

Glossary and Acronyms

GLOSSARY

Many words or phrases in the budget document have technical, budgetary or fiscal meanings. Definitions of commonly used terms are provided here.

A

AAA. AAA is the highest bond rating that can be assigned to an issuer's bonds by major credit rating agencies.

ACCRUAL BASIS OF ACCOUNTING. The method of accounting whereby revenues are recognized when earned and realized. Expenses are recognized as soon as the liability is incurred, regardless of cash inflows 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. An activity is often titled a division or bureau in this document and is usually administered by a division chief.

AD VALOREM TAX. A tax based on the assessed 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).

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

AGENCY. A department or principal office of the County government such as the Department of Public Works and Transportation or the Office of Finance. Refer to Quasi Agency.

AGENCY SERVICE DELIVERY 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. It consists of mission, goal, objective and strategy statements.

ALLOCATED REVENUE. Those revenues which are

collected for the provision of a specific 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 the 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 project charges/cost recoveries for each agency. The exceptions are the Board of Education and Community College. Their 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 appropriated amounts contained in the approved budget. Such actions include:

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

APPROVED BUDGET. The County's budget as approved by the County Council, including tax rates and expenditure limits by fund and department.

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 that, when levied against the assessable base, yield property tax revenues for use by the County.

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 because of enforcement of drug laws.

ASSIGNED FUND BALANCE. The fund balance that the government intends to use for a specific purpose but does not meet the criteria to be classified as restricted or committed fund balances.

AUTHORIZED POSITIONS. The number of positions permitted by the approved operating budget.

B

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

BALANCED BUDGET. A budget in which expenditures incurred for a given period are matched by expected revenues, including transfer-in, contingency and use of fund balance. A balanced budget is a requirement established in Section 806 of the County Charter.

BEST MANAGEMENT PRACTICES (BMPs). A practice or combination of practices determined by the coordinating agencies, based on research, field testing and expert review, to be the most effective and practicable on-location means, including economic and technological considerations, for improving water quality in agricultural and urban discharges.

BLUEPRINT FOR MARYLAND'S FUTURE. During the 2021 legislative session, the Maryland General Assembly passed the Blueprint for Maryland's Future, a sweeping education reform bill that includes funding for early education, community schools, teacher salary grants and a phase-in of Universal Pre-K Blueprint for Maryland's Future substantially alters State aid formulas and mandated local appropriations beginning in FY 2023. The County's minimum local contribution is determined by major state formula aid programs which are each driven by unique formulas based on County wealth indicators and pupil populations. Under the law, the County is required to contribute the higher of either the Blueprint local share or maintenance of effort allocation.

BOND. A written promise to pay a specified sum of money (the principal), at a specified date in the future (the maturity date), together with periodic interest at a specified rate. Bonds are a form of long-term borrowing used for capital improvements and new construction.

BOND RATING. A grading of debt security given to the County by financial rating agencies (Standard and Poor's, Moody's Investors Services and Fitch Ratings, Inc.). The ratings range from AAA (highly unlikely to default) to D (in default). The rating indicates the probability of timely repayment of principal and interest on bonds issued.

BOND SALE. A method for the County to borrow money in which the County sells debt to investors to pay for capital projects. Capital projects include the construction of schools, libraries, roads and bridges.

BUDGET. A financial plan that includes a list of all planned expenses and revenues. It serves as a tool to plan, monitor and control fiscal operations.

BUDGET AMENDMENT. A revision to the adopted budget as approved by the County Council.

BUDGET GAP. The difference created when planned expenses exceed 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. A fiscal situation wherein revenues received exceed expenditures at the end of the fiscal year.

BUREAU. *Refer to activity.*

C

CALENDAR YEAR (CY). The period beginning January 1 and ending December 31.

CAPITAL ASSETS. Assets with a long-term useful life, which include 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. It also includes 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 and appropriates the amounts necessary to pay for the estimated costs in the first year.

CAPITAL EXPENDITURE. Funding spent to acquire, maintain or improve fixed assets, such as land, buildings and equipment.

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 a relatively long life. Expenditures within capital projects may include 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 (e.g. compensation, fringe benefits, operating expense, capital outlay, recoveries, etc.).

CHARTER HOME RULE. Charter counties operate under a formal charter adopted by the voters that describes the local governmental structure. The General Assembly grants charter counties a measure of independence in adopting legislation relevant and specific to the county. In charter counties, executive and legislative powers can be divided between an elected county executive and an elected county council. Such powers can also be retained entirely by an elected county council that, in turn, appoints an administrator or manager. Section 806 of the Prince George's Charter requires that the County Executive propose a budget where expenditures do not exceed estimated revenues for the ensuing fiscal year.

CHILD PROTECTIVE SERVICES. A governmental agency tasked with receiving and investigating reports of child abuse or neglect. The Child Protective Services agency in each state must identify children who are being abused or neglected, monitor domestic violence that relates to children and remove at-risk children to a safe environment when necessary. The agency also helps maintain preventive programs and provides children with safe homes.

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).

COMMITTED FUND BALANCE. Fund balance used only for the specific purpose determined by a formal action of the government's highest level of decision-making authority (County Executive/County Council).

COMMITMENT ITEM. An element that represents the functional grouping of expenditures and revenues within a financial management (FM) area.

COMMUNITY RESOURCE ADVOCATE. This is administrative and promotional work coordinating resources required to develop community support for a limited public relations program. An employee in this class develops promotional strategies to increase public awareness within the assigned programmatic area, and initiates communications with community representatives as appropriate to plan and schedule participants for the volunteer program or services for the County grant programs. Work involves developing the interest and cooperation of individuals and/or groups to provide services or goods and providing technical assistance or direction needed in organizing and implementing approved volunteer recruitment projects. Contact with community groups, departmental staff, administrators and external service providers are a significant aspect of the work. Work is performed under the direction of an administrative superior.

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

COMPONENT UNIT. A legally separate organization for which the elected officials of the County are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CONSTANT YIELD TAX RATE. A property tax rate that, when applied to new assessments, will result in the taxing authority receiving the same revenue in the coming taxable year that was produced in the prior taxable year. State law prohibits local taxing authorities from levying a tax rate more than the Constant Yield Tax Rate unless they advertise and hold public hearings on their intent to levy a higher rate.

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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 primarily 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 to other entities such as State aid for education.

COUNTYSTAT. A performance management program designed to deliver results through analysis, accountability and innovation. It focuses on specific issues to ensure that County government is making measurable progress in areas that matter most.

CURRENT EXPENSE BUDGET. A one-year comprehensive fiscal plan for the financing and delivery of services to citizens and residents.

D

DATA WAREHOUSE. A system developed to capture the massive amounts of data that come into County government and derive business intelligence and decision support information from the data.

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

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.

DEFICIT. The excess of liabilities over assets or expenditures over revenues in a fund over an accounting period.

DEPARTMENT. *Refer to agency.*

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

DESIGNATED FUND BALANCE. The portion of unreserved fund balance that reflects the County's self-imposed limitations on the use of otherwise available expendable financial resources.

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.

E

EFFICIENCY MEASURE. One of the measures in the family of performance measures. This measure is calculated by dividing outputs into inputs. It indicates how well resources (input measure) are used per unit produced, or how well resources are applied to service demands (output).

ELECTRIC UNIVERSAL SERVICE PROGRAM. The Electric Universal Service Program (or “EUSP”) is part of the Electric Customer Choice Act of 1999 (“the Act”) and was created by the Maryland General Assembly to assist low-income electric customers with arrearage retirement, bill assistance and weatherization during the restructuring of Maryland’s electric and electricity supply market. Section 7-512.1 of the Act authorized the Public Service Commission (“the Commission”) to establish the program, make it available to low-income electric customers Statewide and provide administrative oversight to Office of Home Energy Programs (“OHEP”), the agency within the Department of Human Services (or “DHS”) responsible for actual program delivery.

EMERGENCY ASSISTANCE TO FAMILIES WITH CHILDREN. Provides emergency cash assistance to families who need emergency help paying rent or utilities or for other emergencies. These funds are available through the local department once every two years when funds are available.

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 like 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).

ENTERPRISE PROJECT MANAGEMENT OFFICE (EPMO). An organizational body assigned various responsibilities related to the centralized and coordinated management of enterprise-wide projects for the County. The EPMO

can collect, analyze and display project data in a manner that enables leadership to see at a glance how their projects are running as well as ensure the critical projects aligned to County priorities are initiated and are proceeding according to plan.

ENTERPRISE RESOURCE PLANNING (ERP). A large-scale solution that will replace dated systems in Finance, Budget, Human Resources, Payroll and Warehouse Management and integrate data across these systems to support effective data exchange and will also offer consistent functionality across systems and support efficient and reliable processes.

EXPENDITURE. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net cash assets, debt service or capital outlays.

F

FAMILY OF PERFORMANCE MEASURES. A group of performance measures used to provide as close to a comprehensive quantitative illustration as possible of an agency’s performance. A family of performance measures consists of five types of measures: input, output, efficiency, quality and outcome.

FIDUCIARY FUNDS. Used to account for assets held by a trustee, or as an agent for others that cannot be used to support other programs. There are four types of fiduciary funds: private-purpose, pension (and other employee benefits), investment trust funds and agency funds.

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.

FOOD STAMP PROGRAM. This program, which is officially titled the Supplemental Nutrition Assistance Program (SNAP), provides food-purchasing assistance for

low-and no-income people living in the U.S. It is a federal aid program, administered by the U.S. Department of Agriculture, under the Food and Nutrition Service (FNS), though benefits are distributed by each U.S. state's Division of Social Services or Children and Family Services.

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

FULL TIME EQUIVALENT (FTE). The number of total hours worked divided by the maximum number of compensable hours in a full time schedule as defined by law. One FTE equals 2,080 hours.

FUNCTION. A grouping of the major responsibilities of the County government into a set of summary designations (e.g. Public Safety, Environmental, Human Services).

FUND. Resources segregated for 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 balance types were recategorized based on Government Accounting Standards Board (GASB) 54 effective FY 2011. The new classifications include non-spendable, restricted, committed, assigned and unassigned fund balances. Prior to GASB 54, the classifications included reserved, designated and undesignated fund balances.

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

GASB 45. The GASB Statement 45 provides for more complete financial reporting of costs and financial obligations arising from other post-employment benefits (OPEB) other than pensions. Post-employment

healthcare benefits, the most common form of OPEB, are a significant financial commitment for many governments. Implementation of Statement 45 requires reporting annual OPEB costs and their unfunded actuarial accrued liabilities for past service costs. Prior to Statement 45, it was typical to use a "pay-as-you-go" accounting approach to report the cost of benefits after employees retire.

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

GENERAL OBLIGATION BOND. A bond which is backed by the full faith and credit of the issuing government. Bonds are a loan where the County sells debt to investors to pay for capital projects.

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.

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 specific public function, project or program.

H

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPPA). An act created by the U.S Congress in 1996 that amends both the Employee Retirement Income Security Act (ERISA) and the Public Health Service Act (PHSA) to protect individuals covered by health insurance and to set standards for the storage and privacy of personal medical data.

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. All counties and municipalities in Maryland are 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 ninety consecutive days or fewer in any hotel, motel or other organization that offers accommodations for five or more people.

I

IMPACT MEASURE. *Refer to outcome measure.*

INCORPORATED MUNICIPALITIES. A political unit such as a city, town or village, incorporated for local self-government.

INDIRECT COST. A cost that is not directly related to supporting government-wide operations.

INFORMATION TECHNOLOGY INFRASTRUCTURE LIBRARY (ITIL). A broadly accepted approach to information technology consisting of processes and procedures to streamline operations and create continuous feedback for ongoing improvement.

INFRASTRUCTURE. Facilities that support the daily life and growth of the County (e.g., roads, public buildings and parks).

IN-KIND CONTRIBUTION. A contribution of equipment, supplies or other tangible resource, as distinguished from a monetary grant.

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

INTER COUNTY BROADBAND NETWORK (ICBN). A collaborative inter-governmental consortium comprised

of Annapolis, Anne Arundel County, Baltimore City, Baltimore County, Carroll County, Frederick County, Harford County, Montgomery County and Prince George's County. ICBN directly connects 715 anchor institutions in Central Maryland, including hundreds of K-12 public schools, libraries, public safety agencies, community colleges and other government institutions. In addition, in each of these communities – the network will also connect to existing networks with thousands more anchor institutions. Also, the ICBN makes available nearly 800 miles of fiber optic cable for low-cost lease by commercial entities to expand the reach and quality of broadband access throughout the region.

INTEREST INCOME. Revenue associated with the County cash management activities of investing fund balances.

INTERFUND TRANSFER. A transfer of resources from one fund to another.

INTERGOVERNMENTAL NETWORK (I-NET). A secure, reliable and scalable fiber optic network connecting anchor institutions as partners in building successful communities and local economies. The I-Net provides a common framework for government, education and public safety to leverage shared resources for information and data sharing and regional interoperability. I-Net revenue is derived from cable franchise agreements with providers with the functional purpose of the network is to connect authorized users, including specific governmental, educational and public facilities. Connectivity via the network offers participating governments a communication vehicle to reduce costs for services otherwise provided through commercially leased lines, ISDN (Integrated Services Digital Network), etc.

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 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 and information technology).

L

LAPSE. The reduction of personnel costs by an amount below fully funded compensation levels. This can be due to 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.

LIABILITY. Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

LICENSES AND PERMITS. Documents issued 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 EMPLOYEE. A limited term status employee shall mean only an employee who is competitively or non-competitively appointed, reassigned, transferred or promoted to a classified service position (Sec 16-178 of Personnel Law).

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. Staff are employed under renewable personal service contracts for periods not exceeding one year.

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

M

MAINTENANCE LEVEL BUDGET. A budget that is enough 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 a local government must provide funds for its Board of Education for the next fiscal year, at minimum, at the same per pupil level as the current fiscal year.

MANDATE. Legislation passed by the State or federal government requiring action or provision of services and/or programs.

MARYLAND ENERGY ASSISTANCE PROGRAM. Provides assistance with home heating bills. Payments are made to your utility company on your behalf. Under this program there is limited assistance available to replace broken or inefficient refrigerators and furnaces.

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.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. Revenues are recognized when they become measurable and available, and expenditures (whether paid or unpaid) are generally recognized when the liability is incurred.

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.

N

NET ASSETS. Total assets minus total liabilities.

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.

0

OBJECTIVE. A statement quantifying a goal's outcome; a component of agency plans.

OFFICE. *Refer to agency.*

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, that are necessary to support the day-to-day operation of the agency, such as charges for contractual services, telephones, printing, training, office supplies or building maintenance.

ORDINANCE. A formal legislative enactment by the governing board of the County. If it is not in conflict with a higher form of law, such as a State statute or constitutional provision, it has full force and effect of law within the boundaries of the local government to which it applies.

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.

OTHER STAFF. The staffing associated with all funds other than the General Fund (e.g., Enterprise, Internal Service and Grant Program Funds).

OUTCOME MEASURE. A measure that indicates the ultimate result or impact of a program or service on the intended customer, usually expressed quantitatively; one of the measures in the family of performance measures.

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.

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.

P

PAY-AS-YOU-GO (PAYGO). A technique for financing capital projects that 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 BUDGETING. The use of data, agency service delivery plans and the family of performance measures to inform resource allocation decisions during the budget process.

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 the Tax Reform Initiative by Marylanders (TRIM) in 1978. The last debt payment funded by this rate was made in FY 2003.

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS. A large public-school district administered by the government of Prince George's County, Maryland, United States and is overseen by the Maryland State Department of Education. The school system is headquartered in Upper Marlboro, and the district serves Prince George's County. The district is headed by the Chief Executive Officer and a 14-member Board of Education.

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 and via the Internet. If it is not possible to testify in person at the hearings, written testimony is acceptable and encouraged.

Q

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.

QUASI AGENCY. An entity established by legislature as an independent board, commission or agency to fulfill County purposes.

R

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.

REAL PROPERTY TAX. A charge on real estate, including land and improvement (building, fences, etc.) classified for purposes of assessment.

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. (*Refer to 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.

RESOLUTION. Measures adopted by the legislative body having the force and effect of law but of a temporary or administrative character.

RESOURCE MEASURE. *Refer to input measure.*

RESTRICTED FUND BALANCE. Fund balance that is spent only for the specific purposes stipulated by constitution, external resources providers or through enabling legislation.

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 in order to develop and implement techniques for handling risk and to monitor results. Techniques used may include self-insurance, commercial insurance and loss control activities.

S

SALARY SCHEDULE. A listing of minimum and maximum salaries, fringe benefits, salary differentials, overtime provisions and other paid and unpaid benefits for each type and level of position, known as a guide, provided in the 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 Prince George's Community College.

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

SPENDING AFFORDABILITY COMMITTEE (SAC). The SAC is composed of up to five experts who work outside the County government and, due to 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 Budget concerning the County's spending affordability and methods 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.

STATUTE. A written law enacted by the State legislature and signed by the Governor.

STRATEGY. A component of agency service delivery plans that identifies the agency's approach to accomplish its objective.

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

T

TAX DIFFERENTIAL RATE. It is mandated through the Tax Property Article of the Annotated Code of Maryland that the County recognize (either through a reduced County

tax rate or direct grant payment) those governmental services and programs that municipal governments perform in lieu of similar County service.

TAX REFORM INITIATIVE BY MARYLANDERS (TRIM). An amendment to the County's Charter restricting the amount of real property tax the County can collect. During 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.

TECHNOLOGY COST ALLOCATION. 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.

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.

TEMPORARY CASH ASSISTANCE (TCA). Provides cash assistance to needy families with dependent children when available resources do not fully address the family's needs and while preparing program participants for independence through work. Adults with dependent

children receiving Temporary Assistance to Needy Families (TANF) must meet financial and technical eligibility requirements. Conditions of eligibility include cooperation with child support, participation in work activities and compliance with substance abuse provisions. Earned and unearned income cannot exceed the benefit level paid for the assistance unit size, and assets are limited to \$2,000.00. Sanctions may be imposed for program noncompliance.

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.

TREND AND ANALYSIS. A summary and explanation of performance trend and increases and decreases in data found in each table of performance measures.

U

UNASSIGNED FUND BALANCE. Remaining fund balance available for appropriation.

UNINCORPORATED AREA. A region of land that is not a part of any municipality.

V

VISION. A statement of the future direction in which the County intends to head, which is normally drafted to communicate that direction internally.

W

WORKLOAD, DEMAND AND PRODUCTION MEASURE.
Refer to output measure.

WORK YEAR. A standardized unit for measurement of government personnel efforts and cost. A typical work year is equivalent to 2,080 work hours or 260 workdays.

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

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:

ABAWD - Able Bodied Adults Without Dependents

ACC - Administrative Charging Committee

ACFR - Annual Comprehensive Financial Report

ACIS - Assistance in Community Integration Services

ADA - Americans with Disabilities Act

ADR - Alternative Dispute Resolution

ADSD - Aging and Disabilities Services

AEM - Associate Energy Manager

AFFIRM - A cognitive Behavioral Therapy-based group designed to help LGBTQ+ youth and adults

AFG - Assistance to Firefighters Grant

AFSCME - American Federation of State, County and Municipal Employees

AIDS - Acquired Immunodeficiency Syndrome

AIPP - Arts in Public Places

ALS - Advanced Life Support

AMI - Area Median Income

ARP - American Rescue Plan

ARPA - American Rescue Plan Act

APS - Adult Protective Services

ASD - Animal Services Division

ASE - Automated Speed Enforcement

AVL - Automatic Vehicle Location

BARC - Beltsville Agricultural Research Center

BEB - Battery Equipped Buses

BGI - Blue Green Infrastructure

BHU - Behavioral Health Unit

BIPOC - Black Indigenous and People of Color

BJA - Bureau of Justice Assistance

BLS - Basic Life Support

BMP - Best Management Practices

BOE - Board of Education

BOLC - Board of License Commissioners

BRIC - Building Resilient Infrastructure and Communities

CAIR - Capital Area Immigrant's Rights Coalition

CALEA - Commission on Accreditation for Law Enforcement Agencies

CAO - Chief Administrative Officer

CARES - Coronavirus Aid Relief and Economic Securities

CASE - Center for After-school, Summer and Enrichment

CBB - County Based Businesses

CBSB - County Based Small Businesses

CBSB/MBE - County Based Small Businesses/Minority Business Enterprises

CBT - Chesapeake Bay Trust

CERT - Community Emergency Response Team

CDBG - Community Development Block Grant

CDL - Commercial Driver's License

CDP - Communicable Disease Program

CELT - Correctional Entrance Level Training

CEM - Certified Energy Manager

CEO - Chief Executive Officer

CERT - Community Emergency Response Team

CFY - County Fiscal Year

CHG - Change

CHISS - Community Health Integration Service System

CIG - Community Impact Grant

CINS - Children In Need of Supervision

CIP - Capital Improvement Program

CISM - Critical Incident Stress Management

CJAMS - Child Juvenile and Adult Management System

COAST - Creating Opportunities for Academic Success and Transfer

COE - Corps of Engineers

COG - Council of Governments

COLA - Cost of Living Adjustment

CoC - Continuum of Care

COMAR - Code of Maryland Regulations

COO - Common Ownership Communities	DPIE - Department of Permitting, Inspections and Enforcement
COOP - Continuity of Operations	DPP - Diabetes Prevention Program
COPS - Community Oriented Policing Services	DPWT - Department of Public Works and Transportation
CPAP - County Purchase Assistance Program	DSS - Department of Social Services
CPD - Community Planning and Development Division	DVHT - Domestic Violence Human Trafficking
CPI - Consumer Price Index	EA - Energy Assistance
CPIP - Commercial Property Improvement Program	EAFC - Emergency Assistance to Families with Children
CPR - Cardiopulmonary Resuscitation	EAP - Emergency Action Plan
CPS - Child Protective Services	EDC - Economic Development Corporation
CRA - Cooperative Reimbursement Agreement	EDI - Economic Development Incentive
CRC - Community Release Center	EECBG - Efficiency and Conservation Block Grant Program
CRF - Coronavirus Relief Fund	EEO - Equal Employment Opportunity
CRM - Customer Relationship Management	EEOC - Equal Employment Opportunity Commission
CRS - Crisis Response System	EHV - Emergency Housing Voucher
CSIU - Conviction and Sentencing Integrity Unit	ELR - Employee and Labor Relations
CTE - Career and Technology	EMPG - Emergency Management Performance Grant
CTV - Cable Television (of Prince George's County)	EMS - Emergency Medical Services
CV - Choice Voucher	EPA - Environmental Protection Agency
CWP - Clean Water Partnership	EPG - Employ Prince George's
CY - Calendar Year	EPMO - Enterprise Project Management Office
CYFD - Children, Youth and Families Division	ERAP - Emergency Rental Assistance Program
DAP - Disabilities Apprenticeship Program	ERIC - Electronic Registration Information Center
DC - District of Columbia	ERISA - Employee Retirement Income Security Act
DCAO - Deputy Chief Administrative Officer	ERP - Enterprise Resource Planning
DDA - Developmental Disabilities Administration	ERT - Emergency Response Technician
DHCD - Department of Housing and Community Development	ES - Elementary School
DHR - Department of Human Services	ESG - Emergency Solutions Grant
DHS - Department of Human Services	ESOL - English for Speakers of Other Languages
DNA - Deoxyribonucleic Acid	ESU - Employee Support Unit
DNR - Department of Natural Resources	EUSP - Electric Universal Service Program
DOC - Department of Corrections	EWD - Education and Workforce Development
DOD - Department of Defense	EXILE - County program to reduce gun violence
DOE - Department of the Environment	ExPGC - Experience Prince George's
DOJ - Department of Justice	FARM - Free and Reduced Meals
DOT - Department of Transportation	

FFY - Federal Fiscal Year	HAD - Housing Assistance Division
FLSA - Fair Labor Standards Act	HAPGC - Housing Authority of Prince George's County
FDA - Food and Drug Administration	HARPP - Historic Agricultural Resources Preservation Program
FDS - Financial Disclosure Statements	HB - House Bill
FEMA - Federal Emergency Management Agency	HBCS - Home and Community Based Services
FFP - Federal Financial Participation	HCD - Housing and Community Development
FFY - Federal Fiscal Year	HCV - Housing Choice Voucher
FHAP - Federal Housing Assistance Program	HDD - Housing Development Division
FIA - Family Investment Administration	HEARTH - Homeless Emergency Assistance and Rapid Transition to Housing
FJC - Family Justice Center	HEERF - Higher Education Emergency Relief Fund
FLSA - Fair Labor Standards Act	HELP - Permanent Housing Program for People with Disabilities
FM - Financial Management	HERA - Housing and Economic Recovery Act
FMA - Flood Mitigation Assistance	HESG - HEARTH Emergency Solutions Grant
FNS - Food and Nutrition Service	HHS - Health and Human Services
FS - Food Supplement	HHSPS - Health, Human Services and Public Safety
FSC - Financial Services Corporation	HIDTA - High Intensity Drug Trafficking Area
FSET - Food Stamp Employment and Training	HIP - Housing Initiative Partnership
FSF - Food Service Facility	HIPAA - Health Insurance Portability and Accountability Act
FSP - Food Stamp Program	HITF - Housing Investment Trust Fund
FSS - Family Self-Sufficiency	HIV - Human Immunodeficiency Virus
FT - Full Time	HMO - Health Maintenance Organization
FTE - Full Time Equivalent	HOA - Homeowners Association
FY - Fiscal Year	HMO - Health Maintenance Organization
GAAP - Generally Accepted Accounting Principles	HOME - Home Investment Partnership Program
GASB - Governmental Accounting Standards Board	HOPP - Homeownership Preservation Program
GED - General Educational Development	HR - Human Relations
GF - General Fund	HRAP - Housing Rehabilitation Assistance Program
GFOA - Government Finance Officers Association	HRC - Human Relations Commission
GIS - Geographic Information System	HS - High School
GO - General Obligation	HRSA - Health Resources and Services Administration
GOB - General Obligation Bonds	HSEMA - Homeland Security and Emergency Management Agency
GOCPP - Governor's Office of Crime Prevention and Policy	HSWG - Homeland Security Working Group
GOFP - Government Operations and Fiscal Policy	
GPS - Global Positioning System	
GVRG - Gun Violence Reduction Grant	

HUD - Housing and Urban Development	LTD - Life to Date
HVAC - Heating, Ventilation, and Air Conditioning	LTGF - Limited Term Grant Funded
ICBN - Inter County Broadband Network	MA - Medical Assistance
ID - Identification	MACO - Maryland Association of Counties
IHAS - In Home Aid Services	MALPF - Maryland Agricultural Land Preservation Foundation
IJIS - Integrated Justice Information Systems	MAP - Maryland Access Point
IR - Investigative Responses	MAT - Medication-assisted Treatment
IRS - Internal Revenue Service	MBE - Minority Business Enterprise
IS - Internal Service	MCAC - Maryland Coordination and Analysis Center
IT - Information Technology	MCHP - Maryland Children's Health Program
ITD - Information Technology Division	MCHRC - Maryland Community Health Resources Commission
ITIL - Information Technology Information Library	MCIN - Maryland Criminal Intelligence Network
JAG - Justice Assistance Grant	MD - Maryland
JAIC - Joint Analysis Intelligence Center	MDCIS - Maryland Computer Information System
JAS - Judicial Administration Services Building	MDE - Maryland Department of the Environment
K9 - Canine	MDEC - Maryland Electronic Courts
LAA - Local Addiction Authority	MDERS - Maryland Emergency Response System
LACP - Language Access Compliance Program	MDH - Maryland Department of Health
LAPSA - Language Access for Public Services Act	MDMNS - Maryland National Mortgage Settlement Program
LARC - Long-Acting Reversible Contraception	MDNR - Maryland Department of Natural Resources
LBHA - Local Behavioral Health Authority	MDOT - Maryland Department of Transportation
LCT - Local Care Team	MDPEMP - Maryland Professional Emergency Management Program
LEAP - Local Energy Action Program	MEA - Maryland Energy Administration
LEP - Limited English Proficient	MEAP - Maryland Energy Assistance Program
LERP - Limited Emergency Response Plan	MEMA - Maryland Emergency Management Agency
LGBTQQ2S - Lesbian, Gay, Bisexual, Transgender, Transsexual, Queer, Questioning and 2 Spirit	MFP - Money Follows the Person
LGIT - Local Government Insurance Trust	MHz - Megahertz
LIS - Low Income Subsidy	MIEMSS - Maryland Institute for Emergency Medical Services Systems
LMB - Local Management Board	MILA - Maryland Industrial Land Act
LOSAP - Length of Service Award Program	MIPPA - Maryland Improvement for Patients and Providers Act
LPOD - Learning, Performance and Organizational Development	MIS - Management Information System
LPR - License Plate Readers	
LRC - Learning Resource Center	
LRR - Live Release Rate	

MLDS - Maryland Longitudinal Data System	NRCS - National Resources Conservation Service
M-NCPPC - Maryland-National Capital Park and Planning Commission	NSIP - National Services Initiative Program
MOSHA - Maryland Occupational Safety and Health Administration	NSP - Neighborhood Stabilization Program
MOUD - Medication for Opioid Use Disorder	OC - Orphan's Court
MPIA - Maryland Public Information Act	OCR - Office of Community Relations
MPX - Monkey Pox	OCS - Office of Central Services
MS4 - Municipal Separate Storm Sewer System	OEI - Office of Ethics and Accountability
MSAC - Maryland State Arts Council	OEM - Office of Emergency Management
MSDE - Maryland State Department of Education	OHEP - Office of Home Energy Programs
MSP - Medicare Savings Program	OHR - Office of Human Rights
MTA - Metro Transit Authority	OHRM - Office of Human Resources Management
MWCOG - Metropolitan Washington Council of Governments	OHS - Office of Homeland Security
NACCHO - National Association of County and City Health Officials	OHS/PSC - Office of Homeland Security/Public Safety Communications
NACD - National Association of Conservation Districts	OICPA - Office of Integrity, Compliance, and Police Accountability
NCE - No Cost Extension	OIT - Office of Information Technology
NCI - Neighborhood Conservative Initiative	OJP - Office of Justice Programs
NED - National Capital Strategic Economic Development Program	OLDCC - Office of Local Defense Community Cooperation
NEOGOV - The name of a human resources software tool	OMB - Office of Management and Budget
NEP - Non-English Proficient	OOL - Office of Law
NFPA - National Fire Protection Association	OOP - Office of Procurement
NG9-1-1 - Next Generation 9-1-1	OPEB - Other Post-Employment Benefits
NHTSA - National Highway Traffic Safety Administration	OPSC - Office of Problem Solving Courts
NIBRS - National Incident Based Reporting System	OSHA - Occupational Safety and Health Administration
NIJ - National Institute of Justice	OVA - Office of Veteran Affairs
NIMS - National Incident Management System	OVW - Office of Violence Against Women
NOAA - National Oceanic and Atmospheric Administration	P2P - Pathway to Purchase
NOAH - Naturally Occurring Affordable Housing	P3 - Public-Private Partnership
NOFA - Notice of Funding Assistance	PAB - Police Accountability Board
Non-CDL - Non Commercial Driver's License	PAYGO - Pay-as-You-Go
Non-VLT - Non Video Lottery Terminal	PB - Personnel Board
NPDES - National Pollutant Discharge Elimination System	PCA - Property Condition Assessment
	PCB - Polychlorinated Biphenyl
	PCI - Pavement Condition Index
	PFM - Public Financial Management

PG - Program	ROW - Right-of-way
PGAHC - Prince George's Arts and Humanities Council	RRD - Resource Recovery Division
PGCC - Prince George's Community College	RSVP - Retired Senior Volunteers Program
PGCHD - Prince George's County Health Department	SABG - Substance Abuse Prevention and Treatment Block Grant
PDCHTTF - Prince George's County Human Trafficking Task Force	SAC - Spending Affordability Committee
PGCMLS - Prince George's County Memorial Library System	SAFE - Supportive Assistance and Financial Empowerment
PGPD - Prince George's County Police Department	SAFER - Staffing for Adequate Fire and Rescue Emergency Response
PGCPS - Prince George's County Public Schools	SAO - Office of the State's Attorney
PGSI - Prince George's County Strategic Investigation and Charging Unit	SAP - Systems Applications Products
PFM - Public Financial Management	SARPA - Student Academic Planning and Career Readiness
PH2 - Phase 2	SAUSA - Special United State's Attorney
PHED - Planning, Housing and Economic Development	SBA - Small Business Administration
PHEP - Public Health Emergency Preparedness	SBIRT - Screening, Brief Intervention, and Referral to Treatment
PHSA - Public Health Service Act	SBP - SAP Budget and Planning
PILOT - Payment in Lieu of Taxes	SD - Sustainability Division
PrEP - Pre Exposure Prophylaxis	SDAT - State Department of Assessments and Taxation
Pre-K - Pre Kindergarten	SEI - Special Education Inclusion
PSC - Public Safety Communications	SHA - State Highway Administration
PSI - Public Safety Investigators	SHIP - Senior Health Insurance Program
PT - Part Time	SHSGP - State Homeland Security Grant Program
PV - Photovoltaic	SLA - Service Level Agreement
PWC - Pregnant Women and Children	SLFRF - State and Local Fiscal Recovery Fund
PY - Prior Year	SMD - Stormwater Management Division
RA - Revenue Authority of Prince George's County	SNAP - Supplemental Nutrition Assistance Program
RCPGP - Regional Catastrophic Preparedness Grant Program	SOCCEM - Sex Offenders Compliance and Enforcement
RDA - Redevelopment Authority	SPDAP - Senior Prescription Drug Assistance Program
REAP - Real Estate Acquisition Program	SR - Special Revenue
RISE - Regional Institution Strategic Enterprise	SSA - Social Services Administration
RL - Red Light	SSP - Syringe Services Programs
RMS - Records Management Systems	SSTAP - Statewide Specialized Transportation Assistance Program
RN - Registered Nurse	STD - Short-term Disability
ROFR - Right of First Refusal	
ROSS - Resident Opportunities Self-Sufficiency	

STD - Sexually Transmitted Disease

STI - Sexually Transmitted Infection

STOP - Substance Abuse Treatment Outcomes Partnership

SUD - Substance Abuse Disorders

SY - School Year

SYEP - Summer Youth Enrichment Program

TAAG - Target Area Action Grids

TANF - Temporary Assistance for Needy Families

TB - Tuberculosis

TBD - To Be Determined

TCA - Temporary Cash Assistance

TIEE - Transportation, Infrastructure, Energy and Environment

TIF - Tax Increment Financing

TMDL - Total Maximum Daily Load

TRIM - Tax Reform Initiative by Marylanders

TRIP - Traffic Response and Information Partnership

UASI - Urban Areas Security Initiative

UCR - Uniform Crime Reporting

VA - Veteran Affairs

VLT - Video Lottery Terminal

WIOA - Work Innovation Opportunity Act

WMATA - Washington Metropolitan Area Transit Authority

WPR - Watershed Protection and Restoration Program

WSSC - Washington Suburban Sanitary Commission

WSTC - Washington Suburban Transit Commission

