County Memorial Library System
  - **RA** – Redevelopment Authority of Prince George's County
  - **REAP** – Real Estate Acquisition Program
  - **SR** – Special Revenue Fund
  - **TANF** – Temporary Assistance to Needy Families
  - **TRIM** – Tax Reform Initiative by Marylanders
  - **WMATA** – Washington Metropolitan Area Transit Authority
  - **WSSC** – Washington Suburban Sanitary Commission
  - **WSTC** – Washington Suburban Transit Commission
-