

**ATTACHMENT III:**  
**SUMMARY OF SIGNIFICANT GENERAL FUND  
EXPENDITURE VARIANCE**

# GENERAL FUND EXPENDITURE VARIANCE

**Attachment III**

Actual expenditures, encumbrances, and unencumbered items recommended to be carried over to FY 2005 resulted in a balance of \$15,725,236. Outstanding encumbrances required to be carried forward total \$29,593,244. A total of \$9,035,326 for unencumbered but previously budgeted items is required for appropriation in FY 2005 (see Attachment IV). Only those General Fund agencies with significant variances are noted in this Attachment.

## **LEGISLATIVE EXECUTIVE FUNCTIONS/CENTRAL SERVICES**

### **Agency 01, Board of Supervisors**

**\$427,831**

The agency balance of \$427,831 is 10.3 percent of the FY 2004 approved funding level and includes savings from both the Clerk's Office and the District Supervisors' offices. These savings are primarily attributable to \$381,832 in Personnel Services based on position vacancies and \$45,999 in Operating Expenses based on lower than anticipated costs for postage, printing and other miscellaneous operating expenses. The following table represents year-end balances by Supervisory District as compared to the FY 2004 Adopted Budget Plan.

<b>Supervisory District</b>	<b>FY 2004 Adopted Budget Plan</b>	<b>FY 2004 Actual Expenditures</b>	<b>Balance</b>
Chairman	\$388,122	\$283,138	\$104,984
Braddock	338,128	333,794	4,334
Hunter Mill	338,128	282,296	55,832
Dranesville	338,128	291,128	47,000
Lee	338,128	326,607	11,521
Mason	338,128	300,905	37,223
Mt. Vernon	338,128	337,554	574
Providence	338,128	274,849	63,279
Springfield	338,128	335,729	2,399
Sully	338,128	288,214	49,914
<b>Total</b>	<b>\$3,431,274</b>	<b>\$3,054,214</b>	<b>\$377,060</b>

### **Agency 02, Office of the County Executive**

**\$394,705**

The agency balance of \$394,705 is 5.8 percent of the FY 2004 approved funding level. Of this amount, \$130,635 is included as encumbered carryover. The remaining balance of \$264,070 reflects Personnel Services savings of \$263,642 due primarily to vacancies in Internal Audit and the Office of Partnerships, as well as Operating Expenses savings of \$428 primarily due to lower than projected use of postage and telecommunications.

### **Agency 11, Department of Human Resources**

**\$724,509**

The agency balance of \$724,509 is 11.0 percent of the FY 2004 approved funding level. Of this amount, \$533,546 is included as encumbered carryover in FY 2005. The remaining balance of \$190,963 is primarily attributable to Personnel Services savings due to position vacancies.

### **Agency 15, Electoral Board and General Registrar**

**\$1,051,589**

The agency balance of \$1,051,589 is 21.7 percent of the FY 2004 approved funding level. Of this amount, \$859,756 is included as encumbered carryover in FY 2005. The remaining balance of \$191,833 is primarily attributable to \$123,587 in Personnel Services and \$65,595 in Operating Expenses due to the June primary election being held in only one Congressional District, as well as savings of \$2,651 in Capital Equipment due to lower than projected equipment costs.

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**Agency 20, Department of Management and Budget** **\$310,820**

The agency balance of \$310,820 is 10.4 percent of the FY 2004 approved funding level. Of this amount, \$138,602 is included as encumbered carryover in FY 2005. The remaining balance of \$172,218 is primarily attributable to \$123,166 in Personnel Services due to managed position vacancies and \$49,052 in Operating Expenses mainly due to lower than anticipated printing costs and office supplies.

**Agency 57, Department of Tax Administration** **\$920,483**

The agency balance of \$920,483 is 4.6 percent of the FY 2004 approved funding level. Of this amount, \$647,383 is included as encumbered carryover in FY 2005. The remaining balance of \$273,100 is primarily attributable to savings of \$103,352 in Personnel Services due to position vacancies and savings of \$169,748 in Operating Expenses due to lower than projected use of postage, telecommunications, and other supplies.

**Agency 70, Department of Information Technology** **\$1,701,855**

The agency balance of \$1,701,855 is 6.9 percent of the FY 2004 approved funding level. Of this amount, \$1,562,384 is included as encumbered carryover in FY 2005. The remaining balance of \$139,471 is primarily attributable to managed position vacancies.

## **JUDICIAL ADMINISTRATION**

**Agency 80, Circuit Court and Records** **\$638,734**

The agency balance of \$638,734 is 6.8 percent of the FY 2004 approved funding level. Of this amount, \$608,044 is included as encumbered carryover in FY 2005. The remaining balance of \$30,690 is primarily attributable to a savings of \$18,369 in Personnel Services due to lower than anticipated overtime expenditures and a savings of \$12,265 in Operating Expenses primarily due to lower than anticipated jury fees.

**Agency 82, Office of the Commonwealth's Attorney** **\$192,814**

The agency balance of \$192,814 is 10.0 percent of the FY 2004 approved funding level. Of this amount, \$3,219 is included as encumbered carryover in FY 2005. The remaining balance of \$189,595 is primarily attributable to a savings of \$186,655 in Personnel Services due to a higher number of vacant positions than anticipated.

## **PUBLIC SAFETY**

**Agency 31, Land Development Services** **\$886,386**

The agency balance of \$886,386 is 4.5 percent of the FY 2004 approved funding level. Of this amount, \$801,697 is included as encumbered carryover in FY 2005. The remaining balance of \$84,689 is primarily attributable to a savings of \$50,163 in Personnel Services due to higher than anticipated position turnover and a savings of \$33,710 in Operating Expenses primarily due to lower than anticipated computer repair costs.

**Agency 81, Juvenile and Domestic Relations District Court** **\$396,969**

The agency balance of \$396,969 is 2.2 percent of the FY 2004 approved funding level. Of this amount, \$362,217 is included as encumbered carryover in FY 2005. The remaining balance of \$34,752 is primarily attributable to lower than anticipated Operating Expenses for contracted information services.

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**Agency 90, Police Department** **\$4,272,958**

The agency balance of \$4,272,958 is 3.1 percent of the FY 2004 approved funding level. Of this amount, \$790,860 is included as encumbered carryover in FY 2005. The remaining balance of \$3,482,098 is primarily attributable to savings in Operating Expenses including \$3,271,367 in Local Cash Match funding associated with the Community Oriented Policing Services Universal Hiring Program (COPS UHP) and COPS in Schools grant programs. The Local Cash Match balance reflects requirements previously approved by the Board of Supervisors including obligations that are tied to grant program years that cross the County's fiscal years. The remaining balance includes savings in telecommunications, operating equipment and other Operating Expenses totaling \$59,437; savings of \$149,206 in Personnel Services primarily due to higher than anticipated position vacancies and less than anticipated overtime expenditures; and savings in Capital Equipment due to lower than anticipated equipment costs. In addition, a surplus of \$2,079 in Recovered Costs is due to a one-time cost recovery for participation in a statewide bioterrorism exercise.

**Agency 91, Office of the Sheriff** **\$1,105,552**

The agency balance of \$1,105,552 is 2.3 percent of the FY 2004 approved funding level. Of this amount, \$451,220 is included as encumbered carryover in FY 2005. The remaining balance of \$654,332 is primarily attributable to retirements and other separations/short-term vacancies such as staff deployed on military leave. In addition there were salary savings due to both the timing of and available space in, Academy classes.

**Agency 92, Fire and Rescue Department** **\$4,473,500**

The agency balance of \$4,473,500 is 3.7 percent of the FY 2004 approved funding level. Of this amount, \$4,411,560 is included as encumbered carryover in FY 2005. The remaining balance of \$61,940 is primarily attributable to Personnel Services savings due to greater than anticipated position vacancies resulting from a large number of retirements and separations.

## **PUBLIC WORKS**

**Agency 08, Facilities Management Division** **\$1,178,389**

The agency balance of \$1,178,389 is 3.3 percent of the FY 2004 approved funding level. Of this amount, \$1,163,470 is included as encumbered carryover in FY 2005. The remaining balance of \$14,919 is primarily attributable to an increase of \$13,272 in Recovered Costs due to greater than anticipated reimbursable maintenance requirements of other County agencies.

**Agency 26, Office of Capital Facilities** **\$307,858**

The agency balance of \$307,858 is 3.6 percent of the FY 2004 approved funding level. Of this amount, \$306,767 is included as encumbered carryover in FY 2005. The remaining balance of \$1,091 is primarily attributable to a savings of \$265,842 in Personnel Services due to higher than anticipated vacancies and a savings of \$2,622 in Operating Expenses, partially offset by a shortfall of \$267,373 in Recovered Costs due to vacancies for which salaries could not be billed.

**Agency 29, Stormwater Management** **\$556,360**

The agency balance of \$556,360 is 6.4 percent of the FY 2004 approved funding level. Of this amount, \$545,548 is included as encumbered carryover in FY 2005. The remaining balance of \$10,812 is primarily attributable to a savings of \$66,273 in Personnel Services due to higher than anticipated position turnover, partially offset by a shortfall of \$59,005 in Recovered Costs for salaries of vacant positions which could not be billed.

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**Agency 87, Unclassified Administrative Expenses (Public Works) \$34,621**

The agency balance of \$34,621 is 15.5 percent of the FY 2004 approved funding level and is primarily attributable to lower than anticipated Solid Waste expenses associated with clean-ups requested by the Circuit Court, the Board of Supervisors and the Health Department, as well as eviction clean-ups referred by the Sheriff's Office.

## **HEALTH AND WELFARE**

**Agency 67, Department of Family Services \$15,700,842**

The agency balance of \$15,700,842 is 8.8 percent of the FY 2004 approved funding level. Of this amount, \$8,478,652 is included as encumbered carryover in FY 2005. The remaining balance of \$7,222,190 is attributable to savings of \$2,042,457 in Personnel Services due to managed position vacancies, higher than anticipated turnover, and fewer snow days which resulted in lower expenditures on School-Age Child Care (SACC) salaries since the centers were not open extra hours. A balance of \$5,082,930 in Operating Expenses is associated primarily with successful cost containment strategies in the Comprehensive Services Act (CSA) program which focused on reducing expenditures related to services provided in the home, pursuing Medicaid as an alternative funding source when children are placed in residential treatment centers and working with the Fairfax County Public Schools (FCPS) to reduce costs for services to children with special education needs. In addition, savings associated with items in Child Care Services approved during the *FY 2004 Third Quarter Review* that could not be encumbered are also a contributing factor. Finally, savings of \$111,888 in Capital Equipment are offset by lower than expected recovered costs of \$15,084. Anticipation of recurring cost containment strategies enabled the Board of Supervisors to reduce FY 2005 CSA expenditures by \$1,887,526 without impacting services.

**Agency 68, Department of Administration for Human Services \$395,735**

The agency balance of \$395,735 is 4.1 percent of the FY 2004 approved funding level. Of this amount, \$286,618 is included as encumbered carryover in FY 2005. The remaining balance of \$109,117 is primarily due to Personnel Services savings related to higher than anticipated position turnover and managed position vacancies.

**Agency 69, Department of Systems Management for Human Services \$397,260**

The agency balance of \$397,260 is 7.3 percent of the FY 2004 approved funding level. Of this amount, \$288,676 is included as encumbered carryover in FY 2005. The remaining balance of \$108,584 is primarily attributable to Personnel Services savings due to managed position vacancies.

**Agency 71, Health Department \$3,635,485**

The agency balance of \$3,635,485 is 8.7 percent of the FY 2004 approved funding level. Of this amount, \$3,026,331 is included as encumbered carryover in FY 2005. The remaining balance of \$609,154 is primarily attributable to Personnel Services savings due to higher than anticipated position turnover, as well as vacancies resulting from difficulty recruiting and hiring for certain job classifications.

## **PARKS, RECREATION AND LIBRARIES**

**Agency 50, Department of Community and Recreation Services \$666,824**

The agency balance of \$666,824 is 5.7 percent of the FY 2004 approved funding level. Of this amount, \$568,466 is included as encumbered carryover in FY 2005. The remaining balance of \$98,358 is primarily attributable to savings in Personnel Services due to greater than anticipated salary vacancies and savings realized in Capital Equipment as a result of actual purchases costing less than the budgeted amount.

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## Agency 52, Fairfax County Public Library

\$988,963

The agency balance of \$988,963 is 3.6 percent of the FY 2004 approved funding level. Of this amount, \$962,593 is included as encumbered carryover in FY 2005. The remaining balance of \$26,370 is primarily attributable to savings in Operating Expenses.

## COMMUNITY DEVELOPMENT

### Agency 35, Department of Planning and Zoning

\$700,263

The agency balance of \$700,263 is 7.9 percent of the FY 2004 approved funding level. Of this amount, \$239,716 is included as encumbered carryover. The remaining balance of \$460,547 reflects Personnel Services savings of \$455,897 due primarily to higher than anticipated position vacancies and delays in filling vacancies, as well as Operating Expenses savings of \$4,650, due primarily to savings in printing costs and Department of Vehicle Services charges.

### Agency 40, Department of Transportation

\$2,407,413

The agency balance of \$2,407,413 is 29.1 percent of the FY 2004 approved funding level. Of this amount, \$1,469,866 is included as encumbered carryover in FY 2005. The remaining balance of \$937,547 is primarily attributable to \$85,792 in Personnel Services savings due to salary vacancies, including the ongoing vacancy of the Transportation Division Chief position. A balance of \$589,747 in Operating Expenses is available due to slower than anticipated installation of Yield to Pedestrians in Crosswalks signs and Restricted Parking Program signs as a result of delays with the Virginia Department of Transportation (VDOT) concerning the permitting process, as well as how and where the signs would be installed, and delays in the purchase of intersection pedestrian count-down equipment associated with not knowing what the federal guidelines were going to be in regard to this equipment. These guidelines have recently been finalized and the Department is now working with VDOT on the technical specifications for this equipment. Small savings are also available from the Photo Red Light Monitoring Program and the *Seniors on the Go* taxi cab reimbursement program. In addition, an increase in the Recovered Costs produced a surplus of \$261,816. The remaining balance of \$192 reflects Capital Equipment savings.

## NON-DEPARTMENTAL

### Agency 87, Unclassified Administrative Expenses (Non-Departmental)

\$3,637,356

The agency balance of \$3,637,356 is 36.6 percent of the FY 2004 approved funding level. Of this amount, \$103,225 is included as encumbered carryover in FY 2005. The remaining balance of \$3,534,131 is primarily attributable to balances in local cash match funding based on Local Cash Match requirements previously approved by the Board of Supervisors, including obligations which cross fiscal years and will be expended in FY 2004, as well as balances for grants that were anticipated in FY 2004 but were either delayed until FY 2005 or did not materialize.

### Agency 89, Employee Benefits

\$5,422,984

The agency balance of \$5,422,984 is 3.7 percent of the FY 2004 approved funding level. Of this amount, \$393,055 is included as encumbered carryover in FY 2005. The remaining balance of \$5,029,929 is primarily attributable to savings in health insurance as a result of negotiated reductions in the contractual commitments to HMOs, additional reimbursements from other funds for employees enrolled in health insurance, savings in training due to delays in processing payments and savings in FICA based on actual employee salaries offset by a net shortfall in all other fringe benefit categories primarily due to an accounting adjustment for retirement contributions. Savings of \$2.3 million in health insurance expenditures is primarily due to a negotiated reduction in the required funding to offset contractual commitments regarding administration of one of the HMO plans. A balance of \$1.2 million is a result of increased reimbursements from other funds primarily due to higher than anticipated enrollment by non-General Fund employees in the HMOs. Savings of \$1.2 million are based on slightly lower than anticipated employer contributions for FICA based on actual employee salaries. A balance of \$0.8 million in Operating Expenses,

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primarily due to balances in training expenditures, is a result of delays in processing payments for task force funding based on timing constraints and Tuition Assistance/Language Tuition Assistance payments based on grade confirmation requirements. In addition, the balances are offset by a shortfall of \$0.5 million in fringe benefits primarily related to higher than anticipated contributions to the retirement funds to correctly account for the proper number of days in the fiscal period.