
GLOSSARY

Account – Basic reporting unit for accounting, budget or management purposes.

Accounting Unit – Departments or Cost Centers.

Accrual – The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the budget program.

Ad Valorem Taxes – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amendment – A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

Appropriation – a legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation – The value set upon real estate and certain personal property by the agency (central appraisal district) tasked with assessing the values of property as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

Available Fund Balance – This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

Bond – A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects. Types of bonds are:

General Obligation (G.O.) Bond - This bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond – This bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Rating – A rating assigned by recognized rating agencies such as Moody's and Standard and Poor Company to debt issuers. The higher the rating, the more credit-worthy the issuer is. Ratings go from AAA (S&P) or Aaa (Moody's) to CCC or ccc. Those rated below B are not usually considered creditworthy.

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Bond Refinancing – The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Calendar – The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Categories – The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In our budget scheme, the categories are:

- Salaries and Personnel Costs
- Operating and Training Costs
- Information Technology Costs
- Capital Acquisitions

Within categories, with some exceptions, a manager may transfer money from one account to another without court approval.

Budget Hearings – Hearings for the purpose of providing public input into the preparation of the budget.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Chart of Accounts – Hierarchical collection of accounts that is used to capture budget data.

Contingency Account– A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

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Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Disbursements – The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Emergency Amendment – An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

Encumbrance – The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

Enterprise Resource Planning (ERP) – Systems that provide cost-effective data access for users and managers throughout the company.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

Fee Offices – Those county offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government series, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY)– A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Fort Bend County's fiscal year begins January 1 and ends December 31.

Fixed Assets – Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Position (FTE) – One FTE equates to a 40-hour work week for twelve months. For example, two positions working 20 hours for twelve months would equal one FTE.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, administration of justice)

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

GLOSSARY

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

Information Technology Costs – All expenditures related to purchases of information technology equipment. For example, computer leases, computer hardware, and computer software.

Interest – The cost of using money borrowed from another. Set as a percentage of the Principal.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Services – Those services performed by county departments for other county departments to enable their operational mission. These are ideally to be charged by means of allocations to the using departments.

Levy – To impose taxes for the support of government activities.

Line-item budget – a budget prepared along departmental lines that focus on what is to be bought.

Modified Accrual Basis - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent, but with major exceptions, such as that assets are not depreciated.

Office – The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to department headed by non-elected managers).

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expense – The cost for personnel, materials and equipment required for a department to function.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than borrowing.

Performance Measure – A measure of the performance of a budget program or budget element that is designed to show the effectiveness of the program. Specifically the measure should show the worthiness of the program to continue receiving funding.

GLOSSARY

Personnel Costs – Expenditures for salaries, wages, and fringe benefits of a government’s employees.

Principal – The amount of money owed on which the entity is obligated to pay interest.

Revenue – The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

Service Level – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue – Revenues are classified according to their source or point of origin.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Zero Based Budget – Budgets made with the assumption that each expenditure must be justified each budget period, essentially beginning with zero, and justifying any funding to be included in the budget for a given item.

ACRONYMS

AAP	Affirmative Action Program
ADA	Americans Disabilities Act
AV	Audio Visual
BOPA	Batteries,Oil, Latex Paint,Antifreeze
BRASS	Budget Reporting Analysis Support System
CAD	Computer Aided Dispatch
CCL	County Court at Law
CCO	Community Corrections Officers
CSCD	Community Supervision and Corrections Department
CID	Criminal Investigative Division
CSR	Community Service Restitution
DA	District Attorney
DBE	Disadvantaged Business Enterprise
DSHS	Texas Department of State Health Services
EEOC	Equal Employment Opportunity Commission
EOC	Emergency Operations Center
EPI X	Epidemiology Exchange
ER	Emergency Room
ERP	Enterprise Resource Planning
FBC	Fort Bend County
FBFCWSC	Fort Bend Flood Control Water Supply Corporation
FCS	Family Consumer Science
FTE	Full Time Equivalent
GIS	Geographical Information System
GUI	Graphical User Interface
HEAT	Hazardous Entry Arrest Team
H-GAC	Houston - Galveston Area Council
HHS	Health and Human Services
HHW	Household Hazardous Waste
HIPAA	Health Insurance Portability Accountability
HR	Human Resources
HRIS	Human Resources Information System
IBM	International Business Machines
IT	Information Technology
IVR	Interactive Voice Response
JMS	Jail Management System
LBP	Lawson Budgeting & Planning
LOC	Letter of Credit
LTCP	Long Term Comprehensive Plan

ACRONYMS

MBE	Women's Business Enterprise Certification
MDT	Mobile Data Terminal
MICU	Mobile Intensive Care Unit
MO	Markman Observer
MUD	Municipal Utility District
NEDSS- NBS	National Electronic Disease Surveillance System Nationally Recognized Municipal Securities Information Repository
NRMSIR	Office Of Emergency Management
OEM	Office Of Emergency Management
OPR	Official Public Record
OSSE	On-Site Sewage Facilities
PGAC (AC)	Administrative Clerical Policy Group
PGLE (LE)	Law Enforcement Policy Group
PGOST (OST)	Operator Skill Trade Policy Group
PGPH (PH)	Public Health Policy Group
PGPM (PM)	Professional Management Policy Group
PHIN	Public Health Information Network
PIER	Public Information Emergency Response System
PO	Patrol Officers
PV	Present Value
RFP	Request for Proposals
RMF	Records Management Fund
RMS	Records Management System
RODS	Real-time Online Disease Surveillance
ROW	Right of Way
SEC	Securities and Exchange Commission
SID	State Information Depository
STATA	Statistical Analysis
STEP	Senior Texans Employment Program
TAC	Tax Assessor/Collector
TAMUS	Texas A & M University System
TB	Tuberculosis
TCDRS	Texas County District Retirement System
TCHK	Texas Commission Human Rights
TECP	Tax-Exempt Commercial Paper
TIRZ	Tax Increment Reinvestment Zones
TNRCC	Texas Natural Resource Conservation Commission
UI	Uninsured
VFC	Vaccine For Children

