

HOW TO READ THE BUDGET

Volume 2 contains information on non-General Fund budgets or “Other Funds.” A fund accounts for a specific activity that a government performs. For example, refuse collection is an activity and, therefore, a fund that is classified as a Special Revenue Fund.

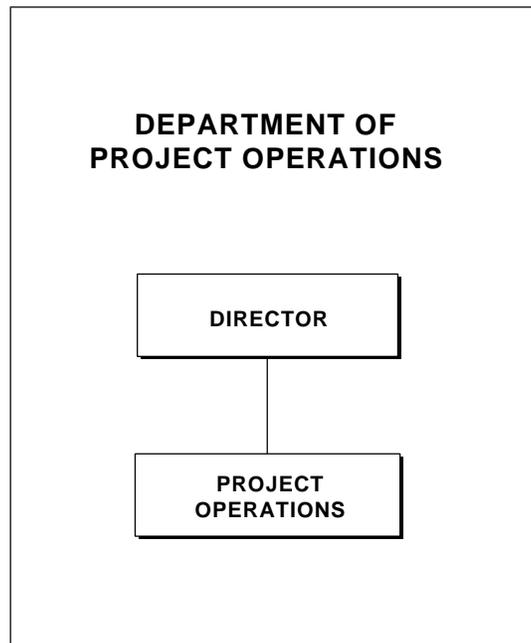
The main source of information in Volume 2 is called a narrative. Each fund will have its own narrative that contains program and budgetary information. The narrative will have several components including:

- 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
- Summary of Capital Projects
- Project Detail Tables
- Fund Statement

Not all narratives will contain each of these components. For example, funds that are classified as Capital Funds will not have organization charts because they do not have employees; that is, they only provide funding for the purchase and construction of capital items. However, Capital Funds do have a Summary of Capital Projects that lists the cost of each project in a fund. 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; E - Exempt; G – Grant; C – Contract; 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 and expenditures less recovered costs. 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, Fund 940, Fairfax County Redevelopment and Housing Authority General Operating, is divided into five different cost centers to account for its activities: Administration, Housing Development, Housing Management, Financial Management, and Community Development. 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	28/ 28	28/ 28	28/ 28	28/ 28	28/ 28
Expenditures:					
Personnel Services	\$1,263,235	\$1,527,277	\$1,527,277	\$1,573,857	\$1,611,937
Operating Expenses	1,421,776	485,455	837,847	764,502	842,359
Capital Equipment	52,695	28,653	28,653	26,331	26,331
Subtotal	\$2,737,706	\$2,041,385	\$2,393,777	\$2,364,690	\$2,480,627
Less:					
Recovered Costs	(\$445,898)	\$0	\$0	\$0	\$0
Total Expenditures	\$2,291,808	\$2,041,385	\$2,393,777	\$2,364,690	\$2,480,627

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
Administration	\$1,340,703	\$843,876	\$1,196,268	\$1,153,213	\$1,238,856
Housing Development	277,830	562,733	562,733	551,022	564,800
Housing Management	100,304	105,097	105,097	88,069	90,273
Financial Management	259,659	173,734	173,734	199,037	204,015
Community Development	313,312	355,945	355,945	373,349	382,683
Total Expenditures	\$2,291,808	\$2,041,385	\$2,393,777	\$2,364,690	\$2,480,627

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 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.

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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 Aging Grants and Programs.
- ▶ An increase of \$17,500 in Capital Equipment is included to purchase a new vehicle to transport senior citizens to recreation centers.

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 \$7,525 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 the adjustments made to the FY 2000 budget during the Carryover Review and all other changes through December 31, 1999.

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 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.

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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.

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Summary of Capital Projects:

A Summary of Capital Projects is included in all Capital Project Funds, selected Enterprise Funds, Housing Funds and Special Revenue Funds that support capital expenditures. The Summary of Capital Projects provides detailed financial information about each capital project within each fund, including: total project estimates, prior year expenditures, revised budget plans, proposed funding levels, and the source of funding which will support each funded capital project (i.e., General Funds, General Obligation Bonds, Developer Contributions, Grants, etc.). The Summary of Capital Projects may include some projects without a Total Project Estimate amount. These projects are considered "continuing" projects, or projects for which funding is necessary on an ongoing basis (e.g., a contingency or planning project).

COUNTY OF FAIRFAX, VA.									
FY 2001 SUMMARY OF CAPITAL PROJECTS									
FUND TYPE:G30 CAPITAL PROJECTS		TOTAL	FY 1999	FY 2000	FY 2001	FINANCING	FINANCING	FINANCING	
FUND	:316 PRO RATA SHARE DRAINAGE CONSTR (490)	PROJECT ESTIMATE	ACTUAL EXPENDITURES	REVISED BUDGET	ADOPTED BUDGET PLAN	GENERAL FUND	BOND	OTHER	
DF0913	RESTON 913 POND RETROFIT	336,500	25,258.74	311,241.26					
DF1014	LITTLE RUN FARM REGIONAL	1,075,000	31,813.45	654,110.77					
DF1015	BROWN'S CHAPEL REG - FOND	256,522	256,453.35	.00					
DF1037	YONDER HILLS REGIONAL FON	200,000	.00	200,000.00					
DF1040	REGIONAL POND D-40	480,000	.00	.00	25,000			25,000	
DF1077	FAIRFAX CENTER REGIONAL P	325,000	.00	.00	325,000				325,000
DF1107	CARRINGTON REGIONAL POND	740,000	386.00	739,614.00					
FM0202	GLEN FOREST	381,600	12,773.63	52,264.94					
HC0002	REGIONAL POND H-02	676,100	34,711.15	291,388.85					
HC0013	REGIONAL POND H-13	33,478	.00	.00					
HC0671	VIKING DRIVE	40,000	.00	40,000.00					
HCI018	REGIONAL POND H-18	141,627	.00	31,925.97					
HCI471	WEST OX DETENTION POND	101,696	.00	88,240.00					
LH0232	HUNTLEY SUBDIVISION	165,500	1,567.34	34,078.73					
LH0243	PAUL SPRING PARKWAY	270,500	.00	197,053.93					
LR0017	REGIONAL POND R-17	1,035,500	20,167.44	249,378.32	500,000				500,000
MB0201	ANITA DRIVE	177,200	73.27	46,292.22					
PC0102	DAM SITE #2 (LAKE BARTON)	50,000	.00	50,000.00					
PC0104	DAM SITE #4 LEE CAPITAL P	475,000	29,763.42	185,500.14	250,000				250,000
PC0202	MIDWAY PLACE	87,599	.00	.00					
PC0351	GILBERSTON ROAD	136,490	.00	.00					
PH0291	BRECON RIDGE SUB	73,254	9,720.62	.00					
PM0234	DRAINVILLE DISTRICT	290,000	24,893.04	230,674.85					
PM0451	GREAT FALLS STREET	215,000	12,128.03	108,394.69					
PM0651	OLD CHESTERBROOK ROAD	300,000	241,527.37	52,190.04					
PM0652	TUCKER AVE	30,971	.00	.00					
PM0653	KIRKLEY AVENUE	280,000	24,483.05	17,931.23					
PM0654	FOXHALL ROAD	30,906	.00	.00					
PN0211	BEACH MILL ROAD	205,000	.00	.00	75,000				75,000
SA0251	SANDY RUN	160,000	.00	.00	58,000				58,000
SC0213	BRIDLE PATH LANE	393,500	22,008.42	279,269.31					
SC0234	THE COLONIES AT SCOTTS RU	71,789	.00	.00					
SC0611	SWINKS MILL ROAD	100,000	.00	100,000.00					
SU0005	REGIONAL POND S-05	561,000	7,910.49	552,766.62					
SU0007	REGIONAL POND S-07	892,000	31,527.81	706,418.37					
WR0241	WOLF RUN	51,000	.00	.00	30,000				30,000
ZZ0000	REIMBURSEMENT AGREEMENTS		.00	77,534.90					
FUND 316	TOTAL	28,405,050	1,271,586.36	12,678,466.01	1,328,000				1,328,000

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Project Detail Tables:

Project Detail Tables are included for each capital project funded in FY 2001. This table includes financial information and a narrative description of the project, including project location, description, source of funding, and completion schedule.

BE0205	Fairview Drive	
Tributary to Belle Haven Creek, North of Fairview Drive		Mt. Vernon
This project consists of stabilization of approximately 1,200 linear feet of severely eroded stream channel in the Belle Haven watershed. FY 2001 funding in the amount of \$65,000 is included for a feasibility study, design, and construction.		

	Total Project Estimate	Prior Expenditures	FY 1999 Expenditures	FY 2000 Revised Budget Plan	FY 2001 Adopted Budget Plan	Future Years
Land Acquisition	\$5,000	\$0	\$0	\$0	\$5,000	\$0
Design and Engineering	35,000	0	0	0	35,000	0
Construction	108,000	0	0	0	23,000	85,000
Other	2,000	0	0	0	2,000	0
Total	\$150,000	\$0	\$0	\$0	\$65,000	\$85,000

Source of Funding				
General Fund	General Obligation Bonds	Transfers from Other Funds	Other	Total Funding
\$0	\$0	\$0	\$150,000	\$150,000

Completion Schedule				
Land Acquisition Completion	Engineer/Architect Contract Award	Design Completion	Construction Contract Award	Construction Completion
First Quarter FY 2002	Second Quarter FY 2001	Fourth Quarter FY 2001	Third Quarter FY 2002	Fourth Quarter FY 2002

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Fund Statement:

A Fund Statement provides a breakdown of all collected revenues and total expenditures and disbursements for a given fiscal year. It also provides the total funds available at the beginning of a fiscal year and an Ending Balance. An example follows:

		FUND STATEMENT					
Fund Type	Fund Type 040, Enterprise Funds				Fund 401, Sewer Operation and Maintenance	Fund	
	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan		
	Beginning Balance	\$9,012,774	\$115,630	\$10,757,663	\$141,430	\$141,430	← Funds available at the beginning of the fiscal year
Revenue Categories	Revenue:						
	Miscellaneous Revenue	\$72,899	\$80,000	\$80,000	\$70,000	\$70,000	
	Sale Surplus Property	28,939	60,000	30,000	30,000	30,000	
	Sludge Incinerator Charges	61,660	170,000	60,000	60,000	60,000	
	Total Revenue	\$163,498	\$310,000	\$170,000	\$160,000	\$160,000	
	Transfers In:						
	Sewer Revenue (400)	\$52,882,056	\$58,261,743	\$51,544,537	\$60,644,595	\$60,644,595	
	Total Transfers In	\$52,882,056	\$58,261,743	\$51,544,537	\$60,644,595	\$60,644,595	
	Total Available	\$62,058,328	\$58,687,373	\$62,472,200	\$60,946,025	\$60,946,025	← Revenue available for expenditure during the fiscal year
Expenditure Categories	Expenditures:						
	Personnel Services	\$16,691,004	\$18,302,421	\$17,482,904	\$18,463,828	\$18,914,749	
	Operating Expenses	34,787,511	40,218,001	44,042,184	41,828,362	41,828,362	
	Recovered Costs	(714,271)	(629,172)	(629,172)	(662,772)	(668,624)	
	Capital Equipment	536,421	654,693	1,434,854	815,308	815,308	
	Subtotal Expenditures	\$51,300,665	\$58,545,943	\$62,330,770	\$60,444,726	\$60,889,795	
Total Funds Available minus Total Disbursements	COLA/MRA Reserve	\$0	\$0	\$0	\$445,069	\$0	← Funds set aside for Cost-of-Living/Market Rate Adjustment
	Total Disbursements	\$51,300,665	\$58,545,943	\$62,330,770	\$60,889,795	\$60,889,795	
	Ending Balance	\$10,757,663	\$141,430	\$141,430	\$56,230	\$56,230	
	P.C. Replacement Reserve	115,630	141,430	141,430	56,230	56,230	
	Unreserved Balance	\$10,642,033	\$0	\$0	\$0	\$0	