

# APPENDICES

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**FY 2008 Budget Adoption Resolution**

**Positions by Grade**

**Glossary**



# **ADOPTED FY 2008 BUDGET RESOLUTION**

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## **A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2008 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2007**

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WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2008; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2008; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2007; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates and the proposed budget from citizens of Fauquier County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, there are funds in the Capital Fund which will be unexpended at the end of FY 2007; and

WHEREAS, a standing Board of Supervisors cannot raise its own salaries; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 29th day of March 2007, That the following tax rates for Calendar Year 2007 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$130,279,150 shall not exceed \$86,801,214 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2007, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2008 to be used for specifically approved projects; and, be it

RESOLVED FURTHER, That salaries for the Board of Supervisors are hereby established at the following maximum rate of compensation, for the period of January 1, 2008 through December 31, 2011: Board Chairman \$21,378, Vice Chairman \$19,281, and Board members \$18,267; and, be it

## **ADOPTED FY 2008 BUDGET RESOLUTION**

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RESOLVED FURTHER, For the period of July 1, 2007 through June 30, 2008 the following compensation rates for the Board of Supervisors are hereby adopted: Board Chairman \$21,378, Vice Chairman \$19,821, and Board members \$18,267; and, be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

### CALENDAR YEAR 2007 COUNTY TAX RATES

Real Estate.....	\$0.60	per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.035	per \$100 of assessed valuation
Conservation Easement Purchase Levy...	\$0.01	per \$100 of assessed valuation
Marshall Street Light Levy.....	\$0.005	per \$100 of assessed valuation
Personal Property.....	\$4.65	per \$100 of assessed valuation
Personal Property – Fire and Rescue.....	\$0.25	per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50	per \$100 of assessed valuation
Mobile Homes.....	\$0.645	per \$100 of assessed valuation
Machinery and Tools.....	\$4.65	per \$100 of assessed valuation
Aircraft.....	\$0.001	per \$100 of assessed valuation
Specially Equipped Handicap Vehicles...	\$0.05	per \$100 of assessed valuation

# ADOPTED FY 2008 BUDGET RESOLUTION

## *FY 2008 ADOPTED BUDGET*

### **GENERAL FUND**

#### **General Government**

Board of Supervisors	\$288,651
Commissioner of the Revenue	\$1,280,399
County Administration	\$1,147,340
County Attorney	\$725,283
Finance	\$1,543,640
Independent Auditor	\$121,260
Information Technology	\$2,288,596
Budget Office	\$336,477
Human Resource Management	\$1,322,158
Geographic Information System	\$300,667
Registrar	\$329,497
Treasurer	<u>\$1,073,793</u>
<b>Subtotal</b>	<b>\$10,757,761</b>

#### **Judicial Administration**

Adult Court Services	\$770,917
Circuit Court	\$145,182
Clerk of the Circuit Court	\$1,135,720
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$897,520
General District Court	\$14,685
Juvenile & Domestic Relations Court	\$61,522
Magistrates	<u>\$79,359</u>
<b>Subtotal</b>	<b>\$3,107,305</b>

#### **Public Safety**

Detention Center	\$513,700
Detention Center-Regional Facility	\$1,554,417
Juvenile Detention	\$407,683
Juvenile Probation	\$33,824
Joint Communications	\$1,885,299
Fire and Emergency Services	\$2,339,381
Sheriff	<u>\$9,738,889</u>
<b>Subtotal</b>	<b>\$16,473,193</b>

#### **Public Works**

Environmental Services - Convenience Sites	\$1,477,047
General Services	<u>\$4,960,638</u>
<b>Subtotal</b>	<b>\$6,437,685</b>

# ADOPTED FY 2008 BUDGET RESOLUTION

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<b>Health and Welfare</b>	
Community Services Board	\$303,624
Comprehensive Services Act	\$2,693,117
Public Health	\$534,388
Social Services	<u>\$5,359,397</u>
<b>Subtotal</b>	<b>\$8,890,526</b>
<b>Culture</b>	
Lord Fairfax Community College	\$246,658
Parks and Recreation	\$3,117,513
Library	<u>\$2,177,053</u>
<b>Subtotal</b>	<b>\$5,541,224</b>
<b>Community Development</b>	
Agriculture Development	\$149,440
Community Development	\$3,507,901
Economic Development	\$493,999
Extension Office	\$154,430
John Marshall SWCD	\$442,938
Planning Commission/BZA/ARB	<u>\$241,649</u>
<b>Subtotal</b>	<b>\$4,990,357</b>
<b>Non-Departmental</b>	
Debt Service	\$929,742
Alice Jane Childs Building	\$160,711
Non-Departmental	<u>\$1,962,735</u>
<b>Subtotal</b>	<b>\$3,053,188</b>
<b>Transfers</b>	
Capital Improvements Fund	\$1,057,000
Affordable Housing Fund	\$230,860
Airport	\$16,000
School Division Operating	<u>\$86,801,214</u>
<b>Subtotal</b>	<b>\$88,105,074</b>
<b>Total General Fund</b>	<b>\$147,356,313</b>

## **ADOPTED FY 2008 BUDGET RESOLUTION**

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### **OTHER FUNDS**

#### **Airport Enterprise Fund**

Airport	\$297,790
<b>Subtotal</b>	<b>\$297,790</b>

#### **Affordable Housing Fund**

Affordable Housing	\$230,860
<b>Subtotal</b>	<b>\$230,860</b>

#### **Environmental Services**

Environmental Services	\$6,994,749
<b>Subtotal</b>	<b>\$6,994,749</b>

#### **Internal Services Fund**

Fleet Maintenance	\$3,150,732
<b>Subtotal</b>	<b>\$3,150,732</b>

#### **School Division Fund**

School Operating	\$119,419,092
Debt Services	\$10,860,058
<b>Subtotal</b>	<b>\$130,279,150</b>

#### **School Food Service Fund**

School Food Service	\$4,355,527
<b>Subtotal</b>	<b>\$4,355,527</b>

#### **School Textbook Fund**

School Textbook	\$750,000
<b>Subtotal</b>	<b>\$750,000</b>

#### **Volunteer Fire and Rescue Fund**

Volunteer Fire and Rescue	\$4,563,024
<b>Subtotal</b>	<b>\$4,563,024</b>

#### **Conservation Easement**

Conservation Easement Service District	\$1,779,463
<b>Subtotal</b>	<b>\$1,779,463</b>

## ADOPTED FY 2008 BUDGET RESOLUTION

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### Capital Fund

New Elementary School - Central	\$6,918,000
Public Safety Radio Improved Coverage	\$1,500,000
Fire Training Center/Firing Range	\$1,000,000
2nd Entrance to Kettle Run High School	\$3,100,000
Sheriff's Vehicles	\$410,000
New Baltimore Library Final Design Plans	\$73,000
Adult Detention Center Plumbing Repair	\$210,000
Site Evaluation - Stafford Property	\$150,000
Public Safety Parking Structure Study	\$60,000
Parking Area Warrenton Community Center	\$154,000
<b>Subtotal</b>	<b>\$13,575,000</b>

<b>TOTAL ALL FUNDS</b>	<b>\$313,332,608</b>
<i>Less County Transfer</i>	<i>(\$88,105,074)</i>
<b>TOTAL COUNTY EXPENDITURES</b>	<b>\$225,227,534</b>

# ADOPTED FY 2008 BUDGET RESOLUTION

## FY 2008 Revenues

### LOCAL REVENUE

#### General Property Taxes

Real Estate Tax	\$70,600,000
Public Service	\$3,850,000
Personal Property Tax	\$21,085,000
Delinquent Real Estate Tax	\$500,000
Delinquent Personal Property Tax	\$450,000
Penalties - Real Property - All	\$825,000
Interest - All	<u>\$350,000</u>
<b>Subtotal</b>	<b>\$97,660,000</b>

#### Other Local Taxes

Sales Tax (Local)	\$8,374,000
Utility Tax	\$4,519,363
Utility Consumption Tax	\$170,000
BPOL Tax	\$1,500,000
Auto License Fees	\$1,800,000
Bank Stock Tax	\$200,000
Recording Tax & Fees (Deeds)	\$2,000,000
Recording Tax & Fees (Wills)	\$30,000
Transient Tax	<u>\$121,000</u>
<b>Subtotal</b>	<b>\$18,714,363</b>

#### Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$13,000
Transfer Fees	\$2,700
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$485,420
Community Development Fees	<u>\$2,350,000</u>
<b>Subtotal</b>	<b>\$2,858,120</b>

#### Fines and Forfeitures

Local Fines	\$500,000
Court Judgement Proceeds	\$3,380
Interest On Local Fines	<u>\$5,100</u>
<b>Subtotal</b>	<b>\$508,480</b>

## **ADOPTED FY 2008 BUDGET RESOLUTION**

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### **Use of Money and Property**

Interest Income General Fund	\$1,400,000
Sale of Equipment/Vehicles	\$27,000
Rental Of County Property	\$11,100
Rental Health Department	\$23,000
Rental of Armory	\$20,400
Rental Alice Jane Childs Building	<u>\$191,343</u>
<b>Subtotal</b>	<b>\$1,672,843</b>

### **Charges for Services**

Excess Fees	\$500,000
Sheriff Fees	\$3,742
Courtroom Security	\$75,000
Detention Fee	\$3,500
Law Library Fees	\$15,000
Local Cost	\$3,200
Courthouse Maintenance Fees	\$35,000
Inmate Processing Fee	\$5,000
Commonwealth's Attorney Fees	\$2,300
Correction and Detention Charges	\$37,000
Library Fees	\$57,000
Sales of Commissioner of Revenue GIS Maps	\$500
Sales of Tax Maps	\$628
Sales of GIS Maps	<u>\$46,000</u>
<b>Subtotal</b>	<b>\$783,870</b>

**Miscellaneous** **\$48,940**

### **Recovered Costs**

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$500
Work Release	\$60,000
Canteen Medical Reimbursement	\$4,500
Other Costs	\$2,100
Home Incarceration Fees	\$12,000
CSA Refunds	<u>\$38,737</u>
<b>Subtotal</b>	<b>\$128,337</b>

**Total Local Revenue** **\$122,374,953**

## ADOPTED FY 2008 BUDGET RESOLUTION

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### STATE REVENUE

#### Non-Categorical Aid

ABC Profits	\$27,893
Wine & Spirits Tax	\$29,237
Rolling Stock Tax	\$60,478
Mobile Home Titling Tax	\$40,856
Rental Car Tax	\$18,612
State Personal Property Tax Relief	\$13,659,496
E-911 Wireless Program	<u>\$111,399</u>
<b>Subtotal</b>	<b>\$13,947,971</b>

#### Categorical Aid

##### Shared Expenses

Commonwealth's Attorney	\$448,081
Sheriff	\$3,574,551
Commissioner of the Revenue	\$207,569
Treasurer	\$193,072
Medical Examiner	\$850
Registrar	\$61,300
Clerk of the Court	\$423,358
Adult Confinement - Detention	<u>\$200,000</u>
<b>Subtotal</b>	<b>\$5,108,781</b>

##### Welfare

Social Services	\$992,689
Comprehensive Services Act	\$1,111,218
Social Services Grants	<u>\$0</u>
<b>Subtotal</b>	<b>\$2,103,907</b>

##### Other Categorical Aid

Recordation Tax	\$480,000
Library Aid	\$201,108
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,352
Comprehensive Community Corrections	\$240,954
VA Juvenile Community Crime Control	\$51,478
Armory	\$8,933
Miscellaneous	<u>\$22,750</u>
<b>Subtotal</b>	<b>\$1,204,575</b>

**Total State Revenue** **\$22,365,234**

## ADOPTED FY 2008 BUDGET RESOLUTION

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### FEDERAL REVENUE

#### Categorical Aid

Welfare Administration	<u>\$2,380,700</u>
<b>Subtotal</b>	<b>\$2,380,700</b>

**Total Federal Revenue** **\$2,380,700**

**Intergovernmental** **\$235,426**

**Total General Fund** **\$147,356,313**

#### Other Funds

Fire and Rescue Fund	\$4,563,024
Warrenton-Fauquier Joint Comm. Fund	\$0
Environmental Services	\$6,994,749
School Division Fund	\$130,279,150
School Cafeteria Fund	\$4,355,527
School Textbook Fund	\$750,000
Airport Enterprise Fund	\$297,790
Affordable Housing Fund	\$230,860
Capital Improvements Fund	\$13,575,000
Conservation Easement Fund	\$1,779,463
Internal Services - Fleet Maintenance	<u>\$3,150,732</u>
<b>Total Other Funds</b>	<b>\$165,976,295</b>

**TOTAL ALL FUNDS** **\$313,332,608**

*Less Local Support* *(\$88,105,074)*

**TOTAL COUNTY REVENUE** **\$225,227,534**

# POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
15	Custodian Library Page	23	Inventory Control Clerk Locksmith Mechanic I Painter Mechanic I Physician's Assistant Real Estate Technician III Senior Administrative Associate Senior Permit Technician Small Engine Repair Mechanic
16	Administrative Assistant Library Clerk Site Attendant	24	Airport Maintenance Crew Chief Buyer Deputy Clerk of Circuit Court III Deputy Commissioner of the Revenue III E-911 Addressing Coordinator Emergency Services Technician Trainee Parks and Facilities Maintenance Supervisor Senior Recreation Center Attendant Social Services Associate
17	Parks & Facilities Maintenance Worker Senior Administrative Assistant Senior Library Clerk	25	Business Analyst I Computer Technician Delinquent Tax Collector Emergency Communication Specialist I Human Resources Technician Senior Payroll Technician Senior Physician's Assistant Social Services Program Technician
18	Head Custodian Procurement Clerk Solid Waste Management Operator	26	Building Inspector Carpenter Mechanic II Claims Coordinator Domestic Violence Resource Officer Electrical Mechanic II Eligibility Worker Emergency Services Technician I HVAC Mechanic II Mechanic Network Analyst I Parts Manager/Service Writer Plumber Mechanic II Preventative Maintenance Mechanic II Programmer/Analyst I Recreation Program Coordinator Roofer Mechanic II Zoning Inspector
19	Accounting Clerk Library Associate Real Estate Technician I Social Services Program Assistant	27	Administrative Specialist Assistant Registrar Catalogue Librarian
20	Deputy Clerk of Circuit Court I Deputy Commissioner of the Revenue I Deputy Treasurer I Fire and Rescue Support Specialist Permit Technician		
21	Administrative Associate Building Maintenance Worker Legal Secretary Payroll Technician Real Estate Technician II Senior Solid Waste Management Operator Surplus Coordinator		
22	Building Mechanic Deputy Clerk of Circuit Court II Deputy Commissioner of the Revenue II Deputy Treasurer II Kitchen Manager Library Assistant Recreation Center Attendant Social Services Senior Program Assistant		
23	Accounting Technician Buildings and Grounds Crew Chief Carpenter Mechanic I Emergency Communications Specialist Trainee Equipment Operator GIS Specialist		

## POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
27	Certified Solid Waste Management Operator Deputy Clerk to the Board Deputy Sheriff Emergency Communications Specialist II Emergency Services Technician II Senior GIS Specialist Senior Legal Secretary	31	Administrative Manager Building and Grounds Manager Business Analyst III Communications Center Training Coordinator Community Center Manager Deputy Sheriff - Corporal Deputy Sheriff - Investigator Emergency Medical Technologies Instructor Fleet Maintenance Shop Foreman Juvenile Justice Program Coordinator Park Manager Park Manager/Curator Senior Librarian Victim/Witness Coordinator
28	Accounting Specialist Business Analyst II Deputy Commissioner of the Revenue IV Deputy Sheriff - First Class Planning Associate Real Estate Technician IV Recycling Education Coordinator Resource Coordinator Senior Boiler Technician Senior Communications Technician Senior Controls Technician Senior Electrical Technician Senior HVAC Technician Senior Mechanic Senior Plumber Technician Senior Water Treatment Technician Utilization Management Coordinator	32	Airport Manager Assistant County Soil Scientist Building Plans Reviewer Classification/Compensation Analyst Communications Supervisor Deputy Sheriff - Sergeant Environmental Services Operations Manager Fire and Rescue Safety Officer Maintenance and Repair Supervisor Network Analyst III Planner I Programmer/Analyst III Project Coordinator (Construction)
29	Court Services Officer Deputy Clerk of Circuit Court IV Deputy Sheriff - Master Emergency Communications Specialist III Librarian Master Emergency Services Technician Network Analyst II Programmer/Analyst II Radio Systems Administrator Recycling Commodity Coordinator Senior Building Inspector Senior Buyer	33	Deputy Sheriff - Sergeant First Class Emergency Services Battalion Captain
30	Assistant Park Manager Benefits Coordinator Case Manager Environmental Service Coordinator Library Circulation Manager Payroll Supervisor Permit Center Supervisor Programmer/Aquatic Specialist Senior Eligibility Worker Social Worker Tourism Coordinator	34	Accountant Administrative/Accounting Manager Assistant Communications Center Director Budget Analyst Business Analyst IV Deputy Sheriff - Lieutenant GIS Analyst Library Branch Manager I Library Public Information Coordinator Planner II Recycling Commodity Manager Senior Case Manager Senior Court Services Officer Social Worker II
		35	Manager of Library Collection Development Network Analyst IV Programmer/Analyst IV

## POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
36	Building Official Emergency Services Captain Emergency Services Training/Logistics Deputy Chief Engineering/Environmental Planner Fire Marshall/Fire Prevention Captain Fleet Maintenance Manager Management Analyst Risk Manager Senior Planner Social Worker III Water Resources Management Program Officer	41	Assistant Library Director Assistant Director of Parks & Recreation Deputy Sheriff - Major
37	Engineer Park Planner Parks and Recreation Regional Superintendent	42	Assistant Director of Finance Chief of Planning Chief of Zoning, Permitting and Inspection Director of Communications Center
38	Assistant Commonwealth Attorney Assistant County Attorney Assistant Director of Adult Court Services  Deputy Sheriff - Captain Emergency Services Operations Deputy Chief Information Systems Architect Library Branch Manager II Maintenance and Repairs Manager Manager of Library Support Services Procurement Manager Senior Accountant	43	County Engineer Deputy Commonwealth Attorney Deputy County Attorney Director of Adult Court Services
		44	Assistant Director of Community Development Deputy Sheriff - Lieutenant Colonel Director of Budget and Management Director of Economic Development Director of Parks and Recreation Fire Chief Library Director
		45	Director of Environmental Services Director of Finance Director of General Services Director of Human Resources Director of Information Technology Director of Social Services
39	Agricultural Development Officer Assistant Chief of Planning Assistant County Engineer Assistant Zoning Administrator CSA Director Economic Development Coordinator General Registrar GIS Director Manager of Library Public Services Senior Assistant County Attorney	46	Director of Community Development
		47	Assistant County Administrator
		48	Deputy County Administrator
40	Assistant Director of Human Resources Assistant Director of Information Technology Assistant Fire Chief Chief Deputy Clerk of Circuit Court Chief Deputy Commissioner of the Revenue Chief Deputy Treasurer County Soil Scientist Deputy Director of General Services Senior Assistant Commonwealth Attorney Social Services Program Manager		

## GLOSSARY OF TERMS

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<b>Accrual Accounting:</b>	Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
<b>Adopted Budget:</b>	The County's financial plan approved by the Board of Supervisors and administered by the County Administrator.
<b>Appropriation:</b>	An authorization made by the Board of Supervisors which permits the County 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.
<b>Assessed Value:</b>	A value that is established for real or personal property for use as a basis for levying property taxes. The value used represents fair market value.
<b>Audit:</b>	A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the State of Virginia.
<b>Budget Calendar:</b>	The schedule of key dates, which a government follows in the preparation and adoption of the budget.
<b>Budgetary Control:</b>	The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
<b>Budget Document:</b>	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
<b>Budget Message:</b>	The opening section of the budget which provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.
<b>Capital Assets:</b>	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
<b>Capital Budget:</b>	The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.
<b>Capital Improvements:</b>	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
<b>Capital Improvements Program (CIP):</b>	A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long term needs.

## GLOSSARY OF TERMS

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<b>Capital Outlay:</b>	Fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
<b>Capital Project:</b>	Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.
<b>Capital Reserve:</b>	An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.
<b>Cash Basis:</b>	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
<b>Community Policy and Management Team (CMPT):</b>	Serves as the policy making body and fiscal manager of funds for Comprehensive Services Act.
<b>Constant or Real Dollars:</b>	The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.
<b>Consumer Price Index (CPI):</b>	A statistical description of price levels provided by the U.S. Department of Labor.
<b>Contingency:</b>	A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.
<b>Contractual Services:</b>	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
<b>Cost-of-living Adjustment (COLA):</b>	An increase in salaries to offset the adverse effect of inflation on compensation.
<b>Debt Service:</b>	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
<b>Dedicated Tax:</b>	A tax levied to support a specific government program or purpose.
<b>Deficit:</b>	Refers to the shortage of revenues as compared to expenditures.
<b>Department:</b>	The basic organizational unit of government that is functionally unique in its delivery of services.
<b>Depreciation:</b>	Expiration in the service life of capital assets attributable to wear and tear; deterioration, action of the physical elements or inadequacy.
<b>Development-related Fees:</b>	Those fees and charges generated by building, development and growth in a community. Included are building permits, development review fees, and zoning, platting and subdivision fees.
<b>Disbursement:</b>	The expenditure of moneys from an account.
<b>Distinguished Budget Awards Program:</b>	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

## **GLOSSARY OF TERMS**

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<b>Employee (or fringe) Benefits:</b>	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
<b>Encumbrance:</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
<b>Enterprise Funds:</b>	A type of proprietary fund set up to account for financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges.
<b>Entitlements:</b>	Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the moneys, usually the state or the federal government.
<b>Expenditure:</b>	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
<b>Expense:</b>	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.
<b>Family Assessment and Planning Team (FAPT):</b>	A team that identifies services and prepares individual plans for families.
<b>Fiscal Policy:</b>	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
<b>Fiscal Year:</b>	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.
<b>Fixed Assets:</b>	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.
<b>Full-time Equivalent Position (FTE):</b>	A part-time position converted to the decimal equivalent of a full-time position based on number of hours worked per week. For example, a 0.5 FTE is a position that is funded 20 hours for a 40-hour workweek.
<b>Function:</b>	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e. g., public safety).
<b>Fund Balance:</b>	The excess of the assets of a fund over its liabilities, reserves, and carryover.
<b>GAAP - Generally Accepted Accounting Principles:</b>	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
<b>General Fund:</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the County, including the School Division. These primary sources of revenue of this fund are local taxes, Federal and State grants.

## GLOSSARY OF TERMS

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<b>Goal:</b>	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
<b>Grants:</b>	A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
<b>Hourly:</b>	An employee who fills a temporary short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.
<b>Indirect Cost:</b>	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.
<b>Infrastructure:</b>	The physical assets of a government (e. g., streets, water, sewer, public buildings and parks).
<b>Interfund Transfers:</b>	The movement of moneys between funds of the same governmental entity.
<b>Intergovernmental Revenue:</b>	Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.
<b>Internal Service Charges:</b>	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
<b>Lapsing Appropriation:</b>	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.
<b>Levy:</b>	To impose taxes for the support of government activities.
<b>Line-item Budget:</b>	A budget prepared along departmental lines that focuses on what is to be bought.
<b>Local Funds:</b>	Indicates funding from local sources only and does not include funds received from Federal, State and other sources.
<b>Long-term Debt:</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Materials and Supplies:</b>	Expendable materials and operating supplies necessary to conduct departmental operations.
<b>Mission Statement:</b>	Declaration of purpose for an entire organization on one of its programs.
<b>Modified Accrual Basis of Accounting:</b>	The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, unless they are measurable.
<b>Net Budget:</b>	The legally adopted budget less all inter-fund transfers and interdepartmental charges.
<b>Nominal Dollars:</b>	The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

## GLOSSARY OF TERMS

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<b>Objective:</b>	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
<b>Obligations:</b>	Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
<b>Operating Revenue:</b>	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
<b>Operating Expenses:</b>	The cost for personnel, materials, and equipment required for a department to function.
<b>Output Indicator:</b>	A unit of work accomplished, without reference to the resources required to do the work (e. g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.
<b>Pay-as-you-go Basis:</b>	A term used to describe a financial policy by which capital outlays are financed through current revenues rather than through borrowing.
<b>Performance Budget:</b>	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
<b>Performance Indicators:</b>	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
<b>Performance Measure:</b>	Data collected to determine how effective or efficient a program is in achieving its objective.
<b>Personal Services:</b>	Expenditures for salaries, wages, and fringe benefits of a government's employees.
<b>Prior-Year Encumbrances:</b>	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid otherwise terminated.
<b>Program:</b>	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
<b>Program Budget:</b>	A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
<b>Program Performance Budget:</b>	A method of budgeting whereby the services provided to the residents is broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.
<b>Program Revenue (Income):</b>	Revenues earned by a program, including fees for services, license and permit fees, and fines.

## GLOSSARY OF TERMS

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<b>Purchase Development Rights (PDR):</b>	A voluntary program that pays landowners to protect the farmland and natural resource assets of their property.
<b>Purpose:</b>	A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
<b>Reserve:</b>	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
<b>Resolution:</b>	A special or temporary order of legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
<b>Resources:</b>	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
<b>Revenue:</b>	Sources of income financing the operations of government.
<b>Service Lease:</b>	A lease under which the lesser maintains and services the asset.
<b>Service Level:</b>	Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
<b>Site-based Budgeting:</b>	A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.
<b>Source of Revenue:</b>	Revenues are classified according to their source or point of origin.
<b>Supplemental Appropriation:</b>	An additional appropriation made by the governing body after the budget year or biennium has started.
<b>Supplemental Requests:</b>	Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.
<b>TANF:</b>	Temporary Assistance to Needy Families.
<b>Tax Levy:</b>	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
<b>Taxes:</b>	Compulsory charges levied by a government for the purpose of financing services performed for the benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
<b>Transfers In/Out:</b>	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
<b>Unencumbered Balance:</b>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
<b>User Charges:</b>	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
<b>VIEW:</b>	Virginia Initiative for Employment, not Welfare.
<b>Working Cash:</b>	Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.
<b>Workload Indicator:</b>	A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).