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Ninth Annual

Fairfax County Budget Analysis

*Recession Dramatically Cut Government Spending
Decade of Excessive Spending Caused Today's Deficit*

Volume Two

By:

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Thomas Jefferson Institute for Public Policy

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Spending Analysis Tables

These analysis tables of the Fairfax County budgets do not include debt service for the school system and the county since these payments are “locked in” through voter approved bond issues.

The tables review the budgets going back four years including the budget that began on July 1, 2009 – the FY 2010 budget cycle. The following are three sets of tables showing for each fiscal year the analysis for the county government budget and for the school systems budget.

Comparisons are between what was spent and would have been spent had these budgets only increased at the rate of inflation and population growth. This formula was chosen since it would have allowed these government budgets to increase at a rate that would have remained constant with inflation and population increases factored in. This means that had the budgets increased at the formula limits, the burden of government on our taxpayers would have remained constant as well. When the budget increases less than this formula, the burden of government is decreasing. When the budget increases more than this formula, the burden of government is increasing.

This analysis is meant as an initial management tool. Good management requires constant review of all programs and policies to make sure that the taxpayers’ dollars are being well spent. This is needed regardless of whether the budgets are increasing or decreasing compared to the CPI-population formula used as the criteria for this analysis. Good government requires that all taxpayer dollars be spent in an efficient and effective manner.

In this analysis of the county government budget, population is the number of people living in Fairfax County. For the school budget, population is the number of students enrolled in the public school system.

Fairfax County Budget – Spending Above/Below Rate of Inflation and Population Growth
 These figures do not include debt service for schools or the county

(2006 Base Year)

Fiscal Year	Gov't Non-School Spending Below Growth of Inflation & Population	K-12 School Spending Below Growth of Inflation & Population
2006(base year)	N/A	N/A
2007 (actual)	(\$ 110,665,500)	\$ 39,230,440
2008(actual)	(\$ 139,120,800)	(\$ 1,606,880)
2009 (revised)	(\$ 138,719,760)	\$ 14,759,400
2010 (approved)	(\$ 290,790,720)	(\$ 159,865,980)
Total "Underspending"	(\$ 679,296,780)	(\$ 107,483,020)
<u>Combined Four Year Underspending Using 2006 as Base Year: (\$ 786,779,800)</u>		

(2007 Base Year)

2007 (base year)	N/A	N/A
2008 (actual)	(\$ 23,920,000)	(\$ 436,995)
2009 (revised)	(\$ 19,616,300)	(\$ 294,253)
2010 (approved)	(\$ 167,893,440)	(\$ 206,219,580)
Total "Underspending"	(\$ 211,429,740)	(\$ 206,950,828)
<u>Combined Three Year Underspending Using 2007 as Base Year: (\$ 418,380,568)</u>		

(2008 Base Year)

2008 (base year)	N/A	N/A
2009 (revised)	(\$ 43,271,250)	\$ 16,445,800
2010 (approved)	(\$ 192,308,160)	(\$ 158,096,400)
Total "Underspending"	(\$ 235,579,410)	(\$ 141,650,600)
<u>Combined Two Year Underspending Using 2008 as Base Year: (\$ 377,230,000)</u>		

Fairfax County Budget – Spending Above/Below the Rate of Inflation and Population Growth
 (Does not include county and school debt service)

Gov't/Non-School Budget – '06 Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Underspent” per/capita
2006 (base year)	\$ 1,454	1,041	\$ 1,396.73	N/A	N/A
2007 (actual)	\$ 1,438	1,059	\$ 1,357.88	(4.7%) \$1,462.38	(\$ 104.50)
2008 (actual)	\$ 1,473	1,040	\$ 1,416.35	(6.0%) \$1,550.12	(\$ 133.77)
2009 (revised)	\$ 1,528	1,049	\$ 1,456.63	(2.5%) \$1,588.87	(\$ 132.24)
2010 (adopted)	\$1,429	1,056	\$ 1,353.22	(2,5%) \$1,628.59	(\$ 275.37)

“Underspending” in Non School Budget – '06 as Base Year

2006 (base yr)		
2007 (actual)	(\$ 104.50)/person “underspent” x 1,059,000 population	(\$ 110,665,500)
2008 (actual)	(\$ 133.77)/person “underspent” x 1,040,000 population	(\$ 139,120,800)
2009 (revised)	(\$ 132.24)/person “underspent” x 1,049,000 population	(\$ 138,719,760)
2010 (adopted)	(\$ 275.37)/person “underspent” x 1,056,000 population	(\$ 290,790,720)

“Underspent” in Four Years: (\$ 679,296,780) in the County (non-school) Budget

* Actual Budget = Total Disbursements minus Public School Operating Transfer and County Debt Service and School Debt Service – all figures from Fairfax County’s advertised budget documents – See Appendix I. All figures from Fairfax County documents.

**Fairfax County K-12 Budget – Spending Above/Below the Rate of
Inflation and Population Growth**

K-12 School Budget – '06 as Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Overspent” per/student
2006 (base year)	\$ 1,910	164	\$11,646.34	N/A	N/A
2007 (actual)	\$ 2,039	164	\$12,432.93	(4.7%) \$12,193.72	\$ 239.21
2008 (actual)	\$ 2,144	166	\$12,915.66	(6.0%) \$12,925.34	(\$ 9.68)
2009 (estimated)	\$ 2,267	170	\$13,335.29	(2.5%) \$13,248.47	\$ 86.82
2010 (approved)	\$2,203	174	\$12,660.92	(2.5%) \$13,579.69	(\$ 918.77)

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“Overspending” in K-12 School Budget – '06 as Base Year

2006 (base year)		
2007 (actual)	\$ 239.21/student “overspent” x 164,000 population	\$ 39,230,440
2008 (actual)	(\$ 9.68)/student “underspent” x 166,000 population	(\$ 1,606,880)
2009 (estimated)	\$ 86.82/student “overspent” x 170,000 population	\$ 14,759,400
2010 (approved)	(\$ 918.77)/student “underspent” x 174,000 population	(\$ 159,865,980)

“Overspent” in Four Years (\$107,483,020) in the K-12 School Budget

* Actual Budget = Total Disbursements from Superintendent’s budgets. See Appendix 2

Fairfax County Budget – Spending Above/Below the Rate of Inflation and Population Growth

(Does not include county and school debt service)

Gov't/Non-School Budget – '07 Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Underspent” per/capita
2007 (base yr)	\$ 1,438	1,059	\$ 1,357.88	N/A	N/A
2008 (actual)	\$ 1,473	1,040	\$ 1,416.35	(6.0%) \$1,439.35	(\$ 23.00)
2009 (revised)	\$ 1,528	1,049	\$ 1,456.63	(2.5%) \$1,475.33	(\$ 18.70)
2010 (adopted)	\$ 1,429	1,056	\$1,353.22	(2.5%) \$1,512.21	(\$158.99)

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“Underspending” in Non School Budget – '07 as Base Year

2007 (base year)			
2008(actual)	(\$ 23.00)/person “underspent”	x 1,040,000 population	(\$ 23,920,000)
2009 (revised)	(\$ 18.70)/person “underspent”	x 1,049,000 population	(\$ 19,616,300)
2010 (adopted)	(\$ 158.99)/person “underspent”	x 1,056,000 population	(\$ 167,893,440)

“Underspent” in Three Years: (\$211,429,740) in the County (non-school) Budget

*Actual Budget = Total Disbursements minus Public School Operating Transfer and County Debt Service and School Debt Service – all figures from Fairfax County’s advertised budget documents – See Appendix I.

**Fairfax County K-12 Budget – Spending Above/Below the
Rate of Inflation and Population Growth**

K-12 School Budget – '07 as Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Overspent” per/student
2007 (base year)	\$ 2,039	164	\$12,432.93	N/A	N/A
2008 (actual)	\$ 2,144	166	\$12,915.66	(6.0%) \$13,178.91	(\$ 263.25)
2009 (estimated)	\$ 2,267	170	\$13,335.29	(2.5%) \$13,508.38	(\$ 173.09)
2010 (approved)	\$ 2,203	174	\$12,660.92	(2.5%) \$13,846.09	(\$1,185.17)

“Overspending” in K-12 School Budget – '07 as Base Year

2007 (base yr)					
2008 (actual)					
2009 (estimated)					
2010 (approved)					

“Underspent” in Three Years (\$206,950,828) in the K-12 School Budget

* Actual Budget = Total Disbursements from Superintendent’s budgets. See Appendix 2

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Fairfax County Budget – Spending Above/Below the Rate of Inflation and Population Growth
 (Does not include county and school debt service)

Gov't/Non-School Budget – '08 Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Underspent” per/capita
2008 (base yr)	\$ 1,473	1,040	\$ 1,416.35	N/A	N/A
2009 (revised)	\$ 1,528	1,049	\$ 1,456.63	(2.5%) \$1,497.88	(\$ 41.25)
2010 (adopted)	\$ 1,429	1,056	\$ 1,353.22	(2.5%) \$1,535.33	(\$ 182.11)

“Underspending” in Non School Budget – '08 as Base Year

2007 Base Year

2008 (revised)	(\$ 41.25)/person “underspent”	x 1,049,000 population	(\$ 43,271,250)
2008 (adopted)	(\$ 182.11)/person underspent”	x 1,056,000 population	(\$ 192,308,160)

“Underspent” in Two Years: (\$235,579,410) in the County (non-school) Budget

*Actual Budget = Total Disbursements minus Public School Operating Transfer and County Debt Service and School Debt Service – all figures from Fairfax County’s advertised budget documents – See Appendix I.

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**Fairfax County K-12 Budget – Spending Above/Below the
Rate of Inflation and Population Growth**

K-12 School Budget – '08 as Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	“Overspent” per/student
2008 (base yr)	\$ 2,144	166	\$12,915.66	N/A	N/A
2009 (estimated)	\$ 2,267	170	\$13,335.29	(2.5%) \$13,238.55	\$ 96.74
2010 (approved)	\$ 2,203	174	\$12,660.92	(2.5%) \$13,569.52	(\$ 908.60)

“Overspending” in K-12 School Budget – '08 as Base Year

2007 (base year)					
2008 (estimated)	\$ 96.74/student “overspent”	x 170,000 population		\$ 16,445,800	
2009 (approved)	(\$ 908.60)/student “underspent”	x 174,000 population		(\$158,096,400)	

“Overspent” in Two Years (\$ 141,650,600) in the K-12 School Budget

* Actual Budget = Total Disbursements from Superintendent’s budgets. See Appendix 2

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Appendix I

Fiscal 2006, 2007, 2008, 2009, and 2010 Adopted Budgets for Fairfax County

Specific numbers used in this study are highlighted.

**FY 2010 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2010 Advertised Budget Plan	FY 2010 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$184,198,079	\$90,129,511	\$161,392,634	\$71,817,553	\$71,447,273	(\$89,945,361)	(55.73%)
Revenue							
Real Property Taxes	\$1,975,114,074	\$2,046,377,538	\$2,046,898,739	\$2,103,103,891	\$2,113,373,891	\$66,475,152	3.25%
Personal Property Taxes ¹	307,866,456	303,014,994	302,968,741	280,880,652	280,880,652	(22,088,089)	(7.29%)
General Other Local Taxes	474,030,041	498,010,954	451,141,504	449,147,701	449,147,701	(1,993,803)	(0.44%)
Permit, Fees & Regulatory Licenses	26,719,184	27,907,777	24,435,569	32,813,466	32,575,391	8,139,822	33.31%
Fines & Forfeitures	14,873,179	18,275,488	16,012,582	16,799,963	17,426,083	1,413,501	8.83%
Revenue from Use of Money & Property	81,578,187	32,268,252	32,423,732	14,162,838	14,162,838	(18,260,894)	(56.32%)
Charges for Services	57,965,028	62,469,561	61,969,163	63,659,814	62,150,200	181,037	0.29%
Revenue from the Commonwealth ¹	312,433,381	295,945,009	312,229,397	298,356,520	306,868,199	(5,361,198)	(1.72%)
Revenue from the Federal Government	35,679,427	28,874,721	31,896,863	29,858,546	29,858,546	(2,038,317)	(6.39%)
Recovered Costs/Other Revenue	9,351,419	7,482,007	7,457,351	7,522,999	7,522,999	65,648	0.88%
Total Revenue	\$3,295,610,376	\$3,320,626,301	\$3,287,433,641	\$3,296,306,390	\$3,313,966,500	\$26,532,859	0.81%
Transfers In							
002 Revenue Stabilization Fund	\$0	\$0	\$18,742,740	\$0	\$0	(\$18,742,740)	(100.00%)
105 Cable Communications	2,530,299	5,204,492	5,204,492	2,011,708	2,011,708	(3,192,784)	(61.35%)
144 Housing Trust Fund	0	1,000,000	1,000,000	0	0	(1,000,000)	(100.00%)
302 Library Construction	0	0	1,912,794	0	0	(1,912,794)	(100.00%)
303 County Construction	0	0	7,567,924	0	0	(7,567,924)	(100.00%)
307 Pedestrian Walkway Improvements	0	0	12,626	0	0	(12,626)	(100.00%)
311 County Bond Construction	0	0	2,500,000	0	0	(2,500,000)	(100.00%)
312 Public Safety Construction	0	2,000,000	4,194,059	3,000,000	3,000,000	(1,194,059)	(28.47%)
503 Department of Vehicle Services	0	750,000	3,750,000	2,000,000	2,000,000	(1,750,000)	(46.67%)
505 Technology Infrastructure Services	0	100,000	100,000	4,610,443	4,610,443	4,510,443	4510.44%
Total Transfers In	\$2,530,299	\$9,054,492	\$44,984,635	\$11,622,151	\$11,622,151	(\$33,362,484)	(74.16%)
Total Available	\$3,482,338,754	\$3,419,810,304	\$3,493,810,910	\$3,379,746,094	\$3,397,035,924	(\$96,774,986)	(2.77%)
Direct Expenditures							
Personnel Services	\$682,733,271	\$725,058,580	\$710,637,695	\$685,340,461	\$698,492,046	(\$12,145,649)	(1.71%)
Operating Expenses	361,735,824	362,467,440	418,991,852	341,120,469	342,761,017	(76,230,835)	(18.19%)
Recovered Costs	(42,478,956)	(55,539,793)	(56,177,266)	(50,481,500)	(49,581,746)	6,595,520	(11.74%)
Capital Equipment	3,068,841	999,425	1,613,922	430,675	430,675	(1,183,247)	(73.32%)
Fringe Benefits	195,912,862	203,277,671	203,626,199	216,089,003	216,886,165	13,259,966	6.51%
Total Direct Expenditures	\$1,200,971,842	\$1,236,263,323	\$1,278,692,402	\$1,192,499,108	\$1,208,988,157	(\$69,704,245)	(5.45%)

FY 2010 Adopted Budget Plan (Overview) - 186

**FY 2010 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2010 Advertised Budget Plan	FY 2010 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
090 Public School Operating	\$1,586,600,722	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$0	0.00%
100 County Transit Systems	34,667,083	35,867,083	33,377,083	26,507,701	23,812,367	(9,564,716)	(28.66%)
102 Federal/State Grant Fund	4,293,491	989,833	989,833	2,962,420	2,962,420	1,972,587	199.28%
103 Aging Grants & Programs	3,783,440	3,962,558	4,083,125	4,051,742	4,252,824	169,699	4.16%
104 Information Technology	12,360,015	7,380,258	17,021,805	7,380,258	7,380,258	(9,641,547)	(56.64%)
106 Fairfax-Falls Church Community Services Board	100,317,845	103,735,252	101,430,831	95,503,255	97,519,271	(3,911,560)	(3.86%)
110 Refuse Disposal	2,500,000	0	0	0	0	0	-
112 Energy Resource Recovery (ERR) Facility	1,491,162	0	1,559,549	0	0	(1,559,549)	(100.00%)
117 Alcohol Safety Action Program	0	0	27,046	0	0	(27,046)	(100.00%)
118 Consolidated Community Funding Pool	8,720,769	8,970,687	8,970,687	8,970,687	8,970,687	0	0.00%
119 Contributory Fund	13,385,396	13,553,053	13,823,053	12,935,440	12,935,440	(887,613)	(6.42%)
120 E-911 Fund	8,983,533	10,605,659	10,605,659	10,623,062	10,623,062	17,403	0.16%
141 Elderly Housing Programs	1,525,414	1,533,225	1,491,723	2,033,225	2,033,225	541,502	36.30%
200 County Debt Service	113,374,133	113,167,674	113,167,674	110,931,895	110,931,895	(2,235,779)	(1.98%)
201 School Debt Service	147,858,704	154,633,175	154,633,175	163,767,929	163,767,929	9,134,754	5.91%
303 County Construction	17,852,350	9,264,411	13,487,601	11,069,784	12,109,784	(1,377,817)	(10.22%)
309 Metro Operations & Construction	20,316,309	7,509,851	7,509,851	7,509,851	7,409,851	(100,000)	(1.33%)
311 County Bond Construction	500,000	0	0	0	0	0	-
312 Public Safety Construction	4,820,972	800,000	800,000	800,000	800,000	0	0.00%
317 Capital Renewal Construction	1,943,321	0	6,924,321	2,470,000	2,470,000	(4,454,321)	(64.33%)
340 Housing Assistance Program	514,625	515,000	695,000	695,000	695,000	0	0.00%
500 Retiree Health Benefits Fund	4,610,988	0	0	0	0	0	-
501 County Insurance Fund	16,639,903	14,340,933	19,572,497	13,866,251	13,866,251	(5,706,246)	(29.15%)
503 Department of Vehicle Services	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,398,233	2,398,233	(501,767)	(17.30%)
505 Technology Infrastructure Services	1,814,103	0	0	0	0	0	-
506 Health Benefits Trust Fund	8,200,000	0	0	0	0	0	-
603 OPEB Trust Fund	0	0	0	9,900,000	9,900,000	9,900,000	-
Total Transfers Out	\$2,119,974,278	\$2,116,329,374	\$2,143,671,235	\$2,120,977,455	\$2,121,439,219	(\$2,232,016)	(1.04%)
Total Disbursements	\$3,320,946,120	\$3,352,592,697	\$3,422,363,637	\$3,313,476,563	\$3,330,427,376	(\$91,936,261)	(2.69%)

**FY 2009 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$168,890,407	\$94,122,140	\$184,198,079	\$89,989,607	\$90,129,511	(\$94,068,568)	(51.07%)
Revenue							
Real Property Taxes	\$1,896,010,205	\$1,968,062,309	\$1,971,563,147	\$1,978,548,858	\$2,046,377,538	\$74,814,391	3.79%
Personal Property Taxes ¹	310,006,170	302,154,885	306,915,405	302,294,454	303,014,994	(3,900,411)	(1.27%)
General Other Local Taxes	480,451,990	483,128,815	478,056,828	501,920,190	498,010,954	19,954,126	4.17%
Permit, Fees & Regulatory Licenses	30,778,483	33,530,341	27,412,072	27,737,101	27,907,777	495,705	1.81%
Fines & Forfeitures	14,834,607	14,321,557	14,629,327	17,275,488	18,275,488	3,646,161	24.92%
Revenue from Use of Money & Property	95,618,646	92,018,072	81,090,960	68,427,596	32,268,252	(48,822,708)	(60.21%)
Charges for Services	58,088,619	57,326,303	58,231,605	62,469,561	62,469,561	4,237,956	7.28%
Revenue from the Commonwealth ¹	303,283,509	300,770,518	307,921,421	301,945,009	295,945,009	(11,976,412)	(3.89%)
Revenue from the Federal Government	40,081,951	28,176,462	33,035,843	28,874,721	28,874,721	(4,161,122)	(12.60%)
Recovered Costs/Other Revenue	7,450,514	7,612,840	7,909,194	7,482,007	7,482,007	(427,187)	(5.40%)
Total Revenue	\$3,236,604,694	\$3,287,102,102	\$3,286,765,802	\$3,296,974,985	\$3,320,626,301	\$33,860,499	1.03%
Transfers In							
105 Cable Communications	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	\$5,204,492	\$2,674,193	105.69%
144 Housing Trust Fund	0	0	0	0	1,000,000	1,000,000	-
312 Public Safety Construction	0	0	0	0	2,000,000	2,000,000	-
503 Department of Vehicle Services	0	0	0	0	750,000	750,000	-
505 Technology Infrastructure Services	0	0	0	0	100,000	100,000	-
Total Transfers In	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	\$9,054,492	\$6,524,193	257.84%
Total Available	\$3,407,903,151	\$3,383,754,541	\$3,473,494,180	\$3,389,180,681	\$3,419,810,304	(\$53,683,876)	(1.55%)
Direct Expenditures							
Personnel Services	\$647,721,194	\$696,054,817	\$693,775,454	\$708,852,961	\$725,058,580	\$31,283,126	4.51%
Operating Expenses	349,744,574	347,884,362	409,262,584	361,601,887	362,467,440	(46,795,144)	(11.43%)
Recovered Costs	(40,340,034)	(43,417,066)	(44,355,659)	(50,553,104)	(55,539,793)	(11,184,134)	25.21%
Capital Equipment	3,531,415	1,390,738	3,916,019	999,425	999,425	(2,916,594)	(74.48%)
Fringe Benefits	184,256,436	200,318,913	200,791,993	209,345,831	203,277,671	2,485,678	1.24%
Total Direct Expenditures	\$1,144,913,585	\$1,202,231,764	\$1,263,390,391	\$1,230,247,000	\$1,236,263,323	(\$27,127,068)	(2.15%)

FY 2009 Adopted Budget Plan (Overview) - 74

**FY 2009 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
090 Public School Operating	\$1,533,218,089	\$1,586,600,722	\$1,586,600,722	\$1,586,600,722	\$1,626,600,722	\$40,000,000	2.52%
100 County Transit Systems	30,995,510	34,667,083	34,667,083	34,667,083	35,867,083	1,200,000	3.46%
102 Federal/State Grant Fund	4,476,204	4,293,491	4,293,491	1,093,694	989,833	(3,303,658)	(76.95%)
103 Aging Grants & Programs	3,537,163	3,783,440	3,783,440	3,923,597	3,962,558	179,118	4.73%
104 Information Technology	13,499,576	12,360,015	12,360,015	11,802,510	7,380,258	(4,979,757)	(40.29%)
106 Fairfax-Falls Church Community Services Board	97,935,840	101,091,229	100,317,845	102,557,018	103,735,252	3,417,407	3.41%
109 Refuse Collection and Recycling Operations	90,000	0	0	0	0	0	-
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	1,250,000	0	(2,500,000)	(100.00%)
112 Energy Resource Recovery (ERR) Facility	1,365,637	0	1,491,162	0	0	(1,491,162)	(100.00%)
118 Consolidated Community Funding Pool	8,324,073	8,720,769	8,720,769	8,970,687	8,970,687	249,918	2.87%
119 Contributory Fund	12,226,230	13,037,140	13,385,396	13,553,053	13,553,053	167,657	1.25%
120 E-911 Fund	8,892,287	9,181,598	8,983,533	10,333,260	10,605,659	1,622,126	18.06%
141 Elderly Housing Programs	1,695,052	1,536,659	1,525,414	1,524,282	1,533,225	7,811	0.51%
200 County Debt Service	110,691,161	113,374,133	113,374,133	113,167,674	113,167,674	(206,459)	(0.18%)
201 School Debt Service	142,269,368	147,858,704	147,858,704	154,633,175	154,633,175	6,774,471	4.58%
303 County Construction	30,102,427	18,555,230	17,852,350	10,529,411	9,264,411	(8,587,939)	(48.11%)
304 Transportation Improvements	1,000,000	0	0	0	0	0	-
307 Pedestrian Walkway Improvements	505,000	0	0	0	0	0	-
309 Metro Operations & Construction	20,316,309	20,316,309	20,316,309	17,509,851	7,509,851	(12,806,458)	(63.04%)
311 County Bond Construction	3,400,000	0	500,000	0	0	(500,000)	(100.00%)
312 Public Safety Construction	7,605,150	4,820,972	4,820,972	800,000	800,000	(4,020,972)	(83.41%)
317 Capital Renewal Construction	5,641,000	868,321	1,943,321	0	0	(1,943,321)	(100.00%)
340 Housing Assistance Program	1,285,000	935,000	514,625	515,000	515,000	375	0.07%
500 Retiree Health Benefits Fund	4,070,579	4,610,988	4,610,988	0	0	(4,610,988)	(100.00%)
501 County Insurance Fund	20,233,541	13,148,743	16,639,903	14,334,038	14,340,933	(2,298,970)	(13.82%)
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	1,816,291	1,814,103	1,814,103	1,814,103	0	(1,814,103)	(100.00%)
506 Health Benefits Trust Fund	8,200,000	8,200,000	8,200,000	0	0	(8,200,000)	(100.00%)
Total Transfers Out	\$2,078,791,487	\$2,115,174,649	\$2,119,974,278	\$2,092,479,158	\$2,116,329,374	(\$3,644,904)	(0.17%)
Total Disbursements	\$3,223,705,072	\$3,317,406,413	\$3,383,364,669	\$3,322,726,158	\$3,352,592,697	(\$30,771,972)	(0.91%)

FY 2009 Adopted Budget Plan (Overview) - 75

**FY 2008 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	FY 2008 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$177,532,148	\$63,475,466	\$168,890,407	\$93,414,642	\$94,122,140	(\$74,768,267)	(44.27%)
Revenue							
Real Property Taxes	\$1,783,844,578	\$1,892,239,118	\$1,896,564,376	\$1,968,062,309	\$1,968,062,309	\$71,497,933	3.77%
Personal Property Taxes ¹	289,713,506	304,353,880	299,441,968	302,154,885	302,154,885	2,712,917	0.91%
General Other Local Taxes	498,105,451	488,866,064	471,744,350	483,128,815	483,128,815	11,384,465	2.41%
Permit, Fees & Regulatory Licenses	31,621,985	33,546,014	32,157,680	33,530,341	33,530,341	1,372,661	4.27%
Fines & Forfeitures	15,077,117	15,241,666	14,295,939	14,321,557	14,321,557	25,618	0.18%
Revenue from Use of Money & Property	73,226,569	74,366,689	99,122,444	92,018,072	92,018,072	(7,104,372)	(7.17%)
Charges for Services	57,537,996	55,878,477	56,140,459	57,326,303	57,326,303	1,185,844	2.11%
Revenue from the Commonwealth ¹	297,739,216	296,317,164	299,594,970	300,681,980	300,770,518	1,175,548	0.39%
Revenue from the Federal Government	48,017,612	44,050,780	35,259,380	30,646,187	28,176,462	(7,082,918)	(20.09%)
Recovered Costs/Other Revenue	7,767,348	7,209,208	7,499,476	7,612,840	7,612,840	113,364	1.51%
Total Revenue	\$3,102,651,378	\$3,212,069,060	\$3,211,821,042	\$3,289,483,289	\$3,287,102,102	\$75,281,060	2.34%
Transfers In							
105 Cable Communications	\$2,104,307	\$2,408,050	\$2,408,050	\$2,530,299	\$2,530,299	\$122,249	5.08%
503 Department of Vehicle Services	500,000	0	0	0	0	0	-
Total Transfers In	\$2,604,307	\$2,408,050	\$2,408,050	\$2,530,299	\$2,530,299	\$122,249	5.08%
Total Available	\$3,282,787,833	\$3,277,952,576	\$3,383,119,499	\$3,385,428,230	\$3,383,754,541	\$635,042	0.02%
Direct Expenditures							
Personnel Services	\$599,381,725	\$671,697,823	\$670,045,732	\$695,844,817	\$696,054,817	\$26,009,085	3.88%
Operating Expenses	343,308,918	346,007,774	386,451,836	350,475,549	347,884,362	(38,567,474)	(9.98%)
Recovered Costs	(43,625,753)	(42,653,284)	(42,998,330)	(43,417,066)	(43,417,066)	(418,736)	0.97%
Capital Equipment	2,833,717	3,102,761	5,436,634	1,390,738	1,390,738	(4,045,896)	(74.42%)
Fringe Benefits	165,234,354	191,123,315	191,270,000	199,578,597	200,318,913	9,048,913	4.73%
Total Direct Expenditures	\$1,067,132,961	\$1,169,278,389	\$1,210,205,872	\$1,203,872,635	\$1,202,231,764	(\$7,974,108)	(0.66%)

**FY 2008 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2008 Advertised Budget Plan	FY 2008 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
002 Revenue Stabilization Fund	\$44,805,842	\$0	\$0	\$0	\$0	\$0	-
090 Public School Operating	1,431,337,820	1,525,218,089	1,533,218,089	1,586,600,722	1,586,600,722	53,382,633	3.48%
100 County Transit Systems	26,387,571	30,695,510	30,995,510	34,667,083	34,667,083	3,671,573	11.85%
102 Federal/State Grant Fund	9,491,657	5,476,204	4,476,204	4,293,491	4,293,491	(182,713)	(4.08%)
103 Aging Grants & Programs	2,692,414	3,537,163	3,537,163	3,783,440	3,783,440	246,277	6.96%
104 Information Technology	19,160,911	12,539,576	13,499,576	12,360,015	12,360,015	(1,139,561)	(8.44%)
106 Fairfax-Falls Church Community Services Board	90,977,221	97,480,840	97,935,840	101,091,229	101,091,229	3,155,389	3.22%
109 Refuse Collection and Recycling Operations	210,000	0	90,000	0	0	(90,000)	(100.00%)
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	1,578,057	0	1,365,637	0	0	(1,365,637)	(100.00%)
118 Consolidated Community Funding Pool	7,470,111	8,324,073	8,324,073	8,720,769	8,720,769	396,696	4.77%
119 Contributory Fund	12,103,301	11,585,429	12,226,230	13,037,140	13,037,140	810,910	6.63%
120 E-911 Fund	13,745,258	8,892,287	8,892,287	9,181,598	9,181,598	289,311	3.25%
141 Elderly Housing Programs	1,389,421	1,450,052	1,695,052	1,536,659	1,536,659	(158,393)	(9.34%)
192 School Grants & Self Supporting Fund	1,482,598	0	0	0	0	0	-
200 County Debt Service	98,715,157	110,691,161	110,691,161	113,374,133	113,374,133	2,682,972	2.42%
201 School Debt Service	130,281,443	142,269,368	142,269,368	147,858,704	147,858,704	5,589,336	3.93%
302 Library Construction	3,568,882	0	0	0	0	0	-
303 County Construction	28,417,771	18,560,418	30,102,427	18,555,230	18,555,230	(11,547,197)	(38.36%)
304 Transportation Improvements	1,000,000	0	1,000,000	0	0	(1,000,000)	(100.00%)
307 Pedestrian Walkway Improvements	0	0	505,000	0	0	(505,000)	(100.00%)
308 Public Works Construction	330,844	2,585,000	0	0	0	0	-
309 Metro Operations & Construction	21,316,309	20,316,309	20,316,309	20,316,309	20,316,309	0	0.00%
311 County Bond Construction	0	0	3,400,000	0	0	(3,400,000)	(100.00%)
312 Public Safety Construction	19,445,000	5,855,150	7,605,150	4,820,972	4,820,972	(2,784,178)	(36.61%)
317 Capital Renewal Construction	11,394,059	5,641,000	5,641,000	868,321	868,321	(4,772,679)	(84.61%)
318 Stormwater Management Program	17,900,000	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	17,900,000	0	0	0	0	0	-
340 Housing Assistance Program	935,000	935,000	1,285,000	935,000	935,000	(350,000)	(27.24%)
500 Retiree Health Benefits Fund	3,818,110	4,070,579	4,070,579	4,610,988	4,610,988	540,409	13.28%
501 County Insurance Fund	18,243,417	12,861,108	20,233,541	13,148,743	13,148,743	(7,084,798)	(35.02%)
504 Document Services Division	3,150,000	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	5,016,291	1,816,291	1,816,291	1,814,103	1,814,103	(2,188)	(0.12%)
506 Health Benefits Trust Fund	0	8,200,000	8,200,000	8,200,000	8,200,000	0	0.00%
Total Transfers Out	\$2,046,764,465	\$2,044,400,607	\$2,078,791,487	\$2,115,174,649	\$2,115,174,649	\$36,383,162	1.75%
Total Disbursements	\$3,113,897,426	\$3,213,678,996	\$3,288,997,359	\$3,319,047,284	\$3,317,406,413	\$28,409,054	0.86%

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**FY 2007 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	FY 2007 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$152,344,354	\$92,692,144	\$177,532,148	\$61,950,854	\$63,475,466	(\$114,056,682)	(64.25%)
Revenue							
Real Property Taxes	\$1,637,904,220	\$1,776,082,251	\$1,770,769,093	\$1,978,876,398	\$1,892,239,118	\$121,470,025	6.86%
Personal Property Taxes ¹	279,896,351	279,834,310	295,455,540	308,905,683	304,353,880	8,898,340	3.01%
General Other Local Taxes	463,173,399	461,103,072	490,131,510	506,185,209	488,866,064	(1,265,446)	(0.26%)
Permit, Fees & Regulatory Licenses	27,961,574	32,543,251	32,108,389	33,546,014	33,546,014	1,437,625	4.48%
Fines & Forfeitures	15,523,328	12,276,152	14,972,768	15,241,666	15,241,666	268,898	1.80%
Revenue from Use of Money & Property	30,198,542	41,615,533	65,080,993	70,687,031	74,366,689	9,285,696	14.27%
Charges for Services	47,537,672	49,458,631	53,588,886	55,566,690	55,878,477	2,289,591	4.27%
Revenue from the Commonwealth ¹	277,943,784	283,562,948	280,980,797	299,180,332	296,317,164	15,336,367	5.46%
Revenue from the Federal Government	46,015,530	43,189,067	46,276,646	44,050,780	44,050,780	(2,225,866)	(4.81%)
Recovered Costs/Other Revenue	7,247,017	6,591,348	7,747,678	7,209,208	7,209,208	(538,470)	(6.95%)
Total Revenue	\$2,833,401,417	\$2,986,256,563	\$3,057,112,300	\$3,319,449,011	\$3,212,069,060	\$154,956,760	5.07%
Transfers In							
105 Cable Communications	\$1,666,444	\$2,104,307	\$2,104,307	\$2,408,050	\$2,408,050	\$303,743	14.43%
503 Department of Vehicle Services	0	500,000	500,000	0	0	(500,000)	(100.00%)
Total Transfers In	\$1,666,444	\$2,604,307	\$2,604,307	\$2,408,050	\$2,408,050	(\$196,257)	(7.54%)
Total Available	\$2,987,412,215	\$3,081,553,014	\$3,237,248,755	\$3,383,807,915	\$3,277,952,576	\$40,703,821	1.26%
Direct Expenditures							
Personnel Services	\$552,870,544	\$624,269,098	\$620,049,043	\$670,707,009	\$671,697,823	\$51,648,780	8.33%
Operating Expenses	334,701,481	321,406,786	374,830,253	344,434,587	346,007,774	(28,822,479)	(7.69%)
Recovered Costs	(40,728,584)	(40,894,463)	(45,732,823)	(42,653,284)	(42,653,284)	3,079,539	(6.73%)
Capital Equipment	5,591,389	2,708,937	4,266,496	3,077,761	3,102,761	(1,163,735)	(27.28%)
Fringe Benefits	152,982,129	176,476,517	173,595,855	190,986,019	191,123,315	17,527,460	10.10%
Total Direct Expenditures	\$1,005,416,959	\$1,083,966,875	\$1,127,008,824	\$1,166,552,092	\$1,169,278,389	\$42,269,565	3.75%

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**FY 2007 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	FY 2007 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
002 Revenue Stabilization Fund	\$11,616,144	\$0	\$44,805,842	\$0	\$0	(\$44,805,842)	(100.00%)
090 Public School Operating	1,322,374,187	1,431,337,820	1,431,337,820	1,517,218,089	1,525,218,089	93,880,269	6.56%
100 County Transit Systems	21,360,147	24,145,192	26,387,571	30,695,510	30,695,510	4,307,939	16.33%
102 Federal/State Grant Fund	0	5,321,507	9,491,657	5,476,204	5,476,204	(4,015,453)	(42.31%)
103 Aging Grants & Programs	2,049,425	2,558,613	2,692,414	3,537,163	3,537,163	844,749	31.38%
104 Information Technology	11,424,823	13,406,574	19,160,911	16,039,576	12,539,576	(6,621,335)	(34.56%)
106 Fairfax-Falls Church Community Services Board	82,067,279	90,977,221	90,977,221	96,307,302	97,480,840	6,503,619	7.15%
109 Refuse Collection and Recycling Operations	210,000	0	210,000	0	0	(210,000)	(100.00%)
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	2,014,489	0	1,578,057	0	0	(1,578,057)	(100.00%)
118 Consolidated Community Funding Pool	6,781,644	7,470,111	7,470,111	8,217,122	8,324,073	853,962	11.43%
119 Contributory Fund	9,872,624	10,528,301	12,103,301	11,015,429	11,585,429	(517,872)	(4.28%)
120 E-911 Fund	9,755,869	13,745,258	13,745,258	8,892,287	8,892,287	(4,852,971)	(35.31%)
141 Elderly Housing Programs	1,387,844	1,389,421	1,389,421	1,450,052	1,450,052	60,631	4.36%
144 Housing Trust Fund	4,020,000	0	0	0	0	0	-
∞ 192 School Grants & Self Supporting Fund	5,000,000	0	1,482,598	0	0	(1,482,598)	(100.00%)
200 County Debt Service	98,715,157	98,715,157	98,715,157	112,807,737	110,691,161	11,976,004	12.13%
201 School Debt Service	126,528,053	130,281,443	130,281,443	142,690,898	142,269,368	11,987,925	9.20%
302 Library Construction	885,000	683,882	3,568,882	0	0	(3,568,882)	(100.00%)
303 County Construction	20,579,332	10,819,271	28,417,771	10,460,418	18,560,418	(9,857,353)	(34.69%)
304 Primary and Secondary Road Bond Construction	1,000,000	1,000,000	1,000,000	0	0	(1,000,000)	(100.00%)
307 Sidewalk Construction	375,000	0	0	0	0	0	-
308 Public Works Construction	1,711,500	0	330,844	0	2,585,000	2,254,156	681.34%
309 Metro Operations & Construction	18,144,820	21,316,309	21,316,309	21,316,309	20,316,309	(1,000,000)	(4.69%)
312 Public Safety Construction	33,089,210	15,000,000	19,445,000	4,755,150	5,855,150	(13,589,850)	(69.89%)
317 Capital Renewal Construction	0	650,059	11,394,059	0	5,641,000	(5,753,059)	(50.49%)
318 Stormwater Management Program ²	0	17,900,000	17,900,000	0	0	(17,900,000)	(100.00%)
319 The Penny for Affordable Housing Fund ²	0	17,900,000	17,900,000	0	0	(17,900,000)	(100.00%)
340 Housing Assistance Program	2,935,000	935,000	935,000	935,000	935,000	0	0.00%
371 Park Capital Improvement Fund	465,000	0	0	0	0	0	-
500 Retiree Health Benefits Fund	3,699,721	3,818,110	3,818,110	4,070,579	4,070,579	252,469	6.61%
501 County Insurance Fund	0	11,547,991	18,243,417	12,861,108	12,861,108	(5,382,309)	(29.50%)
504 Document Services Division	3,437,000	2,900,000	3,150,000	2,900,000	2,900,000	(250,000)	(7.94%)
505 Technology Infrastructure Services	463,840	316,291	5,016,291	1,816,291	1,816,291	(3,200,000)	(63.79%)
506 Health Benefits Trust Fund	0	0	0	0	8,200,000	8,200,000	-
Total Transfers Out	\$1,804,463,108	\$1,937,163,531	\$2,046,764,465	\$2,015,962,224	\$2,044,400,607	(\$2,363,858)	(0.12%)
Total Disbursements	\$2,809,880,067	\$3,021,130,406	\$3,173,773,289	\$3,182,514,316	\$3,213,678,996	\$39,905,707	1.26%

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**FY 2006 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance ¹	\$118,894,312	\$63,110,133	\$152,344,354	\$79,399,524	\$92,692,144	(\$59,652,210)	(39.16%)
Revenue							
Real Property Taxes	\$1,500,730,717	\$1,623,843,927	\$1,634,408,508	\$1,829,158,341	\$1,776,082,251	\$141,673,743	8.67%
Personal Property Taxes ²	274,709,246	262,893,350	275,648,456	274,267,853	279,834,310	4,185,854	1.52%
General Other Local Taxes	408,231,887	402,006,774	449,797,295	457,219,946	461,103,072	11,305,777	2.51%
Permits, Fees & Regulatory Licenses	28,675,370	26,943,956	27,578,867	32,543,251	32,543,251	4,964,384	18.00%
Fines & Forfeitures	13,272,803	12,380,594	12,891,542	13,101,324	12,276,152	(615,390)	(4.77%)
Revenue from Use of Money & Property	17,917,632	21,105,450	29,197,173	36,317,943	41,615,533	12,418,360	42.53%
Charges for Services	42,529,744	42,533,320	44,730,140	48,757,342	49,458,631	4,728,491	10.57%
Revenue from the Commonwealth ²	282,721,787	282,677,838	273,102,224	278,659,822	283,562,948	10,460,724	3.83%
Revenue from the Federal Government	56,634,187	42,497,898	43,178,356	41,938,356	43,189,067	10,711	0.02%
Recovered Costs/Other Revenue	6,492,301	6,226,214	6,591,348	6,591,348	6,591,348	0	0.00%
Total Revenue	\$2,631,915,674	\$2,723,109,321	\$2,797,123,909	\$3,018,555,526	\$2,986,256,563	\$189,132,654	6.76%
Transfers In							
105 Cable Communications	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$2,104,307	\$437,863	26.28%
503 Department of Vehicle Services	0	0	0	0	500,000	500,000	-
Total Transfers In	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$2,604,307	\$937,863	56.28%
Total Available	\$2,752,206,136	\$2,787,885,898	\$2,951,134,707	\$3,100,059,357	\$3,081,553,014	\$130,418,307	4.42%
Direct Expenditures							
Personnel Services	\$525,894,535	\$568,321,388	\$567,369,826	\$620,039,430	\$624,269,098	\$56,899,272	10.03%
Operating Expenses	308,168,058	311,796,241	360,572,476	318,068,695	321,406,786	(39,165,690)	(10.86%)
Recovered Costs	(36,780,624)	(39,259,618)	(42,251,686)	(40,865,494)	(40,894,463)	1,357,223	(3.21%)
Capital Equipment	3,372,204	2,336,888	6,570,124	2,882,305	2,708,937	(3,861,187)	(58.77%)
Fringe Benefits	132,813,046	160,629,722	161,718,715	176,749,788	176,476,517	14,757,802	9.13%
Total Direct Expenditures	\$933,467,219	\$1,003,824,621	\$1,053,979,455	\$1,076,874,724	\$1,083,966,875	\$29,987,420	2.85%

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FY 2006 ADOPTED GENERAL FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Transfers Out							
002 Revenue Stabilization	\$5,248,624	\$0	\$11,616,144	\$0	\$0	(\$11,616,144)	(100.00%)
090 Public School Operating	1,240,850,321	1,322,374,187	1,322,374,187	1,431,337,820	1,431,337,820	108,963,633	8.24%
100 County Transit System	19,645,993	21,210,147	21,360,147	24,145,192	24,145,192	2,785,045	13.04%
102 Federal/State Grant Fund	0	0	0	6,321,507	5,321,507	5,321,507	-
103 Aging Grants & Programs	1,835,826	2,049,425	2,049,425	2,558,613	2,558,613	509,188	24.85%
104 Information Technology	11,329,411	10,224,823	11,424,823	17,046,574	13,406,574	1,981,751	17.35%
106 Community Services Board	80,599,965	81,803,507	82,067,279	90,847,221	90,977,221	8,909,942	10.86%
109 Refuse Collection and Recycling Operations	0	0	210,000	0	0	(210,000)	(100.00%)
110 Refuse Disposal	1,800,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	1,763,704	0	2,014,489	0	0	(2,014,489)	(100.00%)
118 Consolidated Community Funding Pool	6,458,709	6,781,644	6,781,644	7,093,617	7,470,111	688,467	10.15%
119 Contributory Fund	7,048,423	9,862,624	9,872,624	10,478,301	10,528,301	655,677	6.64%
120 E-911 Fund	6,323,943	9,755,869	9,755,869	13,495,258	13,745,258	3,989,389	40.89%
141 Elderly Housing Programs	1,215,433	1,387,844	1,387,844	1,389,421	1,389,421	1,577	0.11%
144 Housing Trust Fund	1,500,000	0	4,020,000	0	0	(4,020,000)	(100.00%)
192 School Grants & Self-Supporting Fund	0	0	5,000,000	0	0	(5,000,000)	(100.00%)
200 County Debt Service	98,445,696	98,715,157	98,715,157	98,715,157	98,715,157	0	0.00%
201 School Debt Service	120,896,733	126,528,053	126,528,053	130,281,443	130,281,443	3,753,390	2.97%
302 Library Construction	0	0	885,000	683,882	683,882	(201,118)	(22.73%)
303 County Construction	10,414,279	8,550,187	20,579,332	11,027,330	10,819,271	(9,760,061)	(47.43%)
304 Primary & Secondary Road Bond Construction	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
307 Sidewalk Construction	0	0	375,000	0	0	(375,000)	(100.00%)
308 Public Works Construction	175,000	250,000	1,711,500	17,900,000	0	(1,711,500)	(100.00%)
309 Metro Operations and Construction	12,272,714	18,144,820	18,144,820	22,316,309	21,316,309	3,171,489	17.48%
312 Public Safety Construction	29,646,045	260,000	33,089,210	15,000,000	15,000,000	(18,089,210)	(54.67%)
317 Capital Renewal Construction	0	0	0	2,682,000	650,059	650,059	-
318 Stormwater Management Program ³	0	0	0	0	17,900,000	17,900,000	-
319 Housing Flexibility Fund ⁴	0	0	0	0	17,900,000	17,900,000	-
340 Housing Assistance Program	935,000	935,000	2,935,000	2,935,000	935,000	(2,000,000)	(68.14%)
371 Park Capital Improvement Fund	0	0	465,000	0	0	(465,000)	(100.00%)
500 Retiree Health Benefits	3,088,744	3,699,721	3,699,721	3,818,110	3,818,110	118,389	3.20%
501 County Insurance	0	0	0	10,497,991	11,547,991	11,547,991	-
503 Department of Vehicle Services	2,000,000	0	0	0	0	0	-
504 Document Services Division	2,900,000	2,900,000	3,437,000	2,900,000	2,900,000	(537,000)	(15.62%)
505 Technology Infrastructure Services	0	463,840	463,840	316,291	316,291	(147,549)	(31.81%)
Total Transfers Out	\$1,666,394,563	\$1,729,396,848	\$1,804,463,108	\$1,927,287,037	\$1,937,163,531	\$132,700,423	7.35%
Total Disbursements	\$2,599,861,782	\$2,733,221,469	\$2,858,442,563	\$3,004,161,761	\$3,021,130,406	\$162,687,843	5.69%

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Appendix II

Fiscal Year 2006, 2007, 2008, 2009 and 2010 Approved Budgets for the Fairfax County Public Schools.

Specific numbers used in this report are highlighted.

2006
Fund Statements

School Operating Fund Statement

	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Estimate	FY 2006 Approved
BEGINNING BALANCE, July 1	\$ 52,746,527	\$ 77,622,846	\$ 110,747,182	\$ 113,382,753	\$ 30,000,000 "
RECEIPTS:					
Sales Tax	104,422,309	108,484,574	120,800,001	141,483,579	154,162,657
State Aid	215,098,818	189,940,199	194,278,028	223,658,255	232,166,827
Federal Aid	31,486,890	34,643,996	36,872,769	45,400,588	42,235,577
City of Fairfax Tuition	25,950,550	26,927,421	27,069,379	28,544,499	31,104,363
Tuition, Fees, and Other	10,975,181	11,762,296	12,849,520	9,065,806	10,359,974
Total Receipts	387,933,748	371,758,486	391,869,697	448,152,727	470,029,398
TRANSFERS IN:					
Combined County General Fund	1,078,290,392	1,167,253,903	1,239,228,957	1,320,752,823	1,429,716,456
Teacher Liability Payment	1,621,364	1,621,364	1,621,364	1,621,364	1,621,364
School Insurance Fund	1,516,947	-	-	-	-
Total Transfers In	1,081,428,703	1,168,875,267	1,240,850,321	1,322,374,187	1,431,337,820
Total Receipts & Transfers	1,469,362,451	1,540,633,753	1,632,720,018	1,770,526,914	1,901,367,218
Total Funds Available	1,522,108,978	1,618,256,599	1,743,467,200	1,883,909,667	1,931,367,218
EXPENDITURES:					
School Board Reserve	-	-	-	8,000,000	-
Teacher Liability Payment	1,621,364	1,621,364	1,621,364	1,621,364	1,621,364
TRANSFERS OUT:					
School Construction Fund	13,350,351	13,172,173	11,152,388	13,412,549	10,791,022
Grants & Self-Supporting Fund	11,382,456	13,687,954	19,071,530	15,798,823	20,791,585
Adult & Community Education Fund	1,100,131	2,000,131	1,200,131	1,200,131	1,200,131
Consolidated County & Schools Debt Fund	-	-	-	-	1,958,711
Health and Flexible Benefits Fund	268,906	293,242	340,161	366,245	405,669
Total Transfers Out	26,101,844	29,153,500	31,764,210	30,777,748	35,147,118
Total Disbursements	1,444,486,132	1,507,509,417	1,630,084,447	1,853,909,667	1,931,367,218
ENDING BALANCE, June 30	\$ 77,622,846	\$ 110,747,182	\$ 113,382,753	\$ 30,000,000	\$ -

" Reflects \$30.0 million from the FY 2005 ending balance to be carried over to fund the FY 2006 budget.

2007 Fund Statements

School Operating Fund Statement

	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007
	Actual		Actual		Actual		Estimate		Approved
BEGINNING BALANCE, July 1	\$ 77,622,846	\$	110,747,182	\$	113,382,753	\$	116,619,331	\$	35,000,000 ^v
REVENUE:									
Sales Tax	\$ 108,484,574	\$	120,800,001	\$	141,588,156	\$	156,687,882	\$	171,342,281
State Aid	189,940,199		194,278,028		224,002,995		230,550,460		270,236,608
Federal Aid	34,643,996		36,872,769		41,480,526		45,224,053		39,977,429
City of Fairfax Tuition	26,927,421		27,069,379		28,544,499		31,376,708		32,931,512
Tuition, Fees, and Other	11,762,296		12,849,520		12,686,663		10,381,274		10,537,048
Total Revenue	\$ 371,758,486	\$	391,869,697	\$	448,302,839	\$	474,220,377	\$	525,024,878
TRANSFERS IN:									
Combined County General Fund	\$ 1,167,253,903	\$	1,239,228,957	\$	1,320,752,823	\$	1,429,716,456	\$	1,525,218,089
Teacher Liability Payment	1,621,364		1,621,364		1,621,364		1,621,364		-
Total Transfers In	\$ 1,168,875,267	\$	1,240,850,321	\$	1,322,374,187	\$	1,431,337,820	\$	1,525,218,089
Total Revenue and Transfers	\$ 1,540,633,753	\$	1,632,720,018	\$	1,770,677,026	\$	1,905,558,197	\$	2,050,242,967
Total Funds Available	\$ 1,618,256,599	\$	1,743,467,200	\$	1,884,059,779	\$	2,022,177,528	\$	2,085,242,967
EXPENDITURES:	\$ 1,476,734,553	\$	1,596,698,873	\$	1,735,041,336	\$	1,941,605,419	\$	2,037,010,798
School Board Reserve	-		-		-		8,000,000		-
Teacher Liability Payment	1,621,364		1,621,364		1,621,364		1,621,364		-
TRANSFERS OUT:									
Construction Fund	\$ 13,172,173	\$	11,152,388	\$	13,412,549	\$	15,154,197	\$	13,195,057
Grants and Self-Supporting Fund	13,687,954		19,071,530		15,798,823		22,137,706		29,589,072
Adult and Community Education Fund	2,000,131		1,200,131		1,200,131		1,700,131		1,674,217
Consolidated Debt Service Fund	-		-		-		1,958,711		3,773,823
Health and Flexible Benefits Fund	293,242		340,161		366,245		-		-
Total Transfers Out	\$ 29,153,500	\$	31,764,210	\$	30,777,748	\$	40,950,745	\$	48,232,169
Total Disbursements	\$ 1,507,509,417	\$	1,630,084,447	\$	1,767,440,448	\$	1,992,177,528	\$	2,085,242,967
ENDING BALANCE, June 30	\$ 110,747,182	\$	113,382,753	\$	116,619,331	\$	30,000,000	\$	-

^v Reflects an additional \$5.0 million in projected FY 2006 ending balance to be carried over to fund the FY 2007 budget.

Fund Statements

School Operating Fund Statement					
	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Approved
BEGINNING BALANCE, July 1	\$ 110,747,182	\$ 113,382,753	\$ 116,619,331	\$ 103,795,137	\$ 76,651,183 ¹
REVENUE:					
Sales Tax	\$ 120,800,001	\$ 141,588,156	\$ 150,848,905	\$ 171,707,570	\$ 162,647,944
State Aid	194,278,028	224,002,995	230,010,482	268,619,358	262,298,251
Federal Aid	36,872,769	41,480,527	36,465,506	47,759,466	39,288,171
City of Fairfax Tuition	27,069,379	28,544,499	31,376,708	33,387,897	36,254,445
Tuition, Fees, and Other	12,849,520	12,686,663	15,948,841	10,537,048	11,057,048
Total Revenue	\$ 391,869,697	\$ 448,302,840	\$ 464,650,442	\$ 532,011,339	\$ 531,545,859
TRANSFERS IN:					
Combined County General Fund	\$ 1,239,228,957	\$ 1,320,752,823	\$ 1,429,716,456	\$ 1,533,218,089	\$ 1,586,600,722
Teacher Liability Payment	1,621,364	1,621,364	1,621,364	-	-
Total Transfers In	\$ 1,240,850,321	\$ 1,322,374,187	\$ 1,431,337,820	\$ 1,533,218,089	\$ 1,586,600,722
Total Revenue and Transfers	\$ 1,632,720,018	\$ 1,770,677,027	\$ 1,895,988,262	\$ 2,065,229,428	\$ 2,118,146,581
Total Funds Available	\$ 1,743,467,200	\$ 1,884,059,780	\$ 2,012,607,593	\$ 2,169,024,565	\$ 2,194,797,764
EXPENDITURES:					
School Board Reserve	-	-	-	8,000,000	-
Teacher Liability Payment	1,621,364	1,621,364	1,621,364	-	-
Total Expenditures	\$ 1,598,320,237	\$ 1,736,662,701	\$ 1,867,861,711	\$ 2,066,649,558	\$ 2,130,914,578
TRANSFERS OUT:					
Construction Fund	\$ 11,152,388	\$ 13,412,549	\$ 15,154,197	\$ 14,335,558	\$ 12,880,000
Grants and Self-Supporting Fund	19,071,530	15,798,823	22,137,706	27,797,076	27,532,146
Adult and Community Education Fund	1,200,131	1,200,131	1,700,131	1,674,217	1,695,667
Consolidated Debt Service Fund	-	-	1,958,711	3,773,823	3,775,373
Health and Flexible Benefits Fund	340,161	366,245	-	-	8,000,000
Total Transfers Out	\$ 31,764,210	\$ 30,777,748	\$ 40,950,745	\$ 47,580,674	\$ 53,883,186
Total Disbursements	\$ 1,630,084,447	\$ 1,767,440,449	\$ 1,908,812,456	\$ 2,114,230,232	\$ 2,184,797,764
ENDING BALANCE, JUNE 30	\$ 113,382,753	\$ 116,619,331	\$ 103,795,137	\$ 54,794,333	\$ 110,000,000

¹ Reflects \$10.0 million from the FY 2008 ending balance to be carried over to fund the FY 2009 budget.

Fund Statements

2009

School Operating Fund Statement					
	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate ¹	FY 2009 Approved
BEGINNING BALANCE, July 1	\$ 113,382,753	\$ 116,619,331	\$ 102,173,773	\$ 128,875,393	\$ 50,000,000 ²
REVENUE:					
Sales Tax	\$ 141,588,156	\$ 150,848,905	\$ 166,068,926	\$ 156,414,944	\$ 160,640,333
State Aid	224,002,995	230,010,482	273,601,099	287,060,266	294,269,731
Federal Aid	41,480,527	36,465,506	42,876,394	48,437,171	39,681,053
City of Fairfax Tuition	28,544,499	31,376,708	33,387,897	36,129,470	37,704,623
Tuition, Fees, and Other	12,686,663	15,948,841	16,357,995	11,077,048	11,742,046
Total Revenue	\$ 448,302,840	\$ 464,650,442	\$ 532,292,311	\$ 539,118,899	\$ 544,037,786
TRANSFERS IN:					
Combined County General Fund	\$ 1,320,752,823	\$ 1,429,716,456	\$ 1,533,218,089	\$ 1,586,600,722	\$ 1,626,600,722
Teacher Liability Payment	1,621,364	1,621,364	-	-	-
Total Transfers In	\$ 1,322,374,187	\$ 1,431,337,820	\$ 1,533,218,089	\$ 1,586,600,722	\$ 1,626,600,722
Total Revenue and Transfers	\$ 1,770,677,027	\$ 1,895,988,262	\$ 2,065,510,400	\$ 2,125,719,621	\$ 2,170,638,507
Total Funds Available	\$ 1,884,059,780	\$ 2,012,607,593	\$ 2,167,684,173	\$ 2,254,595,014	\$ 2,220,638,507
EXPENDITURES:					
School Board Reserve	\$ 1,735,041,337	\$ 1,867,861,711	\$ 1,991,228,106	\$ 2,179,994,196	\$ 2,181,538,008
Teacher Liability Payment	1,621,364	1,621,364	-	6,818,647	-
Total Expenditures	\$ 1,736,662,701	\$ 1,869,483,075	\$ 1,991,228,106	\$ 2,186,812,843	\$ 2,181,538,008
TRANSFERS OUT:					
Construction Fund	\$ 13,412,549	\$ 15,154,197	\$ 14,335,558	\$ 12,776,868	\$ 11,532,989
Grants and Self-Supporting Fund	15,798,823	22,137,706	27,797,076	24,525,697	22,095,970
Adult and Community Education Fund	1,200,131	1,700,131	1,674,217	1,695,667	1,695,667
Consolidated Debt Service Fund	-	1,958,711	3,773,823	3,775,373	3,775,873
Health and Flexible Benefits Fund	366,245	-	-	-	-
Total Transfers Out	\$ 30,777,748	\$ 40,950,745	\$ 47,580,674	\$ 42,773,605	\$ 39,100,499
Total Disbursements	\$ 1,767,440,449	\$ 1,910,433,820	\$ 2,038,808,780	\$ 2,229,586,448	\$ 2,220,638,507
ENDING BALANCE, June 30	\$ 116,619,331	\$ 102,173,773	\$ 128,875,393	\$ 251,008,566	\$ 50,000,000

¹ The FY 2008 Estimate was revised during the FY 2009 budget adoption on May 22, 2008.

² Funding was identified and set aside during FY 2008.

School Operating Fund Statement

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate	FY 2010 Approved
BEGINNING BALANCE, July 1	\$ 116,619,331	\$ 102,173,773	\$ 128,875,393	\$ 108,784,571	\$ 28,000,000 ^{1/}
REVENUE:					
Sales Tax	\$ 150,848,905	\$ 166,068,926	\$ 155,185,869	\$ 152,370,318	\$ 153,051,225
State Aid	230,010,482	273,601,099	288,354,678	297,106,275	263,386,323
Federal Aid	36,465,506	42,876,394	39,565,177	50,001,700	83,969,708
City of Fairfax Tuition	31,376,708	33,387,897	36,129,470	37,699,132	35,114,599
Tuition, Fees, and Other	15,948,841	16,357,995	18,215,575	11,842,046	12,572,550
Total Revenue	\$ 464,650,442	\$ 532,292,311	\$ 537,450,769	\$ 549,019,471	\$ 548,094,405
TRANSFERS IN:					
Combined County General Fund	\$ 1,429,716,456	\$ 1,533,218,089	\$ 1,586,600,722	\$ 1,626,600,722	\$ 1,626,600,722
Teacher Liability Payment	1,621,364	-	-	-	-
Health and Flexible Benefits Fund	-	-	-	10,700,000	-
Total Transfers In	\$ 1,431,337,820	\$ 1,533,218,089	\$ 1,586,600,722	\$ 1,637,300,722	\$ 1,626,600,722
Total Revenue and Transfers	\$ 1,895,988,262	\$ 2,065,510,400	\$ 2,124,051,491	\$ 2,186,320,193	\$ 2,174,695,127
Total Funds Available	\$ 2,012,607,593	\$ 2,167,684,173	\$ 2,252,926,884	\$ 2,295,104,764	\$ 2,202,695,127
EXPENDITURES:					
Teacher Liability Payment	\$ 1,867,861,711	\$ 1,991,228,106	\$ 2,101,368,708	\$ 2,228,802,028	\$ 2,168,281,289
	1,621,364	-	-	-	-
Total Expenditures	\$ 1,869,483,075	\$ 1,991,228,106	\$ 2,101,368,708	\$ 2,228,802,028	\$ 2,168,281,289
TRANSFERS OUT:					
Construction Fund	\$ 15,154,197	\$ 14,335,558	\$ 12,776,868	\$ 10,985,226	\$ 8,877,232
Grants and Self-Supporting Fund	22,137,706	27,797,076	24,525,697	21,845,970	20,802,445
Adult and Community Education Fund	1,700,131	1,674,217	1,695,667	1,695,667	958,836
Consolidated Debt Service Fund	1,958,711	3,773,823	3,775,373	3,775,873	3,775,323
Total Transfers Out	\$ 40,950,745	\$ 47,580,674	\$ 42,773,605	\$ 38,302,736	\$ 34,413,836
Total Disbursements	\$ 1,910,433,820	\$ 2,038,808,780	\$ 2,144,142,313	\$ 2,267,104,764	\$ 2,202,695,127
ENDING BALANCE, June 30	\$ 102,173,773	\$ 128,875,393	\$ 108,784,571	\$ 28,000,000	\$ -

^{1/} Reflects \$28.0 million that was identified in FY 2009 and carried over to the FY 2010 beginning balance.

Appendix III

Inflation Calculator

The next page shows how inflation numbers in this study were calculated using government numbers from the Labor Department for 2007 and 2008.

The Fairfax County Advertised Budget, under Trends and Demographics, states that the projected inflation for the 2009 and 2010 is pegged at 2.5% and that number is used in this study.

Inflation Calculator


Fairfax County's Advertised Budget only has an average inflation listed for fiscal year 2004 to 2008 at 4.0% and it estimates inflation for FY 2009 and FY 2010 at 2.5%. This was not considered appropriate for this study, so we used the actual annual inflation calculated by the Bureau of Labor Statistics for 2007 (4.7%) and 2008 (6.0%).

To calculate the inflation rate for 2007, the reader should subtract the annual rate for 2006 (128.8) from the rate for 2007 (133.5). Do the same for 2008, and you find:

Inflation rate for 2007 = 4.7%

Inflation rate for 2008 = 6.0%

Databases

FONT SIZE: 

Change Output Options: From: 1999 To: 2009

include graphs

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Data extracted on: October 3, 2009 (10:59:22 PM)

Consumer Price Index - All Urban Consumers

Series Id:		CUURA311SA0													
Not Seasonally Adjusted															
Area:		Washington-Baltimore, DC-MD-VA-WV													
Item:		All items													
Base Period:		NOVEMBER 1996=100													
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
1999	102.8		103.2		103.6		104.6		105.4		105.0		104.2	103.4	105.1
2000	105.4		107.1		106.7		108.4		108.7		108.5		107.6	106.6	108.6
2001	108.9		109.7		110.1		110.8		111.7		110.9		110.4	109.7	111.1
2002	110.9		111.9		112.8		113.4		114.0		114.0		113.0	112.1	113.9
2003	114.6		115.9		115.7		116.8		117.2		116.7		116.2	115.6	116.9
2004	117.1		118.1		118.9		120.2		120.8		120.9		119.5	118.3	120.7
2005	121.3		122.7		123.6		125.0		126.7		125.4		124.3	122.8	125.8
2006	126.3		126.8		128.8		130.7		130.2		129.3		128.8	127.7	130.0
2007	129.956		131.945		132.982		134.442		134.678		135.151		133.464	132.000	134.927
2008	136.293		138.090		139.649		142.065		142.036		138.547		139.499	138.490	140.509
2009	137.598		138.620		139.311		140.810							138.777	

Inflation rates are not available from the Bureau of Labor Statistics for 2009 and 2010. For those years, the county estimates inflation rates of 2.5% for each year as can be found in the Advertised Budget for FY '10. See the next page.

Trends and Demographics

HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2004 to FY 2010. This period provides five years of actual data, estimates for FY 2009 based on year-to-date experience, and projections for FY 2010. Historical dollar amounts are converted to FY 2010 dollar equivalents for comparison purposes using the Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Baltimore area. The Washington metropolitan area has experienced average annual inflation of 4.0 percent from FY 2004 to FY 2008. Preliminary projections for inflation in FY 2009 and FY 2010 are based on a forecast of 2.5 percent using the January 2009 issue of the *Blue Chip Economic Indicators*, and adjusting for the relatively higher rate of inflation that has occurred in the Washington area, compared nationally.

HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 2004 - FY 2010

The charts on the following pages show the trends in selected taxes (Real Estate Taxes, Personal Property Taxes, Sales Taxes and Consumer Utility Taxes) paid by the "typical" household in Fairfax County. The Real Estate Tax analysis includes the adopted FY 2010 Real Estate tax rate of \$1.04 per \$100 of assessed value. It is important to note that the following data are not intended to depict a comprehensive picture of a household's total tax burden in Fairfax County.

The "typical" household in Fairfax County is projected to pay \$5,468.26 in selected County General Fund taxes in FY 2010, \$239.13 less than in FY 2009 after adjusting for inflation. This reduction is the result of lower Real Estate taxes due to the decline in the mean assessed value of property, and a projected decline in consumer spending that will impact Personal Property Taxes and Sales Taxes. From FY 2004 to FY 2010, the inflation adjusted County taxes paid by the "typical" household have declined \$4.26. Note that taxes paid in FY 2004 through FY 2010 reflect the Commonwealth's Personal Property Tax Relief Act, which reduces an individual's Personal Property Tax liability on vehicles valued up to \$20,000 (see the section entitled "Personal Property Tax per Typical Household" for more information.)

Summary of Major Taxes Per "Typical" Household

	Number of Households	Real Estate Tax in FY 2010 Dollars	Personal Property Tax in FY 2010 Dollars ¹	Sales Tax in FY 2010 Dollars	Consumer Utility Tax in FY 2010 Dollars	Total Taxes in FY 2010 Dollars ¹
FY 2004	370,322	\$4,628.31	\$302.54	\$469.79	\$71.88	\$5,472.52
FY 2005	376,717	\$4,876.62	\$283.05	\$468.53	\$68.38	\$5,696.58
FY 2006	378,990	\$5,122.95	\$290.27	\$459.56	\$65.46	\$5,938.24
FY 2007	381,227	\$5,383.47	\$330.37	\$463.94	\$65.20	\$6,242.98
FY 2008	382,300	\$5,071.83	\$302.75	\$442.06	\$60.68	\$5,877.32
FY 2009²	384,700	\$4,951.99	\$276.53	\$416.05	\$62.82	\$5,707.39
FY 2010²	388,000	\$4,775.97	\$241.88	\$392.39	\$58.02	\$5,468.26

¹ Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. FY 2004 through FY 2006 include a 70.0 percent reduction. Due to the Commonwealth capping the Personal Property Tax Relief program's reimbursement to localities, the reductions were 66.67 percent in FY 2007, 67.0 percent in FY 2008, and 68.5 percent in FY 2009. The FY 2010 reduction has been set at 70.0 percent. The difference in revenue will be paid to the County by the Commonwealth.

² Estimated.

Appendix IV

Cost of Additional Teachers

These costs for “additional teachers” are calculated and the total costs in the past have been subtracted out of the “overspending” numbers so that none of these costs are part of the final numbers in this study designated as “overspent.” However, not only does this year’s analysis show that the schools have spent less over the past four years than the rate of inflation and student enrollment (population), the cost of teachers does not exceed the inflation and population rate so these costs don’t impact on this year’s analysis.

Cost of Additional Teachers

According to the county school system, the number of school based teachers including positions from state and federal projects and excluding librarians, guidance counselors and audiologists are listed below.

	Classroom Teachers	Student Population	Student % Increase	Pupil/Teacher Ratio
2006 (base yr)	12,780	164,000		12.83
2007	12,803	164,000	zero	12.81
2008	12,914	166,000	1.2%	12.85
2009	12,926	170,000	2.4%	13.15
2010	12,963	174,000	2.4%	13.42

What these numbers show is that Fairfax County has hired an additional 183 school based teachers since 2006. This is an increase of 1.4% while student population increased by 10,000 – most of that increase in the past two years. This increase in the average student/teacher ratio by .59 was at no additional cost beyond the inflation/population formula.

In order to figure the approximate additional cost of new teachers hired each year, the following chart was created. Each year the new teachers hired were multiplied by \$60,000, the approximate average salary and benefits for each “new” teacher hired.

	Additional Teachers above % student increase	x	\$60,000	Extra Cost of new Teachers
2006 (base yr)				
2007	23			\$ 1,380,000
2008	(196)			(\$ 11,760,000)
2009	(298)			(\$ 17,880,000)
2010	(273)			(\$ 16,380,000)

Teacher costs have never been factored into the “overspending” figures in previous Fairfax County Budget Analyses. This year’s numbers show that in order to maintain the same teacher/student ratio at 12.83 as was the case in 2006 the School Board would have had to hire 599 additional teachers over the past four years. Clearly, the recession has taken a toll on maintaining the teacher/student ratio.

Cost of Additional Teachers Factored Out of “Overspending”

2005 base year	(\$ 44,640,000)
2006 base year	(\$ 46,020,000)
2007 base year	(\$ 34,260,000)

**School-Based vs. Nonschool-Based
(continued)**

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate	FY 2010 Approved
Teacher-GT Resource	64.0	66.0	68.0	68.0	69.0
Teacher-Instrumental Music	145.7	145.7	151.7	151.7	157.7
Teacher-Planetarium	4.5	4.5	4.5	4.5	0.0
Teacher-Professional Technical	327.4	322.5	320.6	326.1	325.0
Teacher-Work Experience Program	9.0	9.0	9.0	9.0	9.0
Teacher-Instructional Support	261.9	269.4	290.4	258.4	195.4
Guidance Counselor-Middle/High	338.0	335.0	338.0	335.5	322.0
Guidance Counselor-Elementary School	194.0	193.0	194.0	196.5	205.5
Librarian	233.5	232.5	233.5	237.5	239.0
Audiologist	15.5	15.5	15.5	15.5	14.5
Teacher-Staffing Reserve	146.9	150.0	184.5	168.5	172.1
Physical/Occupational Therapist	96.0	98.0	98.0	98.0	92.0
Teacher-Professional Technical Academy	56.7	62.7	65.0	63.7	64.2
Teacher-Alternative Education	212.3	222.7	222.4	209.3	207.8
Teacher-ESOL	75.0	73.5	78.0	82.0	85.5
Teacher-Professional Technical Projects	6.5	6.5	6.5	6.5	6.5
Teacher-Lab	15.0	16.0	16.0	16.0	16.0
Teachers Total	13,561.1	13,578.6	13,695.3	13,710.8	13,744.0
Instructional Assistant-Kindergarten	378.5	394.5	429.5	454.5	475.5
Instructional Assistant-General	354.8	348.0	346.8	291.7	296.6
Instructional Assistant-Special Education	1,251.0	1,268.0	1,319.0	1,336.0	1,427.0
Instructional Assistant-Alternative Education	0.0	6.0	12.0	15.0	11.0
Instructional Assistant-Specialized Program	38.0	38.0	38.0	18.0	16.0
Instructional Assistant-Staffing Reserve	31.0	31.0	32.0	42.0	42.0
Instructional Assistants Total	2,053.3	2,085.5	2,177.3	2,157.2	2,268.1
Public Health Training Assistant	264.0	268.0	275.5	289.0	289.5
Special Education Attendant	127.0	125.0	138.0	133.0	134.0
Specialized Assistants Total	391.0	393.0	413.5	422.0	423.5
Office Assistant-Elementary School	673.5	690.0	692.5	697.5	639.0
Office Assistant-Middle School	113.5	113.0	113.0	114.0	87.5
Office Assistant-Secondary	283.5	285.0	285.5	289.0	249.5
Office Assistant-Special Education	46.0	41.0	39.5	39.0	37.0
Program/Administrative Assistant	21.1	19.0	19.0	19.0	15.0
Technical Assistant-Department	0.0	3.0	3.0	3.0	0.0
Office Assistant Personnel Total	1,137.6	1,151.0	1,152.5	1,161.5	1,028.0
Tradesperson	37.0	37.0	40.0	40.0	40.0
Custodian	1,384.0	1,396.5	1,410.5	1,432.0	1,327.5
School-Based Total	20,144.2	20,264.1	20,504.1	20,552.0	20,439.6

SUBTRACTED FROM
TEACHER TOTAL

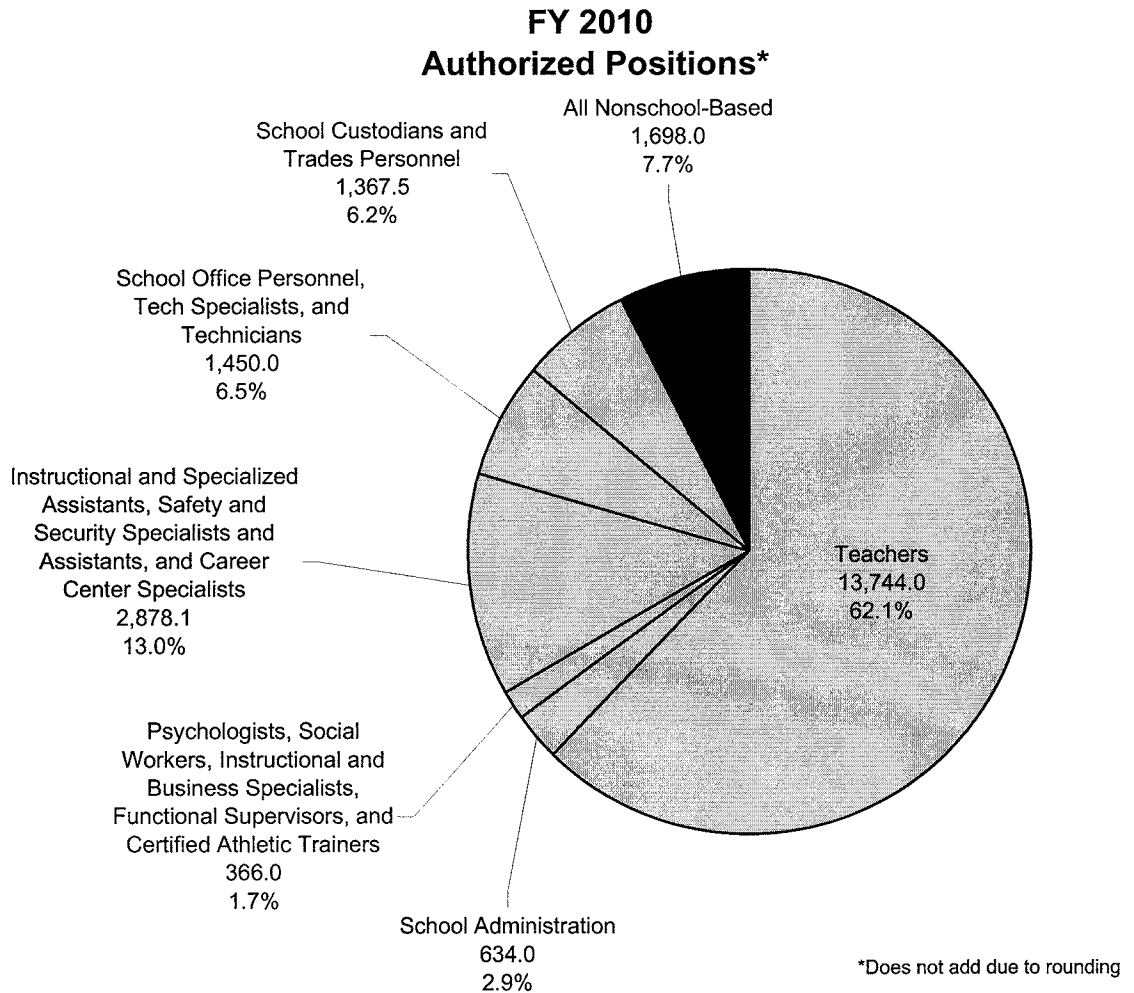
Authorized Positions

Over 92 percent of all positions are school-based.

FY 2010 Approved Full-Time Positions

In FY 2010, FCPS expects to employ 22,137.6 full-time equivalent (FTE) positions. Of these, 666.5 full-time positions support state and/or federal programs. As indicated in the position growth chart below, 92.3 percent of operating positions, or 20,439.6, are in classrooms and school buildings directly serving the needs of our students. The remaining 1,698.0 positions are nonschool-based and represent 7.7 percent of operating positions.

Five-year detail charts showing authorized positions by type and school-based vs. nonschool-based positions can be found in the Appendix.



FY 2005 to FY 2010 Position Growth

Description	FY 2005 Actual		FY 2010 Approved		Change FY 2005 to 2010	
	Amount	Percent	Amount	Percent	Amount	Percent
School-Based	19,867.8	92.1%	20,439.6	92.3%	571.8	2.9%
Nonschool-Based	1,696.3	7.9%	1,698.0	7.7%	1.7	0.1%
Total	21,564.1	100.0%	22,137.6	100.0%	573.5	2.7%

Appendix V

Cost of Special Education

The cost of providing special education classes to the students of Fairfax County's public schools are calculated in the following pages. These costs are subtracted out of the calculations of "overspending" when overspending has been an issue in the past so that they are not part of the "net overspending" numbers shown in this study. During this recession, spending beyond the rate of inflation and student population has not occurred so these figures are of interest but don't impact on the numbers in this study.

Cost of Special Education

Special education is a cost that this study factors out of the final numbers of “net overspending” when “overspending is an issue” which it is not during this recession. This first table outlines the numbers of special education students.

Special Ed Students*	Total Students	Percent of Total
2006 (base yr) 23,685		
2007 23,847	164,000	14.5%
2008 23,815	166,000	14.5%
2009 24,017	170,000	14.13%
2010 24,363	174,000	14.0%

*These numbers come from official budget documents. See the next pages

Fairfax County has seen an increase in the number of students classified as needing “special education” by 678 since 2006. This is an increase of 2.8% while the total student population has increased by 10,000 or 6.1%. The Superintendent’s Approved Budget for FY 2010 shows the additional cost of special education is \$9,609 per student, while last year’s cost was \$9,750 a decrease of \$141 or 1.4%. Using 2006 as the base year, the cost of special education per student has increased by 27.5%.

Extra Cost/Enrollee*	Cost Above/Below inflation calculation	Cost Above/Below CPI-pop formula
2006 \$7,538		
2007 \$8,476	(4.7%) \$584	\$ 13,926,648
2008 \$8,602	(6.0%) (\$383)	(\$ 9,121,145)
2009 \$9,750	(2.5%) (\$933)	(\$ 22,407,861)
2010 \$9,609	(2.5%) (\$385)	(\$ 9,379,755)

*These numbers from school budget documents. See the following pages

The total cost of the special education classes are subtracted out of the “overspending” numbers in budgets when they are increasing faster than CPI-population growth. That is not the case in this year’s analysis. The table below shows that special education is increasing slower than the CPI-population formula.

Additional Cost of Special Education by Base Year

2006 Base Year: (\$ 26,982,113)
 2007 Base Year: (\$ 40,908,761)
 2008 Base Year: (\$ 31,787,616)

Cost Per Pupil

The FY 2010 average cost per pupil for all instructional programs is \$12,898.

The cost-per-pupil figures are computed by identifying all School Operating Fund costs directly associated with an instructional program, such as elementary general education. Transportation expenses are distributed to each program according to the actual costs of providing services. The table below shows average cost-per-pupil data for three years.

The cost per pupil for special education students is higher than for other programs, due primarily to lower pupil-teacher ratios and higher transportation costs. The average special education cost per pupil decreased from \$21,012 for the FY 2009 Approved Budget to \$20,516 for the FY 2010 Approved Budget, a decrease of \$496, or 2.4 percent. The total number of students receiving special education services is projected to increase for FY 2010, from the FY 2009 actual membership of 24,017 to 24,363. Membership increases, combined with budget reductions to special education programs and services, account for a decrease in per-pupil costs for special education.

A net special education cost per pupil is calculated because a student not enrolled in special education would be enrolled in the general education program. For FY 2010, the additional net cost per pupil for special education is \$9,609.

Cost Per Pupil Summary					
	FY 2008 Approved	FY 2009 Approved	FY 2010 Approved	Change	
				FY 2009 - FY 2010 Amount	Percent
General Education					
FECEP/Head Start	\$15,420	\$14,444	\$14,450	\$6	0.0%
Kindergarten Half-Day	\$5,500	\$5,446	\$5,262	(\$184)	-3.4%
Elementary School Program	\$11,000	\$10,891	\$10,525	(\$366)	-3.4%
Middle School Program	\$11,449	\$10,966	\$10,629	(\$337)	-3.1%
High School Program	\$12,021	\$12,013	\$11,688	(\$325)	-2.7%
Average for General Education	\$11,400	\$11,262	\$10,907	(\$355)	-3.1%
Average for Special Education	\$20,002	\$21,012	\$20,516	(\$496)	-2.4%
Average for All Instructional Programs	\$13,407	\$13,340	\$12,898	(\$442)	-3.3%

Special Education Services

	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	Change FY 2009-FY 2010	
				Amount	Percent
Category A Services					
Level 1 ¹					
Emotionally Disabled	1,210	1,123	1,060	(63)	-5.6%
Learning Disabled	5,996	5,530	5,461	(69)	-1.2%
Level 2 ²					
Emotionally Disabled	1,065	1,088	1,121	33	3.0%
Learning Disabled	7,262	7,569	7,759	190	2.5%
Subtotal Category A Services	15,533	15,310	15,401	91	0.6%
Category B Services					
Level 1 ¹					
Autism	382	398	414	16	4.0%
Davis and Pulley Center Services	12	3	14	11	366.7%
Mild Retardation	92	76	92	16	21.1%
Moderate Retardation/Severely Disabled	22	26	29	3	11.5%
Physically Disabled	51	47	39	(8)	-17.0%
Noncategorical	205	240	266	26	10.8%
Level 2 ²					
Autism	1,062	1,167	1,220	53	4.5%
Davis and Pulley Center Services	225	265	231	(34)	-12.8%
Mild Retardation	541	544	550	6	1.1%
Moderate Retardation/Severely Disabled	413	414	414	0	0.0%
Physically Disabled	158	156	154	(2)	-1.3%
Noncategorical	729	792	834	42	5.3%
Subtotal Category B Services	3,892	4,128	4,257	129	3.1%
Other Services					
Level 1 ¹					
Preschool Resource	829	827	830	3	0.4%
Deaf/Hard-of-Hearing	323	320	326	6	1.9%
Vision-Impaired	276	281	263	(18)	-6.4%
Speech and Language Impaired	10,453	10,352	10,460	108	1.0%
Level 2 ²					
Preschool	908	942	975	33	3.5%
Preschool Autism	182	166	184	18	10.8%
Deaf/Hard-of-Hearing	114	132	129	(3)	-2.3%
Vision-Impaired	11	9	10	1	11.1%
Subtotal Other Services	13,096	13,029	13,177	148	1.1%
Related Services					
Adaptive Physical Education	1,240	1,290	1,284	(6)	-0.5%
Audiology Services	302	331	350	19	5.7%
Career and Transition Services	2,941	2,990	2,980	(10)	-0.3%
Instructional Technology Services	3,179	3,556	3,510	(46)	-1.3%
Therapy Services	3,111	3,046	3,070	24	0.8%
Subtotal Related Services	10,773	11,213	11,194	(19)	-0.2%
Total Services	43,294	43,680	44,029	349	0.8%
Unduplicated Special Education Membership					
Students Enrolled in FCPS	23,248	23,518	23,866	348	1.5%
Contract Services Students	312	302	290	(12)	-4.0%
Private School Students	242	174	183	9	5.2%
Other	13	23	24	1	4.3%
Unduplicated Membership Count³	23,815	24,017	24,363	346	1.4%

¹ Level 1 services are those which are provided for less than 50 percent of the instructional day.

² Level 2 services are those which are provided for 50 percent or more of the instructional day.

³ Total number of students receiving one or more special education services for whom FCPS is responsible.

Appendix VI

Cost of ESOL Education

English for Speakers of Other Languages is a necessary “addition” to the cost of public education in Fairfax County. The numbers in this Appendix, when they increase faster than the CPI-population formula are factored out of previous “overspending” situations. The school budget analysis shows that the recession has slowed spending to below this formula so these numbers don’t impact on the analysis this year.

The costs for ESOL increased less than the rate of inflation and population growth in this year’s analysis. The increase in students enrolled in the ESOL program has increased only 1.4% over the past four years as the overall student enrollment has increased 6.1%.

Cost of ESOL Education

The number of English for Speakers of Other Languages (ESOL) students in Fairfax County continues to increase. The chart below shows the percentage of students in ESOL programs is also increasing.

ESOL Students*	Total Students	Percent of Total
2006 (base yr) 21,044	164,000	12.83%
2007 21,267	164,000	12.97%
2008 21,751	166,000	13.10%
2009 22,674	170,000	13.34%
2010 21,674	174,000	12.27%

* Numbers from budget documents. See the next pages of this Appendix

Fairfax County has seen an increase in the number of students in ESOL classes of only 303 since 2006. This is an increase of 1.4% while the total student population has increased by 6.1% in that same time period.

The calculation (see chart below) to determine the “extra cost/enrollee” shows that in three of the past four years, this “extra cost” was a “net decrease” using the inflation/ population formula. For each period reviewed (4 years, 3 years and 2 years), the overall ESOL costs were below this CPI-population formula. These costs did not impact on the overall increase in school spending beyond the inflation/population formula.

Extra Cost/Enrollee*	Cost Above/Below CPI-pop formula	Extra Cost
2006 (base yr) \$3,092		
2007 \$3,371	(4.7%) \$134	\$ 2,849,778
2008 \$3,538	(6.0%) (\$ 35)	(\$ 761,285)
2009 \$3,449	(2.5%) (\$177)	(\$ 4,013,298)
2010 \$3,501	(2.5%) (\$ 34)	(\$ 725,798)

* These number from school budget documents. See the following pages

The total “extra” costs for the ESOL is in this three-base-year analysis actually shows that this program did not increased as rapidly as the increase in inflation and population in three out of four years. Since the overall school budget increased less than the CPI-population formula, these costs also increased less than that formula.

Extra Cost for ESOL

2006 Base Year:	(\$ 2,650,603)
2007 Base Year:	(\$ 5,500,381)
2008 Base Year:	(\$ 4,739,096)

Cost Per Service

Cost Per Service

Cost-per-service calculations show the cost of providing a specific type of educational service to a student. The table below shows the cost per service for the various alternative school programs, English for Speakers of Other Languages (ESOL), and special education for each of its major service delivery modes.

Cost Per Service Summary					
	FY 2008 Approved	FY 2009 Approved	FY 2010 Approved	Change	
				FY 2009 - FY 2010 Amount	Percent
Alternative Programs					
Summit Program ¹	\$20,037	-	-	-	-
Alternative HS Programs	\$19,138	\$19,290	\$18,002	(\$1,288)	-6.7%
Department of Special Services	\$19,387	\$22,727	\$20,354	(\$2,373)	-10.4%
Nontraditional Programs					
English for Speakers of Other Languages					
Average for ESOL	\$3,538	\$3,449	\$3,501	\$52	1.5%
Special Education					
Preschool	\$19,671	\$18,798	\$18,787	(\$11)	-0.1%
Level 1 Services	\$5,364	\$5,471	\$5,335	(\$136)	-2.5%
Level 2 Services	\$25,097	\$25,768	\$24,742	(\$1,026)	-4.0%
Related Services	\$5,352	\$5,456	\$5,093	(\$363)	-6.7%
Average for Special Education	\$11,313	\$11,620	\$11,352	(\$268)	-2.3%

¹The Summit Program was restructured as part the FY 2009 budget. The services and costs of this program have been assumed by other alternative programs and centers.

In FY 2010, student membership in the Department of Special Services (DSS) Nontraditional Programs is projected to increase by 5.1 percent and costs will decrease by \$0.7 million, or 6.3 percent, resulting in a 10.4 percent decrease in the cost per service for these programs. Reductions were taken in Nontraditional Program Support; Achievement, Integrity, and Maturity (AIM); and Interagency Alternative Schools.

Special Education Services and Membership

In FY 2010, 44,029 special education services will be provided to 24,363 students (an average of 1.8 services per student). Special education services are determined by each student's Individualized Education Program (IEP), which is developed by a team including school staff, parents, and at the secondary level, the student. Staffing for the provision of these services is based on ratios established by the Fairfax County School Board (see Staffing Standards in the Appendix for details). The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA). Specific regulations governing FCPS' special education program are established by the Commonwealth of Virginia.

Special education services are determined by each student's Individualized Education Program.

About the Author

Michael Thompson is currently the Chairman and President of the Thomas Jefferson Institute for Public Policy, a non-partisan Virginia focused foundation dealing with the issues of economic development (including transportation and urban growth issues), education, government reform, and environmental stewardship. This foundation has gained broad based respect from political and business leaders throughout Virginia.

Prior to working for the Thomas Jefferson Institute, Mr. Thompson was for 24 years the owner and president of the Thompson Creative Marketing Group, a nationally recognized marketing and public affairs company in Springfield, Virginia. He was also the president of the Mather Furniture Company, a family owned business in Georgia. He is the past President of the Virginia Leadership Council, the state's Board of Directors for the National Federation of Independent Business (NFIB), the nation's largest small business organization with over 6,000 members in our state. He also serves as Vice Chairman of a national award winning foundation working with college and university student leaders around the world, the Fund for American Studies.

Mr. Thompson has been an active leader in the Virginia Republican Party and served in many leadership capacities at the state and local level. He is active in his community and has served three terms as President of the Springfield District Council, an organization representing over 200 homeowner associations. He helped found and remains on the Board of Directors of the Occoquan Watershed Coalition in Fairfax County. He serves on Supervisor Pat Herry's Citizens Budget Oversight Committee and was a member of Governor Bob McDonnell's government reform transition team. Thompson has served on several Fairfax County commissions and task forces.

Thomas Jefferson Institute for Public Policy
Board of Directors

Michael Thompson: Chairman and President: For over twenty years Mr. Thompson owned his own marketing company. He has been very active in national, state and local politics as well as a number of state and community organizations, commissions, and committees, Springfield, VA.

Randal C. Teague: Secretary/Treasurer: A Partner in the law firm of Vorys, Sater Seymour and Pease, Washington, DC.

John Alderson: President of the John Alderson Insurance Agency, Daleville, VA.

Warren Barry: Former State Senator and small business owner. Heathsville, VA.

William W. Beach: Director of the Center for Data Analysis and John M. Olin Senior Fellow in Economics at the Heritage Foundation in Washington, D.C.

James W. Beamer: Managing Director for Legislative Outreach, Dominion Resources Services, Inc., Richmond, VA.

Stephen Cannon: Chairman, Constantine Cannon, PC, former Sr. VP and General Counsel of Circuit City Stores, Washington DC

James W. Dyke, Jr: Partner, McGuireWoods and former Sec. of Education, McLean, VA.

Robert L. Hartwell: President, Hartwell Capitol Consulting, Sr Consultant to American Systems, International, Occoquan, VA.

Alan I. Kirshner: Chairman and CEO of Markel Corporation, Glen Allen, VA.

Jay Poole: Former V. P. for Agriculture Policy and Programs, Altria, Glen Allen, VA.

Joseph Ragan: Founder and President of Joe Ragan's Coffee, Springfield, VA.

John Rust: Partner, Rust and Rust law firm & former State Delegate, Fairfax, VA.

John Ryan: Retired Senior Counsel & Dir. of Gov't. Affairs for Bristol Myers Squibb, Washington DC.

Robert W. Shinn: President of Public Affairs, Capital Results, Richmond, VA.

Todd A. Stottlemeyer: Exec VP, Inova Health System, Fairfax, VA.

Dr. Robert F. Turner: Law professor at the University of Virginia, Charlottesville, VA.

Robert W. Woltz, Jr: President and CEO of Verizon-Virginia, Richmond, VA.



“... a wise and frugal government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.”

Thomas Jefferson

1801

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