

# APPENDICES

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**FY 2011 Budget Adoption Resolution**

**Positions by Grade**

**Glossary**



# **ADOPTED FY 2011 BUDGET RESOLUTION**

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## **A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2011 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2010**

March 30, 2010

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2011; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2011; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2010; 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, the Board of Supervisors has indicated its intention to implement measures to reduce the impact of rising real estate taxes on the business community; and

WHEREAS, the Landfill Enterprise Fund has determined an increase in tipping fees is necessary to maintain effective operations of the landfill; and

WHEREAS, the FY 2011 Proposed Budget included a recommendation to increase the commercial and County tip fees for mixed solid waste by \$5 per ton; 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 2009; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 30th day of March 2010, That the following tax rates for Calendar Year 2010 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That the Board of Supervisors authorizes a \$5 per ton increase to the tipping fees for commercial mixed solid waste and County mixed solid waste to \$55 per ton and \$50 per ton, respectively; and, be it

RESOLVED FURTHER, That the Board of Supervisors directs staff to present the necessary ordinance to establish a business furniture, fixtures and equipment classification of tangible personal property as authorized by the Code of Virginia, and;

## **ADOPTED FY 2011 BUDGET RESOLUTION**

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RESOLVED FURTHER, That the following budgets totaling \$247,629,405 be, and are hereby, approved effective July 1, 2010, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$117,895,245 shall not exceed \$76,892,228 of local funds; and, be it

RESOLVED FURTHER, That all outstanding encumbrances at June 30, 2010, are hereby re-appropriated to the 2009-10 fiscal year to the same department or account for which they are encumbered in the previous year; and, be it

RESOLVED FURTHER, That all unencumbered appropriations lapse for budget items other than capital projects and grants; and, be it

RESOLVED FURTHER, That appropriations designated for capital projects that are unexpended as of June 30, 2010, are hereby re-appropriated for those projects. In addition, the County Administrator may approve necessary accounting transfers between funds to enable the proper accounting for capital projects; and, be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant of funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2010, are hereby re-appropriated for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; 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.

# ADOPTED FY 2011 BUDGET RESOLUTION

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## CALENDAR YEAR 2010 COUNTY TAX RATES

Real Estate.....	\$0.919	per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.045	per \$100 of assessed valuation
Conservation Easement Purchase Levy...	\$0.006	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
Business Furniture, Fixtures & Equip. <sup>1</sup> ....	\$2.30	per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50	per \$100 of assessed valuation
Motor Vehicle Carriers (30+passengers)..	\$1.00	per \$100 of assessed valuation
Mobile Homes.....	\$0.97	per \$100 of assessed valuation
Machinery and Tools.....	\$2.30	per \$100 of assessed valuation
Aircraft.....	\$0.001	per \$100 of assessed valuation
Specially Equipped Handicap Vehicles...	\$0.05	per \$100 of assessed valuation

*<sup>1</sup>The Board of Supervisors has directed staff to prepare an ordinance to create a separate Business Furniture, Fixtures & Equipment personal property tax classification. The anticipated 2010 rate for this category is displayed here for illustrative purposes.*

*Note: The Bethel Academy Street Service District shall consist of a \$522.06 surcharge per lot located within the district.*

# **ADOPTED FY 2011 BUDGET RESOLUTION**

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## **A RESOLUTION TO AMEND THE FY 2011 APPROPRIATIONS RESOLUTION**

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2011; and

WHEREAS, on March 30, 2010, the Board of Supervisors adopted the FY 2011 budget; and

WHEREAS, the adopted budget includes overall appropriations for the funds comprising the FY 2011 budget for the Fauquier County School Division; and

WHEREAS, on April 12, 2010, the School Board adopted a revised FY 2011 budget that incorporated the Board of Supervisors' adopted General Fund transfer and final estimates regarding outside funding; and

WHEREAS, staff identified in its subsequent review of the FY 2011 adopted budget a requirement to adjust the adopted budget for the School Operating Fund to properly account for implementation of the Asset Replacement Fund; and

WHEREAS, the necessary revisions will have no impact on local tax revenues or the General Fund transfer; now therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 13<sup>th</sup> day of May 2010, That the FY 2011 Appropriations Resolution be, and is hereby amended; and, be it

RESOLVED FURTHER, That the following budgets totaling \$249,270,198 be, and are hereby, approved effective July 1, 2010, as set forth below.

# ADOPTED FY 2011 BUDGET RESOLUTION

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## *FY 2011 ADOPTED BUDGET*

### **FY 2011 Expenditures**

#### **GENERAL FUND**

##### **General Government**

Board of Supervisors	\$255,785
Commissioner of the Revenue	\$1,215,289
County Administration	\$747,592
County Attorney	\$607,416
Finance	\$1,361,326
Human Resource Management	\$1,546,004
Independent Auditor	\$123,411
Information Technology	\$2,436,490
Geographic Information System	\$279,525
Management and Budget	\$395,955
Registrar	\$394,997
Treasurer	<u>\$984,747</u>
<b>Subtotal</b>	<b>\$10,348,537</b>

##### **Judicial Administration**

Adult Court Services	\$876,167
Circuit Court	\$131,156
Clerk of the Circuit Court	\$1,045,858
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$907,363
General District Court	\$16,485
Juvenile & Domestic Relations Court	\$11,366
Magistrates	<u>\$87,773</u>
<b>Subtotal</b>	<b>\$3,078,568</b>

##### **Public Safety**

Juvenile Detention	\$305,173
Juvenile Probation	\$4,284
Fire and Emergency Services	\$2,911,898
Sheriff	<u>\$15,068,082</u>
<b>Subtotal</b>	<b>\$18,289,437</b>

# ADOPTED FY 2011 BUDGET RESOLUTION

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## **Public Works**

Environmental Services - Convenience Sites	\$2,696,873
General Services	<u>\$5,027,724</u>
<b>Subtotal</b>	<b>\$7,724,597</b>

## **Health and Welfare**

Community Services Board	\$347,009
Public Health	\$490,063
Social Services	<u>\$8,521,999</u>
<b>Subtotal</b>	<b>\$9,359,071</b>

## **Culture**

Library	\$1,922,097
Lord Fairfax Community College	\$41,770
Parks and Recreation	<u>\$3,248,014</u>
<b>Subtotal</b>	<b>\$5,211,881</b>

## **Community Development**

Agriculture Development	\$37,980
Community Development	\$3,060,237
Contributions	\$346,132
Economic Development	\$415,200
Extension Office	\$126,982
John Marshall SWCD	\$137,118
Planning Commission/BZA/ARB	<u>\$148,207</u>
<b>Subtotal</b>	<b>\$4,271,856</b>

## **Non-Departmental**

Non-Departmental	<u>\$1,530,393</u>
<b>Subtotal</b>	<b>\$1,530,393</b>

## **Transfers**

Capital Improvements Fund	\$200,000
County Asset Replacement Fund	\$972,500
Affordable Housing Fund	\$205,432
Airport	\$16,000
School Division Operating	\$76,892,228
Debt Service Fund	<u>\$13,566,891</u>
<b>Subtotal</b>	<b>\$91,853,051</b>

<b>Total General Fund</b>	<b>\$151,667,391</b>
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## **ADOPTED FY 2011 BUDGET RESOLUTION**

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### **OTHER FUNDS**

#### **Airport Enterprise Fund**

Airport	\$680,002
<b>Subtotal</b>	<b>\$680,002</b>

#### **Affordable Housing Fund**

Affordable Housing	\$205,432
<b>Subtotal</b>	<b>\$205,432</b>

#### **Ambulance Billing**

Ambulance Billing	\$1,220,000
<b>Subtotal</b>	<b>\$1,220,000</b>

#### **Capital Improvements Fund**

Capital Improvements	\$13,692,850
<b>Subtotal</b>	<b>\$13,692,850</b>

#### **Conservation Easement Fund**

Conservation Easement	\$667,314
<b>Subtotal</b>	<b>\$667,314</b>

#### **County Asset Replacement Fund**

County Asset Replacement	\$1,007,500
<b>Subtotal</b>	<b>\$1,007,500</b>

#### **Debt Service Fund**

Debt Service	\$13,566,891
<b>Subtotal</b>	<b>\$13,566,891</b>

#### **Environmental Services Fund**

Environmental Services	\$4,798,147
<b>Subtotal</b>	<b>\$4,798,147</b>

#### **Internal Services Fund**

Fleet Maintenance	\$3,302,006
<b>Subtotal</b>	<b>\$3,302,006</b>

## **ADOPTED FY 2011 BUDGET RESOLUTION**

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<b>Regional Governor's School</b>		
Regional Governor's School		\$844,611
<b>Subtotal</b>		<b>\$844,611</b>
<b>School Food Service Fund</b>		
School Food Service		\$4,721,604
<b>Subtotal</b>		<b>\$4,721,604</b>
<b>School Asset Fund</b>		
School Asset Fund		\$1,503,155
<b>Subtotal</b>		<b>\$1,503,155</b>
<b>School Division Fund</b>		
School Operating		\$117,895,245
<b>Subtotal</b>		<b>\$117,895,245</b>
<b>School Textbook Fund</b>		
School Textbook		\$394,928
<b>Subtotal</b>		<b>\$394,928</b>
<b>Volunteer Fire and Rescue Fund</b>		
Volunteer Fire and Rescue		\$4,631,173
<b>Subtotal</b>		<b>\$4,631,173</b>
<b>Health Insurance</b>		
Health Insurance		\$20,325,000
<b>Subtotal</b>		<b>\$20,325,000</b>
<b>TOTAL ALL FUNDS</b>		<b>\$341,123,249</b>
<i>Less County Transfer</i>		<i>(\$91,853,051)</i>
<b>TOTAL COUNTY</b>		
<b>EXPENDITURES</b>		<b>\$249,270,198</b>

# ADOPTED FY 2011 BUDGET RESOLUTION

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## FY 2011 Revenues

### LOCAL REVENUE

#### General Property Taxes

Real Estate Tax	\$83,299,718
Public Service	\$5,182,570
Personal Property Tax	\$13,690,584
Rollback Taxes	\$75,000
Bethel Academy District	\$55,600
Delinquent Real Estate Tax	\$900,000
Delinquent Personal Property Tax	\$480,000
Delinquent Public Service	\$70,000
Penalties - Real Property - All	\$855,000
Interest - All	<u>\$415,000</u>
<b>Subtotal</b>	<b>\$105,023,472</b>

#### Other Local Taxes

Sales Tax (Local)	\$6,100,000
Utility Tax	\$1,400,000
Utility Consumption Tax	\$190,000
Communications Tax	\$3,222,765
BPOL Tax	\$1,505,000
Auto License Fees	\$1,730,000
Bank Stock Tax	\$100,000
Recording Tax & Fees (Deeds)	\$1,400,000
Recording Tax & Fees (Wills)	\$25,000
Transient Tax	<u>\$100,000</u>
<b>Subtotal</b>	<b>\$15,772,765</b>

#### Permits, Fees, and Licenses

Dog Tags	\$15,000
Land Use Fees	\$20,000
Transfer Fees	\$1,900
Concealed Weapon Permits	\$2,000
Community Development Fees	<u>\$1,117,835</u>
<b>Subtotal</b>	<b>\$1,156,735</b>

## ADOPTED FY 2011 BUDGET RESOLUTION

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### **Fines and Forfeitures**

Local Fines	\$480,000
Court Judgment Proceeds	\$3,000
Interest On Local Fines	<u>\$6,000</u>
<b>Subtotal</b>	<b>\$489,000</b>

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

Interest Income General Fund	\$450,000
Sale of Equipment/Vehicles	\$30,000
Rental Of County Property	\$36,430
Rental Health Department	\$25,699
Rental of Armory	\$22,440
Rental Alice Jane Childs Building	<u>\$166,077</u>
<b>Subtotal</b>	<b>\$730,646</b>

### **Charges for Services**

Excess Fees	\$100,000
Remote Access Clerk Fee	\$20,000
Sheriff Fees	\$3,742
Courtroom Security	\$160,000
Detention Fee	\$4,500
Law Library Fees	\$16,000
Local Cost	\$7,000
Inmate DNA	\$500
Inmate Processing Fee	\$7,000
Commonwealth's Attorney Fees	\$2,300
County Attorney Fees	\$25,000
Correction and Detention Charges	\$42,000
Fire Marshall Fees	\$40,000
Street Signs	\$1,700
Parks & Recreation	\$486,739
Library Fees	\$75,000
Sales of Tax Maps	\$165
Sales of GIS Maps	\$20,000
Sales of Computer Lists and Files	\$1,006
<b>Subtotal</b>	<b>\$1,012,652</b>

<b>Miscellaneous</b>	<b>\$96,630</b>
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## **ADOPTED FY 2011 BUDGET RESOLUTION**

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### **Recovered Costs**

Canteen Medical Reimbursement	\$6,500
Home Incarceration Fees	\$12,000
Jail Boarding - Other Governments	\$500
Other Government Charges	\$10,500
Work Release	\$80,000
CSA Refunds	\$25,000
<b>Subtotal</b>	<b>\$134,500</b>

**Total Local Revenue** **\$124,416,400**

### **STATE REVENUE**

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

Rolling Stock Tax	\$85,000
Mobile Home Titling Tax	\$57,119
Rental Car Tax	\$14,672
State Personal Property Tax Relief	\$13,659,496
E-911 Wireless Program	<u>\$98,000</u>
<b>Subtotal</b>	<b>\$13,914,287</b>

#### **Categorical Aid**

##### **Shared Expenses**

Commonwealth's Attorney	\$467,848
Sheriff	\$3,574,551
Commissioner of the Revenue	\$178,505
Treasurer	\$156,489
Registrar	\$51,002
Clerk of the Court	\$476,378
Adult Confinement - Detention	<u>\$340,000</u>
<b>Subtotal</b>	<b>\$5,244,773</b>

##### **Welfare**

Social Services	\$1,200,129
Comprehensive Services Act	<u>\$1,700,000</u>
<b>Subtotal</b>	<b>\$2,900,129</b>

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

Recordation Tax	\$450,000
Library Aid	\$153,504

## ADOPTED FY 2011 BUDGET RESOLUTION

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Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$30,000
Adult Court Services - Pretrial	\$240,602
Comprehensive Community	
Corrections	\$253,240
VA Juvenile Community Crime	
Control	\$47,681
Armory	\$9,500
Miscellaneous	<u>\$15,000</u>
<b>Subtotal</b>	<b>\$1,204,527</b>
Possible State Reduction	<u>(\$360,000)</u>
<b>Total State Revenue</b>	<b>\$22,903,716</b>
<b>FEDERAL REVENUE</b>	
<b>Categorical Aid</b>	
Welfare Administration	<u>\$2,347,322</u>
<b>Subtotal</b>	<b>\$2,347,322</b>
<b>Total Federal Revenue</b>	<b>\$2,347,322</b>
<b>Intergovernmental</b>	<b>\$585,453</b>
<b>Use of Fund Balance</b>	<b>\$1,414,500</b>
<b>Total General Fund</b>	<b>\$151,667,391</b>
<b>Other Funds</b>	
School Asset Replacement Fund	\$1,503,155
Regional Governor's School	\$844,611
School Division Fund	\$117,895,245
School Textbook Fund	\$394,928
School Cafeteria Fund	\$4,721,604
Internal Services - Fleet	
Maintenance	\$3,302,006
Conservation Easement Fund	\$667,314
Fire and Rescue Fund	\$4,631,173
Ambulance Billing	\$1,220,000
Affordable Housing Fund	\$205,432
County Asset Replacement Fund	\$1,007,500

## **ADOPTED FY 2011 BUDGET RESOLUTION**

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Capital Improvements Fund	\$13,692,850
Debt Service Fund	\$13,566,891
Airport Enterprise Fund	\$680,002
Environmental Services	\$4,798,147
Health Insurance	\$20,325,000
<b>Total Other Funds</b>	<b>\$189,455,858</b>
<b>TOTAL ALL FUNDS</b>	<b>\$341,123,249</b>
<i>Less Local Support</i>	<i>(\$91,853,051)</i>
<b>TOTAL COUNTY REVENUE</b>	<b>\$249,270,198</b>

## **POSITIONS BY GRADE**

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
15	Custodian Library Page	22	Deputy Treasurer II Electrical Apprentice HVAC Apprentice Kitchen Manager Library Assistant Mechanic Apprentice Permit Technician II Plumber Apprentice Recreation Center Attendant
16	Administrative Assistant Library Clerk Site Attendant		
17	Assistant Registrar Senior Administrative Assistant Senior Library Clerk		
18	Head Custodian Procurement Clerk Solid Waste Management Operator I	23	Accounting Technician Buildings and Grounds Crew Chief Carpenter Mechanic I Civil Process Associate II Communications Specialist Trainee Corrections Health Assistant Criminal Investigation Associate II Equipment Operator GIS Specialist Inventory Control Clerk Locksmith Mechanic I Office of the Sheriff Associate II Painter Mechanic I Real Estate Technician III Senior Administrative Associate Social Services Senior Program Assistant
19	Accounting Clerk Library Associate Parks & facilities Maintenance Worker Real Estate Technician I		
20	Deputy Clerk of Circuit Court I Deputy Commissioner of the Revenue I Deputy Treasurer I Permit Technician Social Services Program Assistant		
21	Administrative Associate Building Maintenance Worker Civil Process Associate I Criminal Investigation Associate I Inmate Records Associate Legal Secretary Office of the Sheriff Associate I Payroll Technician Public Safety Records Associate Real Estate Technician II Surplus Coordinator Solid Waste Management Operator II	24	Airport Maintenance Crew Chief Deputy Clerk of Circuit Court III Deputy Commissioner of the Revenue III E-911 Addressing Coordinator Emergency Services Technician Trainee Senior Recreation Center Attendant Social Services Associate
22	Boiler Apprentice Building Mechanic Carpenter Apprentice Communications Apprentice Deputy Clerk of Circuit Court II Deputy Commissioner of the Revenue II	25	Business Analyst I Buyer Communication Specialist I Computer Technician Corrections Health Assistant, Senior Delinquent Tax Collector Human Resources Technician Parks & Recreation Systems Technician Senior Corrections Health Assistant Senior Payroll Technician

## POSITIONS BY GRADE

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
25	Senior Permit Technician	28	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 Sheriff's Office Accounting Specialist
26	Building Inspector Carpenter Mechanic II Claims Coordinator Computer Clubhouse Manager Domestic Violence Resource Officer Electrical Mechanic II Eligibility Worker Emergency Management Deputy Coordinator Emergency Services Technician I HVAC Mechanic II Mechanic Network Analyst I Parks & Facilities Maintenance Supervisor Parts Manager/Service Writer Plumber Mechanic II Preventative Maintenance Mechanic II Programmer/Analyst I Recreation Program Coordinator Roofer Mechanic II	29	Communications Specialist III/Supervisor Court Services Officer Deputy Clerk of Circuit Court IV Deputy Sheriff - Master Librarian Master Emergency Services Technician Network Analyst II Programmer/Analyst II Radio Systems Administrator Recycling Commodity Coordinator Senior Building Inspector Senior Buyer
27	Administrative Specialist Budget Technician Catalogue Librarian Central Desk Processing Coordinator Communications Specialist II/Asst. Shift Supv. Delinquent Tax Collector II Deputy Clerk to the Board Deputy Registrar Deputy Sheriff Emergency Services Technician II Human Resources Technician II Land Development Technician Senior GIS Specialist Senior Legal Secretary Social Services Program Specialist Solid Waste Management Operator III	30	Case Manager Environmental Service Coordinator Human Resources Technician III Library Circulation Manager Payroll Supervisor Permit Center Supervisor Programmer/Aquatic Specialist Senior Eligibility Worker Social Worker Tourism Coordinator
28	Business Analyst II Deputy Commissioner of the Revenue IV Deputy Sheriff - First Class Engineering Associate Planning Associate Real Estate Technician IV	31	Administrative Manager Building and Grounds Manager Business Analyst III Communications Center Training Coordinator Community Center Manager Deputy Sheriff - Corporal Emergency Medical Technologies Instructor Fleet Maintenance Shop Foreman Juvenile Justice Program Coordinator

## **POSITIONS BY GRADE**

<u>Grade</u>	<u>Position Titles</u>	<u>Grade</u>	<u>Position Titles</u>
31	Park Manager/Curator Senior Librarian Victim/Witness Coordinator	36	Accountant II Benefits and Risk Manager Emergency Services Captain Emergency Services Training/Logistics D.Chief Engineering/Environmental Planner Erosion & Sediment Program Manager Fleet Maintenance Manager Management Analyst Senior Planner Social Worker III Water Resources Management Program Officer
32	Building Plans Reviewer Classification/Compensation Analyst Communications Supervisor CSA Specialist Deputy Sheriff - Investigator Electronic Resources Librarian Fire and Rescue Logistics Officer Maintenance and Repair Coordinator Maintenance and Repairs Supervisor Network Analyst III Planner I Programmer/Analyst III	37	Engineer Parks and Recreation Regional Superintendent
33	Deputy Sheriff - Sergeant First Class Emergency Services Battalion Captain	38	Accountant III Assistant Commonwealth Attorney Assistant County Attorney Assistant Director of Adult Court Services Building Official Information Systems Architect Library Branch Manager II Maintenance and Repairs Manager Manager of Library Support Services Manager of Collection Services Procurement Manager
34	Accountant I Administrative/Accounting Manager Airport Manager Assistant Communications Center Director Budget Analyst Business Analyst IV Deputy Sheriff - Sergeant First Class GIS Analyst Library Branch Manager I Library Public Information Coordinator Planner II Recycling/Education Manager Senior Case Manager Senior Court Services Officer Sheriff's Office Administrative/Accounting Mgr. Social Worker II	39	Agricultural Development Officer Assistant Chief of Planning Assistant Zoning Administrator Deputy Sheriff - Captain Economic Development Coordinator
35	Deputy Sheriff - Lieutenant Network Analyst IV Programmer/Analyst IV Reassessment Coordinator	39	GIS Director Manager of Library Public Services General Registrar
		40	Assistant Director of Human Resources Assistant Director of Information Technology Assistant Fire Chief Chief Deputy Clerk of Circuit Court

## POSITIONS BY GRADE

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<u>Grade</u>	<u>Position Titles</u>
40	Chief Deputy Commissioner of the Revenue Chief Deputy Treasurer County Soil Scientist Deputy Director of General Services Financial Services Division Chief Senior Assistant Commonwealth Attorney Senior Assistant County Attorney Social Services Program Manager
41	Assistant Director of Parks & Recreation Assistant Library Director Deputy Sheriff – Major Director of Communications Center
42	Chief of Planning Chief of Zoning, Permitting and Inspection Director of Communications Center
43	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
46	Director of Community Development
48	Assistant County Administrator Deputy County Administrator

## **GLOSSARY OF TERMS**

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<b>501c3:</b>	Exempt tax status afforded to nonprofit organizations meeting criteria established by the U.S. Internal Revenue Code.
<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>Actual:</b>	Revenues and expenditures that occurred in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
<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>Appropriation Resolution:</b>	A legally binding document prepared by the Office of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors, as reflected in the adopted or amended budget.
<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>Asset Replacement Fund:</b>	A governmental fund that provides for the financing of major maintenance and systems replacement, renovations and major asset replacements, principally through the accumulation of cash funding and various grants. The County maintains separate asset replacement funds for the General Government and the School Division.
<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>Capital Assets:</b>	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

## GLOSSARY OF TERMS

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<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 Improvement Program (CIP):</b>	A multi-year 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 infrastructure needs.
<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.
<b>Cash Basis:</b>	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
<b>Conservation Easement Service District Fund:</b>	A special revenue fund established to fund and administer Fauquier County's Purchase of Development Rights program.
<b>Consumer Price Index (CPI):</b>	A statistical description of price changes 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 Fund:</b>	A governmental fund providing for the payment of debt service, both principal and interest, on municipal debt issued to construct facilities.
<b>Dedicated Tax:</b>	A tax levied to support a specific government program or purpose.
<b>Deficit:</b>	Refers to a shortage of revenues as compared to expenditures.
<b>Department:</b>	A basic organizational unit of government that is functionally unique in its mission and/or 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>	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.

# GLOSSARY OF TERMS

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<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.
<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>	Enterprise funds house activities that are financed and operated as self-supporting activities. The County maintains enterprise funds for the landfill and the Warrenton-Fauquier Airport.
<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>Executive Summary:</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, including changes from the current and previous fiscal years.
<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 Policies:</b>	A government's policies with respect to revenue, spending, fund balance, and debt management as they relate to government services, programs, and capital investment.
<b>Fiscal Year:</b>	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Fauquier County's fiscal year runs from July 1 through June 30.
<b>Fixed Assets:</b>	Assets of long-term character held or used for an extended period of time, such as land, buildings, machinery, furniture, and other equipment.
<b>Full Faith and Credit:</b>	A pledge of a government's taxing power to repay debt obligations.
<b>Full-time Equivalent Position (FTE):</b>	A measure of the size of the workforce that takes into account the fact that some staff members work part-time. A part-time position is converted to the decimal equivalent of a full-time position based on number of hours worked per week. For example, a 0.50 FTE is a position that is funded 20 hours for a 40-hour workweek.

## GLOSSARY OF TERMS

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<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 government.
<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>Governmental Funds:</b>	Funds generally used to account for tax-supported activities. The Fauquier County budget contains ten distinct governmental funds.
<b>Grants:</b>	A contribution by another government or organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
<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>Internal Service Funds:</b>	Internal service funds are used to account for goods or services provided by one department or agency to another governmental unit on a cost reimbursement basis. The County maintains two internal service funds: Fleet Maintenance and Health Insurance.
<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 expenditure lines that focuses on what is to be bought.

## GLOSSARY OF TERMS

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<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.
<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.
<b>Net Local Revenue:</b>	The adopted budget less departmental revenue and transfers.
<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. Obligations include actual liabilities and 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>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 Measure:</b>	Data collected to determine the effectiveness or efficiency with which a program achieves its objectives.
<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.
<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 Revenue (Income):</b>	Revenues earned by a program, including fees for services, license and permit fees, and fines.
<b>Proprietary Funds:</b>	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are enterprise funds and internal service funds.

# GLOSSARY OF TERMS

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<b>Purchase of Development Rights (PDR):</b>	A voluntary program that pays landowners to protect the farmland and natural resource assets of their property. Fauquier County's PDR program is funded by the Conservation Easement District Levy.
<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>Reassessment:</b>	The process by which the County determines the fair market value of property for taxation purposes. Fauquier County conducts a countywide reassessment of real property on a quadrennial basis and personal property on an annual basis.
<b>Resolution:</b>	A special or temporary order of the 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 lessor maintains and services the asset.
<b>Service Volume:</b>	Services or products which comprise actual or expected output of a given program.
<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 points of origin.
<b>Supplemental Appropriation:</b>	An additional appropriation made by the governing body after the annual budget has been adopted.
<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.

# GLOSSARY OF TERMS

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**Virginia Juvenile Criminal  
Control Act (VJCCCA)**

A program established by the Commonwealth of Virginia to define the comprehensive system of punishment and rehabilitation for juvenile offenders.

**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).