

APPENDICES

FY 2007 Budget Adoption Resolution

FY 2007 Salary Ranges

Glossary



ADOPTED FY 2007 BUDGET RESOLUTION

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR (FY) 2007 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2006

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2007; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2007; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2006; 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 2006; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 30th day of March 2006, That the following tax rates for Calendar Year 2006 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 \$122,357,359 shall not exceed \$80,036,078 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2006, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2007 to be used for specifically approved projects; 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 2006 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 2007 BUDGET RESOLUTION

FY 2007 ADOPTED BUDGET

GENERAL FUND

General Government

Board of Supervisors	\$321,147
Commissioner of the Revenue	\$1,222,295
County Administration	\$866,646
County Attorney	\$649,678
Finance	\$1,884,517
Independent Auditor	\$93,000
Information Technology	\$2,012,109
Budget Office	\$330,007
Human Resource Management	\$714,389
Geographic Information System	\$602,871
Registrar	\$314,171
Treasurer	<u>\$1,027,437</u>
Subtotal	\$10,038,267

Judicial Administration

Adult Court Services	\$634,758
Circuit Court	\$144,394
Clerk of the Circuit Court	\$1,090,237
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$809,578
General District Court	\$20,585
Juvenile & Domestic Relations Court	\$62,630
Magistrates	<u>\$76,775</u>
Subtotal	\$2,841,357

Public Safety

Detention Center	\$516,000
Detention Center-Regional Facility	\$1,565,900
Juvenile Detention	\$342,590
Juvenile Probation	\$35,794
Fire and Emergency Services	\$2,062,871
Sheriff	<u>\$9,188,152</u>
Subtotal	\$13,711,307

Public Works

Environmental Services - Convenience Sites	\$1,677,047
General Services	<u>\$4,704,146</u>
Subtotal	\$6,381,193

ADOPTED FY 2007 BUDGET RESOLUTION

Health and Welfare	
Community Services Board	\$292,235
Comprehensive Services Act	\$2,667,218
Public Health	\$509,561
Social Services	<u>\$5,222,688</u>
Subtotal	\$8,691,702
Culture	
Lord Fairfax Community College	\$246,658
Parks and Recreation	\$2,891,223
Library	<u>\$1,941,736</u>
Subtotal	\$5,079,617
Community Development	
Agriculture Development	\$148,815
Community Development	\$3,040,301
Economic Development	\$434,600
Extension Office	\$151,691
John Marshall SWCD	\$390,478
Planning Commission/BZA/ARB	<u>\$230,456</u>
Subtotal	\$4,396,341
Non-Departmental	
Debt Service	\$929,148
Alice Jane Childs Building	\$152,573
Non-Departmental	<u>\$7,825,368</u>
Subtotal	\$8,907,089
Transfers	
Capital Improvements Fund	\$4,334,688
W-F Joint Communications Center	\$448,925
Airport	\$12,900
School Division Operating	<u>\$80,036,078</u>
Subtotal	\$84,832,591
 Total General Fund	 \$144,879,464

ADOPTED FY 2007 BUDGET RESOLUTION

OTHER FUNDS

Airport Enterprise Fund

Airport	\$330,614
Subtotal	\$330,614

Environmental Services

Environmental Services	\$8,043,340
Subtotal	\$8,043,340

Internal Services Fund

Fleet Maintenance	\$2,969,001
Subtotal	\$2,969,001

School Division Fund

School Operating	\$112,001,749
School Debt Services & Transfers	\$10,355,610
Subtotal	\$122,357,359

School Food Service Fund

School Food Service	\$4,089,870
Subtotal	\$4,089,870

School Textbook Fund

School Textbook	\$750,000
Subtotal	\$750,000

Volunteer Fire and Rescue Fund

Volunteer Fire and Rescue	\$4,423,493
Subtotal	\$4,423,493

Warrenton-Fauquier JCC Fund

Joint Communications Center	\$1,797,362
Subtotal	\$1,797,362

Conservation Easement

Conservation Easement Service District	\$1,850,000
Subtotal	\$1,850,000

ADOPTED FY 2007 BUDGET RESOLUTION

Capital Fund

New High School	\$36,694,000
New Elementary School	\$9,000,000
SPCA Facility Expansion	\$534,000
Voice Over I.P. Telephone System	\$260,000
Alice Jane Childs Building HVAC	\$640,000
Alice Jane Childs Building Data Center Renovation	\$620,000
Sheriff's Vehicles	\$410,000
Public Safety Facility Plan/Design	\$110,000
Schools - Elementary	\$1,760,688
Subtotal	\$50,028,688

TOTAL ALL FUNDS	\$341,519,191
<i>Less County Transfer</i>	<i>(\$84,832,591)</i>
TOTAL COUNTY EXPENDITURES	\$256,686,600

ADOPTED FY 2007 BUDGET RESOLUTION

FY 2007 Revenues

LOCAL REVENUE

General Property Taxes

Real Estate Tax	\$72,178,700
Public Service	\$3,500,000
Personal Property Tax	\$18,956,504
Delinquent Real Estate Tax	\$914,958
Delinquent Personal Property Tax	\$300,000
Penalties - Real Property - All	\$811,000
Interest - All	<u>\$350,000</u>
Subtotal	\$97,011,162

Other Local Taxes

Sales Tax (Local)	\$8,000,000
Utility Tax	\$2,150,000
Utility Tax - Cellular Phone	\$800,000
Utility Consumption Tax	\$170,000
BPOL Tax	\$1,500,000
Cable TV Tax	\$155,000
Auto Decals	\$1,521,000
Bank Stock Tax	\$173,000
Recording Tax & Fees (Deeds)	\$2,800,000
Recording Tax & Fees (Wills)	\$20,000
Transient Tax	<u>\$120,276</u>
Subtotal	\$17,409,276

Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$13,000
Transfer Fees	\$3,000
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$501,093
Community Development Fees	<u>\$2,350,000</u>
Subtotal	\$2,874,093

Fines and Forfeitures

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

ADOPTED FY 2007 BUDGET RESOLUTION

Use of Money and Property

Interest Income General Fund	\$1,400,000
Sale of Equipment/Vehicles	\$17,600
Rental Of County Property	\$11,100
Rental Health Department	\$23,000
Rental of Armory	\$20,000
Rental Alice Jane Childs Building	<u>\$334,664</u>
Subtotal	\$1,806,364

Charges for Services

Excess Fees	\$600,000
Sheriff Fees	\$3,742
Courtroom Security	\$75,000
Detention Fee	\$2,000
Confiscated Vehicle Storage Fees	\$50
Law Library Fees	\$15,000
Local Cost	\$3,200
Courthouse Maintenance Fees	\$31,000
Inmate Processing Fee	\$3,000
Commonwealth's Attorney Fees	\$2,300
Correction and Detention Charges	\$31,000
Library Fees	\$60,000
Sales of Commissioner of Revenue GIS Maps	\$1,400
Sales of Tax Maps	\$2,528
Sales of GIS Maps	\$46,000
Sales of Computer Lists and Files	<u>\$2,900</u>
Subtotal	\$879,120

Miscellaneous **\$48,290**

Recovered Costs

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$2,000
Work Release	\$60,000
Canteen Medical Reimbursement	\$4,500
Other Costs	\$3,000
Home Incarceration Fees	\$20,000
Miscellaneous	<u>\$35,983</u>
Subtotal	\$135,983

Total Local Revenue **\$120,672,768**

ADOPTED FY 2007 BUDGET RESOLUTION

STATE REVENUE

Non-Categorical Aid

ABC Profits	\$27,893
Wine & Spirits Tax	\$29,237
Rolling Stock Tax	\$69,676
Mobile Home Titling Tax	\$29,678
Rental Car Tax	\$17,700
State Personal Property Tax Relief	<u>\$13,659,496</u>
Subtotal	\$13,833,680

Categorical Aid

Shared Expenses

Commonwealth's Attorney	\$355,737
Sheriff	\$3,066,615
Commissioner of the Revenue	\$175,800
Treasurer	\$172,161
Medical Examiner	\$1,000
Registrar	\$58,943
Clerk of the Court	\$480,000
Adult Confinement - Detention	<u>\$200,000</u>
Subtotal	\$4,510,256

Welfare

Social Services	\$923,753
Comprehensive Services Act	\$1,237,938
Social Services Grants	<u>\$22,742</u>
Subtotal	\$2,184,433

Other Categorical Aid

Recordation Tax	\$500,000
Library Aid	\$189,611
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,352
Comprehensive Community Corrections	\$225,284
VA Juvenile Community Crime Control	\$51,478
Armory	\$8,933
Miscellaneous	<u>\$15,000</u>
Subtotal	\$1,189,658

Total State Revenue **\$21,718,027**

ADOPTED FY 2007 BUDGET RESOLUTION

FEDERAL REVENUE

Categorical Aid

Welfare Administration	<u>\$2,343,957</u>
Subtotal	\$2,343,957

Total Federal Revenue **\$2,343,957**

Intergovernmental **\$144,712**

Total General Fund **\$144,879,464**

Other Funds

Fire and Rescue Fund	\$4,423,493
Warrenton-Fauquier Joint Comm. Fund	\$1,797,362
Environmental Services	\$8,043,340
School Division Fund	\$122,357,359
School Cafeteria Fund	\$4,089,870
School Textbook Fund	\$750,000
Airport Enterprise Fund	\$330,614
Capital Improvements Fund	\$50,028,688
Conservation Easement Fund	\$1,850,000
Internal Services - Fleet Maintenance	<u>\$2,969,001</u>
Total Other Funds	\$196,639,727

TOTAL ALL FUNDS **\$341,519,191**

Less Local Support *(\$84,832,591)*

TOTAL COUNTY REVENUE **\$256,686,600**

SALARY RANGES FOR 37.5 HOUR WORK WEEK

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
15	\$18,770	\$24,401	\$30,032
16	\$19,718	\$25,612	\$31,525
17	\$20,687	\$26,903	\$33,119
18	\$21,736	\$28,255	\$34,774
19	\$22,807	\$29,668	\$36,510
20	\$23,957	\$31,142	\$38,327
21	\$25,148	\$32,696	\$40,244
22	\$26,419	\$34,331	\$42,262
23	\$27,731	\$36,046	\$44,361
24	\$29,123	\$37,862	\$46,581
25	\$30,576	\$39,740	\$48,922
26	\$32,110	\$41,737	\$51,364
27	\$33,705	\$43,816	\$53,928
28	\$35,400	\$46,016	\$56,632
29	\$37,156	\$48,317	\$59,458
30	\$39,013	\$50,719	\$62,424
31	\$40,971	\$53,262	\$65,553

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
32	\$43,029	\$55,926	\$68,842
33	\$45,169	\$58,731	\$72,274
34	\$47,429	\$61,658	\$75,886
35	\$49,810	\$64,745	\$79,681
36	\$52,293	\$67,975	\$83,677
37	\$54,896	\$71,386	\$87,854
38	\$57,661	\$74,938	\$92,234
39	\$60,527	\$78,692	\$96,856
40	\$63,555	\$82,627	\$101,700
41	\$66,744	\$86,765	\$106,786
42	\$70,074	\$91,104	\$112,114
43	\$73,585	\$95,645	\$117,725
44	\$77,259	\$100,428	\$123,618
45	\$81,113	\$105,454	\$129,794
46	\$85,170	\$110,722	\$136,292
47	\$89,429	\$116,271	\$143,094
48	\$93,909	\$122,084	\$150,259

SALARY RANGES FOR 40 HOUR WORK WEEK

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
15	\$20,021	\$26,027	\$32,034
16	\$21,032	\$27,319	\$33,627
17	\$22,066	\$28,697	\$35,327
18	\$23,185	\$30,139	\$37,092
19	\$24,327	\$31,646	\$38,944
20	\$25,554	\$33,218	\$40,882
21	\$26,824	\$34,875	\$42,927
22	\$28,180	\$36,619	\$45,080
23	\$29,580	\$38,449	\$47,319
24	\$31,065	\$40,386	\$49,687
25	\$32,615	\$42,389	\$52,184
26	\$34,251	\$44,520	\$54,789
27	\$35,952	\$46,737	\$57,523
28	\$37,760	\$49,084	\$60,408
29	\$39,633	\$51,538	\$63,422
30	\$41,614	\$54,100	\$66,586
31	\$43,702	\$56,812	\$69,923

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
32	\$45,897	\$59,654	\$73,432
33	\$48,180	\$62,646	\$77,092
34	\$50,591	\$65,768	\$80,945
35	\$53,131	\$69,062	\$84,993
36	\$55,779	\$72,506	\$89,255
37	\$58,556	\$76,145	\$93,711
38	\$61,505	\$79,933	\$98,383
39	\$64,562	\$83,938	\$103,313
40	\$67,792	\$88,136	\$108,480
41	\$71,193	\$92,549	\$113,905
42	\$74,745	\$97,177	\$119,588
43	\$78,491	\$102,021	\$125,573
44	\$82,409	\$107,123	\$131,859
45	\$86,521	\$112,484	\$138,447
46	\$90,848	\$118,103	\$145,378
47	\$95,391	\$124,023	\$152,634
48	\$100,170	\$130,223	\$160,276

POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
15	Custodian Library Page	23	Equipment Operator GIS Specialist 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 Parks and Facilities Maintenance Supervisor Senior Recreation Center Attendant Social Services Associate Victim/Witness Coordinator
17	Parks & Facilities Maintenance Worker Senior Administrative Assistant Senior Library Clerk	25	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 Recycling Assistant 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 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
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		

POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
27	<ul style="list-style-type: none"> Catalogue Librarian 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	<ul style="list-style-type: none"> Administrative Manager Building and Grounds Manager Business Analyst III Communications Center Training Coordinator Community Center Manager Deputy Sheriff - Corporal Deputy Sheriff - Investigator Deputy Sheriff - Sergeant Deputy Sheriff - Investigator Emergency Medical Technologies Instructor Fleet Maintenance Shop Foreman Juvenile Justice Program Coordinator Park Manager Park Manager/Curator Senior Librarian
28	<ul style="list-style-type: none"> Accounting Specialist Business Analyst II Deputy Commissioner of the Revenue IV Deputy Sheriff - First Class Planning Associate Real Estate Technician IV 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	<ul style="list-style-type: none"> 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 Coordinator Network Analyst III Planner I Programmer/Analyst III Project Coordinator (Construction)
29	<ul style="list-style-type: none"> Court Services Officer Deputy Clerk of Circuit Court IV Deputy Sheriff - Master Emergency Communications Specialist III Librarian Master Emergency Services Technician Programmer/Analyst II Radio Systems Administrator Senior Building Inspector Senior Buyer 	33	<ul style="list-style-type: none"> Deputy Sheriff - Sergeant First Class Emergency Services Battalion Captain
30	<ul style="list-style-type: none"> Assistant Park Manager Benefits Coordinator Case Manager Library Circulation Manager Payroll Supervisor Permit Center Supervisor Programmer/Aquatic Specialist Senior Eligibility Worker Social Worker Tourism Coordinator 	34	<ul style="list-style-type: none"> Accountant Administrative/Accounting Manager Assistant Communications Center Director Budget Analyst 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

POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
35	Manager of Library Collection Development	41	Assistant Library Director Deputy Sheriff - Major
36	Building Official Emergency Services Training/Logistics Deputy Chief Engineering/Environmental Planner Fleet Maintenance Manager Management Analyst Risk Manager Senior Planner Social Worker III	42	Assistant Director of Finance Chief of Planning Chief of Zoning, Permitting and Inspection Director of Communications Center
37	Park Planner Parks and Recreation Regional Superintendent	43	County Engineer Deputy Commonwealth Attorney Deputy County Attorney Director of Adult Court Services
38	Assistant Commonwealth Attorney Assistant County Attorney Assistant Director of Adult Court Services Assistant Director of Human Resources Deputy Sheriff - Captain Emergency Services Operations Deputy Chief Library Branch Manager II Maintenance and Repairs Manager Manager of Library Support Services Procurement Manager Senior Accountant	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
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	45	Director of Environmental Services Director of Finance Director of General Services Director of Human Resources Director of Information Technology Director of Social Services
40	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 Social Services Program Manager	46	Director of Community Development
		47	Assistant County Administrator
		48	Deputy County Administrator

GLOSSARY OF TERMS

Accrual Accounting	Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
Adopted Budget:	The County's financial plan approved by the Board of Supervisors and administered by the County Administrator.
Appropriation:	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.
Assessed Value:	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.
Audit:	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.
Budget Calendar:	The schedule of key dates, which a government follows in the preparation and adoption of the budget.
Budgetary Control:	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.
Budget Document:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Budget Message:	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.
Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget:	The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.
Capital Improvements:	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Improvements Program (CIP):	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

Capital Outlay:	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.
Capital Project:	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.
Capital Reserve:	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.
Cash Basis:	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Constant or Real Dollars:	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.
Consumer Price Index (CPI):	A statistical description of price levels provided by the U.S. Department of Labor.
Contingency:	A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services:	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost-of-living Adjustment (COLA):	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt Service:	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Dedicated Tax:	A tax levied to support a specific government program or purpose.
Deficit:	Refers to the shortage of revenues as compared to expenditures.
Department:	The basic organizational unit of government that is functionally unique in its delivery of services.
Depreciation:	Expiration in the service life of capital assets attributable to wear and tear; deterioration, action of the physical elements or inadequacy.
Development-related Fees:	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.
Disbursement:	The expenditure of moneys from an account.
Distinguished Budget Awards Program:	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

GLOSSARY OF TERMS

Employee (or fringe) Benefits:	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.
Encumbrance:	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.
Enterprise Funds:	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.
Entitlements:	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.
Expenditure:	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
Expense:	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.
Fiscal Policy:	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.
Fiscal Year:	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.
Fixed Assets:	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.
Full-time Equivalent Position (FTE):	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.
Function:	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e. g., public safety).
Fund Balance:	The excess of the assets of a fund over its liabilities, reserves, and carryover.
GAAP - Generally Accepted Accounting Principles:	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
General Fund:	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

Goal:	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Grants:	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.
Hourly:	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.
Indirect Cost:	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.
Infrastructure:	The physical assets of a government (e. g., streets, water, sewer, public buildings and parks).
Interfund Transfers:	The movement of moneys between funds of the same governmental entity.
Intergovernmental Revenue:	Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.
Internal Service Charges:	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
Lapsing Appropriation:	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.
Levy:	To impose taxes for the support of government activities.
Line-item Budget:	A budget prepared along departmental lines that focuses on what is to be bought.
Local Funds:	Indicates funding from local sources only and does not include funds received from Federal, State and other sources.
Long-term Debt:	Debt with a maturity of more than one year after the date of issuance.
Materials and Supplies:	Expendable materials and operating supplies necessary to conduct departmental operations.
Mission Statement:	Declaration of purpose for an entire organization on one of its programs.
Modified Accrual Basis of Accounting:	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.
Net Budget:	The legally adopted budget less all inter-fund transfers and interdepartmental charges.
Nominal Dollars:	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

Objective:	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligations:	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.
Operating Revenue:	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.
Operating Expenses:	The cost for personnel, materials, and equipment required for a department to function.
Output Indicator:	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.
Pay-as-you-go Basis:	A term used to describe a financial policy by which capital outlays are financed through current revenues rather than through borrowing.
Performance Budget:	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators:	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
Performance Measure:	Data collected to determine how effective or efficient a program is in achieving its objective.
Personal Services:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
Prior-Year Encumbrances:	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.
Program:	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.
Program Budget:	A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Program Performance Budget:	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.

GLOSSARY OF TERMS

Program Revenue (Income):	Revenues earned by a program, including fees for services, license and permit fees, and fines.
Purchase Development Rights:	A voluntary program that pays landowners to protect the farmland and natural resource assets of their property.
Purpose:	A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
Reserve:	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
Resolution:	A special or temporary order of legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Resources:	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue:	Sources of income financing the operations of government.
Service Lease:	A lease under which the lesser maintains and services the asset.
Service Level:	Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
Site-based Budgeting:	A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.
Source of Revenue:	Revenues are classified according to their source or point of origin.
Supplemental Appropriation:	An additional appropriation made by the governing body after the budget year or biennium has started.
Supplemental Requests:	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.
Tax Levy:	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Taxes:	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.
Transfers In/Out:	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
User Charges:	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Working Cash:	Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.
Workload Indicator:	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).