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## 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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## GLOSSARY

**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.

**Medicaid 1115 Waiver - Texas Health Care Transformation and Quality Improvement Program** -The Texas Health and Human Services Commission filed an application for a waiver of certain federal Medicaid requirements under Section 1115 of the Social Security Act on July 13, 2011. The Centers for Medicare & Medicaid Services approved THHSC's application on Dec. 12, 2011.

The waiver primarily does two things: (1) it expands Medicaid managed care to the entire state; and (2) it replaces the upper payment limit program with two new pools of funding, the uncompensated care pool, and the delivery system reform incentive payment pool. The UC pool will reimburse hospitals for the cost of care for Medicaid and uninsured patients for which the hospital does not receive payment. The DSRIP pool will provide payments to hospitals and other providers upon their achieving certain goals that are intended to improve the quality and lower the cost of care. Texas has the potential to receive up to \$29 billion over the 5 years of the waiver, which is more than the \$14 billion in funds available under the UPL program.

**Medicaid Transformation Waiver** - HHSC has received federal approval of a waiver that allows the state to expand Medicaid managed care while preserving hospital funding, provides incentive payments for health care improvements and directs more funding to hospitals that serve large numbers of uninsured patients

## GLOSSARY

**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.

**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**

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

## ACRONYMS

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

