

Glossary And Index

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FY 2001 Adopted Budget Plan: Overview Volume

GLOSSARY

Advertised Budget Plan -- A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and agency goals, objectives and workload data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. Also called the Executive Budget.

Adopted Budget Plan -- A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, and agency goals, objectives and workload data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

Appropriation -- An authorization granted by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

Assessment -- The official valuation of property for purposes of taxation.

Assessment Ratio -- The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

Beginning Balance -- Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

Bond -- A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt is approved by voter referendum to which the full faith and credit of the County is pledged. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.

Budget -- A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

Business Process Redesign (BPR) -- A methodology that seeks to improve customer service through the strategic use of information technology. BPR focuses on redesigning current processes, incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced business system applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

Calendar Year -- Twelve months beginning January 1 and ending December 31.

Capital Equipment -- Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over five hundred dollars. Equipment with a value less than five hundred dollars is operating equipment.

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Capital Improvement Program -- A five year-plan for public facilities which plans for the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

Capital Projects Funds -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

Carryover -- The process by which certain unspent or unencumbered funds previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year. Usually, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

Cash Management -- An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

Cash Management System -- A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

Character -- A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

Consolidated Community Funding Pool -- A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Starting in FY 2001, the County will award grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations.

Consolidated Plan -- The U.S. Department of Housing and Urban Development (HUD) requires a "Consolidated Plan" application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommend by the CPRC.

Contributory Agencies -- Governmental and nongovernmental organizations that are supported in part by contributions from the County. Examples include the Northern Virginia Planning District Commission, the Northern Virginia Regional Park Authority, and the Arts Council of Fairfax County, and community agencies such as the Volunteer Center.

Cost Center -- Expenditure categories within a program area, which relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of four cost centers: Administration of County Policy, Office of Equity Programs, Internal Audit and Office of Program Partnerships.

Debt Service Funds -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to finance and account for the payment of principal and interest on bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program (formerly the Integrated Sewer System) and one for bonds issued to finance capital expenditures of all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

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Deficit -- Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

Derivatives -- Complex investment, which is largely unregulated, especially when, compared with stocks and bonds. They are securities whose value are derived from some other variable, such as interest rates or foreign currencies, and can be used to reduce risk or increase returns. Fairfax County does not invest in derivatives.

Disbursement -- An expenditure, or a transfer of funds, to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers.

Efficiency -- One of the four performance indicators in Fairfax County's Family of Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

Encumbrance -- An obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside, and encumbered once a contracted obligation has been entered.

Enterprise Funds -- Funds, defined by the State Auditor of Public Accounts, that account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges. Funds which support the Wastewater Management Program (formerly the Integrated Sewer System) are classified as enterprise funds.

Equalization -- Annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Expenditure -- A decrease in net financial resources. Expenditures include payments for current operating expenses, debt service and capital outlays.

Financial Forecast -- A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

Fiscal Restraint -- The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year -- In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1). The property tax rate in the County's FY 2001 Fiscal Plan applies to the calendar year beginning January 1, 2000. Expenditures are for the fiscal year beginning July 1, 2000.

Fiscal Planning Resolution -- A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly budget reviews whenever changes in fund transfers occur.

Fringe Benefits -- The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, life insurance, retirement and Unemployment and Workers' Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category.

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Fund -- A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Type -- A group of funds that have similar activities, objectives or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

General Fund -- The primary tax and operating fund for County Governmental Activities and is used to account for all County revenues and expenditures which are not accounted for in other funds. Revenues are derived primarily from general property taxes, local sales tax, utility taxes; license and permit fees and State shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, and County and School system debt service requirements.

General Fund Disbursements -- Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

Goal -- A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions, e.g., "To provide maternity, infant and child health care and or case management to at risk women, infants, and children in order to achieve optimum health and well being." Also see Objective.

Input -- The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

Internal Service Funds -- Funds established to finance and account for services furnished by a designated County agency to other County agencies. An example is Fund 503, Department of Vehicle Services.

Line Item -- A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing or office supplies.

Management by Objectives -- A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method is evolving into a system that measures performance factors. See Performance Measurement.

Management Initiatives -- Changes to internal business practices undertaken by County Managers on their own initiative to improve efficiency, productivity and customer satisfaction.

Managed Reserve -- A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from termination of anticipated revenue sources.

Market Rate -- A compensation level that is competitive and consistent with the market. In FY 2000, the County, with the assistance of a consultant, conducted a comprehensive review of County job classes and benchmarked approximately 100 job classes representing half of the County's workforce. As a result, several job classes will be adjusted in FY 2001 to bring the associated compensation levels up to that of the respective markets. Annual market rate adjustments will be made using a financial model to compare County employee salaries to other jurisdictions/comparable employers in the area, with more comprehensive surveys to be conducted every few years.

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Net Debt as a percent of estimated market value -- Total debt (less debt that is self-supported by revenue producing projects,) divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue generating property base.

Net Total Expenditures -- See Total Budget.

Objective -- A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to all ambulance calls within a 5-minute response time."

Operating Equipment -- Equipment that has a life expectancy of more than one year and a value of less than five hundred dollars. Equipment with a value greater than five hundred dollars is capital equipment.

Operating Expenses -- A category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the agency's goals. Typical line items under this character are office supplies, printing, postage, transportation and utilities.

Outcome -- Qualitative consequences associated with a program service, e.g., reduction in fire deaths, percent of juveniles not reconvicted within 12 months.

Output -- Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control.

Pay for Performance -- A system of pay and appraisal that is based on an employee's performance. An on-going dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system. Beginning in FY 2001, all employees will be eligible for variable pay increases of 0, 3, 5 or 7 percent, depending on the annual performance rating received. Employees at the top of the pay scale for their grade are eligible to receive bonuses of 3 or 5 percent depending on a rating of superior or exceptional, respectively.

Paydown Construction -- Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is also referred to as "pay-as-you-go" construction.

Performance Indicators -- As used in Fairfax County's Performance Measurement System, these represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality and outcome.

Performance Measurement -- The regular collection of specific information regarding the results of service in Fairfax County. The County's performance measurement methodology links agency and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

Personal Property -- Property, other than real estate identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

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Personal Property Tax Relief Act of 1998 (PPTRA) -- Legislation approved by the Virginia General Assembly which phases out, over a five-year period, the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 2001, the PPTRA reduces the Personal Property Taxes paid by citizens by 47.5 percent with an offsetting reimbursement paid to the County by the Commonwealth. If funds are appropriated by the General Assembly, the plan will reduce taxes paid by individuals by 70.0 percent in FY 2002 and 100 percent in FY 2003.

Personnel Services -- A category of expenditures, which primarily covers salaries, overtime, and shift differential paid to County employees and also includes certain fringe benefit costs.

Planning System -- Refers to relationship between the Annual Budget, the Comprehensive Plan and the 5-year Capital Improvement Plan.

Position -- A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.
- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time employees. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and .5 staff-year equivalents (1/.5 SYE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- A project position is established to accomplish a one-time project with a specified expiration date. It falls within all provisions of the Merit System Ordinance.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.
- Cooperative Funding of some positions occurs between the Federal and State governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the State or Federal Government either based on the County's pay classification schedule or based on a formal funding agreement. The share of State or Federal funding varies depending upon the eligibility of each individual agency and type of position.
- State position is a position established and authorized by the State. These positions may be partially or fully funded by the State.
- County supplement is the portion of a State position's authorized salary (based on the County's compensation plan) that exceeds the State's maximum funding level. This difference is fully paid by the County.

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Position Turnover -- An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

Prime Interest Rate -- The rate of interest charged by banks to their preferred customers.

Program Area -- A grouping of County agencies with related Countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others.

Program Budget -- A statement and plan, which identifies and classifies, total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs, or capital equipment.

Real Property -- Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

Recovered Costs -- Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

Revenue Forecast -- A projection of future County revenue collections.

Revenue Stabilization Fund -- In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. A minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews are to be transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained.

School Board Budget -- Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Central Store, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By State law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes.

School Board Transfer -- A transfer out of funds from the General Fund to the School Operating Fund. State law must approve this transfer approved by the Board of Supervisors by May 1, for the next fiscal year.

Service Quality -- Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

Set-Aside Reserve -- A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

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Sewer Funds -- A group of self-sufficient funds that support the Wastewater Management Program (formerly the Integrated Sewer System). Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service and the cost of operating and maintaining the collection and treatment systems.

Special Revenue Funds -- Funds, defined by the State Auditor of Public Accounts, to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to Fairfax County's State and Federal grants, the operation of the Fairfax County public schools and services to specific taxing districts which are principally financed by special assessment tax levies in those districts.

Staff-Year Equivalency (SYE) -- This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

Supplemental Appropriation Resolution -- Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

Tax Base -- The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

Tax Rate -- The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved.

Technology Infrastructure -- The hardware and software that support information needs, including computer workstations and associated software, network and communications equipment, and mainframe devices.

Third Quarter Review -- The current year budget is reevaluated approximately 7 months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are made for Board of Supervisors' approval.

Total Budget -- The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

Transfer -- A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

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Trust Funds -- A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

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