

# How to Read the Budget

## Volume 1 Overview

Volume 1 (General Fund) contains information on General Fund agencies. The General Fund is the principal operating fund of the County government and includes all operations that are not recorded in a separate fund. Generally, most taxes collected by the County, and most of the spending that it incurs, can be found in the General Fund. Functionally, the general County government services and expenditures are organized into the following program area sections within Volume 1:

- Legislative-Executive Functions/Central Services
- Judicial Administration
- Public Safety
- Public Works
- Health and Welfare
- Parks and Libraries
- Community Development
- Nondepartmental (primarily General Fund Fringe Benefits)

An agency accounts for a specific set of activities that a government performs. For example, the Police Department, a General Fund agency, performs public safety functions for Fairfax County residents. Each County agency is represented with its own narrative that contains program and budgetary information. The FY 2026 Adopted Budget Plan reflects the estimated costs of operations for those programs and services which receive funding during the budget development process. Budgetary information is presented by functional area; therefore, most agencies will include budget data at the “cost center” level. A cost center is a group of individual line items or expenditure categories within a functional program unit developed to meet specific goals and objectives.

## Program Area Summaries

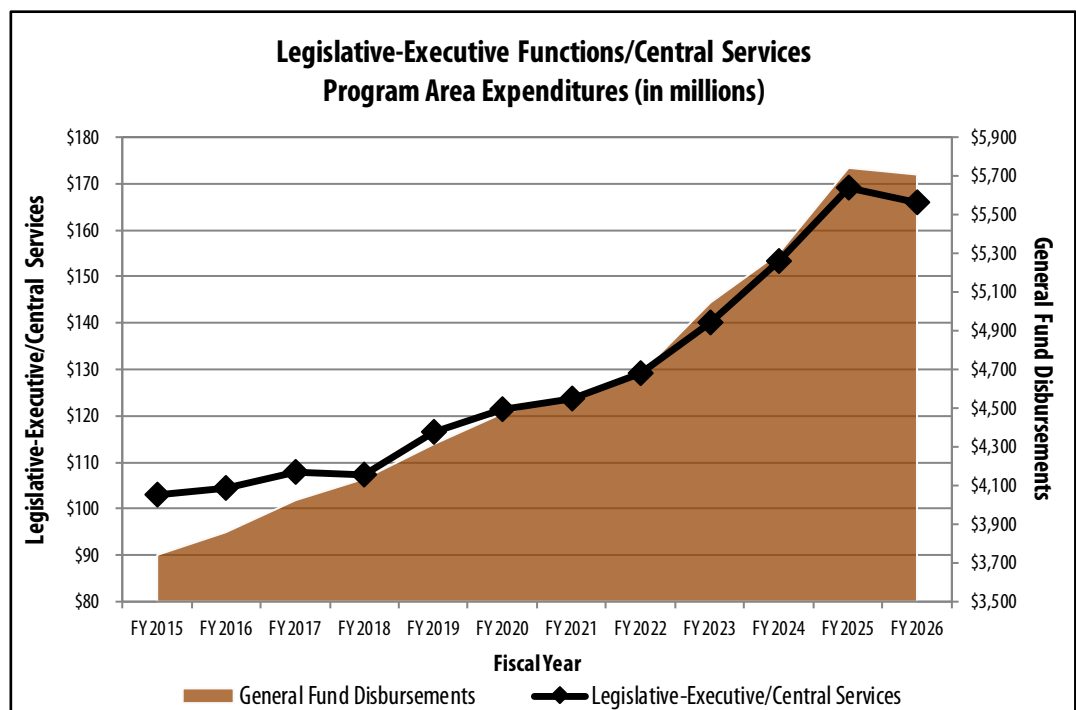
Fairfax County presents its General Fund budget in the format of Program Areas. Each Program Area Summary includes a Summary by Category and a Summary by Agency table to provide a detailed view of expenditure and position activity within the Program Area. The following are examples of the Legislative-Executive Functions/Central Services “Program Area Summary by Category” and “Program Area Summary by Agency” charts, detailing expenditure and position data.

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised	FY 2026 Adopted
<b>FUNDING</b>					
<b>Expenditures:</b>					
Personnel Services	\$116,492,207	\$131,037,225	\$129,900,531	\$133,920,111	\$135,397,647
Operating Expenses	38,373,676	32,582,219	41,085,479	32,067,398	32,172,398
<b>Subtotal</b>	<b>\$154,865,883</b>	<b>\$163,619,444</b>	<b>\$170,986,010</b>	<b>\$165,987,509</b>	<b>\$167,570,045</b>
Less:					
Recovered Costs	(\$1,633,668)	(\$1,746,904)	(\$1,746,904)	(\$1,507,022)	(\$1,507,022)
<b>Total Expenditures</b>	<b>\$153,232,215</b>	<b>\$161,872,540</b>	<b>\$169,239,106</b>	<b>\$164,480,487</b>	<b>\$166,063,023</b>
<b>Income</b>	<b>\$7,891,589</b>	<b>\$7,013,734</b>	<b>\$6,872,170</b>	<b>\$6,960,158</b>	<b>\$6,960,158</b>
<b>NET COST TO THE COUNTY</b>	<b>\$145,340,626</b>	<b>\$154,858,806</b>	<b>\$162,366,936</b>	<b>\$157,520,329</b>	<b>\$159,102,865</b>
<b>AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)</b>					
Regular	1061 / 1061	1054 / 1054	1053 / 1053	1044 / 1044	1064 / 1064
Exempt	86 / 86	86 / 86	87 / 87	86 / 86	87 / 87

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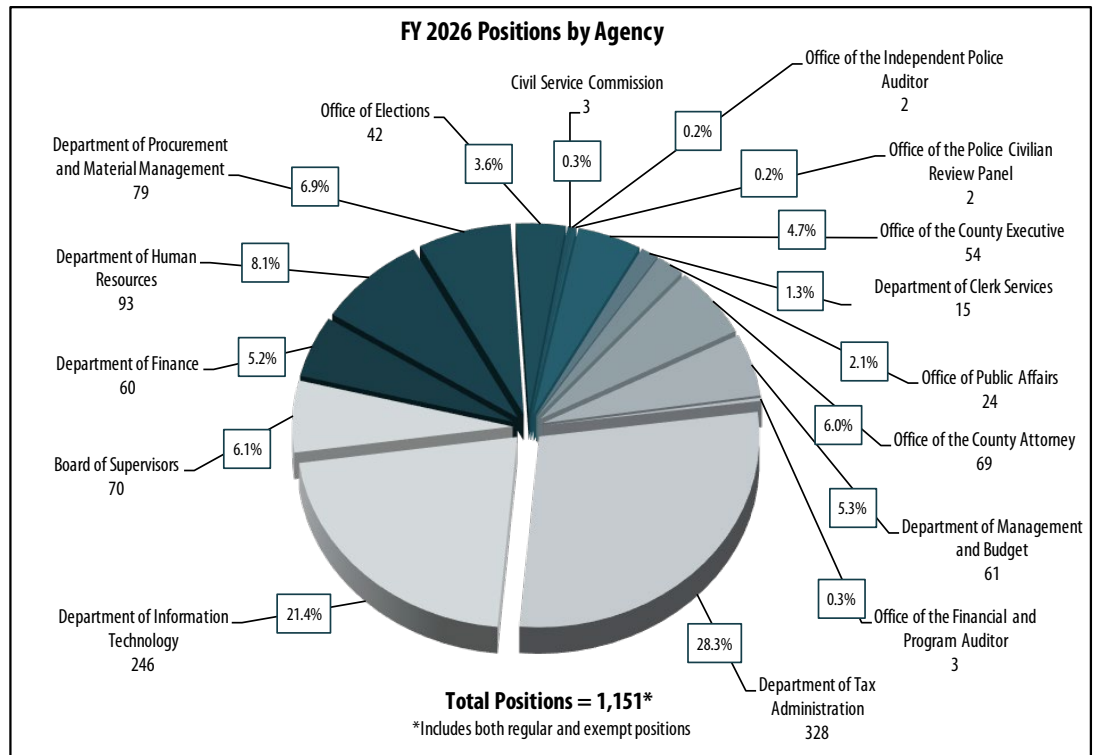
Agency	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised	FY 2026 Adopted
Board of Supervisors	\$6,729,539	\$8,051,992	\$8,051,992	\$8,332,110	\$8,051,992
Office of the County Executive	8,080,940	9,531,590	10,258,141	9,314,034	9,314,034
Department of Clerk Services	2,009,153	2,224,503	2,316,380	2,250,129	2,250,129
Department of Finance	9,646,334	10,255,628	10,350,958	10,534,130	10,534,130
Department of Human Resources	11,000,527	11,250,920	11,825,781	11,550,605	11,550,605
Department of Procurement and Material Management	8,084,157	9,213,085	10,398,579	9,158,452	9,158,452
Office of Public Affairs	2,497,679	2,947,650	2,953,519	3,048,843	3,048,843
Office of Elections	10,641,338	9,498,304	11,994,779	9,487,901	9,487,901
Office of the County Attorney	9,637,812	11,012,695	11,909,277	11,290,818	11,290,818
Department of Management and Budget	7,722,972	8,505,484	8,786,719	8,834,757	8,834,757
Office of the Financial and Program Auditor	260,154	506,351	506,351	515,660	515,660
Civil Service Commission	378,666	520,131	520,131	484,782	484,782
Office of the Independent Police Auditor	317,437	358,252	364,202	360,198	360,198
Office of the Police Civilian Review Panel	204,365	263,238	297,342	307,144	307,144
Department of Tax Administration	32,543,418	35,066,632	35,567,580	35,807,068	37,417,187
Department of Information Technology	43,477,724	42,666,085	43,137,375	43,203,856	43,456,391
<b>Total Expenditures</b>	<b>\$153,232,215</b>	<b>\$161,872,540</b>	<b>\$169,239,106</b>	<b>\$164,480,487</b>	<b>\$166,063,023</b>

The Program Area Summaries also contain a discussion on funding and position changes within the Program Area for the FY 2026 Adopted Budget Plan. In addition, budget trend charts are provided for both expenditures (see example below) and positions, displaying trend lines over a 12-year period of time to provide greater context for recent changes.



## How to Read the Budget

Pie charts are also provided to illustrate the breakdown of expenditures and positions by agency in the FY 2026 Adopted Budget Plan:



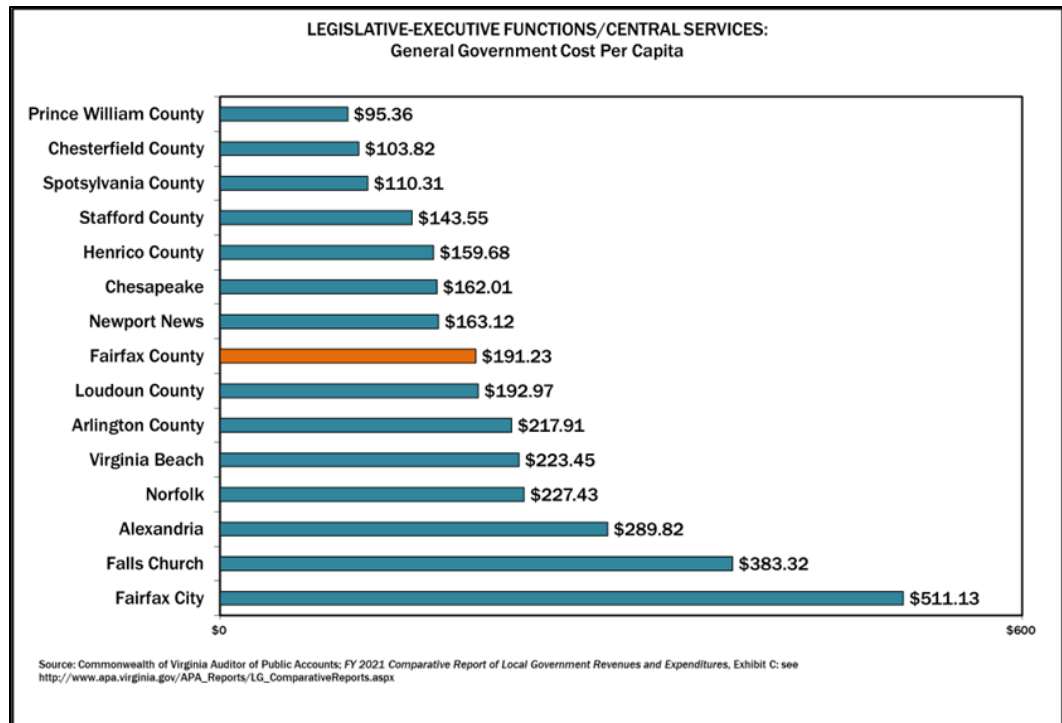
## Benchmarking

In each of the summaries by program area, benchmarking information is included on services to demonstrate how the County performs in relation to other comparable jurisdictions. Agencies rely on various sources of comparative data prepared by the state, professional associations, and nonprofit/research organizations.

Fairfax County includes benchmarking data in this section of the budget from a variety of sources including:

- Auditor of Public Accounts (APA), Commonwealth of Virginia
- Commonwealth of Virginia's Judicial System
- U.S. Census Bureau American Community Survey
- Virginia Department of Health and the Virginia Department of Social Services

The chart below displays an example of the benchmarking charts that can be found in Volume 1 Program Area Summaries:



### Agency Narratives

Most agency narratives include the following components:

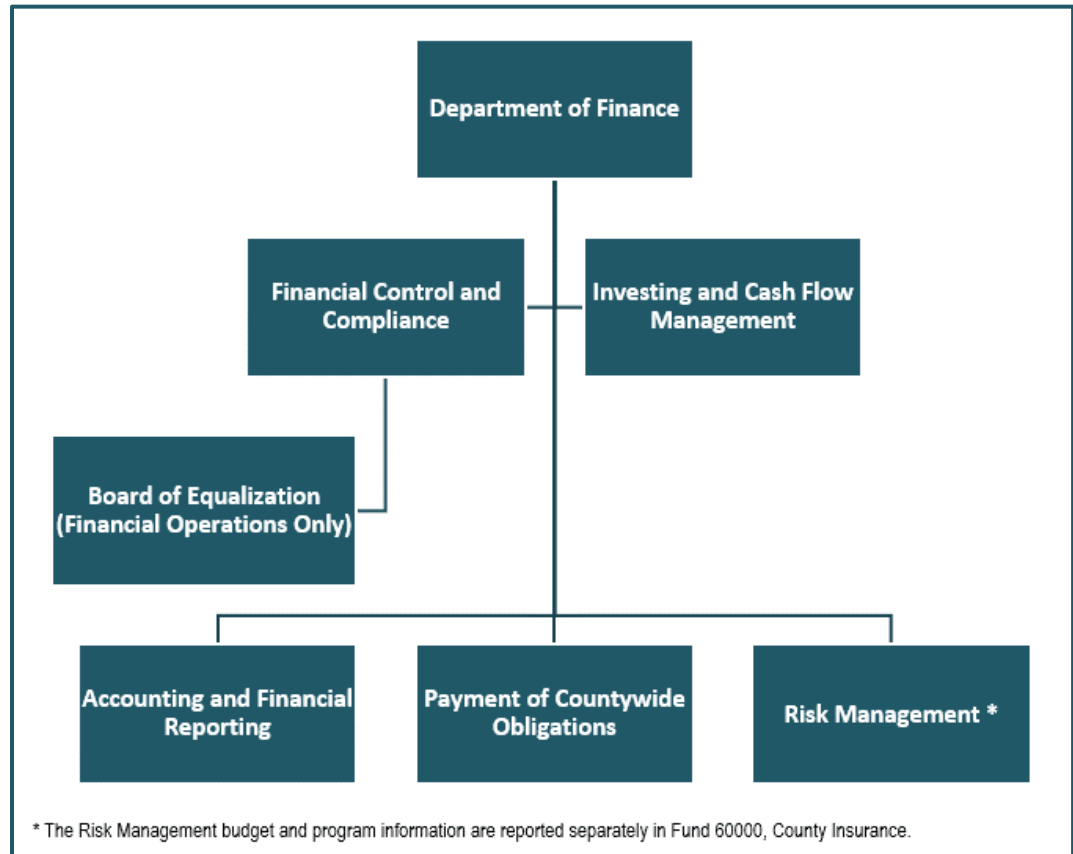
- Agency Mission
- Connection to the Countywide Strategic Plan
- Focus Section
- Organizational Chart
- Budget and Staff Resources
- FY 2026 Funding Adjustments / Changes to the FY 2025 Adopted Budget Plan
- Cost Centers (funding and position detail)
- Performance Measurement Results

### Agency Mission, Focus, and Connection to the Countywide Strategic Plan

The agency mission is a broad statement reflecting intended accomplishments for achievement of the agency's public purpose. It describes the unique contribution of the organization to the County government and residents receiving services and provides a framework within which an agency operates. The agency focus section includes a description of the agency's programs and services. The agency's relationship with County boards, authorities, or commissions may be discussed here, as well as key drivers or trends that may be influencing how the agency is conducting business. The focus section is also designed to inform the reader about the strategic direction of the agency and the challenges that it is currently facing. The Connection to the Countywide Strategic Plan section connects the agency and/or fund to the 10 Community Outcome Areas that represent the issues of greatest importance to the community.

### Organizational Chart

The organizational chart displays the organizational structure of each agency. An example depicting the organizational structure of the Department of Finance is shown below.



### Budget and Staff Resources

The Budget and Staff Resources table provides an overview of expenditures and positions in each department. Expenditures are summarized in four primary categories:

- **Personnel Services** consist of expenditure categories including regular pay, shift differential, limited-term support, and overtime pay. Personnel Services for General Fund agencies do not include Fringe Benefits. Fringe Benefits for the General Fund are included in Agency 89, Employee Benefits.
- **Operating Expenses** are the day-to-day expenses involved in the administration of the agency, such as office supplies, printing costs, repair and maintenance for equipment, and utilities.
- **Capital Equipment** includes items that have a value that exceeds \$10,000 and an expected life of more than one year, such as an automobile or other heavy equipment.
- **Recovered Costs** are reimbursements from other County agencies for specific services or work performed or reimbursements of work associated with capital construction projects. These reimbursements are reflected as a negative figure in the agency's budget, thus offsetting expenditures.

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Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised	FY 2026 Adopted
<b>FUNDING</b>					
<b>Expenditures:</b>					
Personnel Services	\$5,815,173	\$6,108,081	\$6,108,081	\$6,335,938	\$6,335,938
Operating Expenses	4,709,504	4,899,244	4,994,574	4,949,889	4,949,889
<b>Subtotal</b>	<b>\$10,524,677</b>	<b>\$11,007,325</b>	<b>\$11,102,655</b>	<b>\$11,285,827</b>	<b>\$11,285,827</b>
Less:					
Recovered Costs	(\$878,343)	(\$751,697)	(\$751,697)	(\$751,697)	(\$751,697)
<b>Total Expenditures</b>	<b>\$9,646,334</b>	<b>\$10,255,628</b>	<b>\$10,350,958</b>	<b>\$10,534,130</b>	<b>\$10,534,130</b>
<b>Income:</b>					
State Shared Finance Expenses	\$418,447	\$423,936	\$423,936	\$436,654	\$436,654
State Shared Retirement - Finance	8,276	7,540	8,276	8,524	8,524
<b>Total Income</b>	<b>\$426,723</b>	<b>\$431,476</b>	<b>\$432,212</b>	<b>\$445,178</b>	<b>\$445,178</b>
<b>NET COST TO THE COUNTY</b>	<b>\$9,219,611</b>	<b>\$9,824,152</b>	<b>\$9,918,746</b>	<b>\$10,088,952</b>	<b>\$10,088,952</b>
<b>AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)</b>					
Regular	61 / 61	60 / 60	60 / 60	60 / 60	60 / 60

The funding section of the table also includes income attributable to the agency and the total net cost to the County (total expenditures minus total income).

The Authorized Positions section of the Budget and Staff Resources table provides the position count of merit positions across fiscal years, including FY 2024 Actuals, the FY 2025 Adopted Budget Plan, the FY 2025 Revised Budget Plan, the FY 2026 Advertised Budget Plan, and the FY 2026 Adopted Budget Plan. The table also reflects the authorized hours of each position with the designation of a full-time equivalent (FTE). For example, an FTE of 1.0 means that the position is authorized to be filled with a full-time employee (2,080 hours annually), while an FTE of 0.5 signals that the position is authorized to be filled only half-time (up to 1,040 hours annually).

## FY 2026 Funding Adjustments

The “FY 2026 Funding Adjustments” section summarizes changes to the budget. The first part of this section includes adjustments since the approval of the FY 2025 Adopted Budget Plan necessary to support the FY 2026 program. These adjustments may include, for example, compensation increases, funding associated with new positions, and internal service charge adjustments.

### Employee Compensation

**\$227,857**

An increase of \$227,857 in Personnel Services includes \$122,162 for a 2.00 percent cost of living adjustment (COLA) for all employees and \$96,315 for performance-based and longevity increases for non-uniformed merit employees, both effective the first full pay period in July 2025. The remaining increase of \$9,380 is included for employee pay increases for specific job classes identified in the County’s benchmark class survey of comparator jurisdictions.

## Changes to the FY 2025 Adopted Budget Plan

The “Changes to FY 2025 Adopted Budget Plan” section reflects all approved changes in the *FY 2025 Revised Budget Plan* since passage of the FY 2025 Adopted Budget Plan. It also includes all adjustments made as part of the *FY 2024 Carryover Review*, *FY 2025 Third Quarter Review*, and all other approved changes made through April 30, 2025.

### Carryover Adjustments

**\$95,330**

As part of the *FY 2024 Carryover Review*, the Board of Supervisors approved funding of \$95,330 in encumbered carryover for audit-related costs.

## Cost Centers

As an introduction to the more detailed information included for each functional area or cost center, a brief description of the cost centers is included. A listing of the staff resources for each cost center is also included, showing the number of positions by job classification and annotations for additions and transfers of positions from one agency/fund to another. In addition, the full-time equivalent status is provided to easily denote a full- or part-time position as well as total position counts for the cost center in this table.

### Financial Control and Compliance

The Financial Control and Compliance cost center provides oversight and accounting of non-tax revenues and accounts receivable, bank reconciliation, and bank exception processing; oversees check processing and department administration functions; develops and maintains financial policies and procedures; serves as a liaison to and advocate for decentralized agencies to assist in finance related activities and policy compliance; and coordinates the development of enhanced modes of communication to inform and instruct their user community on the policies, procedures, products and services provided.

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised	FY 2026 Adopted
<b>EXPENDITURES</b>					
Total Expenditures	\$4,058,949	\$4,046,951	\$4,046,951	\$3,990,950	\$3,990,950
<b>AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)</b>					
Regular	23 / 23	23 / 23	23 / 23	23 / 23	23 / 23

## Position Detail

The Position Detail table provides a list of all approved merit positions included in the FY 2026 Adopted Budget Plan by job title.

FINANCIAL CONTROL AND COMPLIANCE - 23 Positions			
1	Director	1	Business Analyst II
2	Chiefs, Finance Division	1	Business Analyst I
3	Financial Reporting Managers	1	Human Resources Generalist I
1	Business Analyst IV	1	Administrative Associate
5	Accountants III	2	Administrative Assistants IV
1	Accountant II	2	Administrative Assistants III
1	Accountant I	1	Administrative Assistant II

### Performance Measurement Results

Fairfax County has an established Performance Measurement program, and measures have been included in the County's budget volumes for many years with specific goals, objectives, and performance indicators. 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 the 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.

Community Outcome Area	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<b>Effective and Efficient Government</b>						
<b>Customer Satisfaction with County Services</b>						
Percent of case inquiries closed	94%	97%	98%	100%	97%	97%
Percent of consumer educational seminars meeting objectives	100%	100%	100%	100%	100%	100%
<b>Effective Technology and Quality Facilities</b>						
Percent of reservation requests scheduled	100%	100%	100%	100%	100%	100%
<b>Safety and Security</b>						
<b>Following Laws and Regulations</b>						
Percent of permanent licenses issued within 60 calendar days of application	100%	100%	100%	100%	100%	100%

Where applicable, each narrative includes a table of key performance measures, primarily focused on outcomes, organized by the Strategic Plan Community Outcome Areas and Indicators of Success. In addition, there is also a web link to a comprehensive table featuring the cost center performance measurement goal, objective, and a complete set of "Family of Measures" for each cost center.

This "Family of Measures" presents an overall view of the performance measurement program so that factors such as cost can be balanced with customer satisfaction and the outcome ultimately achieved. 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 (this data – funding and positions – are listed in the agency summary tables).
- **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 results of a program activity compared to its intended purpose.