



Glossary

PERSONNEL SERVICES: Expenditures relating directly to the costs of compensating City employees, including both wages and fringe benefits.

PRIORITY BASED BUDGETING: Nationally recognized budgeting philosophy, which helps improve budget decision-making by evaluating each City service against a set of objective criteria from the City's strategic plan. Each department's section of the budget includes a description of the service, the FY19 costs of the service, and the priority level quartile for each service, as determined by the scoring process.

PROGRAM: An organized set of department functions directed towards a common purpose.

PURCHASED SERVICES: Services that are provided to an individual or group of individuals by an enterprise that is under contract with the City.

RECLASSIFICATION: An administrative review process by which a City position is re-evaluated to determine if the position has been appropriately classified under the City's personnel classification system.

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

REDUCTION IN FORCE (RIF): The elimination of positions due to lack of work or lack of funding. The City's RIF policy regulates the process for eliminating positions and reducing adverse impact on Employees.

RESIDENTIAL REFUSE FEE: Residential customers are charged a Solid Waste User Fee on the residential tax bill on a bi-yearly basis for the City provided collection of trash, recycling, and yard waste once a week on a designated collection day.

REVENUES: Monies received or collected by the City through taxation, grants, fees, fines, charges, and investments.

SPECIAL REVENUE FUND: A fund that accounts for resources restricted to expenditures for specified purposes (for example, state and federal grants).

TAX BASE: All forms of property wealth under the City's jurisdiction that are taxable.

TURNOVER RATE/SAVINGS: The percentage and amount by which a department's personnel services budget is reduced in anticipation of a reduction in expenditures attributable to employee turnover.

UNFUNDED POSITIONS: Positions that departments have elected to hold vacant in order to achieve personnel expenditure savings beyond the normal expected turnover savings. These positions are not funded in the budget or reflected in the departments' FTE counts, however they remain eligible for departments to request restored funding at some future date.

WMATA: Washington Metropolitan Area Transit Authority (WMATA) is the regional agency that operates the METRO bus and subway systems.