



# THE THOMAS JEFFERSON INSTITUTE FOR PUBLIC POLICY

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## Fifth Annual **Fairfax County Budget Analysis**

*Spending Surges — Tough Action Needed*

By:

Michael W. Thompson

June 2005

## Thomas Jefferson Institute for Public Policy

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Thomas Jefferson Institute for Public Policy  
9035 Golden Sunset Lane  
Springfield, Virginia 22153  
703/440-9447  
email: [info@thomasjeffersoninst.org](mailto:info@thomasjeffersoninst.org)  
website: [www.thomasjeffersoninst.org](http://www.thomasjeffersoninst.org)

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*Fifth Annual  
Fairfax County Budget Analysis*

*Spending Surges – Tough Action Needed*

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**Fifth Annual**  
**Fairfax County Budget Analysis**  
*Spending Surges – Tough Action Needed*

By: Michael W. Thompson

This is the fifth consecutive year that the Thomas Jefferson Institute for Public Policy has produced an annual analysis of the government and school board budgets in Fairfax County.

This year's budget analysis clearly shows our elected officials, the business community and the taxpayers that Fairfax County is spending at a rate that deserves careful analysis and a responsible public discussion. This analysis compares spending over the past four years with what would have been spent had increases been limited to the rate of inflation and population growth. Calculations also show this comparison for the past three years and the past two years. This proposed funding restraint does not reduce government programs, but allows them grow so that the financial burden of government on the taxpayers remains constant year after year.

This year's Budget Analysis shows these startling facts:

- 1) In the past four years, the overall county budget has increased more than \$800 million beyond the inflation/population growth formula.
- 2) In the past three years, the increase over the formula was more than \$750 million, and
- 3) In the past two years, the county taxpayers have seen spending increase by almost \$500 million beyond the rate of inflation and population growth.

And what is clear in this year's analysis is that the school system is responsible for about two-thirds of this overspending. And these figures are AFTER the costs for all new teachers were subtracted back out of the "overspending" numbers and AFTER the cost-over-inflation for Special Education and English for Speakers of Other Languages were subtracted out of the "overspending" numbers. In this way the overspending cannot be justified because of new teachers or the necessary costs of Special Education and/or teaching foreign students the English language.

This year's county budget analysis uses Fiscal Year 2002 as the base year. This four-year time period gives the reader an idea of just how much money our county could have dedicated toward transportation, school infrastructure, or tax refunds had government spending been reasonably constrained.

This analysis of the county and school budget does not include debt service for the schools or the county since the author was only interested in what might be termed the "operational budgets." This budget analysis gives the reader a better idea of how acceptable spending constraints on the operational budget can have significant impact over a short period of time.

Fairfax County official budget numbers were used in this analysis. Three different “base years” were used in this analysis so that those reading this report can see the bottom line impact using the base years of 2002, 2003 and 2004: a four year, three year and two year budget analysis.

By looking at the numbers that would have been created in the immediate past, we can better project the numbers that could be generated in the near future. The reader can clearly understand why serious budget management needs to be the top priority of our elected officials in Fairfax County.

After the basic analysis was completed (see Overspending Analysis Tables on pages 7-14), then the projected “extra” costs for the increase in the number of new teachers in our county (see Appendix 4), the “extra” costs of Special Education (see Appendix 5), and the “extra” costs of English for Speakers of Other Languages classes (See Appendix 6) were subtracted out of the school system’s overspending numbers so they would not be included in the “net overspending” figures. These specific costs were determined to be appropriate at the increased funding levels for the purpose of this analysis. The author did not want these additional costs to be part of the discussion on why budget “overspending” is taking place.

The numbers in the chart below paint a dramatic picture from this year’s budget analysis.

**Net “Overspending” by Fairfax County**

Base Year	Combined Overspending	School programs not included	Net Overspending
2002 (four years)	\$863,823,590	\$ 62,786,672	<b>\$801,036,918*</b>
2003 (three years)	\$784,449,308	\$ 31,885,252	<b>\$752,564,056</b>
2004 (two years)	\$524,698,580	\$ 26,581,680	<b>\$498,116,900</b>

*(\* If the county’s overall spending had grown only at the rate of inflation and population since the 2002 base budget year – not including the costs for all new teachers, Special Education and all ESOL increases – over \$800 million would have been available for other priorities or tax relief – or both.)*

And if these numbers generated in this analysis are reduced by 20% or 30% to give the managers of our money some “wiggle room” on such costs as health insurance, federal and state mandates, etc. the remaining numbers are still dramatically high.

It is interesting to compare the “overspending” figures between the government’s side of the ledger and the school system’s spending.

### **Four Year Overspending Comparisons**

BaseYr (budget yrs)	Total Net Overspending	County Gov't Overspending/%	School System Net Overspending/%
2002 (2003-06)	\$801,036,918	\$ 278,101,630 (34.7%)	\$522,935,288 (65.3%)
2003 (2004-06)	\$752,564,056	\$ 257,374,610 (34.2%)	\$495,189,446 (65.8%)
2004 (2005-06)	\$498,116,900	\$ 155,580,380 (31.2%)	\$342,536,520 (68.8%)

These numbers show that the county government is doing a better job in maintaining budget growth than the School Board, although those total numbers over the past few years are still high. But the School's "overspending" is substantially higher.

These numbers also show that the school system is spending a huge amount over and beyond this formula to maintain a level cost per student on an inflation adjusted basis. These numbers certainly indicate that some serious cost management needs to be implemented. In private business, numbers such as these would generate an immediate review of the situation with an eye on containing costs while protecting quality and in re-evaluating those "in charge."

This analysis of the Fairfax County budget is not a substitute for careful management review of each and every program in the government and school budgets. This budget analysis is not a detailed critique of the many programs funded by our county or our schools. It is not a criticism of any particular program. This analysis does not pass judgment on any particular program. But the "overspending" numbers do give the reader an idea of how much more is being spent in Fairfax County than if the general burden of government had simply kept pace with the rate of inflation and population growth.

This analysis clearly shows that serious budget management, prioritization of spending and program evaluation should be exercised by our elected leaders who are supposed to oversee the management of our county government and our school system.

Throughout the country, from the national government to state governments to local governments, elected leaders are finding that bringing a more competitive atmosphere to the allocation of taxpayers' funds and a more "business like approach to managing government" can, in many cases, save a great deal of money in the delivery of services and in capital expenditures. Fairfax County needs to make this a central focus of its management oversight in both the county government and school board.

Although the state's Constitution gives sole authority to the School Boards for running our public schools, that doesn't mean that oversight by the Board of Supervisors should be non-existent. When our children's ability to cope in the world is at stake and when hundreds of millions of dollars of taxpayers' money lies in the balance then the Supervisors should take an active role in "advising" the school system through the use of its annual budget transfer to the School Board.

Here are some management suggestions for the Board of Supervisors and the School Board to consider:

1) The City of Richmond received authority from the General Assembly to approve ten different “budgets” for its school system. This allows Mayor Wilder and the City Council to get a better handle on how the School Board spends the money allocated by the City Council. And no funds can be transferred between “budget pots” without approval of the City Council. **Fairfax County should ask for this same budget authority from the General Assembly.**

2) A major study by the Fairfax Teacher’s Association a couple of years ago detailed how, by using phonics in the remedial reading and Special Education reading classes, enough students could be re-classified out of special education so that as many as 500 classrooms would be “freed up” for other critical uses in our school system. This is the equivalent of over 20 elementary schools! If only half of these classrooms were “freed up” through the system-wide use of phonics as suggested by this teachers’ union, 250 classrooms would be available – the equivalent of 10 elementary schools. Yet, this important study by the FTA has not been a priority of this School Board. And now, recent test scores show that African American students in Richmond have higher reading scores than do ours here in Fairfax County. **The Board of Supervisors should consider offering “earmarked” monies for the use of phonics throughout the school system. If that authority does not exist today, then the Supervisors should ask the General Assembly for such authority.**

3) State law now makes it easier to approve public-private partnerships in building public schools and other public buildings. This approach needs to be a major element in the planning here in Fairfax County. This 2002 law (and improvements made in 2005) is a direct result of creative thinking by a number of legislators, especially State Senator Walter Stosch of Richmond, Delegate David Albo of Springfield and former Delegate Jack Rust of Fairfax City and was based on the work of the Thomas Jefferson Institute for Public Policy (see the Jefferson Institute study from October 2001 entitled, “*Innovative and Workable Ideas for Building Schools*”). The School Board built the new South County High School using a public private partnership and saved tens of millions of dollars. **The Board of Supervisors and the School Board in Fairfax County should adopt a policy that makes the solicitation of capital public-private partnership proposals the option of first choice unless there is a significant reason not to do so in a particular case. Creative use of this approach could well save hundreds of millions of dollars over a ten-year period in construction costs of public buildings.**

4) A few years ago, the Fairfax County School Board vacated the position of its independent auditor although the position is funded in the budget. This person was an independent analyst for the School Board. Without this independent auditor, School Board Members are hard pressed to comprehend the impact of its many programs. **It is recommended that the School Board hire a totally independent Inspector General/Auditor with the authority to do the job similar to positions of this type in the federal government.**



5) Two years ago the Fairfax County School Board completed an outside analysis of many of its functions by a firm in Texas, Gibson Consulting Group. The conclusions of this study should be the starting point for serious budget management reforms. **The Fairfax County School Board should take a serious look at all the recommendations that the Gibson Consulting Group suggested last year and publicly explain why the recommendations are or are not being pursued.**

6) Currently, all nine Supervisors and the Chairman are elected every four years in the same election. However, the Board of Supervisors could create a system where half the Supervisors face election every two years. This would maintain the four-year terms for Supervisors (once the system was in place and running), but it would give the voters “access” to half of them every two years. This would be a natural spending management tool since the voters would have a voice in the direction of that budget every two years at the ballot box. A similar case can be made for the members of the Fairfax County School Board. **The Board of Supervisors should take whatever action is required to create staggered terms for its members.**

The numbers generated in this year’s budget analysis are quite dramatic and need to be discussed, further analyzed and brought into focus for long-term strategic planning purposes in this county. These numbers clearly show that serious budget management needs to be brought to bear in Fairfax County.

The potential savings that reasonable spending restraint and re-prioritization can produce, along with new state and national legislation that encourages public-private partnerships in building public schools and transportation projects, indicates that much of the school infrastructure needs in our county might well be built without additional taxes as could critical transportation projects. This budget restraint could “free up” funds that could pay our teachers at a rate closer to the top of the region’s average – where Fairfax County used to be many years ago. And, of course, tax refunds should be high on the list of uses for these “additional” funds.

The charts and numbers in the pages that follow are fascinating. They clearly show that government spending in Fairfax County needs to be brought under more constraint. Without some sort of spending reform, the county’s budget will likely continue to grow dramatically over the next few years.

This analysis does not necessarily reflect the views of the Board of Directors of the Thomas Jefferson Institute, even though the author serves as its chairman and president. Individual Board Members may well have different views on the Fairfax County budget. This analysis will hopefully add to the on-going discussion about the future of Fairfax County and bring issues to the table for debate and consideration. This analysis is not meant to influence any legislation whatsoever.



### **Overspending Analysis Tables**

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

These tables review the budgets going back four years including the budget that will begin on July 1, 2005 – the Fiscal Year 2006 budget. There are three sets of tables covering the county government budget and the school board budget beginning with base year of 2002, 2003 and then 2004. From each base year, the budgets are calculated as if each grew at the rate of inflation and population growth. And then those numbers are compared to the actual budgets for the county and the school system and the difference is calculated.

For 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 system.

## **Fairfax County Budget – Overall Spending Beyond Rate of Inflation and Population Growth**

County figures do not include debt service for schools and county.

### **(2002 Base Year)**

<b>Fiscal Year</b>	<b>Gov't Non-School Spending Beyond Growth of Inflation &amp; Population</b>	<b>K-12 School Spending Beyond Growth of Inflation &amp; Population</b>
<b>2002 (Base Year)</b>		
<b>2003 (actual)</b>	<b>\$ 4,856,480</b>	<b>\$ 741,650</b>
<b>2004 (actual)</b>	<b>\$ 37,364,320</b>	<b>\$ 63,449,960</b>
<b>2005 (revised)</b>	<b>\$ 105,172,230</b>	<b>\$ 259,615,950</b>
<b>2004 (advertised/proposed)</b>	<b>\$ 130,708,600</b>	<b>\$ 261,914,400</b>
<b>Total "Overspending"</b>	<b>\$ 278,101,630</b>	<b>\$ 585,721,960</b>

**Combined Four Year Overspending using 2002 as Base Year : \$ 863,823,590**

### **(2003 Base Year)**

<b>2003 (Base Year)</b>		
<b>2004 (actual)</b>	<b>\$ 32,325,860</b>	<b>\$ 71,679,480</b>
<b>2005 (revised)</b>	<b>\$ 99,883,950</b>	<b>\$ 258,815,700</b>
<b>2006 (advertised/proposed)</b>	<b>\$ 125,164,800</b>	<b>\$ 261,091,050</b>
<b>Total Overspending</b>	<b>\$ 257,374,610</b>	<b>\$ 527,074,698</b>

**Combined Three Year Overspending using 2003 as Base Year : \$784,449,308**

### **(2004 Base Year)**

<b>2004 (Base Year)</b>		
<b>2005 (revised)</b>	<b>\$ 65,978,580</b>	<b>\$ 184,536,000</b>
<b>2006 (advertised/proposed)</b>	<b>\$ 89,601,800</b>	<b>\$ 184,582,200</b>
<b>Total Overspending</b>	<b>\$ 155,580,380</b>	<b>\$ 369,118,200</b>

**Combined Two Year Overspending using 2004 as Base Year : \$524,698,580**

# **Fairfax County Gov't Budget – Spending Beyond the Rate of Inflation and Population Growth**

(2002 Base Year –Does not include county and school debt service)

## **Gov't Non School Budget – '02 as Base Year**

<b>Fiscal Year</b>	<b>Actual Budget in millions*</b>	<b>Population in thousands</b>	<b>Cost/Capita</b>	<b>Inflation Adjusted cost/capita</b>	<b>“Overspent” per/capita</b>
2002 (base year)	\$ 1,011	998	\$ 1,013.03	N/A	N/A
2003 (actual)	\$ 1,066	1,016	\$ 1,049.21	(3.1%) \$ 1,044.43	\$ 4.78
2004 (actual)	\$ 1,140	1,022	\$ 1,115.46	(3.3%) \$ 1,078.90	\$ 36.56
2005 (revised)	\$ 1,262	1,041	\$ 1,212.12	(3.0%) \$ 1,111.27	\$ 101.03
2006 (advertised)	\$1,344	1,060	\$ 1,267.92	(3.0%) \$ 1,144.61	\$ 123.31

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## **“Overspending” in Non School Budget – '02 as Base Year**

2002 Base Year

2003 (actual)	\$ 4.78/person “overspent”	x 1,016,000 population	= \$ 4,856,480
2004 (actual)	\$ 36.56/person “overspent”	x 1,022,000 population	= \$ 37,364,320
2005 (revised)	\$ 101.03/person “overspent”	x 1,041,000 population	= \$ 105,172,230
2006 (advertised)	\$ 123.31/person “overspent”	x 1,060,000 population	= \$ 130,708,600

## **“Overspent” in Four Years: \$ 278,101,630 in the County Gov't ( non-school) Budget**

\* Actual Budget = Total Disbursements minus Public School Operating Transfer and minus County Debt Service and School Debt Service – all figures from the Fiscal 2002-06 advertised county budgets. See Appendix 1.

## **Fairfax County K-12 Budget – Spending Beyond the Rate of Inflation and Population Growth**

### **K-12 School Budget – '02 as Base Year**

<b>Fiscal Year</b>	<b>Actual Budget in millions*</b>	<b>Population in thousands</b>	<b>Cost/Student</b>	<b>Inflation Adjusted cost/student</b>	<b>“Overspent” per/student</b>
2002 (base year)	\$ 1,444	161	\$ 8,968.94	N/A	N/A
2003 (actual)	\$ 1,508	163	\$ 9,251.53	(3.1%) \$ 9,246.98	\$ 4.55
2004 (actual)	\$ 1,630	164	\$ 9,939.02	(3.3%) \$ 9,552.13	\$ 386.89
2005 (revised)	\$ 1,883	165	\$11,412.12	(3.0%) \$ 9,838.69	\$1,573.43
2006 (proposed)	\$1,934	165	\$11,721.21	(3.0%) \$10,133.85	\$1,587.36

### **“Overspending” in K-12 School Budget – '02 as Base Year**

2002 Base Year

2003 (actual)	\$ 4.55/student “overspent” x 163,000 students = \$ 741,650
2004 (actual)	\$ 386.89/student “overspent” x 164,000 students = \$ 63,449,960
2005 (revised)	\$1,573.43/student “overspent” x 165,000 students = \$ 259,615,950
2006 (proposed)	\$1,587.36/student “overspent” x 165,000 students = \$ 261,914,400

### **“Overspent” in Four Years: \$585,721,960 in the K-12 School Budget**

\* Actual Budget = Total Disbursements from Superintendent's FY 2002- 2006 Proposed Budgets. See Appendix 2.

## **Fairfax County Gov't Budget – Spending Beyond the Rate of Inflation and Population Growth**

### **Gov't Non School Budget – '03 as Base Year**

<b>Fiscal Year</b>	<b>Actual Budget in millions*</b>	<b>Population in thousands</b>	<b>Cost/Capita</b>	<b>Inflation Adjusted cost/capita</b>	<b>"Overspent" per/capita</b>
2003 (base year)	\$ 1,066	1,016	\$ 1,049.21	N/A	N/A
2004 (actual)	\$ 1,140	1,022	\$ 1,115.46	(3.3%) \$ 1,083.83	\$ 31.63
2005 (revised)	\$ 1,262	1,041	\$ 1,212.30	(3.0%) \$ 1,116.35	\$ 95.95
2006 (advertised)	\$ 1,344	1,060	\$ 1,267.92	(3.0%) \$ 1,149.84	\$118.08

### **"Overspending" in Non School Budget – '03 as Base Year**

2003 Base Year

2004 (actual)                      \$ 31.63/person "overspent" x 1,022,000 population        =    \$ 32,325,860

2005 (revised)                    \$ 95.95/person "overspent" x 1,041,000 population        =    \$ 99,883,950

2006 (amended)                   \$118.08/person "overspent" x 1,060,000 population        =    \$125,164,800

### **"Overspent" in Three Years: \$257,374,610 in the County Gov't (non-school) Budget**

- Actual Budget = Total Disbursements minus Public School Operating Transfer and minus County Debt Service and School Debt Service – all figures in Appendix 1.

## Fairfax County K-12 Budget – Spending Beyond the Rate of Inflation and Population Growth

### K-12 School Budget – '03 as Base Year

Fiscal Year	Actual Budget in millions*	Students in thousands	Cost/Student	Inflation Adjusted cost/student	“Overspent” per/student
2003 (base year)	\$1,508	163	\$ 9,251.53	N/A	N/A
2004 (actual)	\$1,639	164	\$ 9,993.90	(3.3%) \$ 9,556.83	\$ 437.07
2005 (revised)	\$1,883	165	\$11,412.12	(3.0%) \$ 9,843.54	\$ 1,568.58
2006 (proposed)	\$1,934	165	\$11,721.21	(3.0%) \$10,138.84	\$ 1,582.37

### “Overspending” in K-12 School Budget – '03 as Base Year

2003 Base Year

2004 (actual)	\$ 437.07/student “overspent” x 163,000 students = \$ 71,679,480
2005 (revised)	\$1,568.58/student “overspent” x 165,000 students = \$ 258,815,700
2006 (proposed)	\$1,582.37/student “overspent” x 165,000 students = \$ 261,091,050

### “Overspent” in Three Years: \$527,074,698 in the K-12 school budget

\*Actual Budget = Total Disbursements from the Superintendent’s FY 2002-2006 Proposed Budgets. See Appendix 2.

## Fairfax County Gov't Budget – Spending Beyond the Rate of Inflation and Population Growth

### Gov't Non School Budget – '04 as Base Year

Fiscal Year	Actual Budget in millions*	Population in thousands	Cost/Capita	Inflation Adjusted cost/capita	"Overspent" per/capita
2004 (base year)	\$ 1,140	1,022	\$ 1,115.46	N/A	N/A
2005 (revised)	\$ 1,262	1,041	\$ 1,212.30	(3.0%) \$ 1,148.92	\$ 63.38
2006 (amended)	\$ 1,344	1,,060	\$ 1,267.92	(3.0%) \$ 1,183.39	\$ 84.53

### "Overspending" In Gov't Non School Budget – '04 as Base Year

2004 Base Year

2005 (revised)                      \$63.38/person "overspent" x 1,041,000 population = \$ 65,978,580

2006 (advertised)                      \$84.53/person "overspent" x 1,060,000 population = \$ 89,601,800

### "Overspent" in Two Years: \$ 155,580,380 in the Gov't Non-School Budget

\* Actual Budget = Total Disbursements minus Public School Operating Transfer and minus County Debt Service and School Debt Service – all figures in Appendix 1.



## **Fairfax County K-12 Budget – Spending Beyond the Rate of Inflation and Population Growth**

### **K-12 School Budget – '04 as Base Year**

<b>Fiscal Year</b>	<b>Actual Budget in millions*</b>	<b>Students in thousands</b>	<b>Cost/Student</b>	<b>Inflation Adjusted cost/student</b>	<b>“Overspent” per/student</b>
<b>2004 Base Year</b>	<b>\$1,639</b>	<b>164</b>	<b>\$ 9,993.90</b>	<b>N/A</b>	<b>N/A</b>
<b>2005 (revised)</b>	<b>\$1,883</b>	<b>165</b>	<b>\$11,412.12</b>	<b>(3.0%) \$10,293.72</b>	<b>\$ 1,118.40</b>
<b>2006 (proposed)</b>	<b>\$1,934</b>	<b>165</b>	<b>\$11,721.21</b>	<b>(3.0%) \$10,602.53</b>	<b>\$ 1,118.68</b>

### **“Overspending” in K-12 School Budget – '42 as Base Year**

**2004 Base Year**

**2005 (revised)                      \$1,118.40/student “overspent” x 165,000 students    =   \$184,536,000**

**2006 (proposed)                    \$1,118.40/student “overspent” x 165,000 students    =   \$184,582,200**

### **“Overspent” in Two Years: \$369,118,200 in the K-12 School Budget**

**\* Actual Budget = Total Disbursements the Superintendent’s FY 2004-04 Proposed Budgets in Appendix 2.**

## **Appendix 1**

Fiscal 2003, 2004, 2005, and 2006 Budgets  
Fairfax County – General Fund Statements

# **Fairfax County, Virginia**

## **Fiscal Year 2003 Advertised Budget Plan**

### **Overview**



1742

Prepared by the  
Fairfax County Department of Management and Budget  
12000 Government Center Parkway  
Suite 561  
Fairfax, Virginia 22035

<http://www.fairfaxcounty.gov/dmb>

**FY 2003 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2001 Actual <sup>1</sup>	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan <sup>1,2</sup>	FY 2003 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Beginning Balance <sup>1</sup></b>	<b>\$88,484,891</b>	<b>\$45,064,591</b>	<b>\$78,562,916</b>	<b>\$46,803,208</b>	<b>(\$31,759,708)</b>	<b>-40.43%</b>
<b>Revenue <sup>1</sup></b>						
Real Property Taxes	\$1,085,995,525	\$1,226,142,926	\$1,226,741,132	\$1,408,041,365	\$179,300,233	14.59%
Personal Property Taxes <sup>3</sup>	317,487,645	248,359,099	267,702,218	267,875,592	(26,826)	-0.01%
General Other Local Taxes	360,365,264	372,204,163	361,055,120	351,719,305	(9,335,815)	-2.59%
Permits, Fees & Regulatory Licenses	31,808,008	33,892,369	29,577,912	29,354,626	(223,066)	-0.75%
Fines & Forfeitures	9,116,533	11,595,781	10,128,862	10,243,510	114,648	1.13%
Revenue from Use of Money & Property	58,939,714	44,674,492	28,105,350	26,148,239	42,889	0.18%
Charges for Services	32,751,935	33,000,331	33,901,792	34,906,731	1,004,939	2.96%
Revenue from the Commonwealth <sup>3</sup>	202,488,873	291,247,990	291,312,770	282,462,258	(8,860,512)	-3.04%
Revenue from the Federal Government	38,885,800	38,765,556	38,773,302	38,820,556	47,254	0.12%
Recovered Costs/Other Revenue	5,434,555	5,778,390	5,582,309	5,677,426	95,119	1.70%
<b>Total Revenue</b>	<b>\$2,141,373,852</b>	<b>\$2,305,661,097</b>	<b>\$2,292,880,767</b>	<b>\$2,455,039,810</b>	<b>\$162,159,043</b>	<b>7.07%</b>
<b>Transfers in</b>						
105 Cable Communications	\$1,683,800	\$1,614,594	\$1,614,594	\$1,465,732	(\$148,862)	-9.22%
503 Department of Vehicle Services	0	1,300,000	1,300,000	1,700,000	400,000	30.77%
<b>Total Transfers in</b>	<b>\$1,683,800</b>	<b>\$2,914,594</b>	<b>\$2,914,594</b>	<b>\$3,165,732</b>	<b>\$251,138</b>	<b>8.62%</b>
<b>Total Available</b>	<b>\$2,231,542,543</b>	<b>\$2,353,640,282</b>	<b>\$2,374,358,277</b>	<b>\$2,505,008,750</b>	<b>\$130,650,473</b>	<b>5.50%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$450,909,274	\$483,005,920	\$483,708,398	\$518,471,671	\$34,763,273	7.19%
Operating Expenses	273,465,600	306,935,045	325,962,365	319,624,512	(6,337,873)	-1.94%
Recovered Costs	(30,474,872)	(32,357,228)	(32,357,228)	(31,348,082)	1,009,146	-3.12%
Capital Equipment	7,073,181	3,946,353	7,062,149	4,064,769	(2,987,380)	-42.02%
Fringe Benefits	108,577,744	111,515,658	112,012,168	121,533,953	9,521,785	8.50%
<b>Total Direct Expenditures</b>	<b>\$809,550,927</b>	<b>\$873,045,748</b>	<b>\$896,387,872</b>	<b>\$932,376,823</b>	<b>\$35,988,951</b>	<b>4.01%</b>

**FY 2003 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2001 Actual <sup>1</sup>	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan <sup>1,2</sup>	FY 2003 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Transfers Out</b>						
002 Revenue Stabilization	\$4,844,855	\$0	\$2,511,050	\$0	(\$2,511,050)	-100.00%
090 Public School Operating <sup>4</sup>	988,000,908	1,078,090,014	1,079,911,758	1,156,261,517	76,349,761	7.07%
100 County Transit System	15,902,018	16,063,083	16,063,083	17,138,953	1,075,870	6.70%
103 Aging Grants & Programs	1,302,644	1,592,226	1,657,552	1,746,333	88,781	5.36%
104 Information Technology	18,393,288	13,395,000	13,395,000	9,031,626	(4,363,374)	-32.57%
106 Community Services Board	67,936,678	74,366,148	76,118,148	81,845,533	5,527,385	7.26%
110 Refuse Disposal	0	5,500,000	5,500,000	3,620,306	(1,879,694)	-34.18%
118 Consolidated Community Funding Pool	5,820,176	5,923,150	5,923,150	6,278,539	355,389	6.00%
119 Contributory Fund	6,198,375	6,682,838	6,697,838	6,613,984	(83,654)	-1.25%
120 E-911	2,587,445	3,798,353	3,798,353	4,911,678	1,115,325	29.38%
141 Housing Programs for the Elderly	1,359,404	1,253,327	1,253,327	1,302,604	49,277	3.93%
144 Housing Trust Fund	1,900,000	0	300,000	0	(300,000)	-100.00%
200 County Debt Service	94,667,437	98,009,886	98,009,886	100,089,491	2,079,605	2.12%
201 School Debt Service	95,250,887	105,528,408	105,528,408	110,306,798	4,778,390	4.53%
302 Library Construction	240,000	0	0	0	0	-
303 County Construction	15,465,319	5,192,957	7,416,832	6,315,541	(1,101,091)	-14.85%
304 Primary & Secondary Road Bond Constr	423,277	150,000	350,000	0	(350,000)	-100.00%
307 Sidewalk Construction	800,000	0	0	0	0	-
308 Public Works Construction	903,724	580,776	1,021,776	0	(1,021,776)	-100.00%
309 Metro Operations and Construction	12,673,283	11,450,844	11,450,844	12,272,714	821,870	7.18%
311 County Bond Construction	1,130,000	0	0	0	0	-
313 Trail Construction	150,000	200,000	200,000	0	(200,000)	-100.00%
340 Housing Assistance Program	2,883,404	1,850,000	1,850,000	1,850,000	0	0.00%
500 Retiree Health	1,896,000	1,917,915	1,917,915	2,228,491	310,576	16.19%
504 Document Services Division	2,900,000	2,900,000	2,900,000	1,900,000	(1,000,000)	-34.48%
<b>Total Transfers Out</b>	<b>\$1,343,428,700</b>	<b>\$1,434,444,725</b>	<b>\$1,443,772,518</b>	<b>\$1,523,514,108</b>	<b>\$79,741,590</b>	<b>5.52%</b>
<b>Total Disbursements</b>	<b>\$2,152,979,627</b>	<b>\$2,307,490,473</b>	<b>\$2,340,160,390</b>	<b>\$2,455,890,931</b>	<b>\$115,730,541</b>	<b>4.95%</b>
<b>Total Ending Balance</b>	<b>\$78,582,916</b>	<b>\$46,149,809</b>	<b>\$34,197,887</b>	<b>\$49,117,819</b>	<b>\$14,919,932</b>	<b>43.63%</b>
<b>Less:</b>						
Managed Reserve	\$43,655,492	\$46,149,809	\$46,803,208	\$49,117,819	\$2,314,611	4.95%
County Executive reductions to be identified at the FY 2002 Third Quarter Review <sup>5</sup>	0	0	(12,605,321)	0	12,605,321	-100.00%
<b>Total Available</b>	<b>\$34,907,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# **Fairfax County, Virginia**

## **Fiscal Year 2004 Advertised Budget Plan**

### **Overview**



**1742**

Prepared by the  
Fairfax County Department of Management and Budget  
12000 Government Center Parkway  
Suite 561  
Fairfax, Virginia 22035

<http://www.fairfaxcounty.gov/dmb>

Fairfax County is committed to a policy of nondiscrimination in all county programs, services, and activities and will provide reasonable accommodations upon request. To request special accommodations, call (703) 324-2935 or TTY 711 (Virginia Relay Center). Please allow five working days in advance of events in order to make the necessary arrangements.

**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Beginning Balance <sup>1</sup></b>	<b>\$84,169,489</b>	<b>\$46,457,585</b>	<b>\$94,569,059</b>	<b>\$49,504,844</b>	<b>(\$45,064,415)</b>	<b>-47.85%</b>
<b>Revenue <sup>2</sup></b>						
Real Property Taxes	\$1,233,203,875	\$1,384,758,240	\$1,386,869,303	\$1,528,949,445	\$142,080,142	10.24%
Personal Property Taxes <sup>3</sup>	282,889,998	267,236,545	269,934,808	272,808,779	2,873,971	1.06%
General Other Local Taxes	360,262,632	355,199,911	359,219,568	382,443,906	3,224,338	0.90%
Permits, Fees & Regulatory Licenses	28,609,183	29,354,826	28,068,562	28,371,322	302,760	1.08%
Fines & Forfeitures	10,318,703	10,997,380	10,821,425	12,006,933	1,185,508	10.96%
Revenue from Use of Money & Property	28,233,572	32,737,042	16,305,124	16,372,803	67,679	0.42%
Charges for Services	35,241,909	34,906,731	37,059,202	38,771,557	1,712,355	4.62%
Revenue from the Commonwealth <sup>3</sup>	277,978,231	281,948,245	277,802,882	280,459,841	2,656,959	0.96%
Revenue from the Federal Government	37,674,830	38,820,556	46,970,364	39,909,475	(7,060,889)	-15.03%
Recovered Costs/Other Revenue	5,899,819	5,677,428	5,304,162	5,395,848	91,686	1.73%
<b>Total Revenue</b>	<b>\$2,300,312,752</b>	<b>\$2,441,636,904</b>	<b>\$2,438,355,400</b>	<b>\$2,585,489,909</b>	<b>\$147,134,509</b>	<b>6.03%</b>
<b>Transfers In</b>						
105 Cable Communications	\$1,614,594	\$1,465,732	\$1,465,732	\$1,396,150	(\$69,582)	-4.75%
503 Department of Vehicle Services	3,000,000	1,700,000	1,700,000	0	(1,700,000)	-100.00%
<b>Total Transfers In</b>	<b>\$4,614,594</b>	<b>\$3,165,732</b>	<b>\$3,165,732</b>	<b>\$1,396,150</b>	<b>(\$1,769,582)</b>	<b>-55.90%</b>
<b>Total Available</b>	<b>\$2,389,096,835</b>	<b>\$2,491,260,201</b>	<b>\$2,536,090,191</b>	<b>\$2,636,390,703</b>	<b>\$100,300,512</b>	<b>3.95%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$477,708,903	\$513,704,866	\$517,838,943	\$545,136,717	\$27,297,774	5.27%
Operating Expenses	291,792,138	309,005,021	331,297,683	309,682,089	(21,615,594)	-6.52%
Recovered Costs	(29,440,398)	(31,795,876)	(32,083,670)	(38,245,224)	(6,161,554)	19.20%
Capital Equipment	4,460,980	3,782,456	6,094,714	3,930,087	(2,164,627)	-35.52%
Fringe Benefits	110,429,460	120,670,575	124,016,572	133,620,826	9,604,254	7.74%
<b>Total Direct Expenditures</b>	<b>\$854,951,083</b>	<b>\$915,367,042</b>	<b>\$947,164,242</b>	<b>\$954,124,495</b>	<b>\$6,960,253</b>	<b>0.73%</b>



**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Transfers Out</b>						
002 Revenue Stabilization	\$2,511,050	\$0	\$240,983	\$0	(\$240,983)	-100.00%
090 Public School Operating <sup>4</sup>	1,079,911,756	1,167,861,517	1,168,042,253	1,238,475,201	70,432,948	6.03%
100 County Transit System	16,063,083	16,738,953	16,738,953	20,275,993	3,537,040	21.13%
103 Aging Grants & Programs	1,636,511	1,735,999	1,735,999	1,848,836	112,837	6.50%
104 Information Technology	12,788,178	5,921,626	5,921,626	9,449,844	3,528,218	59.58%
106 Community Services Board	74,594,347	78,401,580	78,401,580	80,329,739	1,928,159	2.46%
110 Refuse Disposal	5,500,000	3,439,291	3,439,291	2,000,000	(1,439,291)	-41.85%
118 Consolidated Community Funding Pool	5,923,150	6,278,539	6,278,539	6,278,539	0	0.00%
119 Contributory Fund	6,697,638	6,456,429	6,507,747	7,141,779	634,032	9.74%
120 E-911	5,291,176	4,666,094	4,666,094	7,374,917	2,708,823	58.05%
141 Housing Programs for the Elderly	1,190,661	1,237,474	1,237,474	1,175,599	(61,875)	-5.00%
144 Housing Trust Fund	300,000	0	0	0	0	-
200 County Debt Service	98,009,886	100,089,491	100,089,491	99,096,864	(992,627)	-0.99%
201 School Debt Service	105,528,408	113,604,781	113,604,781	120,896,733	7,291,952	6.42%
302 Library Construction	0	0	550,000	0	(550,000)	-100.00%
303 County Construction	4,256,813	2,611,941	2,611,941	4,793,041	2,181,100	83.50%
304 Primary & Secondary Road Bond Constr	350,000	0	0	0	0	-
308 Public Works Construction	850,277	0	0	0	0	-
309 Metro Operations and Construction	11,450,844	12,272,714	12,272,714	16,446,575	4,173,861	34.01%
313 Trail Construction	200,000	0	0	0	0	-
340 Housing Assistance Program	1,850,000	1,600,000	1,600,000	1,600,000	0	0.00%
500 Retiree Health	1,917,915	2,228,491	2,228,491	3,089,226	860,735	38.62%
504 Document Services Division	2,755,000	1,900,000	1,900,000	2,900,000	1,000,000	52.63%
<b>Total Transfers Out</b>	<b>\$1,439,576,693</b>	<b>\$1,527,044,920</b>	<b>\$1,528,067,957</b>	<b>\$1,623,172,886</b>	<b>\$95,104,929</b>	<b>6.22%</b>
<b>Total Disbursements</b>	<b>\$2,294,527,776</b>	<b>\$2,442,411,962</b>	<b>\$2,475,232,189</b>	<b>\$2,577,297,381</b>	<b>\$102,065,182</b>	<b>4.12%</b>
<b>Total Ending Balance</b>	<b>\$94,569,059</b>	<b>\$48,848,239</b>	<b>\$60,857,992</b>	<b>\$59,093,322</b>	<b>(\$1,764,670)</b>	<b>-2.90%</b>
<b>Less:</b>						
Managed Reserve	\$46,457,565	\$48,848,239	\$49,504,644	\$51,545,948	\$2,041,304	4.12%
FY 2003 Third Quarter Review Adjustments <sup>5</sup>			11,353,348	0	(11,353,348)	-
Reserve for economic fluctuations & revenue adjustments <sup>6</sup>				7,547,374	7,547,374	-
<b>Total Available</b>	<b>\$48,111,494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

**\* Amended Totals: ① 2,559,804,213**

# Fairfax County, Virginia

## Fiscal Year 2005 Advertised Budget Plan

### Overview



1742

Prepared by the  
Fairfax County Department of Management and Budget  
12000 Government Center Parkway  
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# FY 2005 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Beginning Balance-<sup>1</sup></b>	\$94,569,059	\$50,671,950	\$118,894,312	\$52,346,805	(\$66,547,507)	-55.97%
<b>Revenue<sup>2</sup></b>						
Real Property Taxes	\$1,396,533,630	\$1,494,186,763	\$1,494,511,662	\$1,664,326,733	\$169,815,071	11.36%
Personal Property Taxes <sup>3</sup>	271,061,149	272,514,079	264,876,428	263,558,616	(1,317,812)	-0.50%
General Other Local Taxes	373,594,301	372,943,906	384,213,348	382,953,488	(1,259,860)	-0.33%
Permits, Fees & Regulatory Licenses	27,743,163	26,851,322	26,902,515	26,935,856	33,341	0.12%
Fines & Forfeitures	11,046,988	12,044,433	12,778,263	12,380,594	(397,669)	-3.11%
Revenue from Use of Money & Property	20,742,288	16,372,803	18,233,375	21,105,450	2,872,075	15.75%
Charges for Services	40,549,148	38,148,727	41,941,708	40,524,336	(1,417,372)	-3.38%
Revenue from the Commonwealth <sup>3</sup>	275,111,331	280,564,841	281,244,861	283,135,652	1,890,791	0.67%
Revenue from the Federal Government	46,997,511	39,909,475	41,134,304	39,760,070	(1,374,234)	-3.34%
Recovered Costs/Other Revenue	5,424,424	5,395,848	5,931,450	5,969,254	37,804	0.64%
<b>Total Revenue</b>	<b>\$2,468,803,933</b>	<b>\$2,558,932,197</b>	<b>\$2,571,767,914</b>	<b>\$2,740,650,049</b>	<b>\$168,882,135</b>	<b>6.57%</b>
<b>Transfers In</b>						
105 Cable Communications	\$1,465,732	\$1,396,150	\$1,396,150	\$1,666,444	\$270,294	19.36%
312 Public Safety Construction	760,000	0	0	0	0	-
503 Department of Vehicle Services	1,700,000	0	0	0	0	-
<b>Total Transfers In</b>	<b>\$3,925,732</b>	<b>\$1,396,150</b>	<b>\$1,396,150</b>	<b>\$1,666,444</b>	<b>\$270,294</b>	<b>19.36%</b>
<b>Total Available</b>	<b>\$2,567,298,724</b>	<b>\$2,611,000,297</b>	<b>\$2,692,058,376</b>	<b>\$2,794,663,298</b>	<b>\$102,604,922</b>	<b>3.81%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$505,754,051	\$539,466,967	\$541,030,883	\$568,772,632	\$27,741,749	5.13%
Operating Expenses	307,638,698	305,714,818	334,828,377	312,210,207	(22,618,170)	-6.76%
Recovered Costs	(32,295,006)	(38,113,738)	(38,847,653)	(39,189,376)	(341,723)	0.88%
Capital Equipment	3,529,905	3,877,015	5,138,397	2,036,888	(3,101,509)	-60.36%
Fringe Benefits	127,966,018	134,616,655	137,521,539	160,378,737	22,857,198	16.62%
<b>Total Direct Expenditures</b>	<b>\$912,593,666</b>	<b>\$945,561,717</b>	<b>\$979,671,543</b>	<b>\$1,004,209,088</b>	<b>\$24,537,545</b>	<b>2.50%</b>

# FY 2005 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	Increase (Decrease) Over Revised	% Increase (Decrease)
<b>Transfers Out</b>						
002 Revenue Stabilization	\$1,389,191	\$0	\$1,616,231	\$0	(\$1,616,231)	-100.00%
090 Public School Operating <sup>4</sup>	1,168,875,267	1,238,475,201	1,240,850,321	1,322,374,187	81,523,866	6.57%
100 County Translt System	17,938,844	20,275,993	19,645,993	21,210,147	1,564,154	7.96%
103 Aging Grants & Programs	1,735,999	1,835,826	1,835,826	2,024,425	188,599	10.27%
104 Information Technology	5,921,626	9,449,844	9,449,844	11,632,573	2,182,729	23.10%
106 Community Services Board	78,401,580	80,629,965	80,599,965	82,893,897	2,293,932	2.85%
109 Refuse Collection and Recycling Operations	9,622	0	0	0	0	-
110 Refuse Disposal	3,439,291	1,800,000	1,800,000	2,500,000	700,000	38.89%
112 Energy Resource Recovery Facility	0	0	1,763,704	0	(1,763,704)	-100.00%
118 Consolidated Community Funding Pool	6,278,539	6,458,709	6,458,709	6,781,644	322,935	5.00%
119 Contributory Fund	6,507,747	7,048,423	7,048,423	7,349,477	301,054	4.27%
120 E-911 Fund	6,974,098	5,421,174	5,421,174	9,755,869	4,334,695	79.96%
141 Elderly Housing Programs	1,237,474	1,215,433	1,215,433	1,387,844	172,411	14.19%
144 Housing Trust Fund	0	0	1,500,000	0	(1,500,000)	-100.00%
200 County Debt Service	100,089,491	98,445,696	98,445,696	100,015,157	1,569,461	1.59%
201 School Debt Service	113,604,781	120,896,733	120,896,733	126,528,053	5,631,320	4.66%
302 Library Construction	550,000	0	0	0	0	-
303 County Construction	4,855,991	3,093,041	7,264,279	8,550,187	1,285,908	17.70%
304 Primary & Secondary Road Bond Construction	0	0	0	1,000,000	1,000,000	-
308 Public Works Construction	0	0	175,000	0	(175,000)	-100.00%
309 Metro Operations and Construction	12,272,714	12,272,714	12,272,714	18,144,820	5,872,106	47.85%
312 Public Safety Construction	0	0	10,484,908	0	(10,484,908)	-100.00%
340 Housing Assistance Program	1,600,000	935,000	935,000	935,000	0	0.00%
500 Retiree Health Benefits	2,228,491	3,088,744	3,088,744	3,308,246	219,502	7.11%
503 Department of Vehicle Services	0	0	2,000,000	0	(2,000,000)	-100.00%
504 Document Services Division	1,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	0	0	0	944,600	944,600	-
<b>Total Transfers Out</b>	<b>\$1,535,810,746</b>	<b>\$1,614,242,496</b>	<b>\$1,637,668,697</b>	<b>\$1,730,236,126</b>	<b>\$92,567,429</b>	<b>5.65%</b>
<b>Total Disbursements</b>	<b>\$2,448,404,412</b>	<b>\$2,559,804,213</b>	<b>\$2,617,340,240</b>	<b>\$2,734,445,214</b>	<b>\$117,104,974</b>	<b>4.47%</b>
<b>Total Ending Balance</b>	<b>\$118,894,312</b>	<b>\$51,196,084</b>	<b>\$74,718,136</b>	<b>\$60,218,084</b>	<b>(\$14,500,052)</b>	<b>-19.41%</b>
Less:						
Managed Reserve	\$49,814,959	\$51,196,084	\$52,346,805	\$54,688,904	\$2,342,099	4.47%
PSOC/EOC Construction Funding @ Third Quarter <sup>5</sup>			18,652,966		(18,652,966)	-100.00%
Third Quarter Requirements - Related to Hurricane Isabel, Premium Stabilization, Other <sup>6</sup>			3,718,365		(3,718,365)	-100.00%
Reserve for changing economic conditions <sup>7</sup>				5,529,180	5,529,180	-
<b>Total Available</b>	<b>\$69,079,353</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>

# Fairfax County, Virginia

## Fiscal Year 2006 Advertised Budget Plan

### Overview



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Prepared by the  
Fairfax County Department of Management and Budget  
12000 Government Center Parkway  
Suite 561  
Fairfax, Virginia 22035

<http://www.fairfaxcounty.gov/dmb/default.htm>

Fairfax County is committed to a policy of nondiscrimination in all county programs, services and activities and will provide reasonable accommodations upon request. To request special accommodations, call (703) 324-2935 or TTY 711 (Virginia Relay Center). Please allow five working days in advance of events in order to make the necessary arrangements.

# FY 2006 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	\$118,894,312	\$63,110,133	\$152,344,354	\$79,399,524	(\$72,944,830)	-47.88%
<b>Revenue <sup>2</sup></b>						
Real Property Taxes	\$1,500,730,717	\$1,623,843,927	\$1,625,676,472	\$1,829,158,341	\$203,481,869	12.52%
Personal Property Taxes <sup>3</sup>	274,709,246	262,893,350	270,117,884	274,267,853	4,149,969	1.54%
General Other Local Taxes	408,231,887	402,006,774	442,425,105	457,219,946	14,794,841	3.34%
Permits, Fees & Regulatory Licenses	28,675,370	26,943,956	27,578,867	32,543,251	4,964,384	18.00%
Fines & Forfeitures	13,272,803	12,380,594	12,891,542	13,101,324	209,782	1.63%
Revenue from Use of Money & Property	17,917,632	21,105,450	29,197,173	36,317,943	7,120,770	24.39%
Charges for Services	42,529,744	42,533,320	42,348,392	48,757,342	6,408,950	15.13%
Revenue from the Commonwealth <sup>3</sup>	282,721,787	282,677,838	272,190,108	278,659,822	6,469,714	2.38%
Revenue from the Federal Government	56,634,187	42,497,898	43,178,356	41,938,356	(1,240,000)	-2.87%
Recovered Costs/Other Revenue	6,492,301	6,226,214	6,591,348	6,591,348	0	0.00%
<b>Total Revenue</b>	<b>\$2,631,915,674</b>	<b>\$2,723,109,321</b>	<b>\$2,772,195,247</b>	<b>\$3,018,555,526</b>	<b>\$246,360,279</b>	<b>8.89%</b>
<b>Transfers In</b>						
105 Cable Communications	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$437,863	26.28%
<b>Total Transfers In</b>	<b>\$1,396,150</b>	<b>\$1,666,444</b>	<b>\$1,666,444</b>	<b>\$2,104,307</b>	<b>\$437,863</b>	<b>26.28%</b>
<b>Total Available</b>	<b>\$2,752,206,136</b>	<b>\$2,787,885,898</b>	<b>\$2,926,206,045</b>	<b>\$3,100,059,357</b>	<b>\$173,853,312</b>	<b>5.94%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$525,894,535	\$568,321,388	\$573,985,013	\$620,039,430	\$46,054,417	8.02%
Operating Expenses	308,168,058	311,796,241	349,212,205	318,068,695	(31,143,510)	-8.92%
Recovered Costs	(36,780,624)	(39,259,618)	(39,493,000)	(40,865,494)	(1,372,494)	3.48%
Capital Equipment	3,372,204	2,336,888	5,788,035	2,882,305	(2,905,730)	-50.20%
Fringe Benefits	132,813,046	160,629,722	161,718,715	176,749,788	15,031,073	9.29%
<b>Total Direct Expenditures</b>	<b>\$933,467,219</b>	<b>\$1,003,824,621</b>	<b>\$1,051,210,968</b>	<b>\$1,076,874,724</b>	<b>\$25,663,756</b>	<b>2.44%</b>

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# FY 2006 ADVERTISED 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	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Transfers Out</b>						
002 Revenue Stabilization	\$5,248,624	\$0	\$7,807,250	\$0	(\$7,807,250)	-100.00%
090 Public School Operating <sup>4</sup>	1,240,850,321	1,322,374,187	1,322,374,187	1,431,337,820	108,963,633	8.24%
100 County Transit System	19,645,993	21,210,147	21,210,147	24,145,192	2,935,045	13.84%
102 Federal/State Grant Fund	0	0	0	6,321,507	6,321,507	.
103 Aging Grants & Programs	1,835,826	2,049,425	2,049,425	2,558,613	509,188	24.85%
104 Information Technology	11,329,411	10,224,823	11,424,823	17,046,574	5,621,751	49.21%
106 Community Services Board	80,599,965	81,803,507	82,067,279	90,847,221	8,779,942	10.70%
110 Refuse Disposal	1,800,000	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	(2,014,489)	-100.00%
118 Consolidated Community Funding Pool	6,458,709	6,781,644	6,781,644	7,093,617	311,973	4.60%
119 Contributory Fund	7,048,423	9,862,624	9,872,624	10,478,301	605,677	6.13%
120 E-911 Fund	6,323,943	9,755,869	9,755,869	13,495,258	3,739,389	38.33%
141 Elderly Housing Programs	1,215,433	1,387,844	1,387,844	1,389,421	1,577	0.11%
144 Housing Trust Fund	1,500,000	0	4,020,000	0	(4,020,000)	-100.00%
200 County Debt Service	98,445,696	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	3,753,390	2.97%
302 Library Construction	0	0	585,000	683,882	98,882	16.90%
303 County Construction	10,414,279	8,550,187	15,949,832	11,027,330	(4,922,502)	-30.86%
304 Primary & Secondary Road Bond Construction	0	1,000,000	1,000,000	1,000,000	0	0.00%
308 Public Works Construction	175,000	250,000	1,031,000	17,900,000	16,869,000	1636.18%
309 Metro Operations and Construction	12,272,714	18,144,820	18,144,820	22,316,309	4,171,489	22.99%
312 Public Safety Construction	29,646,045	260,000	3,089,210	15,000,000	11,910,790	385.56%
317 Capital Renewal Construction	0	0	0	2,682,000	2,682,000	.
340 Housing Assistance Program	935,000	935,000	2,935,000	2,935,000	0	0.00%
500 Retiree Health Benefits	3,088,744	3,699,721	3,699,721	3,818,110	118,389	3.20%
501 County Insurance	0	0	0	10,497,991	10,497,991	.
503 Department of Vehicle Services	2,000,000	0	0	0	0	.
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	0	463,840	463,840	316,291	(147,549)	-31.81%
<b>Total Transfers Out</b>	<b>\$1,666,394,563</b>	<b>\$1,729,396,848</b>	<b>\$1,758,307,214</b>	<b>\$1,927,287,037</b>	<b>\$168,979,823</b>	<b>9.61%</b>
<b>Total Disbursements</b>	<b>\$2,599,861,782</b>	<b>\$2,733,221,469</b>	<b>\$2,809,518,182</b>	<b>\$3,004,161,761</b>	<b>\$194,643,579</b>	<b>6.93%</b>

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## **Appendix 2**

Superintendent's FY 2003, 2004, 2005 and 2006 Budgets  
Fairfax County Public Schools – School Operating Fund Statement

# Superintendent's FY 2003 Proposed Budget

## **SCHOOL BOARD**

Jane K. Strauss, Chair  
Ernestine C. Heastie, Vice Chair  
Catherine A. Belter, Springfield District  
Christian N. Braunlich, Lee District  
Mychele B. Brickner, At-Large Member  
Isis M. Castro, Mount Vernon District  
Robert E. Frye, Sr., At-Large Member  
Stuart D. Gibson, Hunter Mill District  
Kaye Kory, Mason District  
Tessie Wilson, Braddock District  
Vacant, Sully District  
Matthew Wansley, Student Representative

## **ADMINISTRATION**

Daniel A. Domenech  
Superintendent

Alan E. Leis  
Deputy Superintendent

Charles Woodruff  
Chief Financial Officer

Deirdra McLaughlin  
Director, Budget Services



**for school year 2002-2003**



Department of Financial Services  
10700 Page Avenue  
Fairfax, Virginia 22030

FY 2003 PROPOSED BUDGET

# Operating Fund Overview

## School Operating Fund Statement

	FY 2001 Actual	FY 2002 Budget	FY 2003 Proposed
<b>BEGINNING BALANCE, July 1</b>	<b>\$ 56,768,845</b>	<b>\$ 50,201,190</b>	<b>\$ 10,000,000 <sup>1/</sup></b>
<b>RECEIPTS:</b>			
Sales Tax	103,934,411	104,051,679	107,173,229
State Aid	213,020,263	213,745,418	205,584,896
Federal Aid	28,201,017	34,273,103	31,025,538
City of Fairfax Tuition	23,903,048	25,950,550	27,350,000
Tuition, Fees, and Other	12,680,991	9,385,987	8,724,876
<b>Total Receipts</b>	<b>381,739,730</b>	<b>387,406,737</b>	<b>379,858,539</b>
<b>TRANSFERS IN:</b>			
Combined County General Fund	986,379,544	1,078,290,392	1,215,760,577
Teacher Liability Payment	1,621,364	1,621,364	1,621,364
School Insurance Fund	-	1,516,947	-
<b>Total Transfers In</b>	<b>988,000,908</b>	<b>1,081,428,703</b>	<b>1,217,381,941</b>
<b>Total Receipts &amp; Transfers</b>	<b>1,369,740,638</b>	<b>1,468,835,440</b>	<b>1,597,240,480</b>
<b>Total Funds Available</b>	<b>1,426,509,483</b>	<b>1,519,036,630</b>	<b>1,607,240,480</b>
<b>EXPENDITURES</b>	<b>1,352,322,379</b>	<b>1,482,839,106</b>	<b>1,567,455,349</b>
School Board Reserve	-	8,000,000	-
Teacher Liability Payment	1,621,364	1,621,364	1,621,364
<b>TRANSFERS OUT:</b>			
School Construction Fund	9,179,857	13,824,667	14,540,709
Grants & Self-Supporting Fund	8,413,428	11,382,456	16,529,685
Adult & Community Education Fund	3,683,218	1,100,131	1,100,131
School Debt Service Fund	833,926	-	5,700,000
Health and Flexible Benefits Fund	254,121	268,906	293,242
<b>Total Transfers Out</b>	<b>22,364,550</b>	<b>26,576,160</b>	<b>38,163,767</b>
<b>Total Disbursements</b>	<b>1,376,308,293</b>	<b>1,519,036,630</b>	<b>1,607,240,480</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 50,201,190</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Reflects an additional \$10.0 million in projected FY 2002 ending balance to be carried over to balance the FY 2003 budget.

# Superintendent's FY 2004 Proposed Budget

## **SCHOOL BOARD**

Stuart D. Gibson, Chair  
Issa M. Castro, Vice Chair  
Catherine A. Belter, Springfield District  
Christian N. Braunlich, Lee District  
Mychele B. Brickner, At-Large Member  
Robert E. Faye, Sr., At-Large Member  
Ernestine G. Heastie, Providence District  
Kaye Kory, Mason District  
Kathy L. Smith, Sully District  
Jane K. Strauss, Dranesville District  
Rita S. Thompson, At-Large Member  
Tessie Wilson, Braddock District  
Matthew Winkley, Student Representative

## **ADMINISTRATION**

Daniel A. Domenech  
Superintendent

Alan E. Leis  
Deputy Superintendent

Thomas Brady  
Chief Operating Officer

Charles Woodruff  
Chief Financial Officer

Deirdra McLaughlin  
Director, Budget Services

for school year 2003-2004



Department of Financial Services  
10700 Page Avenue  
Fairfax, Virginia 22030

# Fund Statements

## School Operating Fund Statement

	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Estimate	FY 2004 Proposed
BEGINNING BALANCE, July 1	\$ 88,407,394	\$ 56,768,845	\$ 52,746,527 <sup>11</sup>	\$ 77,622,846	\$ 17,770,000 <sup>21</sup>
RECEIPTS:					
Sales Tax	98,937,749	103,934,411	104,422,309	107,173,229	109,836,484
State Aid	191,825,213	213,020,263	215,098,818	191,203,799	168,493,773
Federal Aid	20,470,473	28,201,017	31,486,890	36,843,620	34,515,876
City of Fairfax Tuition	22,396,803	23,903,048	25,950,550	26,927,421	29,085,000
Tuition, Fees, and Other	8,996,826	12,680,991	10,975,181	9,670,123	9,859,801
Total Receipts	342,627,064	381,739,730	387,933,748	371,818,192	351,790,934
TRANSFERS IN:					
Combined County General Fund	895,791,241	986,379,544	1,078,290,392	1,166,420,889	1,271,544,692 ①
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	897,412,605	988,000,908	1,081,428,703	1,168,042,253	1,273,166,056
Total Receipts & Transfers	1,240,039,669	1,369,740,638	1,469,362,451	1,539,860,445	1,624,956,990
Total Funds Available	1,328,447,063	1,426,509,483	1,522,108,978	1,617,483,291	1,642,726,990
EXPENDITURES:	1,248,657,362	1,352,322,379	1,416,762,924	1,579,934,375	1,612,457,812
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	7,323,826	9,179,855	13,350,351	12,236,225	10,691,514
Grants & Self-Supporting Fund	9,131,171	8,413,430	11,382,456	13,397,954	13,720,945
Adult & Community Education Fund	1,012,897	3,683,218	1,100,131	2,000,131	1,100,131
School Debt Service Fund	3,710,000	833,926	-	-	2,795,063
Health and Flexible Benefits Fund	221,598	254,121	268,906	293,242	340,161
Total Transfers Out	21,399,492	22,364,550	26,101,844	27,927,552	28,647,814
Total Disbursements	1,271,678,218	1,376,308,293	1,444,486,132	1,617,483,291	1,642,726,990 ②
ENDING BALANCE, June 30	\$ 56,768,845	\$ 50,201,190	\$ 77,622,846	\$ -	\$ -

<sup>11</sup> As a result of an accounting change per the GASB Statement Number 34, a one time adjustment of \$2.5 million was made in the annual leave liability, resulting in an increase in the FY 2002 beginning balance.

<sup>21</sup> Reflects an additional \$17.8 million in projected FY 2003 ending balance to be carried over to balance the FY 2004 budget

Amended Totals: ① 1,238,475,201

② 1,609,657,495



# Superintendent's FY 2005 Proposed Budget

## **SCHOOL BOARD**

Catherine A. Belter, Springfield District  
Brad Center, Lee District  
Stuart D. Gibson, Hunter Mill District  
Stephen Hunt, At-Large Member  
Kaye Kory, Mason District  
Ilryong Moon, At-Large Member  
Phillip Niedzicki-Eichner, Providence District  
Janet Oleszek, At-Large Member  
Kathy E. Smith, Sully District  
Daniel Storck, Mount Vernon District  
Jane K. Strauss, Dranesville District  
Tessie Wilson, Braddock District  
Andrew Ramish, Student Representative

## **ADMINISTRATION**

Daniel A. Domenech  
Superintendent

Brad Dräger  
Acting Chief Academic Officer

Thomas Brady  
Chief Operating Officer

Deirdra McLaughlin  
Chief Financial Officer

Andy Hawkins  
Director, Budget Services

**for school year 2004-2005**



Department of Financial Services  
10700 Page Avenue  
Fairfax, Virginia 22030

# Fund Statements

School Operating Fund Statement					
	FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Estimate	FY 2005 Proposed
BEGINNING BALANCE, July 1	\$ 56,768,845	\$ 52,746,527 <sup>11</sup>	\$ 77,622,846	\$ 110,747,182	\$ 34,804,721 <sup>21</sup>
RECEIPTS:					
Sales Tax	103,934,411	104,422,309	108,484,574	114,472,024	121,824,557
State Aid	213,020,263	215,098,818	189,940,199	195,652,118	210,813,700
Federal Aid	28,201,017	31,486,890	34,643,996	39,620,441	37,475,166
City of Fairfax Tuition	23,903,048	25,950,550	26,927,421	27,069,379	29,138,289
Tuition, Fees, and Other	12,680,991	10,975,181	11,762,296	9,459,801	9,459,801
Total Receipts	381,739,730	387,933,748	371,758,486	386,273,763	408,711,513
TRANSFERS IN:					
Combined County General Fund	986,379,544	1,078,290,392	1,167,253,903	1,239,228,957	1,359,591,438 <sup>(1)</sup>
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	988,000,908	1,081,428,703	1,168,875,267	1,240,850,321	1,361,212,802
Total Receipts & Transfers	1,369,740,638	1,469,362,451	1,540,633,753	1,627,124,084	1,769,924,315
Total Funds Available	1,426,509,483	1,522,108,978	1,618,256,599	1,737,871,266	1,804,729,036
EXPENDITURES:	1,352,322,379	1,416,762,924	1,476,734,553	1,696,536,425	1,773,469,753
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	9,179,855	13,350,351	13,172,173	11,146,588	12,858,000
Grants & Self-Supporting Fund	8,413,430	11,382,456	13,687,954	19,026,597	15,313,543
Adult & Community Education Fund	3,683,218	1,100,131	2,000,131	1,200,131	1,100,131
School Debt Service Fund	833,926	-	-	-	-
Health and Flexible Benefits Fund	254,121	268,906	293,242	340,161	366,245
Total Transfers Out	22,364,550	26,101,844	29,153,500	31,713,477	29,637,919
Total Disbursements	1,376,308,293	1,444,486,132	1,507,509,417	1,737,871,266	1,804,729,036 <sup>(2)</sup>
ENDING BALANCE, June 30	\$ 50,201,190	\$ 77,622,846	\$ 110,747,182	\$ -	\$ -

<sup>11</sup> As a result of an accounting change per the GASB Statement Number 34, a one-time adjustment of \$2.5 million was made in the annual leave liability, resulting in an increase in the FY 2002 beginning balance.

<sup>21</sup> Reflects an additional \$34.8 million in projected FY 2004 ending balance to be carried over to balance the FY 2005 budget.

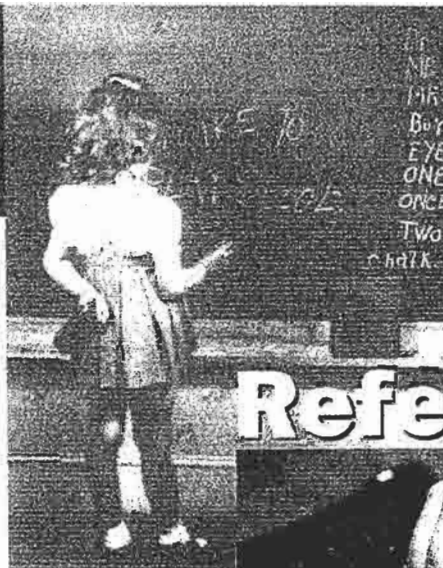
AMENDS

① \$ 1,322,374,187

② 1,804,729,036  
+ 18,400,000 (ADDITIONAL STATE MONIES FROM STATE BUDGET)  
1,823,129,036



Fairfax County Public Schools'



Reference



# FY 2006 Proposed Budget



Fairfax County  
Public Schools  
Fairfax, Virginia

# Fund Statements

School Operating Fund Statement					
	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Estimate	FY 2006 Proposed
BEGINNING BALANCE, July 1	\$ 52,746,527	\$ 77,622,846	\$ 110,747,182	\$ 113,382,753	\$ 20,000,000 "
RECEIPTS:					
Sales Tax	104,422,309	108,484,574	120,800,001	140,671,621	150,487,943
State Aid	215,098,818	189,940,199	194,278,028	223,563,907	228,779,051
Federal Aid	31,486,890	34,643,996	36,872,769	45,372,707	42,840,662
City of Fairfax Tuition	25,950,550	26,927,421	27,069,379	28,544,499	30,688,274
Tuition, Fees, and Other	10,975,181	11,762,296	12,849,520	9,065,876	10,359,974
Total Receipts	387,933,748	371,758,486	391,869,697	447,218,610	463,155,904
TRANSFERS IN:					
Combined County General Fund	1,078,290,392	1,167,253,903	1,239,228,957	1,320,752,823	1,449,023,119
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	1,450,644,483
Total Receipts & Transfers	1,469,362,451	1,540,633,753	1,632,720,018	1,769,592,797	1,913,800,387
Total Funds Available	1,522,108,978	1,618,256,599	1,743,467,200	1,882,975,550	1,933,800,387
EXPENDITURES:	1,416,762,924	1,476,734,553	1,596,698,873	1,842,598,211	1,896,822,711
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	13,393,728	13,391,022
Grants & Self-Supporting Fund	11,382,456	13,687,954	19,071,530	15,795,871	20,359,490
Adult & Community Education Fund	1,100,131	2,000,131	1,200,131	1,200,131	1,200,131
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	30,755,975	35,356,312
Total Disbursements	1,444,486,132	1,507,509,417	1,630,084,447	1,882,975,550	1,933,800,387
ENDING BALANCE, June 30	\$ 77,622,846	\$ 110,747,182	\$ 113,382,753	\$ -	\$ -

" Reflects \$20.0 million in projected FY 2005 ending balance to be carried over to fund the FY 2006 budget.

## **Appendix 3**

### **Inflation Calculation**

Page 37 shows how inflation numbers were calculated using government numbers for 2003 and 2004.

Page 38 is a copy of the first page of the Trends and Demographics section of the county budget for FY 2006.

### Inflation Calculation

Fairfax County's advertised budget only has an average inflation rate listed for 2000 to 2004. This was not considered appropriate for this study. The chart below is from the Bureau of Labor Statistics and allows a calculation for inflation and can be found at the following website: <http://146.142.4.24/labjava/outside.jsp?survey=cw>

To calculate the inflation rate for 2003, subtract the annual rate for 2002 (112.6) from the rate for 2003 (115.7). Do the same for 2004.

2003: 3.1%

2004: 3.3%

### Consumer Price Index - Urban Wage Earners and Clerical Workers

<b>Series Id:</b> CWURA311SA0,CWUSA311SA0 <b>Not Seasonally Adjusted</b> <b>Area:</b> Washington-Baltimore, DC-MD-VA-WV <b>Item:</b> All items <b>Base Period:</b> NOVEMBER 1996=100															
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
1996											100.0				
1997	100.4		100.8		100.5		101.1		101.4		100.4		100.8	100.6	100.9
1998	100.8		101.3		101.3		102.5		102.7		102.2		101.9	101.3	102.5
1999	102.7		102.8		103.4		104.3		105.3		104.9		104.0	103.1	104.9
2000	105.3		106.9		106.7		108.2		108.7		108.4		107.5	106.5	108.5
2001	108.6		109.4		109.9		110.6		111.6		110.7		110.2	109.5	111.0
2002	110.5		111.4		112.4		113.1		113.7		113.5		112.6	111.6	113.5
2003	114.1		115.5		115.1		116.2		116.9		116.1		115.7	115.1	116.4
2004	116.5		117.6		118.4		119.7		120.4		120.4		119.0	117.8	120.2
2005	120.7		122.3												

Inflation rates are not available from the Bureau of Labor Statistics for 2005 and 2006. For those years, the county estimates inflation rates of 3.0% for each year as can be found in the advertised budget for FY 2006 on the first page of the *Trends and Demographics* section. 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 2000 to FY 2006. This period provides five years of actual data, estimates for FY 2005 based on year-to-date experience, and projections for FY 2006. Historical dollar amounts are converted to FY 2006 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 2.8 percent from FY 2000 to FY 2004. Preliminary projections for inflation in FY 2005 and FY 2006 are based on a forecast of 3.0 percent using the January 2005 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 2000 - FY 2006

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. 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 \$5,314.91 in selected County taxes in FY 2006, \$368.14 more than FY 2005 after adjusting for inflation. From FY 2000 to FY 2006, the inflation adjusted increase in selected County taxes for the "typical" household is \$1,411.57, or an average annual increase of 5.3 percent. Note that taxes paid in FY 2000 through FY 2006 reflect the Personal Property Tax Relief Act of 1998 (PPTRA), which reduced an individual's Personal Property Tax liability by 27.5 percent in FY 2000, 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through FY 2006. The PPTRA applies to vehicles valued up to \$20,000 owned by individuals.

### Summary of Major Taxes Per "Typical" Household

	Number of Households	Real Estate Tax in FY 2006 Dollars	Personal Property Tax in FY 2006 Dollars <sup>1</sup>	Sales Tax in FY 2006 Dollars	Consumer Utility Tax in FY 2006 Dollars	Total Taxes in FY 2006 Dollars <sup>1</sup>
<b>FY 2000</b>	353,136	\$2,831.88	\$542.75	\$429.02	\$99.69	\$3,903.34
<b>FY 2001</b>	358,149	\$2,946.26	\$429.92	\$428.98	\$101.90	\$3,907.06
<b>FY 2002</b>	363,677	\$3,246.94	\$253.61	\$388.29	\$97.50	\$3,986.34
<b>FY 2003</b>	366,585	\$3,658.60	\$255.28	\$377.60	\$95.15	\$4,386.63
<b>FY 2004</b>	370,322	\$3,953.30	\$258.42	\$401.27	\$90.63	\$4,703.62
<b>FY 2005<sup>2</sup></b>	377,600	\$4,205.57	\$241.81	\$411.04	\$88.35	\$4,946.77
<b>FY 2006<sup>2</sup></b>	384,149	\$4,581.09	\$237.62	\$411.88	\$84.32	\$5,314.91

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the State's Personal Property Tax Relief program. FY 2000 and FY 2001 include reductions of 27.5 percent and 47.5 percent, respectively; and, FY 2002 through FY 2006 include a 70.0 percent reduction. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

## **Appendix 4**

### Cost of Additional Teachers

These costs for “additional teachers” are calculated and the total costs have been subtracted out of the “overspending” numbers so that none of these costs are part of the numbers calculated in the bottom line of this study – see page 2.

### 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
2002	12,152	161,000		13.25
2003	12,270	163,000	1.2%	13.28
2004	12,534	164,000	0.6%	13.08
2005	12,753	165,000	0.6%	12.94
2006	12,772	165,000	0.0%	12.92

What these numbers show is that Fairfax County has hired an additional 620 school based teachers since 2002. This is an increase of 5.1% while the student population increased 2.5%. This has decreased the average student/teacher ratio by one-third of a student at an additional annual cost of a little more than \$37 million.

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

	Additional Teachers above % student increase	x \$60,000/new teacher	Extra Cost Factored Out of “net overspending”
2002. (base year)			
2003	118		\$ 7,080,000
2004	264		\$ 15,840,000
2005	219		\$ 13,140,000
2006	19		\$ 1,140,000

The total cost of the additional teachers hired since 2002 were factored out of the “overspending” numbers used in this year’s budget analysis in order to reach a “net overspending” figure that would not include the costs of the new teachers hired. The table below shows the numbers subtracted from the overspending figures in the chart on page 2 of this study.

### Cost of Additional Teachers Through 2003

2002 Base Year:	\$37,200,000
2003 Base Year:	\$30,120,000
2004 Base Year	\$14,280,000

## **Appendix 5**

### Cost of Special Education

These calculations show the “extra” cost for providing special education to those students who require these services. These costs are subtracted out of calculations of “overspending” so that they are not part of the “net overspending” numbers shown on page 2.



### Cost of Special Education

Special education is an increasing cost in the Fairfax County school system.. This first table outlines the numbers of special education students and relates those numbers to the overall student population.

	Special Ed Students*	Total Students	Percent of Total
2002	22,162	161,000	13.8%
2003	23,314	163,000	14.3%
2004	23,472	164,000	14.4%
2005	23,702	165,000	14.5%
2006	23,912	165,000	14.5%

\*These student numbers come from official budget documents. See pages 43 and 44 of this report.

Fairfax County has seen an increase in the number of students classified as needing "special education" by 1,758 since 2002. This is an increase of 7.9% while the total student population has increased by 2.5%. The Superintendent's Proposed Budget FY 2006 shows the additional cost of special education is \$ 7,414 per student, up from \$ 6,987 last year, an increase of 6.1% or double the rate of inflation. Using 2002 as the base year, the cost of special education per student has increased over 25%.

	ExtraCost/enrollee*	Cost Above Inflation Calculation	Extra Cost Factored Out of "net overspending"
2002	\$ 5,910		
2003	\$ 6,754	(3.1%) \$661	\$15,410,554
2004	\$ 6,570	(3.3%) (\$407)	(\$ 9,553,104)
2005	\$ 6,987	(3.0%) \$220	\$ 5,214,440
2006	\$ 7,414	(3.0%) \$217	\$ 5,188,904

\*From school budgets over the past three years. See pages 45 and 46 of this report.

The total cost of the special ed students are subtracted out of the "overspending" numbers in this analysis so that the school system is not penalized for increasing costs in this category. The table below shows the numbers subtracted out of the overspending figures in the chart on page 2 of this analysis.

#### Cost of Additional Special Ed Students by Base Year

2002 Base Year: \$16,260,794  
 2003 Base Year: \$ 850,240  
 2004 Base Year: \$10,403,344

# Special Education Services

SPECIAL EDUCATION SERVICES					
	FY 2003 Actual	FY 2004 Actual	FY 2005 Proposed	Change FY 2004-FY 2005 Amount Percent	
<b>Level 1 Services Provided by Service Area: <sup>1/</sup></b>					
Autistic	486	534	575	41	7.7%
Emotionally Disabled	1,730	1,790	2,003	213	11.9%
Hearing-Impaired	347	305	332	27	8.9%
Learning Disabled	7,193	7,097	7,931	834	11.8%
Mild Retardation	63	75	34	(41)	-54.7%
Moderately Retarded/Severely Disabled	14	21	0	(21)	0.0%
Noncategorical	110	144	117	(27)	-18.8%
Physically Disabled	383	321	385	64	19.9%
Speech and Language Impaired	10,928	10,846	11,149	303	2.8%
Vision-Impaired <sup>2/</sup>	200	236	230	(6)	-2.5%
<b>Subtotal, Level 1 Services</b>	<b>21,454</b>	<b>21,369</b>	<b>22,756</b>	<b>1,387</b>	<b>6.5%</b>
<b>Level 2 Services Provided by Service Area: <sup>3/</sup></b>					
<b>School-Based and Center Services</b>					
Autistic	461	520	567	47	9.0%
Emotionally Disabled	1,327	1,261	1,408	147	11.7%
Hearing-Impaired	138	129	147	18	14.0%
Learning Disabled	6,670	6,872	6,510	(362)	-5.3%
Mild Retardation	541	533	533	0	0.0%
Moderately Retarded/Severely Disabled	444	441	461	20	4.5%
Noncategorical	461	608	618	10	1.6%
Physically Disabled	98	94	86	(8)	-8.5%
Vision-Impaired	12	16	17	1	6.3%
<b>Subtotal, School-Based Services</b>	<b>10,152</b>	<b>10,474</b>	<b>10,347</b>	<b>(127)</b>	<b>-1.2%</b>
<b>Preschool Services</b>					
School-Based	844	945	930	(15)	-1.6%
Home Resource	755	729	861	132	18.1%
<b>Subtotal, Preschool Services</b>	<b>1,599</b>	<b>1,674</b>	<b>1,791</b>	<b>117</b>	<b>7.0%</b>
<b>Total Level 2 Services: <sup>3/</sup></b>	<b>11,751</b>	<b>12,148</b>	<b>12,138</b>	<b>(10)</b>	<b>-0.1%</b>
<b>Related Services</b>					
Adaptive Physical Education	675	791	759	(32)	-4.0%
Career and Transition Services	8,947	8,934	9,492	558	6.2%
Instructional Technology	1,972	2,075	2,095	20	1.0%
Therapy Services	2,695	2,869	2,473	(396)	-13.8%
<b>Subtotal, Related Services</b>	<b>14,289</b>	<b>14,669</b>	<b>14,819</b>	<b>150</b>	<b>1.0%</b>
<b>Total Services to all Students</b>	<b>47,494</b>	<b>48,186</b>	<b>49,713</b>	<b>1,527</b>	<b>3.2%</b>
<b>Unduplicated Special Education Membership</b>					
Students enrolled in FCPS	22,693	22,901	23,513	612	2.7%
Contract Services Students	239	216	230	14	6.5%
Private School Students	339	324	325	1	0.3%
Richard Milburn Alternative High School Students	43	31	30	(1)	-3.2%
<b>Unduplicated Membership Count <sup>4/</sup></b>	<b>23,314</b>	<b>23,472</b>	<b>24,098</b>	<b>626</b>	<b>2.7%</b>

<sup>1/</sup> The Level 1 or resource numbers include students who receive less than 50 percent special education services within their educational environment and/or related resource services to their primary area of disability.

<sup>2/</sup> Beginning in FY 2004, Orientation Mobility is included with Vision-Impaired.

<sup>3/</sup> Students with this designation have IEPs reflecting 50 percent or more special education services within their educational program. Excludes students placed in residential and nonresidential programs because there are no appropriate programs for these students in Fairfax County Public Schools.

<sup>4/</sup> Total number of students receiving special education services for whom FCPS is responsible, including both Level 2 services, general education students receiving Level 1 resource services, private school students, and FCPS students placed in contract schools.

# Special Education Services

Special Education Student Membership					
	FY 2004 Actual	FY 2005 Actual	FY 2006 Proposed	Change FY 2005-FY 2006	
				Amount	Percent
<b>Category A Services</b>					
Level 1 <sup>1/</sup>					
Emotionally Disabled	1,790	1,758	1,776	18	1.0%
Learning Disabled	7,097	7,037	7,283	246	3.5%
Level 2 <sup>2/</sup>					
Emotionally Disabled	1,261	1,174	1,247	73	6.2%
Learning Disabled	6,872	6,855	6,602	(253)	-3.7%
<b>Subtotal Category A Services</b>	<b>17,020</b>	<b>16,824</b>	<b>16,908</b>	<b>84</b>	<b>0.5%</b>
<b>Category B Services</b>					
Level 1 <sup>1/</sup>					
Autism	534	503	575	72	14.3%
Mild Retardation	75	91	79	(12)	-13.2%
Moderate Retardation / Severely Disabled	21	21	17	(4)	-19.0%
Physically Disabled	321	190	207	17	8.9%
Non-categorical	144	159	188	29	18.2%
Level 2 <sup>2/</sup>					
Autism	520	623	712	89	14.3%
Mild Retardation	533	517	480	(37)	-7.2%
Moderate Retardation / Severely Disabled	441	431	467	36	8.4%
Physically Disabled	94	104	102	(2)	-1.9%
Non-categorical	608	771	787	16	2.1%
<b>Subtotal Category B Services</b>	<b>3,291</b>	<b>3,410</b>	<b>3,614</b>	<b>204</b>	<b>6.0%</b>
<b>Other Services</b>					
Level 1 <sup>1/</sup>					
Preschool Home Resource	729	859	868	9	1.0%
Hearing-Impaired	305	315	321	6	1.9%
Vision-Impaired	238	248	238	(12)	-4.8%
Speech and Language Impaired	10,846	10,597	10,549	(48)	-0.5%
Level 2 <sup>2/</sup>					
Preschool School (Class-based)	945	948	950	2	0.2%
Hearing-Impaired	129	125	127	2	1.6%
Vision-Impaired	16	13	11	(2)	-15.4%
<b>Subtotal Other Services</b>	<b>13,206</b>	<b>13,105</b>	<b>13,062</b>	<b>(43)</b>	<b>-0.3%</b>
<b>Related Services</b>					
Adaptive Physical Education	791	1,008	970	(38)	-3.8%
Audiology Services <sup>4/</sup>	63	58	45	(13)	-22.4%
Career and Transition Services	8,934	8,961	9,047	86	1.0%
Instructional Technology Services	2,075	2,298	2,250	(48)	-2.1%
Therapy Services	2,869	3,037	2,903	(134)	-4.4%
<b>Subtotal Related Services</b>	<b>14,732</b>	<b>15,362</b>	<b>15,215</b>	<b>(147)</b>	<b>-1.0%</b>
<b>Total Services</b>	<b>48,249</b>	<b>48,701</b>	<b>48,799</b>	<b>98</b>	<b>0.2%</b>
<b>Unduplicated Special Education Membership</b>					
Students Enrolled in FCPS	22,901	23,113	23,355	242	1.0%
Contract Services Students	216	273	213	(60)	-22.0%
Private School Students	324	284	318	34	12.0%
Other	31	32	26	(6)	-18.8%
<b>Unduplicated Membership Count <sup>3/</sup></b>	<b>23,472</b>	<b>23,702</b>	<b>23,912</b>	<b>210</b>	<b>0.9%</b>

<sup>1/</sup> The Level 1 or resource numbers include students who receive less than 50 percent special education services within their educational environment and/or related resource services to their primary area of disability.

<sup>2/</sup> Students with this designation have IEPs reflecting 50 percent or more special education services within their educational program. Excludes students placed in residential and nonresidential programs because there are no appropriate programs for these students in Fairfax County Public Schools.

<sup>3/</sup> Total number of students receiving special education services for whom FCPS is responsible, including both Level 2 services, general education students receiving Level 1 resource services, private school students, and FCPS students placed in contract schools.

<sup>4/</sup> Audiology is a newly reported service as of the FY 2006 proposed budget.

# Cost Per Pupil & Per Service

## Detailed Costs Per Pupil

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 costs are distributed to each program according to the actual costs of providing services.

The instructional support program costs are allocated to the appropriate programs on a cost-share basis. Then the indirect costs from the facilities management, general support, and central administration programs are distributed on a cost-share basis. Direct and indirect costs for Adult Education are excluded. The remaining total is divided by an unduplicated count of the membership enrolled in the program to arrive at an average cost per pupil. The only exceptions are for 6th grade students who attend middle schools and kindergarten-age children who attend Success by Eight schools. Sixth grade students who attend one of the grade 6-8 middle schools are included in the middle school cost per pupil, as are their associated costs. Success by Eight kindergarten-age children are included in the elementary cost per pupil, as are their associated costs. Costs of full-day kindergarten in Project Excel schools are included in the kindergarten cost per pupil. The overall average cost per pupil or service for each category is calculated by dividing the total cost allocated to each category by the total number of students or services assigned to the program.

In addition, FCPS has begun calculating cost-per-service ratios for many of the special programs and services offered in our schools. Students in FCPS receive a multiplicity of services, including gifted and talented, English for speakers of other languages, alternative school, special education Level 1 and Level 2, center-based special education, and high school academies.

The table below shows average cost-per-pupil data for three years. Separately calculating costs for kindergarten and elementary more clearly shows the relationship between elementary, middle, and high school cost per pupil.

FCPS Average Cost Per Pupil FY 2005 Proposed					
	FY 2003 Approved	FY 2004 Approved	FY 2005 Proposed	Change FY 2004 - FY 2005 Amount Percent	
<b>General Education</b>					
FECEP	\$5,654	\$10,343	\$11,016	\$673	6.5%
Kindergarten	\$4,736	\$5,098	\$5,525	\$427	8.4%
Elementary School Program	\$7,742	\$8,713	\$9,329	\$616	7.1%
Middle School Program	\$8,097	\$8,248	\$9,257	\$1,009	12.2%
High School Program	\$8,953	\$9,346	\$9,945	\$599	6.4%
<b>Average for General Education</b>	<b>\$7,917</b>	<b>\$8,526</b>	<b>\$9,201</b>	<b>\$675</b>	<b>7.9%</b>
<b>Average for Special Education</b>	<b>\$14,671</b>	<b>\$15,096</b>	<b>\$16,071</b>	<b>\$976</b>	<b>6.5%</b>
<b>Average for All Instructional Programs</b>	<b>\$9,388</b>	<b>\$10,113</b>	<b>\$10,934</b>	<b>\$821</b>	<b>8.1%</b>

\* FY 2004 reflects new calculation methodology

# Cost Per Pupil

## Detailed Cost Per Pupil

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 costs 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. Calculating costs separately for kindergarten and elementary shows more clearly the relationship between elementary, middle, and high school cost per pupil.

The cost per pupil for special education students is higher than for other programs, due primarily to the lower pupil-teacher ratios and higher transportation costs in the special education program.

A student not enrolled in a special education class would be enrolled in general education classes, a net special education cost per pupil is calculated. For FY 2006, the net cost per pupil for special education is \$7,414.

*The FY 2006  
average cost per  
pupil for all  
instructional  
programs is \$11,890.*

FCPS Average Cost Per Pupil FY 2006 Proposed					
	FY 2004	FY 2005	FY 2006	Change	
	Approved	Approved	Proposed	FY 2005 - FY 2006 Amount	Percent
<b>General Education</b>					
FECEP/Headstart	\$13,803	\$12,765	\$13,724	\$959	7.5%
Kindergarten Half-Day	\$5,098	\$4,573	\$4,843	\$270	5.9%
Elementary School Program	\$8,713	\$9,147	\$9,686	\$539	5.9%
Middle School Program	\$8,248	\$8,772	\$9,349	\$577	6.6%
High School Program	\$9,346	\$10,158	\$10,847	\$689	6.8%
<b>Average for General Education</b>	<b>\$8,526</b>	<b>\$9,278</b>	<b>\$10,006</b>	<b>\$728</b>	<b>7.8%</b>
<b>Average for Special Education</b>	<b>\$15,096</b>	<b>\$16,265</b>	<b>\$17,420</b>	<b>\$1,155</b>	<b>7.1%</b>
<b>Average for All Instructional Programs</b>	<b>\$10,113</b>	<b>\$11,022</b>	<b>\$11,890</b>	<b>\$868</b>	<b>7.9%</b>

## **Appendix 6**

### 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 show the “extra” cost for this service and those numbers are subtracted out of the “overspending” numbers as calculated in this study on page 2.

### Cost of ESOL Education

The number of English for Speakers of Other Languages (ESOL) students in Fairfax County is increasing dramatically. And, as the chart below shows, the percentage of students needing to learn English is also increasing rapidly in Fairfax County.

	ESOL Students*	Total Students	Percent of Total
2002	18,008	161,000	
2003	20,489	163,000	12.57%
2004	22,868	164,000	13.94%
2005	21,366	165,000	12.95%
2006	22,261	165,000	13.50%

\* see pages 49-52 of this report.

Fairfax County has seen an increase in the number of students in ESOL classes by 4,253 since 2002. This is an increase of 23.6% while the total student population has increased by only 2.5%. The dramatic increase needs to be researched as does the cost of this program to determine potential savings and if our students can learn English more quickly through changes in this program.

The calculation (see chart below) to determine the “extra cost/enrollee” was subtracted out of the “overspending” numbers of this analysis on page 2. The costs of this program were considered “reasonable” for the purpose of this study.

	Extra Cost/enrollee*	Cost Above Inflation/student	Extra Cost Factored Out of “net overspending”
2002 (base yr)	\$ 2,522		
2003	\$ 3,008	\$408	\$ 8,359,512
2004	\$ 2,964	(\$ 43)	(\$ 983,324)
2005	\$ 3,071	\$ 18	\$ 384,588
2006	\$ 3,231	\$ 68	\$ 1,513,748

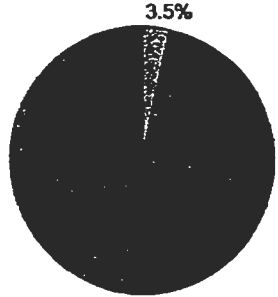
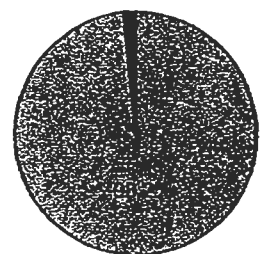
\*See pages 53, 54 and 55 of this report. FY '02 were provided to the author by the FCSB.

The total “extra” cost of the ESOL students are as follows. The table below shows the numbers factored “out” of the overspending figures in the chart on page 2 of this analysis

#### Extra Cost for ESOL Through 2005

2002 Base Year: \$ 9,325,878  
 2003 Base Year: \$ 915,012  
 2004 Base Year: \$ 1,898,336

## English for Speakers of Other Languages (ESOL) Program

	FY 2002 Approved		FY 2003 Proposed		
	School-Based	Nonschool-Based	School-Based	Nonschool-Based	
FT Salaries	\$32,262,471	\$480,521	\$35,881,121	\$497,209	<p align="center"><b>Percentage of All Instructional Programs</b></p>  <p align="center">3.5%</p>
PT Salaries and OT	218,682	48,229	276,421	123,232	
Employee Benefits	8,404,972	128,625	9,350,238	138,702	
Operating Expenses	116,195	39,472	126,345	57,000	
<b>Total Cost</b>	<b>\$41,002,320</b>	<b>\$696,847</b>	<b>\$45,634,125</b>	<b>\$816,143</b>	
<b>Positions</b>	<b>630.6</b>	<b>6.0</b>	<b>684.9</b>	<b>6.0</b>	<p align="center"><b>Percentage of Costs that are School-Based</b></p> 
Program Total	\$41,699,167		\$46,450,267		
Offsetting Revenue	\$0		\$0		
Net Cost	\$41,699,167		\$46,450,267		
Total Positions	636.6		690.9		
Number of Schools/Sites	167		168		<p>Supporting Department Mandate</p> <p>Instructional Services See Below</p> <p>Program Contact Phone Number</p> <p>Francisco Millet 703-846-8632</p>
Number of Students Served	18,008		20,259		

### Description

The English for speakers of other languages (ESOL) program provides services to students in elementary, middle, high, transitional, and alternative high schools. Instruction in ESOL classes takes place in English, adding to the rich diversity of experiences, backgrounds, and languages that students bring to FCPS. Through the development of English proficiency, ESOL students can improve their academic achievement in all classes. Students who are found eligible for ESOL services learn English through instruction aligned with the FCPS Language Arts Program of Studies. ESOL instruction enables students to access curricula in all content areas. Progress in English oral, reading, and writing skills is assessed throughout the year and students exit from ESOL services when they demonstrate linguistic competence at a level where they may successfully participate in regular classroom/content instruction.

On average, students spend two to three years in the ESOL program, progressing through beginning, intermediate, and advanced levels. ESOL services take a number of forms, but commonly, student groups meet by English proficiency level. ESOL students may also receive instruction in general education/content classrooms, with ESOL and general education/content teachers jointly instructing the whole class. The ESOL curriculum is aligned with the Language Arts Program of Studies, preparing students for the transition from ESOL into language arts classes alongside their native English-speaking peers.

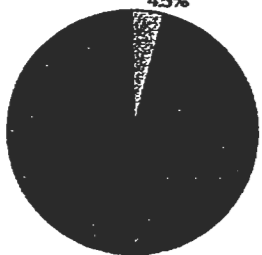


# School-Based Programs: Combined

## English for Speakers of Other Languages (ESOL) Program

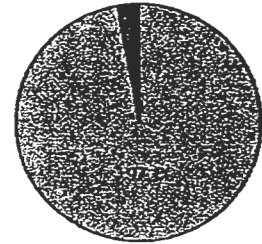
	FY 2003 Approved		FY 2004 Proposed	
	School-Based	Nonschool-Based	School-Based	Nonschool-Based
FT Salaries	\$36,771,433	\$922,521	\$41,711,642	\$1,037,912
PT Salaries and OT	276,273	180,504	254,306	182,360
Employee Benefits	9,233,469	244,927	10,469,457	273,978
Operating Expenses	126,345	74,000	125,160	68,950
Total Cost	\$46,407,519	\$1,421,952	\$52,560,565	\$1,563,200
Positions	687.1	13.0	765.7	13.0
Program Total	\$47,829,471		\$54,123,765	
Offsetting Revenue	\$3,197,625		\$3,449,547	
Net Cost	\$44,631,846		\$50,674,218	
Total Positions	700.1		778.7	
Number of Schools/Sites	163		178	
Number of Students Served	20,489		22,868	
Supporting Department Mandate	Instructional Services See Below			
Program Contact	Francisco Millet			
Phone Number	703-846-8632			

Percentage of All Instructional Programs



4.5%

Percentage of Costs that are School-Based



97.2%

### Description

The English for Speakers of Other Languages (ESOL) program provides services to approximately 20,000 students in schools and centers throughout FCPS, a population which grows 12-15% annually. ESOL students learn English through specialized instruction which is aligned with the FCPS Language Arts Program of Studies. Students' progress in English proficiency is regularly assessed, and results are analyzed, maintained and evaluated in accordance with state and federal legislation.

Depending on their age, background and previous education, students spend an average of three years in the ESOL program, progressing through beginning, intermediate and advanced levels. ESOL instruction commonly takes place with students grouped by proficiency level, but they may also receive instruction from ESOL and general education/content teachers jointly instructing a whole class. ESOL curricula commonly incorporate English instruction with math, science, and social studies to prepare the students to transition into their other coursework. Four transitional high schools are for older students who have not completed a high school diploma and need to learn English literacy skills.

# School-Based Programs: Combined

## English for Speakers of Other Languages (ESOL) Program

	FY 2004 Approved		FY 2005 Proposed	
	School-Based	Nonschool-Based	School-Based	Nonschool-Based
FT Salaries	\$39,460,596	\$1,025,095	\$43,214,310	\$1,083,032
PT Salaries and OT	270,898	190,672	282,057	179,767
Employee Benefits	10,301,681	281,662	11,280,517	295,922
Operating Expenses	127,510	68,950	129,700	79,425
<b>Total Cost</b>	<b>\$50,160,686</b>	<b>\$1,566,379</b>	<b>\$54,906,585</b>	<b>\$1,638,147</b>
<b>Positions</b>	<b>774.2</b>	<b>13.0</b>	<b>814.2</b>	<b>13.0</b>
<b>Program Total</b>	<b>\$51,727,064</b>		<b>\$56,544,731</b>	
<b>Offsetting Revenue</b>	<b>\$3,297,488</b>		<b>\$3,102,573</b>	
<b>Net Cost</b>	<b>\$48,429,576</b>		<b>\$53,442,158</b>	
<b>Total Positions</b>	<b>787.2</b>		<b>827.2</b>	
Number of Schools/Sites	206		211	
Number of Students Served	22,868		24,219	
Supporting Department Mandate	Instructional Services See Below			
Program Contact	Francisco Millet			
Phone Number	703-846-8632			

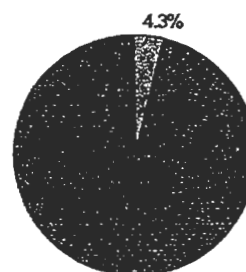
Percentage of All Instructional Programs

4.3%

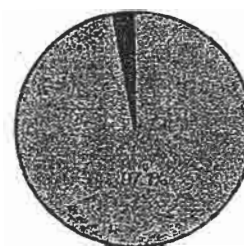
Percentage of Costs that are School-Based

97.1%

Percentage of All Instructional Programs



Percentage of Costs that are School-Based



### Description

The English for Speakers of Other Languages (ESOL) program provides services to approximately 22,000 students in schools and centers throughout FCPS, a population which grows 12-15 percent annually. ESOL students learn English through specialized instruction, which is aligned with the FCPS Language Arts Program of Studies. Students' progress in English proficiency is regularly assessed, and results are analyzed, maintained, and evaluated in accordance with state and federal legislation.

ESOL instruction commonly takes place with students grouped by proficiency level, but they may also receive instruction from ESOL and general education/content teachers jointly instructing a whole class. ESOL curricula commonly incorporate English instruction with math, science, and social studies to prepare the students to transition into their other coursework. Four transitional high schools are for older students who have not completed a high school diploma and need to learn English literacy skills.

### Goals

- Provide opportunities for all FCPS' students to learn to communicate and advance academically in more than one language
- Support ESOL students with instruction in English to enhance their academic and cognitive achievements
- Assist ESOL students to become productive members of a new culture and community

# School-Based Programs: Combined

## English for Speakers of Other Languages (ESOL) Program

	FY 2005 Approved		FY 2006 Proposed	
	School-Based	Nonschool-Based	School-Based	Nonschool-Based
FT Salaries	\$38,414,348	\$973,110	\$41,177,192	\$1,036,334
PT Salaries and OT	279,328	178,022	310,783	80,760
Employee Benefits	11,508,411	304,608	13,208,677	338,012
Operating Expenses	129,700	79,425	116,500	70,183
Total Cost	\$50,331,787	\$1,535,165	\$54,813,151	\$1,525,289
Percent of Total	97.0%	3.0%	97.3%	2.7%
Positions	674.0	12.0	694.4	12.0
Program Total	\$51,866,952		\$56,338,440	
Offsetting Revenue	\$7,079,000		\$8,078,004	
Net Cost	\$44,787,952		\$48,260,436	
Total Positions	686.0		706.4	
Number of Schools/Sites	192		192	
Number of Students Served	21,366		22,261	
Supporting Department	Instructional Services			
Mandates	No Child Left Behind Act (Title III)			
Program Contact	Teddi Predaris			
Phone Number	703-846-8632			
Web site	<a href="http://www.fcps.edu/DIS/OESOL/index.htm">www.fcps.edu/DIS/OESOL/index.htm</a>			
Targets	1, 2, 3, 4, 5, 6, 7, 8			
Accountability Reporting Cycle	First Review: Fall 2003 Second Review: Fall 2005			

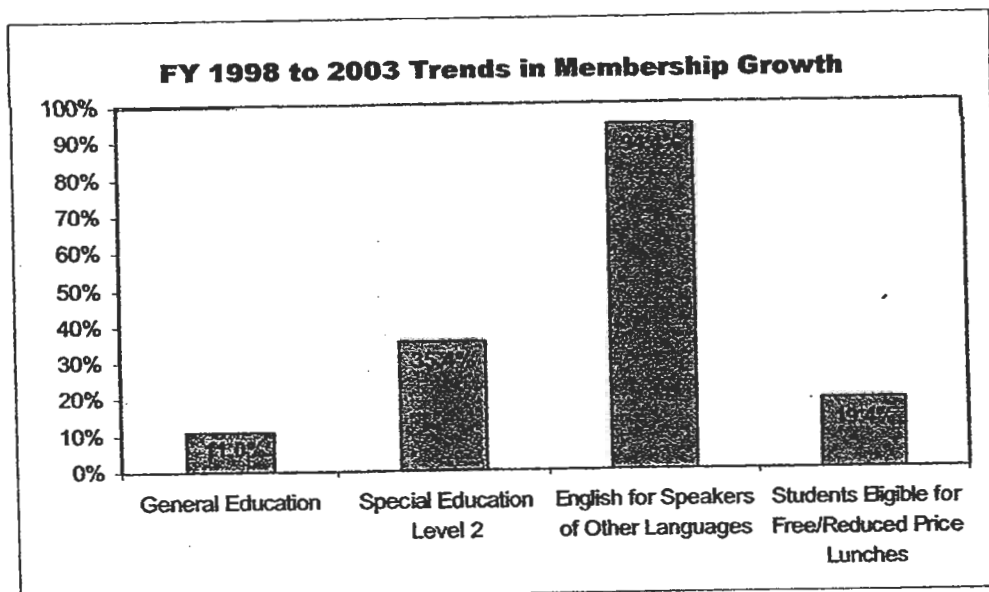
### Description

The English for Speakers of Other Languages (ESOL) Program, which serves approximately 22,000 students in FCPS' schools and centers, assists limited English proficient students to learn literacy and content concepts in order to function successfully in the regular school program. ESOL curricula generally incorporate English instruction with math, science, and social studies. Progress in English proficiency is regularly assessed, results are analyzed, maintained, and evaluated in accordance with state and federal legislation. In addition, evening programs in four high schools serve older students who have not completed a high school diploma who lack English literacy skills. ESOL students acquire the ability to communicate in English. This serves to enhance their academic and cognitive achievements which lead to becoming productive members of the community.

In addition to increased numbers of students, the composition of membership growth has added to the cost. During the past decade, the special education and English for speakers of other languages (ESOL) population have increased at a faster pace than the general education population.

## Special Education Membership Trends

Membership in special education Level 2 programs, including preschool programs, has increased each year by an average rate of 6.25 percent since 1998. Special education students require specialized instruction and additional resources. The average cost per pupil for the special education program is \$15,130; the general education program cost per pupil is \$8,189. In addition, students enrolled in both general and special education classrooms may receive special education Level 1 services, at an average cost per service of \$4,407. Since FY 1998, the average growth rate for the provision of Level 1 services is 5.16 percent.



## English for Speakers of Other Languages (ESOL) Membership

The ESOL program is one of the fastest growing programs for students with special needs in the school system. As shown in the chart above, over the past five years ESOL membership has increased faster than special education membership and significantly faster than general education membership. In FY 1998, ESOL services were provided to 10,419 students with 414.9 teachers; 20,259 students will receive ESOL instruction from 684.9 teachers and guidance counselors in FY 2003. This includes ESOL teachers in the alternative high school program and the ESOL transition centers.

The total ESOL budget (including transition centers) has grown from \$24.3 million in FY 1998 to \$46.5 million in FY 2003. The substantial increase reflects the increase in membership and the cost of employee salaries. The FY 2003 cost of providing ESOL services for each student is \$3,008.

# Trends

## English for Speakers of Other Languages (ESOL) Membership

The ESOL program is one of the fastest growing programs for students with special needs in the school system. As shown in the chart above, over the past five years, ESOL membership has increased faster than special education membership and significantly faster than general education membership. In FY 1999, ESOL services were provided to 11,259 students with 431.2 teachers; 22,868 students will receive ESOL instruction from 765.7 teachers and guidance counselors in FY 2004. This includes ESOL teachers in the alternative high school program and the ESOL transition centers.

The total ESOL budget (including transition centers) has grown from \$24.3 million in FY 1998 to \$54.1 million in FY 2004. The substantial increase reflects the increase in membership and the cost of employee salaries. The FY 2004 cost of providing ESOL services for each student is \$2,964.

## Special Education Membership Trends

Membership in special education Level 2 programs, including preschool programs, has increased each year by an average rate of 4.3 percent since FY 1999. Special education students require specialized instruction and additional resources. The average cost per pupil for the special education program is \$15,024; the general education program cost per pupil is \$8,306. In addition, students enrolled in both general and special education classrooms may receive special education Level 1 services, at an average cost per service of \$4,732.

## Trends in Free and Reduced-Price Lunch Eligibility

Another segment of student growth that has been increasing more rapidly than the general education population, is the number of students eligible for free or reduced-price lunch. Families qualifying for free lunches must not exceed an income level of \$23,530 for a family of four; for reduced-price lunches the maximum family income is \$33,485. In FY 2004, the number of students eligible for free and reduced-price lunch services will be 38,080, or 22.9 percent of all students. The number of students qualifying for this program has risen by 34.5 percent since 1998; this increase has occurred during a period of unprecedented economic prosperity.

## Changing Demographics

In many ways, the changes in enrollment mirror the changing demographics of Fairfax County. Fairfax County comprises 407 square miles of suburban countryside, just southwest of the nation's capital. It is the 37th largest county in the United States, with a population of one million, making Fairfax County larger than the population of seven states. Nearly twenty-nine percent of the population is under 20 years of age, while 18 percent is 55 years of age or older.

# Trends

## English for Speakers of Other Languages (ESOL) Membership

The ESOL program is one of the fastest growing programs for students with special needs in the school system. As shown in the chart on the previous page, over the past five years, ESOL membership has increased faster than special education membership and significantly faster than general education membership. In FY 2000, ESOL services were provided to 13,467 students with 472.7 teachers; 24,219 students are projected to receive ESOL instruction from 814.0 teachers and guidance counselors in FY 2005. This includes ESOL teachers in the alternative high school program and the ESOL transition centers.

The total ESOL budget (including transition centers) has grown from \$24.3 million in FY 1998 to \$56.5 million in FY 2005. The substantial increase reflects the increase in membership and the cost of employee salaries. The FY 2005 cost of providing ESOL services for each student is \$3,071.

## Special Education Membership Trends

Membership in special education Level 2 programs, including preschool programs, has increased each year by an average rate of 4.5 percent since FY 1999 to FY 2004 actuals. Special education students require specialized instruction and additional resources. The average cost per pupil for the special education program is \$16,071; the general education program cost per pupil is \$9,201. In addition, students enrolled in both general and special education classrooms may receive special education Level 1 services, at an average cost per service of \$5,235.

## Trends in Free and Reduced-Price Lunch Eligibility

Another segment of student growth that has been increasing more rapidly than the general education population, is the number of students eligible for free or reduced-price lunch. Families qualifying for free and reduced-pricing must meet established federal guidelines of income and household size. In FY 2005, the number of students eligible for free and reduced-price lunch services will be 33,113, or 19.9 percent of all students.

# Trends

In addition to increased numbers of students, the composition of the membership has added to the cost of growth. As indicated in the chart below, the English for speakers of other languages (ESOL) population has increased at a faster pace than the general education population.

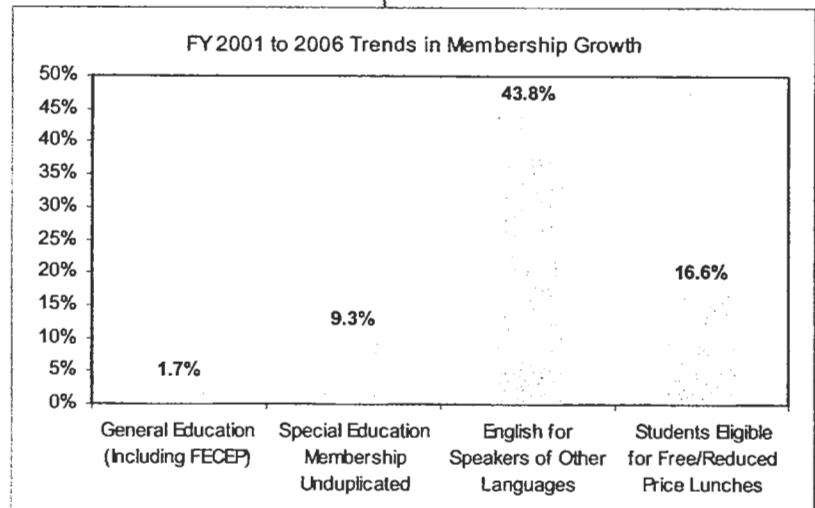
## English for Speakers of Other Languages (ESOL) Membership

The ESOL program is one of the fastest growing programs for students with special needs in the school system. Over the past five years, ESOL membership has increased faster than special education services and significantly faster than general education membership. In FY 2001, ESOL services were provided to 15,484 students with 546.8 teachers; 22,261 students are projected to receive ESOL instruction from 694.4 teachers and guidance counselors in FY 2006. This includes ESOL teachers in the alternative high school program and the ESOL transition centers. The FY 2006 cost of providing ESOL services for each student is \$3,231.

*Approximately 1 in 5  
FCPS students  
receive free or  
reduced price  
lunches*

## Special Education Membership Trends

The unduplicated special education membership count refers to the total number of students receiving special education services for whom FCPS is responsible, including both Level 2 services, general education students receiving Level 1 resource services, private school students, and FCPS students placed in contract schools. Special education students require specialized instruction and additional resources. The average cost per pupil for the special education program is \$17,420; the general education program cost per pupil is \$10,006. In addition, students enrolled in both general and special education classrooms may receive special education Level 1 services, at an average cost per service of \$5,883.



## Trends in Free and Reduced-Price Lunch Eligibility

Another segment of growth that has been increasing more rapidly than overall membership is the number of students eligible for free or reduced-price lunches. Families qualifying for free and reduced-pricing must meet established federal guidelines of income and household size. In FY 2006, the number of students eligible for free and reduced-price lunch services will be 33,642, or 20.4 percent of all students.



## **About the Author**

**Michael W. Thompson:** Mr. Thompson is the Chairman and President of the Thomas Jefferson Institute for Public Policy. He and his family have lived in Fairfax County, Virginia for thirty-four years. He has been active in the community serving as a PTA President for two terms, Cub Scout Den Leader, on several boards and commissions, as President of the Springfield District Council for four terms, on the Board of the Fairfax Federation of Citizens Associations for six years, and as a leader in various political campaigns on the local, state and national level. His two children graduated from the public schools in Fairfax County and his son continues to live here with his wife and two daughters, one is attending public school and one who will be in two years.

Mr. Thompson founded a successful direct marketing agency in Springfield and served as its president for 24 years before selling it to his employees. He was also president of a chain of furniture stores in Georgia during this same time period. Mr. Thompson is an active member of the National Federation of Independent Business (NFIB) and served as President of the Virginia NFIB's Leadership Council (Board of Directors) for two years. Mr. Thompson served two terms as the Governor's appointment on the Small Business Environmental Compliance Advisory Board.

Mr. Thompson serves as Vice Chairman of the Fund for American Studies, an award winning foundation that sponsors seven various summer institutes for college leaders here in the United States and overseas. He founded the Thomas Jefferson Institute for Public Policy, a non-partisan foundation offering creative alternatives to current government programs and policies on the state and local level here in Virginia. Leading Democrats and Republicans serve on its Board of Directors.



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(\*Mrs. Bowen is on a leave of absence during her tenure with Governor Warner.)

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**John Ryan:** Senior Counsel and Director of Government Affairs for Bristol Myers Squibb.

**Robert W. Shinn:** President of Public Affairs, Capitol Results

**Todd A. Stottlemeyer:** CEO, Apogen Technologies, Inc.

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

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



*"... 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*

Thomas Jefferson Institute for Public Policy  
9035 Golden Sunset Lane  
Springfield, Virginia 22153  
703.440.9447  
[info@thomasjeffersoninst.org](mailto:info@thomasjeffersoninst.org)  
[www.thomasjeffersoninst.org](http://www.thomasjeffersoninst.org)