

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2015 was \$54.64 million. Of this amount, \$33.11 million represents outstanding encumbrances required to be carried forward and \$3.08 million is for unencumbered but previously budgeted items required to be carried forward into FY 2016 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors

\$574,176

The agency balance of \$574,176 is 10.9 percent of the FY 2015 approved funding level. Of this amount, \$1,743 is included as unencumbered carryover in the Clerk of the Board's Office as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$572,433 reflects savings of \$563,168 in Personnel Services due primarily to higher than anticipated position vacancies and \$9,265 in Operating Expenses due primarily to savings in office supplies, training and repairs and maintenance.

District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2015 Revised Budget Plan	FY 2015 Actual Expenditures	Balance
Chairman's Office	\$505,090	\$419,444	\$85,646
Braddock	453,741	440,199	13,542
Hunter Mill	453,741	422,409	31,332
Dranesville	453,741	406,084	47,657
Lee	453,741	412,383	41,358
Mason	453,741	432,776	20,965
Mt. Vernon	453,741	442,705	11,036
Providence	453,741	319,041	134,697
Springfield	453,741	451,231	2,510
Sully	453,741	387,520	66,221
Subtotal	\$4,588,759	\$4,133,792	\$454,967
Clerk to the Board	687,405	568,196	119,209
Total	\$5,276,164	\$4,701,988	\$574,176

Agency 02, Office of the County Executive

\$743,512

The agency's balance of \$743,512 is 11.2 percent of the FY 2015 approved funding level. Of this amount, \$1,228 is included as encumbered carryover in FY 2016 and an additional \$29,574 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$712,710 is due to savings of \$583,310 in Personnel Services primarily due to higher than anticipated vacancies in Administration of County Policy, Internal Audit and the Office of Community Revitalization and Reinvestment. The remaining savings of \$129,400 in Operating Expenses is primarily due to savings in office supplies, travel, and printing and binding.

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Agency 06, Department of Finance

\$1,454,921

The agency balance of \$1,454,921 is 16.4 percent of the FY 2015 approved funding level. Of this amount, \$866,257 is included as encumbered carryover and an additional \$19,624 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$569,040 is attributable to savings of \$380,859 in Personnel Services due to position vacancy savings and \$215,398 in Operating Expenses primarily due to lower than anticipated costs for computer-related services. These savings are partially offset by a shortfall of \$27,217 in Recovered Costs due to lower than anticipated billings for audit costs.

Agency 08, Facilities Management Department

\$2,639,164

The agency balance of \$2,639,164 is 4.8 percent of the *FY 2015 Revised Budget Plan* of \$55,034,280. Of this amount, \$2,590,555 is included as encumbered carryover and an additional \$48,609 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees.

Agency 15, Office of Elections

\$608,975

The agency balance of \$608,975 is 14.8 percent of the FY 2015 approved funding level. Of this amount, \$572,542 is included as encumbered carryover in FY 2016. The remaining balance of \$36,433 is attributable to savings of \$17,110 in Personnel Services due to position vacancy savings and \$19,323 in Operating Expenses.

Agency 17, Office of the County Attorney

\$1,291,628

The agency's balance is \$1,291,628 or 16.5 percent of the FY 2015 approved funding level. Of this amount, \$1,287,715 is included as encumbered carryover in FY 2016, primarily for existing contracts for outside counsel as well as funds for retaining experts in the tax cases filed against the County. The remaining balance of \$3,913 reflects salary vacancy savings of \$3,628 in Personnel Services and \$285 in Operating Expenses.

Agency 31, Land Development Services

\$1,679,231

The agency balance of \$1,679,231 is 7.0 percent of the FY 2015 approved funding level. Of this amount, \$889,230 is included as encumbered carryover in FY 2016 for professional contracts and office equipment, and an additional \$790,001 is included as unencumbered carryover to directly support land development process improvements, code modifications and staff development consistent with the Board approval of the "Booster Shot" on December 2, 2014.

Agency 35, Department of Planning and Zoning

\$1,107,023

The agency balance of \$1,107,023 is 10.1 percent of the FY 2015 approved funding level. Of this amount, \$1,054,832 is included as encumbered carryover in FY 2016, primarily for Phase II of the automation of plan submission and review process, and the completion of a reconfiguration of office space. In addition, \$25,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$27,191 is primarily attributable to savings in Personnel Services.

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Agency 38, Department of Housing and Community Development

\$760,099

The agency balance of \$760,099 is 11.9 percent of the FY 2015 approved funding level. Of this amount, \$75,279 is included as encumbered carryover in FY 2016 primarily for contractual services, and an additional \$27,450 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$657,370 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for condominium fees, real estate taxes, contractual services, communications and media, and maintenance services.

Agency 40, Department of Transportation

\$1,256,192

The agency balance of \$1,256,192 is 14.3 percent of the FY 2015 approved funding level. Of this amount, \$1,153,236 is included as encumbered carryover in FY 2016, primarily for work in progress on the Bike Program, traffic count surveys and congestion impact analyses, transportation studies, and consulting for Community Outreach and Engagement Project. The remaining balance of \$102,956 includes \$1,102 in Personnel Services, \$27,109 in Operating Expenses, and \$74,745 in additional Recovered Costs received from interdepartmental services.

Agency 52, Fairfax County Public Library

\$2,691,979

The agency balance of \$2,691,979 is 9.1 percent of the FY 2015 approved funding level. Of this amount, \$2,160,124 is included as encumbered carryover in FY 2016 primarily for library materials that have not yet been received and for outstanding invoices for the self-checkout technology initiative. In addition, an amount of \$469,318 is included as unencumbered carryover, of which \$370,560 is included to support loose furniture and equipment requirements for the renovation of the Pohick Regional Library and \$98,758 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$62,537 includes savings of \$24,391 in Personnel Services due to position vacancy savings, and \$38,146 in Operating Expenses.

Agency 67, Department of Family Services

\$8,899,649

The agency balance of \$8,899,649 is 4.6 percent of the FY 2015 approved funding level. Of this amount, \$2,654,461 is included as encumbered carryover in FY 2016. The remaining balance of \$6,245,188 is primarily attributable to savings of \$5,609,021 in Operating Expenses due to lower than anticipated costs in the Comprehensive Services Act (CSA) and the Adoption Subsidy Program, which are both mandated state and/or federal programs. There was also savings in the Child Care Assistance and Referral (CCAR) program due to the one-time availability of additional state funding. Since the state has indicated this funding will not be available in FY 2016, these savings are not anticipated to continue. Personnel Services savings of \$692,756 are attributed to staff turnover as well as vacancies in higher level positions. There is a small balance of \$1,210 in Capital Outlay. These savings are partially offset by lower than expected Recovered Costs of \$57,799.

Agency 70, Department of Information Technology

\$1,435,108

The agency balance of \$1,435,108 is 4.1 percent of the FY 2015 approved funding level. Of this amount, \$1,375,165 is included as encumbered carryover in FY 2016 and an additional \$50,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$9,943 primarily reflects vacancy savings in Personnel Services.

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Agency 71, Health Department

\$4,287,985

The agency balance of \$4,287,985 is 7.6 percent of the FY 2015 approved funding level. Of this amount, \$2,927,630 is included as encumbered carryover in FY 2015, and an additional \$180,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$1,180,355 is mainly attributed to \$647,210 in Operating Expenses primarily from lower than anticipated costs for the first phase of the Electronic Health Record (EHR), which is needed to meet federal health information technology requirements, and a delay in one-time funding associated with the procurement of dental, speech, hearing and chest x-ray interfaces related to the new EHR. Procurement for these mandatory interfaces is anticipated in FY 2016 and unencumbered funding is included in the *FY 2015 Carryover Review*. Personnel savings of \$532,825 are due primarily to unanticipated vacancies, including a large number of higher level and skilled professional positions that are difficult to fill (e.g. public health doctors and nurses).

Agency 73, Office to Prevent and End Homelessness

\$2,107,273

The agency balance of \$2,107,273 is 16.2 percent of the FY 2015 approved funding level. Of this amount, \$1,297,482 is included as encumbered carryover in FY 2016. The remaining balance of \$809,791 is primarily attributable to \$803,515 in Operating Expenses due to concerted efforts to reduce hotel usage for families experiencing homelessness by quickly placing families in more permanent housing settings, and the utilization of Emergency Solutions Grant (ESG) funding to replace General Fund dollars associated with short-term financial assistance. Utilizing the ESG funding is consistent with the General Fund reduction included in the FY 2016 Adopted Budget Plan; therefore these are one-time savings not anticipated in FY 2016. There were also savings of \$6,197 in Personnel Services.

Agency 79, Department of Neighborhood and Community Services

\$734,617

The agency balance of \$734,617 is 2.6 percent of the FY 2015 approved funding level. Of this amount, \$656,833 is included as encumbered carryover in FY 2016 primarily for other professional services, transportation services, computer services, and office equipment and furniture. The remaining balance of \$77,784 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for miscellaneous services.

Agency 89, Employee Benefits

\$5,244,181

The agency balance of \$5,244,181 is 1.7 percent of the FY 2015 approved funding level. Of this amount, \$462,171 is included as encumbered carryover in FY 2016. The remaining balance of \$4,782,010 is primarily attributable to savings in employer contributions to the three County Retirement Systems and Social Security.

Agency 90, Police Department

\$4,720,305

The agency balance of \$4,720,305 is 2.6 percent of the FY 2015 approved funding level. Of this amount, \$3,772,600 is included as encumbered carryover in FY 2016 and an additional \$750,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$197,705 is primarily attributable to salary vacancy savings in Personnel Services and lower than projected vehicle-related charges in Operating Expenses.

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Agency 91, Office of the Sheriff

\$3,022,168

The agency balance of \$3,022,168 is 4.7 percent of the FY 2015 approved funding level. Of this amount, \$1,410,837 is included as encumbered carryover and an additional \$200,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$1,411,331 is primarily attributable to savings of \$908,172 in Personnel Services due to salary vacancy and overtime savings, \$496,939 in Operating Expenses primarily due to a lower than anticipated Average Daily Population in the jail, and \$6,220 in Capital Equipment.

Agency 92, Fire and Rescue Department

\$5,044,132

The agency balance of \$5,044,132 is 2.7 percent of the FY 2015 approved funding level. Of this amount, \$5,044,130 is included as encumbered carryover in FY 2016, leaving a remaining balance of \$2 in Operating Expenses.

Agency 93, Office of Emergency Management

\$606,349

The agency balance of \$606,349 is 24.4 percent of the FY 2015 approved funding level. Of this amount, \$542,445 is included as encumbered carryover in FY 2016, primarily for countywide economic recovery planning, emergency preparedness materials and publications, and EOC/AEOC audio visual upgrades and an additional \$6,412 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$57,492 is attributable to Personnel Services position vacancy savings.