
Glossary



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GLOSSARY

Account: A record of public funds showing receipts, disbursements, and the balance.

Account Group: A logical grouping of like accounts within a fund, department or bureau.

Accounting Basis: The basis of accounting determines rules for recognition of income, expense, assets, liabilities and equity (cash basis and accrual basis are the most widely known). The City of Norfolk operates on a budgetary basis under which most expenditure liabilities are recognized when incurred and most revenues are recognized when earned and billed. Adjustments from this budgetary basis are done for financial reporting purposes to conform to generally accepted accounting principals (GAAP).

Accrual accounting: An accounting method that measures financial performance and position of an entity by recognizing economic events regardless of when cash transactions occur.

ADA (Americans with Disabilities Act): Federal legislation that prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation.

Ad Valorem tax: A tax based upon the assessed value of real estate or personal property.

Annual Plan: A plan that identifies the annual funding of the City's priority community development projects and activities as outlined in the Consolidated Plan.

Appropriation: An expenditure authorization granted by the City Council to incur obligations for specific purposes. Appropriations are usually limited to amount, purpose and time.

Approved Budget: The budget as formally adopted by City Council with legal appropriations for the upcoming fiscal year.

Assessed Valuation: The estimated dollar value placed upon real and personal property by the City Real Estate Assessor and Commissioner of the Revenue, respectively, as the basis for levying property 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.

Balanced budget: A budget whereby current expenditures are supported by current revenues.

BMP (Best Management Practice): Structural (retention ponds) and nonstructural (education) methods of reducing the quantity and improving the quality of storm water runoff.

Bond indenture: The formal agreement between a group of bond holders, acting through a trustee, and the issuer as to the term and security for the debt.

Bond Ratings: 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.

Bonds: A type of security sold to finance capital improvement projects. With “general obligation” bonds, the full faith and credit of the City, through its taxing authority, guarantee the principal and interest payments. The City of Norfolk has issued water and parking revenue bonds for which repayment is pledged from the revenues of those systems.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Highlights: A brief statement of the total departmental operating budget, changes, and percent change compared to the prior year.

Budget Process: The evaluation of a budget's content and purpose to include public hearing and comment, followed by final budget adoption by City Council.

CAFR (Comprehensive Annual Financial Report): The official annual financial report of the City. It includes financial statements prepared in conformity with GAAP and is organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introduction material and illustrative information about the City.

CAD (Computer Aided Dispatch System): Computer systems supporting the Emergency Operations Center 911 response service areas as well as other areas of public safety.

Capital Lease: A direct substitute for purchase of an asset with borrowed money. It is a non-cancelable contract to make a series of payments in return for use of an asset for a specified period of time. It transfers substantially all the benefits and risks inherent in the ownership of the property to the lessee.

Capital Outlay: Expenditures that result in the acquisition of or addition to, fixed assets. Fixed assets generally are purchased from the Equipment appropriation category to facilitate the maintenance of the fixed assets inventory.

Capital Projects: Projects for the purchase or construction of capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CDBG (Community Development Block Grant): A federal funding source that allows local officials and residents flexibility in designing their own programs within a wide-range of eligible activities. The goal of the CDBG program is to encourage more broadly conceived community development projects, and expand housing opportunities for people living in low and moderate-income households.

CHINS (Children in Need of Services): Youth that are referred by parents, schools, etc. for diversionary services such as family counseling, anger management, truancy prevention, and in some cases temporary residential placements. The goal is to provide services that would result in behavior modification so as to avoid entry into the juvenile justice system.

CHINSUP (Children in Need of Supervision): Youth that are placed on court-ordered supervision after having received diversionary services. These court-ordered community based services may be residential or non-residential.

CIP (Capital Improvement Plan): An annual appropriation that approves spending for capital projects such as buildings, parks, streets, etc. and their financing sources. The Capital Improvement Plan (CIP) budget is adopted as a one-year appropriation as part of the five-year CIP that is developed to guide future planning.

Community Development Fund: A fund that accounts for federal entitlement funds received under Title I of the Housing and Community Development Act of 1974. These Community Development Block Grant (CDBG) funds support public improvements and redevelopment and conservation activities within targeted neighborhoods and are developed as part of the Annual Plan.

Compensated Absences: A liability for vested vacation and sick leave benefits that is recorded as general long term obligations.

Component Units: Legally separate entities which are in substance part of the City's operations. Component units are The School Board of the City of Norfolk, The Norfolk Redevelopment and Housing Authority, The City of Norfolk Retirement Board and The Norfolk Community Services Board.

Consolidated Plan: A three or five-year plan that describes a community's needs, resources, priorities, and proposed activities to be undertaken with funding provided by the U.S. Department of Housing and Urban Development (HUD). The Consolidated Plan must include opportunities for resident input and is updated annually.

Constitutional Officers: Elected officials who head local offices as directed by the Constitution of Virginia. There are five constitutional officers in Norfolk with partial state funding coordinated by the state Compensation Board: the Commissioner of Revenue, the City Treasurer, the Clerk of the Circuit Court, the Commonwealth's Attorney and the Sheriff.

Contingent Fund: A budgetary account set-aside for use by the City Manager in dealing with emergencies or unforeseen expenditures.

Debt Service: The annual payment of principal and interest on the City's bonded indebtedness.

Debt Service Fund: The account used for accumulation of resources required for and the payment of principal and interest on the current portion of general obligations of the City.

Deficit: (1) The excess of an entity's or fund's liabilities over its assets (see Fund Balance). (2) The excess of expenditures or expenses over revenues during a single budget year.

Department: A major administrative unit of the City that has overall management responsibility for an operation or a group of related operations within a functional area. Departments, and their subunits, divisions and bureaus, each with more specific responsibilities, are established in the City Code. The budget appropriations are identified by department and by other budget categories.

Department Overview: A general summary of departmental characteristics, services, and other general information surrounding the departmental mission and goals.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period for reporting purposes in proprietary funds (the capital outlay, rather than the periodic depreciation expense, is recorded under the modified accrual basis of budgeting and accounting).

DEQ (Department of Environmental Quality): The state agency that is dedicated to protecting the environment of Virginia in order to promote the health and well-being of the citizens of the Commonwealth.

Desired Outcome: The desired measurable effects or results from an action or activity undertaken by a department. Desired outcomes are usually measured in terms of efficiency, effectiveness, and service quality. Desired outcomes are the first indicators developed when constructing process benchmarks or budget decision packages. They also represent the key results of the core business functions of the department.

DTO Transactions (Direct Turnover Transactions): Non-stock items that are specially ordered and turned over directly to customers. Items ordered are not a part of inventory.

Effectiveness Measures: "Doing the right things." Measures used to determine whether a department or program is achieving its objectives and/or desired outcomes. Sometimes used to describe the level of satisfaction with the services being delivered or the extent to which predetermined goals and objectives have been met by a project or program. Also used to describe the relationship between inputs and desired outcomes, that is, between the amount of resources used and the desired effect or result achieved by a project or program.

Efficiency Measures: A measure of performance that relates the goods and services provided by a department project or program to the amount of resources used to provide them; sometimes used to describe the relationship between inputs and outputs, between the amount of resources used and the amount of service provided.

ECC: Emergency Communications Center

EOC: Emergency Operations Center

Encumbrance: An obligation against budgeted funds in the form of a purchase order, contract, salary commitment or other reservation of available funds.

Enterprise Funds: A separate fund used to account for operations that are financed and operated in a manner similar to private business enterprises (hence the term proprietary fund), and where it is the intent that 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.

Expenditure: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payment has been made or not. Where accounts are kept on a cash basis, expenditure is recognized only when the cash payment is made.

Expenditure Summary: A table depicting a summarized view of a department's fiscal year expenditure plan.

Financial Policy: The City's policy in respect to taxes, spending, and debt management as these relate to the provision of City services, programs and capital investment.

Fiscal Year: A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and results of its operations. The City's fiscal year is July 1 through June 30.

Fixed Assets: A long-term tangible piece of property that a firm owns and uses in the production of its income and is not expected to be consumed or converted into cash any sooner than at least one year's time. Buildings, real estate, equipment and furniture are good examples of fixed assets. Fixed assets are sometimes collectively referred to as "plant facilities."

Fleet Management Fund: A fund used to provide operating departments with maintenance, repair and service for the City fleet of vehicles, heavy equipment and miscellaneous machinery.

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 (FICA), unemployment insurance, workers' compensation, and others are required by law. Other benefits, such as health, dental, life insurance, free parking, and tuition reimbursement are not mandated by law but are offered to employees by the City.

Full-Time Equivalent (FTE): A term that expresses the amount of time a position has been budgeted for in terms of the amount of time a permanent, full-time employee normally works a year. Most full-time employees are paid for 2,080 hours a year. A position that has been budgeted to work less than full-time will work the number of hours which equate to that budgeted FTE amount; for example, a 1/2 FTE budgeted position can work 40 hours a week for six months, or 20 hours a week for one year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, and fund balances/retained earnings, and revenues and expenditures/expenses.

Fund Balances: In the context of the City's budget discussions, Fund Balance generally refers to the undesignated General Fund Balance. This is the accumulated total of all prior years' actual General Fund revenues in excess of expenditures, or "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. The undesignated General Fund balance is analogous to the retained earnings of proprietary funds.

GASB 34 (Governmental Accounting Standards Board): A statement that established the financial report standards for state and local governments. The financial statements should consist of Management's discussion and analysis, basic financial statements, notes to the financial statements and supplementary information.

GEM Program: A City initiative operating under the guidelines of Commonwealth of Virginia blight eradication legislation (VA Codes 58.1-3970.1 and 58.1-3965), which allows cities to acquire private property where nuisance abatement liens and/or delinquent taxes were not paid by their owners. The GEM Program acquires slum and blighting properties in the community to provide opportunities for redevelopment and revitalization of Norfolk's neighborhoods.

General Fund: The primary operating fund that accounts for all revenues and expenditures that are not accounted for in specific purpose funds. It finances the regular day-to-day operations of the City with taxes, fees and other revenue sources.

General Obligation Bonds: General obligation bonds are direct obligations, and they pledge the full faith and credit of the City.

GIS (Geographic Information System): A system used to capture, manage, analyze and display all forms of geographically referenced information. A team of employees is responsible for the design and

deployment of this web-based application that displays information at the street, neighborhood, and planning district levels.

GFOA (Government Finance Officers Association): An organization founded to support the advancement of governmental accounting, auditing and financial reporting.

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

GPS (Global Position System): A system that provides specially coded satellite signals that can be processed in a GPS receiver, enabling the receiver to compute position, velocity and time. GPS is funded by and controlled by the U. S. Department of Defense (DOD). While there are many thousands of civil users of GPS world-wide, the system was designed for and is operated by the U. S. military.

Grant: A cash award given by a government to a public agency in a lower level of government or special recipient for a specified purpose. The two major forms of grants are Block and Discretionary or Categorical. Block Grants are awarded primarily to general-purpose governments, are distributed to them 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 as stated in the law. Discretionary or Categorical Grants can only be used for a specific purpose and usually are limited to narrowly defined projects or activities.

Grants Fund: A fund established to account for the receipt and disbursement of revenue from such sources as federal and state agencies, adjacent municipalities, and City matching funds. Individual grants, which typically have project periods distinct from the City's fiscal year, are appropriated by City Council separately when ready for application approval and are therefore not included in the annual budget.

HOPE VI (Housing Opportunities for People Everywhere): A funding program sponsored by the U. S. Department of Housing and Urban Development designed to improve public housing.

Input: A measurable action or resource that starts or is part of the beginning of an activity; usually a request or demand for a product/service and/or the resources available to provide that product/service.

Insurance: A contract to pay a premium in return for which the insurer will pay compensation in certain eventualities; e.g., fire, theft, motor accident. The premiums are calculated so that, on average, they are sufficient to pay compensation for the policyholders who will make a claim together with a margin to cover administration cost and profit. In effect, insurance spreads the risk so that the loss by policyholder is compensated at the expense of all those who insure against it.

Internal Service Funds: Funds that account for the financing of goods and services supplied to other funds of the City and other governmental units of a cost-reimbursement basis. The individual internal service funds are Fleet and Storehouse.

Key Goals and Objectives: A concise presentation of departmental outcome and/or efficiency goals and objectives for the budgeted fiscal year.

Legal Debt Margin: Article VII, Section 10 of the Virginia Constitution states: "No city or town shall issue any bonds or other interest-bearing obligations which, including existing indebtedness, shall at any time exceed ten percent of the assessed valuation of real estate in the city or town subject to taxation, as shown by the last preceding assessment of taxes."

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

Line Item: A budgetary account representing a specific object of expenditure. Line items are commonly referred to as the budget detail and account for the inputs related to an activity process or service.

Litigation: To carry on a legal contest by judicial process.

Maintenance: The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieve its optimal life.

Managed Competition: A process that allows government to test the market for improved service delivery and pricing options by allowing both public and private entities to compete for a contract.

Materials, Supplies and Repairs: A budget category that includes expenditures for supplies, contracted services, and equipment maintenance.

Mission Statement: A succinct description of the scope and purpose of a City department or other unit.

Modified accrual basis: The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period)

Net assets: Total assets minus total liabilities of an individual or entity.

Network Infrastructure: In information technology and on the Internet, infrastructure is the physical hardware used to interconnect computers and users. Infrastructure includes the transmission media, including telephone lines, cable television lines, and satellites and antennas, and also the routers, aggregators, repeaters, and other devices that control transmission paths. Infrastructure also includes the software used to send, receive, and manage the signals that are transmitted.

NJDC (Norfolk Juvenile Detention Center): A short-term, secured co-ed facility for court evolved youth.

NRHA (Norfolk Redevelopment & Housing Authority): The component unit that assists the City with conservation and redevelopment activities, property rehabilitation, management of public housing programs, and services and programs for low and moderate income families within Norfolk communities.

Nuisance Abatement: The reduction of objects that cause trouble, annoyance or inconvenience, such as vehicles and trash.

Objective: Attached to a goal, it describes something to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe.

Operating Budget: An annual financial plan of operating expenditures of the General Fund, enterprise funds and internal service funds and the approved means of financing them. The operating budget is the primary tool by which most of the financing, acquisition, spending and service delivery activities of a government are planned and controlled.

Operating Revenues and Expenditures: Operating revenues and expenditures generally result from providing services and/or producing and delivering goods in connection with a fund's principal ongoing operations.

Ordinance: A formal legislative enactment by the City Council, which has the full force and effect of law within the boundaries of the City.

Output: The measurable result of an activity; tangible units that customers receive at the completion of a process.

Parking Facilities Fund: A fund used to account for the operations of the city-owned parking facilities.

Part-Time Position (Permanent): A position regularly scheduled for no more than 30 hours per week.

Personnel Services: Compensation for direct labor of persons in the employment of the City; salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime, shift differential, and similar compensation. The Personnel Services account group also includes fringe benefits paid for employees.

Position Summary: A tabular presentation of city and departmental position counts illustrating changes planned for the new fiscal year.

Prior Year Accomplishments: A general summary of departmental achievements related to prior year goals and objectives.

Process: The measurable transformation of inputs (people, technology, raw materials, methods, and environment) into outputs.

Programs and Services: In general, an organized table of services, activities and tasks directed toward a common purpose or goal.

Program Initiatives: A presentation of new and/or improved service programs that will contribute to the achievement of departmental and City goals and objectives.

Project Focus: A targeted neighborhood revitalization program that provides an enhanced police patrol presence and increased code enforcement to address issues of crime and public safety in high crime neighborhoods.

Proposed Budget: The budget formally submitted by the City Manager to the City Council for its consideration.

Proprietary Fund: A fund that accounts 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: A method of evaluation where a ratio between inputs and outputs is established and measured against a predetermined standard.

Purchased Services: Services that are provided to an individual or group of individuals by an enterprise that is under contract with the City.

Real Property: Revenue derived from the tax assessed on residential, commercial or industrial property.

Reserve: An amount set aside in a fund balance to provide for expenditures from the unencumbered balances of continuing appropriations, economic uncertainties, and future apportionments, pending salary or price increase appropriations and appropriations for capital outlay projects.

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

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

Revenue Anticipation Notes: A short-term debt security issued on the premise that future revenues will be sufficient to meet repayment obligations. These securities are repaid with future expected revenues from the completed project, which may come from sources like turnpike tolls or stadium ticket sales.

Revenue Bonds: Limited liability obligations where revenues derived from the respective acquired or constructed assets are pledged to pay debt service.

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

Service: The on-going sequence of specific tasks and activities that represent a continuous and distinct benefit provided to internal and external customers.

Service Quality: Refers to: (1) the manner or technique by which an activity was undertaken, and (2) 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). Considering the difficulty of the activity involved, efficiency and effectiveness should be achieved within the context of a service quality standard. Measuring any one of these without the other two can cause problems in terms of getting an accurate assessment of performance.

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

SOR Initiative (Staffing & Organization Redesign): The effort to evaluate and appropriately allocate staff and positions throughout departments to improve productivity.

Special Revenue Funds: Funds used to account for the proceeds of specific financial resources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The individual Special Revenue funds are Cemeteries, Emergency Preparedness & Response, Golf Operations, National Maritime Center, Public Amenities, Storm Water Utility, Towing & Recovery and Cruise Ship Terminal.

SPSA (Southeastern Public Service Authority): The organization that manages and operates solid waste collection, processing and disposal programs and facilities for several cities within the Hampton Roads Region, to include Norfolk, Portsmouth, Virginia Beach, Chesapeake, Suffolk, Franklin, Isle of Wight and South Hampton County.

Storehouse Fund: A fund that is used by the Purchasing Office to acquire and issue operating departments (such as Public Works, Utilities) materials, parts and supplies that are used in the same form as purchased.

Storm Water Fund: A fund established to account for the operations of the city-owned environmental stormwater management system.

Strategic Planning: The 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.

Strategic Priority: Defined City Council guidance regarding broad service area goals.

Surplus: (1) The excess of an entity's or fund's assets over its liabilities (see Fund Balance). (2) The excess of revenues over expenditures or expenses during a single budget year.

Tactical Approach: A depiction of department level plans for solving problems, accomplishing stated goals, and carrying out intended activities for the budgeted fiscal year.

TANF (Temporary Assistance to Needy Families): A block grant program to states that was designed to reform the nation's welfare system by moving recipients into work, promoting self-sufficiency and turning welfare into a program of temporary assistance.

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

Transfer: An administrative means to move budgetary resources from one budget account to another.

USDA (United States Department of Agriculture): The Federal agency that leads the anti-hunger effort with the Food Stamp, School Lunch, School Breakfast, and the Women, Infants & Children (WIC) Programs.

Value: The social and economic worth a program, project or service offers its customers. The 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: The underlying beliefs and attitudes that help determine the behavior that individuals within an enterprise will display.

Vector Borne: A disease or illness from an animal or insect that transmits a disease-producing organism from one host to another.

Vector Control: An effort to maintain order over animals and insects that transmit disease-producing organism from one to another.

VDOT (Virginia Department of Transportation): The state department responsible for building, maintaining and operating the state's roads, bridges and tunnels. And, through the Commonwealth Transportation Board, it also provides funding for airports, seaports, rail and public transportation.

Vision: An objective statement that describes an entity's most desirable future state. An organizational vision employs the skills, knowledge, innovation and foresight of management and the workforce in order to communicate effectively the desired future state.

VML (Virginia Municipal League): A 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.

VPDES (Virginia Pollution Discharge & Elimination System): A permit from the State to discharge storm water to natural bodies of water since, unlike sewage, storm water is not treated.

Wastewater Utility Fund: A fund established to account for the operations of the city-owned wastewater system.

Water Utility Fund: A fund established to account for operations of the city-owned water system.

Working Capital: Current assets minus current liabilities. Working capital measures how much in liquid assets an entity has available to build its business or activity.

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