

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Actual expenditures, encumbrances and unencumbered items recommended to be carried over to FY 2006 resulted in a balance of \$12,902,991. Outstanding encumbrances required to be carried forward total \$23,799,798. A total of \$12,363,707 for unencumbered but previously budgeted items is required for appropriation in FY 2006 (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

\$466,171

The agency balance of \$466,171 is 10.9 percent of the FY 2005 approved funding level and includes savings from both the Clerk's Office and the District Supervisors' offices. These savings are attributable to \$411,078 in Personnel Services due to position vacancies and savings of \$55,093 in Operating Expenses resulting from 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 2005 Adopted Budget Plan.

District Supervisors' Offices

Supervisory District	FY 2005 Adopted Budget Plan	FY 2005 Actual Expenditures	Balance
Chairman's Office	\$401,286	\$348,712	\$52,574
Braddock	350,286	349,890	396
Hunter Mill	350,286	324,612	25,674
Dranesville	350,286	309,663	40,623
Lee	350,286	334,820	15,466
Mason	350,286	304,630	45,656
Mt. Vernon	350,286	325,631	24,655
Providence	350,286	272,111	78,175
Springfield	350,286	286,989	63,297
Sully	350,286	306,043	44,243
Total	\$3,553,860	\$3,163,101	\$390,759

Agency 02, Office of the County Executive

\$413,077

The agency balance of \$413,077 is 5.7 percent of the FY 2005 approved funding level. Of this amount, \$143,975 is included as encumbered carryover in FY 2006. The remaining balance of \$269,102 reflects Personnel Services savings of \$203,872 due primarily to higher than expected position vacancies in the Office of Internal Audit and the Office of Partnerships, as well as Operating Expenses savings of \$65,230 due mainly to cost savings realized in the Administration of County Policy.

Agency 04, Department of Cable Communications and Consumer Protection

\$246,267

The agency balance of \$246,267 is 11.4 percent of the FY 2005 approved funding level. Of this amount, \$211,084 is included as encumbered carryover in FY 2006. The remaining balance of \$35,183 is primarily attributable to savings in Personnel Services due to higher than anticipated position vacancies.

Agency 11, Department of Human Resources

\$560,565

The agency balance of \$560,565 is 8.6 percent of the FY 2005 approved funding level. Of this amount, \$315,527 is included as encumbered carryover in FY 2006. The remaining balance of \$245,038 reflects Personnel Services savings of \$233,731 due to longer than expected position vacancies, as well as Operating Expenses savings of \$11,307 due in part to reduced travel and printing expenses.

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Agency 17, Office of the County Attorney

\$402,450

The agency balance of \$402,450 is 7.1 percent of the FY 2005 approved funding level. Of this amount, \$149,752 is included as encumbered carryover in FY 2006. The remaining balance of \$252,698 is attributable to savings of \$128,121 in Personnel Services due to managed position vacancies and savings of \$124,577 in Operating Expenses due to lower than anticipated litigation expenses.

Agency 20, Department of Management and Budget

\$482,624

The agency balance of \$482,624 is 15.7 percent of the FY 2005 approved funding level. Of this amount, \$90,484 is included as encumbered carryover in FY 2006. The remaining balance of \$392,140 is primarily attributable to \$320,405 in Personnel Services due to position vacancies, as well as Operating Expenses savings of \$71,735 mainly due to less than projected printing costs and professional services that were not required as anticipated.

Agency 57, Department of Tax Administration

\$994,467

The agency balance of \$994,467 is 4.5 percent of the FY 2005 approved funding level. Of this amount, \$576,858 is included as encumbered carryover in FY 2006. The remaining balance of \$417,609 is attributable to savings of \$262,398 in Personnel Services due to managed position vacancies, and savings of \$155,211 in Operating Expenses due primarily to lower than anticipated operating supply costs.

Agency 70, Department of Information Technology

\$1,274,140

The agency balance of \$1,274,140 is 5.0 percent of the FY 2005 approved funding level. Of this amount, \$1,147,729 is included as encumbered carryover in FY 2006. The remaining balance of \$126,411 is primarily attributable to savings in Personnel Services due to greater than anticipated position vacancies.

JUDICIAL ADMINISTRATION

Agency 80, Circuit Court and Records

\$575,726

The agency balance of \$575,726 is 6.0 percent of the FY 2005 approved funding level. Of this amount, \$409,176 is included as encumbered carryover in FY 2006. The remaining balance of \$166,550 is attributable to \$145,333 in Personnel Services savings due to position vacancies, \$11,792 in Operating Expenses savings, and \$9,425 in Capital Equipment savings.

PUBLIC SAFETY

Agency 81, Juvenile and Domestic Relations District Court

\$394,751

The agency balance of \$394,751 is 2.2 percent of the FY 2005 approved funding level. Of this amount, \$388,179 is included as encumbered carryover in FY 2006. The remaining balance of \$6,572 is primarily attributable to lower than anticipated Operating Expenses.

Agency 90, Police Department

\$6,843,062

The agency balance of \$6,843,062 is 4.8 percent of the FY 2005 approved funding level. Of this amount, \$1,418,086 is included as encumbered carryover in FY 2006. The remaining balance of \$5,424,976 is primarily attributable to savings of \$4,035,690 in Operating Expenses, including \$3,622,076 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 also includes savings of \$1,362,862 in Personnel Services due to higher than anticipated position vacancies and less than anticipated overtime expenditures.

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Agency 91, Office of the Sheriff **\$791,896**

The agency balance of \$791,896 is 1.6 percent of the FY 2005 approved funding level. Of this amount, \$518,186 is included as encumbered carryover in FY 2006. The remaining balance of \$273,710 is primarily attributable to savings in Personnel Services due to higher than anticipated position vacancies.

Agency 92, Fire and Rescue Department **\$4,579,433**

The agency balance of \$4,579,433 is 3.4 percent of the FY 2005 approved funding level. Of this amount, \$2,155,212 is included as encumbered carryover in FY 2006. The remaining balance of \$2,424,221 reflects savings of \$2,408,629 in Operating Expenses resulting from a delay in awarding a contract for the purchase of the Electronic Patient Care Reporting System. These funds have been included as unencumbered carryover in FY 2006 as the contract is expected to be re-bid in the fall of 2005. In addition, the remaining balance reflects savings of \$10,419 in Capital Equipment due to lower than estimated equipment cost and savings of \$5,173 in Personnel Services.

PUBLIC WORKS

Agency 08, Facilities Management Department **\$1,164,100**

The agency balance of \$1,164,100 is 3.1 percent of the FY 2005 approved funding level. Of this amount, \$982,685 is included as encumbered carryover in FY 2006. The remaining balance of \$181,415 is primarily attributable to a savings of \$179,846 in Personnel Services due to higher than anticipated position vacancies.

Agency 25, Business Planning and Support **\$77,854**

The agency balance of \$77,854 is 19.6 percent of the FY 2005 approved funding level. The balance is attributable to a savings of \$48,224 in Personnel Services due to higher than anticipated position vacancies and \$29,630 in Operating Expenses due to lower than projected operating costs.

Agency 26, Capital Facilities **\$439,655**

The agency balance of \$439,655 is 4.8 percent of the FY 2005 approved funding level. Of this amount, \$85,864 is included as encumbered carryover in FY 2006. The remaining balance of \$353,791 is primarily attributable to a savings of \$49,646 in Personnel Services due to higher than anticipated position vacancies and a savings of \$389,320 in Operating Expenses due to lower than anticipated utility costs, partially offset by a decrease of \$99,627 in Recovered Costs for salaries of vacant positions that could not be billed.

Agency 29, Stormwater Management **\$971,218**

The agency balance of \$971,218 is 11.0 percent of the FY 2005 approved funding level. Of this amount, \$853,058 is included as encumbered carryover in FY 2006. The remaining balance of \$118,160 is primarily attributable to a savings of \$150,281 in Personnel Services resulting from higher than anticipated position vacancies and decreased overtime costs, partially offset by a decrease of \$34,158 in Recovered Costs due to vacancies for which salaries could not be billed.

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HEALTH AND WELFARE

Agency 67, Department of Family Services **\$6,895,691**

The agency balance of \$6,895,691 is 3.7 percent of the FY 2005 approved funding level. Of this amount, \$5,937,662 is included as encumbered carryover in FY 2006. The remaining balance of \$958,029 is attributable to savings of \$728,919 in Personnel Services primarily due to managing position vacancies, as well as difficulty in filling vacant positions. A balance of \$268,985 in Operating Expenses is primarily due to the implementation of the Cluster Care model in the Adult and Aging cost center and cost containment strategies in Comprehensive Services Act (CSA). The Cluster Care concept is an efficient means of providing services since service delivery is based on tasks rather than an hourly wage and travel time is limited since the worker is traveling to one geographic area rather than multiple sites. Savings in CSA are the result of managing expenditures related to services provided in the home, continuing efforts to pursue Medicaid as an alternative funding source, and ensuring that children are served in the least restrictive environment necessary to meet their needs. Additionally, the Foster Care caseload decreased in FY 2005, contributing to the decrease in the overall CSA caseload. This caseload decrease is in large part the result of DFS efforts to address youth and family needs in a manner that helps to prevent the need for more restrictive, expensive services. Finally, a local effort was initiated to allow CSA to maximize federal dollars available for the room and board component of for-profit Treatment Foster Care (TFC) services. These savings are offset by lower than expected Recovered Costs of \$39,875.

Agency 68, Department of Administration for Human Services **\$253,103**

The agency balance of \$253,103 is 2.5 percent of the FY 2005 approved funding level. Of this amount, \$250,444 is included as encumbered carryover in FY 2006. The remaining balance of \$2,659 is primarily attributable to lower than anticipated Operating Expenses.

Agency 69, Department of Systems Management for Human Services **\$614,492**

The agency balance of \$614,492 is 11.0 percent of the FY 2005 approved funding level. Of this amount, \$286,788 is included as encumbered carryover in FY 2006. The remaining balance of \$327,704 is attributable to Personnel Services savings of \$323,145 due primarily to lapsed wages associated with extended position vacancies pending organizational restructuring, promotions or retirements, as well as Operating Expenses savings of \$4,559.

Agency 71, Health Department **\$4,041,015**

The agency balance of \$4,041,015 is 9.3 percent of the FY 2005 approved funding level. Of this amount, \$2,629,725 is included as encumbered carryover in FY 2006. The remaining balance of \$1,411,290 is primarily attributable to Personnel Services savings due to higher than anticipated position vacancies, particularly resulting from difficulty recruiting and hiring for certain job classifications.

PARKS, RECREATION AND LIBRARIES

Agency 50, Department of Community and Recreation Services **\$1,014,451**

The agency balance of \$1,014,451 is 7.8 percent of the FY 2005 approved funding level. Of this amount, \$601,640 is included as encumbered carryover in FY 2006. The remaining balance of \$412,811 is primarily attributable to Personnel Services savings due to the delayed opening of the Herndon Harbor Senior Center and the fifth regional hub site for Teen Services, as well as a number of retirements and other separations.

Agency 52, Fairfax County Public Library **\$966,475**

The agency balance of \$966,475 is 3.3 percent of the FY 2005 approved funding level. Of this amount, \$938,489 is included as encumbered carryover in FY 2006. The remaining balance of \$27,986 is primarily attributable to lower than expected Operating Expenditures in postage, office supplies, computers, telecommunication charges and pre-processing fees.

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COMMUNITY DEVELOPMENT

Agency 31, Land Development Services **\$1,301,148**

The agency balance of \$1,301,148 is 5.8 percent of the FY 2005 approved funding level. Of this amount, \$1,033,821 is included as encumbered carryover in FY 2006. The remaining balance of \$267,327 is primarily attributable to a savings of \$138,809 in Personnel Services due to higher than anticipated position vacancies and \$127,022 in Operating Expenses due to reduced requirements for microfilming site and building plans.

Agency 35, Department of Planning and Zoning **\$770,279**

The agency balance of \$770,279 is 8.3 percent of the FY 2005 approved funding level. Of this amount, \$235,493 is included as encumbered carryover in FY 2006. The remaining balance of \$534,786 reflects Personnel Services savings of \$458,672 due primarily to higher than anticipated position vacancies, and Operating Expenses savings of \$76,114 due to savings in printing costs.

Agency 40, Department of Transportation **\$2,100,660**

The agency balance of \$2,100,660 is 24.3 percent of the FY 2005 approved funding level. Of this amount, \$1,677,800 is included as encumbered carryover in FY 2006. The remaining balance of \$422,860 reflects Personnel Services savings of \$217,898 due to greater than expected position vacancies, Operating Expenses savings of \$132,011 due primarily to less than expected costs for consulting services, and increased Recovered Costs of \$72,951 due to a higher than expected Personnel Services reimbursement based on projects worked.

NONDEPARTMENTAL

Agency 87, Unclassified Administrative Expenses **\$4,868,720**

The agency balance of \$4,868,720 is 38.2 percent of the FY 2005 approved funding level. Of this amount, \$36,538 is included as encumbered carryover in FY 2006. The remaining balance of \$4,832,182 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 that cross fiscal years and will be expended in FY 2006, as well as balances for grants that were anticipated in FY 2005 but were either delayed until FY 2006 or did not materialize.

Agency 89, Employee Benefits **\$4,455,453**

The agency balance of \$4,455,453 is 2.6 percent of the FY 2005 approved funding level. Of this amount, \$335,966 is included as encumbered carryover in FY 2006. The remaining balance of \$4,119,487 is primarily attributable to lower than anticipated health insurance premiums, savings due to implementation of the DROP program, and savings due to lower than anticipated negotiated rates for group life insurance. Savings of \$3.0 million in health insurance is primarily due to the actual premium increases being lower than originally budgeted. The FY 2005 budget was built assuming a 25 percent premium increase, based on previous cost growth experience, for the self-insured plan, 27 percent for Kaiser, and 15 percent for CIGNA. Actual premium increases were 12 percent for the self-insured plan, 12 percent for Kaiser, and 15 percent for CIGNA. Additional savings of \$1.3 million are primarily due to lower than anticipated employer contributions for FICA based on actual employee salaries and balances in task force funding. A balance of \$1.0 million in group life insurance expenditures is due to lower than anticipated rates, as negotiated through the new contract, which went into effect in January 2005. These savings were offset by a net shortfall of \$0.4 million in the required General Fund contributions to the retirement systems. While the systems received lower than anticipated reimbursements from the other funds, this shortfall was partially offset by savings in the contributions to the Uniformed Retirement System and the Police Officers Retirement System primarily as a result of savings attributable to the decrease in the salary base against which employer contributions are calculated resulting from enrollment in the DROP program. An additional shortfall of \$0.8 million was due to the costs of the employer contribution for dental insurance, which was approved as a new benefit by the Board of Supervisors in September 2004 after the adoption of the FY 2005 budget.