

HOW TO READ THE BUDGET

Volume 1 contains information on General Fund agencies. An agency accounts for a specific activity that a government performs. For example, the Police Department, a General Fund agency, performs public safety functions for Fairfax County citizens.

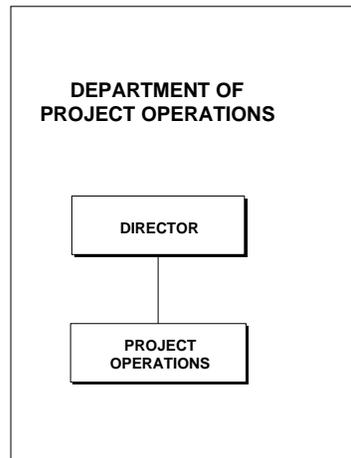
The main source of information in Volume 1 is called a narrative. Each agency will have its own narrative that contains programming and budgetary information. The narrative will have several components including:

- Organization Chart
- Agency Position Summary and Position Detail
- Agency Mission and Summary Table
- Board of Supervisors' Adjustments
- Agency Overview
- Funding Adjustments
- Objectives and Performance Indicators for each Cost Center

Not all narratives will contain each of these components, but rather only those which are applicable. A brief example of each section within a hypothetical narrative follows.

Organization Chart:

The organization chart displays the organizational structure of each agency. The Agency Position Summary and Position Detail information, as they correspond to the organization chart, will immediately follow the pictorial organization chart. The position detail information is found on the page following the pictorial organization chart.



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Agency Position Summary

7 Regular Positions (1) / 6.5 Staff Years (1.0)

Total positions may include Regular, Grant, Exempt and/or State positions.

Indicates whether positions have been authorized for full time or part time. A value less than the number of positions, e.g., 6.5, would indicate that one or more positions are authorized for less than full time.

Position Detail Information

Director's Office

1 Director
1 Administrative Aide, PT
1 Secretary II
3 Positions
2.5 Staff Years

This indicator denotes the corresponding position status for positions other than Regular, e.g., PT – Part Time; G – Grant; C – Contract; E - Exempt; T – Transfer.

Project Management

1 Programmer IV
2 Engineers III (1)
1 Surveyor II
4 Positions (1)
4.0 Staff Years (1.0)

The parentheses reflect either the addition of a new position (1) or the abolishment of a position (-1). This modification is also reflected in the above Agency Position Summary table.

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Agency Mission and Summary Table:

This section of the narrative begins with the statement of the Agency's Mission for the service(s) it provides. The Summary Table summarizes the agency's positions, expenditures, recovered costs and associated revenues. If an agency has multiple cost centers, this section will also contain a Summary by Cost Center table that summarizes expenditures. A cost center is a group of individual line items or expenditure categories within a program unit developed to meet specific goals and objectives. For example, Agency 57, Department of Tax Administration, is divided into four different cost centers to account for its activities: Department Supervision, Real Estate Division, Personal Property and Business License Division, and Revenue Collection Division. In addition, each cost center will have its own goal, cost center summary, objectives and performance indicators.

AGENCY SUMMARY					
Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	336/ 336	336/ 336	330/ 330	330/ 330	330/ 330
Expenditures:					
Personnel Services	\$12,702,770	\$14,008,633	\$13,423,730	\$14,055,027	\$14,406,402
Operating Expenses	3,976,735	3,593,375	4,152,155	4,103,172	4,156,637
Capital Equipment	175,740	0	52,470	196,344	196,344
Subtotal	\$16,855,245	\$17,602,008	\$17,628,355	\$18,354,543	\$18,759,383
Less:					
Recovered Costs	(\$3,362)	(\$8,091)	(\$1,200)	(\$3,363)	(\$3,363)
Total Expenditures	\$16,851,883	\$17,593,917	\$17,627,155	\$18,351,180	\$18,756,020
Income:					
State Reimbursement	\$2,014,182	\$2,063,405	\$2,103,749	\$2,164,706	\$2,191,559
Land Use Assessment Application Fee	1,294	700	700	1,000	1,000
State Shared Retirement	57,912	60,443	63,217	64,748	65,933
Total Income	\$2,073,388	\$2,124,548	\$2,167,666	\$2,230,454	\$2,258,492
Net Cost to the County	\$14,778,495	\$15,469,369	\$15,459,489	\$16,120,726	\$16,497,528

SUMMARY BY COST CENTER					
Cost Center	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Department Supervision	\$1,500,102	\$1,084,075	\$1,604,665	\$1,482,924	\$1,499,143
Real Estate Division	4,450,758	4,917,490	4,710,295	4,906,951	5,031,513
Personal Property/Business License Div.	4,776,503	5,453,150	5,080,507	5,423,660	5,557,529
Revenue Collection Division	6,124,520	6,139,202	6,231,688	6,537,645	6,667,835
Total Expenditures	\$16,851,883	\$17,593,917	\$17,627,155	\$18,351,180	\$18,756,020

It is important to note that expenditures are summarized in three categories. Personnel Services consist of expenditure categories including regular pay, shift differential, limited and part-time salaries, and overtime pay. Operating Expenses are the day-to-day expenses involved in the administration of the agency. These may include office supplies, printing, repair and maintenance for equipment, and utilities. Capital Equipment includes items that have a value that exceeds \$500

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and an expected lifetime of more than one year, such as an automobile or a personal computer. In addition, some agencies will also have a fourth expenditure category entitled **Recovered Costs**. Recovered Costs are reimbursements from other County agencies for specific services that have been provided to the agency and are reflected as a negative figure in the agency's budget, thus offsetting expenditures.

Board of Supervisors' Adjustments:

This section summarizes the changes made by the Board of Supervisors to the **FY 2001 Advertised Budget Plan** and all adjustments to the FY 2000 budget from January 1 through April 17, 2000. When combined with the information found in the "Funding Adjustments" section, the reader will be able to track the fund's budget, beginning with the **FY 2000 Adopted Budget Plan** through the adoption of the current-year **FY 2001 Adopted Budget Plan**.

Board of Supervisors' Adjustments

*The following funding adjustments reflect all changes to the **FY 2001 Advertised Budget Plan**, as approved by the Board of Supervisors on April 24, 2000:*

- ▶ The 2.5 percent cost-of-living/market rate adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$10,000 to the Office of Public Affairs.
- ▶ An increase of \$15,000 in Capital Equipment is included to purchase a new vehicle to aid in the promotional efforts of the agency.

*The following funding adjustments reflect all approved changes to the **FY 2000 Revised Budget Plan** from January 1, 2000 through April 17, 2000. Included are all adjustments made as part of the **FY 2000 Third Quarter Review**:*

- ▶ An increase of \$7,500 in Operating Expenses is due primarily to expenses associated with the agency's computer upgrade project.

Agency Overview:

The Agency Overview is a description of the activities, programs and projects that each agency administers. The information contained in this section will vary across agencies. This section provides a summary of the agency's activities.



Agency Overview

In FY 2001, the Police Department will continue to serve and protect Fairfax County, and other citizens, through the delivery of services to an increasing Fairfax County population. These services include prevention of crime, investigations of criminal offenses, enforcement of traffic laws, and improvement of public safety via community education programs.



Funding Adjustments

*The following funding adjustments from the **FY 2000 Revised Budget Plan** are necessary to support the **FY 2001 program**:*

- An increase of \$36,500 due to the implementation of the new Pay for Performance program in FY 2001. The new system links annual pay increases to employee performance.
- An increase of \$28,800 due to the implementation of the Market Pay Study. As a result of the Study, incumbents in job classes that are found to be one grade below the market will be moved to the appropriate grade and receive a 2.0 percent market adjustment. Incumbents in classes found to be two or more grades below the market will be moved to the appropriate grade and receive a 4.0 percent market adjustment. In addition, funding is held in reserve to provide all employees with a 2.5 percent cost-of-living adjustment.
- Funding of \$37,200 in Personnel Services for 1/1.0 SYE additional Recreation Specialist I position associated with the expansion of the Fairfax Community Center.

Funding Adjustments:

This section summarizes the changes that have been made to the prior year's (FY 2000) Revised Budget Plan in order to support the FY 2001 budget. The Funding Adjustments section also lists adjustments made to the FY 2000 budget during the Carryover Review and other changes through December 31, 99.

Objectives and Performance Indicators:

Since the **FY 1999 Advertised Budget Plan**, an intensive effort has been made to redirect focus toward a balanced picture of performance and away from an almost exclusive focus on outputs. This effort continues as part of the **FY 2001 Adopted Budget Plan**. The first step was to ensure that agency mission and cost center goals are in alignment, as well as aligned with the objectives associated with each cost center. Second, a family of measures consisting of four types of indicators is linked to each objective to track progress toward meeting those objectives. **Goals** are broad statements of purpose, generally indicating what service or product is provided, for whom, and why. **Objectives** are outcome-based

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statements of specifically what will be accomplished during the budget year. Ideally, these objectives should support the goal statement, reflect planned benefit(s) to customers, be written to allow measurement of progress and describe a quantifiable target. **Indicators** are the first-level data for reporting performance on those objectives.



Objectives

- To provide assistance to clients enrolled in the residential treatment program so that 90 percent are either employed or in school upon completion of the program.



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Clients served	246	240	247 / 255	260	265
Efficiency:					
Cost per client served	NA	\$8,400	\$8,675 / \$8,500	\$8,756	\$8,800
Service Quality:					
Percent of clients satisfied	NA	92%	90% / 94%	95%	96%
Outcome:					
Percent of clients completing residential treatment who are employed or in school	NA	90%	90% / 88%	90%	90%

The concept of a **Family of Measures** encompasses the following types of indicators and serves as the structure for a Performance Measurement model that presents a comprehensive picture of program performance as opposed to a single-focus orientation.

- **Input:** Value of resources used to produce an output.
- **Output:** Quantity or number of units produced.
- **Efficiency:** Inputs used per unit of output.
- **Service Quality:** Degree to which customers are satisfied with a program, or the accuracy or timeliness with which the product/service is provided.
- **Outcome:** Qualitative consequences associated with a program.

The idea behind a **Family of Measures** is to provide an overall view of a program so that factors such as cost can be balanced with customer satisfaction and the outcome ultimately achieved. This concept has represented one of the most difficult challenges and reflects the most significant change in the budget document in recent years. Since this is the third year of the effort, in most cases there are at least two years of prior year actual data. However, it should be noted that performance measurement is an iterative process and as managers continue to learn and improve their programs, ongoing refinement of measures can be expected.