
FY 2010 Proposed Budget Overview

March 10, 2009

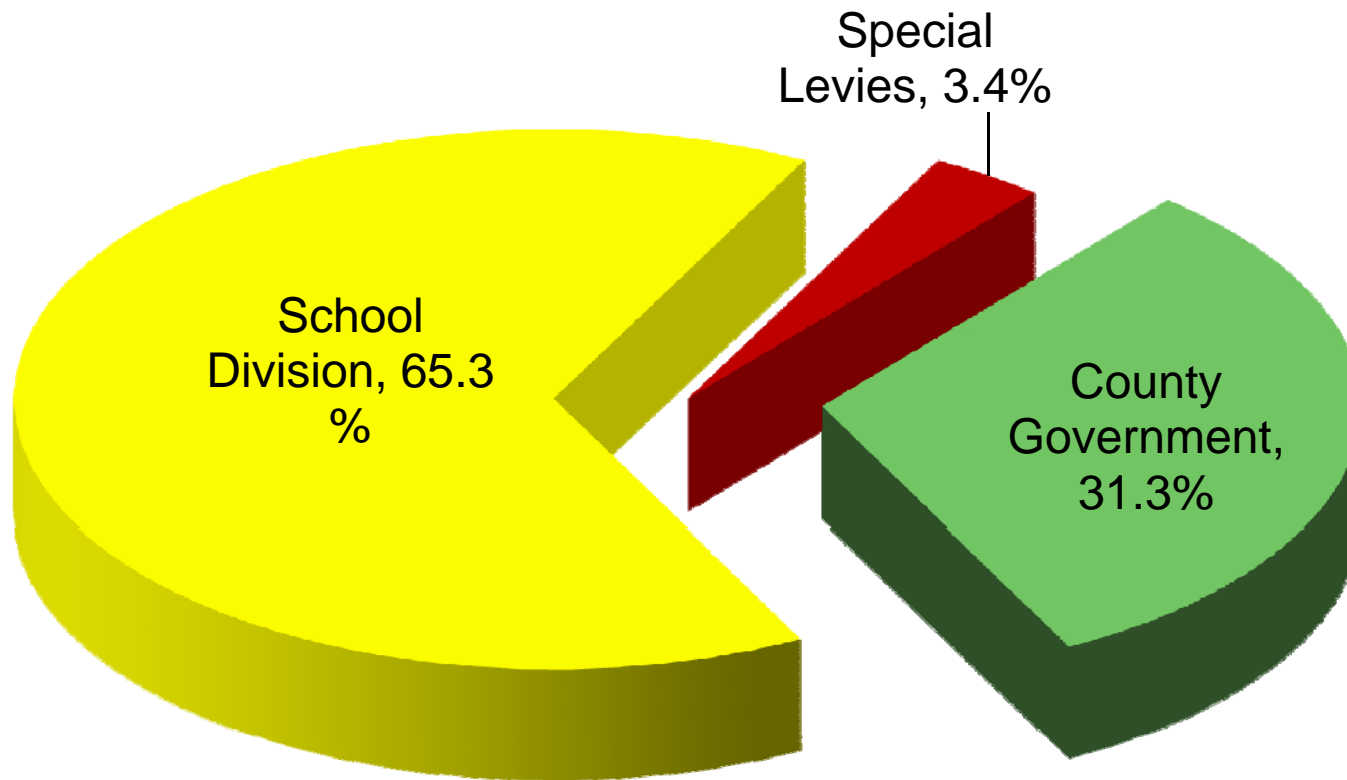
Proposed Budget Summary

Description	FY 2010 Expenditures	FY 2010 Revenue	FY 2010 Local Funding
County Government	\$67,148,710	\$21,576,099	\$45,572,611
School Division Operating	130,058,404	45,158,592	84,899,812
Capital Projects	6,960,000	6,550,000	410,000
Debt Service	14,099,930	0	14,099,930
Internal Service Funds	24,057,227	24,057,227	0
Special Levies	5,963,277	873,782	5,089,495
Total Appropriations	\$248,287,548	\$98,215,700	\$150,071,848

Expenditure Comparison

Description	FY 2009 Adopted	FY 2010 Proposed	FY 2009-2010 Change
County Government	\$70,530,930	\$67,148,710	(\$3,382,220)
School Division Operating	132,400,432	130,058,404	(2,342,028)
Capital Projects	410,000	6,960,000	6,550,000
Debt Service	14,858,364	14,099,930	(758,434)
Internal Service Funds	22,613,178	24,057,227	1,444,049
Special Levies	6,648,218	5,963,277	(684,941)
Total Appropriations	\$247,461,122	\$248,287,548	\$826,426

Allocation of Local Funding

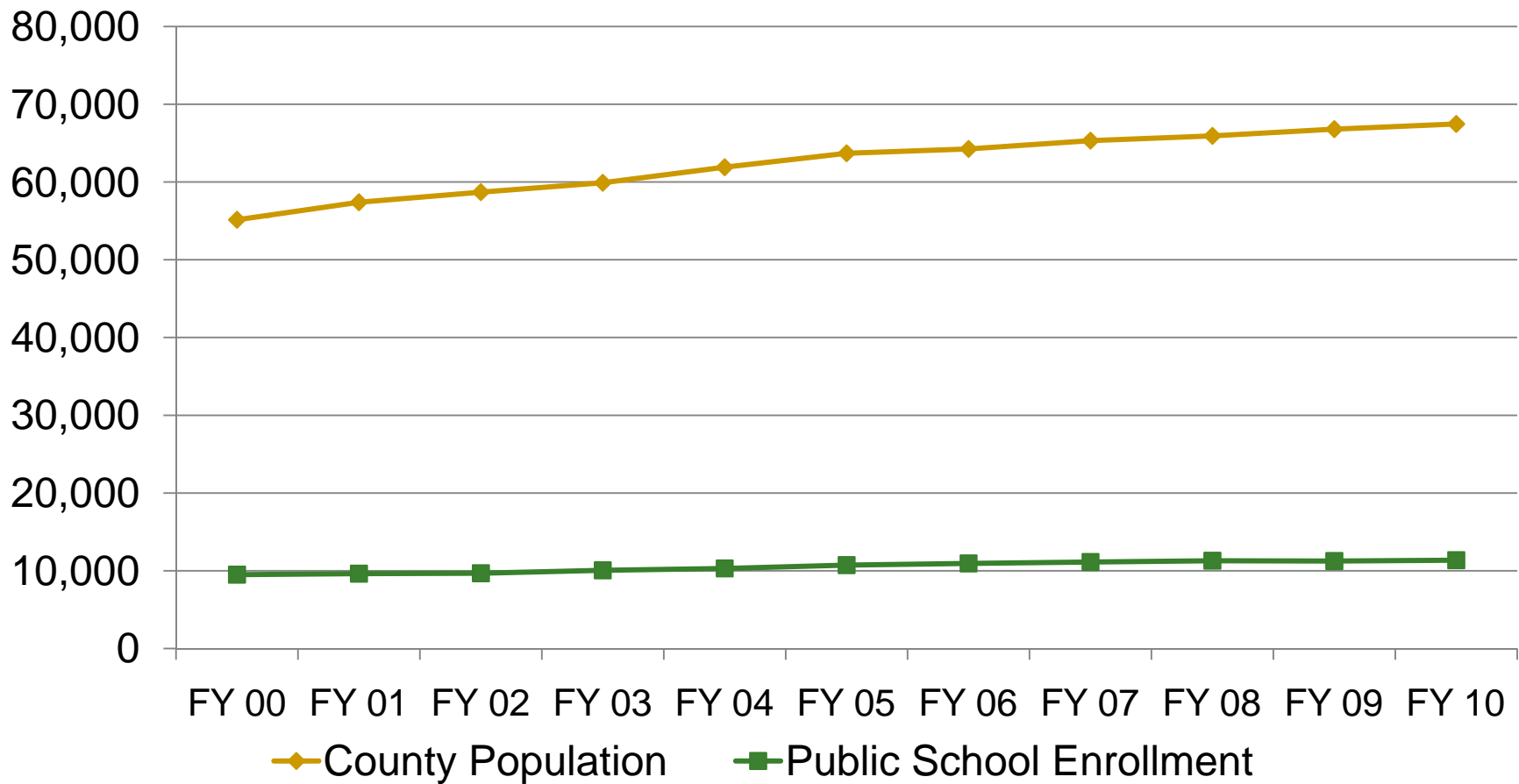


Local Funding Comparison

Description	FY 2009 Adopted	FY 2010 Proposed	FY 2009-2010 Change
County Government	\$45,846,186	\$45,572,611	(\$273,575)
School Division Operating	84,139,838	84,899,812	759,974
Capital Projects	410,000	410,000	0
Debt Service	14,858,364	14,099,930	(758,434)
Internal Service Funds	0	0	0
Special Levies	5,768,684	5,089,495	(679,189)
Total Appropriations	\$151,023,072	\$150,071,848	(\$951,224)

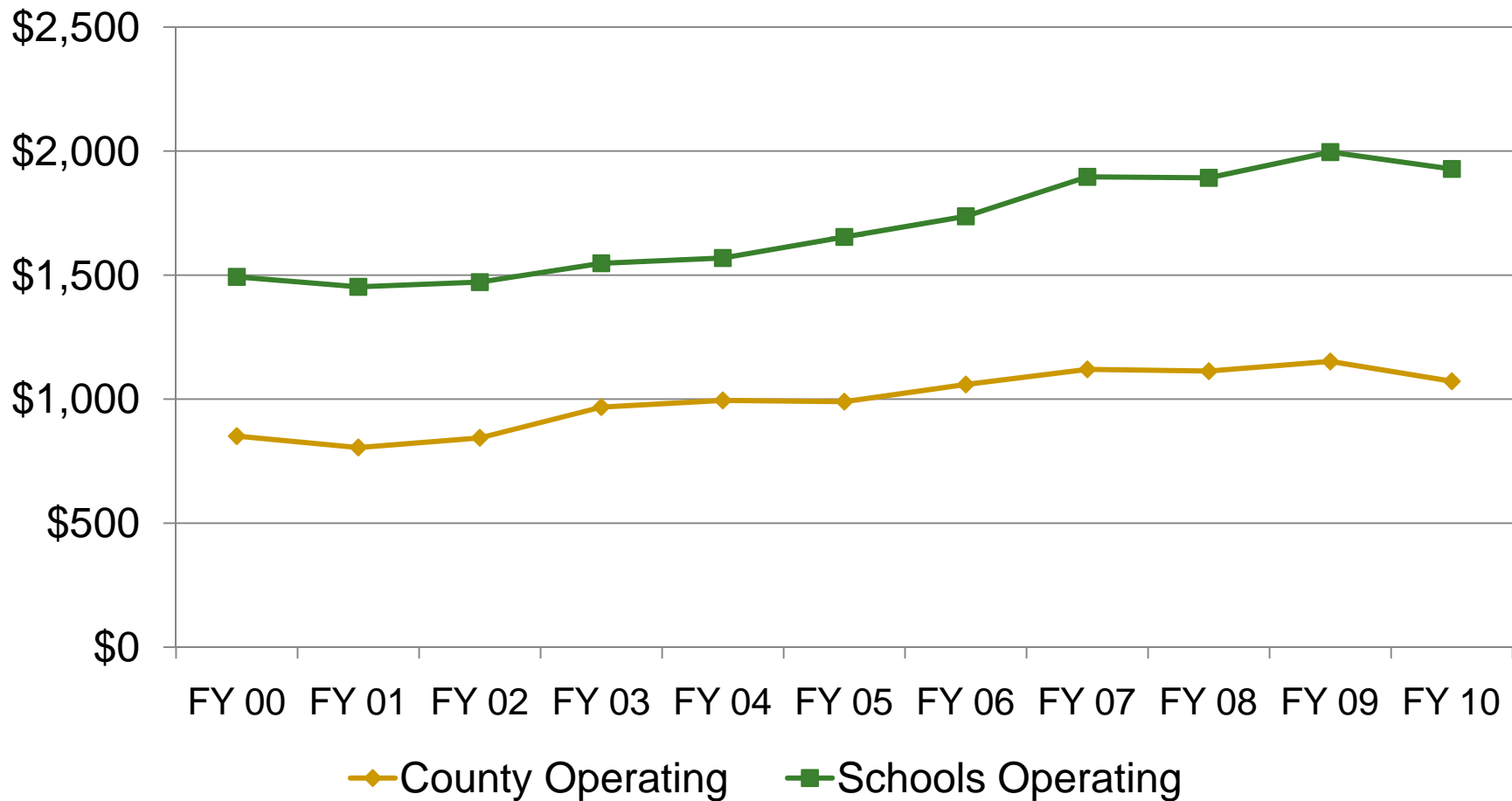
Note: Local funding for the entire school system remained unchanged from FY 2009 at \$98,070,037.

County and Student Population Histories



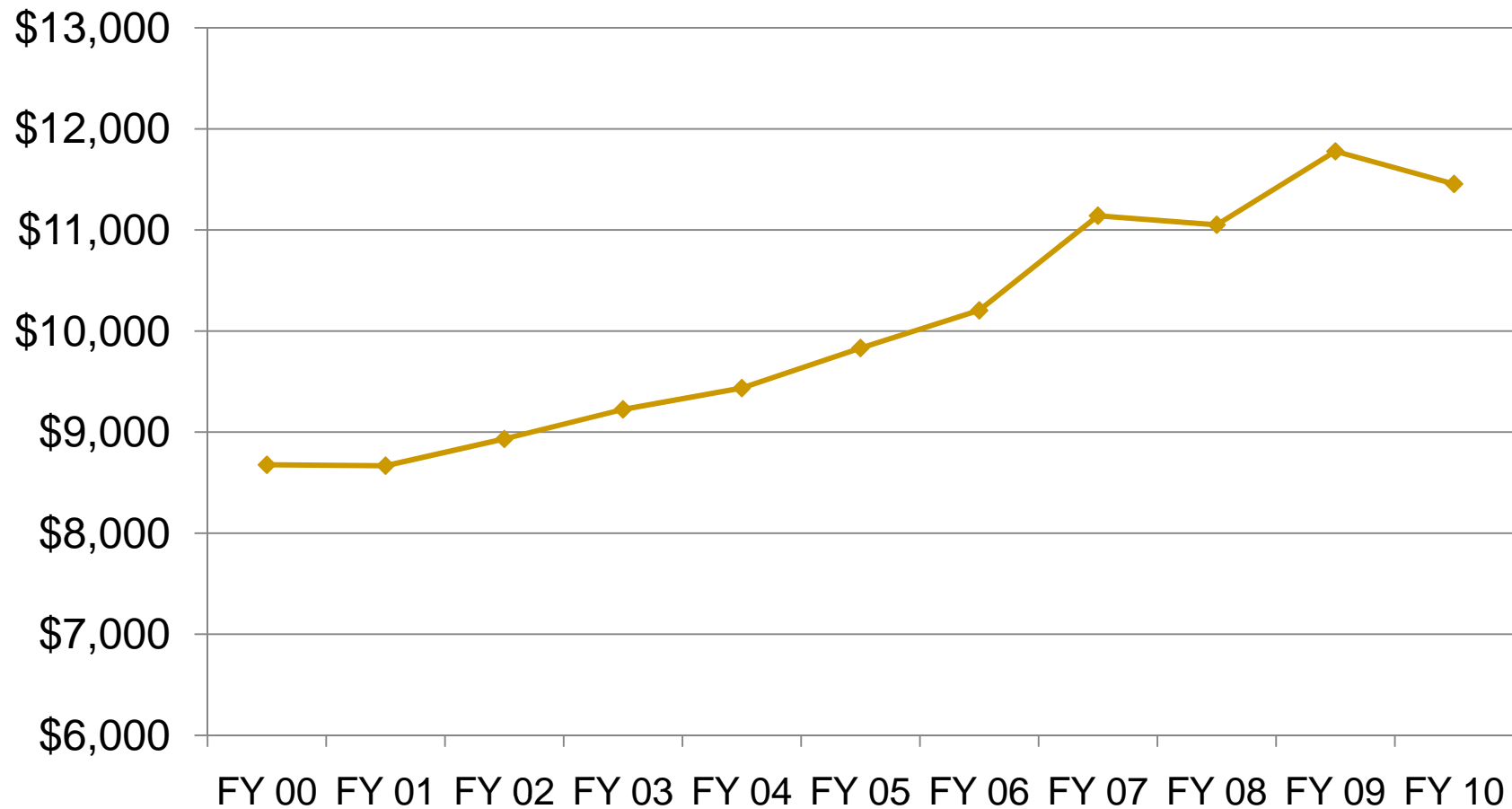
County and Schools Expenditures per Capita

(Adjusted for Inflation)



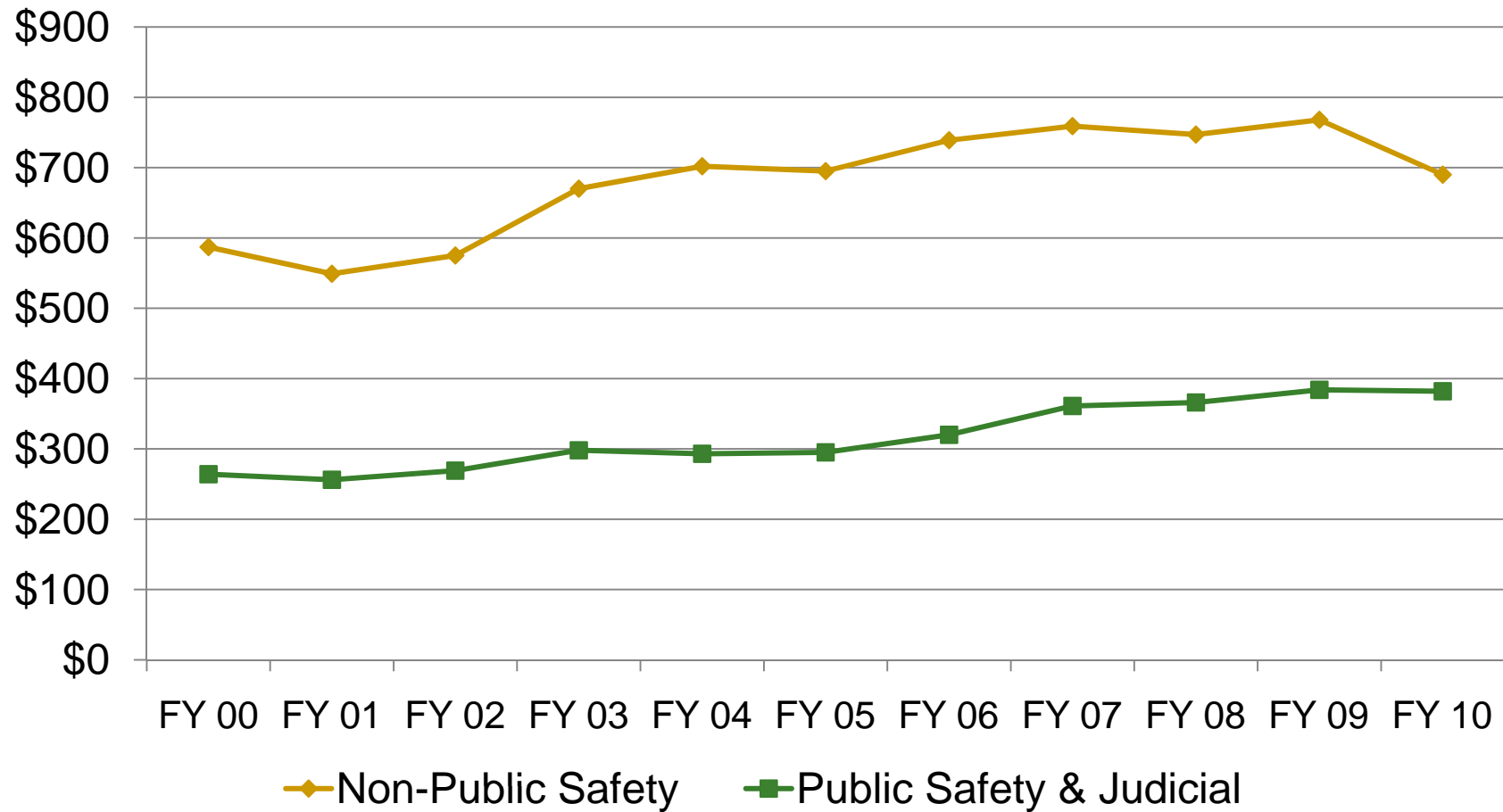
School System Expenditures per Pupil

(Adjusted for Inflation)

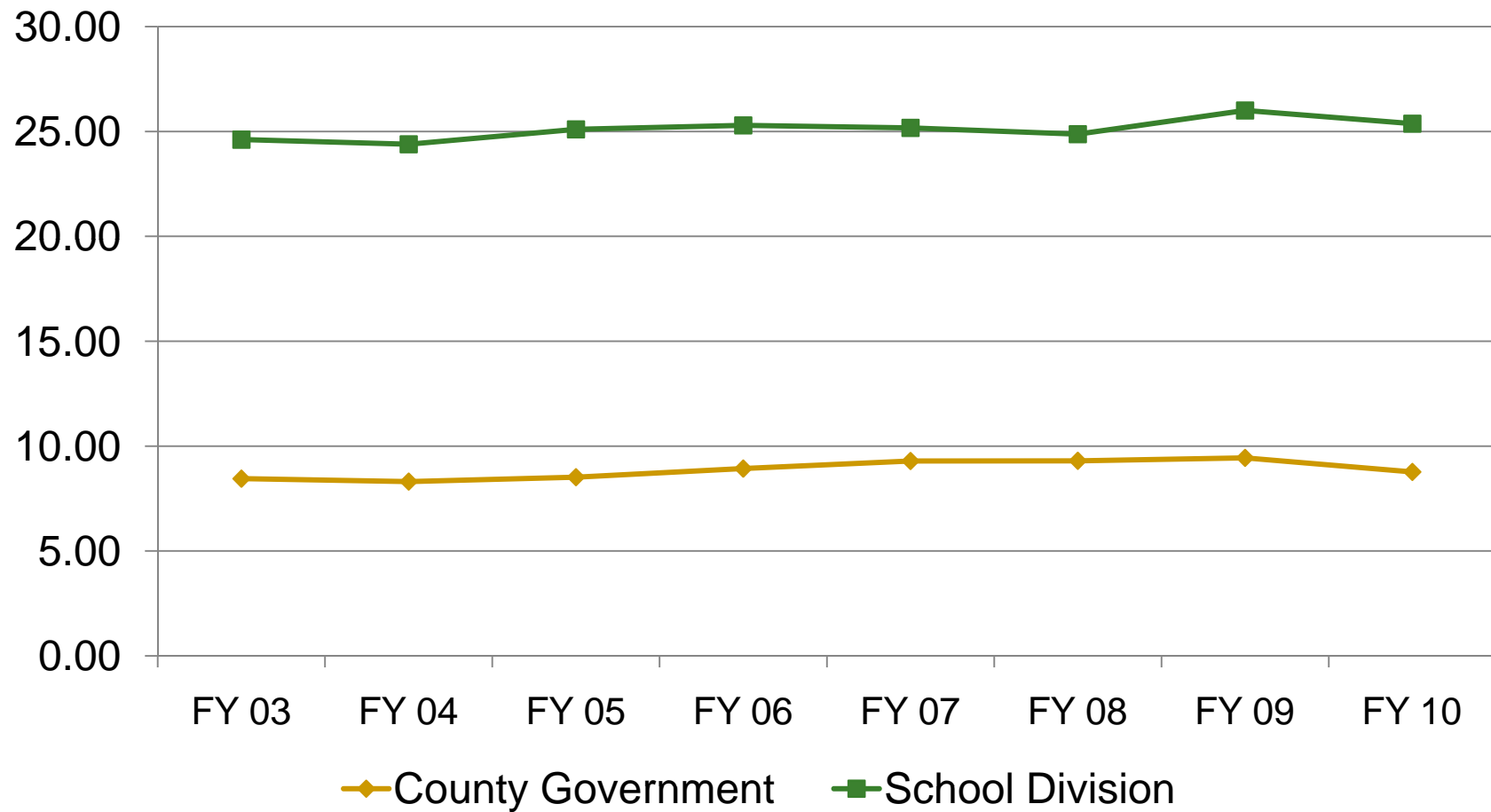


County Expenditures per Capita

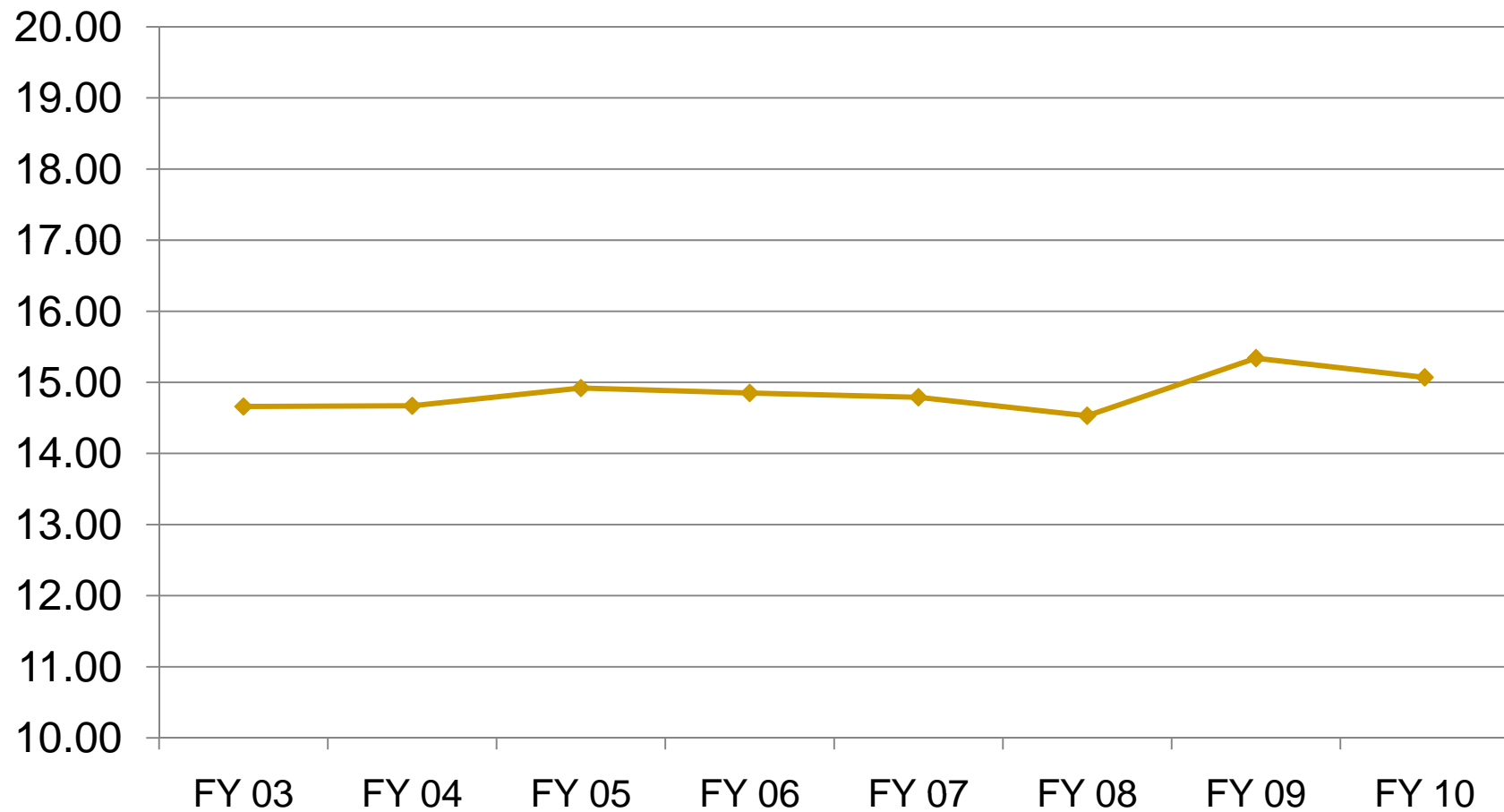
(Adjusted for Inflation)



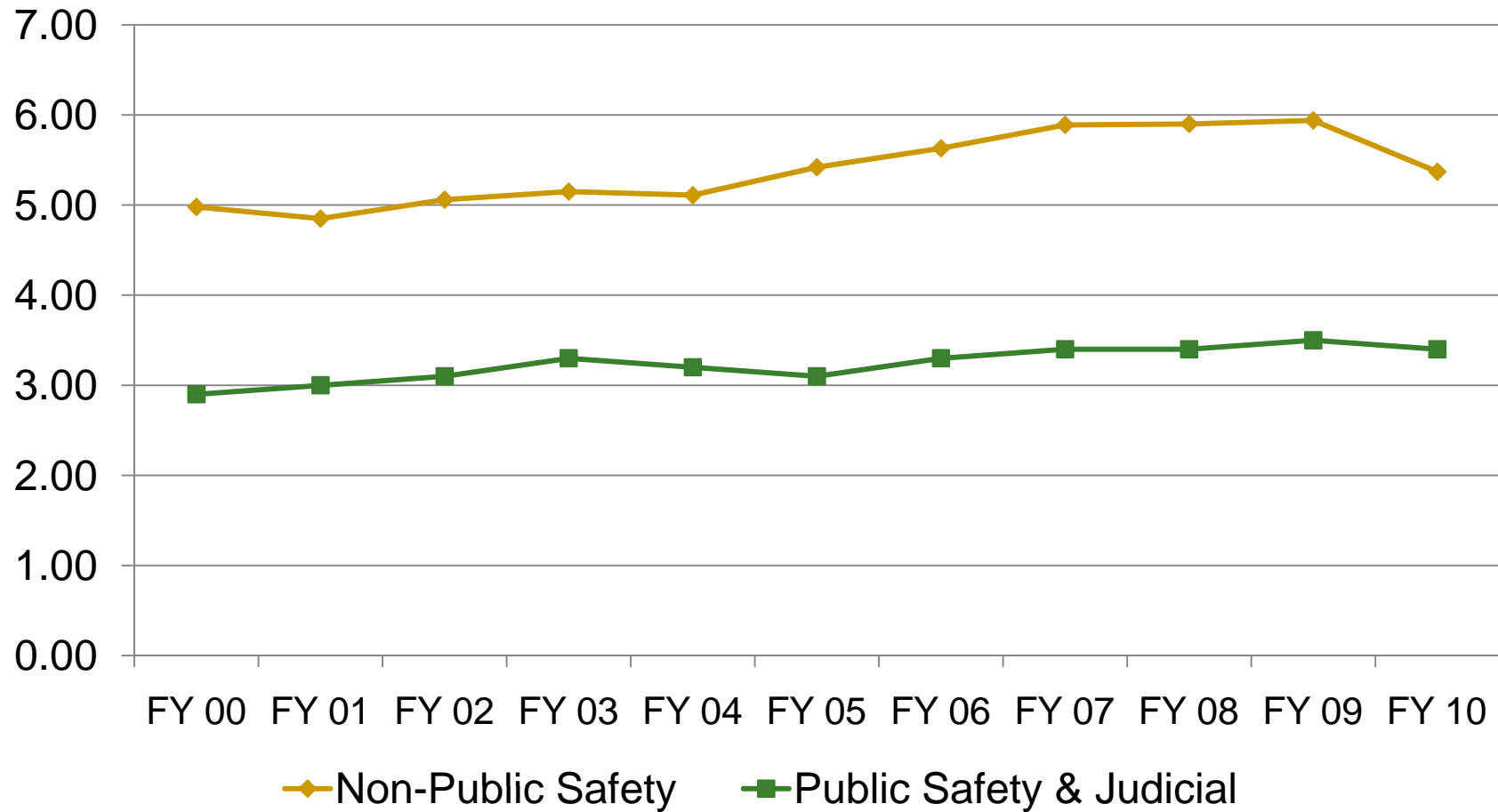
County and Schools FTEs per 1,000 Residents



School Division FTEs per 100 Pupils



County FTEs per 1,000 Residents

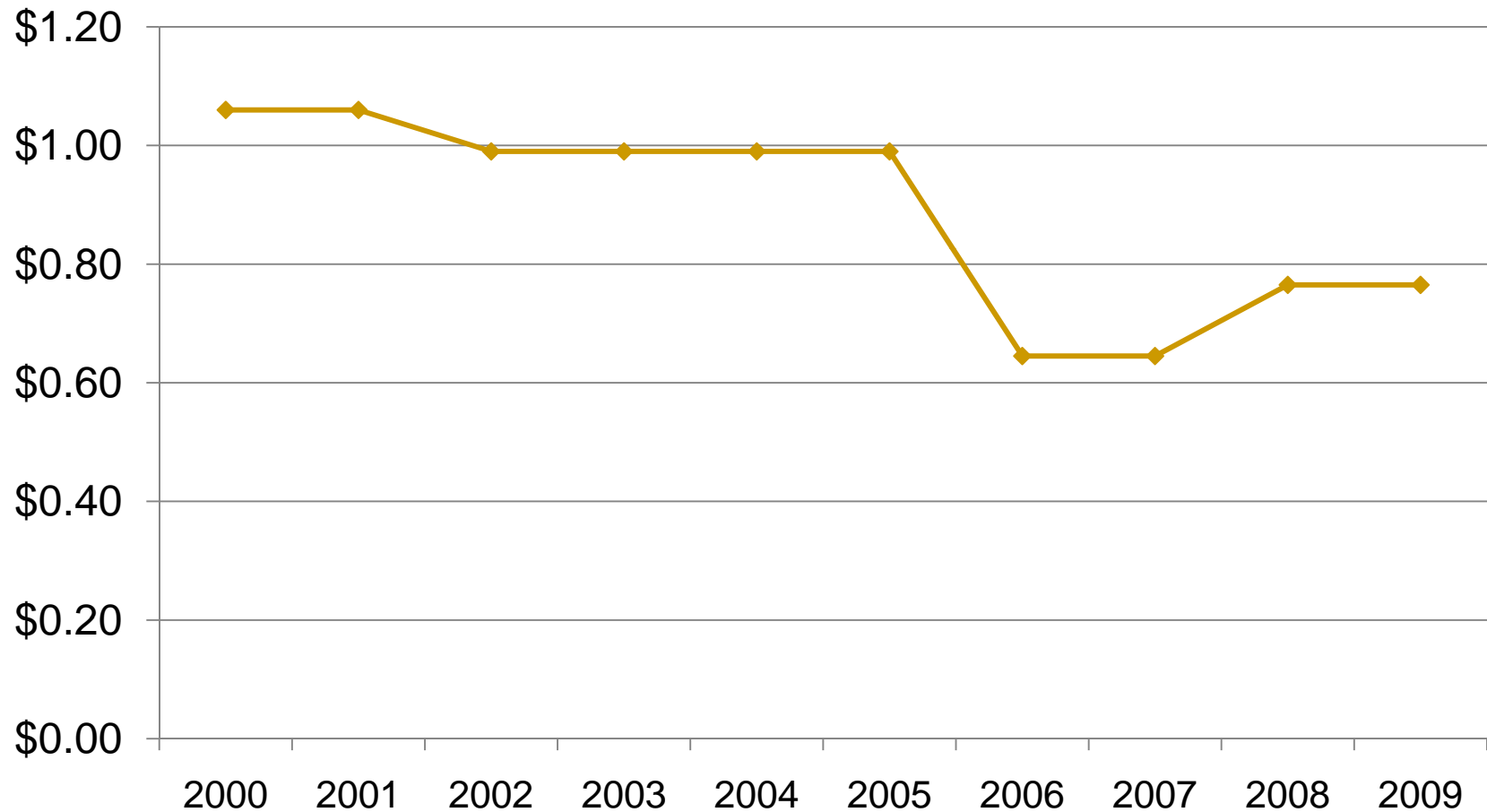


2007-2009 Tax Rates

Description	Tax Year 2007	Tax Year 2008	Tax Year 2009 (Proposed)
Real Estate – General	\$0.60	\$0.72	\$0.725
Real Estate – Fire & Rescue	\$0.035	\$0.035	\$0.035
Real Estate – PDR Fund	\$0.01	\$0.01	\$0.005
Personal Property – General	\$4.65	\$4.65	\$4.65
Personal Property – Fire & Rescue	\$0.25	\$0.25	\$0.25
Motor Homes & Campers	\$1.50	\$1.50	\$1.50
Mobile Homes	\$0.645	\$0.765	\$0.765
Machinery & Tools	\$4.65	\$4.65	\$4.65
Aircraft	\$0.001	\$0.001	\$0.001
Handicap Vehicles	\$0.05	\$0.05	\$0.05

Combined Real Property Tax Rate

Rates per \$100 Assessed Value



General Fund Revenue

Description	FY 2009 Adopted	FY 2010 Proposed	FY 2009-2010 Change
Local Revenue	\$137,063,166	\$132,452,579	(\$4,610,587)
State Revenue	22,167,512	22,232,468	64,956
Federal Revenue	2,360,906	2,346,668	(14,238)
Intragovernmental Revenue	643,838	615,929	(27,909)
Use of Fund Balance	0	3,155,987	3,155,987
Total General Fund	\$162,235,422	\$160,803,631	(\$1,431,791)

Note: Use of Fund Balance includes \$2.7 million in anticipated FY 09 School Division fund balance.

General Fund Expenditures

Description	FY 2009 Adopted	FY 2010 Proposed	FY 2009-2010 Change
General Government	\$10,785,610	\$10,335,220	(\$450,390)
Judicial Administration	3,018,337	3,039,727	21,390
Public Safety	18,038,597	18,091,530	52,933
Public Works	7,609,884	7,844,597	234,713 ¹
Health & Welfare	9,480,082	9,244,031	(236,051)
Culture	5,842,264	5,316,821	(525,443)
Community Development	4,399,253	4,032,029	(367,224)
Non-Departmental	4,334,498	4,185,029	(149,469)
Transfers	98,726,897	98,703,469	(23,428)
Total General Fund	\$162,235,422	\$160,792,453	(\$1,442,969)

¹Includes \$501,611 increase in Environmental Services from transferring balance of convenience site operating expenses to General Fund.

General Fund Operating Expenditures

Description	FY 2009 Adopted	FY 2010 Proposed	FY 2009-2010 Change
Personnel Expenses	\$37,406,745	\$37,519,288	\$112,543 ¹
Operations & Maintenance	22,292,497	21,209,839	(1,082,658)
Capital Outlays	663,308	479,441	(183,867)
Reserves & Contingencies	1,991,552	1,950,711	(40,841)
Total Operating Expenditures	\$62,354,102	\$61,159,279	(\$1,194,823)

¹Includes increases of \$195,293 in health insurance and \$209,961 in retirement expenses over FY 2009.

Budget Reductions and Revenue Enhancements to Date

Description	FY 2010 Savings	FTE
County Government Reductions	\$2,862,000	23.24
School System – FY 09 Fund Balance	2,700,000	----
PDR Program	675,000	----
Land Use Fees (Revenue)	20,000	----
Total Reductions	\$6,257,000	23.24

Additional Proposed Reductions & Revenue Enhancements

Description	FY 2010 Savings	FTE
County Government Reductions	\$463,000	4.60
Household Recycling Fee (Revenue)	330,000	----
Airport Enterprise Fund Balance	30,000	----
General Fund Balance	426,000	----
Total Reductions	\$1,249,000	4.60

FY 2010 reductions and revenue total \$7,506,000.

Developments Since Proposed Budget

- Personal property tax estimate revised downward by \$1.7 million.
 - General Assembly adopted budget restoring majority of reductions included in Governor's proposal.
 - Additional information is becoming available regarding the Federal recovery act.
 - Bethel Academy district to be included in adopted budget.
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Personal Property Tax

- Several jurisdictions are considering rate increases to offset vehicle depreciation:
 - Clarke County (\$4.00 to \$5.02)
 - Frederick County (\$4.20 to \$4.90)
 - Madison County (\$2.80 to \$2.95)
 - Orange County (\$2.79 to \$3.27)
 - Stafford County (\$2.20 to \$2.76)
 - Spotsylvania County (\$5.00 to \$6.33)
 - Warren County (\$3.15 to \$4.00)
 - Culpeper, Loudoun, Prince William & Rappahannock: No increases proposed.
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Personal Property Tax

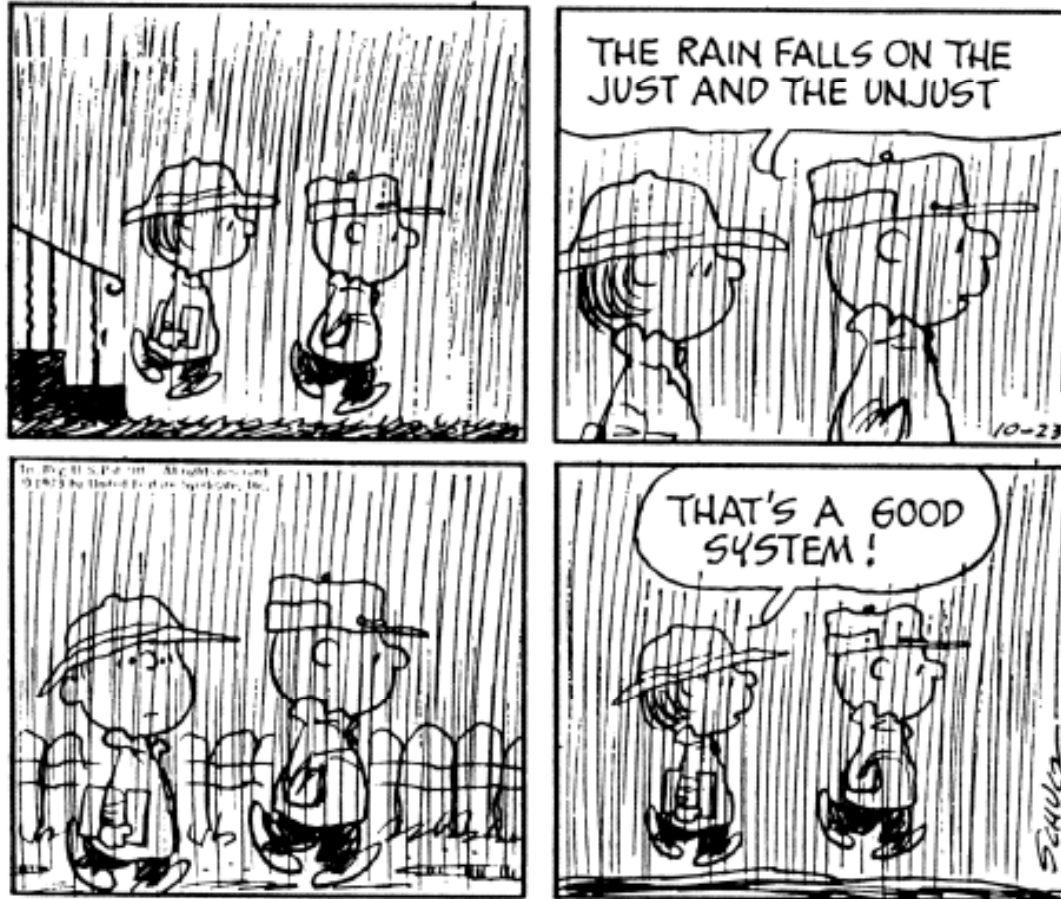
- \$0.27 increase in personal property tax rate, from \$4.65 to \$4.92, would recover \$1.7 million in FY 10 revenue.
 - At \$4.92, the average vehicle owner would experience a 10% reduction in the personal property tax bill per vehicle, or roughly \$15 per year.
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Personal Property Tax

Sample FY 2009-2010 Tax Levies

Vehicle	Assessment			Tax Bill		
	2008	2009	Change	FY 09 (\$4.65 rate)	FY 10 (\$4.65 rate)	FY 10 (\$4.92 rate)
2003 Chevrolet Suburban	\$12,575	\$7,575	(39.7%)	\$228	\$137	\$145
2003 Toyota Camry	\$9,675	\$8,125	(16.0%)	\$175	\$147	\$155
2006 Ford F 150	\$11,550	\$6,900	(40.3%)	\$209	\$125	\$132
2006 Honda Civic	\$10,625	\$9,375	(11.8%)	\$193	\$170	\$180
2006 Ford Taurus SE	\$7,900	\$6,550	(17.1%)	\$143	\$119	\$126

A Closing Thought....



FY 2010 Budget Schedule

Date	Event
March 10, 2009, 2:00 PM	Budget Worksession
March 12, 4:00 PM	Joint Worksession with School Board
March 24, 2:00 PM 7:00 PM	Budget Worksession Public Hearing
March 26, 2:00 PM	Budget Worksession
March 31, 4:00 PM	Adoption of Budget and Tax Rates

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