

ACRONYMS

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

AFDC – Aid to Families with Dependent Children

ALS – Advanced Life Support

ANR – Agriculture and Natural Resources

APA – Auditor of Public Accounts which is a comparative cost report

APC – Annual Population Change (%)

AVR – Assessed Value of Real Estate

BLS – Basic Life Support

BOS – Board of Supervisors

CAD – Computer Aided Dispatch

CAFR – Comprehensive Annual Financial Report, which shows the status of Stafford's finances on the basis of GAAP.

CC – Circuit Court

CHINS – Child in Need of Service

CIP – Capital Improvement Program

COBRA – Consolidated Omnibus Budget Reconciliation Act

COL – Cost of Living

COR – Commissioner of the Revenue

CPR – Cardiopulmonary Resuscitation

CRR – Collection Rate Real Estate

CSA – Community Services Act

CY – Calendar Year

DUI – Driving while Intoxicated

EBT – Electronic Benefits Transfer

EMS – Emergency Management Systems

ACRONYMS

EMT – Emergency Medical Technician.

EOC – Emergency Operation Center

EVOC – Emergency Vehicle Operator

FCS – Family and Consumer Sciences

FLSA – Fair Labor Standards Act

FMLA – Family Medical Leave Act

FT – Full-time

FTE – Full-time equivalent position, 2080 hours, including holidays

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles (uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles).

GASB – Governmental Accounting Standards Board.

GDC – General District Court

GFOA – Government Finance Officers Association.

GIS (Geographic Information System) – It is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through the collection, sorting and reordering of descriptive and pictorial information. GIS can provide information, such as maps and data reports, to help make land-use decisions.

IDA – Industrial Development Authority

ISO – Insurance Services Office

J&DR – Juvenile & Domestic Relations Court

LIP – Land Information and Permitting System

LOC – Letter of Credit

LUP – Land Use Plan

MG – Master Gardener

mgd – millions gallons per day

NACO – National Association of Counties

OSHA – Occupational Safety and Hazardous Act

ACRONYMS

PC – Population Change

PPTRA (Personal Property Tax Relief Act) – Established in 1998 to eliminate the tax on personal property that localities levy through state funding. The program is to be phased in over a five-year time frame.

PP – Personal Property

PRTC – Potomac Rappahannock Transportation Commission

PT – Part-time

PTA – Parent Teacher Association

RE – Real Estate

RRJA – Rappahannock Regional Jail Authority

RRJF – Rappahannock Regional Jail Facility

Sq. Ft. – Square Foot/Square Feet

TANF – Temporary Aid to Needy Families

TAPP – Treasurer’s Automated Prepayment Plan

TRE – Tax Relief for the Elderly

USDA-ARS – U. S. Department of Agriculture-Agriculture Research Service

VDOT – Virginia Department of Transportation

VGFOA – Virginia Government Finance Officers Association.

VHDA – Virginia Housing Development Authority

VIEW – Virginia Initiative for Employment not Welfare program, that requires many recipients to find a job and work towards self-sufficiency.

VIP – Virginia Independence Program

VPSA – Virginia Public School Authority was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and towns of the Commonwealth.

VRE – Virginia Railway Express

VRS – Virginia Retirement System

GLOSSARY

ADAPT- A benefit program that is a new state information system for food stamps

Accomplishments – Any special projects a department has achieved and pertain to a department’s goals/objectives.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted Budget – The budget for financial operations approved by the Board of Supervisors and enacted via a budget appropriation ordinance. The Adopted Budget shows approved tax rates and estimates of revenues and expenditures. It also presents departmental goals and objectives.

Appropriation – A legal authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. The County Administrator is authorized to transfer budgeted amounts among departments within any Fund.

Appropriation Resolution - A legally binding document prepared by the Budget Office which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors.

Assessed Valuation – A valuation set upon real estate or other property by Stafford as a basis for levying taxes.

Asset – Resources owned or held by a government, which have monetary value.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during that fiscal year.

Balance Sheet – The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with generally accepted accounting principles.

Board of Supervisors – The Governing and Legislative Body of the County.

Bonds – Interest-bearing certificates of public indebtedness used to finance Stafford’s new government buildings, schools and the utility system.

Budget – A specific plan which identifies the program of operations for the fiscal year, states the expenditures required to meet the program and identifies the revenues necessary to finance it. The annual County budget is established by the Board of Supervisors.

Budget Amendment – A revision on the adopted budget that, when approved by the Board of Supervisors, replaces the original provision.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message – The opening section of the Budget that provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.

GLOSSARY

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes on the three forms: GAAP, cash, or modified accrual. The County utilizes the Modified Accrual basis.

Budgetary Comparisons – Statements or schedules presenting comparisons between appropriated budgetary amounts (as amended) and actual results of operations on the budgetary basis.

Fixed Assets – Assets of a long-term character that are intended to continue to be held or used. Examples of fixed assets include items such as buildings, vehicles, machinery, furniture and other equipment.

Capital Improvement Fund – An Account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvements Program (CIP) – The annual updated plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding and timing of work over a six-year period. For financial planning and general management, the capital program is presented as a plan of work and proposed expenditures and is the basis for annual appropriation requests and bond issues.

Capital Lease – An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the accounting criteria for lease capitalization.

Capital Outlay – Fixed assets, which have a value of \$5,000 or more, and have a useful economic lifetime of more than one year or assets of any value, if the nature of the item is such, that it must be controlled for custody purposes as a fixed asset.

Carry-Over Funds – Carry-over funds are the result of unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected and increased revenues over estimated amounts. They are brought forward from the preceding fiscal year to become the “beginning balance.”

Constitutional Officers – Refers to the offices or agencies directed by elected officials, whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Elected officials include Clerk of Circuit Court, Commissioner of Revenue, Commonwealth’s Attorney, Sheriff and Treasurer. The Registrar is an appointed official of the County.

Credit Ratings - A credit rating is the opinion of the rating agencies regarding the general creditworthiness of the government in question. The rating is a function of risk factors to which the government is subject. A rating in of itself does not imply any form of a recommendation by the rating agency. It is simply an objective evaluation of the government and its ability to meet the obligations of the security as well as its ability to repay the debt. The credit rating process involves a legal, quantitative, and qualitative analysis.

Current Assets – Cash or other assets that can reasonably be expected to be converted into cash, sold or consumed in operation with in one year.

Current Liabilities – Obligations due and payable with in one year.

Debt – The state of owing money.

Debt Service – The annual payment of principal and interest on indebtedness. Debt service is presented both in terms of specific debt allocations by category and fund and by sources of revenue used.

GLOSSARY

Department – The basis organizational unit of government which is functionally unique in its delivery of services.

Designated Fund Balance – Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

Distinguished Budget Award – A voluntary award program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Efficiency Measures – Reflect the relationship between work performed and the resources required performing it; often presented in unit costs.

Encumbrance – A firm commitment to pay for future goods or services, formally documented with a contract or agreement, that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within the budgeted appropriations.

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a self-funding manner similar to private business enterprises. The intent of the Board of Supervisors is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges. The Utilities Fund is an Enterprise Fund.

Expenditure – Most governmental entities incur a variety of non-capital expenditures, including personnel, fringe benefits, utilities and minor repairs and maintenance. These and other expenditures are recorded when they have used expendable financial resources during the accounting period of when they are subject to accrual. Expenditures should be accrued at the end of the year when they are expected to use expendable financial resources. Generally, this means that expenditures that will be paid within a short period after the year-end are subject to year-end accrual.

Expense – FASB Concept number six defines expenses as “outflows or other using up of assets or incurrences of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing major or central operations.”

Fiscal Year – Period of time used by the State and local government for budgeting and accounting purposes (fiscal year runs from July 1 through June 30, designated by the calendar year in which it ends). The Federal government’s fiscal year begins October 1 and ends September 30.

Fund – A separate accounting unit, which has its own specific revenues and expenditures, assets and liabilities. Each fund in Stafford’s accounting structure has been established to segregate a particular set of fiscal activities. Separate funds, which have been established by Stafford include the General Fund, which is the general operating fund of Stafford and is used to account for the general government revenues and expenditures; the School Operating Fund, which details all revenues and expenditures of Stafford’s public school system; and the Utilities Enterprise Fund, which details the fiscal activities of Stafford’s water and wastewater system.

Fund Balance – The difference between fund assets and fund liabilities in a governmental or trust fund. A negative fund balance is sometimes called a deficit.

Fund Types – Seven categories into which all individual funds must be classified are as follows: General Operating Fund, Capital Project Fund, Enterprise Fund, Component Unit, Internal Service Fund, Special Revenue Fund, Fiduciary Fund

GLOSSARY

General Fund – This fund is the primary location of all financial activity associated with the ordinary operations of Stafford County. Most taxes are accrued into this fund and transfers are made out of it to the School, Debt

Service and the Capital Projects. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds – Bonds, which are backed by the full faith and credit of the issuing government.

Goal – A long-range desirable development attained by completing staged objectives within an overall strategy.

Grant – A payment from one level of government to another or from a government to a private organization. Practically all Federal aid to state and local governments is in this form. Grants are usually made for specific purposes.

Impact Fee – A fee charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interest – A charge for borrowed money, generally a percentage of the amount borrowed; excess above what is due.

Intergovernmental Revenue – Revenues from other governments, such as State and Federal government are in the form of grants, entitlements, shared revenue or payments in lieu of taxes.

Lease-Purchase Agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Liability – A legal financial obligation.

Licenses/Permits – Documents issued in order to regulate various kinds of businesses and other activity within the community. A degree of inspection may accompany the issuing of a license or permit, as in the case of building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover all or part of the cost of administration.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Mission Statement – A written description declaring the purpose of an organizational unit (department or agency) and its function (what the department or agency does).

Modified Accrual – Revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.

Net Tax Support – The amount of local taxes required to finance a particular program or set of programs. The net tax support is determined by subtracting all State and Federal aid, fees and charges from the total cost of the program or set of programs.

OASIS – A service program for foster care and adoptions.

GLOSSARY

Objective – Something to be accomplished in specific, well-defined and measurable terms and is achievable within a specific time frame.

Operating Expenses – Includes the cost of contractual services, supplies, materials and equipment.

Operating Revenues – County revenues which have been received and set aside to finance current operating expenses.

Outcome Indicator – A unit of measure describing the quantifying events, results or impacts of government agencies/departments.

Output Indicator – A unit of work accomplished, without reference to the resources required to do work

Pay-As-We-Go – Refers to this particular method of financing capital projects. Pay-as-we-go capital projects are financed 100% by revenues received during the fiscal year.

Personal Property (PP) – A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.

Performance Measures – Represents the statistical inputs, outputs or outcomes of County operating programs. Generally, performance measures are included on each program description page in the County budget.

Principle – A comprehensive and fundamental law, doctrine or assumption; a rule or code of conduct

Privatization – Using the private sector to meet community needs in the most cost-effective manner.

Proffer – Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development.

Property Tax – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Pro Rata Fees – Fees paid by developers and subdividers representing their proportional shares of the cost of public improvements necessitated by their development activities.

R-Board – Rappahannock Regional Solid Waste Management Board, which was formed in 1987 for the purpose of operating and maintaining the regional landfill for the use and benefit of the citizens of Stafford and the City of Fredericksburg.

Real Property – Real estate, including land and improvements, classified for purposes of tax assessment.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Reserved Fund Balance – For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

GLOSSARY

Revenue – Revenue is an increase in assets or financial resources, which does not increase a liability, does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities and does not represent an increase in contributed capital.

Revenue Bonds – Bonds that are issued with the repayment based on pledged revenues from a revenue-generating facility.

Risk Management – An organized, economical attempt to protect a government's assets against accidental loss.

Service Quality Levels – A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided by each department.

Special Revenue Funds – Special revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue Funds consist of the Transportation Fund and the School Funds. An example of a special revenue fund is the Transportation Fund.

Strategic Plans – A practical, action-oriented guide based on an examination of internal and external factors that directs goal-setting and resource allocation to achieve meaningful results over time. The agency strategic plan establishes the future direction of and reflects the strategic or critical issues facing the whole organization.

Tax Base – The total market value of real property (land, buildings and related improvements), public service, corporation property and personal property (cars, boats, business tangible equipment) in Stafford.

Transfer – The movement of money from the Genreal Fund to other funds or money within the General Fund

Trust and Agency Fund - Trust and Agency Funds are used to account for assets held by a governmental unit acting as a trustee or agent for individuals, organizations, other governmental units, or other funds of the same government."

Unreserved Fund Balance – In a governmental or expendable trust fund, the balance of net financial resources that are spendable or available for appropriation. In a non-expendable or pension trust fund, the portion of fund balance that is not legally restricted.

User Fees – These are charges for certain county services used by the public. Examples include: fees for the use of swimming pools and fees charged for classes (i.e., gymnastics instruction and school cafeteria charges).

Vision – A statement of an organizations strategic plan for the future.

INDEX

A

Accomplishments 1-9 to 1-10
Acronyms 18-1 to 18-3
All Funds 2-2, 3-2 to 3-3, 3-4, 3-5, 3-7 to 3-9, 3-12
Analysis of General Fund Balance 4-8
Animal Control 1-41 (map), 9-14 to 9-15
Assessed Value 3-12, 3-16, 4-3, 4-15, 5-7
Asset Forfeiture Fund 1-39, 3-2 to 3-5, 3-8 to 3-9, 17-19 to 17-23

B

Basis of Accounting 1-35 to 1-36
Basis of Budgeting 1-33 to 1-37
Board of Supervisors 2-2, 7-1 to 7-3
Board, Authorities, Commissions 2-15 to 2-16
Board of Zoning Appeals 12-14 to 12-24
Bond Funds 3-24 to 3-38
Budget 2-2, 7-1, 7-4 to 7-5
Budget Calendar 1-39
Budget Guidelines 1-31 to 1-37
Budget Message I-X
Budgetary Process 1-34
Building Permits 3-15

C

Capital Projects 14-1
Central Rappahannock Regional Library 1-41, (Map) 3-10, 12-1, 12-4 to 12-5,
Circuit Court 8-1, 8-8
Citizen Assistance/Volunteer Services 3-18, 7-13 to 7-16
Clerk of the Board 7-12
Clerk of the Circuit Court 8-1, 8-6, 8-10, 8-11
Code Administration 2-2, 12-1, 12-6 to 12-9
Commissioner of the Revenue 2-2, 7-1, 7-6 to 7-11
Committees 2-13 to 2-16
Commonwealth's Attorney 2-2, 8-1, 8-2 to 8-5
Community Development VII, 2-2, 12-1 to 12-24
Comprehensive Plan 1-12 to 1-27
Comprehensive Services Act 2-2, 10-1 to 10-5
Constitutional Officers Funding graphs 6-5 to 6-7
Cooperative Extension 2-2, 1-41(map), 12-1, 12-09 to 12-13
Corrections 9-1 to 9-3
County Administration 2-2, 7-1, 7-12 to 7-16
County Attorney 2-2, 7-1, 7-17 to 7-18
Courts 8-1, 8-1 to 8-11
Current Service Costs & Property Taxes 3-20

D

Debt Management 3-22 to 3-38
Debt Service 13-1 to 13-2, 13-4
Demographics 3-10 to 3-11

E

E-911 Fund 1-38, 2-2, 17-25 to 17-36
Economic Development/Legislative Affairs 1-13, 2-2, 12-1, 12-14 to 12-16
Economic Development (County) IX
Expenditure Summary – All Funds 3-5

F

15th District Court Service -Unit 8-1, 8-6 to 8-8
Finance 2-2, 7-1, 7-19 to 7-21
Financial Policies and Guidelines 1-29 to 1-30
Fire, Rescue & Emergency Services 2-2, 3-10, 9-1, 9-5 to 9-12
Fiscal Indicators 3-12
Five Year Operating Budget 4-3 to 4-7, 15-10 to 15-11, 17-7
Fleet Services Fund 1-38, 2-2, 1-41 (map), 17-13 to 17-18
Fuel Tax (graphs) 17-10 to 17-11
Fund Structure 1-38

G

General Capital Projects Fund 1-38, 17-49 to 17-52
General District Court 8-1, 8-7
General Fund 1-38, 2-2 to 2-5, 2-8, 2-11, 4-1 to 4-10, 5-1 to 5-16, 6-1 to 6-8
General Fund Balances 4-8 to 4-9
General Fund Expenditures 4-5 to 4-7, 6-1 to 6-8
General Fund Revenues 4-4, 5-1 to 5-16
General Government Administration 2-2, 2-9, 3-9, 3-17, 7-1 to 7-40
Geographic Information Systems 7-26 to 7-27
Glossary 18-4 to 18-9
Goals 1-16 to 1-27

H

Health and Welfare 2-2, 2-8, 3-8, 3-9, 10-1 to 10-18
History 1-8
Human Resources IV to V, 2-2 to 2-11, 3-10, 7-1, 57-22 to 7-23

I

Information Technology 2-2, 7-1, 7-24 to 7-28
Internal Committees 2-13

INDEX

J

Jail 1-41(map), 9-2 to 9-4
Judicial Administration VI, 2-2, 2-8, 3-9, 8-1 to 8-12
Juvenile & Domestic Relations Court 8-1, 8-7 to 8-12

L

Legislative & Public Information 10-1, 10-16 to 10-19

M

Magistrate 1-41 (map), 8-1, 8-7 to 8-9
Map of Stafford County 1-41, 1-42
Miscellaneous 13-1 to 13-8

N

New Personnel 2-4 to 2-7
Non-Departmental 13-1, 13-3

O

Organizational Chart 2-1
Office of Internal Audit 2-2, 7-1, 7-29
Office of Transportation 2-2, 12-1, 12-17 to 12-18

P

Parks & Recreation 1-12, 1-38, 2-2, 2-9, 3-9, 3-11, 11-1 to 11-10
Parks & Recreation Bond Fund 1-38, 3-3 to 3-5, 17-45 to 17-14
Per Capita Expenditures 3-17
Personnel Information (County) IV, 2-1 to 2-16
Planning and Zoning 2-2, 12-1, 12-19 to 12-24
Planning Commission 1-11, 12-23 to 12-24
Planning Processes 1-11
Population 3-10, 3-12 to 3-13, 3-16
Processes 1-11, 1-32
Property Tax 3-12, 3-16, 5-6 to 5-16
Public Information 7-13 to 7-15
Public Safety 2-2, 2-9, 3-9, 9-1 to 9-34
Public Services 1-12, 2-2, 7-1, 7-30 to 7-35

R

Regional Airport 1-41 (map), 17-6 to 17-7, 17-9
Regional & Community Agencies 10-1, 10-6 to 10-10, 17-5, 17-42
Registrar & Electoral Board 2-2, 7-1, 7-34 to 7-37
Revenue Summary-All Funds 3-3

S

School Board Members 16-3
School Calendar 16-5
School Construction Fund 1-38, 2-2, 3-3, 3-7, 3-9, 16-6, 16-11 to 16-13
School Debt 3-31 to 3-34, 16-9
School Funds 1-38, 2-2 to 2-3, 3-3, 3-5, 3-7, 16-1 to 16-14
School Operating Fund 1-38, 2-2, 3-14, 16-7, 16-8, 16-9
School Organization Chart 16-2
School Transfer 3-13, 3-20, 13-1, 13-4 to 13-6, 16-1, 4-8, 4-26, 6-2, 6-3
Selected Fiscal Indicators 3-12
Sheriff 1-41(map), 1-12, 2-2, 3-11, 9-1, 9-12 to 9-30
Social Services 1-41(map), 2-2, 10-1, 10-11 to 10-17
Solid Waste 2-2, 9-1
Statistical Information 3-1 to 3-38

T

Tourism Fund 1-38, 3-3, 3-5, 3-9, 17-37 to 17-43
Transportation Fund 1-38, 3-3, 3-5, 17-1 to 17-11
Treasurer 2-2, 7-1, 7-38 to 7-40

U

Utilities Debt Service 3-5, 3-25, 3-36, 3-37
Utilities Five-Year Model 15-10 to 15-11
Utilities Fund 1-12, 1-38, 2-2 to 2-3, 3-3, 3-5, 3-9, 3-11, 3-25, 3-36, 3-37, 15-1 to 15-16
Utilities Revenue 15-5, 15-10 to 15-12

V

Volunteer Fire & Rescue 9-11

W

Web Site 3-19

Z

Zoning 12-1, 12-19, 12-24