

**457 Plan:** Deferred Compensation Plan offered to City employees for retirement purposes.

**Account:** Basic component of a formal accounting system. Individual record of increases and decreases in a specific asset, liability, revenue, expenditure, or expense.

**Accounting Basis:** Timing of recognition for financial reporting purposes. The basis of accounting determines when revenues, expenses, expenditures, assets, and liabilities are recognized/recorded. Cash basis, accrual basis, and modified accrual basis are three accounting methods used by local governments.

**Accrual Basis of Accounting:** Revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. The enterprise and internal service funds use the accrual basis of accounting for external reporting purposes.

**Activity:** Specific and distinguishable service performed by one or more department/divisions of the City to accomplish a function for which the government is responsible (e.g. police is an activity within the public safety function).

**Ad Valorem:** In proportion to the value. Basis of property taxes, both real and personal, imposed by the City.

**Adopted Budget:** Version of the operating budget approved by the City Council through a formal process.

**Agency Funds:** Funds to account for resources held by a government in a custodial capacity.

**Amended Budget:** Version of the operating budget amended by resolutions and budget transfers following its adoption by the City Council.

**Appraisal:** Estimate of how much money something is worth.

**Appropriation:** Authorization of the City Council to incur obligations for specific purposes. Appropriations are limited to amount, purpose, and time. All appropriations of the City Council lapse at June 30<sup>th</sup> as provided in the Code of Virginia.

**Approved Budget:** See Adopted Budget.

**Assess:** Place a value on property for tax purposes.

**Assessed Value (or Assessment):** Dollar value placed upon real estate and personal property by the Commissioner of the Revenue as the basis for levying taxes. Real property is required to be assessed at full market value. Varying methodologies are used for assessment of defined classes of personal property to ensure uniformity and approximate fair market value.

**Assessment Ratio:** The ratio of the assessed value of a taxed item to the market value of that item. In the City, real estate is assessed at 100 percent of market value as of January 1<sup>st</sup> each year.

**Assets:** Resources owned by the City that have monetary value.

**Audit:** Examination of records or financial accounts to check their accuracy and validity.

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

**Bad Debt Expense:** Incurred when the buyer of a good or service fails to pay for the item. Used primarily by enterprise funds.

**Balanced Budget:** Within a fund, total amount of revenues, including transfers from other funds and the use of fund balance equals the total amount of expenditures, including transfers to other funds and contribution to fund balance.

**Benefits:** Job related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

**Benchmarking:** Ongoing search for best practices and processes that produce superior performance when adopted and implemented in an organization.

**Benchmarks:** Measurements used to gauge the City's efforts, both as a community and as an organizational entity, in accomplishing predefined and measurable desired outcomes that have been developed with participation from decision-makers, management, staff, and customers.

**Block Grant:** Awarded primarily to general-purpose governments. Block grants are distributed according to formulas established in the law and can be used for any locally determined activities that fall within the functional purpose of the grant.

**Bond Ratings:** Rate given to a government by a third-party agency to signify the government's capacity and willingness to repay its debt. In rating municipalities for the issuance of general obligation debt, credit rating agencies (Standard & Poor's, Moody's, Fitch) consider factors that are considered especially relevant to a government's "capacity and willingness" to repay its debt: (1) the local economic base including local employment, taxes, and demographics (for example, age, education, income level, and skills of the local population); (2) financial performance and flexibility including accounting and reporting methods, revenue and expenditure structure and patterns, annual operating and budgetary performance, financial leverage and equity position, budget and financial planning, and contingency financial obligations such as pension liability funding; (3) debt burden; and (4) administration including local autonomy and discretion regarding financial affairs, background and experience of key administrative officials, and frequency of elections. Bond ratings impact the interest rate and the cost of debt service in the operating budget.

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

**Bonds:** Type of security sold to finance capital improvement projects.

**Budget:** Financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services. The budget is the primary tool by which most of the financing, acquisition, spending, and service delivery activities of a government are planned and controlled.

**Budget Adoption:** Formal process through which a governing body approves a budget. The City adopts its budget via an ordinance following a public hearing.

**Budget Message:** General discussion of the budget presented in writing by the City Manager as a part of the budget document.

**Budget Ordinance:** Method used by the City to amend the budget if funds have not previously been budgeted and appropriated.

**Budget Resolution:** Method used by the City to move spending authority already budgeted and appropriated from one fund to another, from contingencies, or from budgetary fund balances.

**Budget Review Process:** Evaluation of a budget's content and purpose through a series of work sessions and a public hearing with citizen comment leading to the adoption of a budget by City Council.

**Budget Transfer:** Method used by the City to move spending authority already budgeted and appropriated between accounts, division, or departments.

**Budgetary Basis:** Method used to determine when revenues and expenditures are recognized for budgetary purposes. The City's budget is prepared using the modified accrual basis of accounting for all funds.

**Capital:** Expenses that result in the acquisition of or additions to capital asset including replacements and/or additions. This does not include outlays for the construction or acquisition of major capital facilities such as land or buildings (they are included in Capital Project Funds).

**Capital Asset:** See Fixed Asset.

**Capital Outlay:** See Capital.

**Capital Project:** Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. In order to be a capital project, a project must have a cost greater than \$100,000 and a useful life of more than 10 years. If a project does not meet the criteria, it is considered to be a maintenance capital project.

**Capital Projects Funds:** Funds, defined by the State Auditor of Public Accounts, which account for the acquisition and/or construction of major capital facilities or capital improvements, including land and buildings. These funds can include maintenance and renovation of capital facilities.

**Cash Basis of Accounting:** Revenues are recorded when cash is received and expenditures are recorded when cash is disbursed.

**Categorical Grant:** Can only be used for a specific purpose and usually limited to narrowly defined projects or activities.

**Code of Virginia:** Laws of the Commonwealth of Virginia.

**Component Unit:** Legally separate organization for which the elected officials of the primary government are financially accountable. Manassas City Public Schools is a component unit of the City.

**Constitutional Officers:** Elected officials who head local offices as directed by the Constitution of Virginia. There are two constitutional officers in the City which are partially funded by the State - the Commissioner of Revenue and the City Treasurer. The City also shares the cost of three constitutional officers with Prince William County which are also partially funded by the State - the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff.

**Contingency:** Budgetary account for emergencies or unforeseen expenditures.

**Contract/COLA:** Increases to base budgets resulting from increases associated with contracts for services or cost of living.

**Customer:** Internal or external recipient of a product or service provided by the City.

**Debt:** Obligation or something owed to someone else.

**Debt Service:** Annual payment of principal and interest on the City's bonds.

**Debt Service Funds:** Funds to account for the payment of principal and interest on debt.

**Deferred Compensation Plan:** Compensation that is being earned but not received for retirement purposes. A process that defers the taxes on the compensation until it is actually received at a later date.

**Deficit:** Government spends more money than it takes in. Either the excess of an entity's or fund's liabilities over its assets or the excess of expenditures or expenses over revenues during a single budget year.

**Defined Benefit:** Employer sponsored retirement plan where employee benefits are sorted out based on a formula using factors such as salary history and duration of employment.

**Department:** Organizational unit of the City that has responsibility for an operation or a group of related operations within a functional area. Departments are typically comprised of one or more divisions.

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. A portion of the cost of a capital asset is charged as an expense during a particular period for financial reporting purposes in enterprise funds. This expense is not budgeted.

**Discretionary Grant:** See Categorical Grant.

**Division:** Organizational unit of the City that represents an operation or group of related operations with specific responsibilities.

**Division Objective:** A goal statement by a division for the coming fiscal year containing up to three goals which support the City Council's Strategic Goals.

**Effectiveness Measures:** "Doing the right things." A measure of performance used to determine whether a department or division is achieving its objectives and/or desired outcomes. Sometimes used to describe the relationship between inputs and outcomes.

**Efficiency Measures:** "Doing things right." A measure of performance that relates the goods and services provided by a department or division to the amount of resources used to provide them. Sometimes used to describe the relationship between inputs and outputs.

**Element (of expenditure):** Type of goods or services attained rather than the purpose for which the good or service was attained (e.g. personal services, purchased services, supplies).

**Efficiency:** See SEM.

**Encumbrance:** Obligation against budgeted funds in the form of a purchase order or contract.

**E-911 (Enhanced 911):** Community citizen emergency communication system operated by the Communications Division of the Police Department.

**Enterprise Funds:** Funds to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be recovered primarily through user charges.

**Equalization:** Annual reassessment of real estate to ensure that assessments accurately reflect current market values.

**Equalization Revenue:** Annual increase or decrease in revenue resulting from adjustments to the assessments of existing property in the City.

**Expenditure:** Cost of goods or services as recorded on a modified accrual basis of accounting.

**Expenditure Category:** Expenses are categorized by the following:

1. Salaries/Benefits
2. Purchased Services
3. Internal Services
4. Other Charges
5. Supplies
6. Capital
7. Debt/Other Uses
8. Transfers/Contingencies

**Expense:** Cost of goods or services as recorded on an accrual basis of accounting.

**External Customer:** Citizens, neighborhoods, community organizations, businesses, or other public entities that receive products or services provided by a City department.

**Feasibility:** Degree to which something can be achieved.

**Fiduciary Funds:** Funds used when a governmental unit acts in a trustee or agent capacity. **Financial Policy:** City's policy with respect to taxes, spending, and debt management as related to the provision of City services, programs, and capital investment.

**Fixed Asset:** Assets used in the operations of the City which have a value greater than or equal to \$5,000 and a useful life of greater than one year (e.g., land, buildings, vehicles, machinery, easements, roads, etc.).

**Footsteps2Brilliance:** An early learning solution that helps all children become proficient readers by third grade.

**Fringe Benefits:** Employee benefits, in addition to salary, which may be paid in full or in part by the City or sponsored for employee participation at their individual expense. Some benefits such as Social Security and Medicare, unemployment insurance, and workers compensation are required by law. Other benefits such as health, dental, life insurance, retirement with the Virginia Retirement System, and tuition reimbursement are not mandated by law, but are offered to employees by the City.

**Function:** Group of related activities aimed at accomplishing a major service or regulatory program for which the City is responsible (e.g. police, fire, and rescue are all activities of the public safety function).

**Fund:** Independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balance/net assets, revenues, and expenditures/expenses.

**Fund Balance:** Governmental fund assets less its liabilities. In the context of the City's budget discussions, fund balance generally refers to the undesignated General Fund Balance which is the accumulated total of all prior years' actual General Fund revenues in excess of expenditures (surplus) that has not been appropriated by City Council and that has not been designated or reserved for other uses. Maintaining a prudent level of undesignated General Fund Balance is critical to ensuring that the City is able to cope with financial emergencies and fluctuations in revenue cycles. General Fund Balance also provides working capital during temporary periods when expenditures exceed revenues.

**Fund Classification:** One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

**Fund Type:** One of eleven classifications into which all individual funds can be categorized:

Governmental

1. General Fund
2. Special Revenue Funds
3. Debt Service Funds
4. Capital Projects Funds
5. Permanent Funds

Proprietary

6. Enterprise Funds
7. Internal Service Funds

Fiduciary

8. Pension Trust Funds
9. Investment Trust Funds
10. Private-Purpose Trust Funds
11. Agency Funds

**Gateway Business Park:** Commercial and industrial business park developed by the City located on the west side of City limits along State Route 28 near Manassas Regional Airport.

**General Fund:** Accounts for all financial transactions not required to be accounted for in any other fund. The General Fund accounts for the normal recurring activities of the City departments such as public safety, public works, and other general government departments. These activities are funded by revenue sources such as general property taxes, other local taxes, permits, fees and licenses, fines and forfeitures, charges for services, and aid from the Commonwealth and Federal Government.

**General Obligation Debt:** Full faith and credit of the City, through its taxing authority, guarantees the principal and interest payments on debt.

**Goal:** Long-range desirable development attained by time phased objectives and designed to carry out a strategy.

**Governmental Funds:** Funds to account for operations other than those in the profit and loss funds.

**Grant:** Cash award given by a government to a public agency in a lower level of government or special recipient for a specified purpose.

**Inflation:** Rise in the general level of prices over time.

**Input:** See SEM.

**Insurance:** Contract to pay a premium in return for which the insurer will pay compensation in certain eventualities (e.g., fire, theft, motor accident).

**Internal Customer:** City departments that receive products or services provided by another City department.

**Internal Services:** Charges from an Internal Service Fund to other functions/activities/elements of the local government for the use of intragovernmental services. Internal Services are defined as Information Technology, Building Maintenance, and Vehicle Maintenance.

**Investment Trust Funds:** Funds to produce income through investments.

**Labor Vacancy Rate:** A negative expenditure budgeted to account for anticipated vacancies. Beginning in FY 2017, the City will no longer budget a labor vacancy rate but rather will fund 100% of authorized positions.

**Legal Debt Margin:** Excess of the amount of debt legally authorized over the amount of debt outstanding. Code of Virginia 15.2-2634 defines the amount of debt the City is legally authorized to issue; "No municipality may issue any bonds or other interest-bearing obligations which, including existing indebtedness, at any time exceeds ten percent of the assessed valuation of real estate in the municipality subject to taxation, as shown by the last preceding assessment for taxes."

**Levy:** Impose or collect.

**Liability:** Obligations resulting from past transactions that require the City to pay money or provide services.

**Liability Insurance:** Protection against risk of financial loss due to a civil wrong that results in property damage or bodily injury.

**License and Permit Fees:** Fees paid by citizens or businesses in exchange for legal permission to engage in specific activities (e.g. building permits, swimming pool licenses).

**Line Item:** Budgetary account representing a specific object of expenditure commonly referred to as the budget detail.

**Local Option Sales Tax:** Additional sales tax applied to the purchase of goods within the City limits for use by the City.

**Maintenance:** Keeping capital assets in good repair to achieve optimal life (e.g. preventative measures, normal periodic repairs, replacement of parts or structural components).

**Major Fund:** A fund that meets both of the following criteria:

(A) 10% Threshold – total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the fund are  $\geq$  10% of the corresponding elemental (revenue, expenditure, etc.) for *all* funds that are considered governmental or enterprise funds; and

(B) 5% Threshold – the same element that met the 10% threshold is at least 5% of the corresponding element total for all governmental and enterprise funds combined.

Note that the General Fund is always a major fund. Major fund reporting requirements do not apply to internal service funds. If a government believes a fund is important, it may present a fund in a separate column even though the major fund criteria are not met. The criteria above are a *minimum* threshold only. Other financing sources/uses and extraordinary items should be excluded from the calculation.

**Market Value:** Amount expected from open market sale.

**Meals Tax:** Tax applied to the purchase of prepared meals within City limits in addition to the Sales Tax.

**Measure:** Size or extent of something.

**Mission:** Succinct description of the scope and purpose of a City department.

**Modified Accrual Basis of Accounting:** Revenues are recorded when measurable and available and expenditures are generally recorded when the related liability is incurred. However, expenditures for debt service, compensated absences, and claims and judgments are recorded when payment is due. The modified accrual basis of accounting is used for external reporting of the governmental funds. The City's budget is prepared using the modified accrual basis of accounting for all funds.

**Net Assets:** Assets less liabilities for funds or financial statements prepared using the accrual basis of accounting.

**Network Infrastructure:** Physical hardware used to interconnect computers and users including the transmission media (e.g. telephone lines, cable television lines, satellites, antennas), devices that control transmission paths (e.g. routers, aggregators, repeaters), and software used to send, receive, and manage the signals that are transmitted.

**Object (of expenditure):** See Element.

**Objective:** Describes something attached to a goal to be accomplished in specific well-defined and measurable terms and is achievable within a specific timeframe.

**Operating Budget:** See Budget.

**Ordinance:** Formal legislative enactment by the City Council that has the full force and effect of law within the boundaries of the City.

**Other Charges:** Expenditures for utilities; leases and rentals; property insurance; postal services; travel; and payments to individuals for public assistance payments.

**Output:** See SEM.

**Outcome:** See SEM.

**Part-Time Position:** Position regularly scheduled for no more than 30 hours per week.

**Pension Trust Funds:** Funds used to hold pension benefits for employees.

**Performance Benchmarks:** Benchmarks that focus on how entities compare with each other in terms of products and services.

**Permanent Funds:** Funds to account for resources that are restricted in that only earnings may be used.

**Personal Property:** Classes of property, as defined by the Code of Virginia, which the City may assess for the purpose of levying a tax.

**Personal Services:** Compensation for direct labor and fringe benefits of persons in the employment of the City.

**Position:** Post of employment or job.

**Prior Year Accomplishments:** Description of achievements made by a department in the course of the fiscal year previous to the budgeted fiscal year.

**Private Purpose Trust Funds:** Funds to account for trust arrangements with other entities.

**Process:** Measurable transformation of inputs into outputs.

**Process Benchmarks:** Benchmarks that focus on how similar enterprises compare with each other through the identification and measurement of the most effective operating practices of those enterprises that perform similar work processes to your own.

**Program:** Groups of activities, operations, or organizational units directed to attain specific purposes or objectives.

**Property Tax:** Tax based on the value of a house or other property.

**Proposed Budget:** Version of the operating budget formally submitted by the City Manager to the City Council for its consideration.

**Proprietary Funds:** Funds to account for operations similar to those in the private sector. This includes the enterprise funds and internal service funds. The focus is on determination of net income, financial position, and changes in financial position.

**Productivity:** Method of evaluation where a ratio between inputs and outputs is established and measured against a predetermined standard.

**Public Hearing:** Meeting in which the City Council receives input from the citizens.

**Purchased Services:** Services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description (they are included in Other Charges).

**Purchase Order:** Written authorization for a supplier to ship products at a specified price.

**Query:** Request for information.

**Ratio:** Proportional relationship.

**Real Property:** Real estate.

**Resources:** Factors of production or service in terms of information, people, materials, capital, facilities, and equipment.



**Revenue:** Yield from various sources of income such as taxes the City collects and receives into the treasury for public use.

**Revenue Enhancement:** Proposed increase in revenue due to increase in rate, establishment of a new revenue source, or other change to City policy.

**Salaries:** Salaries and wages paid to employees for full-time and part-time work, including overtime, shift differential and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.).

**Sales Tax:** Tax assessed on the sale of all goods.

**Service:** Ongoing sequence of specific tasks and activities that represent a continuous and distinct benefit provided to internal and external customers.

**Server:** Computer program that provides services to other computer programs in the same or other computers.

**Service Effort:** Identified means by which a City department or division provides services to the residents or community as a whole.

**Service Effort and Measure:** Quantifiable evaluation of the amount of a specific service effort such as:

**Efficiency** – Measure of workload for a given division

**Input** – Measure of resources utilized by a department or division to provide services

**Output** – Measure of actions taken by a division in fulfillment of its assigned tasks

**Outcome** – Measure of satisfaction to which a division fulfills its responsibilities and assigned tasks

**Service Quality:** Manner or technique by which an activity was undertaken and the achievement of a desirable end result (e.g. when filling a pothole there should be a service quality standard for how long that pothole should stay filled).

**Special Revenue Funds:** Funds to account for the proceeds of specific revenue resources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

**Special Taxing District:** Specific section of the City where additional taxes are levied to provide specific services.

**Strategic Benchmarks:** Targets that serve as a guide to address the short and long-term challenges of the community.

**Strategic Planning:** Continuous and systematic process whereby guiding members of the City make decisions about its future, develop the necessary procedures and operations to achieve the future, and determine how success will be measured.

**Success:** The attainment of a desired outcome.

**Success Factors:** All of the elements that contribute to the attainment of a desired outcome.

**SunGard/HTE:** Financial software based on AS/400 platform utilized by the City.

**Supplemental Request:** Proposed expenditure by a department that goes above current funding levels.

**Supplies:** Articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.

**Surplus:** Government takes in more than it spends. Either the excess of a fund's assets over its liabilities or the excess of revenues over expenditures or expenses during a single budget year.

**Tax Base:** All forms of wealth under the City's jurisdiction that are taxable.

**Transfer:** Movement of money between Funds.

**Uniform Chart of Accounts:** Organization of account codes by the Commonwealth of Virginia mandated upon cities and counties to provide consistency with interpreting government fiscal data.

**Value:** Three types of value are: 1) worth of a product or service related to the use to which it can be applied; 2) reflection of the cost of a program, project, or service measured in terms of resources absorbed; and, 3) present worth of future benefits that accrue from a program, project, or service.

**Values:** Underlying beliefs and attitudes that help determine the behavior that individuals within an organization will display.

**Vision:** Objective that lies outside the range of planning. It describes an organization's most desirable future state and declares what the enterprise needs to care about most in order to reach that future state.

**Web-based:** Anywhere, any-time instruction delivered over the Internet or Intranet to use.

**Zoning:** Land use regulation.

- ABC (Alcoholic Beverage Commission):** State agency that oversees licensing of alcoholic beverage retailers.
- ADA (Americans with Disabilities Act):** Federal law that prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation.
- ADC (Adult Detention Center):** Incarceration facility for individuals arrested by the Police Departments of Manassas, Manassas Park, and Prince William County. The ADC is managed by Prince William County.
- AED (Automated External Defibrillator):** Device designed to restore heartbeat following sudden cardiac arrest.
- ALS (Advanced Life Support):** Level of emergency medical service that involves the application of IV's, advanced airway management, medication administration, and cardiopulmonary resuscitation.
- APS (Adult Protective Services):** Social service agency responsible for investigating abuse, neglect, and exploitation of adults who are elderly or have disabilities.
- ARB (Architectural Review Board):** Serves in an important role to ensure the preservation and protection of the City's historic districts.
- ASAI (Annual Service Availability Index):** Percentage of time that customers have electric power.
- BOE (Board of Equalization):** Responsible for increasing, decreasing, or affirming any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of the City of Manassas.
- BZA (Board of Zoning Appeals):** A quasi-judicial body charged with a specific mission as defined under Section 15.2-2309 of the Code of Virginia, 1950, as amended.
- CAFR (Comprehensive Annual Financial Report):** Financial report that contains, at a minimum, three sections: 1.) Introductory, 2.) Financial, and 3.) Statistical. The financial section provides information on each individual fund and component unit.
- CAD (Computer Aided Dispatch):** Emergency communication dispatch system operated by the Communications Division of the Police Department.
- CALEA (Commission on Accreditation for Law Enforcement Agencies):** A credentialing authority created in 1979 to improve the delivery of public safety services, primarily by: maintaining a body of standards covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence.
- CAMA (Computer Aided Mass Appraisal):** Computer program used by the Commissioner of the Revenue's Office to assist in the appraisal of real property.
- CCI:** Critical Condition Index (In terms of pavement ratings)
- CY (Calendar Year):** Year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>.
- C&I (Commercial & Industrial Tax):** A tax assessed on commercial and industrial properties as defined in House Bill 2313 for transportation purposes.
- CIP (Capital Improvement Program):** List of capital projects that are anticipated and scheduled over a five-year period. The CIP includes the planned funding sources as well as the expenditures.
- CMOM (Capacity, Management, Operation, and Maintenance):** Water treatment quality standards.
- COG (Council of Governments):** Metropolitan Washington Council of Governments is a regional organization of Washington area local governments.

**COLA (Cost of Living):** Increases to base budgets resulting from increases associated with contracts for services or cost of living.

**COPS (Community Oriented Policing Services):** Federal grant program benefiting local police departments.

**CPI (Consumer Price Index):** Measure used by the National Bureau of Labor Statistics to indicate the relative rate of inflation as compared to a base standard of 100 in the average of 1982-84 dollar values.

**CPS (Child Protective Services):** Social service agency is responsible for identifying, assessing, and providing services to children and families in an effort to protect children, preserve families, whenever possible, and prevent further maltreatment.

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

**CSB (Community Services Board):** Agency serving Manassas, Manassas Park, and Prince William County that provides treatment and prevention services pertaining to mental disabilities and substance abuse.

**CSS (Community Services Section):** Section of the City of Manassas Police Department who coordinates community service advisement.

**CVB (Convention and Visitors Bureau):** Prince William County / Manassas Convention and Visitors Bureau.

**DC (District of Columbia):** Capital of the United States Government.

**DCJS (Department of Criminal Justice Services):** State law enforcement agency.

**DCSM (Design Construction Standards Manual):** Consolidated guidelines for erection or renovation of buildings or other structures within the City.

**DEM (Department of Emergency Management):** State agency that oversees emergency services and provides funding for local operations.

**DEQ (Department of Environmental Quality):** State agency that oversees environmental protection services.

**DMV (Department of Motor Vehicles):** State agency that oversees motor vehicle transportation.

**DOJ (Department of Justice):** Federal criminal investigation and enforcement agency.

**DSB (Disability Services Board):** Committee comprised of representatives from Manassas and Manassas Park that responds to the needs of disabled residents.

**DSS (Department of Social Services):** State agency that oversees administration of social welfare programs.

**E-911 (Enhanced 911):** Community citizen emergency communication system operated by the Communications Division of the Police Department.

**ECS (Emergency Communications Specialist):** City E-911 system dispatcher.

**EMS (Emergency Medical Services):** Services including dispatch, response, rescue, life support, emergency transport and interfacility transport.

**EMT (Emergency Medical Technician):** Individual that provides emergency medical services (fire or rescue).

**EOC (Emergency Operations Center):** Command center for emergency services.

**EPA (Environmental Protection Agency):** Federal agency to protect the natural environment.

**ERP (Enterprise Resource Planning):** Business process management software that allows an organization to use a system of integrated applications to manage the business and automate many back-office functions related to technology, services and human resources.

**FAA (Federal Aviation Administration):** Federal agency charged with regulating aircraft, airports, and all other aspects of air travel.

**FC (Foster Care):** Program for children for whom which the Department of Family Services has been granted legal custody by the court. The first goal of foster care is to return the child to his/her guardians.

**FCC (Federal Communications Commission):** Federal agency charged with regulating interstate and international communications by radio, television, wire, satellite, and cable.

**FICA (Federal Insurance Contribution Act):** 12.4% of annual income up to a limit of \$106,800 per year must be paid into Social Security while 2.9% of annual income without a limit must be paid into Medicare. This contribution is split equally between employees and their employer.

**FOIA (Freedom of Information Act):** State law providing public access to various government records and information. City compliance is the responsibility of the City Clerk.

**FSS (Family Self-Sufficiency):** Program administered by social services promoting economic self-sufficiency.

**FTE (Full-Time Equivalent):** Amount of time a position has been budgeted to work in a year. A position that has been budgeted at 1 FTE is budgeted to work 2,080 hours per year. A position budgeted at .5 FTE is budgeted to work 1,040 hours per year (either 40 hours a week for six months or 20 hours a week for one year).

**FY (Fiscal Year):** A 12-month period to which the annual operating budget applies. The City's fiscal year is July 1<sup>st</sup> through June 30<sup>th</sup>.

**GAAP (Generally Accepted Accounting Principles):** Conventions, rules, and procedures that serves as the norm for the fair presentation of financial statements.

**GASB (Governmental Accounting Standards Board):** Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**GFOA (Government Finance Officers Association):** Association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local government.

**GIS (Geographic Information System):** Information technology used to view and analyze data from a geographic perspective. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give you a better understanding of how it all interrelates.

**GMBL (Greater Manassas Baseball League):**

**GMU (George Mason University):** State higher education institution providing 4-year and graduate degree programs serving much of the local region.

**GMVRS (Greater Manassas Volunteer Rescue Squad):** Organization of volunteers providing emergency rescue services.

**HAVA (Help America Vote Act):** Federal voter access legislation.

**HAZMAT (Hazardous Materials):** Items that pose environmental or health threats.

**HCVP (Housing Choice Voucher Program):** Benefit program that provides rent assistance to eligible families whose incomes fall beneath the poverty line. This program is also known as "Section 8".

**HOA (Homeowners Association):** Neighborhood-based organization of residents that agree to certain standards regarding the appearances and composition of their property within the neighborhood.

**HMI (Historic Manassas, Inc.):** A 501(c)(3) charitable, non-profit corporation funded by private donations and the City of Manassas promotes a positive image of Historic Downtown Manassas and works towards its revitalization.

**HUD (Housing and Urban Development):**

**I&I (Inflow and Infiltration):** Flow of storm drainage into the sewer collection system. A high I&I is not desirable because the storm drainage is sent to the sewer processing plant with the sewage and therefore drives up the cost of sewer treatment.

**ICAC (Internet Crimes Against Children):** Special investigative function within the Police Department.

**ICMA (International City Management Association):** Professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world.

**IS (Intensive Supervision):** Youth social service program.

**ISF (Internal Service Funds):** Funds to account for the financing of goods and services provided by one department to other departments of the same government on a cost reimbursement basis.

**IT (Information Technology):** The development, installation, and implementation of computer systems and applications.

**JDC (Juvenile Detention Center):** Facility where individuals classified as juveniles who are arrested, charged, or convicted of criminal activity are incarcerated. There are two facilities administered by Prince William County for the juveniles of the City of Manassas, the City of Manassas Park, and Prince William County.

**LAN (Local Area Network):** Internal computer network.

**LEAP (Local Energy Assistance Program):** Benefit program designed to subsidize the cost of electricity and natural gas for impoverished residents.

**MCPS (Manassas City Public Schools):** City's public K – 12 education system.

**MDB (Mobile Database):** Computer program comprised of data that can be accessed by queries.

**MDT (Mobile Data Terminal):** Cruiser-based laptop computer that links field police officers with dispatch information, reporting, and computerized background checks.

**MS-4 (Municipal Separate Storm Sewer System):** Permit for municipal separate storm sewer systems which requires the MS4 owner/operator to 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

**MSA (Metropolitan Statistical Area):** Computer program comprised of data that can be accessed by queries.

**MOU (Memorandum of Understanding):** An agreement between two or more parties.

**MPA (Masters of Public Administration Degree):** Government management-centered graduate degree program.

**MRF (Modification Rate Factor):** Workers compensation insurance safety performance indicator.

**MS (Microsoft Corporation):** Computer software provider.

**MVFC (Manassas Volunteer Fire Company):** Organization of volunteers providing emergency fire services.

**NCIC (National Crime Information Center):** Criminal database.

**NFPA (National Fire Prevention Association):** A global nonprofit organization devoted to eliminating death, injury, property and economic loss due to fire, electrical and related hazards.

**NVCC (Northern Virginia Community College):** State higher education institution providing 2-year programs that services much of the local region.

**NVRC (Northern Virginia Regional Commission):** Regional planning group comprised of local jurisdictions in Northern Virginia.

**NVTA (Northern Virginia Transportation Authority):** The authority encompassing the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas and Manassas Park whose mission is to prepare a regional transportation plan for Planning District Eight, to include, but not limited to transportation improvements of regional significance, and shall from time to time revise/amend the plan. <http://thenovaauthority.org/mission.html>

**O&M (Operating and Maintenance):** Ongoing department expenses and operations.

**OMP (Operational Medical Director):** A licensed physician holding endorsement as an EMS physician from the Office of EMS. Required for all EMS agencies per 12VAC5-31-590.

**PC (Personal Computer):** Individual computer workstation.

**PC (Planning Commission):** As it refers to community development, the Planning Commission serves in advisory capacity to the City Council as required by Section 15.2-2210 of the Code of Virginia. The Commission exists "...in order to promote the orderly development of such political subdivision and its environs." As part of the CIP process, the Planning Commission reviews the Department Recommended Five-Year CIP for conformance with the City's Comprehensive Plan.

**PD (Police Department):** The City's law enforcement agency.

**PIO (Public Information Officer):** Staff at the police department or other as designated who is responsible for disseminating information to the public.

**PMD (Planned Mixed District):** Zoning district that allows for and encourages mixed uses in various types, sizes, and densities of housing with an intermixing of supporting commercial/office development.

**PRTC (Potomac Rappahannock Transit Commission):** Joint venture with Prince William County, Stafford County, Manassas Park, Fredericksburg, and the City established to improve transportation systems composed of transit facilities, public highways, and other modes of transport. Created in fiscal year 1987 to account for a 2% fuel tax authorized by the Commonwealth of Virginia.

**PWC (Prince William County):** Jurisdiction that surrounds Manassas City.

**R&N (Reasonable and Necessary):** Category of social service expenses that qualify for reimbursement.

**REZ (Rezoning):** Change in zoning applied to a parcel of land.

**RFP (Request for Proposal):** A detailed specification of goods or services required by an organization, sent to potential contractors or suppliers.

**RSI (Rapid Sequence Intubation):** Simultaneous administration of drugs to facilitate endotracheal intubation in difficult, if not otherwise impossible, airway situations and to attenuate adverse hemodynamic effects of intubation (Virginia Office of Emergency Medical Services).

**RTF (Rescue Task Force):** Task Force consisting of Police and Fire/Rescue Departments to respond in the case of an active shooter event.

**SAM (Safety Around Manassas):** A fire prevention program in which the Fire and Rescue department distributes smoke alarms, offers fire safety inspections, and provides general fire prevention information to residents of the City of Manassas.

**SCADA (Supervisory Control and Data Acquisition):** Real-time utility monitoring system.

**SEM (Service Effort and Measure):** Quantifiable evaluation of the amount of a specific service effort such as:

**Efficiency** – Measure of workload for a given division

**Input** – Measure of resources utilized by a department or division to provide services

**Output** – Measure of actions taken by a division in fulfillment of its assigned tasks

**Outcome** – Measure of satisfaction to which a division fulfills its responsibilities and assigned tasks

**SEMAP (Section Eight Management Assessment Plan):** Subsidized housing choice program implementation.

**SLH (State-Local Hospitalization):** Inpatient and outpatient treatment for low-income individuals.

**SNAP (Supplemental Nutrition Assistance Program):** A federal program offering nutrition assistance to millions of eligible, low-income individuals and families, providing economic benefits to communities.

**SOQ (Standards of Quality):** Statutory framework that establishes the minimal requirements for educational programs in the Virginia public schools.

**TANF (Temporary Assistance for Needy Families):** Benefit program for impoverished families.

**UOSA (Upper Occoquan Sewage Authority):** Joint venture of Fairfax County, Prince William County, Manassas Park, and the City to be the single regional entity to construct, finance, and operate the regional sewage treatment facility.

**VCIN (Virginia Criminal Information Network):** Statewide criminal database.

**VDOT (Virginia Department of Transportation):** State agency responsible for building, maintaining, and operating the state roads, bridges, and tunnels. Through the Commonwealth Transportation Board, it also provides funding for airports, seaports, rail and public transportation.

**VHDA (Virginia Housing Development Authority):** State agency responsible for

**VIEW (Virginia Initiative for Employment Not Welfare):** State benefit and life transition program.

**VJCCCA (Virginia Juvenile Justice Community Crime Control Act):** Juvenile crime prevention legislation.

**VML (Virginia Municipal League):** Statewide, nonprofit, nonpartisan association of city, town, and county governments established to improve and assist local governments through legislative advocacy, research, education, and other services.

**VRE (Virginia Railway Express):** Regional public transportation system that provides commuter rail service to and from Washington and various locations in Northern Virginia, including Manassas.

**VRS (Virginia Retirement System):** Administers for City employees a defined benefit plan and a group life insurance plan.

**WAN (Wide Area Network):** External computer network.