

## GLOSSARY

### **ACTIVITY**

A major component of work performed by a department, division, or agency that measures performance.

### **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.

### **AD VALOREM TAX**

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

### **AGENCY**

A principal County department or office, or other governmental unit outside County organizational structure, receiving County funds. (Note: For descriptive purposes only, this term is used interchangeably with department, office, division, and bureau.)

### **AGRICULTURAL LAND PRESERVATION FUND**

Accounts for dedicated transfer tax revenues and provides for easement purchases of County agricultural land.

### **ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

A bill, enacted by the County Council which gives legal effort to the annual County budget.

### **ANNUALIZE**

Taking changes that occurred mid-year and calculating their cost or savings for a full year, for the purpose of preparing an annual budget.

### **APPROPRIATION**

The legal authorization to spend a specific amount of money for a particular purpose.

### **ASSESSABLE BASE**

The total value of all real and personal property in the County as determined by the State Department of Assessment and Taxation, used as a basis for levying taxes. It is not the market value of the property. Tax-exempt property is excluded from the assessable base.

### **ASSESSED VALUATION**

A valuation set upon real estate or other property by the State as a basis for levying taxes. Assessed value is not the market value.

### **ASSESSMENT RATIO**

The ratio at which the tax rate is applied to the tax base.

### **ATTRITION**

A method of achieving a reduction in

personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

### **AUDIT**

An annual examination of all County financial documents, records, and reports along with a review of all accounting practices and procedures.

### **AUTHORIZED POSITIONS**

Employee positions, which are approved in the adopted budget, to be filled during the year.

### **BALANCED BUDGET**

Current appropriations in all funds are limited to the sum of available, unencumbered cash balances and revenues estimated to be received in the current budget period. The budget when adopted will be balanced in all funds throughout the year.

### **BOND REFINANCING**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **BONDS**

An interest bearing certificate of indebtedness sold by the County as a means of borrowing funds. The bond promises payment of the original investment plus interest by a date(s). A General Obligation bond is

## GLOSSARY

backed by full faith, credit, and taxing power of the government. Bonds involve long term indebtedness to pay for capital projects.

### **BOND RATING**

Bond ratings are based upon the County's financial condition and its ability to meet all future interest and principal payments.

### **BUDGET**

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

### **BUDGETARY BASIS**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

### **BUDGET MESSAGE**

The written budget explanation delivered by the County Executive to the County Council. This message must represent a complete financial plan reflecting all receipts and disbursements.

### **BUSINESS AND TRAVEL**

Encompasses the costs of operating the County-owned fleet and those associated with authorized travel. Professional activities, journals, and other published

materials, educational expenses and training are also included in this character.

### **CAPITAL ASSETS**

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

### **CAPITAL BUDGET**

A financial plan for appropriating monies necessary to fund the construction of permanent public improvements. Capital projects may extend beyond one fiscal year, and are financed by bonds, grants, contributions, Paygo funds or other approved long-term indebtedness.

### **CAPITAL IMPROVEMENTS**

Projects that are long-term assets such as roads, buildings, and landfills.

### **CAPITAL IMPROVEMENT PROGRAM**

A five-year projection of capital improvements that includes funding sources of the project. The first year of the program represents the current fiscal year capital budget.

### **CAPITAL OUTLAY**

Includes all expenditures for vehicles, equipment and facilities properly classified as fixed assets and having a useful life of more than five years and/or a value of at

least \$300. They may be additional or replacement items.

### **CAPITAL PROJECT**

Any acquisition of property of a permanent nature for public use and/or any physical improvement including any preliminary studies, surveys and initial equipment purchases.

### **CAPITAL PROJECT FUND**

Accounts for financial resources to be used for the acquisition or construction of major capital facilities of all major and non-major governmental funds.

### **CASH BASIS**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

### **CONSTANT YIELD TAX RATE**

A rate, which when applied to the current year's assessable base, exclusive of the estimated assessed value of property appearing on the tax roles for the first time (new construction), will produce tax revenue equal to that produced in the previous tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless they advertise and hold public hearings on their intent to levy a higher rate.

## GLOSSARY

### **CONTINGENCY RESERVES**

Assets or other resources budgeted to provide for unforeseen expenses or emergencies that may arise during the fiscal year; determined to be required to protect; or preserve public life, health, or property. By Harford County Charter, contingency reserves may not exceed three percent of all funds.

### **CONTRACTUAL SERVICES**

Reflects those costs for all services provided by private businesses, organizations, or individuals, and includes rents and leases, telephone and utilities, advertising, professional services, and maintenance and service contracts. Also included are mandated unemployment insurance contributions and payments to the County's Self-Insurance Fund.

### **COST-OF-LIVING ADJUSTMENT (COLA)**

An increase in salaries to offset the adverse effect of inflation on compensation.

### **COUNTY AUDITOR**

An independently appointed certified public accountant, directly serving the County Council.

### **COVERAGE RATIO**

Net revenues available for debt service divided by total debt service required equals debt service coverage ratio.

### **CURRENT OPERATING BUDGET**

The County's comprehensive financial plan for a single fiscal year including expenditure requirements for all services and planned programs along with revenue estimates needed to support these stated levels of activity.

### **DEBT SERVICE**

Represents the periodic payments of principal and interest on bonded long and/or short-term indebtedness, and all costs associated with bond sales, issues, and the cost to service debt (i.e. legal and banking services and financial fees).

### **DEDICATED TAX**

A tax levied to support a specific government program or purpose.

### **DEFICIT**

The excess of an entity's liabilities over its assets or the excess of expenses over revenues during a single accounting period.

### **DEPARTMENT**

A principal County office or agency or other governmental unit outside the County organization structure, receiving County funds. (See also agency/office.)

### **DEPRECIATION**

The expiration of the functional life of a fixed asset over a specified period of time,

due to wear and tear, obsolescence or deterioration, and which is applicable only to the County's enterprise fund.

### **DEVELOPMENT-RELATED FEES**

Those fees and charges generated by building, development and growth in the community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

### **DIRECTOR**

Title given to a department's chief officer.

### **DISBURSEMENT**

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.

### **DIVISION**

An organizational unit within a department, responsible for accomplishing major programs and activities of the Department. Example: the Bureau of Highways within the Department of Public Works. (See also bureau, agency, and office.)

## GLOSSARY

### **EMERGENCY APPROPRIATION**

In accordance with Harford County Charter, County Council may, upon recommendation of the County Executive, make emergency appropriations from contingency reserves in the operating budget if it is determined that there exists a need to protect or preserve public life, health, or property. If no available unappropriated revenues exist to meet an emergency appropriation, County Council is authorized to issue renewable emergency notes payable no later than the last day of the next succeeding fiscal year.

### **EMPLOYEE (OR FRINGE) BENEFITS**

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

### **ENCUMBRANCE**

An accounting commitment that reserves unappropriated funds for a future expenditure.

### **ENTERPRISE FUND**

A fund or group of funds established to provide and operate County services and facilities such as utilities, in a business like nature with the intent of supporting these goods and services provided to the

general public by user charges.

### **ENTITLEMENTS**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

### **EXPENDITURE**

To pay out or spend.

### **EXPENSE**

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

### **FEE**

A charge for service to the user or beneficiary of the service. According to State law, charges must be related to the cost of providing the service.

### **FIDUCIARY FUNDS**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Harford County Government's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Information is presented separately for the

pension trust funds within the supplementary information to the financial statements in a combining statement of fiduciary net assets and a combining statement of changes in fiduciary net assets.

### **FISCAL IMPACT STATEMENT**

The net financial effect of a change to a capital project or an agency's operating budget for the current fiscal year.

### **FISCAL POLICY**

The County Government's policies with respect to revenues, expenditures, and debt management as these relate to County services, programs, and capital investments. Fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.

### **FISCAL YEAR**

A 12-month time period to which the annual operating and capital budgets apply. The Harford County fiscal year begins July 1 and ends June 30.

### **FIXED ASSETS**

Assets of 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.

## GLOSSARY

### **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 FAITH AND CREDIT**

A pledge of a government's taxing power to repay debt obligation.

### **FULL-TIME EQUIVALENT POSITION (FTE)**

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a person.

### **FUND**

A separate budget/accounting entity designated for specific revenues in accordance with special regulations, restrictions, or limitations.

### **FUND BALANCE**

Undesignated and unencumbered reserves in a fund; the amount by which resources exceed the obligations of the fund.

### **GAAP**

Generally Accepted Accounting Principle. Uniform minimum standards for financial

accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### **GENERAL FUND**

The principal operating fund for Harford County Government, it encompasses all financial resources and activities, not required by law or County policy, to be maintained in another specific fund.

### **GENERAL OBLIGATION BONDS**

Also known as full faith and credit bonds, their quality and payment is based on the general credit and taxing power of the County. The County must take whatever actions are necessary to assure repayment. Typically such bonds are used to finance the capital portion of tax supported general public purpose governmental activities with schools, libraries, and public safety buildings being the most common uses of bond proceeds.

### **GOAL**

A long-range desirable aim attained by completion of defined objectives.

### **GOVERNMENTAL FUNDS**

Funds generally used to account for tax supported activities. Governmental funds include the General Fund, Highways Operating fund, Grants fund, Agriculture

Land Preservation fund, Capital Project fund, and Parks & Recreation Fund.

### **GRANT**

A contribution from one governmental unit to another or from a government to a private organization to aid in the support of a specific purpose, activity, or facility.

### **GRANTS FUND**

A fund established to receive and disburse funds for programs provided by Federal and/or State governments. These programs may or may not require County matches, and may or may not coincide with the County's fiscal year.

### **HIGHWAYS FUND**

A fund established to account for dedicated revenues that are legally restricted to the maintenance, care, and repair of roads and bridges located outside the boundaries of the three incorporated municipalities in Harford County. Traffic safety and County related transportation expenses.

### **IMPACT FEE**

One-time charges assessed against new development that attempts to recover from the developer the capital cost of the additional public facilities needed to serve that development.

## GLOSSARY

### INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

### INFRASTRUCTURE

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit.

### INTER-FUND REIMBURSEMENT

Funds transferred from one account of a County governmental department or agency to another account of a County governmental department or agency as payment for goods or services received or rendered.

### INTER-GOVERNMENTAL REVENUE

Funds received from other governmental units in the form of grants or shared revenues.

### INTERNAL SERVICE FUNDS

An accounting device used to accumulate and allocate costs internally among Harford County Government's various functions. Harford County Government uses an internal service fund to account for risk management. Because this service pre-

dominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

### LANDFILL AIRSPACE

The volume (cubic yards) available for disposal of solid waste at a landfill obtained by multiplying the total landfill area (square yards) by the average height of solid waste (yards).

### LEASE FINANCE

Arrangements to secure short-term funding for certain renovation and repair projects and equipment purchases.

### LEASE PURCHASE AGREEMENT

A contractual agreement termed "lease" but is actually a purchase contract.

### LEVY

To impose taxes for the support of government activities.

### LICENSES AND PERMITS

County issued authorizations regulating various kinds of business and business activities, or certain activities by individuals.

### LONG-TERM DEBT

Debt with a maturity of more than one

year after the date of issuance.

### MAINTENANCE OF EFFORT

A State requirement that, in order to receive increases in public school education aid, local governments must provide funds for the next fiscal year, at a minimum, at the same per pupil level as the current fiscal year. To receive additional State Community College aid, the County must at a minimum, provide the same overall dollar contribution level as the previous year.

### MISCELLANEOUS

Reflects those costs not readily classifiable under other objects of expenditure but remaining integral operating costs of County Government. Grants and contributions, inter-fund reimbursements, financing of Pay-As-You-Go (Paygo) capital improvement projects, and expenditures of a confidential nature are included under this category.

### MISSION

The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals which are more specific and immediate.

### MODIFIED ACCRUAL BASIS

The basis of accounting under which

## GLOSSARY

expenditures are recorded when the services or goods are received and the liabilities are incurred, and revenues are recorded when available. Accounting records for the County's general funds and expendable trust and agency funds are maintained on a modified accrual basis.

### **NONDEPARTMENTAL ACCOUNT**

Expenditure items essential to County Government operation not falling within the functional assignment of any department or agency or which provide for expenditures related to more than one department or agency.

### **OBJECT OF EXPENDITURE**

A classification of expenditures indicating goods and services. Examples include personal services or supplies and materials.

### **OBJECTIVE**

A well-defined measurable task or function to be accomplished in a specific time frame.

### **OBLIGATIONS**

Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

### **OFFICE**

An organizational unit within a department, responsible for accomplishing major pro-

grams and activities of the department.

Example: an example is the Office on Aging within the Department of Community Services.

### **OPERATING BUDGET**

A comprehensive financial plan outlining expenditure requirements needed to support County services and activities in the coming fiscal year and the available resources needed to fund these requirements.

### **OPERATING EXPENSE**

Those costs necessary to maintain and support the operation of an organization, excluding salaries, wages, benefits, and capital outlay. Examples: office supplies and utilities.

### **OPERATING REVENUES**

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.

### **ORGANIZATION**

A general term applied to any governmental unit receiving County funds. (See also agency, bureau, department, division, and office.)

### **PARKS AND RECREATION FUND**

Is a non-major fund which accounts for the receipts and expenditures of the self-supporting activities of the Emmorton Recreation and Tennis Center, Recreation Councils and/or the Oakington Peninsula.

### **PAY-AS-YOU-GO (PAYGO)**

A fiscal policy by which capital projects are funded with operating budget revenues rather than long-term or bonded indebtedness.

### **PENSION TRUST FUNDS**

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

### **PERFORMANCE INDICATOR**

A unit measurement of work to be accomplished, which alone or in combination with other data, permits assessment of efficiency and effectiveness.

### **PERFORMANCE MEASURES**

Data collected to determine how effective or efficient a program is in achieving its objectives.

### **PERSONAL PROPERTY TAXES**

Taxes levied on tangible personal property and commercial and manufacturing inventory of businesses.

## GLOSSARY

### PERSONAL SERVICES

Reflects all expenditures relating to County employee compensation for services rendered including salaries and wages, retirement and benefits.

### PRIOR-YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

### PROGRAM

A primary function of an organization, encompassing all related activities aimed at achieving an established objective, whether long or short term. Example: the Office of Drug Control Policy within the Department of Community Services.

### PROGRAM OPEN SPACE

These funds are to support recreation opportunities and come from the State of Maryland through the collection of State Transfer Tax on real property.

### PROPERTY TAX

An assessment placed on real estate including land and permanent improvements

and personal property.

### PROPERTY TAX DIFFERENTIAL

In addition to Countywide Property Taxes, the Harford County Code, Chapter 123, Article I, Section 16 requires the County Council to levy an additional tax on property outside the city and incorporated towns, that when combined with all other Highway revenues, is sufficient to fund maintenance, care, repair and construction of roads and bridges outside of the incorporated towns; all expenses of the County Department of Public Works concerning county highways; all expenses of the county and/or Sheriff's Office regarding traffic patrol and and highways safety; County-related transportation expenses.

### PROPRIETARY FUNDS

Harford County Government maintains two different types of proprietary funds. Information is presented separately in the proprietary funds balance sheet and in the proprietary statement of revenues, expenditures, and changes in fund net assets, and the proprietary statement of cash flows for each.

### PURPOSE

A broad statement of the goals, in terms of meeting public health service needs, that a department is organized to meet.

### REAL PROPERTY

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

### REAPPROPRIATED

These funds are reallocated from one project to another.

### RECORDATION TAX

A tax imposed on every instrument of writing recorded or offered for record with the Clerk of the Circuit Court (liens, deeds, mortgages, etc.). They are assessed at the rate of \$6.60 per \$1,000 value of recorded instruments filed with the Clerk of the Circuit Court for Harford County. Of this assessed amount, \$4.40 is dedicated for school debt service first, then new construction, major and capital improvements to existing school facilities and portable classrooms; \$1.10 is dedicated to an open space land and recreational fund for the purchase of park lands and development of parks and recreation facilities; and a \$1.10 is dedicated for water and sewer debt service.

### RETENTION LEVEL

The dollar claim amount or exposure that the County is liable for before excess insurance coverage begins exposure. (i.e. County has \$500,000 retention level of liability coverage, excess coverage above).



## GLOSSARY

### RESERVE

Any account established for a particular exclusive purpose, and therefore not available for further appropriation or expenditure.

### RESOLUTION

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

### RETAINED EARNINGS

An equity account reflecting the accumulated earning of an enterprise or internal service fund.

### REVENUE

All funds collected to support County Government programs and services including taxes, user fees and charges, fines, shared revenues and interest income.

### REVENUE BOND

This type of bond is backed only by the revenues from a specific enterprise or project, such as Agricultural Preservation or Water and Sewer.

### REVENUE SHARING

Various programs sponsored by the Federal government and the State government to allocate revenues to local governments.

### RISK MANAGEMENT

A process used by an organization to identify and measure the risks of accidental loss; to develop and implement techniques for handling risk; and to monitor results.

Techniques may include self-insurance, commercial insurance and loss control activities.

### SELF-INSURANCE

A planned approach to funding liability, property, worker's compensation, unemployment, and life and health insurance needs through financial resources other than commercial insurance plans.

### SOLID WASTE SERVICES

Includes revenues derived from, and expenses incurred for, the County's management of solid waste.

### SPECIAL REVENUE FUNDS

Two additional funds were established by Harford County on July 1, 2001 in response to the Government Accounting Standards Board (GASB) Statement No. 34, which requires certain accounts that the County had previously treated as Trust & Agency funds, be included in the operating budget as Special Revenue Funds. Both the State and the County Agricultural Preservation Funds are used to purchase easement rights on agricultural land. Revenue from the State fund is derived from: a portion of the State of Maryland's Property Transfer Tax, a State Agricultural Land Transfer Tax and County matching funds. Revenue from the County fund is derived from: Harford

### SUPPLEMENTARY APPROPRIATION

In accordance with the Harford County Charter, upon the request of the County Executive, County Council is authorized to make additional or supplementary appropriations from unexpended and unencumbered contingency reserves set aside in the operating budget; or from revenues not anticipated when the budget was adopted. Under no circumstances can any supplemental appropriation exceed the amount authorized.

## GLOSSARY

### **SUPPLIES AND MATERIAL**

Covers consumable supplies and materials necessary for normal operations including printing and office supplies, postage, janitorial supplies, and safety equipment.

### **TAX**

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

### **TAX LEVY**

The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

### **TRAFFIC CALMING**

A program wherein the community and the Department of Public Works work together to slow the pace of residential traffic through subdivision roads. The Traffic Calming program is directed at communities with high traffic volumes, high speeds, small lot sizes fronting the subject road, and through traffic.

### **TRANSFER TAX**

A 1% Transfer Tax on any instrument of writing that convey title to, or a leasehold interest in, real property. The proceeds are distributed 50% to the County's Agricultural Land Preservation Program, and 50% to fund school site acquisition, school construction or school debt service.

### **TRANSFERS IN/OUT**

Amounts transferred from one fund to another assist in financing the services for the recipient fund.

### **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 FUND BALANCE**

An available balance here is the cumulative result of actual revenues exceeding expenditures for the current and prior fiscal years. This represents that balance available that is unappropriated or not designated for future year's expenditures.

### **UNRESERVED FUND BALANCE**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

### **USER CHARGES**

Fees levied to support specific programs and services and paid only by those directly receiving or benefiting from such programs and services as opposed to the general population.

### **VISION**

An ideal perception of the future and serves as a foundation for strategic planning.

### **WATER AND SEWER FUND**

Established in accordance with Section 522 of the County Charter which requires "Separate budget for each utility to be included in the current expense and capital budget." The fund covers the operations of the County's water and sewer systems. The system is financed primarily through charges to customers for services provided.

### **WATER AND SEWER DEBT SERVICE FUND**

Includes the payment of principal and interest on long-term water and sewer bonds and loans. The debt incurred funds Water and Sewer capital projects. User fees and surtaxes generate the revenue for this fund.

## GLOSSARY

### ACRONYMS:

**ADA**

American Disabilities Act

**APF**

Adequate Public Facilities

**APG**

Aberdeen Proving Ground

**ARC**

Association for Retarded Citizens

**BAN**

Bond Anticipation Note

**BNR**

Biological Nitrogen Removal

**BOCA**

Building Officials Code Administration

**BOSE**

Bureau of Support Enforcement

**BOE**

Board of Education

**BMR**

Budget & Management Research

**FY**

Fiscal Year

**CAD**

Computer Aided Dispatch

**CDBG**

Community Development Block Grant

**CIP**

Capital Improvements Program

**COLA**

Cost of Living Adjustment

**COMAR**

Code of Maryland Annotated Regulations

**CPR**

Cardio Pulmonary Resuscitation

**CSEPP**

Chemical Stockpile Emergency Preparedness Program

**DBED**

Department of Business and Economic Development

**DEED**

Department of Economic and Employment Development

**HVAC**

Heating, Ventilation, and Air Conditioning

**DILP**

Department of Inspections, Licenses and Permits

**DNR**

Department of Natural Resources

**ECHO**

Ecumenical Community of Harford County

**EIS**

Emergency Information System

**EMS**

Emergency Medical Service

**ENR**

Enhanced Nitrogen Removal

**EPA**

Environmental Protection Agency

**FAMIS**

Financial Accounting Management Information System

**FTE**

Full-Time Equivalent

**MTA**

Mass Transit Authority

## GLOSSARY

**GAAP**

Generally Accepted Accounting Principles

**GASB**

Governmental Accounting Standards Board

**GBC**

Greater Baltimore Committee

**GFOA**

Government Finance Officers Association

**GIS**

Geographic Information System

**G.O. BONDS**

General Obligation Bonds

**HAZMAT**

Hazardous Materials

**HEAT CENTER**

Higher Education Applied Technology Center

**HCN**

Harford Cable Network

**HICS**

Harford Interfaith Community Service

**SRPIC (PIC)**

Susquehanna Region Private Industry Council

**HWDC**

Harford Waste Disposal Center

**W&S**

Water and Sewer

**WTE**

Waste-to-Energy

**WTP**

Water Treatment Plant

**WWTP**

Wastewater Treatment Plant

**ISA**

Information System Administration

**LAN**

Local Area Network

**LEPC**

Local Emergency Planning Committee

**LF**

Linear Feet

**MACO**

Maryland Association of Counties

**MARC**

Maryland Rail Commuter

**MVA**

Motor Vehicle Association

**MOSHA**

Maryland Occupational Safety Hazard Association

**MRIS**

Metropolitan Regional Information Systems

**NACO**

National Association of Counties

**NAWAS**

National Warning System

**NMWDA**

Northeast Maryland Waste Disposal Authority

**NPDES**

National Pollutant Discharge Elimination System

**OSHA**

Occupational Safety Hazard Association

**PAYGO**

"Pay As You Go" Financing

**POS**

Program Open Space

## GLOSSARY

**SSTAP**

Statewide Special Transportation  
Assistance Program

**STOP**

Safety Training Observation Program

**VFC**

Volunteer Fire Companies

**MIS**

Management Information Systems

**SARA**

Superfund Amendment Reauthorization  
Act

# INDEX

	<b>Page</b>		<b>Page</b>
<b>ADMINISTRATION</b>	291	<b>COUNTY COUNCIL</b>	845
Budget and Management Research	317	Board of Appeals and Rezoning	855
Central Services	313	County Council Office	852
Computer Support Center	329	Cultural Arts Board	862
Director of Administration	301	Grant Highlights	865
Facilities and Operations	305	Harford Cable Network	859
Geographic Information Systems	321	People's Counsel	858
Grant Highlights	341		
Information Systems Administration	325	<b>COUNTY EXECUTIVE</b>	271
Management Information System	333	County Executive's Office	279
Risk Management	337	Division of Agricultural Affairs	286
		Office of Chief of Staff	283
<b>BENEFITS</b>	1057	<b>DEBT SERVICE</b>	1031
<b>BOARD OF EDUCATION</b>	927	<b>ECONOMIC DEVELOPMENT</b>	1007
<b>CAPITAL BUDGET</b>	1075	Office of Economic Development	1016
<b>COMMUNITY SERVICES</b>	449	Tourism and Marketing	1028
Community Development	470	<b>ELECTIONS</b>	915
Director of Community Service	460	Election Expense	925
Emergency Assistance	476	Harford County Board of Elections	919
Grant Highlights	495	<b>EMERGENCY OPERATIONS</b>	607
Harford Transit	487	Administration	624
Office of Drug Control Policy	464	Emergency Communications Center	629
Office on Aging	479	Grant Highlights	648
<b>CONSERVATION OF NATURAL RESOURCES</b>	995	Hazardous Materials Response Team	644
Harford County Extension	997	Special Operations and Technical Services	636
Soil Conservation	1001	Volunteer Fire Companies	641
<b>CONTINGENCY RESERVE</b>	1073	<b>GRANT SUMMARY</b>	1139
		<b>HANDICAPPED CARE CENTER</b>	513
		Harford Center	515
		The Arc Northern Chesapeake Region	516

# INDEX

	Page		Page
<b>HARFORD COMMUNITY COLLEGE</b>	933	<b>LAW</b>	397
<b>HEALTH</b>	533	<b>LIBRARIES</b>	941
Addictions Services	541	<b>MARYLAND SCHOOL FOR THE BLIND</b>	937
Community Mental Health	540	<b>OFC. OF GOV'T &amp; COMMUNITY RELATIONS</b>	519
General Health Services	538	<b>OTHER FUNDS</b>	1183
<b>HOUSING AGENCY</b>	543	Self Insurance Trust Fund	1183
Grant Highlights	555	Sheriff's Office Pension Plan	1185
Housing Services	546	Volunteer Firemen's Pension Trust Fund	1184
House Keys 4 Employees	554		
<b>HUMAN RESOURCES</b>	433	<b>PARKS AND RECREATION</b>	945
Human Resources	438	Administration	954
Personnel Matters	446	Emmorton Recreation & Tennis Center	979
<b>INSPECTION, LICENSES AND PERMITS</b>	651	Grant Highlights	992
Animal Control	679	Oakington Peninsula	984
Building Services	663	Parks and Facilities	966
Director of DILP	660	Parks and Recreation - Special Revenue Fund	976
Electrical Services	671	Recreational Council and Special Activities	989
Manufactured Housing / Abandoned Properties	675	Recreational Services	959
Plumbing Services	667	<b>PAYGO / NON-DEPARTMENTAL</b>	1061
<b>INSURANCE</b>	1053	<b>PLANNING AND ZONING</b>	403
<b>JUDICIAL</b>	867	Ag Preservation - County	423
Circuit Court	874	Ag Preservation - State	427
Community Work Service	886	Comprehensive Planning	414
Family Court Services	889	Current Planning	419
Grand Jury	879	Director of Planning and Zoning	410
Grant Highlights	892	Grant Highlights	431
Jury Commissioner	880		
Jury Services	878		
Masters	883		

# INDEX

	Page		Page
<b>PROCUREMENT</b>	343	<b>PUBLIC WORKS - WATER &amp; SEWER</b>	783
Fleet Management	359	Administration	797
Procurement Operations	349	Depreciation	803
Property Management	354	Engineering	805
<b>PUBLIC WORKS</b>	683	Maintenance	811
<b>PUBLIC WORKS - OFFICE OF THE DIRECTOR</b>	693	Wastewater Processing	821
Director's Office	700	Water Production	835
<b>PUBLIC WORKS - CONSTRUCTION MANAGEMENT</b>	703	<b>SHERIFF'S OFFICE</b>	559
Construction Management	711	Administrative Services	574
Vertical Construction	707	Correctional Services	592
<b>PUBLIC WORKS - ENG &amp; CONSTRUCTION</b>	717	Court Services	600
Engineering	731	Grant Highlights	604
Highways Maintenance	738	Inmate Commissary Account	598
Highways Maintenance - Snow Removal	747	Investigative Services	587
Water Resources Planning and Engineering	724	Patrol Operations	581
<b>PUBLIC WORKS - ENVIRONMENTAL AFFAIRS</b>	749	<b>STATE'S ATTORNEY</b>	895
Administration	755	Child Advocacy Center	906
Gypsy Moth	772	Grant Highlights	910
Noxious Weed Control	771	Office of State's Attorney	901
Office of Recycling	759	<b>TREASURY</b>	365
Post Closure	767	Bureau of Accounting	377
Scarboro Remediation	769	Bureau of Revenue Collections	384
Solid Waste Management	774	Office of the Treasurer	373
Waste to Energy	782	Solid Waste Accounting	388
		Water & Sewer Accounting	391