

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Accrual Basis** - An accounting method in which revenue is recorded in the period in which it is earned and expenses are recorded in the period in which they are incurred, rather than when funds are received or paid.
- ◆ **Annual Comprehensive Financial Report (ACFR)** – (formerly known as the CAFR) The annual report issued by the City on its financial position and activity for the fiscal year. This report is prepared by the Department of Finance in conformity with U. S. generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board. The report is audited by an independent firm of certified public accountants.
- ◆ **Adopted Budget** - The budget approved by City Council and enacted via a budget appropriation ordinance.
- ◆ **Advance Refunding** - A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunded obligations are not considered a part of an issuer's debt.
- ◆ **Agent Fees** - The fee paid to a financial institution known as the paying agent or registrar that serves two functions: 1) it receives funds from the issuer prior to each debt service payment date and then distributes these monies to the bondholders and 2) as registrar it establishes and maintains records of bond ownership.
- ◆ **Agency Fund** – Assemblage of funds that one government agency holds on behalf of another government agency. In the City's case this includes the Hotel Roanoke Conference Center and Commission (HRCCC) Fund.
- ◆ **Amortization** – Allocation of cost for an intangible asset over a set period of time.
- ◆ **Appropriation** - An authorization made by City Council which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
- ◆ **Appropriation Ordinance** - The official enactment by City Council establishing the legal authority for City administrative staff to obligate and expend resources.
- ◆ **Appropriation Unit** - A group of line item accounts, established for budgetary accountability, where authorized obligations and expenditures can be made of City resources to allow a department (or the City) to operate on a day-to-day basis.
- ◆ **Appropriation-supported Debt** - Obligations that are not considered general obligations of the City for which the debt service is subject to annual appropriation (e.g. capital leases, etc.).

APPENDIX – Glossary of Terms and Acronyms

- ◆ **American Rescue Plan Act of 2021 (ARPA or ARP)** – Also called the COVID-19 Stimulus Package or American Rescue Plan. It is a \$1.9 trillion economic stimulus bill signed into law March 11, 2021 to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. Included in the bill was \$350 billion to help state, local, and tribal governments of which the City of Roanoke has been awarded \$64,576,671 over a two-year period.
- ◆ **Assessed Value** - The fair market value placed by the Commissioner of Revenue on personal and real property owned by taxpayers.
- ◆ **Balanced Budget** - A budget in which revenues are equal to expenditures, and that has no budgeted deficit (i.e. budgeted expenditures do not exceed projected/budgeted revenues in a given fiscal year).
- ◆ **Basis of Budgeting and Accounting** – Accounting methods, such as accrual basis and modified accrual basis, used to document revenues received and authorized obligations expensed.
- ◆ **Bond Anticipation Notes (BANs)** – Notes issued by the City for capital projects, which are paid from the issuance of long-term bonds.
- ◆ **Budgeting for Outcomes (BFO)** – is a process designed to improve services and get a better return on investment of public dollars. BFO starts with a set of results that matter to citizens and encourages creative ways of achieving them within the resources available. It emphasizes accountability, innovation, and partnerships.
- ◆ **Budget** - A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures (revenue estimates).
- ◆ **Budget Calendar** - The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
- ◆ **Budget Committee** – The City's administrative staff who are responsible for providing oversight to the budget development process and for submitting a recommended budget to City Council. Its members include the City Manager, the Deputy City Manager for Operations, the Assistant City Manager for Community Development, the Director of Finance, the Accounting and Systems Manager, and the Budget Manager (who also facilitates the meetings).
- ◆ **Budget Document** - The official written statement prepared by the City's administrative staff which presents the proposed budget to the City Council.
- ◆ **Budget Message** - A general discussion of the proposed budget presented to the City Council by the City Manager as a part of or supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Budgeting For Outcomes (BFO)** – This is a process designed to improve services and get a better return on investment of public dollars. BFO starts with a set of results that matter to citizens and encourages creative ways of achieving them within the resources available. It emphasizes accountability, innovation, and partnerships.
- ◆ **Capital Assets** - City assets of significant value and having a useful life of several years, also referred to as fixed assets.
- ◆ **Capital Fund** – A fund to account for financial resources that will be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds) such as buildings, parks, schools, streets, etc.
- ◆ **Capital Lease** - A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles. Capital leases are common in certain types of financing transactions involving the use of revenue bonds as opposed to general obligation bonds.
- ◆ **Capital Projects** - Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.
- ◆ **Capitalized Interest** - A portion of the proceeds of a bond issue which is set aside to pay interest on the bonds for a specific period of time. Interest is typically capitalized for bonds issued to finance a revenue-producing project to pay debt service until the project is completed and begins generating revenues.
- ◆ **Causal Factor** – An important contributor to an outcome.
- ◆ **Community Development Block Grant (CDBG)** – Funding received from the U. S. Department of Housing and Urban Development (HUD). CDBG primarily benefits low- and moderate-income persons through housing, human services, neighborhood improvements and economic development activities, with a secondary emphasis on the reduction of slums and blight.
- ◆ **Coronavirus Aid, Relief, and Economic Security Act (CARES Act)** – Also called Coronavirus Relief Fund (CRF) – Is a \$2.2 trillion economic stimulus bill passed into law March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States. Included in the bill was \$339.8 billion to state, local and tribal governments. The City of Roanoke received \$17,299,688. A summarized report of the City’s spending may be found at
- ◆ **Coronavirus State and Local Fiscal Recovery Funds (SLFRF)** – Portion of the American Rescue Plan Act that provides \$350 billion for states, local, territorial, and tribal governments to respond to the COVID-19 emergency and bring back jobs. The Treasury launched this relief in March 2021 to 1) Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control; 2) Replace lost revenue for eligible state, local and tribal governments to strength support for vital public services and help retain jobs; 3) Support immediate economic stabilization

APPENDIX – Glossary of Terms and Acronyms

for households and businesses; 4) Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic.

- ◆ **Capital Improvement Program (CIP)** – A plan for capital expenditures, to be incurred each year over a fixed period of several future years, which sets forth each capital project, identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.
- ◆ **City Budget** – That portion of the overall General Fund budget under the direct control of the City Manager (excludes the School Budget).
- ◆ **City Plan 2040** – A comprehensive plan that will guide investment and decision-making in Roanoke over the next 20 years. The plan recommends policies and actions that work together to achieve a list of visions guided by six themes. This plan is fully presented with in this Budget Document or a more interactive version containing videos and additional resources may be found on-line here <https://planroanoke.org/city-plan-2040/>.
- ◆ **Contingency Reserve** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. There are three main contingency reserves maintained by the City of Roanoke. The City Manager Contingency reserve is an annual reserve maintained for the benefit of the General Fund and regular operating activities that may have unforeseen or unbudgeted expenditures. The second contingency reserve is the Capital Project Contingency. This contingency is intended to provide cash (non-debt) funding sources for capital projects. A third contingency account is the Grant Match Account. This account is maintained to fund required matches to grants when they are awarded. Contingency reserves are different from Fund Balance reserves because contingency reserves are maintained as available budget in an expenditure account where-as Fund Balance reserves are cumulative residual funds represented in a balance sheet equity account.
- ◆ **Debt** - Any obligations of the City for the payment of money issued pursuant to the Public Finance Act of Virginia.
- ◆ **Debt Service** - Payment of interest and repayment of principal on City debt.
- ◆ **Debt Service Reserve Fund** - A fund established at issuance into which monies are deposited which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements. The debt service reserve fund is typically funded at closing with bond proceeds but may be funded over time depending on the structure. Such a fund is an integral component of a moral obligation bond issue.
- ◆ **Defeasance** - Termination of the rights and interests of the bondholders and their lien on the pledged revenues in accordance with the terms of the bond contract for a bond issue. Defeasance usually occurs in connection with the refunding of outstanding bonds after provision has been made for future payment through funds provided by the issuance of the new refunding bonds.
- ◆ **Depreciation** - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence, or (2)

APPENDIX – Glossary of Terms and Acronyms

the portion of the cost of a capital asset which is charged as an expense during a fiscal period.

- ◆ **Double-barreled Bond** - A bond secured by a defined source of revenue (other than property taxes) plus the full faith and credit of the City.
- ◆ **Enterprise Funds** - A type of proprietary fund set up to account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges. Included in this category are the Civic Facilities Fund, the Parking Fund, and the Storm Water Utility Fund.
- ◆ **Emergency Medical Services (EMS)** – The Fire and Emergency Medical Services Department provides emergency fire suppression response to incidents involving fires, fire alarms, smoke scares, vehicle accidents and other types of calls where the threat of fire exists. It also provides emergency medical response to incidents involving injury, illness, accidents, and other types of calls where the threat of injury or illness exists.
- ◆ **Emergency Solutions Grants (ESG)** – Funding received from the U.S. Department of Housing and Urban Development (HUD). The emphasis for use of these funds has shifted from providing for activities that assist homeless individuals and families to early intervention and prevention of homelessness.
- ◆ **Expenditures** – The cost of goods received or services rendered whether payment for such goods and services have been made or not.
- ◆ **Empowerment** – The capacity of individuals, groups and/or communities to take control of their circumstances, exercise power and achieve their own goals, and the process by which individually and collectively, they are able to help themselves and others to maximize the quality of their lives
- ◆ **Equity vs Equality** – Equity is often confused with equality although they are very different. Equity means people could be treated differently in the interest of giving all people access to health, safety, and welfare. Whereas equality means everyone is treated the same despite their circumstances. A great article on this explanation and how it applies to budgeting can be found in the GFOA Government Finance Review article from February 2021 <https://www.gfoa.org/materials/gfr-equity-in-budgeting-2-21>.
- ◆ **Equity and Empowerment Teams** – These were two teams established by City Management to evaluate all budget offers submitted and provide feedback to the sellers of those offers on their responses to how they are addressing equity within their lines of business. The teams were a make up of selected Directors and individuals who participated in the Diversity Advisory Team. The teams work will be internal for FY22 and not shared as part of a deliverables for the Budget Document.
- ◆ **Federal Annual Measurable Objectives (FMAO)** – No Child Left Behind federal legislation requires states to set annual measurable objectives for proficiency in reading and mathematics, participation in testing, and graduation.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Fiduciary Funds** – Used to account for resources held for other governments, individuals, or agencies not part of the City.
- ◆ **Fiscal Year** – An accounting period extending from July 1 to the following June 30 for the City of Roanoke. Fiscal years may be expressed in several different ways. For example, FY22 or FY2022 or FY2021-22 or FY2021-2022 all refer to the time period July 1, 2021 through June 30, 2022.
- ◆ **Full-Time Equivalent (FTE)** – Position equivalent of eight hours per work day.
- ◆ **Fund** – A sum of revenues set aside and allocated to specific categories, such as General, Proprietary, and School, to provide funding of day-to-day and administrative operations.
- ◆ **Fund Balance** – Represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or they are appropriated as “reserves” or “contingency”. In the budget process, financial resources equal total appropriated uses because the creation of reserves or contingencies is budgeted as appropriated uses.
- ◆ **Generally Accepted Accounting Principles (GAAP)** – The standard framework of guidelines for financial accounting, mainly used in the USA. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.
- ◆ **Governmental Accounting Standards Board (GASB)** – The GASB establishes and improves state and local governmental accounting and financial reporting standards which result in practical information for users of financial reports. They also guide and educate the public, including issuers, auditors, and users of those financial reports.
- ◆ **General Fund** – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the City, including the School system, which are not accounted for in the proprietary funds. The primary sources of revenue for this fund are local taxes and Federal and State grants.
- ◆ **General Obligation Bonds** - Bonds issued pursuant to Article VII, Section 10 of the Constitution of Virginia and the Public Finance Act secured by the full faith, credit and taxing power of the City.
- ◆ **Goal** - A clear statement of a program's mission, or purpose.
- ◆ **Governmental Fund** - Used to account for expendable financial resources, other than proprietary or fiduciary fund types. Governmental fund types use the flow of current financial resources measurement focus.
- ◆ **Grant** - A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **HOME Investment Partnerships Program (HOME)** – Funding received from the U.S. Department of Housing and Urban Development (HUD). HOME benefits low- and moderate-income persons through the development of affordable housing.
- ◆ **Hotel Roanoke Conference Center Commission (HRCCC)** – Hotel Roanoke was built and owned by Norfolk and Western Railroad in 1882. The Hotel Operated until around the mid 1980s and was closed. N&W donated the hotel to the Va Tech Real Estate Foundation. The Foundation collaborated with the City and reached an agreement to refurbish the hotel if the City would build an adjoining conference center. The General Assembly passed legislation for the formation of a “political entity” called the HRCCC to own and oversee the operation of the conference center.
- ◆ **HUD Fund** – The City of Roanoke receives funding annually from the U.S. Department of Housing and Urban Development (HUD) in three grants: Community Development Block Grant (CDBG), Home Investment Partnerships (HOME), and Emergency Solutions Grant (ESG).
- ◆ **Indicator** – A high level measure of performance.
- ◆ **Internal Service Funds** - A type of proprietary fund used to account for the financing of goods or services provided by one City program to other City programs, or to other governments, on a cost-reimbursement basis. Included in this category is the Risk Management Fund. In prior years it also included Fleet Management and Technology; However, today these funds are now included in the General Fund and no longer considered Internal Service Funds.
- ◆ **Information Technology Committee (ITC)** – Recommends policy direction on a City-wide basis for all information technology, including voice and data communications. The committee will review information and office automation needs and recommend to the City Manager direction and priorities consistent with the long term mission, goals and objectives which have been established for the City.
- ◆ **Legal Debt Margin** - The amount of general obligation bonds and certain other interest bearing obligations (other than revenue bonds) that the City may have outstanding expressed as a percentage of the assessed value of real estate in the City as shown on the last preceding assessment for taxes.
- ◆ **Line-Item Budget** - A budget summarizing the major objects of expenditure for goods and services that the City intends to purchase during the fiscal year.
- ◆ **Local Funds** - Indicates funding from local sources only and does not include funds received from Federal, State and other sources.
- ◆ **Metropolitan Statistical Area (MSA)** – Metropolitan and micropolitan statistical areas comprise one or more entire counties.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Mission Statement** - Declaration of purpose for an entire organization or one of its programs.
- ◆ **Modified Accrual** - An accounting method in which revenues are recorded when available and measurable and expenditures are recorded when services or goods are received and the liabilities are incurred.
- ◆ **Moral Obligation Bond** – A bond which is secured by the revenues from the financed project and, additionally, by a non-bonding agreement that any deficiency in pledged revenues will be reported to the issuer’s legislative body (City Council) which may appropriate monies to make up the shortfall. Typically the mechanics involve a debt service reserve fund which is drawn upon to make up for any deficiency in pledged revenues. The legislative body is then requested to replenish the reserve fund but is not obligated to do so. These bonds are considered tax-supported debt and impact debt capacity to the extent that pledged revenues are ever insufficient to support debt service.
- ◆ **National Incident Based Reporting System (NIBR or IBR)** – National incident based reporting system used by law enforcement agencies in the United States for collecting and reporting data on crimes.
- ◆ **Nominal Group Technique** – This is a Lean prioritization tool that has been used by Priority Teams in previous years to rank offers. Instead of the Team performing a peer review, each team member keeps their own notes on the strengths and weaknesses of each offer based on the team discussion and their own knowledge of the service. Each team member ranks the offers in descending order in the member’s perceived order of importance in meeting the outcomes of the priority. The rankings of all the team members are combined to come up with an overall ranking. This technique” allows the Team to come to a consensus on the relative importance of each offer by incorporating individual importance rankings into the Team’s final prioritized listing.
- ◆ **Objective** – The actual functions or services that a City program must provide in order to achieve its stated goals.
- ◆ **Object of Expenditure** – Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:
 - Personal Services
 - Operating Expenditures
 - Internal Services
 - Capital Outlay
- ◆ **Offers** – Budget submittals from departments or outside agencies to provide specific programs or services at a specific price that will achieve specific outcomes.
- ◆ **Organization** – An operating department, grant or capital project. Also sometimes referred to as a “cost center”.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Outcomes** – The desired results that will be seen if the City is successful in providing programs and services that affect the causal factors identified for the priorities.
- ◆ **Phonological Awareness Literacy Screenings (PALS)** – a state-approved screening and diagnostic tool for measuring young children’s knowledge of important literacy fundamentals that predict future reading success.
- ◆ **Performance Measure** – Specific quantitative measures of services performed or results obtained within a program.
- ◆ **Price of Government** – The amount citizens are willing to pay to achieve the results required or, in other words, the revenues generated by the entire government.
- ◆ **Priority Teams** – Groups of employees assigned to each of the priorities identified by City Council. These teams refined the priority statements and created strategy maps that defined the causal factors, outcomes, and performance indicators needed to make those priorities successful. The teams reviewed, scored, and ranked the budget offers submitted by departments based on those activities and programs deemed most likely to achieve high-level results for the citizens.
- ◆ **Program** - A term used to describe a City department or cost center with distinct objectives and activities.
- ◆ **Proprietary Funds** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise and Internal Service Funds.
- ◆ **Purchasing Strategies** – Preferences identified by the Priority Teams of the types of offers they feel will most likely achieve the high-level outcomes that will make the priority successful.
- ◆ **Qualified Zone Academy Bonds (QZAB)** – No interest bond funding enabled through the Taxpayer Relief Act of 1997 which allow schools in low income areas to fund building renovations and repairs, provide school equipment, develop course material, and train teachers. Qualified lenders who provide QZABs will receive a tax credit as well as interest for providing the bonds and in exchange the School receives a zero interest loan.
- ◆ **Roanoke Centre for Industry and Technology (RCIT)** – Created in two phases this city owned industry park is now over 440 acres and is nearly fully occupied. Tenants include Orvis, Eaton, FedEx Ground, Advance Auto Parts, Elizabeth Arden/Revlon, Grupo Bimbo Bakery, Semco, and several others including the first ever joint VA811 – City911 operation center. The largest site at nearly 50 acres is owned by Deschutes Brewery of Bend, OR. Located on the eastern edge of the City along Route 460 E and convenient to I-581 and I-81 the park is home to over 2,000 employees. Just two sites remain available and both are ready for development.
- ◆ **Recommended Budget** – The budget proposed by the City Manager to City Council for adoption.

APPENDIX – Glossary of Terms and Acronyms

- ◆ **Refunding** – A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.
- ◆ **Request for Results Document (RFR)** – A document prepared by each Priority Team that defines the causal factors, outcomes, and indicators needed for the Priority to be successful. It also defines the types of offers that will meet these outcomes and the team's purchasing strategies for selecting them.
- ◆ **Resource Allocation Plan** - A more descriptive term for the budget document, indicating that it is indeed a financial plan for the allocation of resources to specific program services.
- ◆ **Revenue** – A term used to represent income to a specific fund, or an increase in the fund's assets.
- ◆ **Revenue Bond** – A bond that is payable from a specific source of revenue and to which the full faith and credit of the City's taxing power is not pledged. Revenue bonds are payable from identified sources of revenue, including general fund revenues on occasion, for certain types of appropriation-supported bonds.
- ◆ **Strategic Business Plan (SBP)** – Important management tool that conveys a department's priorities for a five year planning horizon. This planning document gives every employee an understanding of the department's direction, the rationale behind it, and an outline of how the department will get there. All City departments that report to the City Manager will have an approved strategic business plan.
- ◆ **School Fund Budget** - The School Fund revenues and expenditures under the control of the School Board for the operation of Roanoke City Schools.
- ◆ **Strategic Issues** – Policy choices or decisions which serve as the fundamental basis for the organization's types of services, service levels, cost of services and overall management.
- ◆ **Strategy Maps** – They are Pictorial representations of the causal factors, outcomes, and performance indicators that are important for a priority to be successful. They were developed by the Priority Teams for each priority.
- ◆ **Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
- ◆ **Tax Rate** - The level at which taxes are levied.
- ◆ **Tax-supported Debt** - Debt that is expected to be repaid from the general fund tax revenues of the City. This includes general obligation bonds, appropriation-supported bonds, capital leases and in certain circumstances moral obligation bonds. For the purpose of the Debt Policy, net tax-supported debt includes general obligation debt for the

APPENDIX – Glossary of Terms and Acronyms

City and School Board, certain bonded capital leases, & any moral obligation bonds for which the City has deposited funds to a debt service reserve fund as requested to replenish such reserve fund. Net tax-supported debt does not include debt payable by the City's proprietary funds, including self-supporting double-barreled general obligation bonds, and the amount available in the City's debt service fund.

- ◆ **Third Party** – An organization other than the City or other level of government. This may be an individual, company or non-profit.
- ◆ **True Interest Cost** - This is a method of computing the City's cost of borrowing through the bond market. It is defined as the rate, compounded semi-annually, necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the new issue.
- ◆ **Tier** – An additional classification used for budget offers based on the relative importance of a program/service in serving the citizens. It was utilized as an additional tool in the FY19 budget development process to appropriate funds to best meet the needs of citizens, while still keeping the budget balanced.
- ◆ **Virginia Department of Transportation (VDOT)** – State agency responsible for building, maintaining, and operating the State's roads, bridges and tunnels. Through the Commonwealth Transportation Board, it also provides funding for airports, seaports, rail and public transportation.
- ◆ **U. S. Department of Housing and Urban Development (HUD)** – The federal government organization whose mission is to increase homeownership, support community development, and increase access to affordable housing free from discrimination.

APPENDIX – Glossary of Terms and Acronyms

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AEP	American Electric Power
ARPA or ARP	American Rescue Plan Act of 2021
BANs	Bond Anticipation Notes
BFO	Budgeting For Outcomes
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAD	Computer Aided Design
CCAP	Community College Access Program
CDBG	Community Development Block Grant
CGI	Vendor name for accounting system, not an acronym
CIP	Capital Improvement Program
CALEA	Commission on Accreditation for Law Enforcement Agencies
CMS	Contract Management System
CRF	Coronavirus Relief Fund
DEQ	[Virginia] Department of Environmental Quality
DMV	[Virginia] Department of Motor Vehicles
EAP	Employee Assistance Program
EDA	Economic Development Authority
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ERP	Enterprise resource planning
ESG	Emergency Solutions Grant
FOIA	Freedom Of Information Act
FMAO	Federal Annual Measurable Objectives
FMLA	Family Medical Leave Act
FMO	Fire Marshal's Office
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GRTC	Greater Roanoke Transit Company or Valley Metro
HUD	U. S. Department of Housing and Urban Development
HOME	Home Investment Partnerships
HRCCC	Hotel Roanoke Conference Center Commission
HVAC	Heating, ventilation, and air conditioning
IBR or NIBR	[National] Incident Based Reporting
ICLEI	International Council for Local Environmental Initiatives
ISO	Insurance Service Office
ITC	Information Technology Committee
J&D	Juvenile and Domestic
LEED	Leadership in Energy and Environmental Design
MGD	Million Gallons Per Day
MLS	Multiple Listing Service
MSA	Metropolitan Statistical Area
NADA	National Automobile Dealers Association

APPENDIX – Glossary of Terms and Acronyms

NIBR or IBR	National Incident Based Reporting
OSHA	Occupational Safety and Health Administration
PALS	Phonological Awareness Literacy Screenings
PCI	Vendor name for revenue system, not an acronym
PPE	Personal protective equipment
PSAP	Public Safety Answering Point
RAC	Roanoke Arts Commission
RCIT	Roanoke Centre for Industry and Technology
RCPS	Roanoke City Public Schools
RDS	Vendor name for recycling, not an acronym
RFR	Request For Results [Document]
RHEC	Roanoke Higher Education Center
ROW	Right-of-way
RRP	Roanoke Regional Partnership
RRSBDC	Roanoke Regional Small Business Development Center
RVTV	Roanoke Valley Television
SBP	Strategic Business Plan
SLFRF	[Coronavirus] State and Local Fiscal Recovery Funds
SUN	Solar United Neighbors
SWM	Solid Waste Management
QZAB	Qualified Zone Academy Bond
VBR	Virginia's Blue Ridge
VDOT	Virginia Department of Transportation
VFRIFA	Virginia First Regional Industrial Facility Authority
VJCCCA	Virginia Juvenile Community Crime Control Act
VML	Virginia Municipal League
VSS	Vendor Self Service
VWCC	Virginia Western Community College
WEF	Water Environment Association
WMP	Watershed Master Plan