Prince William County Infographic



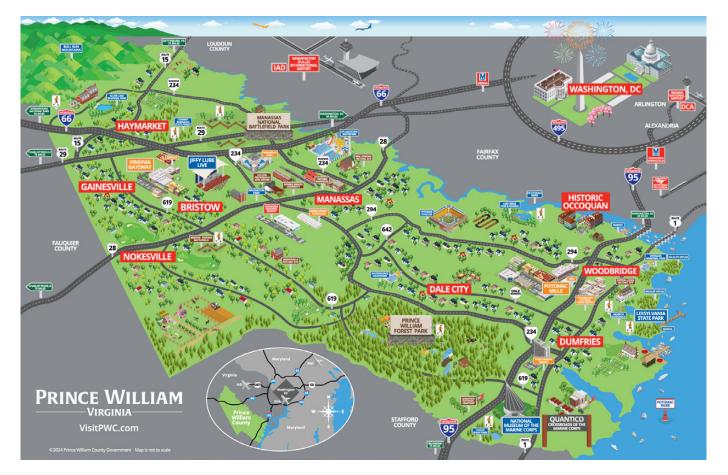
Regional Perspective

Prince William County (PWC) is located in Northern Virginia, approximately 30 miles southwest of Washington, D.C. The County encompasses an area of 348 square miles, 18.8% of which is federally owned land.

Prince William's location in the Metropolitan Washington, D.C. area and the availability of excellent transportation options in the region is a catalyst for growth in the County, which continues to provide numerous economic advantages. Interstate 95 and U.S. Highway 1 connect the County with Washington, D.C. to the north and Richmond, Virginia to the south. Interstate 66 connects the western portion of the County with Washington, D.C. to the east and Interstate 81 to the west. Route 234/Prince William Parkway links Interstate 66 in the west with 7,000 acres designated for industrial and commercial growth. Prince William Parkway provides easy access to Interstate 95 and prime development locations through the eastern portion of the County.

The County has several freight and passenger rail service alternatives available to its citizens and businesses. CSX and Norfolk Southern Railway provide freight service to the County. Amtrak passenger trains provide inter-city service to points up and down the eastern seaboard from stations in Woodbridge, Town of Quantico and the City of Manassas. The Virginia Railway Express provides passenger service to and from the District of Columbia from four stations within the County.

Dulles International Airport, Reagan National Airport, and Manassas Regional Airport provide air transportation within easy access of PWC.



Local Government

In 1730, the Virginia General Assembly granted local governing powers to PWC. Since 1972, PWC has had the County Executive form of government. Under this form of government, an eight-member Board of County Supervisors (BOCS) has full power to determine the policies covering the financial and business affairs of the County government. The BOCS appoints a County Executive to act as the County government's chief administrative officer and to execute the BOCS policies. The BOCS also appoints a County Attorney and several separate Boards and Authorities to administer the operations of certain services. The County provides a full range of local government services including police, fire and rescue, court services, education, development administration, library, water and sewer services, park and recreational services, health and social services, public improvements, planning, and general administration.

History



People have been living in what is now PWC for over 10,000 years. By the time of European contact in the 1600s, several Native American groups lived here, including the Dogue Tribe, part of the Powhatan Confederacy. When PWC was established in 1731, very few Native Americans were left. The original 1731 boundaries encompassed most of Northern Virginia, with the current boundaries being formed in 1759. Soon PWC became a prosperous destination for free settlers from England, Ireland, Wales, Scotland, and Germany, and unfree, enslaved settlers from Africa and the Caribbean. By the 1800s the main port of Dumfries began to silt, ushering in a century of continual migration from the County.

For most of its history PWC remained a farming community. Prior to the Civil War over a third of residents were enslaved. In 1861, most residents supported secession although large areas of Unionists remained, the largest being at Occoquan. The Civil War brought destruction to the area, with battles and passing troops ravaging the landscape. Multiple battles were fought here, including First and Second Manassas, Bristoe Station, Dumfries, Buckland, and Thoroughfare Gap.

Throughout the 20th century, PWC transformed from mainly farming to a more diverse community. Starting in World War I, Marine Corps Base Quantico was established in PWC. During the Great Depression, Prince William Forest Park was created. After World War II, PWC started to become a bedroom community of Washington D.C. From pre-colonial times to modern day, PWC was and continues to be a dynamic community.

PWC was the birthplace or home of many notable personalities including George Mason II, Henry Lee III, William Grayson, John Ballendine, Parson Mason Locke Weems, Benita Fitzgerald, the Chinn Family, Simon Kenton, Jennie Dean, James Robinson, Wilmer McLean, and many more.



Ben Lomond - Manassas, VA



Barnes House - Montclair, VA

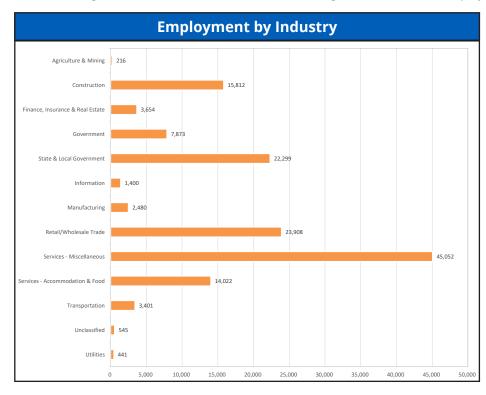
Statistical Information

Employment

The unemployment rate in PWC, as of April 2024, was 2.2%. The unemployment rate continues to remain below national and state averages. The average annual unemployment rate in Virginia, as of April 2024, was 2.3%. In the United States, the April 2024 unemployment rate was 3.5%.

Source: Virginia Community Profile PWC – Unemployment Rates Past 12 Months, page 15

The services, government, and retail sectors reflect the greatest sources of employment within PWC.



	11		
	Unemplo	yment Rat	es
Year	Prince William County	Virginia	United States
2014	4.8%	5.1%	6.2%
2015	4.1%	4.4%	5.3%
2016	3.6%	4.0%	4.9%
2017	3.4%	3.7%	4.4%
2018	2.8%	3.0%	3.9%
2019	2.5%	2.8%	3.7%
2020	6.7%	6.4%	8.1%
2021	3.9%	3.9%	5.3%
2022	2.6%	2.8%	3.6%
2023	2.7%	2.9%	3.6%

Source: <u>Virginia Community Profile PWC –</u> <u>Unemployment Rates Trends</u>

Employment by Industry										
Industries	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Agriculture	0.15%	0.15%	0.17%	0.20%	0.18%	0.20%	0.17%	0.14%	0.13%	0.12%
Construction	11.21%	11.17%	11.26%	11.73%	11.11%	10.90%	10.76%	10.56%	11.08%	10.59%
Finance, Insurance & Real Estate	2.59%	2.57%	2.72%	2.88%	2.84%	2.90%	3.00%	3.03%	3.10%	2.98%
Government - Federal	5.58%	5.33%	5.04%	5.29%	4.90%	4.97%	4.95%	5.01%	5.34%	5.73%
Government - State & Local	15.80%	16.13%	16.45%	15.99%	16.58%	16.60%	16.55%	16.34%	16.92%	16.68%
Information	0.99%	0.91%	0.88%	0.84%	0.91%	0.91%	0.96%	0.85%	1.18%	1.16%
Manufacturing	1.76%	1.62%	1.58%	1.54%	1.44%	1.46%	1.57%	1.59%	1.53%	1.58%
Retail/Wholesale Trade	16.94%	17.68%	18.53%	18.65%	18.77%	19.27%	19.81%	20.52%	21.64%	21.07%
Services - Miscellaneous	31.93%	30.92%	30.53%	29.92%	30.23%	29.68%	29.26%	28.85%	25.89%	27.62%
Services - Accommodation & Food	9.94%	10.38%	9.88%	9.85%	10.52%	10.87%	10.80%	10.92%	11.02%	10.53%
Transportation	2.41%	2.27%	2.28%	2.27%	1.75%	1.70%	1.60%	1.65%	1.73%	1.65%
Unclassified	0.39%	0.54%	0.38%	0.54%	0.46%	0.25%	0.27%	0.26%	0.15%	0.00%
Utilities	0.31%	0.33%	0.31%	0.30%	0.31%	0.29%	0.31%	0.28%	0.29%	0.30%
Total Employment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: Virginia Community Profile PWC - Employment by Industry Chart, page 24

Statistical & Background Information

	Principal Employers				
Rank	Taxpayer	Ownership	Number of Employees		
1	Prince William County School Board	Local Government	1,000 and over		
2	U.S. Department of Defense	Federal Government	1,000 and over		
3	County of Prince William	Local Government	1,000 and over		
4	Wal Mart	Private	1,000 and over		
5	Sentara Healthcare	Private	1,000 and over		
6	Morale Welfare and Recreation	Federal Government	1,000 and over		
7	Wegmans Store #07	Private	500 to 999		
8	Target Corporation	Private	500 to 999		
9	The Fishel Company	Private	500 to 999		
10	The Home Depot	Private	500 to 999		

Source: 2023 Annual Comprehensive Financial Report - Table 17

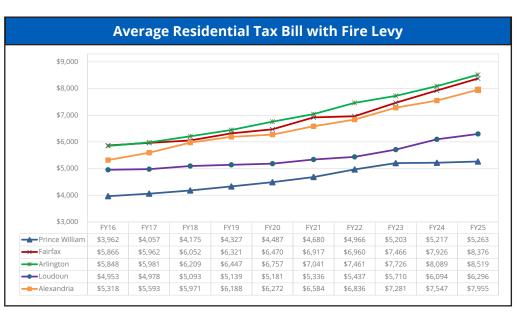
Real Estate Tax Base

- Total real estate assessments \$94.1 billion in tax year 2023, an increase of 12.87% from the prior year.
- The FY25 real estate rate per \$100 of assessed value real estate tax is \$0.920; as adopted by the BOCS, this is a decrease of \$0.046 from FY24.
- The average total tax bill including the Fire Levey is \$5,263, an increase of \$46 dollars from FY24.

Source: PWC Real Estate Assessments Office 2023 Annual Report

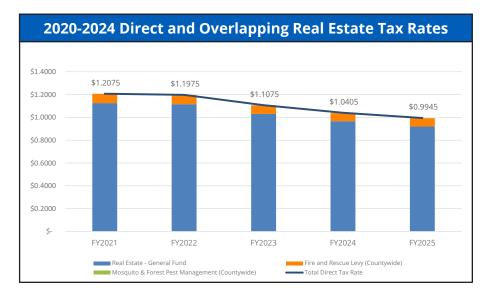
2020-2024 Tax Year Comparisons						
Calendar Year/Tax Year	2020	2021	2022	2023	2024	
Fiscal Year	FY2021	FY2022	FY2023	FY2024	FY2025	
Average Assessed Value of All Existing Residential Property	\$388,300	\$418,600	\$470,900	\$502,600	\$530,579	
Tax Rate per \$100 of assessed value	\$1.125	\$1.115	\$1.030	\$0.966	\$0.920	
Average Residential Tax Bill	\$4,370	\$4,667	\$4,850	\$4,855	\$4,881	
Appreciation Rate of Residential Property Value	3.89%	7.44%	12.40%	6.62%	5.49%	
Appreciation Rate of Commercial Property Value	5.82%	-3.85%	12.59%	18.06%	2.31%	

Note: FY2025 data is based on adopted tax rate and FY2025 general revenue forecast.



Statistical & Background Information

2020-2024 Direct and Overlapping Real Estate Tax Rates					
Calendar Year/Tax Year	2020	2021	2022	2023	2024
Fiscal Year	FY2021	FY2022	FY2023	FY2024	FY2025
Real Estate - General Fund	\$ 1.1250	\$ 1.1150	\$ 1.0300	\$ 0.9660	\$ 0.9200
Fire and Rescue Levy (Countywide)	\$ 0.0800	\$ 0.0800	\$ 0.0750	\$ 0.0720	\$ 0.0720
Mosquito & Forest Pest Management (Countywide)	\$ 0.0025	\$ 0.0025	\$ 0.0025	\$ 0.0025	\$ 0.0025
Total Direct Tax Rate	\$ 1.2075	\$ 1.1975	\$ 1.1075	\$ 1.0405	\$ 0.9945



Source: 2023 Annual Comprehensive Financial Report - Table 8

- The FY25 average total tax bill as a percentage of median household income is estimated at 4.3%.
- In 2023, the top ten principal real property taxpayers constituted 6.59% of the total County taxable assessed value.
- Each penny on the rate generates approximately \$10 million to the general fund in FY25.

	Top Ten Principal Real Property Taxpayers				
Rank	Taxpayer	Taxable Assessed Value (amounts expressed in thousands)	Percentage of Total County Taxable Assessed Value		
1	VA Electric & Power Company	\$1,824,470	2.19%		
2	Northern Virginia Electric Co-op	\$866,835	1.04%		
3	Amazon Data Services, Inc	\$707,691	0.85%		
4	Bourzou Ventures LLC	\$531,493	0.64%		
5	Abteen Ventures, LLC	\$462,926	0.56%		
6	Mall at Potomac Mills, LLC	\$349,862	0.42%		
7	Verizon South, Inc	\$268,459	0.32%		
8	Powerloft @ Innovation I LLC	\$166,079	0.20%		
9	Arcadia Run LLC	\$154,896	0.19%		
10	Virginia-American Water CO.	\$150,529	0.18%		

Source: PWC Annual Comprehensive Financial Report 2023 Table 9

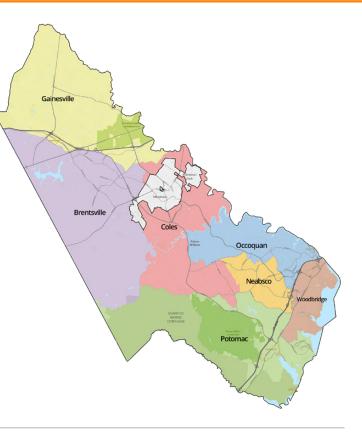
Statistical & Background Information

Population and Housing

The annual population total estimates for the County are snapshots in time derived from quarterly population estimates by Magisterial District. The population estimate total for 4th quarter 2023 was 495,174 (total population plus group quarters population), a 0.7% increase from 2022. The total number of housing units in the 4th quarter of 2023 was 162,244. The following chart breaks down population and housing statistics in the County.

Population and Housing							
			H	ousing Unit Type	es		
District	Square Miles	Population Estimate 12/31/2023	Single-Family Detached	Single-Family Attached	Multi-Family	Total Housing Units	
Brentsville	84.49	72,657	65.4%	21.8%	12.8%	22,329	
Coles	46.69	68,987	73.1%	15.6%	11.3%	21,556	
Gainesville	71.08	72,614	50.4%	25.3%	24.4%	25,136	
Neabsco	14.34	68,703	55.5%	27.8%	16.7%	21,418	
Occoquan	29.77	68,580	47.3%	33.0%	19.7%	24,060	
Potomac	81.55	72,573	57.6%	27.6%	14.7%	22,818	
Woodbridge	19.21	71,059	31.2%	24.9%	43.9%	24,927	

Source: Source: Prince William Demographics - Population Estimates Magisterial Districts



- Demographic facts about the population and housing in PWC:
 - Population distribution, 50% male and 50% female.
 - 26.3% of the population is under 18 years of age.
 - 59.9% of the population is Hispanic, Black or African American, Asian, or other race.
- Education of County residents 25 years or older:
 - 43.7% hold a bachelor's degree or higher.
 - 89.9% have a high school diploma or higher.

- Students registered in Prince William County Schools:
 - 92,105 students are projected to be enrolled in the 2024–2025 school year.
- Median value of owner-occupied housing units:
 - PWC, \$472,000
 - Virginia, \$339,800
 - United States, \$281,900
- **Sources:** <u>PWC Geospatial Technology Services Comparative Stats</u>
 - <u>PWC Public Schools Executive Summary of Proposed Fiscal Year 2025 Budget</u> <u>U. S. Census Bureau – Quick Facts</u>

Median Income

- The 2022 County median household income has increased 14.4% from 2020. The average total tax bill as a percentage of median household income for FY25 is estimated at 4.7%. The following are the County and state median household incomes for 2022:
 - PWC, \$123,193
 - Virginia, \$87,249

Median Household Income				
Year	Amount	Growth		
2000	\$65,960	_		
2010	\$91,098	38.1%		
2020	\$107,707	18.2%		
2022	\$123,193	14.4%		

Source: U. S. Census Bureau – Quick Facts

Trends in Selected Financial Indicators

- Debt Service Ratio: County policies require that the amount of debt service not exceed 10.0% of annual governmental revenues.
- Unassigned Fund Balance: Unexpended funds available to finance future operating or to provide for unforeseen expenditures.
- Actual Revenues as Percent of Estimates: Highlights the accuracy of the County revenue estimates. Accurate estimates enable better planning of expenditures and service delivery.
- **Bond Rating:** The rating is a reflection of the commercial financial marketplace's perception of the economic, administrative, and character strengths of the County.

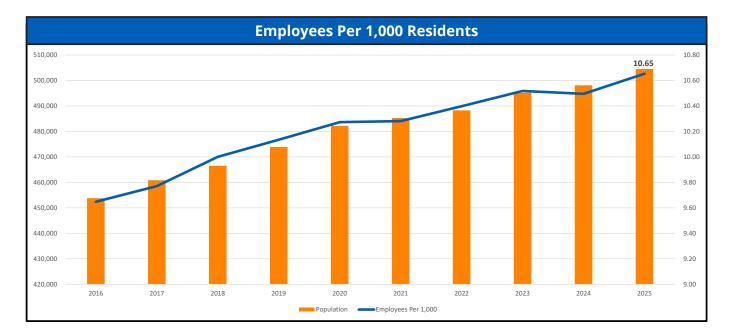
More detailed financial publications are accessible including the Annual Comprehensive Financial Report and Fiscal Health Outlook Report on the County's website, <u>https://www.pwcva.gov/department/finance/finance-and-revenue</u>.

	Trends in Selected Financial Indicators					
Fiscal Year	Ratio of Debt Service to Revenues ¹	Unassigned Fund Balances as a Percent of Revenue ²	Actual Revenues as a Percent of Revenue Estimate ³	Bond Rating (Fitch and S&P / Moody's) ⁴		
FY14	7.10%	7.50%	100.30%	AAA/Aaa		
FY15	7.40%	7.50%	99.20%	AAA/Aaa		
FY16	8.30%	7.50%	103.70%	AAA/Aaa		
FY17	8.20%	7.50%	104.08%	AAA/Aaa		
FY18	7.90%	7.50%	102.75%	AAA/Aaa		
FY19	7.10%	7.50%	101.15%	AAA/Aaa		
FY20	6.60%	7.50%	101.89%	AAA/Aaa		
FY21	6.40%	7.50%	104.53%	AAA/Aaa		
FY22	6.90%	7.50%	108.33%	AAA/Aaa		
FY23	6.00%	7.50%	102.73%	AAA/Aaa		

Source: PWC 2023 Annual Comprehensive Financial Report (1) Table 14; (2) Exhibit 3 & 5; (3) Schedule 1; (4) Bond Ratings, page 21

General County Government Staffing

PWC has budgeted an estimated 10.65 employees per 1,000 residents for FY25, reflecting a 1.5% increase from the FY24 year-end estimate. The FY25 budget had a net staffing increase of 147 personnel. The estimated population total used in the FY25 budget process was 504,524 which increased by a greater percentage than the increase in the number of County employees.



Loc	Local Government Staffing					
Year	Staffing	Employees Per 1,000 Residents				
FY16	4,378	9.65				
FY17	4,503	9.77				
FY18	4,665	10.00				
FY19	4,803	10.13				
FY20	4,954	10.27				
FY21	4,989	10.28				
FY22	5,077	10.40				
FY23	5,208	10.52				
FY24	5,228	10.50				
FY25	5,375	10.65				

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.

Glossary

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

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 BOCS action by a resolution that occurs throughout the course of the fiscal year as needed for County government operations.

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

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.

Glossary

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

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 and 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 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.

Crisis Receiving Center: A County facility that will provide 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 home in lieu of incarceration in a secure facility.

Employee Benefits: Services and opportunities afforded employees because they work for Prince William County. These benefits include medical and dental insurance, health insurance credit program, flexible benefit account program, Virginia Retirement System, 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.

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.

Glossary

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.

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 Family Service: A community-based non-profit human services agency.

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 ¾ 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 their 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).

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.

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



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

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.

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

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

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

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

Index

A

Adult Detention Center	
All Funds Expenditure Budget	64
Appendix	500
Area Agency on Aging	159

В

Board of County Supervisors	11
Bond Rating	419
Budget Development Process	22
Budget Development Process Calendar	29
Budget Highlights	15
Budget Initiatives	19
Budget Summary	

С

Capital Improvement Program (CIP)	426
Debt Service Impacts	443
Functional Area Summary	439
General Debt and Cash Investment by Project	
Category	428
Operating Impacts	442
Proffer Integration	441
Circuit Court Clerk	311
Circuit Court Judges	317
Commonwealth's Attorney	321
Mobility, Economic Growth & Resiliency	242
Community Partners	398
Funding Provided	402
In-Kind Donations	407
Community Services	166
Compensation	74
County Attorney	90
Courts	
Circuit Court Clerk	311
Circuit Court Judges	317
General District Court	346
Juvenile & Domestic Relations Court	350
Juvenile Court Service Unit	184
Criminal lustice Services	327

D

Debt Service41	8
Existing Debt Service on County Project42	23
Funding Projects in the CIP42	22
Management Policy Statement42	20
New Debt by Project42	22
Development Services24	13

Ε

Economic Development & Tourism	251
Education, PWC Public Schools	
Elections	95
Executive Management	99
Expenditures	64
All Funds	64
Expenditure Summary	65
General Fund	70

F

Facilities & Fleet Management	110
Finance	120
Fire & Rescue	
Five-Year Plan	42
FTE Position Summary	45

G

General District Court
General Fund
Expenditure Summary65
Revenue Summary56
Government Operations, Performance &
Innovation86
Glossary

Н

Housing & Community Development1	78
Human Resources1	30

Index

Human Rights140
Health Wellbeing & Environmental Sustainability158

Information Technology143	3
---------------------------	---

J

Juvenile & Domestic Relations Court	.350
Juvenile Court Service Unit	.184

L

Μ

Magistrate	354
Management & Budget	154

Ν

0

Operating Impacts of the CIP44	12
Organization Chart (countywide)1	0

Ρ

Parks & Recreation198
Planning261
Police
Position Summary45
Potomac & Rappahannock Transportation
Commission (PRTC)
Proffer Integration in the CIP441
Public Health
Safe & Secure Community
Public Safety Communications
Public Works

R

Revenues

General Fund Revenue & Resource Summary60

S

Sheriff's Office	
Social Services	216
Strategic Planning in PWC	25

Т

Transient Occupancy Tax3	393
Transit Subsidy2	287
Transmittal Letter	12
Transportation2	295

U

	Users	Guide:	Agency	Page	Information	
--	-------	--------	--------	------	-------------	--

V

Virginia Cooperative	Extension	228
Virginia cooperative		220

Appendix





1 County Complex Court, Suite 225 Prince William, VA 22192 www.pwcva.org/budget