

**AA:** Bond rating.

**AAA:** Bond rating.

**AALL:** American Association of Law Libraries.

**Accrual Basis of Accounting:** Under the accrual basis of accounting, revenues are recognized when service is delivered and expenses are recognized when the benefit is received. All County proprietary funds use the accrual basis of accounting.

**ACR:** Adult Care Residence - a State licensed residential facility for indigent, often disabled, adults. The District Home (also known as Birmingham Green) is an ACR.

**Activity:** A specific and distinguishable line of work performed within a program; the most basic component of service delivery for each County agency and its budget.

**ACTS:** Action in the Community through Service - a community-based non-profit human services agency.

**ADA:** Americans with Disabilities Act - a Federal law.

**ADC:** Adult Day Care.

**ADC:** Adult Detention Center.

**ADDI:** American Dream Downpayment Assistance Initiative - a Federal homeownership assistance program.

**A-D Income:** Levels of income accepted for the eligibility for certain services provided by Public Health.

**Administrative Procedures Manual:** Document that sets forth the process applicants must follow in gaining site development plan approval as well as constructing land improvements on land parcels in Prince William County.

**Adopted:** The initial budget for the fiscal year approved by the Board of County Supervisors as a result of the annual budget process. Adopted differs from appropriated in the budget document's financial summaries in that appropriated includes all budget revisions subsequent to the initial adopted budget such as off-cycle budget adjustments, budget transfers, and prior year budget carryovers.

**ADP:** Average daily population.

**Ad Valorem:** Imposed at a rate percent of the value.

**AED:** Automatic External Defibrillator.

**Agency:** A separate organizational unit of County government established to deliver services to citizens.

**AIDS:** Acquired Immune Deficiency Syndrome.

**AIM:** Aging Information Management.

**ALS:** Advanced Life Support.

**ANC:** Animal Control Bureau - an organizational unit of the Police Department.

**Appropriation:** An amount of money in the budget, authorized by the Board of County Supervisors, for expenditure by departments for specific purposes. For example, General Fund appropriations are for operating and general purposes while Capital Improvement Projects Fund appropriations are for major improvements such as roads and public facilities.

**APS:** Adult Protective Services.

**ARC:** Association for Retarded Citizens - a community-based non-profit human services agency.

**ARYFS:** At-Risk Youth and Family Services.

**Assess:** To place a value on property for tax purposes.

**Assessed Valuation:** The assessed value of property within the boundaries of Prince William County for purposes of taxation.

**Assets:** Resources owned or held by Prince William County that have monetary value.

**ATCC:** American Type Culture Collection - a private sector biotechnology firm.

**Auditor of Public Accounts:** A State agency that oversees accounting, financial reporting and audit requirements for units of local government in the State of Virginia.

**B&A:** Budget and appropriate.

**B&G:** Buildings and Grounds - a division of Public Works.



**Balanced Budget:** A budget that has its funding sources (revenues plus other resources) equal to its funding uses (expenditures plus other allocations). All local governments in Virginia must adopt a balanced budget as a requirement of State law.

**BAN:** Bond anticipation note - a form of public debt.

**Base Budget:** The same level of agency funding as in the current year adopted budget with adjustments for: one-time costs; agency revenue reductions; current fiscal year merit pay roll-forward adjustments; current year personnel actions as of October 15<sup>th</sup>; FICA, VRS, and group life fringe benefit cost changes; full year funding for partial year funded positions approved for the current fiscal year; approved budget shifts; Board of County Supervisors actions approved during the current year; and any related outcome and service level target revisions.

**Base Budget Analysis:** A process that evaluates departmental base budgets in order to determine whether or not an activity should continue to be funded at the current level.

**BIP:** Batterers Intervention Program - a service provided by ACTS.

**Birmingham Green:** A multi-jurisdictional entity that operates an assisted living facility and a nursing home for the care of indigent adults who are unable to live independently.

**BLS:** Basic Life Support.

**BMP:** Best Management Practices.

**BOCS:** Board of County Supervisors.

**Bonding Power:** The power of government to borrow money.

**Bond Rating:** The rating of bonds as a statement of a locality's economic, financial, and managerial condition. It represents the business community's assessment of the investment quality of a local government. Highly rated bonds attract more competition in the marketplace, thereby lowering interest costs paid by the County government and its taxpayers.

**Bonds:** Instruments used to borrow money for the debt financing of long-term capital improvements.

**BPOL Tax:** Business Professional and Occupational License Tax - a tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County. The tax base includes all phases of the business, profession, trade, or occupation, whether conducted in the County or not.

**Budget Transfers:** Budget transfers shift previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for County government operations.

**CAD:** Computer Assisted Dispatch.

**CAFR:** Comprehensive Annual Financial Report.

**Capital Expenditures:** Expenditures incurred for the acquisition or construction of major capital assets (e.g. land, roads, buildings).

**Capital Projects Fund:** This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Fund Types). The Capital Projects Fund accounts for construction projects including improvements to schools, roads, and various other projects.

**Carryovers:** Carryovers extend previously approved appropriations from one fiscal year to the next.

**Cash Basis of Accounting:** Under this basis of accounting, revenues are not recorded until cash is received; expenditures are recorded only when cash is disbursed. No Prince William County funds are accounted for under this basis of accounting.

**CBLAD:** Chesapeake Bay Local Assistance Department - a State agency.

**CCJB:** Community Criminal Justice Board.

**CCoM:** Cooperative Council of Ministries.

**CDBG:** Community Development Block Grant - a Federal grant program administered by the U.S. Department of Housing and Urban Development.

**CEM:** Code Enforcement Module.

**CERT:** Citizen Emergency Response Training.





**Character (or Object Level 1):** Major categories of expenditures, such as personal services and contractual services, and revenues, such as charges for services and revenue from the Federal government.

**CHDO:** Community Housing Development Organization.

**CID:** Criminal Investigations Division - an organizational unit of the Police Department.

**CIP:** Capital Improvements Program.

**Citizen Budget Committees:** Groups of citizens selected by each individual member of the Board of County Supervisors to review and provide feedback concerning the County's budget.

**CMAQ:** Congestion Mitigation and Air Quality.

**COG:** Council of Governments - a regional organization of units of local government in the Washington, D.C. metropolitan area.

**Community Outcomes:** Key outcomes with targets that demonstrate how the community or individual will benefit or change based on achieving the goal. Community outcomes are adopted by the Board of County Supervisors in the Strategic Plan, taken from the annual citizen telephone survey results, or developed by agencies based on their mission and goals.

**Compensated Absences:** Paid leave taken by employees including annual leave, sick leave, compensatory leave, holiday leave, leave for illness or injury in line of duty, civil leave, administrative leave and bereavement leave.

**Comprehensive Plan:** The plan that guides and implements coordinated, adjusted, and harmonious land development that best promotes the health, safety, and general welfare of County citizens. It contains long-range recommendations for land use, transportation systems, community services, historic resources, environmental resources, and other facilities, services and resources.

**Congregate Meals:** Meals served by the Area Agency on Aging's Nutrition Program to senior citizens who eat together at the senior centers.

**Contingency Reserve:** The Contingency Reserve is an amount of funding maintained in the General Fund to

cover unanticipated expenditures and/or shortfalls in revenues collected. The Board of County Supervisors must authorize any use of the Contingency Reserve.

**Contingent Funding:** Funds/revenues that are undetermined at a given date and are dependent upon decisions and/or conditions outside of the agency or department's control.

**Contingent Liabilities:** Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts.

**Co-op Budget:** The State-administered budget for the Public Health District that is comprised of funding from the State, County, and cities of Manassas and Manassas Park, as well as fees for services and Federal funding.

**COPS:** Community Oriented Policing Services.

**Cost Recovery:** A cost recovery budget is charged back to user agencies. When a cost recovery budget is set up, a negative expenditure budget amount is established equal to the positive expenditure budget amounts, resulting in a net expenditure budget of zero.

**CPAT:** Candidate Physical Ability Test.

**CPI:** Consumer Price Index.

**CPR:** Cardiac pulmonary resuscitation.

**CPS:** Child Protective Services.

**CSA:** Comprehensive Services Act (for At-Risk Youth and Families) - the State law governing the funding and provision of services to youth and families who require foster care or special education services, or who are involved with the Juvenile and Domestic Relations Court.

**CSB:** Community Services Board.

**CSW:** Community Service Work.

**CVB:** Convention and Visitors Bureau.

**CXO:** County Executive.



**DAP:** Discharge Assistance Program - State funding received by the Community Services Board to discharge or divert seriously mentally ill citizens from the Northern Virginia Mental Health Institute.

**DCJS:** Department of Criminal Justice Services - a State agency.

**Debt:** An obligation resulting from the borrowing of money.

**Debt Service:** Payment of interest and principal amounts on loans to the County such as bonds.

**Depreciation:** The process of allocating the cost of a capital asset to the periods during which the asset is used.

**DEQ:** Department of Environmental Quality - a State agency.

**DFR:** Department of Fire and Rescue.

**Directives:** Board of County Supervisors' requests, made during Supervisors Time at a Board of County Supervisors meeting, for County staff to provide information and/or take action.

**DMHMRSAS:** Department of Mental Health, Mental Retardation, and Substance Abuse Services - a State agency.

**DMV:** Department of Motor Vehicles - a State agency.

**DOJ:** Department of Justice - a Federal agency.

**DORM:** Drug Offender Rehabilitation Module - an Adult Detention Center dormitory that provides substance abuse treatment services to inmates.

**DSS:** Department of Social Services.

**EBT:** Electronic Benefits Transfer.

**EEOC:** Equal Employment Opportunity Commission - a Federal agency.

**Efficiency:** A measurable relationship of resources required to goods and services produced, such as cost per unit of service.

**EIAP:** Early Intervention Alternative Program.

**EITC:** Earned Income Tax Credit - a Federal income tax credit available to citizens according to their income level and family size.

**EM:** Electronic Monitoring - a system that uses technology and staff supervision to detain persons in their home in lieu of incarceration in a secure facility.

**EMD:** Emergency Medical Dispatch.

**EMS:** Emergency Medical Services.

**Encumbrances:** Obligations incurred in the form of purchase orders, contracts, and similar items that will become payable when goods are delivered or services rendered.

**ENR:** Environmental and Natural Resources - a program of Virginia Cooperative Extension.

**Enterprise Funds:** These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the Board of County Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the Board of County Supervisors has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following are Enterprise Funds: the Prince William County Service Authority (which provides water and sewer services), the Prince William County Park Authority (which provides recreational services), and the Prince William County Landfill (which provides solid waste disposal services).

**ESI:** Engineers and Surveyors Institute.

**Expenditure:** An amount of money disbursed for the purchase of goods and services.

**FAMIS:** Family Access to Medical Insurance Security - the State's health insurance program for uninsured and underinsured citizens.

**FAPT:** Family Assessment and Planning Team - a group of community representatives, including human services professionals and parents, who develop service plans for at-risk youth and families.







**Feasibility:** Capability of accomplishment or completion.

**FICA:** Social Security contributions - an employee fringe benefit.

**Fiduciary Fund Types:** These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has established Agency and Expendable Trust Funds to account for library donations, special welfare, and certain other activities. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

**Fiscal Plan:** The annual budget.

**Fiscal Year:** The time frame to which the budget applies. Prince William County's fiscal year begins on July 1 and ends on June 30.

**FITNIS:** Financial Trending System - a system that tracks key financial, economic, and demographic trend information used for financial planning and evaluation purposes.

**Five-Year Plan:** The County's projected expenditures and revenues for the next five fiscal years beginning with the adopted budget fiscal year. The Board of County Supervisors adopts the Five-Year Plan each year in concert with the adopted budget. The first year of each Five-Year Plan is synonymous with the adopted budget.

**FOIA:** Freedom of Information Act - a State law.

**457 Plan:** Prince William County Deferred Compensation Plan.

**456 Review:** Pertains to Section 15.1-1-456 of the Code of Virginia; this is a necessary hearing before the Planning Commission whenever publicly owned land is under review for rezoning to determine compliance with the Comprehensive Plan.

**401(a) Plan:** Prince William County Money Purchase Retirement Plan.

**FRA:** Fire and Rescue Association.

**FSS:** Family Self-Sufficiency.

**FTE:** Full-Time Equivalent positions.

**Full Service Library:** Aside from having a much larger collection of volumes, this type of library includes a reference book collection, programming and information space, and on-line user services.

**Fund:** A financial entity to account for money or other resources, such as taxes, charges, and fees, established for conducting specified operations for attaining certain objectives, frequently under specific limitations.

**Fund Balance:** The excess of the assets of a fund over its liabilities.

**Fund Balance Reserve:** The sum total of reservations placed against a fund balance for encumbrances, future year designations, and other purposes including grants and special projects, non-current receivables, inventory, and debt service reserves.

**GDC:** General District Court.

**GDP:** Gross Domestic Product.

**GED:** General Equivalency Diploma.

**General Debt:** Principal and interest payments on outstanding debt repaid from the General Fund.

**General Fund:** This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, State and Federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues are transferred to other funds to finance the operations of the County Public Schools, the Park Authority and the Regional Adult Detention Center.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographic Information System.

**Goal:** General statements of public policy purpose and intent. Although not included in the Strategic Plan, these Countywide goal statements also provide direction to County agencies and programs.



**Governmental Fund Types:** Most of the County's governmental functions are accounted for in Governmental Funds. These funds measure changes in financial position, rather than net income. Governmental fund types include the General Fund, Special Revenue Funds and the Capital Projects Fund.

**Grant:** A payment by one governmental unit to another unit. These payments are intended to support a specified function such as health care, housing, street repair, or construction.

**GypsyES:** A computerized decision support system developed by the USDA Forest Service to assist programs involved in Federal, State and local gypsy moth suppression efforts.

**HAP:** Homeownership Assistance Program.

**HAZMAT:** Hazardous Materials.

**HCV:** Housing Choice Voucher Rental Assistance Program.

**HIDTA:** High Intensity Drug Trafficking Area.

**HIPAA:** Health Insurance Portability and Accountability Act - a Federal law.

**HIV:** Human Immunodeficiency Virus.

**HOA:** Homeowners Association.

**HOME:** Home Investment Partnerships - a Federal grant program administered by the U.S. Department of Housing and Urban Development.

**HOPWA:** Housing Opportunities for Persons with AIDS.

**HOV:** High Occupancy Vehicle.

**HP:** Hewlett Packard.

**HPC:** Homeless Prevention Center - a County owned, contractor-operated homeless shelter.

**HRIS:** Human Resources Information System.

**HSA:** Health Systems Agency of Northern Virginia - a regional organization.

**HUD:** Housing and Urban Development - a Federal agency.

**HVAC:** Heating, ventilation, and air conditioning.

**I-66:** Interstate highway 66 - runs across the western end of the County.

**I-95:** Interstate highway 95 - runs across the eastern end of the County.

**ICMA:** International City/County Management Association.

**ICAP:** Inventory for Client and Agency Planning - a functional assessment tool for clients with mental retardation.

**IDA:** Industrial Development Authority.

**IDEA:** Individuals with Disabilities Education Act - Federal legislation that guarantees the rights of disabled children to an individualized and appropriate education.

**IEC:** Independence Empowerment Center - a community-based non-profit human services agency.

**IEP:** Individualized Educational Plan.

**IFB:** Invitation for Bid.

**IFSP:** Individualized Family Service Plan.

**I-Net:** Institutional Network - a new state-of-the-art communications network for County government, police, fire, library and school facilities.

**In-Home Services (for frail, older adults):** Services, including assistance with personal, nutritional and/or housekeeping or home management care, that individuals cannot perform for themselves.

**Internal Service Funds:** These funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on an allocated cost recovery basis. Internal Service Funds have been established for data processing, vehicle maintenance, road construction, and self-insurance.

**IRM:** Information Resource Management.



**ISDN:** Integrated Services Digital Network - a high-speed data telecommunications line.

**ISN:** Information Systems Network.

**IT:** Information technology.

**IT Plan:** The County's Information Technology Strategic Plan adopted by the Board of County Supervisors.

**IVR:** Interactive voice response.

**JCSU:** Juvenile Court Service Unit.

**JDC:** Juvenile Detention Center.

**JDRC:** Juvenile and Domestic Relations Court.

**JJAT:** Juvenile Justice Action Team.

**LAN:** Local area network.

**LAPT:** Living Apart, Parenting Together - a program within Virginia Cooperative Extension, Parent Education.

**LEOS:** Law Enforcement Officers' Supplement - a supplementary retirement system.

**LEPC:** Local Emergency Planning Commission.

**Liabilities:** Obligations incurred in past or current transactions requiring present or future settlement.

**License and Permit Fees:** Fees paid by citizens or businesses in exchange for legal permission to engage in specific activities. Examples include building permits and swimming pool licenses.

**Line Item:** Detailed classification established to budget and account for the purchase of specific goods and services and the receipt of revenues from specific sources; also known as object or object level 3.

**LIS:** Land Information System.

**Local Match:** County cash or in-kind resources that are required to be expended simultaneously with State, Federal, other locality, or private sector funding, and usually according to a minimum percentage or ratio.

**Local-Only:** County funding for a particular purpose that is not matched by State, Federal, other locality, or private sector funding.

**Local Option:** A decision to do or not do something that is left to the discretion of an individual unit of local government or group of local governments.

**Local Overmatch:** County cash or in-kind resources, over and above local match requirements, that are expended simultaneously with State, Federal, other locality or private sector funding.

**LOSOA:** Volunteer retirement Length of Service Awards Program.

**LPG:** Liquid Propane Gas.

**LTC:** Long Term Care Program.

**Mandate:** A State or Federal action that places a requirement on local governments.

**MDC:** Mobile Data Computer.

**MDT:** Mobile Data Terminal.

**MH:** Mental Health.

**MHz:** Megahertz.

**MIS:** Management Information System.

**Mission Statement:** A brief description of the purpose and functions of an agency.

**Modified Accrual:** Under the modified accrual basis of accounting, revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. All County governmental and fiduciary funds use the modified accrual basis of accounting.

**MOU:** Memorandum of Understanding.

**MPTC:** Multi-Purpose Transit Center.

**MR:** Mental Retardation.



**Mtrack:** A system that provides building inspectors in the field with hand-held computers for entering inspection results and obtaining data from the Tidemark Permit Plan system.

**NA:** Not available.

**NACO:** National Association of Counties.

**NADA:** National Automobile Dealers Association.

**NCIC:** National Crime Information Center.

**NFPA:** National Fire Protection Association.

**Northern Virginia Health Center Commission:** The entity that directly oversees the operation of the nursing home facility that is part of Birmingham Green.

**NPDES:** National Pollutant Discharge Elimination System.

**NR:** Not reported.

**NVCC:** Northern Virginia Community College.

**NVFS:** Northern Virginia Family Service - a community-based non-profit human services agency.

**NVMHI:** Northern Virginia Mental Health Institute - a State institutional facility for mentally ill citizens.

**NVRA:** National Voter Registration Act - a Federal law.

**NVRC:** Northern Virginia Regional Commission (formerly Northern Virginia Planning District Commission) - a regional organization comprised of units of local government in the Northern Virginia area.

**NVTC:** Northern Virginia Training Center - a State institutional facility for mentally retarded citizens.

**Object (or Object Level 3):** Detailed classification established to budget and account for the purchase of specific goods and services and the receipt of revenues from specific sources; also known as line item.

**Obligation:** A future expenditure requirement incurred by voluntary agreement or legal action.

**OCJS:** Office of Criminal Justice Services.

**OEM:** Office of Executive Management.

**Off-Cycle:** A term that characterizes budget adjustments approved by the Board of County Supervisors outside of the annual budget process.

**OHCD:** Office of Housing and Community Development.

**OIT:** Office of Information Technology.

**OmniLink:** Operated by the Potomac and Rappahannock Transportation Commission (PRTC), OmniLink provides local bus service to the communities of Dale City, Dumfries (including Quantico), Manassas/Manassas Park, and Woodbridge/Lake Ridge.

**OmniRide:** Operated by the Potomac and Rappahannock Transportation Commission (PRTC), OmniRide provides commuter bus service from eastern Prince William County and the Manassas area to points in Northern Virginia and the District of Columbia.

**OPSC:** Office of Public Safety Communications.

**Ordinance:** A law or regulation enacted by the Board of County Supervisors.

**OSHA:** Occupational Safety and Health Administration - a Federal agency.

**OTD:** Outreach to Detention - a service that uses home visits to supervise juveniles in their homes in lieu of incarceration in a secure facility.

**Outcome Trends:** Multi-year trend information for community and program outcome measures.

**Output:** Unit of goods or services produced by an agency activity.

**OWL:** Occoquan-Woodbridge-Lorton Volunteer Fire Department.

**PAF:** Personnel Action Form - form used to change the status of an employee.

**Performance Series:** Computer software used to prepare the annual budget and manage County government financial activity.





**Phase I (of the Budget Process):** The initial phase of the annual budget process whereby agencies report to the Office of Executive Management on prior fiscal year performance and upcoming fiscal year goals, objectives, activities, outcomes, and service levels.

**Phase II (of the Budget Process):** The phase of the annual budget process whereby agencies submit budget adjustment requests and responses to performance budget targets issued by the Office of Executive Management.

**PIO:** Public Information Officer.

**Policy:** A definite course or method of action selected from among alternatives and in light of given conditions to guide and determine present and future decisions.

**POMS:** Performance Outcome Measurement System - a performance measurement system administered by the State Department of Mental Health, Mental Retardation, and Substance Abuse Services in conjunction with local Community Services Boards.

**PPD Test:** Purified Protein Derivative Test - a medical screening procedure that determines whether an individual has been exposed to tuberculosis.

**Proffers:** Contributions of land, capital improvements, and funding from developers to address the demand for community services created by new development.

**Program:** One or more related agency activities that work together for a particular purpose and function for which the County is responsible.

**Program Outcomes:** Key outcomes that demonstrate how the community or individual will benefit or change based on achieving the goal, but are more specific to each individual agency and program than community outcomes.

**Property Tax Rate:** The rate of taxes levied against real or personal property expressed as dollars per \$100 of equalized assessed valuation of the property taxed.

**Proprietary Fund Types:** Proprietary Funds account for County activities that are similar to private sector businesses. These funds measure net income, financial position, and changes in financial position. Proprietary fund types include enterprise and internal service funds.

**PRTC:** Potomac and Rappahannock Transportation

Commission - a multi-jurisdictional agency representing Prince William and Stafford Counties and the Cities of Manassas, Manassas Park and Fredericksburg. PRTC provides commuter bus services (OmniRide), and local bus services in Prince William County and the Cities of Manassas and Manassas Park (OmniLink).

**PSFM:** Principles of Sound Financial Management - guidelines approved by the Board of County Supervisors to foster the County government's financial strength and stability and the achievement of the organization's financial goals.

**PSSF:** Promoting Safe and Stable Families - a source of Federal funding that supports prevention, early intervention, and family reunification services for the purpose of preserving and supporting families.

**PSTC:** Public Safety Training Center.

**PUP:** Provisional Use Permits.

**PWAAA:** Prince William Area Agency on Aging.

**PWC:** Prince William County.

**PWC-INFO:** Interactive telephone information system for County citizens to access information about County Government.

**PWSIG:** Prince William Self-Insurance Group.

**QPR:** Quarterly Project Report - a progress report submitted to the Board of County Supervisors concerning the status of capital and other significant projects.

**Reimbursable Expenditures:** Costs incurred by the County that will be supported after-the-fact by revenue from State, Federal, other locality, or private sector sources.

**Resources:** The actual assets of a governmental unit, such as cash, taxes, receivables, land, buildings, estimated revenues applying to the current fiscal year, and bonds authorized and un-issued.

**Resource Shift:** The transfer of an expenditure budget from one purpose to another. A resource shift is a common and preferred technique for funding budget increases without the allocation of increased outside revenue or County tax support.



**Revenue:** Income generated by taxes, notes, bonds, investment income, land rental, user charges and Federal and State grants.

**REZ:** A formal rezoning action pertaining to land use.

**RFP:** Request for Proposal.

**RMS:** Records Management System.

**SA:** Substance Abuse.

**SAC:** School Age Care - a program in the Office on Youth.

**Salary Lapse:** A budgeted reduction in estimated salary and fringe benefit expenditures due to estimated position vacancy savings anticipated for the fiscal year.

**SAVAS:** Sexual Assault Victims Advocacy Service - a community-based non-profit organization.

**SCBA:** Self-Contained Breathing Apparatus.

**SCNEP:** Smart Choices Nutrition Education Program - a program within Virginia Cooperative Extension, Nutrition Education.

**SEA Report:** Service Efforts and Accomplishments Report - an annual report that represents fiscal effort, service level and outcome information for general County government service areas (such as Public Welfare and Building Development). These reports compare (benchmark) the performance of County government services between different fiscal years and to the performance of other local government jurisdictions.

**Seat Management:** The application of best practices for end-to-end delivery of personal computer support services including helpdesk assistance, desktop and laptop desk side services, hardware replacement, software refreshment, and equipment disposal.

**Self-Insurance Pool:** A cash reserve used to provide stable and cost-effective loss funding on a self-insured basis rather than using a private insurance company.

**SERVE:** Securing Emergency Resources through Volunteer Efforts - a community-based non-profit human services agency.

**Service Levels:** Quantified measures of the goods and services (outputs) produced by agency activities, the relationship of resources required to outputs produced (efficiency), and the degree of excellence characterizing the outputs (service quality).

**Service Quality:** The measurable degree of excellence with which goods and services are produced, including customer satisfaction.

**SF:** Square feet.

**Shared Expenditures:** Expenditures that will be supported by more than one unit or level of government according to a predetermined arrangement.

**SMI/SED:** Seriously Mentally Ill/Seriously Emotionally Disturbed.

**SODC:** Set-off debt collection.

**SOP 4104:** State compliance inspection standards for adult detention facility operations.

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. These funds are used to account for volunteer fire and rescue levies, school operations, the Regional Adult Detention Center, and the Office of Housing and Community Development.

**SRO:** School Resource Officer.

**SSI:** Supplemental Security Income - a Federal entitlement benefit.

**STD:** Sexually Transmitted Disease.

**STEP:** Systematic Training for Effective Parenting.

**Strategic-Based Outcome Budget Process:** The budget process employed by Prince William County, which directs available resources towards the achievement of community outcomes approved in the County's Strategic Plan.

**Strategic Plan:** A four-year plan adopted by the Board of County Supervisors which establishes a County government mission statement, a limited number of high priority strategic goals, measurable community outcomes



which indicate success in accomplishing these goals, and specific strategies and objectives required to achieve the goals.

**SUP:** Special Use Permit.

**Supplemental Appropriations:** Where sufficient justification exists, supplemental appropriations by the Board of County Supervisors may occur outside of the annual budget process. Such appropriations reflect unanticipated emergency requirements subject to serious time constraints that a normal resource allocation mechanism, such as the annual budget process, cannot accommodate.

**Supplemental Budget:** Changes to the base budget recommended by the County Executive as part of the Proposed Fiscal Plan. Supplemental budget increases and decreases approved by the Board of County Supervisors are shown as Budget Adjustments in the agency detail section of the (Adopted) Fiscal Plan document.

**SUV:** Sport utility vehicle.

**SWM:** Storm Water Management.

**TANF:** Temporary Assistance to Needy Families - a Federal and State public assistance program.

**Targeted Industry:** Industries that reflect the investment and employment goals of Prince William County's economic development program. These industries are generally in the fields of information technology, biotechnology, corporate facilities, destination-based tourism, and other technology-related areas such as physics-based research and development and laboratories intended for basic and applied research.

**Tax Base:** The part of the economy against which a tax is levied.

**Taxes:** Mandatory charge levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TB:** Tuberculosis.

**TBD:** To be determined.

**Tracker:** Board of County Supervisors, County Executive, or Assistant County Executive's request for action by

County staff. Progress on the item is tracked by the County Executive's Office until its successful completion.

**TRAN:** Tax revenue anticipation note - a form of public debt.

**Trust and Agency Funds:** These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has established Agency and Expendable Trust Funds to account for library donations, special welfare, and certain other activities. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

**ULI:** Urban Land Institute.

**USDA:** United States Department of Agriculture - a Federal agency.

**User Fees:** User fees are charges for services, such as the use of public property and parking, paid by those actually benefiting from the service.

**UVA:** University of Virginia.

**VAC:** Voluntary Action Center - a community-based non-profit organization.

**VACO:** Virginia Association of Counties.

**VCE:** Virginia Cooperative Extension.

**VCIN:** Virginia Criminal Information System.

**VDEM:** Virginia Department of Emergency Management - a State agency.

**VDHCD:** Virginia Department of Housing and Community Development - a State agency.

**VDOT:** Virginia Department of Transportation - a State agency.

**VFD:** Volunteer Fire Department.

**VHDA:** Virginia Housing Development Authority - a State agency.



**VIEW:** Virginia Initiative for Employment not Welfare - the State's welfare-to-work program.

**Vision:** A long-term desired end state.

**VJCCCA:** Virginia Juvenile Community Crime Control Act - a State law.

**VML:** Virginia Municipal League.

**VOA:** Volunteers of America - the contractor that operates the Homeless Prevention Center.

**VRA:** Virginia Resources Authority - a State agency.

**VRE:** Virginia Railway Express - a transportation partnership of the Northern Virginia and Potomac and Rappahannock Transportation Commissions, the Counties of Fairfax, Prince William, Stafford, Arlington and the Cities of Manassas, Manassas Park, Fredericksburg and Alexandria. VRE provides commuter rail service from the Northern Virginia suburbs to Alexandria, Crystal City and downtown Washington D.C.

**VRS:** Virginia Retirement System.

**WAN:** Wide area network.

**Watershed:** A region or area bounded peripherally by water parting and draining ultimately to a particular watercourse or body of water.

**WIA:** Workforce Investment Act - a Federal law providing for employment and training services that are implemented to support economic development efforts.

**WIB:** Workforce Investment Board - the regional organization responsible for implementation of the WIA.

**WIC:** Women, Infants, and Children - a Federal health and nutrition grant program and activity of the Prince William Public Health District.

**WMATA:** Washington Metropolitan Area Transit Authority.

**Y2K:** Year 2000.

## Abbreviations in Agency Expenditure and Revenue Summary

The following abbreviations are used in the Agency Expenditure and Revenue Summary throughout the budget document.

**Adopt** - Adopted

**Approp** - Appropriated

**Cont** - Contribution

**DFR** - Department of Fire and Rescue

**FY** - Fiscal Year

**MDT** - Mobile Data Terminal

**MHz** - Megahertz

**PRTC** - Potomac and Rappahannock Transportation Commission

**PWC** - Prince William County

**SAC** - School Age Care

**VRE** - Virginia Railway Express





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