

**GLOSSARY**

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.

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

ADA: Americans with Disabilities Act - a Federal law.

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.

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

Administrative Procedures Manual: Document that sets out the process applicants must follow to gain site development plan approval to construct 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.

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

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

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.

ARC: A community-based non-profit human services agency serving individuals with intellectual and developmental disabilities.

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

Assessed Valuation: The 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.

Assigned Fund Balance: Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

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&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.

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; 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 Review: 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.

Board Audit Committee: A Committee of the Board of County Supervisors (BOCS), supported by the internal audit function, established to assist the BOCS in its governance and oversight responsibilities. All members of the BOCS comprise the Board Audit Committee (BAC), which consists of three regular voting members and five members serve as alternate members of the BAC. The internal audit function reports to the BOCS, through the BAC.

Bond Rating: The rating of bonds is 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: An itemized allotment of revenues and expenditures for a specific time period, tied to specific activities.

Budget Amendment: Any change to the adopted budget that may occur throughout the course of the fiscal year as needed for County government operations.

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.

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.

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

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.

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

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.

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

Committed Fund Balance: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

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.

Community Partner: A nonprofit 501(c)(3) organization that provides specific services and has been in existence for at least three years, unless an ad hoc group is formed to address a specific issue and will disband at the end of the project (i.e. one-time funding); has an identifiable Executive Director; and has an identifiable Board of Directors.

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.

Component Unit: An element of the Comprehensive Annual Financial Report (CAFR) that identifies affiliated organizations for which financial activity must be reported separately. For example, the Adult Detention Center and Schools are component units in the Prince William County CAFR.

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.

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.

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.

CY: Calendar year (January 1st through December 31st); also corresponds to the State of Virginia's fiscal year.

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.

DDS: Department of Development Services.

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.

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.

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.

DOT: Directly observed therapy - a treatment for tuberculosis.

EEOC: Equal Employment Opportunity Commission - a Federal agency.

Effectiveness: A measurable relationship of resources required to intended results.

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

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.

Employee Benefits: Services and opportunities afforded employees because they work for Prince William County. These benefits include medical and dental insurance, health insurance credit program, flexible benefit account program, Virginia Retirement System, 457 deferred compensation plan, supplemental police and fire retirement plan, group life insurance, optional life insurance, long term care insurance, employee assistance program, holiday leave, sick and annual leave, well days, sick leave bank, other leave, credit union, direct deposit, employee advisory committee and grievance procedure.

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: Prince William County Parks and Recreation (which provides recreational services), the Prince William County Landfill (which provides solid waste disposal services), and Innovation @ Prince William which is County owned land being marketed for re-sale to targeted industries.

ESG: Emergency Shelter Grant - provides homeless persons with basic shelter and essential supportive services.

Exemption: A grant of immunity from a specific program, policy or action.

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.

Farm-outs: Inmates incarcerated at other local and regional jails because of a lack of bed space at the Adult Detention Center.

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 Information 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.

Fleet Management: A division of the Department of Public Works, responsible for the repair, maintenance and replacement of the County's vehicles.

FOIA: Freedom of Information Act - a State law.

457 Plan: Prince William County Deferred Compensation Plan.

456 Review: Pertains to Section 15.2-2232 of the Code of Virginia; this is a necessary hearing before the Planning Commission to determine whether a public use or facility is in compliance with the Comprehensive Plan.

FSET: Food Stamps Education and Training - provides Employment, Training, Education and Supportive Services to customers who receive SNAP.

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 difference between assets and liabilities in a governmental fund.



Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

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.

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 and the Regional Adult Detention Center.

General Obligation Bond: A municipal bond secured by the taxing and borrowing power of the municipality issuing it.

Goal: General statements of public policy purpose and intent.

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.

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

HB 599: Reference to a prior Virginia House of Delegates session bill number that proposed state funding allocations to communities and localities with police departments.

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

HOME: Housing Opportunities Made Equal - a Federal grant program administered by the U.S. Department of Housing and Urban Development.

Host Agency: A department or agency that manages the relationship between the community organization and the County to include proposed donation levels and budget, performance measures and financial reporting.

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

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

HUD: Department of Housing and Urban Development - a Federal agency.

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.

ICAP: Inventory for Client and Agency Planning - a functional assessment tool for clients with intellectual disability.

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.

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 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 information technology, vehicle maintenance, road construction and self-insurance.

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

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

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

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

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.

Local Match: County cash or in-kind resources that are required to be expended simultaneously with State, Federal, other locality or private sector funding, 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.

LODA: Line of Duty Act - The Virginia Retirement System Line of Duty Act is established by Section 9.1-400 of the Virginia Code. LODA provides benefits to public safety first responders and their survivors who lose their life or become disabled in the line of duty.



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

Memorandum of Understanding (MOU): A written agreement between the County and the community partner specifying the amount and type of County donations provided and the services and outcomes accounted for by the community partner.

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.

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.

Non-spendable Fund Balance: Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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

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 intellectually disabled 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.

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

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.

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 Measures: Quantitative characterization of an agency's success in achieving their stated mission.

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

Personal Property: Personal effects, moveable property, goods and chattel.

Phase I (of the Management & Budget Process): The initial phase of the annual budget process whereby agencies report to the Office of Management & Budget 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 Management & Budget.

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 measures 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.

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

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

Real Property: Land, buildings and all other permanent improvements on the land.

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.

Resolution: The official position or will of a legislative body.

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.

Restricted Fund Balance: Includes amounts that are restricted to specific purposes as follows:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

Retained Earnings: See Total Net Assets.

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

Revenue Bonds: A bond issued by a municipality for a specific project that is supported by the revenue from that project.



ROW: Right-of-Way - The right to use partial amounts of, or whole property to construct the improvements to be made on projects, where the improvements require the use of that property.

Risk Management: A division of the Finance Department that identifies and loss exposure to implement appropriate loss prevention and reduction programs to reduce the County's exposure to financial loss.

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.

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

Seat Management: The application of best practices for end-to-end delivery of personal computer support services including customer service 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.

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

SNAP: Supplemental Nutrition Assistance Program - formerly known as the Food Stamp Program.

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.

SSI: Supplemental Security Income - a Federal entitlement benefit.

Statute: A law enacted by a legislative body.

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.

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) Budget document.

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.

TIGER: Transportation Investment Generating Economic Recovery.

TIP: Technology Improvement Plan - that portion of the Capital Improvement Program that is dedicated to the upgrade, replacement or addition of technology systems that support the various programs and activities throughout County agencies. Project examples include, but are not limited to, upgrades to email, the replacement of the existing financial reporting system (Performance), and disaster recovery.

Total Net Assets: The difference between assets and liabilities in a proprietary fund. This term has replaced Retained Earnings.

Tracker: Board of County Supervisors, County Executive or Deputy 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.

Transfer: A shift of resources from one program or activity to another.

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.

Turn-back: Excess funds at year-end that are returned to the general fund by individual departments.



Unassigned Fund Balance: The total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.

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.

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.

VEEP: Virginia Environmental Excellence Program - encourages superior performance through environmental management systems and pollution prevention.

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.

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.

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

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

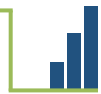
Youth For Tomorrow: A private sector at-risk youth residential services facility located within Prince William County.



ABBREVIATIONS

AA: Bond rating.	BLS: Basic Life Support.
AAA: Bond rating.	BMP: Best Management Practices.
AALL: American Association of Law Libraries.	BOCS: Board of County Supervisors.
ACB: Animal Control Bureau.	CAD: Computer Assisted Dispatch or Computer-Aided Design system.
ADA: Americans with Disabilities Act.	CAFR: Comprehensive Annual Financial Report.
ADC: Adult Day Care.	CBLAD: Chesapeake Bay Local Assistance Department.
ADC: Adult Detention Center.	CCJB: Community Criminal Justice Board.
Admin: Administrative.	CCoM: Cooperative Council of Ministries.
Adopt: Adopted.	CDBG: Community Development Block Grant.
Approp: Appropriated.	CFC: Chlorofluorcarbon.
ADP: Average Daily Population.	CEM: Code Enforcement Module.
ADU: Affordable Dwelling Unit.	CERT: Citizen Emergency Response Training.
AED: Automatic External Defibrillator.	CHC: Community Health Center.
AIDS: Acquired Immune Deficiency Syndrome.	CHDO: Community Housing Development Organization.
AIM: Aging Information Management.	CID: Criminal Investigations Division.
ALS: Advanced Life Support.	CIP: Capital Improvement Program.
APS: Adult Protective Services.	CMAQ: Congestion Mitigation and Air Quality.
ARYFS: At-Risk Youth and Family Services.	COG: Council of Governments.
ATCC: American Type Culture Collection.	COLA: Cost of Living Adjustment.
B&A: Budget and Appropriate.	COPS: Community Oriented Policing Services.
B&G: Buildings and Grounds.	CPA: Comprehensive Plan Amendment.
BBR: Base Budget Review.	CPAT: Candidate Physical Ability Test.
BAN: Bond Anticipation Note.	CPI: Consumer Price Index.
BARN: Benedictine Aid and Relief to Neighbors.	
BIP: Batterers Intervention Program.	

Abbreviations



CPR: Cardiac Pulmonary Resuscitation.	EM: Electronic Monitoring.
CPS: Child Protective Services.	EMS: Emergency Medical Services.
CSA: Comprehensive Services Act.	ENR: Environmental and Natural Resources.
CSB: Community Services Board.	ESI: Engineers and Surveyors Institute.
CSW: Community Service Work.	ESG: Emergency Shelter Grant.
CVB: Convention and Visitors Bureau.	FAMIS: Family Access to Medical Insurance Security.
CXO: County Executive.	FAPT: Family Assessment and Planning Team.
CY: Calendar year.	FICA: Social Security contributions.
DAP: Discharge Assistance Program.	FITNIS: Financial Information Trending System.
DART: Days Away Restricted or Transferred.	FOIA: Freedom of Information Act.
DCJS: Department of Criminal Justice Services.	FRA: Fire and Rescue Association.
DDS: Department of Development Services.	FSET: Food Stamps Education and Training.
DEQ: Department of Environmental Quality.	FSS: Family Self-Sufficiency.
DFR: Department of Fire and Rescue.	FTE: Full-Time Equivalent.
DMV: Department of Motor Vehicles.	FY: Fiscal Year.
DoIT: Department of Information Technology.	GAAP: Generally Accepted Accounting Principles.
DOJ: Department of Justice.	GASB: Government Accounting Standards Board.
DORM: Drug Offender Rehabilitation Module.	GDC: General District Court.
DOT: Directly Observed Therapy.	GDP: Gross Domestic Product.
DSS: Department of Social Services.	GED: General Equivalency Diploma.
E-911: Emergency 911.	GFOA: Government Finance Officers Association.
EBT: Electronic Benefits Transfer.	GMMC: Gypsy Moth and Mosquito Control.
EEOC: Equal Employment Opportunity Commission.	GPS: Global Positioning System.
EIAP: Early Intervention Alternative Program.	GIS: Geographic Information System.
EITC: Earned Income Tax Credit.	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.

HIV: Human Immunodeficiency Virus.

HOA: Homeowners Association.

HOME: Housing Opportunities Made Equal.

HOPWA: Housing Opportunities for Persons with AIDS.

HOV: High Occupancy Vehicle.

HPC: Homeless Prevention Center.

HRIS: Human Resources Information System.

HSA: Health Systems Agency of Northern Virginia.

HUD: Department of Housing and Urban Development.

HVAC: Heating, Ventilation and Air Conditioning.

ICMA: International City/County Management Association.

ICAP: Inventory for Client and Agency Planning.

ICT: Intensive Community Treatment.

ID: Intellectual Disability.

IDA: Industrial Development Authority.

IDEA: Individuals with Disabilities Education Act.

IEC: Independence Empowerment Center.

IEP: Individualized Educational Plan.

IFB: Invitation for Bid.

IFSP: Individualized Family Service Plan.

I-Net: Institutional Network.

IRM: Information Resource Management.

ISDN: Integrated Services Digital Network.

ISN: Information Systems Network.

IT: Information Technology.

IVR: Interactive Voice Response.

JARC: Joint Admissions Review Committee.

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.

LEOS: Law Enforcement Officers' Supplement.

LEPC: Local Emergency Planning Commission.

LIS: Land Information System.

LODA: Line of Duty Act.

LPG: Liquid Propane Gas.

LTC: Long Term Care Program.

MDC: Mobile Data Computer.

MDT: Mobile Data Terminal.

MH: Mental Health.

MHz: Megahertz.

MIS: Management Information System.

Abbreviations



MOU: Memorandum of Understanding.

MPTC: Multi-Purpose Transit Center.

NA: Not Available.

NACO: National Association of Counties.

NADA: National Automobile Dealers Association.

NCIC: National Crime Information Center.

NFPA: National Fire Protection Association.

NPDES: National Pollutant Discharge Elimination System.

NR: Not Reported.

NVCC: Northern Virginia Community College.

NVFS: Northern Virginia Family Service.

NVMHI: Northern Virginia Mental Health Institute.

NVRA: National Voter Registration Act.

NVRC: Northern Virginia Regional Commission.

NVTC: Northern Virginia Training Center.

OCJS: Office of Criminal Justice Services.

OEM: Office of Executive Management.

OHCD: Office of Housing and Community Development.

OPEB: Other Post Employment Benefits.

OSHA: Occupational Safety and Health Administration.

OTD: Outreach to Detention.

OWL: Occoquan-Woodbridge-Lorton (Volunteer Fire Department).

PAF: Personnel Action Form.

PIO: Public Information Officer.

POMS: Performance Outcome Measurement System.

PPD Test: Purified Protein Derivative Test.

PPTRA: Personal Property Tax Relief Act.

Prop: Property.

PRTC: Potomac and Rappahannock Transportation Commission.

PSCC: Public Safety Communications.

PSFM: Principles of Sound Financial Management.

PSSF: Promoting Safe and Stable Families.

PSTC: Public Safety Training Center.

PWAAA: Prince William Area Agency on Aging.

PWC: Prince William County.

PWSIG: Prince William Self-Insurance Group.

QPR: Quarterly Project Report.

QSCB: Qualified School Construction Bonds.

RAN: Revenue Anticipation Note.

REZ: A formal rezoning action pertaining to land use.

RFP: Request for Proposal.

RMS: Records Management System.

ROW: Right-of-Way.

SA: Substance Abuse.

SAC: School Age Care.

SAVAS: Sexual Assault Victims Advocacy Service.

SCBA: Self-Contained Breathing Apparatus.



SCNEP: Smart Choices Nutrition Education Program.

SERVE: Securing Emergency Resources through Volunteer Efforts.

SF: Square Feet.

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

SNAP: Supplemental Nutrition Assistance Program.

SRO: School Resource Officer.

SSI: Supplemental Security Income.

STD: Sexually Transmitted Disease.

STEP: Systematic Training for Effective Parenting.

SUP: Special Use Permit.

SUV: Sport Utility Vehicle.

SWM: Storm Water Management.

TAN: Tax Anticipation Note.

TANF: Temporary Assistance to Needy Families.

TB: Tuberculosis.

TBD: To Be Determined.

TIGER: Transportation Investment Generating Economic Recovery.

TRIP: Transportation and Roadway Improvement Program.

ULI: Urban Land Institute.

UOSA: Upper Occoquan Service Authority.

USDA: United States Department of Agriculture.

UVA: University of Virginia.

VACO: Virginia Association of Counties.

VCE: Virginia Cooperative Extension.

VCIN: Virginia Criminal Information Network.

VDEM: Virginia Department of Emergency Management.

VDHCD: Virginia Department of Housing and Community Development.

VDOT: Virginia Department of Transportation.

VFD: Volunteer Fire Department.

VHDA: Virginia Housing Development Authority.

VIEW: Virginia Initiative for Employment not Welfare.

VJCCCA: Virginia Juvenile Community Crime Control Act.

VML: Virginia Municipal League.

VMT: Vehicle Miles Traveled.

VOA: Volunteers of America.

VPW: Volunteer Prince William.

VRA: Virginia Resources Authority.

VRE: Virginia Railway Express.

VRS: Virginia Retirement System.

WAN: Wide Area Network.

WIC: Women, Infants, and Children.

WMATA: Washington Metropolitan Area Transit Authority.



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