

# Glossary

**Account:** 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.

**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.

**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.

**Adopted Budget:** 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 appropriations.

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

**Annual Comprehensive Financial Report:** Annual financial statements comprising the financial report of Prince William County and its component units required by the Code of Virginia in conformity with Generally Accepted Accounting Principles.

**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 Project Fund appropriations are for major improvements such as roads and public facilities.

**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.

**Audit:** To examine (accounts, records, etc.) for purposes of verification, appropriateness, risk, and/or efficiency.

**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.

**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; 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 fiscal year; and any related outcome and service level target revisions.

**Base Budget Review:** A process that evaluates departmental base budgets in order to determine if an activity should continue to be funded at the current level.

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

**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 where funds are added or subtracted through Board of County Supervisors action by a resolution that occurs throughout the course of the fiscal year as needed for County government operations.

**Budget Authority:** Ability to enter transactions that will result in the receipt or disbursement of County funds.

# Glossary

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

**Budget Transfers:** Budget transfers shift previously budgeted funds from one line item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for County government operations and are governed by the budget transfer policy.

**Budgeted Agency Savings:** A budgeted reduction added to agency budgets due to expected operational savings during the fiscal year. This is similar to budgeted salary lapse.

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

**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 or not conducted in the County.

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

**Capital Improvement Program (CIP):** The County's Six-Year Plan that identifies facility and infrastructure projects, outlines project schedules, and provides project cost estimates. The County's CIP utilizes a variety of federal, state and local funding sources, and is guided by Board of County Supervisors policies, the Strategic Plan, and the Comprehensive Plan.

**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 other projects.

**Catchment:** An area served by a hospital or social service agency.

**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 biennial community survey results, or developed by agencies based on their mission and goals.

**Community Partner:** A non-profit 501(c)3 organization that provides specific services and programs to the residents of Prince William County. Grant funding is directed through the Strategic and Annual Competitive Community Partners Program.

**Component Unit:** An element of the Annual Comprehensive Financial Report (ACFR) 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 ACFR.

**Comprehensive Plan:** State mandated plan that guides the 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.

**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 & Domestic Relations Court.

**Contingency:** Contingency 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.

**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, federal funding, and private sector grants.

**Cost Recovery:** A cost recovery budget is used when a particular group of expenditures (largely personnel) is charged back to user agencies or to capital projects. When a cost recovery budget is set up, a negative expenditure budget amount is established equal to the positive expenditure budget amount, resulting in a net expenditure budget of zero.

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

# Glossary

**Crisis Receiving Center:** A County facility that provides treatment services for those experiencing mental health and substance use crises.

**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.

**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.

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

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

**Electronic Monitoring:** A system that uses technology and staff supervision to detain persons in their homes 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, 401(a) money purchase plan, 457 deferred compensation plan, supplemental police and fire retirement plan, group life insurance, optional life insurance, long-term care insurance, employee assistance program, short and long-term disability, holiday leave, sick, personal, and annual leave, 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.

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

**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. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments.

**Family Access to Medical Insurance Security:** The state's health insurance program for uninsured and underinsured citizens.

**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.

**Fill Rate:** The percentage of resource requests the library is able to fulfill to satisfy patron information needs.

**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.

**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.

**Full-Time Equivalent (FTE):** A unit identifying the workload of an employee which is calculated by taking an employee's scheduled hours divided by the employer's hours for a full-time workweek. An FTE of 1.00 is equivalent to a full-time employee.

**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.

# Glossary

**Fund Balance Components:** The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Non-spendable 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 Fund:** Fund 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 is 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 entity to another entity, or a foundation to a non-profit organization intended to support a specified function such as health care, housing, street repair, or construction. Governmental units, foundations, nonprofit organizations, and individuals can all award grants and/or be awarded grants.

**Homeless Prevention Center:** A County owned homeless shelter.

**Host Agency:** A department or agency that manages the relationship between a community organization and the County to include proposed donation levels and budget, performance measures, and financial reporting; also, a department that supports, through internal services, any of the business application activities in the Department of Information Technology. Imposed by law through constitutional provisions or enabling legislation.

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

**Internal Service Funds:** Funds 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.

**Interstate Highway 66:** Runs across the western end of the County.

**Interstate Highway 95:** Runs across the eastern end of the County.

**Invitation for Bid (IFB):** A formal invitation document that is released to the public requesting bids for defined goods and services needed by a public body, to be provided in accordance with provisions defined in the IFB. This method of procurement is used when the requirements can be clearly defined, negotiations are not necessary, price is the major determining factor for award selection, and where required by law. An award is made to the responsible bidder submitting the lowest responsive bid.

**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 level.

**Line of Duty Act (LODA):** The Virginia Retirement System LODA 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.

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

**Mandate:** A state or federal action that places a requirement on local governments.

**Memorandum of Understanding:** A written agreement between the County and a 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.

# Glossary

**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.

**Municipal Separate Storm Sewer System (MS4) Permit:** Discharges from MS4 are regulated under the Virginia Stormwater Management Act, the Virginia Stormwater Management Program Permit regulations, and the Clean Water Act as point source discharges. Stormwater discharges from Phase I (large and medium) MS4 are authorized under individual permits. Under these permits, the MS4 owner/operator must implement a collective series of programs to reduce the discharge of pollutants from the given storm sewer system to the maximum extent practicable in a manner that protects the water quality of nearby streams, rivers, wetlands, and bays.

**Non-Departmental:** Budgeted funds not directly associated with, or controlled by, a specific County department.

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

**Northern Virginia Transportation Authority (NVTA):** The NVTA is a regional governmental entity established to plan, prioritize, and fund regional transportation programs. The NVTA covers Arlington, Fairfax, Loudoun, and Prince William counties and the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park.

**Northern Virginia Transportation Commission (NVTC):** A multi-jurisdictional agency representing Arlington, Fairfax, and Loudoun Counties and the Cities of Alexandria, Fairfax, and Falls Church. NVTC provides a policy forum and allocates up to \$200 million in state, regional, and federal transit assistance each year among its member jurisdictions. NVTC also appoints one principal and two alternate members to the Board of Directors of The Washington Metropolitan Area Transit Authority.

**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.

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

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

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

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

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

**Paratransit:** Transit service provided by public transit agencies to people with disabilities who cannot use fixed route bus service because of a disability. In general, the American with Disabilities Act requires complementary paratransit service must be provided within  $\frac{3}{4}$  of a mile of a bus route, at the same hours and days as fixed route service, for no more than twice the regular fixed route fare.

**Performance Audit:** An independent review of a program, activity, function, operation, management system, or procedure of a government to assess whether the government is achieving economy, efficiency, and effectiveness in the employment of available resources. The examination is objective and systematic, generally using structured and professionally adopted methodologies.

**Performance Measures:** Quantitative characterization of an agency's success in achieving its stated mission.

**Personal Property:** An item of property other than real estate to include personal effects, moveable property, goods, and chattel.

**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.

**Potomac and Rappahannock Transportation Commission (PRTC):** A multi-jurisdictional agency representing Prince William, Stafford, and Spotsylvania Counties and the Cities of Manassas, Manassas Park, and Fredericksburg. PRTC provides commuter bus services (OmniRide Express) and local bus services in Prince William County and the Cities of Manassas and Manassas Park (OmniRide Local).

# Glossary

**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.

**Proffers:** Contributions of land, capital improvements, and funding collected 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 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.

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

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

**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.

**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.

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

- Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments.
- 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.

**Risk Management:** The practice of identifying potential risks in advance, analyzing them, and taking precautionary steps to reduce and/or curb the risk, and in turn reduce the County's exposure to financial loss.

**Seat Management:** Personal computer support services including customer service assistance, desktop and laptop desk side services, 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.

**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 or provided, including customer satisfaction.

**Special Revenue Funds:** Funds 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 & Community Development.

**Statute:** A law enacted by a legislative body.

**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, and measurable community outcomes which indicate success in accomplishing these goals.

**Sworn FTE:** Personnel duly authorized under statute as a law enforcement individual who has taken an oath to support and enforce the U.S. Constitution, state laws, and the laws of the agency's jurisdiction.

# Glossary

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

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

**Technology Improvement Plan:** That portion of the Capital Improvement Program that is dedicated to the upgrade, replacement, or addition of technology systems that support various programs and activities throughout County agencies. Project examples include, but are not limited to, upgrades to email, replacement of critical information technology infrastructure, and disaster recovery.

**Temporary Assistance to Needy Families:** A federal and state public assistance program.

**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:** Funds 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.

**Unassigned Fund Balance:** The total fund balance in the general fund in excess of non-spendable, restricted, committed, and assigned fund balance.

**Uniform FTE:** As it relates to public safety, a uniformed official responsible for the supervision, safety, and security of people and property.

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

**Virginia Railway Express (VRE):** A transportation partnership of the Northern Virginia and Potomac and Rappahannock Transportation Commissions, the Counties of Fairfax, Prince William, Stafford, Spotsylvania, and 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.

# Abbreviations

<b>AAA:</b> Triple A Bond rating, the highest possible rating	<b>CES:</b> Coordinated Entry System
<b>AAALL:</b> American Association of Law Libraries	<b>CFH:</b> Creating Foundations for Hope
<b>AAOD:</b> Agritourism and Arts Overlay District	<b>CHDO:</b> Community Housing Development Organization
<b>ACTS:</b> Action in the Community Through Service	<b>CHE:</b> Call Handling Equipment
<b>ADA:</b> Americans with Disabilities Act 1990	<b>CHP:</b> Concealed Handgun Permit
<b>ADC:</b> Adult Detention Center	<b>CHS:</b> Clinical Homeless Services
<b>Admin:</b> Administrative	<b>CID:</b> Communications & Infrastructure Division
<b>ADP:</b> Average Daily Population	<b>CIP:</b> Capital Improvement Program
<b>AED:</b> Automatic External Defibrillator	<b>CJS:</b> Criminal Justice Services
<b>AFIS:</b> Automated Fingerprint Identification System	<b>CMAQ:</b> Congestion Mitigation and Air Quality
<b>AI:</b> Artificial Intelligence	<b>CMP:</b> Cyclical Maintenance Plan
<b>ALS:</b> Advanced Life Support	<b>CoC:</b> Continuum of Care
<b>APS:</b> Adult Protective Services	<b>COG:</b> Council of Governments
<b>ARPA:</b> American Rescue Plan Act	<b>CORP:</b> Comprehensive Outpatient Recovery Program
<b>ARRA:</b> American Recovery and Reinvestment Act	<b>COVID-19:</b> Coronavirus Disease 2019
<b>B&amp;A:</b> Budget and Appropriate	<b>CP&amp;D:</b> Community Preservation & Development
<b>B&amp;G:</b> Buildings and Grounds	<b>CPA:</b> Comprehensive Plan Amendment
<b>B&amp;GC:</b> Boys & Girls Club	<b>CPI:</b> Consumer Price Index
<b>BAB:</b> Build America Bonds	<b>CPMT:</b> Community Policy and Management Team
<b>BAC:</b> Board Audit Committee	<b>CPS:</b> Child Protective Services
<b>BCE:</b> Building Code Enforcement	<b>CRC:</b> Crisis Receiving Center
<b>BECC:</b> Benefits, Employment & Child Care	<b>CRRSAA:</b> Coronavirus Response and Relief Supplemental Appropriations Act
<b>BEST Lawn:</b> Building Environmentally Sustainable Turf Lawn	<b>CSA:</b> Children's Services Act
<b>BLS:</b> Basic Life Support	<b>CSB:</b> Community Services Board
<b>Board:</b> Board of County Supervisors	<b>CSS:</b> Customer Support & Service
<b>BOCS:</b> Board of County Supervisors	<b>CWAO:</b> Commonwealth's Attorney's Office
<b>BPOL Tax:</b> Business Professional and Occupational License Tax	<b>CXO:</b> County Executive
<b>BRAVO:</b> Behavioral Health Redesign for Access, Value and Outcomes	<b>CY:</b> Calendar Year
<b>BTS:</b> Business Technology Services	<b>DART:</b> Days Away Restricted or Transferred
<b>BWC:</b> Body-Worn Camera	<b>DBHDS:</b> Department of Behavioral Health and Developmental Services
<b>CAD:</b> Computer Assisted Dispatch or Computer-Aided Design system (cannot be both simultaneously)	<b>DBM:</b> Decision Band Method
<b>CALEA:</b> Commission on Accreditation for Law Enforcement Agencies	<b>DCSM:</b> Design and Construction Standards Manual
<b>CARES Act:</b> Coronavirus Aid, Relief, and Economic Security Act	<b>DD:</b> Development Disability
<b>CBHP:</b> Clinical Behavioral Health Program	<b>DDS:</b> Department of Development Services
<b>CCJB:</b> Community Criminal Justice Board	<b>DEDT:</b> Department of Economic Development & Tourism
<b>CDA:</b> Community Development Authorities	<b>DEQ:</b> Department of Environmental Quality
<b>CDBG:</b> Community Development Block Grant	<b>DFR:</b> Department of Fire & Rescue
	<b>DJJ:</b> Department of Juvenile Justice
	<b>DMAS:</b> Department of Medical Assistance Services

# Abbreviations

<b>DMV:</b> Department of Motor Vehicles	<b>FRS:</b> Fire and Rescue System
<b>DoIT:</b> Department of Information Technology	<b>FSS:</b> Family Self-Sufficiency
<b>DOJ:</b> Department of Justice	<b>FTE:</b> Full-Time Equivalent
<b>DORM:</b> Drug Offender Rehabilitation Module	<b>FY:</b> Fiscal Year
<b>DORS:</b> Drug Offender Recovery Services	<b>GAAP:</b> Generally Accepted Accounting Principles
<b>DOT:</b> Department of Transportation	<b> GASB:</b> Government Accounting Standards Board
<b>DPR:</b> Department of Parks & Recreation	<b>GDC:</b> General District Court
<b>DPSC:</b> Department of Public Safety Communications	<b>GED:</b> General Equivalency Diploma
<b>DSS:</b> Department of Social Services	<b>GFOA:</b> Government Finance Officers Association
<b>DTCC:</b> Department of Transportation & Capital Construction	<b>GIS:</b> Geographic Information System
<b>DV:</b> Domestic Violence	<b>GPS:</b> Global Positioning System
<b>E3:</b> Exemplary Environmental Enterprise	<b>GRIT:</b> Gang Response Intervention Team
<b>E-911:</b> Emergency 911	<b>GSHF:</b> Good Shepherd Housing Foundation
<b>EAD:</b> Early Assistance Desk	<b>GTS:</b> Geospatial Technology Services
<b>EBDM:</b> Evidence-Based Decision Making	<b>H&amp;CB:</b> Home & Community Based
<b>EBP:</b> Evidence-Based Practice	<b>HAP:</b> Homeownership Assistance Program
<b>EBT:</b> Electronic Benefits Transfer	<b>HAZMAT:</b> Hazardous Materials
<b>EDA:</b> Economic Development Alliance	<b>HCE:</b> Housing Counseling and Education
<b>EDMS:</b> Electronic Document Management System	<b>HCM:</b> Human Capital Management
<b>EEO:</b> Equal Employment Opportunity	<b>HCVP:</b> Housing Choice Voucher Program
<b>EEOC:</b> Equal Employment Opportunity Commission	<b>HIDTA:</b> High Intensity Drug Trafficking Area
<b>EHV:</b> Emergency Housing Voucher	<b>HIPAA:</b> Health Insurance Portability and Accountability Act
<b>EM:</b> Electronic Monitoring	<b>HMIS:</b> Homeless Management Information System
<b>EMS:</b> Emergency Medical Services	<b>HNC:</b> Homeless Navigation Center
<b>ENR:</b> Environmental and Natural Resources	<b>HOA:</b> Homeowners Association
<b>ERP:</b> Enterprise Resource Program	<b>HOC2:</b> Home Occupation Certificate – Family Day Home (Child Care)
<b>ES:</b> Emergency Services	<b>HOV:</b> High Occupancy Vehicle
<b>ESG:</b> Emergency Shelter Grant	<b>HPAC:</b> Hylton Performing Arts Center
<b>ESOL:</b> English for Speakers of Other Languages	<b>HPC:</b> Homeless Prevention Center
<b>F&amp;R:</b> Fire and Rescue	<b>HPDF:</b> Housing Preservation and Development Fund
<b>FAFC:</b> Freedom Aquatic and Fitness Center	<b>HRC:</b> Human Rights Commission
<b>FAPT:</b> Family Assessment and Planning Team	<b>HRIS:</b> Human Resources Information System
<b>FARM:</b> Food and Agriculture Regional Members	<b>HUD:</b> Department of Housing and Urban Development
<b>FAS:</b> Ferlazzo Adult Shelter	<b>HVAC:</b> Heating, Ventilation and Air Conditioning
<b>FCC:</b> Federal Communications Commission	<b>ICMA:</b> International City/County Management Association
<b>FCM:</b> Facilities Construction Management	<b>ICT:</b> Intensive Community Treatment
<b>FFM:</b> Facilities & Fleet Management	<b>ID:</b> Intellectual Disability
<b>FICA:</b> Federal Insurance Contributions Act	<b>IDA:</b> Industrial Development Authority
<b>FOIA:</b> Freedom of Information Act	<b>IEC:</b> Independence Empowerment Center
<b>FRA:</b> Fire and Rescue Association	<b>IEP:</b> Individualized Educational Plan
<b>FRC:</b> Finance Reporting & Control	

# Abbreviations

<b>IFB:</b> Invitation for Bid	<b>NOVA:</b> Northern Virginia
<b>IFSP:</b> Individualized Family Service Plan	<b>NR:</b> Not Reported
<b>I-Net:</b> Institutional Network	<b>NVCC:</b> Northern Virginia Community College
<b>IPE:</b> Intervention, Prevention and Education	<b>NVERS:</b> Northern Virginia Emergency Response System
<b>ISF:</b> Internal Service Fund	<b>NVFS:</b> Northern Virginia Family Service
<b>IT:</b> Information Technology	<b>NVRC:</b> Northern Virginia Regional Commission
<b>IVR:</b> Interactive Voice Response	<b>NVTA:</b> Northern Virginia Transportation Authority
<b>JCSU:</b> Juvenile Court Service Unit	<b>NVTC:</b> Northern Virginia Transportation Commission
<b>JDC:</b> Juvenile Detention Center	<b>OEM:</b> Office of Executive Management
<b>JDRC:</b> Juvenile & Domestic Relations Court	<b>OHCD:</b> Office of Housing & Community Development
<b>JSC:</b> Juvenile Services Campus	<b>OMB:</b> Office of Management & Budget
<b>KPWB:</b> Keep Prince William Beautiful	<b>OPEB:</b> Other Post-Employment Benefits
<b>LAN:</b> Local Area Network	<b>OSHA:</b> Occupational Safety and Health Administration
<b>LCI:</b> Local Composite Index	<b>OWL:</b> Occoquan-Woodbridge-Lorton (Volunteer Fire Department)
<b>LEOS:</b> Law Enforcement Officers' Supplement	<b>OZ:</b> Opportunity Zone
<b>LODA:</b> Line of Duty Act	<b>PA:</b> Public Assistance
<b>LOSAP:</b> Length of Service Award Program	<b>PAF:</b> Personnel Action Form
<b>LPGA:</b> Ladies Professional Golf Association	<b>PATH:</b> Projects for Assistance in Transitioning the Homeless
<b>LSNV:</b> Legal Services of Northern Virginia	<b>PCE:</b> Property Code Enforcement
<b>LTC:</b> Long-Term Care	<b>PCN:</b> Position Control Number
<b>LVA-PW:</b> Literacy Volunteers of America – Prince William, Inc.	<b>PCP:</b> Position Classification Plan
<b>MAGIC:</b> Management and Government Information Center	<b>PHNST:</b> Potomac Heritage National Scenic Trail
<b>MAO:</b> Maintenance and Operation	<b>PM:</b> Project Managers
<b>MAT:</b> Medication Assisted Treatment	<b>PMAH:</b> Project Mend-A-House
<b>MCBQ:</b> Marine Corps Base Quantico	<b>PMO:</b> Portfolio Management Office
<b>MDC:</b> Mobile Data Computer	<b>PPTRA:</b> Personal Property Tax Relief Act
<b>MDT:</b> Mobile Data Terminal	<b>Prop:</b> Property
<b>MH:</b> Mental Health	<b>PRTC:</b> Potomac and Rappahannock Transportation Commission
<b>MHz:</b> Megahertz	<b>PSCC:</b> Public Safety Communications Center
<b>MIS:</b> Management Information System	<b>PSFM:</b> Principles of Sound Financial Management
<b>MOU:</b> Memorandum of Understanding	<b>PSSF:</b> Promoting Safe and Stable Families
<b>MS4:</b> Municipal Separate Storm Sewer System	<b>PSTC:</b> Public Safety Training Center
<b>NA:</b> Not Available	<b>PWC:</b> Prince William County
<b>NACO:</b> National Association of Counties	<b>PWCFRS:</b> Prince William County Fire & Rescue System
<b>NADA:</b> National Automobile Dealers Association	<b>PWCS:</b> Prince William County Schools
<b>NCIC:</b> National Crime Information Center	<b>PWHD:</b> Prince William Health District
<b>NCR:</b> National Capital Region	<b>PWPL:</b> Prince William Public Library
<b>NENA:</b> National Emergency Number Association	<b>PWSI:</b> Prince William Soccer, Inc.
<b>NFPA:</b> National Fire Protection Association	<b>PWSIG:</b> Prince William Self-Insurance Group
<b>NG911:</b> Next Generation 911	

# Abbreviations

<b>QC:</b> Quality Control	<b>VACO:</b> Virginia Association of Counties
<b>QSCB:</b> Qualified School Construction Bonds	<b>VCE:</b> Virginia Cooperative Extension
<b>RELIC:</b> Ruth E. Lloyd Information Center	<b>VCIN:</b> Virginia Criminal Information Network
<b>REZ:</b> Rezoning	<b>VDH:</b> Virginia Department of Health
<b>RFP:</b> Request for Proposal	<b>VDOT:</b> Virginia Department of Transportation
<b>ROI:</b> Return on Investment	<b>VFD:</b> Volunteer Fire Department
<b>SA:</b> Substance Abuse	<b>VIEW:</b> Virginia Initiative for Employment not Welfare
<b>SACC:</b> School Age Child Care	<b>VLEPSC:</b> Virginia Law Enforcement Professional Standards Commission
<b>SAFMR:</b> Small Area Fair Market Rent	<b>VOIP:</b> Voice Over Internet Protocol
<b>SASE:</b> Secure Access Service Edge	<b>VPRAI:</b> Virginia Pre-trial Risk Assessment Instrument
<b>SAVAS:</b> Sexual Assault Victims Advocacy Service	<b>VPWA:</b> Virginia Public School Authority
<b>SBD:</b> Small Business Development	<b>VPW:</b> Volunteer Prince William
<b>SCBA:</b> Self-Contained Breathing Apparatus	<b>VRE:</b> Virginia Railway Express
<b>SED:</b> Seriously Emotionally Disturbed	<b>VRS:</b> Virginia Retirement System
<b>SERVE:</b> Securing Emergency Resources through Volunteer Efforts	<b>VSMP:</b> Virginia Stormwater Management Program
<b>SF:</b> Square Feet	<b>WAN:</b> Wide Area Network
<b>SMI:</b> Seriously Mentally Ill	<b>WFGA:</b> When Families Get Angry
<b>SNAP:</b> Supplemental Nutrition Assistance Program	<b>WIC:</b> Women, Infants, and Children
<b>SRAP:</b> State Rental Assistance Program	<b>WMATA:</b> Washington Metropolitan Area Transit Authority
<b>SRO:</b> School Resource Officer	<b>YAS:</b> Young Adult Services
<b>STD:</b> Sexually Transmitted Disease	<b>ZA:</b> Zoning Administration
<b>STEP:</b> Systematic Training for Effective Parenting	<b>ZTA:</b> Zoning Text Amendment
<b>STEP-VA:</b> System Transformation Excellence and Performance	
<b>STI:</b> Sexually Transmitted Infection	
<b>SUP:</b> Special Use Permit	
<b>SWM:</b> Stormwater Management	
<b>TANF:</b> Temporary Assistance to Needy Families	
<b>TB:</b> Tuberculosis	
<b>TBD:</b> To Be Determined	
<b>TBRA:</b> Tenant-Based Rental Assistance	
<b>TIP:</b> Technology Improvement Plan	
<b>TMDL:</b> Total Maximum Daily Load	
<b>TSII:</b> Transportation Safety Intersection Improvement	
<b>TOT:</b> Transient Occupancy Tax	
<b>TRIP:</b> Transportation and Roadway Improvement Program	
<b>UOSA:</b> Upper Occoquan Service Authority	
<b>USDA:</b> United States Department of Agriculture	
<b>USPS:</b> United States Postal Service	
<b>VaCMS:</b> Virginia Case Management System	



**PRINCE  
WILLIAM  
COUNTY**

**Office of Management & Budget**

1 County Complex Court, Prince William, VA 22192

[www.pwcva.gov/budget](http://www.pwcva.gov/budget)