

# APPENDICES

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**FY 2005 Budget Adoption Resolution**

**FY 2005 Salary Ranges**

**Glossary**



# ADOPTED FY 2005 BUDGET RESOLUTION

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## A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2005 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2004

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2005; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2005; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2004; 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 2004; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 29th day of March 2004, That the following tax rates for Calendar Year 2004 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 \$101,006,025 shall not exceed \$68,766,968 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2004, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2005 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 2004 COUNTY TAX RATES

Real Estate.....	\$0.92 per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.07 per \$100 of assessed valuation
Marshall Street Light Levy.....	\$0.02 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.....	\$0.99 per \$100 of assessed valuation
Machinery and Tools.....	\$4.65 per \$100 of assessed valuation

# ADOPTED FY 2005 BUDGET RESOLUTION

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## *FY 2005 ADOPTED BUDGET*

### **GENERAL FUND**

#### **General Government**

Board of Supervisors	\$413,093
Commissioner of the Revenue	\$1,096,339
County Administration	\$530,713
County Attorney	\$528,681
Finance	\$1,580,282
Independent Auditor	\$70,962
Information Technology	\$1,764,363
Budget Office	\$258,218
Human Resource Management	\$591,148
Geographic Information System	\$245,457
Registrar	\$296,408
Treasurer	<u>\$924,697</u>
<b>Subtotal</b>	<b>\$8,300,361</b>

#### **Judicial Administration**

Adult Court Services	\$560,793
Circuit Court	\$121,944
Clerk of the Circuit Court	\$893,556
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$719,827
General District Court	\$16,100
Juvenile & Domestic Relations Court	\$55,983
Magistrates	<u>\$64,061</u>
<b>Subtotal</b>	<b>\$2,434,664</b>

#### **Public Safety**

Detention Center	\$492,000
Detention Center-Regional Facility	\$1,061,154
Juvenile Detention	\$342,590
Juvenile Probation	\$66,176
Sheriff	\$7,128,005
<b>Subtotal</b>	<b>\$9,089,925</b>

#### **Public Works**

Environmental Services - Convenience Sites	\$1,397,294
General Services	\$3,573,192
<b>Subtotal</b>	<b>\$4,970,486</b>

## **ADOPTED FY 2005 BUDGET RESOLUTION**

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### **Health and Welfare**

Community Services Board	\$248,126
Comprehensive Services Act	\$2,332,881
Institutional Care	\$149,944
Public Health	\$391,493
Social Services	<u>\$3,766,825</u>
<b>Subtotal</b>	<b>\$6,889,269</b>

### **Culture**

Lord Fairfax Community College	\$44,366
Parks and Recreation	\$2,175,384
Library	<u>\$1,614,804</u>
<b>Subtotal</b>	<b>\$3,834,554</b>

### **Community Development**

Agriculture Development	\$129,616
Community Development	\$2,334,432
Contributions	\$522,274
Economic Development	\$332,828
Extension Office	\$146,659
John Marshall SWCD	\$321,679
Planning Commission/BZA	\$139,614
Water Resource Management	<u>\$30,000</u>
<b>Subtotal</b>	<b>\$3,957,102</b>

### **Non-Departmental**

Debt Service	\$1,396,432
Hospital Hill Property	\$121,627
Non-Departmental	<u>\$1,943,626</u>
<b>Subtotal</b>	<b>\$3,461,685</b>

### **Transfers**

Capital Improvements Fund	\$511,700
W-F Joint Communications Center	\$235,448
School Division Operating	<u>\$68,766,968</u>
<b>Subtotal</b>	<b>\$69,514,116</b>

**Total General Fund** **\$112,452,162**

## **ADOPTED FY 2005 BUDGET RESOLUTION**

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### **OTHER FUNDS**

#### **Airport Enterprise Fund**

Airport	\$3,170,148
<b>Subtotal</b>	<b>\$3,170,148</b>

#### **Environmental Services**

Environmental Services	\$5,872,508
<b>Subtotal</b>	<b>\$5,872,508</b>

#### **Internal Services Fund**

Fleet Maintenance	\$1,824,700
<b>Subtotal</b>	<b>\$1,824,700</b>

#### **School Division Fund**

School Operating	\$91,526,174
School Debt Services & Transfers	\$9,479,851
<b>Subtotal</b>	<b>\$101,006,025</b>

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

School Food Service	\$3,600,774
<b>Subtotal</b>	<b>\$3,600,774</b>

#### **School Textbook Fund**

School Textbook	\$658,531
<b>Subtotal</b>	<b>\$658,531</b>

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

Volunteers	\$2,743,633
Emergency Operations Service	\$1,545,193
<b>Subtotal</b>	<b>\$4,288,826</b>

#### **Warrenton-Fauquier JCC Fund**

Joint Communications Center	\$1,243,856
<b>Subtotal</b>	<b>\$1,243,856</b>

#### **Heritage Fund**

Heritage Fund	\$1,338,000
<b>Subtotal</b>	<b>\$1,338,000</b>

## ADOPTED FY 2005 BUDGET RESOLUTION

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### Capital Fund

C. Thompson Elementary School Renovations	\$1,572,000
LHS Air Quality Upgrades	\$395,540
County - HVAC	\$72,700
County - Roofs	\$57,400
County - HP9000 Library Replacement	\$44,200
Sheriff's Vehicles	\$337,400
Schools - HVAC	\$100,000
Schools - Roofs	\$927,750
School Buses	<u>\$419,408</u>
<b>Subtotal</b>	<b>\$3,926,398</b>

<b>TOTAL ALL FUNDS</b>	<b>\$239,381,928</b>
<i>Less County Transfer</i>	(\$69,514,116)
<b>TOTAL COUNTY EXPENDITURES</b>	<b>\$169,867,812</b>
<i>Less Other Funds Internal Transfers*</i>	(\$2,586,198)
<b>ADJUSTED TOTAL COUNTY</b>	<b>\$167,281,614</b>

\*School Division Transfer to Other Funds

# ADOPTED FY 2005 BUDGET RESOLUTION

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## FY 2005 Revenues

### LOCAL REVENUE

#### General Property Taxes

Real Estate Tax	\$49,690,007
Public Service	\$4,201,000
Personal Property Tax	\$14,859,717
State Personal Property Tax Relief	\$12,863,635
Delinquent Real Estate Tax	\$850,000
Delinquent Personal Property Tax	\$425,813
Penalties - Real Property - All	\$755,000
Interest - All	<u>\$400,000</u>
<b>Subtotal</b>	<b>\$84,045,172</b>

#### Other Local Taxes

Sales Tax (Local)	\$6,400,000
Utility Tax	\$2,050,000
Utility Tax - Cellular Phone	\$600,000
Utility Consumption Tax	\$187,000
BPOL Tax	\$1,000,000
Cable TV Tax	\$140,000
Auto Decals	\$1,405,000
Bank Stock Tax	\$152,600
Recording Tax & Fees (Deeds)	\$1,500,000
Recording Tax & Fees (Wills)	\$10,000
Lodging Tax	<u>\$160,000</u>
<b>Subtotal</b>	<b>\$13,604,600</b>

#### Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$19,968
Transfer Fees	\$2,800
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$487,680
Community Development Fees	<u>\$1,789,457</u>
<b>Subtotal</b>	<b>\$2,306,905</b>

#### Fines and Forfeitures

Local Fines	\$500,000
Court Judgement Proceeds	\$3,250
Interest On Local Fines	<u>\$5,100</u>
<b>Subtotal</b>	<b>\$508,350</b>

## **ADOPTED FY 2005 BUDGET RESOLUTION**

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

Interest Income General Fund	\$840,000
Interest Income Bonds	\$190,000
Sale of Equipment/Vehicles	\$23,000
Rental Of County Property	\$10,779
Rental Health Department	\$30,772
Rental Hospital Hill Property	<u>\$311,690</u>
<b>Subtotal</b>	<b>\$1,406,241</b>

### **Charges for Services**

Excess Fees	\$550,000
Sheriff Fees	\$3,742
Police Reports	\$100
Courtroom Security	\$75,000
Detention Fee	\$2,000
Confiscated Vehicle Storage Fees	\$50
Welfare and Social Services Fees	\$3,144
Law Library Fees	\$15,000
Local Cost	\$3,400
Inmate Processing Fee	\$3,000
Commonwealth's Attorney Fees	\$1,500
Library Fees	\$60,000
Sales of Tax Maps	\$4,428
Sales of GIS Maps	\$22,000
Sales of Computer Lists and Files	<u>\$2,200</u>
<b>Subtotal</b>	<b>\$745,564</b>

**Miscellaneous** **\$25,200**

### **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>\$14,625</u>
<b>Subtotal</b>	<b>\$114,625</b>

**Total Local Revenue** **\$102,756,657**

## **ADOPTED FY 2005 BUDGET RESOLUTION**

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### **STATE REVENUE**

#### **Non-Categorical Aid**

ABC Profits	\$57,571
Wine & Spirits Tax	\$53,307
Rolling Stock Tax	\$64,881
Mobile Home Titling Tax	\$26,449
Rental Car Tax	\$20,499
Delinquent Personal Property Tax Relief Act	<u>\$305,826</u>
<b>Subtotal</b>	<b><u>\$528,533</u></b>

#### **Categorical Aid**

##### **Shared Expenses**

Commonwealth's Attorney	\$276,158
Sheriff	\$2,904,826
Commissioner of the Revenue	\$169,000
Treasurer	\$156,734
Medical Examiner	\$500
Registrar	\$54,595
Clerk of the Court	\$382,157
Adult Confinement - Detention	<u>\$200,000</u>
<b>Subtotal</b>	<b><u>\$4,143,970</u></b>

##### **Welfare**

Social Services	\$722,539
Comprehensive Services Act	\$1,024,186
Social Services Grants	\$68,770
Welfare Maximization	<u>\$45,000</u>
<b>Subtotal</b>	<b><u>\$1,860,495</u></b>

##### **Other Categorical Aid**

Recordation Tax	\$527,343
Library Aid	\$192,158
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,352
Comprehensive Community Corrections	\$182,784
VA Juvenile Community Crime Control	\$51,748
Miscellaneous	<u>\$22,750</u>
<b>Subtotal</b>	<b><u>\$1,176,135</u></b>

<b>Total State Revenue</b>	<b><u>\$7,709,133</u></b>
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## ADOPTED FY 2005 BUDGET RESOLUTION

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### FEDERAL REVENUE

#### Categorical Aid

Welfare Administration	\$1,969,872
Public Safety	<u>\$15,000</u>
<b>Subtotal</b>	<b>\$1,984,872</b>

**Total Federal Revenue** **\$1,984,872**

**Intergovernmental** **\$1,500**

**Total General Fund** **\$112,452,162**

#### Other Funds

Fire and Rescue Fund	\$4,288,826
Warrenton-Fauquier Joint Comm. Fund	\$1,243,856
Environmental Services	\$5,872,508
School Division Fund	\$101,006,025
School Cafeteria Fund	\$3,600,774
School Textbook Fund	\$658,531
Airport Enterprise Fund	\$3,170,148
Capital Improvements Fund	\$3,926,398
Heritage Fund	\$1,338,000
Internal Services - Fleet Maintenance	<u>\$1,824,700</u>
<b>Total Other Funds</b>	<b>\$126,929,766</b>

**TOTAL ALL FUNDS** **\$239,381,928**

*Less Local Support* *(\$69,514,116)*

**TOTAL COUNTY REVENUE** **\$169,867,812**

*Less Other Funds Internal Transfers\** *(\$2,586,198)*

**ADJUSTED TOTAL COUNTY** **\$167,281,614**

\*School Division Transfer to Other Funds

## **SALARY RANGES FOR 37.5 HOUR WORK WEEK**

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<b>Grade</b>	<b>Annual Salary Range</b>		
	<b>Minimum</b>	<b>Mid-Point</b>	<b>Maximum</b>
<b>15</b>	\$15,515	\$19,394	\$23,273
<b>16</b>	\$16,694	\$20,867	\$25,040
<b>17</b>	\$17,872	\$22,340	\$26,809
<b>18</b>	\$19,050	\$23,813	\$28,576
<b>19</b>	\$20,228	\$25,285	\$30,342
<b>20</b>	\$21,406	\$26,758	\$32,110
<b>21</b>	\$22,585	\$28,231	\$33,877
<b>22</b>	\$23,763	\$29,703	\$35,643
<b>23</b>	\$24,940	\$31,175	\$37,411
<b>24</b>	\$26,118	\$32,648	\$39,177
<b>25</b>	\$27,295	\$34,120	\$40,944
<b>26</b>	\$28,475	\$35,594	\$42,712
<b>27</b>	\$29,653	\$37,066	\$44,479
<b>28</b>	\$30,830	\$38,538	\$46,246
<b>29</b>	\$32,009	\$40,011	\$48,013
<b>30</b>	\$33,186	\$41,484	\$49,781
<b>31</b>	\$34,365	\$42,956	\$51,547
<b>32</b>	\$35,544	\$44,430	\$53,315
<b>33</b>	\$36,721	\$45,902	\$55,083
<b>34</b>	\$37,900	\$47,375	\$56,850
<b>35</b>	\$39,078	\$48,847	\$58,617

<b>Grade</b>	<b>Annual Salary Range</b>		
	<b>Minimum</b>	<b>Mid-Point</b>	<b>Maximum</b>
<b>36</b>	\$40,256	\$50,320	\$60,384
<b>37</b>	\$41,435	\$51,794	\$62,152
<b>38</b>	\$42,612	\$53,266	\$63,919
<b>39</b>	\$43,790	\$54,738	\$65,686
<b>40</b>	\$44,968	\$56,210	\$67,453
<b>41</b>	\$46,146	\$57,682	\$69,219
<b>42</b>	\$47,324	\$59,155	\$70,987
<b>43</b>	\$48,502	\$60,628	\$72,754
<b>44</b>	\$49,680	\$62,100	\$74,520
<b>45</b>	\$50,859	\$63,573	\$76,287
<b>46</b>	\$52,037	\$65,046	\$78,056
<b>47</b>	\$53,215	\$66,519	\$79,823
<b>48</b>	\$54,393	\$67,992	\$81,590
<b>49</b>	\$55,572	\$69,464	\$83,357
<b>50</b>	\$56,750	\$70,937	\$85,124
<b>51</b>	\$57,928	\$72,410	\$86,892
<b>52</b>	\$59,106	\$73,883	\$88,660
<b>53</b>	\$60,283	\$75,355	\$90,426
<b>54</b>	\$61,463	\$76,828	\$92,193
<b>55</b>	\$62,641	\$78,301	\$93,961
<b>56</b>	\$63,818	\$79,772	\$95,727

## **SALARY RANGES FOR 40 HOUR WORK WEEK**

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<b>Grade</b>	<b>Annual Salary Range</b>			<b>Grade</b>	<b>Annual Salary Range</b>		
	<b>Minimum</b>	<b>Mid-Point</b>	<b>Maximum</b>		<b>Minimum</b>	<b>Mid-Point</b>	<b>Maximum</b>
<b>15</b>	\$16,550	\$20,687	\$24,825	<b>36</b>	\$42,939	\$53,674	\$64,409
<b>16</b>	\$17,806	\$22,258	\$26,709	<b>37</b>	\$44,197	\$55,246	\$66,296
<b>17</b>	\$19,064	\$23,830	\$28,596	<b>38</b>	\$45,453	\$56,817	\$68,180
<b>18</b>	\$20,320	\$25,400	\$30,481	<b>39</b>	\$46,710	\$58,387	\$70,065
<b>19</b>	\$21,576	\$26,971	\$32,365	<b>40</b>	\$47,966	\$59,958	\$71,949
<b>20</b>	\$22,834	\$28,542	\$34,251	<b>41</b>	\$49,222	\$61,528	\$73,834
<b>21</b>	\$24,090	\$30,113	\$36,135	<b>42</b>	\$50,479	\$63,098	\$75,718
<b>22</b>	\$25,346	\$31,683	\$38,020	<b>43</b>	\$51,736	\$64,670	\$77,604
<b>23</b>	\$26,603	\$33,254	\$39,904	<b>44</b>	\$52,992	\$66,240	\$79,488
<b>24</b>	\$27,859	\$34,824	\$41,789	<b>45</b>	\$54,249	\$67,811	\$81,373
<b>25</b>	\$29,115	\$36,394	\$43,673	<b>46</b>	\$55,506	\$69,383	\$83,260
<b>26</b>	\$30,373	\$37,966	\$45,560	<b>47</b>	\$56,762	\$70,953	\$85,144
<b>27</b>	\$31,629	\$39,537	\$47,444	<b>48</b>	\$58,020	\$72,525	\$87,030
<b>28</b>	\$32,886	\$41,107	\$49,329	<b>49</b>	\$59,276	\$74,095	\$88,915
<b>29</b>	\$34,143	\$42,679	\$51,214	<b>50</b>	\$60,532	\$75,666	\$90,799
<b>30</b>	\$35,399	\$44,249	\$53,099	<b>51</b>	\$61,790	\$77,238	\$92,685
<b>31</b>	\$36,656	\$45,820	\$54,983	<b>52</b>	\$63,046	\$78,808	\$94,570
<b>32</b>	\$37,913	\$47,392	\$56,870	<b>53</b>	\$64,303	\$80,378	\$96,454
<b>33</b>	\$39,169	\$48,962	\$58,755	<b>54</b>	\$65,560	\$81,950	\$98,340
<b>34</b>	\$40,427	\$50,533	\$60,640	<b>55</b>	\$66,816	\$83,520	\$100,224
<b>35</b>	\$41,683	\$52,104	\$62,525	<b>56</b>	\$68,073	\$85,091	\$102,109

## 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>Balanced Scorecard:</b>	A measurement tool to assist organizations measure progress toward achieving objectives, and execute strategies implemented to accomplish those objectives.
<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>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>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.

## GLOSSARY OF TERMS

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<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.
<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 purchase 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.

## GLOSSARY OF TERMS

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<b>Program Revenue (Income):</b>	Revenues earned by a program, including fees for services, license and permit fees, and fines.
<b>Purchase Development Rights:</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>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>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).