

Glossary

GLOSSARY OF TERMS

ADJUSTED BUDGET The annual operating budget with up-to-date modifications resulting from operations of County agencies since the budget adoption.

ANNUALIZE Taking changes that occurred during the year and calculating their cost or savings for a full year for comparison purposes in the preparation of the annual budget.

APPROPRIATION The County's legal authorization to spend a specific amount of money for a particular purpose during a fiscal period.

ASSESSABLE BASE The total valuation placed on real and personal property, minus certain exemptions, by the State Department of Assessments and Taxation for the purposes of levying property taxes. The Board of County Commissioners determines the tax rate to be applied against the tax base to generate tax revenues to support the annual budget. Tax-exempt property is excluded from the assessable base.

ASSESSED VALUATION The valuation established for individual real estate or other property by the State for purposes of taxation.

AUTHORIZED POSITION An employee position approved by the Board of County Commissioners.

BALANCED BUDGET A budget in which total expenditures equal total revenues. By State law, the County's budget must be balanced.

BOND An investment-grade interest-bearing certificate of indebtedness sold by the County or another governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specified date or dates in the future. Bonds typically involve long-term indebtedness to pay for capital projects.

BOND RATING Evaluation of the credit quality of bonds usually made by independent rating services. Ratings generally measure the probability of the timely repayment of principal and interest on municipal bonds. Before a bond issuance, rating agencies may require information on demographics, debt burden, economic base, finances and management structure. The information is evaluated and the bond issue is assigned a letter rating which reflects the credit worthiness of the bonds. The higher the credit rating, the more favorable the effect on the marketability of the bond.

BONDED DEBT The total amount owed by the County as a result of the sale of general obligation or other bonds guaranteed by the County Government.

BUDGET A comprehensive financial plan describing proposed expenditures and the means for financing those expenditures.

BUREAU A sub-unit within a department with its own budget. An example is the Bureau of Accounting within the Department of the Comptroller.

CAPITAL FUND Financial resources related to the acquisition or construction of major assets of the County.

DEBT SERVICE The annual payment of principal and interest on the County's bonded debt.

DEPARTMENT A County agency consisting of one or more bureaus or offices. Examples are the Department of Public Works and the Department of Management and Budget.

EMPLOYEE TURNOVER A term that refers to workers leaving a position and being replaced by new employees.

ENTERPRISE FUND A fund established to account for the financing of self-supporting services provided by the County government. The services generate revenues from fees, charges, and other receipts. Carroll County presently has six enterprise funds: Airport, Fiber Network, Firearms, Septage, Solid Waste, and Utilities.

EXPENDITURE The cost of goods delivered or services rendered.

FISCAL YEAR A twelve-month period of time to which the annual Operating and Capital Budgets apply. Carroll County's fiscal year commences July 1 and ends the following June 30th.

FRINGE BENEFITS Contributions made by the County government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans for employees.

FULL-TIME EQUIVALENT POSITION (FTE) A position converted to the decimal equivalent based on 37.5 – 40 hours per week. For example, a part-time employee working 20 hours per week would be equivalent to 0.5 of a full-time position, and a person working 40 hours per week would be equivalent to 1.0 full-time position. Positions in the Circuit Court are considered full time at 35 hours per week.

FUND A separate budget/accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

FUND BALANCES These accounts serve as the function of the owner's equity account in for-profit entities. Available balances in these accounts are the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use fund balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year.

GAAP Generally Accepted Accounting Principles. A common set of accounting conventions, standards, and procedures followed when preparing financial statements.

GASB 54 Governmental Accounting Standards Board Statement 54. Fund Balance Reporting and Governmental Fund Type Definitions establishes five categories for governmental funds reporting: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance.

GENERAL FUND The primary operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund.

GENERAL GOVERNMENT The function of government comprised of the central administrative offices, such as: Comptroller, Economic Development, Human Resources, Management and Budget, and County Commissioners.

GENERAL OBLIGATION BONDS Common type of municipal bond that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

GOALS A broad statement of purpose that represents a framework of outcomes to be achieved on behalf of the customers and reflects realistic constraints upon the unit providing the service.

GOVERNMENTAL PARTNERS Agencies, such as Sheriff's Office and State's Attorney's Office, that are funded by the County, but not under the direct control of the Board of County Commissioners.

GRANT A contribution of assets (usually cash) from one governmental unit (typically the State or Federal government) or other organization to another. The contribution is usually provided in support of a particular public function, project, or program.

GRANT FUND Accounts for revenues that are formally restricted by law for a particular purpose or have specific requirements associated with the eligible program costs.

HOMESTEAD TAX CREDIT This credit, set by the Commissioners, caps the amount taxes can increase on a primary residence at five percent per year. The credit equals the County's tax rate multiplied by the amount by which the current year's assessment on residential property exceeds five percent of the previous year's taxable assessment.

IMPACT FEES One-time charges assessed against new development that attempt to recover from the developer the capital cost of the additional public facilities of parks and schools needed to serve that development.

INCOME TAX Counties in Maryland have the authority to levy a local income tax rate, which is expressed as a percentage of State taxable income.

INDEPENDENT BOARDS/AGENCIES Agencies of the County which are not subject to full County appropriation authority due to State Law (i.e., Carroll Community College, Carroll County Public Library, Health Departments, the Board of Education and the Carroll County Volunteer Emergency Services Association), or are State agencies or legally independent boards not directly responsible to the Board of County Commissioners.

INVESTMENT Securities purchased and held for the production of income in the form of interest and dividends. An investment instrument is the specific type of security that a government purchases and holds.

LEACHATE A liquid produced when rain water and other moisture travels through solid waste.

LICENSES/PERMITS Documents issued in order to regulate various kinds of businesses and other activity within the community. Inspection may accompany the issuance of a license or permit, as in the case of liquor 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.

MAINTENANCE OF EFFORT (MOE) Refers to the State law requiring County governments to demonstrate that local funding remains constant from year to year. Each time a County government funds more than MOE, a new higher MOE is created.

MUNICIPALITY City or town incorporated for local self-government.

OPERATING BUDGET The annual budget that supports the day-to-day operations of County agencies.

OPERATING IMPACTS The costs associated with implementation of projects in the Capital Budget. Examples include utility, maintenance, and personnel costs.

ORDINANCE A regulation enacted by the government.

OVERLAY (Roads) Consists of milling and patching of failed areas and the application of hot mix asphalt over the existing road.

PAYGO A fiscal policy by which capital projects are funded with current revenue rather than long-term or bonded debt. In Carroll County, in addition to transfer to capital, other sources of current revenue are appropriated directly to the Capital Budget: Property Tax devoted to capital, Local Income Tax devoted to capital, fund balance appropriations, bond interest and Impact Fees.

PEG ACCESS television production equipment, training and airtime on a local cable system so members of the public, educational system, and the government can produce their own shows and televise them to a mass audience.

PERSONNEL ALLOCATIONS Portion of a position allocated to a budget or fund.

PROJECT An identified cost center within the County's accounting system. Costs are summarized as follows:

PERSONNEL The costs associated with the payment of County personnel. Included are salaries and wages, hourly, part-time, overtime, night differential, and seasonal employee expenses.

BENEFITS The costs for payroll taxes, pension, 401K, and Other Post Employment Benefits (OPEB).

OPERATING The non-labor, non-capital related costs associated with the day-to-day operations of County agencies. Included are expenses such as business conferences, contractual services, rents and utilities, and supplies and materials.

CAPITAL The expenses associated with the purchase of an asset. An asset is defined as any tangible material that is non-expendable.

PROPERTY TAX Tax on the value of real and personal property is levied almost exclusively by local governments. In Maryland, the State Department of Assessments and Taxation is responsible for the valuation and assessment of all property in the State. The local government is responsible for setting the tax rate applied to the property assessments to generate revenues in support of the local budget.

RECORDATION A fee calculated on the value of recorded mortgages, deeds, and other documents conveying title or creating liens on real and personal property.

RESERVE FOR CONTINGENCIES Funds budgeted to provide for unforeseen expenses or emergencies that arise during the fiscal year.

RESOLUTION Formal statement presented to Commissioners for decision.

REVENUE IN EXCESS OF EXPENDITURES Net earnings retained by an enterprise fund to be reinvested in its core business or to pay debt.

REVENUE Monies received by the County to provide services needed by the public. Property Taxes, building permits, and receipts from State and Federal sources are examples. By law, revenues must meet or exceed appropriations.

SPECIAL REVENUE FUND Captures dedicated revenues until they are appropriated for use in other funds in a given year. An example is the Hotel Rental Tax.

TRUST FUND A special fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the trust.

UNAPPROPRIATED RESERVE Revenue in excess of budget and unspent appropriated dollars.

Acronyms

ACRONYMS

AARP	American Association of Retired Persons
ADA	Americans with Disabilities Act
ADR	Alternative Dispute Resolution
ATR	Advanced Tactical Rescue
BERC	Business Employment Resource Center
BGE	Baltimore Gas and Electric
BMC	Baltimore Metropolitan Council
BOE	Board of Education
BOU	Bureau of Utilities
BRCPC	Baltimore Regional Cooperative Purchasing Committee
BSR	Bridge Sufficiency Rating
BWI	Baltimore Washington International Airport
CAA	Community Action Agency
CAD	Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies, Inc.
CARES	Coronavirus Aid, Relief, and Economic Security
CC	Carroll County
CCAC	Carroll County Arts Council
CCAIC	Carroll County Advocacy and Investigation Center
CCFN	Carroll County Fiber Network
CCPL	Carroll County Public Library
CCPN	Carroll County Public Network
CCPS	Carroll County Public Schools
CCSCD	Carroll County Soil Conservation District
CCYSB	Carroll County Youth Services Bureau
CDBG	Community Development Block Grant
CELT	Corrections Entrance Level Training
CIP	Community Investment Plan

CISM	Critical Incident Stress Management
CMC	Community Media Center
COA	Council on Accreditation
CRC	Cable Regulatory Commission
CY	Calendar Year
DHMH	Department of Health and Mental Hygiene
DHR	Department of Human Resources
DJS	Department of Juvenile Services
DMB	Department of Management and Budget
DSS	Department of Social Services
DVP	Domestic Violence Program
DVUP	Domestic Violence Unit Program
ED	Economic Development
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
EVOD	Emergency Vehicle Operator Driver
FBO	Fixed Base Operator (Airport)
FCS	Family and Children's Services
FCS, Inc.	Flying Colors of Success, Inc.
FPM	Forest Pest Management
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
HAZ-MAT	Hazardous Materials

HMO	Health Maintenance Organization
HPC	Historic Preservation Commission
HPP	Homeless Prevention Program
HSCC	Historical Society of Carroll County
HSP	Human Services Programs
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
IPA	Installment Purchase Agreements
IRS	Internal Revenue Service
ISF	Internal Service Fund
IT	Information Technology
LAP	Lethality Assessment Program
LEED	Leadership in Energy and Environmental Design
LMB	Local Management Board
LOSAP	Length of Service Award Program
M	Million
MACS	Maryland Agricultural Cost Share Program
MALPF	Maryland Agricultural Land Preservation Foundation
MAP	Maryland Access Point
MASCD	Maryland Association of Soil Conservation Districts
MCIN	Maryland Criminal Intelligence Network
MD	Maryland
MDA	Maryland Department of Agriculture
MDT	Mobile Data Terminals
MES	Maryland Environmental Services
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MPPA	Maryland Public Purchasing Association
MRIS	Metropolitan Regional Information Systems
MSA	Metropolitan Statistical Area
MVOC	Maryland Victims of Crime

NIGP	National Institute of Governmental Purchasing
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post Employment Benefits
PAP	Patient Assistance Programs
PCI	Patient Condition Index
PCI	Pavement Condition Index
PDS	Production and Distribution Services
PEG	Public, Education, and Government
PELTP	Police Entrance Level Training Program
PILOT	Payment in Lieu of Taxes
POS	Program Open Space
RAP	Rental Allowance Program
RCIS	Rape Crisis Intervention Services of Carroll County
SAO	State's Attorney's Office
SCS	Springboard Community Services
SDAT	State Department of Assessments and Taxation
SRO	School Resource Officer
SSA	Social Services Administration
SSTAP	Statewide Special Transportation Assistance Program
TDP	Transportation Development Plan
TFCBT	Trauma Focused Cognitive Behavior Therapy
TFMC	Training Facility Management Committee
UME	University of Maryland Extension
UPWP	Unified Planning Work Program
VAWA	Violence Against Women Act
VCSP	Volunteer Community Service Program
VESA	Volunteer Emergency Services Association
WIOA	Workforce Innovation and Opportunity Act
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

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