



*Financial Trending System
(FITNIS)*

September 22, 2009

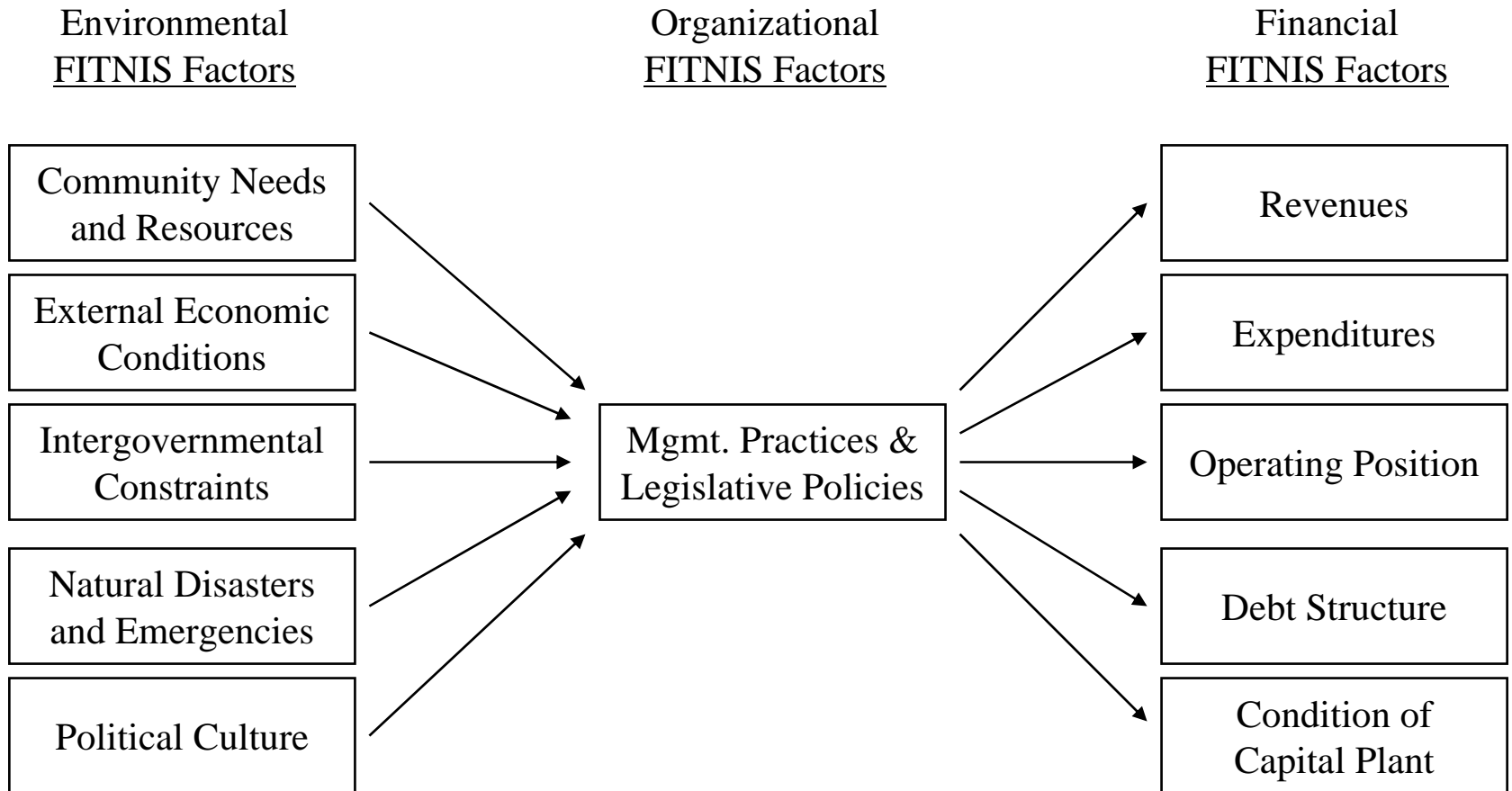


Overview of FITNIS

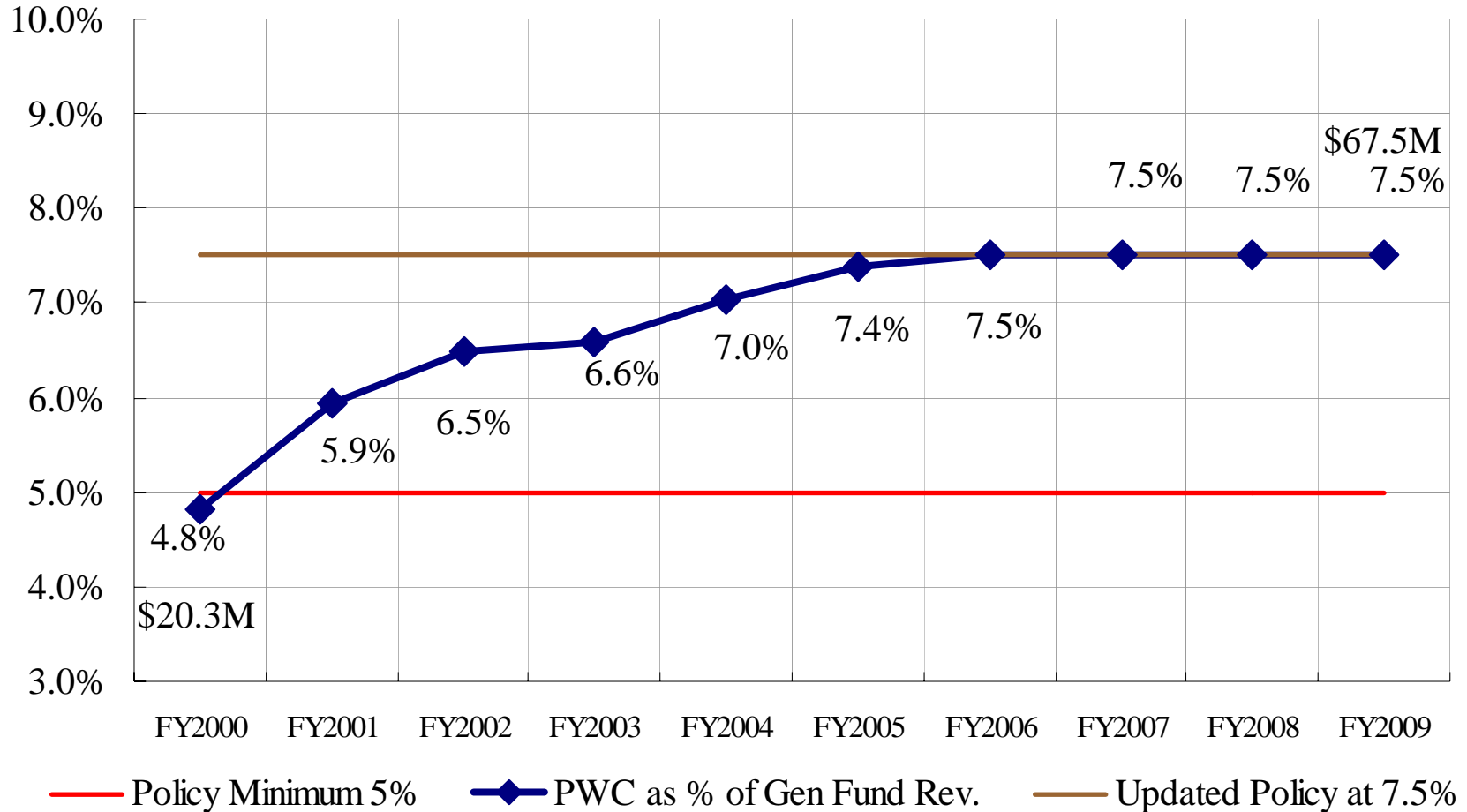
- Provides a framework for monitoring County's financial condition using trend analysis over a period of time
- Benchmarks trends with other jurisdictions
 - ◆ Fairfax County
 - ◆ Loudoun County
 - ◆ Chesterfield County
 - ◆ Henrico County
- Helps identify problems before they become serious
- Provides a straightforward picture of the County's financial strengths and weaknesses
- Provides a starting point in setting financial policies



FITNIS Model



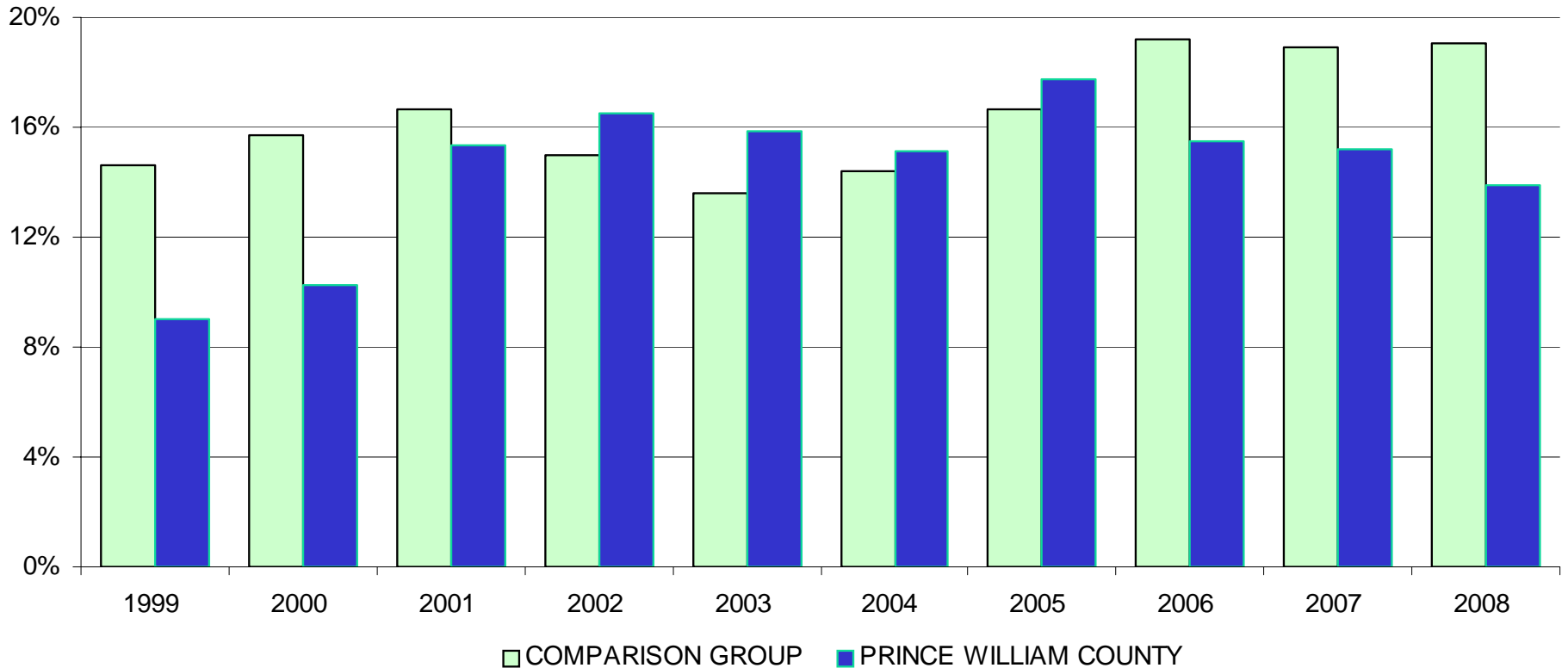
Operating Position Indicator: Unreserved Undesignated Fund Balance as a Percentage of General Fund Revenue



Date: 9/22/2009



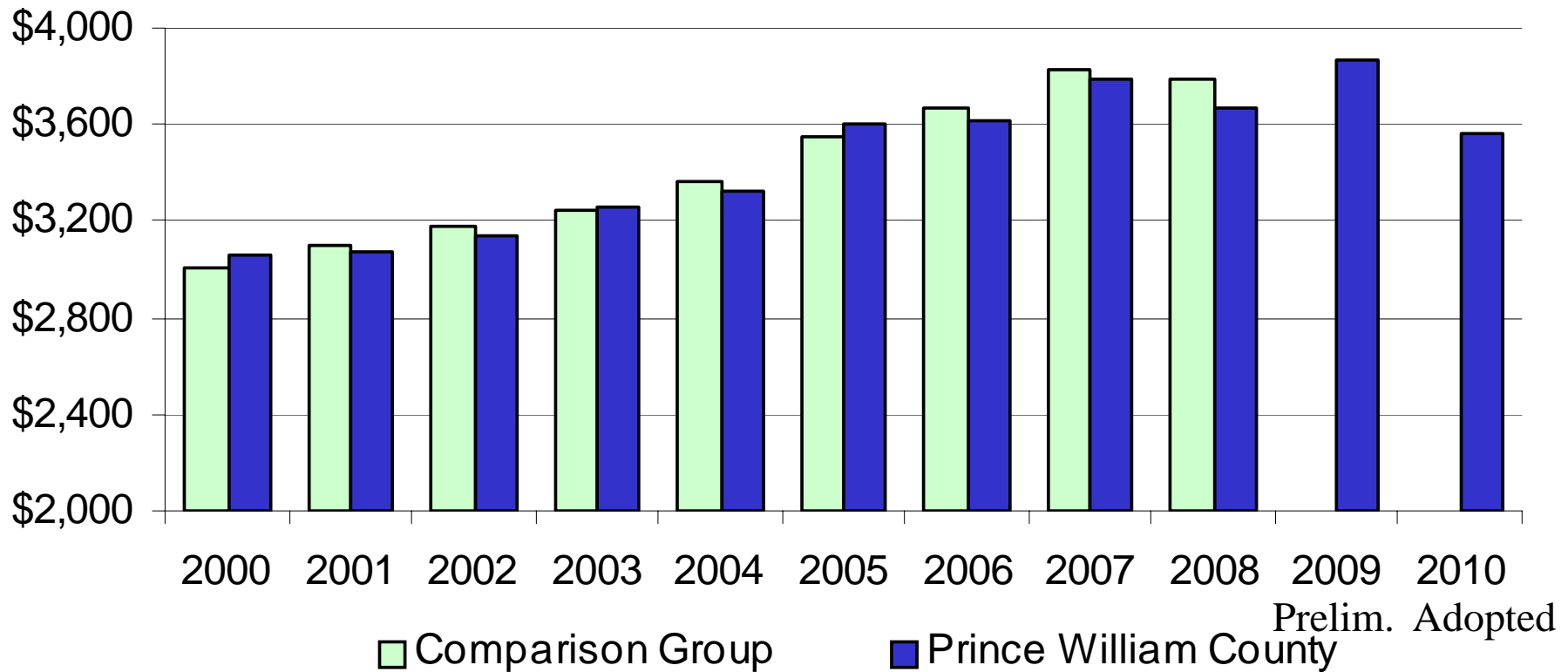
Operating Position Indicator: Unreserved Fund Balance as a Percentage of Revenues (Designated & Undesignated)



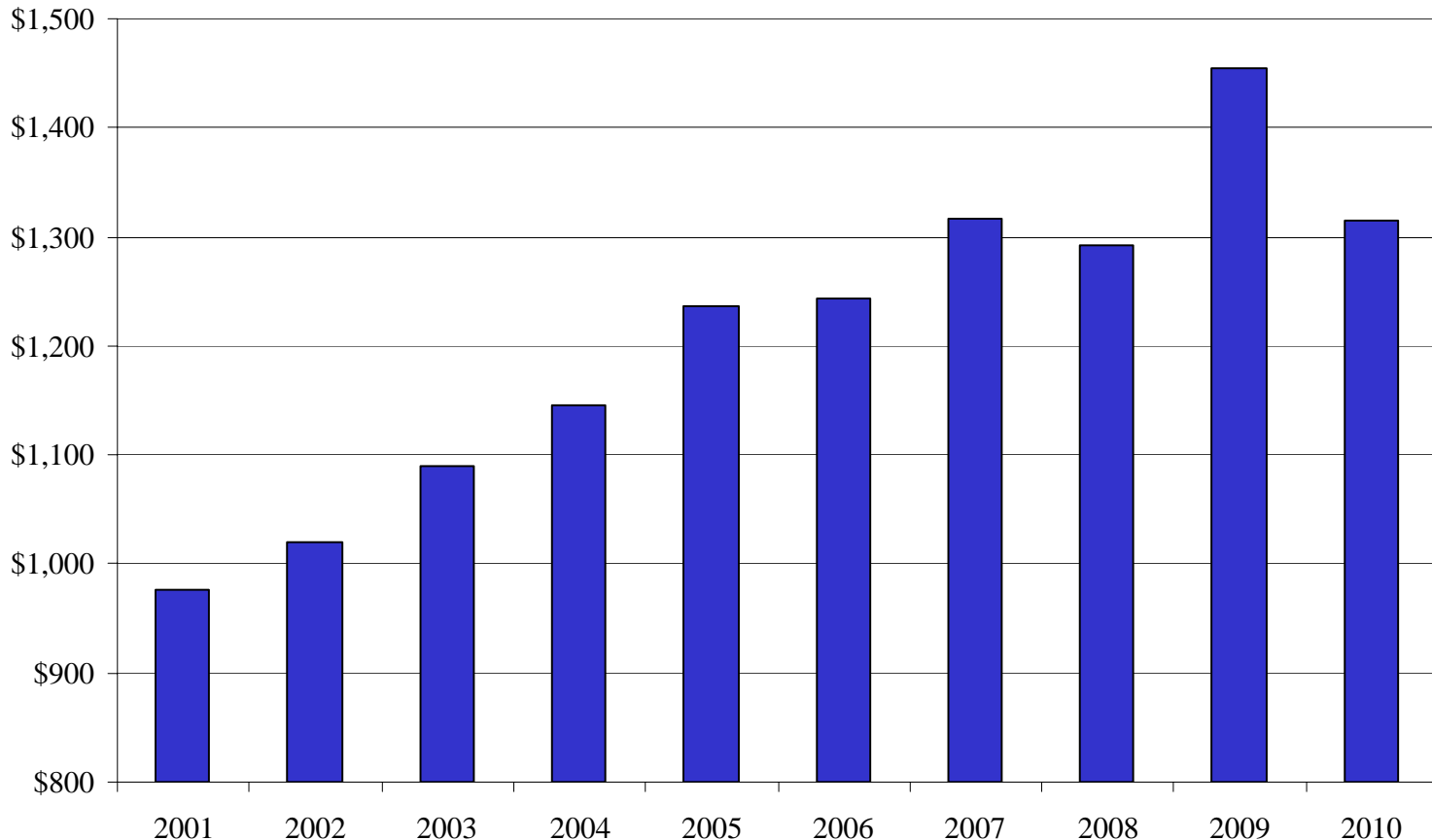
Date: 9/22/2009



Revenue Indicators: Operating Revenues per Capita (Constant Dollars)



Revenue Indicators: Real Estate Tax Revenue Per Capita (Constant Dollars)



Average Tax Bill Pct.
Change (Residential)

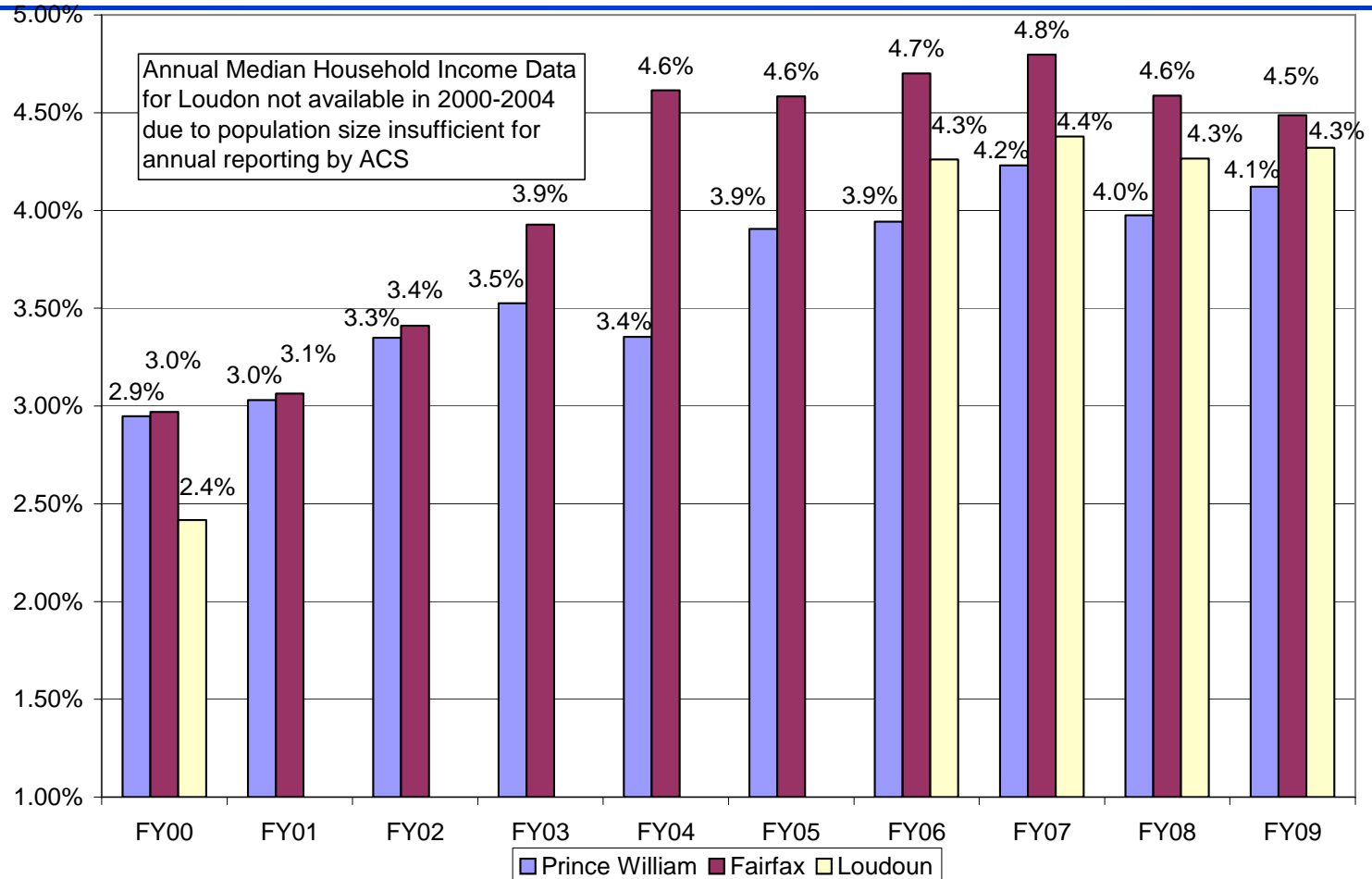
Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Average Tax Bill Pct. Change (Residential)	4.4%	7.1%	12.2%	11.8%	9.2%	6.4%	7.3%	0.0%	5.5%	-12.7%

Preliminary Adopted

Date: 9/22/2009



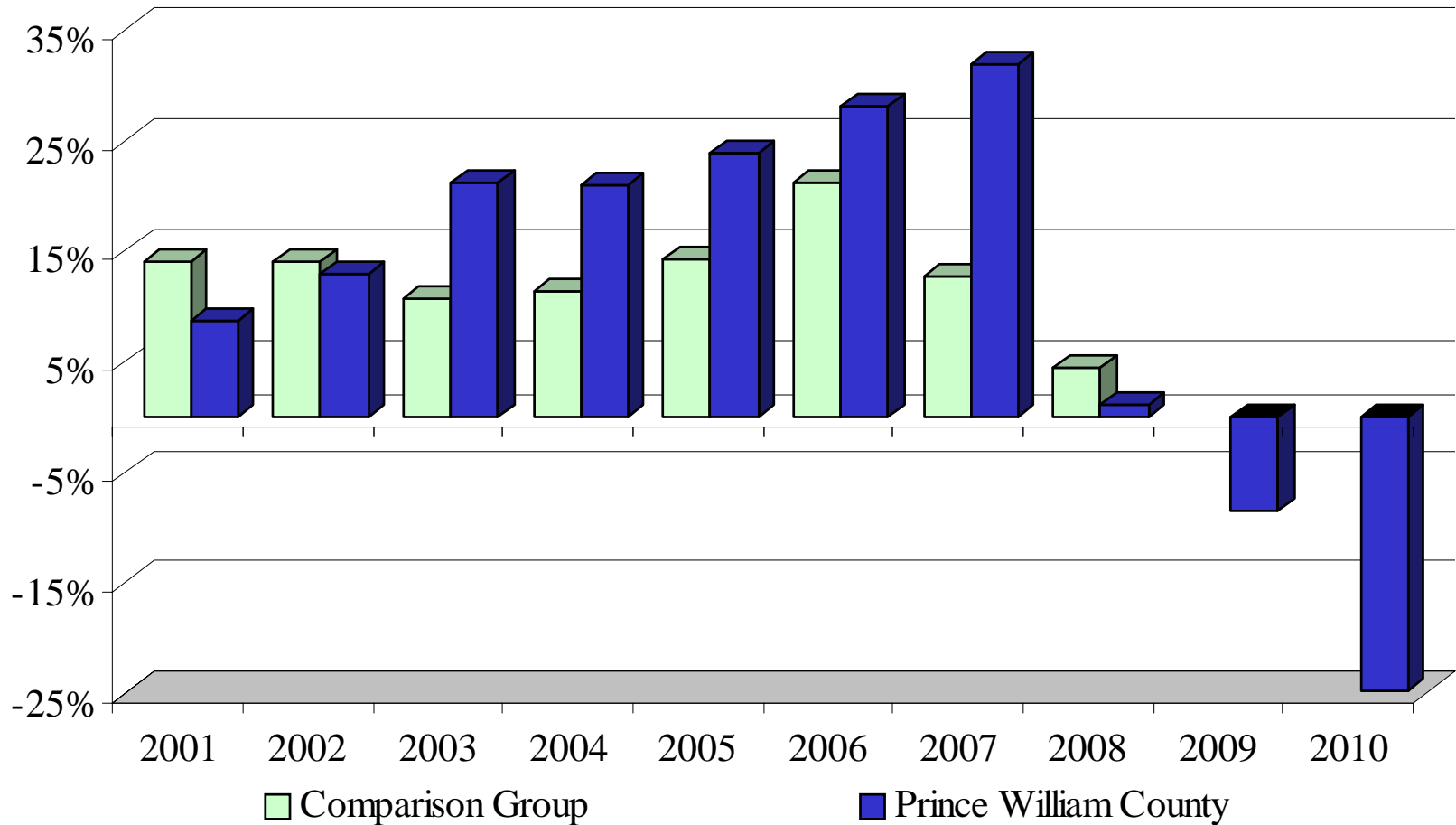
Revenue Indicators: Tax Burden (Real Estate Tax Bill as Percentage of Median Household Income)



Date: 9/22/2009



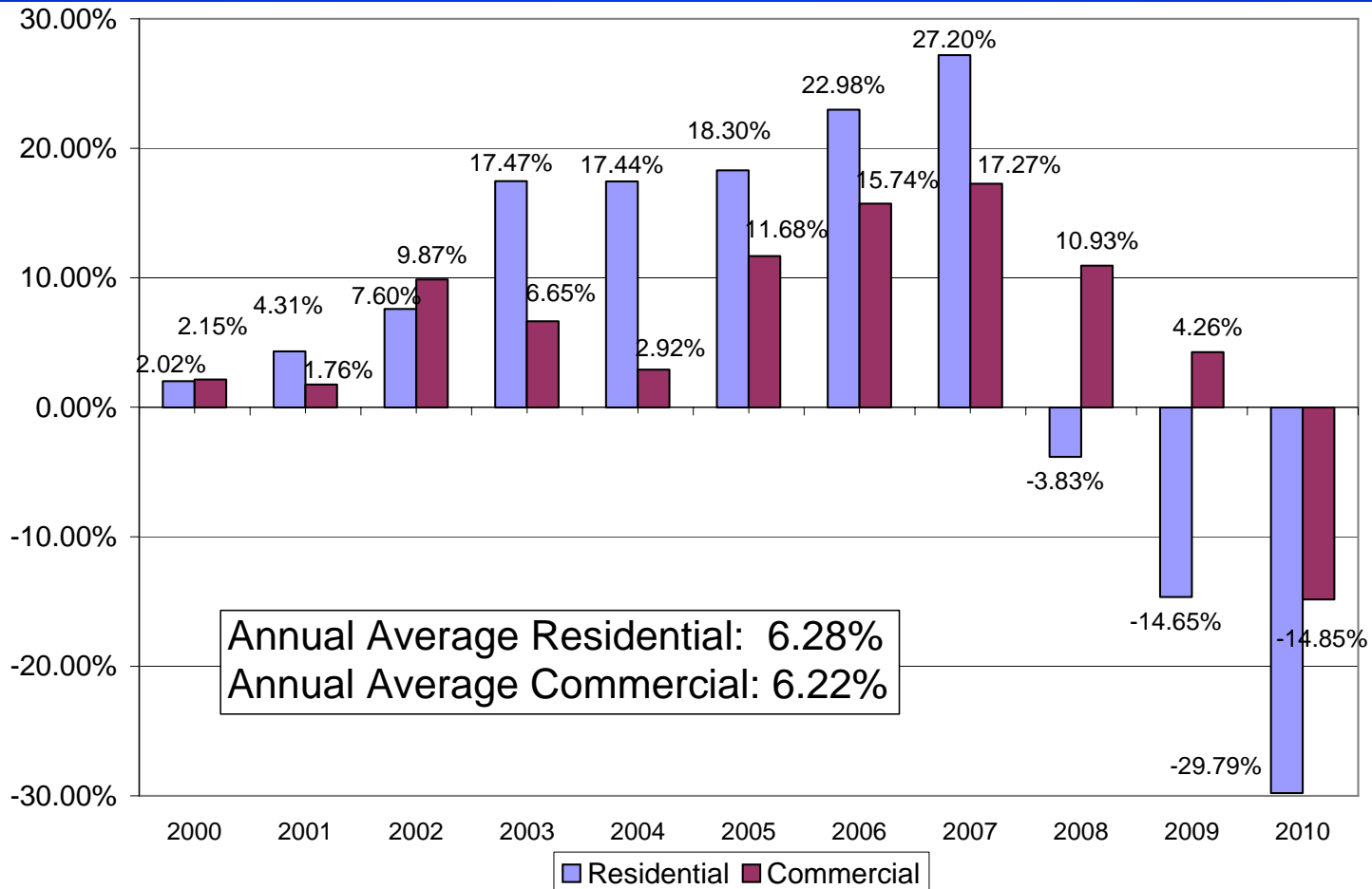
Revenue Indicators: Change in Real Property Value (Constant Dollars)



Date: 9/22/2009



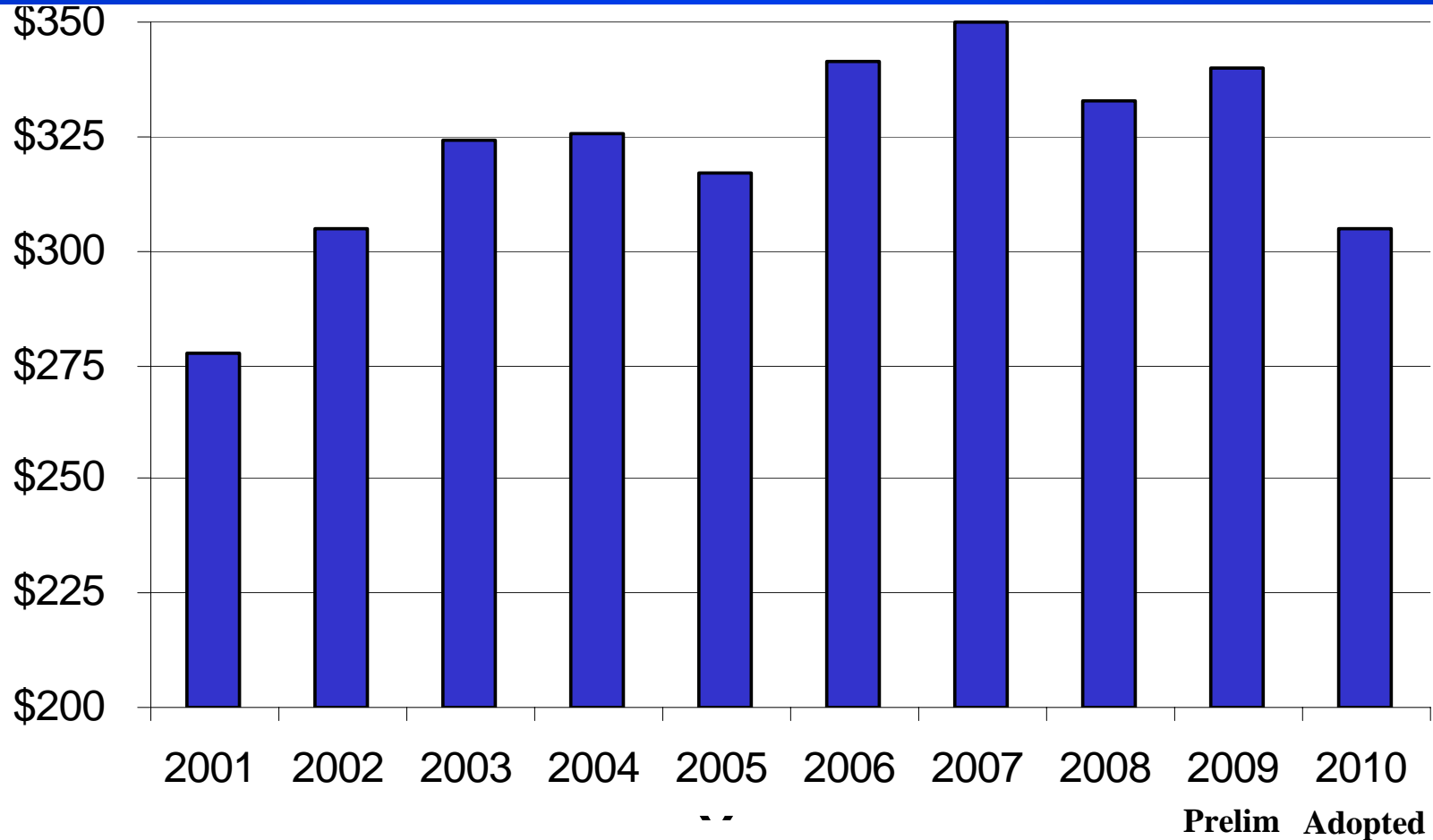
Change in Real Property Value: Residential & Commercial (Does Not Include Growth)



Date: 9/22/2009



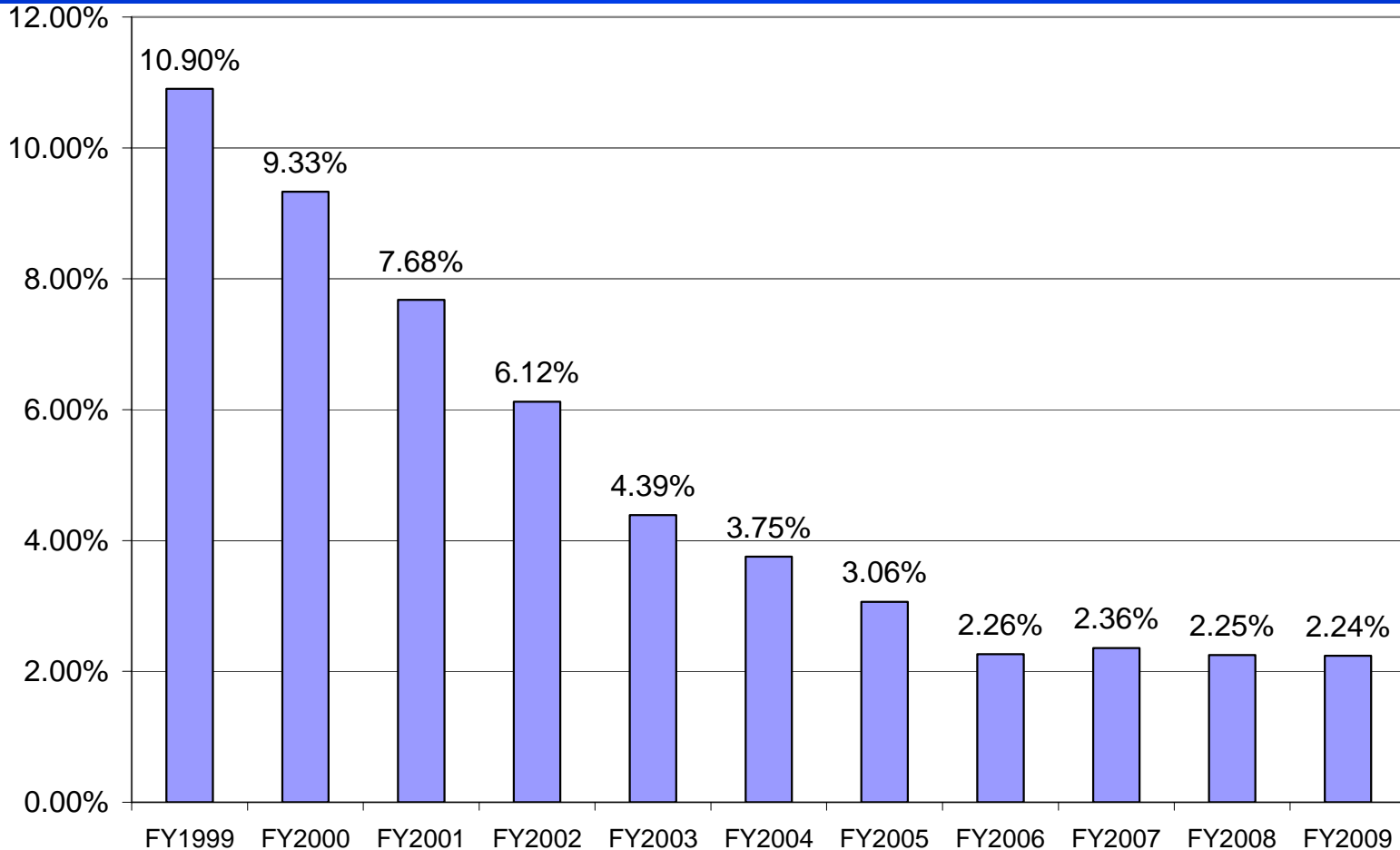
Revenue Indicators: Personal Property Tax Revenue Per Capita (Constant Dollars)



Date: 9/22/2009



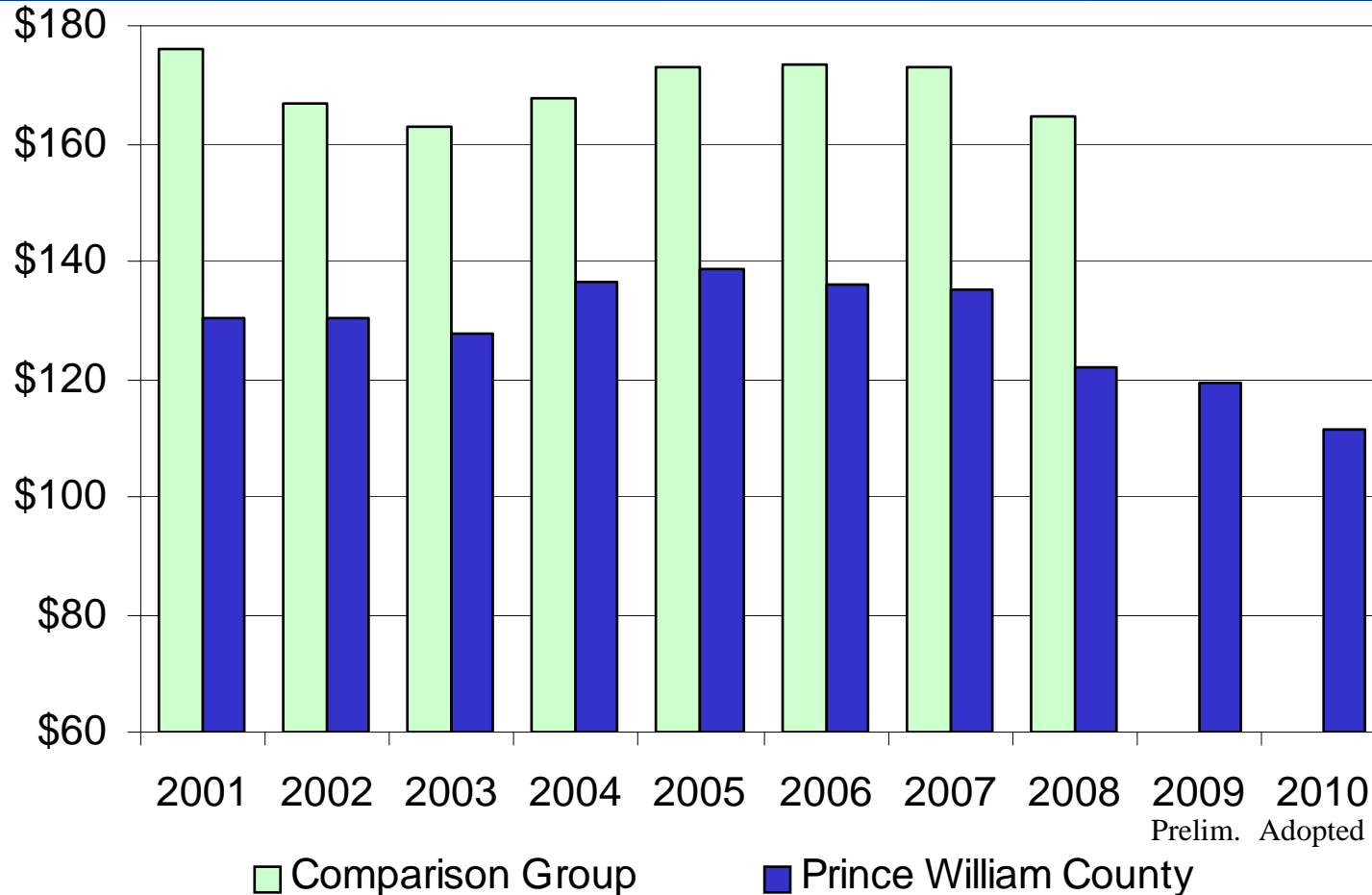
Unpaid Property Taxes as a Percentage of Total Levy



Date: 9/22/2009



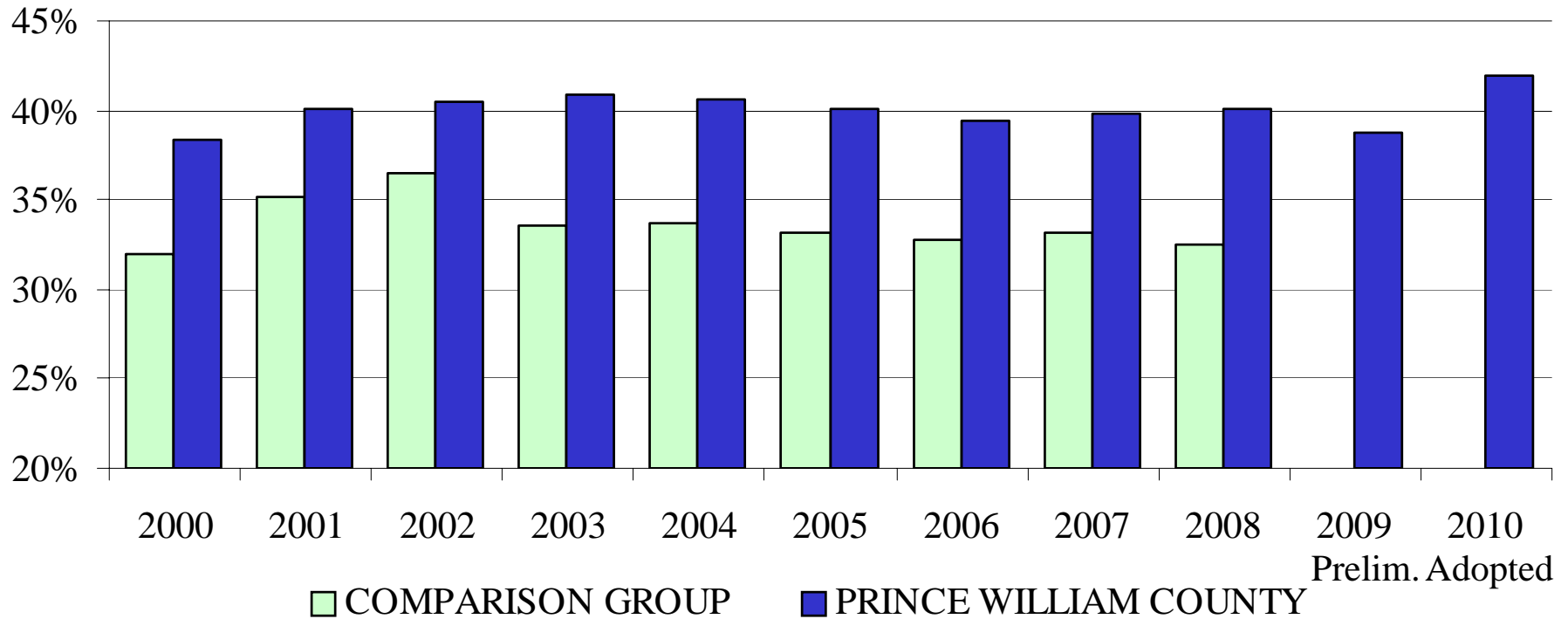
Revenue Indicators: Sales Tax Revenue Per Capita (Constant Dollars)



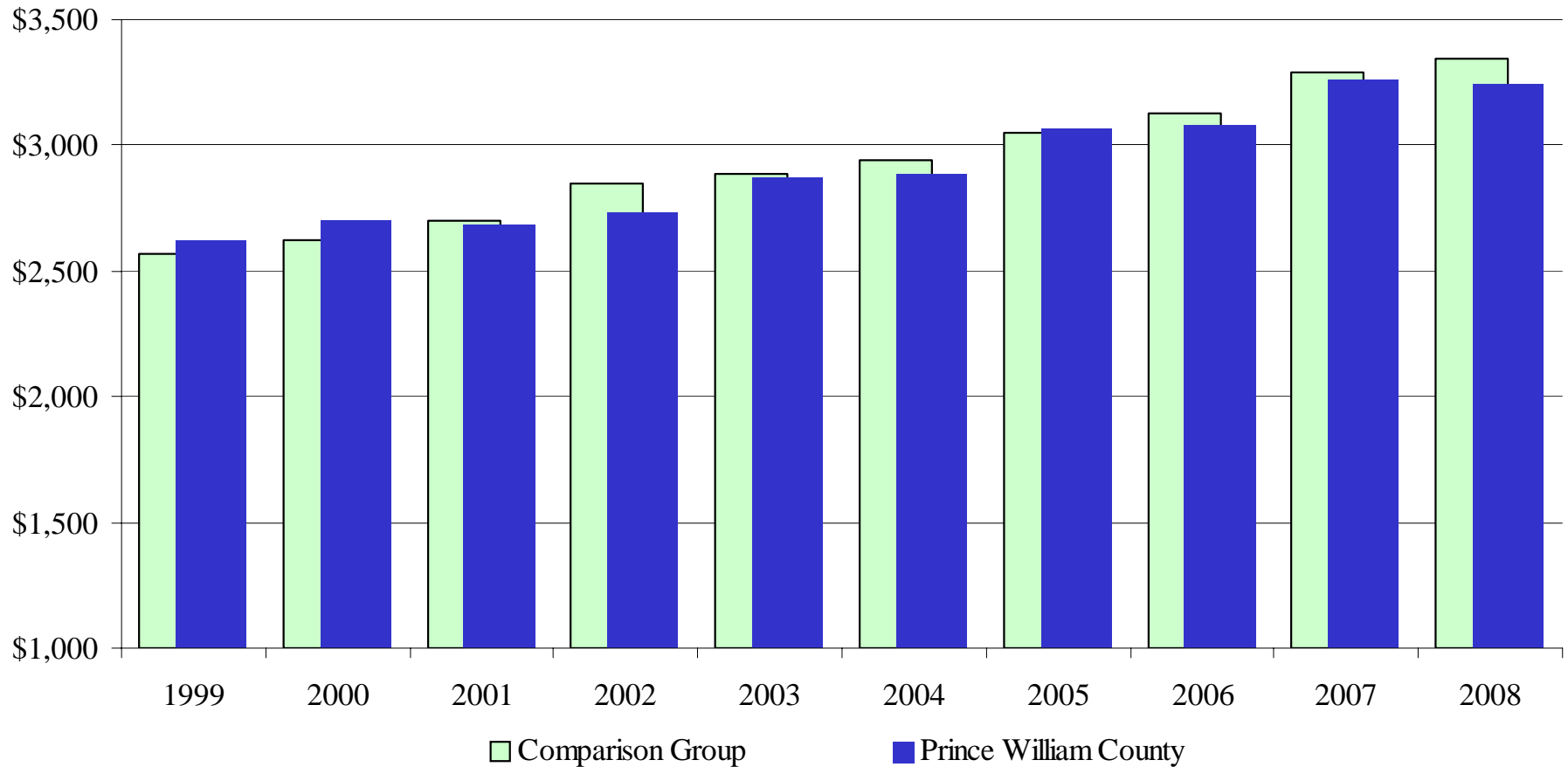
Date: 9/22/2009



Revenue Indicators: Intergovernmental Revenues as a Percentage of Operating Revenues



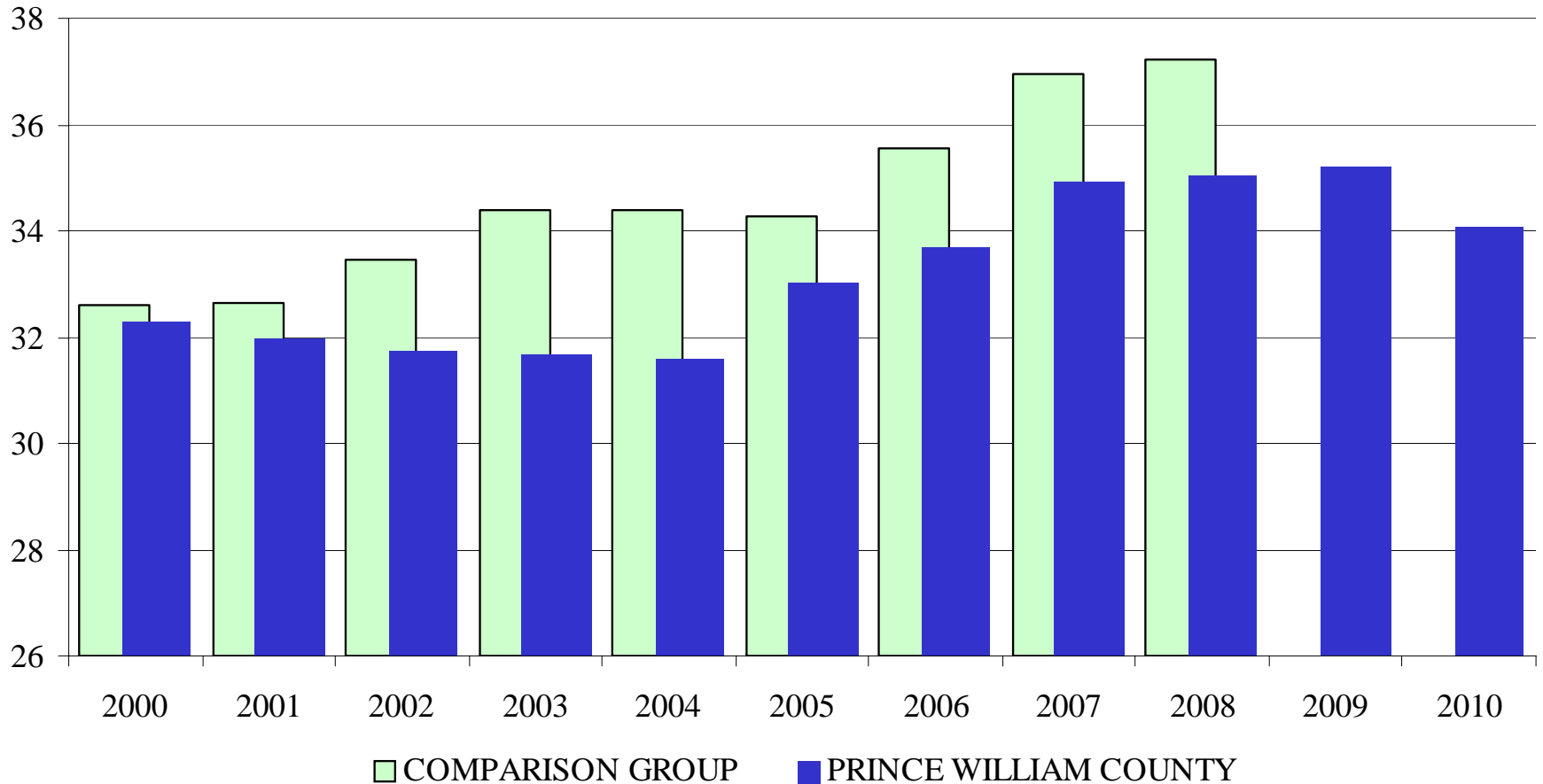
Expenditure Indicators: Operating Expenditures Per Capita (Constant Dollars)



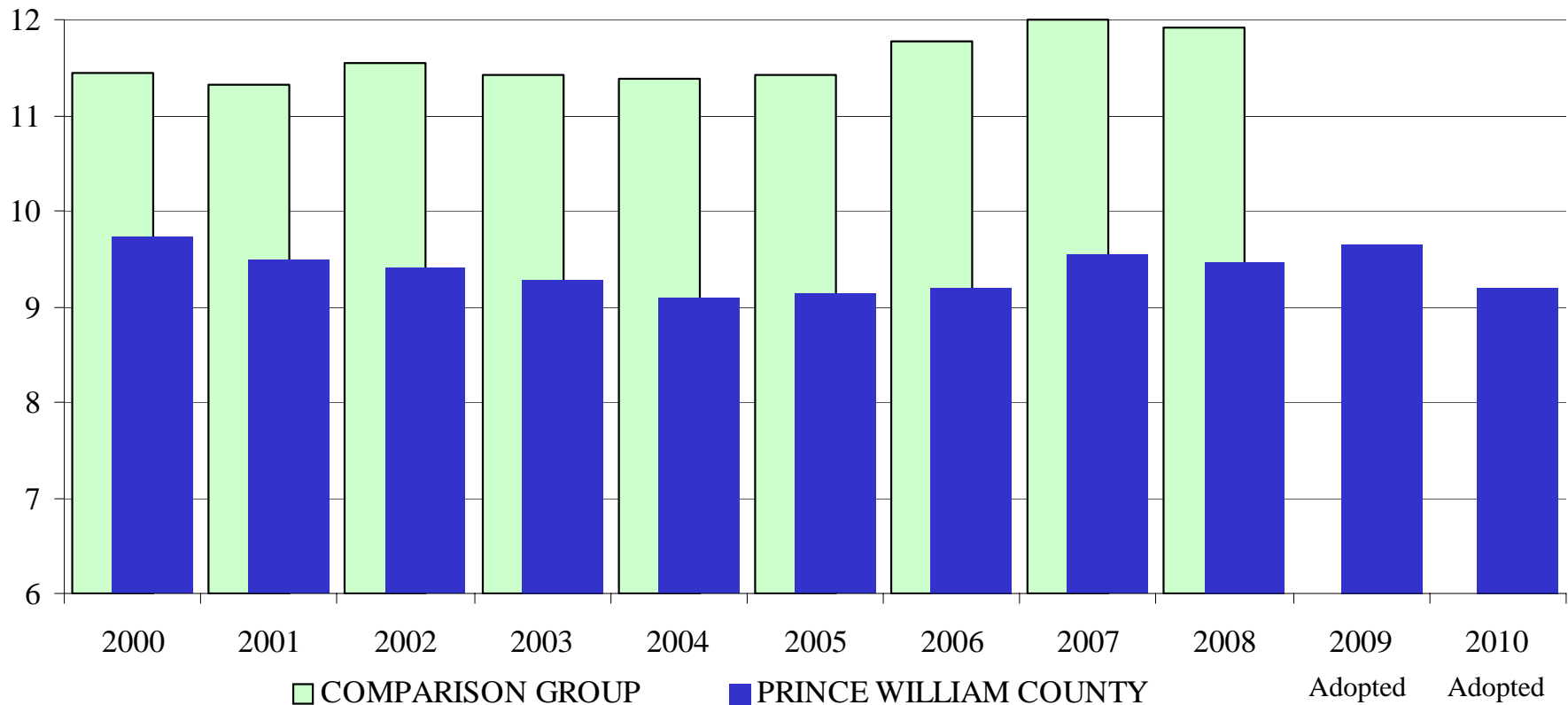
Date: 9/22/2009



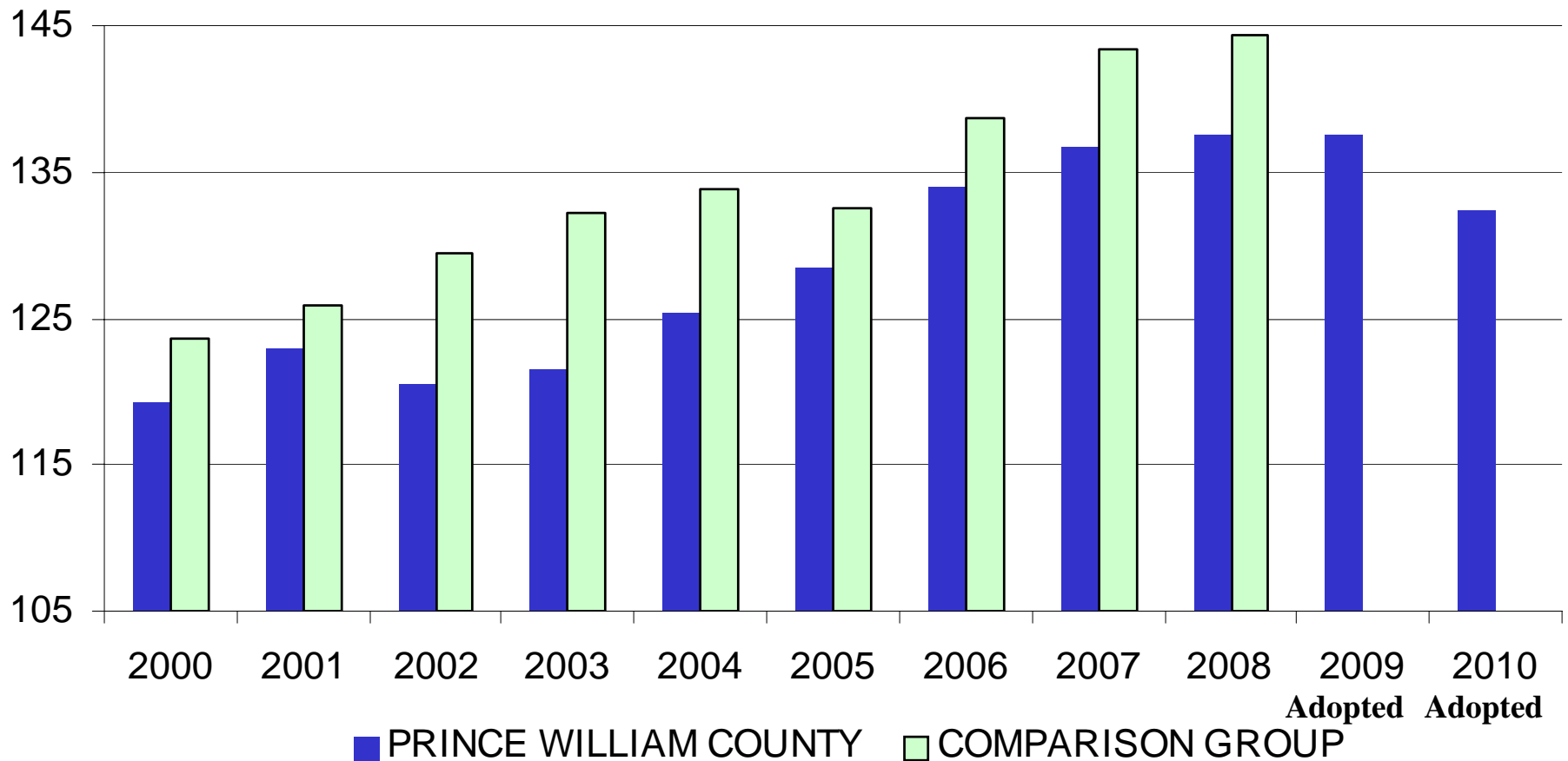
Expenditure Indicators: Total Employees Per 1,000 Population (Includes School Employees)



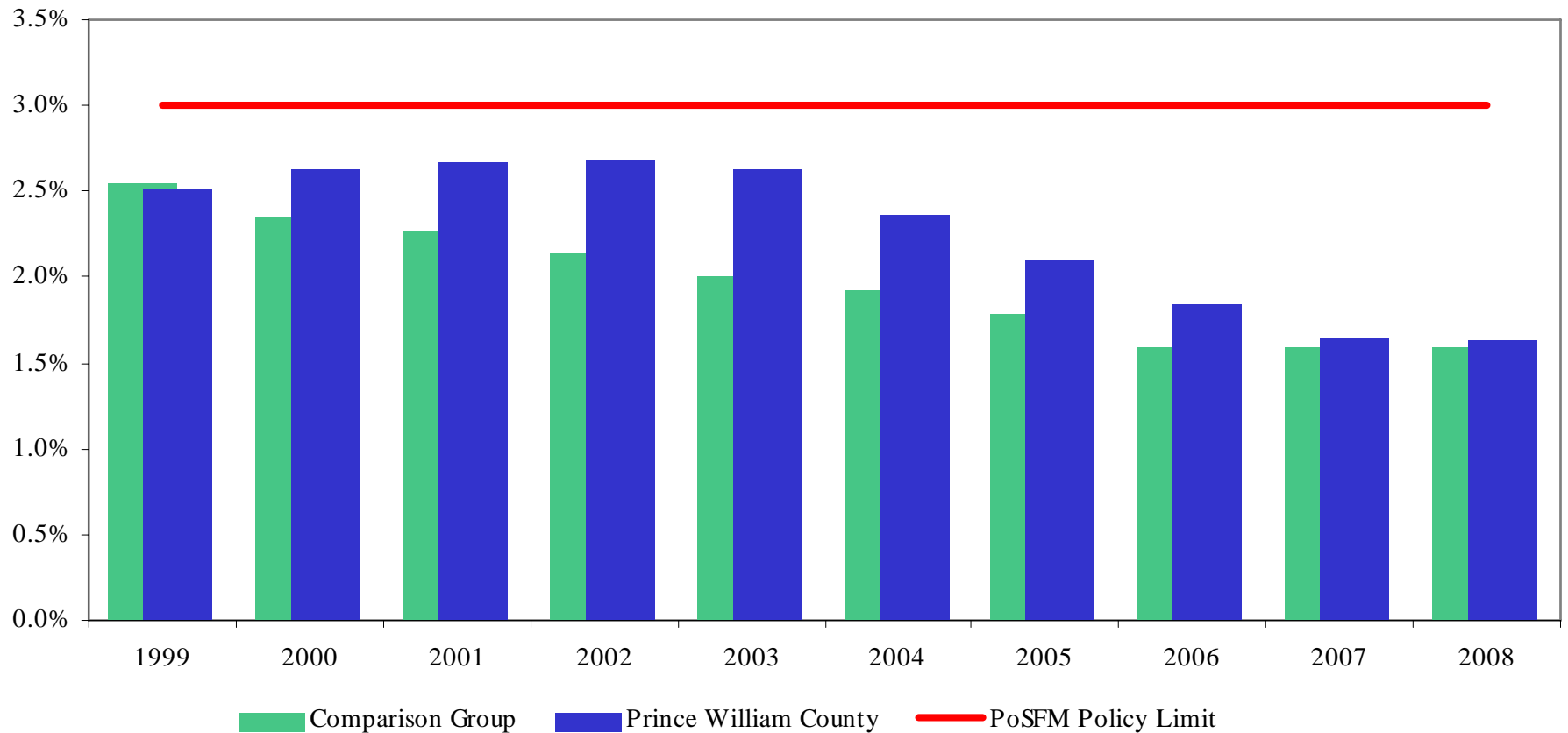
Expenditure Indicators: General Government Employees per 1,000 Population (Excludes School Employees)



Expenditure Indicators: School Employees Per 1,000 Students



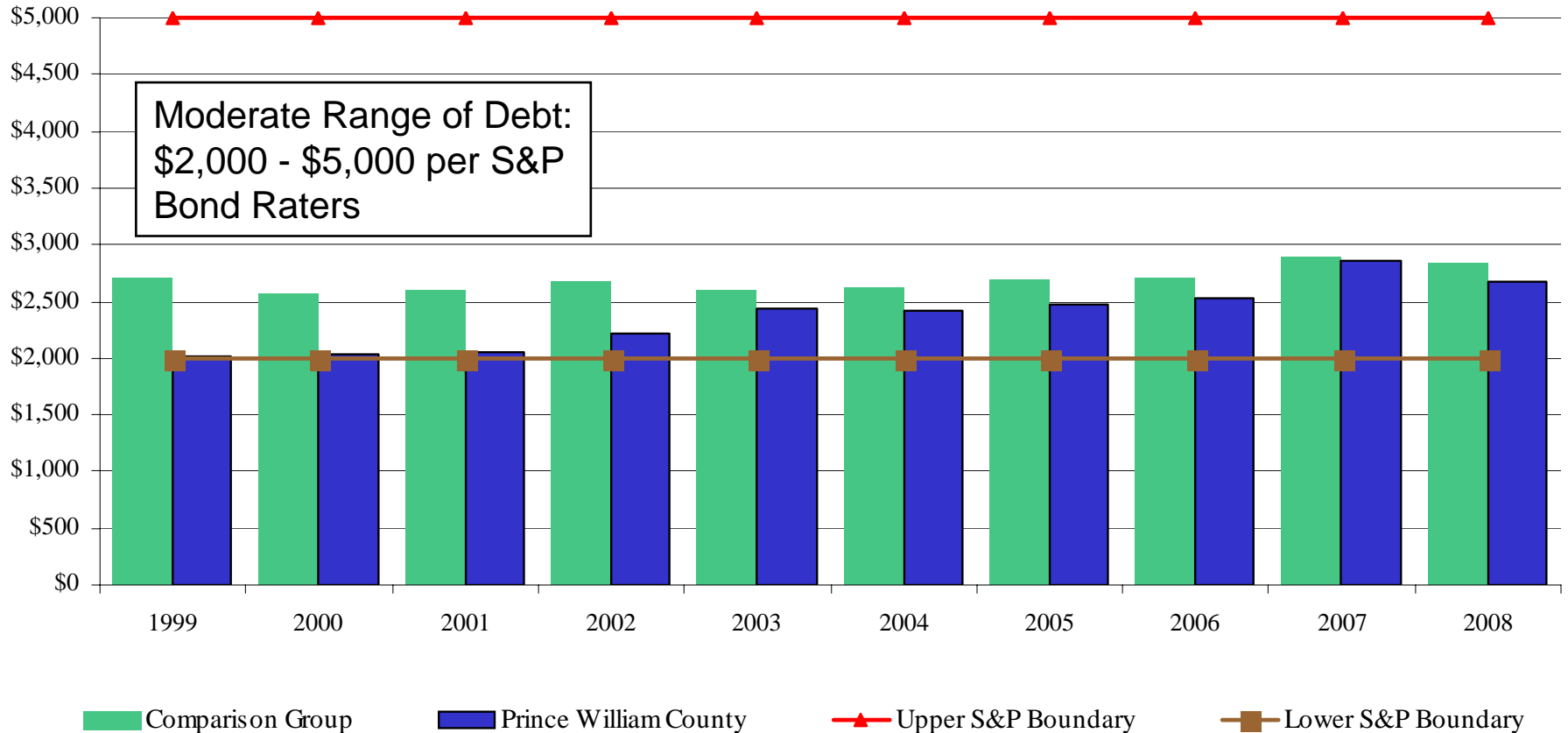
Debt Indicators: Long-term Debt as a Percentage of Assessed Values



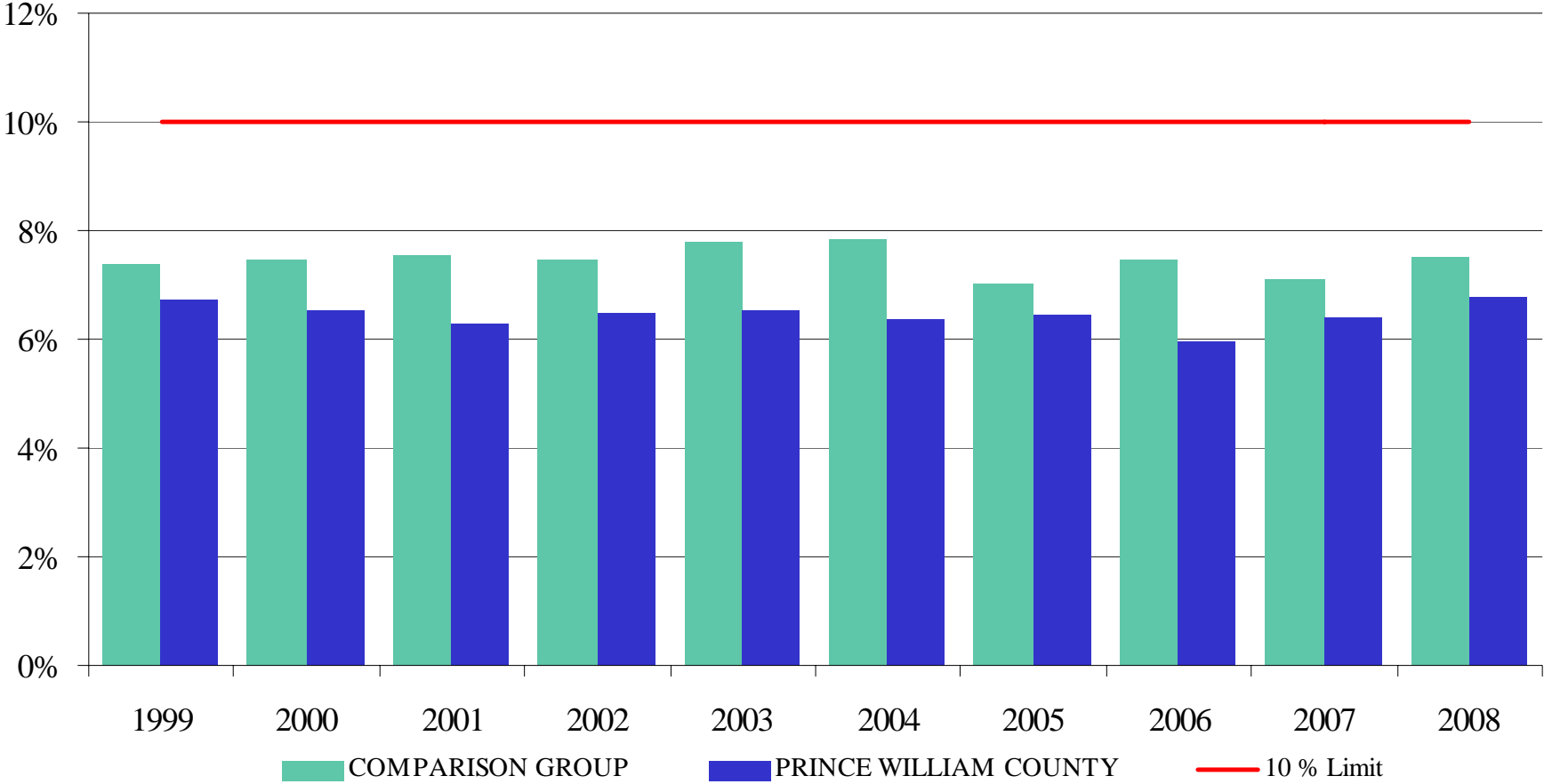
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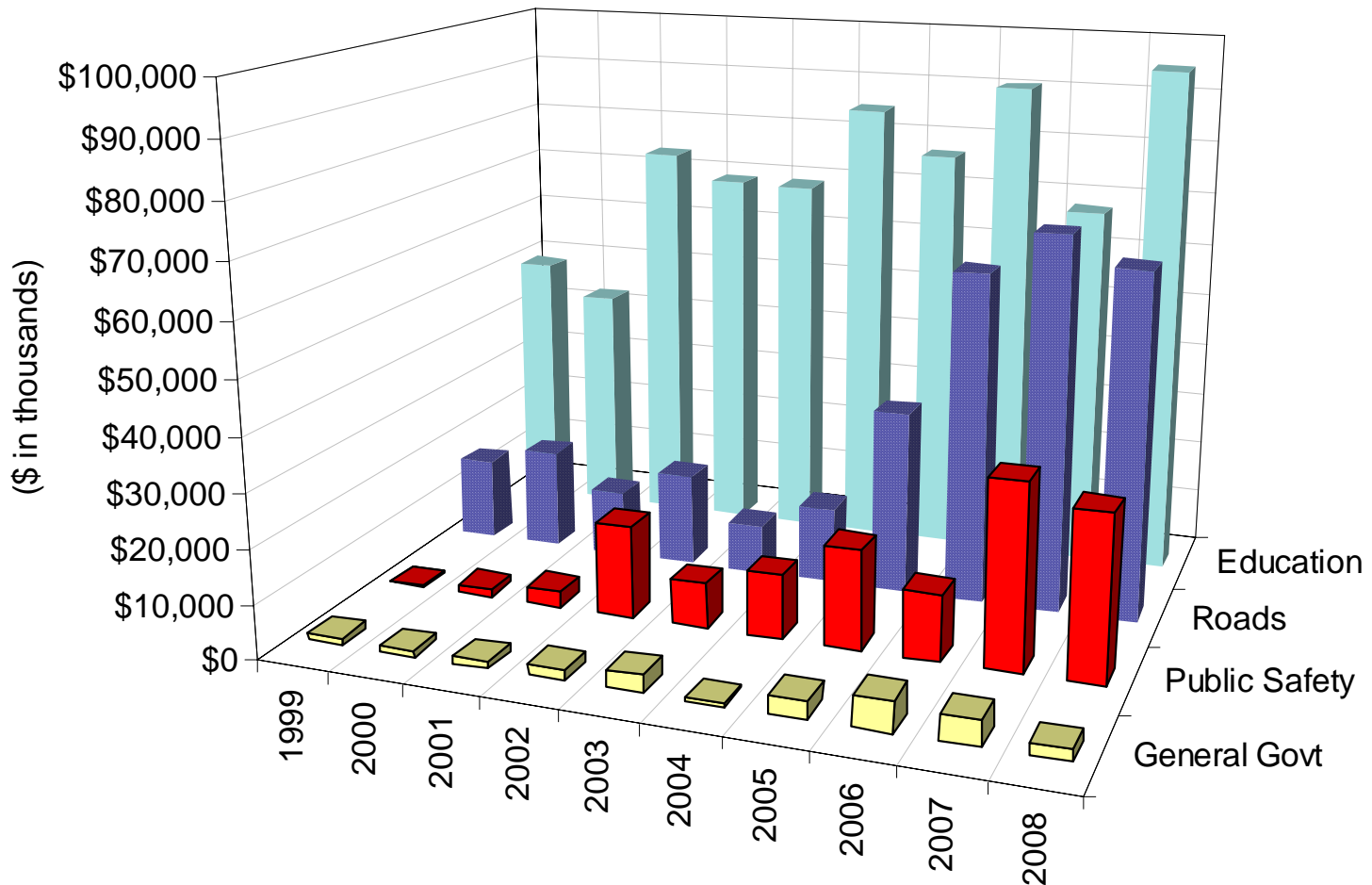
Debt Indicators: Long-term Debt Per Capita (Constant Dollars)



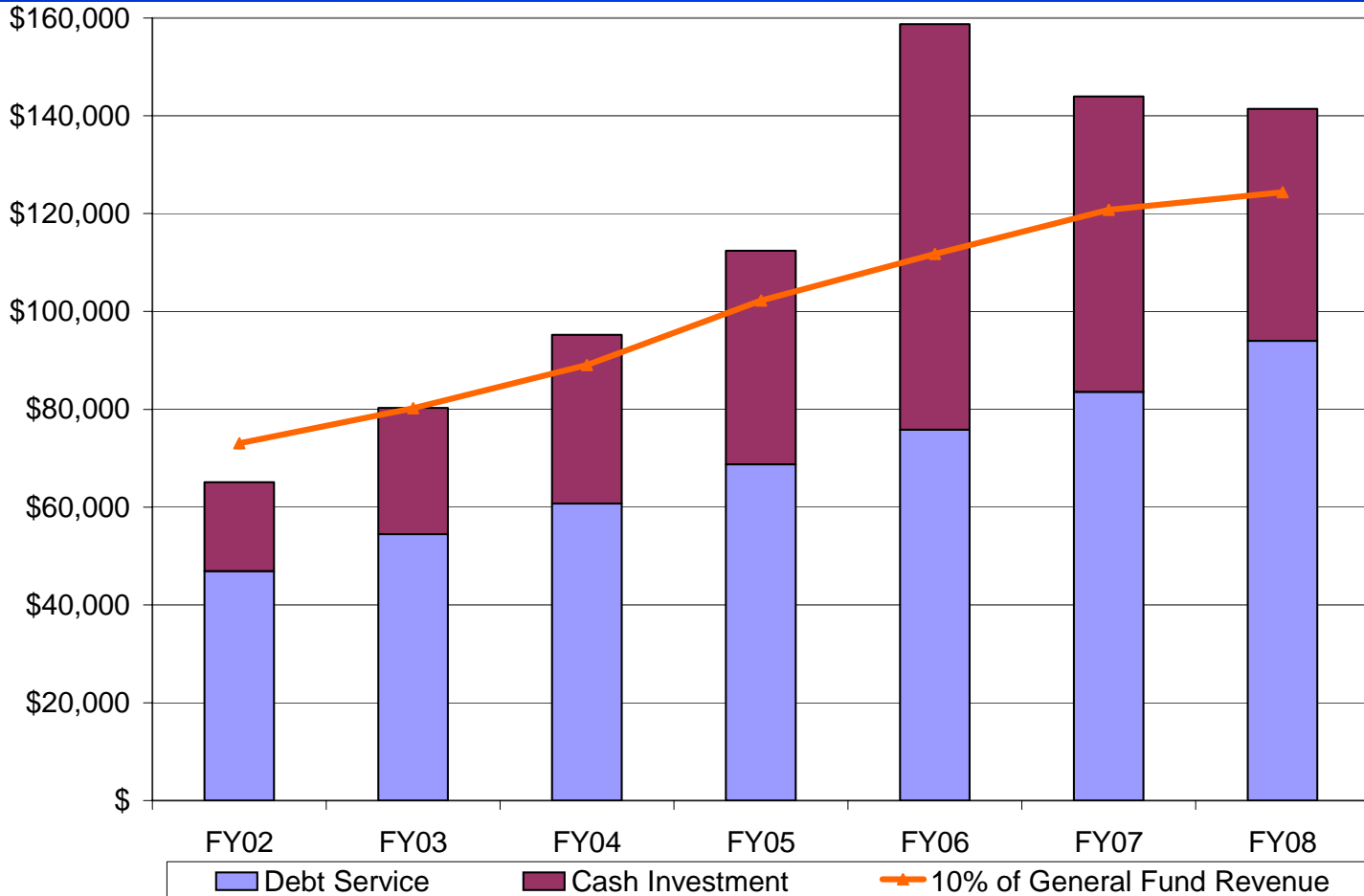
Debt Indicators: Debt Service as a Percentage of Operating Revenue



Capital Plant Indicators: Capital Project Expenditures by Function



Capital Plant Indicators: Capital Investment and Operating Revenue (County and Schools)



Date: 9/22/2009



Community Needs and Resource Indicators: School Age Population as a Percent of Total Population

