

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

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2021 was \$258,966,778. Excluding the remaining balances of the CARES Coronavirus Relief Fund and the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), the General Fund variance was \$136,700,732. Of this amount, \$35.95 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment. It should be noted that the expenditure variances were higher than typical in FY 2021 as a result of the COVID-19 pandemic, and agencies were directed to fill only critical positions.

Agency 02, Office of the County Executive

\$1,341,024

The agency balance of \$1,341,024 is 18.7 percent of the FY 2021 approved funding level. Of this amount, \$823,180 is included as encumbered carryover in FY 2022, mainly associated with the Climate Adaptation and Resilience Plan and One Fairfax initiatives. The remaining balance of \$517,844 is primarily attributable to savings in Personnel Services associated with positions that were vacant throughout the year.

Agency 08, Facilities Management Department

\$4,705,140

The agency balance of \$4,705,140 is 7.5 percent of the FY 2021 approved funding level. Of this amount, \$4,668,943 is included as encumbered carryover in FY 2022. The remaining balance of \$36,197 is attributable to savings of \$278 in Personnel Services, \$52,371 in Operating Expenses and \$407 in Capital Equipment. These savings are partially offset by \$16,859 in lower than anticipated Recovered Costs.

Agency 12, Department of Procurement and Material Management

\$1,288,305

The agency balance of \$1,288,305 is 15.2 percent of the FY 2021 approved funding level. Of this amount, \$990,884 is included as encumbered carryover in FY 2022 mainly associated with safety and other needed improvements for the Logistics Services Center and electronic solicitation implementation. The remaining balance of \$297,422 is primarily attributable to savings in Personnel Services generated by vacant positions.

Agency 15, Office of Elections

\$674,018

The agency balance of \$674,018 is 8.6 percent of the FY 2021 approved funding level. Of this amount, \$168,733 is included as encumbered carryover in FY 2022 mainly associated with office supplies and equipment. In addition, \$500,000 in unencumbered carryover is included to fund licensing and updates to the current voting system and software updates to electronic pollbooks. The remaining balance of \$5,285 is primarily attributable to a decrease in the amount of funding required for the June Election.

Agency 17, Office of the County Attorney

\$935,967

The agency balance of \$935,967 is 10.7 percent of the FY 2021 approved funding level. Of this amount, \$922,137 is included as encumbered carryover in FY 2022 mainly associated with professional legal services, including legal expenses associated with collective bargaining. The remaining balance of \$13,830 is primarily attributable to a small balance in litigation expenses.

Agency 26, Capital Facilities

\$2,265,124

The agency balance of \$2,265,125 is 14.4 percent of the FY 2021 approved funding level. Of this amount, \$497,126 is included as encumbered carryover in FY 2022. The remaining balance of \$1,767,999 is primarily attributable to savings of \$871,638 in Personnel Services due to vacancies, \$447,021 in Operating Expenses, and \$449,339 surplus in Recovered Costs.

FY 2021 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 31, Land Development Services

\$2,723,372

The agency balance of \$2,723,372 is 8.7 percent of the FY 2021 approved funding level. Of this amount, \$889,988 is included as encumbered carryover in FY 2022. The remaining balance of \$1,833,384 is primarily attributable to savings of \$1,687,070 in Personnel Services related to vacancies, \$35,464 in Operating Expenses, and \$110,850 surplus in Recovered Costs.

Agency 35, Department of Planning and Development

\$2,553,280

The agency balance of \$2,553,280 is 16.8 percent of the FY 2021 approved funding level. Of this amount, \$1,065,495 is included as encumbered carryover in FY 2022 primarily for consulting services supporting the Zoning Ordinance (ZMOD) project. The remaining balance of \$1,487,785 is primarily attributable to extended vacancies and reduced Operating Expenses spending during the COVID-19 pandemic.

Agency 40, Department of Transportation

\$1,171,710

The agency balance of \$1,171,710 is 12.0 percent of the FY 2021 approved funding level. Of this amount, \$751,440 is included as encumbered carryover in FY 2022, primarily for contracted studies and consulting; Washington Metropolitan Area Transit Authority (WMATA) Smart Benefits; purchase of Yield to Pedestrian Signs, Rectangular Rapid Flashing Beacon maintenance; contracted Virginia Department of Transportation (VDOT) mowing; and training and recruitment requirements. The remaining balance of \$420,270 includes \$233,160 in Personnel Services savings resulting from managing vacancies, \$184,438 in additional recovered costs and \$2,672 in savings from Operating Expenses.

Agency 51, Park Authority

\$1,786,169

The agency balance of \$1,786,170 is 6.3 percent of the FY 2021 approved funding level. Of this amount, \$193,372 is included as encumbered carryover in FY 2022. The remaining balance of \$1,592,798 is primarily attributable to savings of \$2,755,712 in Personnel Expenses associated with salary vacancies, \$444,458 in Operating Expenses and \$1,293 in Capital Equipment, partially offset by \$1,608,666 in lower than expected Recovered Costs due to position vacancies. In order to mitigate the fiscal impact of the pandemic, the Park Authority implemented strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant.

Agency 52, Fairfax County Public Library

\$2,156,929

The agency balance of \$2,156,929 is 7.1 percent of the FY 2021 approved funding level. Of this amount, \$110,992 is included as encumbered carryover in FY 2022 mainly associated with software and equipment expenses. In addition, \$400,000 in unencumbered carryover is included to support loose materials for the Lorton Library renovation. The facility is planned to reopen in the summer of FY 2022. The remaining balance of \$1,645,937 is primarily attributable to Personnel Services savings associated with COVID-related disruptions to normal operations and library branch closures, which resulted in decreased expenses.

Agency 57, Department of Tax Administration

\$1,179,135

The agency balance of \$1,179,135 is 4.3 percent of the FY 2021 approved funding level. Of this amount, \$744,444 is included as encumbered carryover in FY 2022. The remaining balance of \$434,691 is primarily attributable to position vacancies.

FY 2021 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 67, Department of Family Services

\$10,475,005

The agency balance of \$10,475,005 is 7.2 percent of the FY 2021 approved funding level. Of this amount, \$1,031,699 is included as encumbered carryover in FY 2022. The remaining balance of \$9,443,306 is attributable to savings of \$1,289,510 in Personnel Services as well as savings of \$8,483,733 in Operating Expenses due primarily to a lower number of clients and expenditures within the Children's Services Act (CSA) program, Home Based Care (HBC), and Adoption/Foster Care subsidies which were exacerbated by the COVID-19 pandemic and an agency-wide effort to minimize discretionary expenditures, offset by a balance of \$329,937 in Work Performed for Others (WPFO).

Agency 70, Department of Information Technology

\$888,299

The agency balance of \$888,299 is 2.3 percent of the FY 2021 approved funding level. Of this amount, \$300,153 is included as encumbered carryover in FY 2022, primarily for enterprise business intelligence solutions, IT system stability, IT security testing, geographic information systems (GIS), contracted IT technician support, Open Text implementation for the Office of Human Rights and Equity Programs, computer equipment, and office supplies. The remaining balance of \$588,146 is attributable to \$549,969 in Personnel Services savings resulting from vacancies and \$38,177 in Operating Expenses savings.

Agency 71, Health Department

\$19,988,312

The agency balance of \$19,988,312 is 29.5 percent of the FY 2021 approved funding level. Of this amount, \$4,027,843 is included as encumbered carryover in FY 2022. The remaining balance of \$15,960,469 is attributable to savings of \$9,834,623 in Personnel Services due to expenses transferred to the Coronavirus Relief Fund or other grants; savings of \$6,097,622 in Operating Expenses due to reduced operating expenditures resulting from limited clinical, laboratory (unrelated to COVID-19), and school health services, as well as more than \$2,700,000 transferred to the Coronavirus Relief Fund, FEMA, or other grants; and \$28,225 in Capital Equipment due to savings in the final purchase price of equipment.

Agency 77, Office of Strategy Management for Human Services

\$669,164

The agency balance of \$669,164 is 20.8 percent of the FY 2021 approved funding level. Of this amount, \$308,484 is included as encumbered carryover in FY 2022 mainly associated with the Health and Human Services Facility Master Plan Study and Youth Survey related services. The remaining balance of \$360,680 is primarily attributable to Personnel Services savings generated by holding positions vacant.

An organizational review of the functions provided by the Office of Strategy Management for Human Services determined that operational efficiencies could be generated by consolidating the functions of this agency with other county agencies. As part of the *FY 2021 Carryover Review*, the budget, encumbered carryover and positions associated with Agency 77, Office of Strategy Management for Human Services, are moving to Agency 02, Office of the County Executive, Agency 11, Human Resources, Agency 13, Office of Public Affairs, Agency 20, Department of Management and Budget, Agency 30, Department of Economic Initiatives, Agency 70, Department of Information Technology, Agency 71, Health Department, Agency 79, Neighborhood and Community Services, and Fund 40040, Fairfax Falls Church Community Services Board.

Agency 79, Department of Neighborhood and Community Services

\$17,764,634

The agency balance of \$17,764,634 is 20.7 percent of the FY 2021 approved funding level. Of this amount, \$3,668,882 is included as encumbered carryover in FY 2022. The remaining balance of \$14,095,752 is attributable

FY 2021 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

to \$9,973,438 in Personnel Services savings primarily due to the ongoing impact of the COVID-19 pandemic which has resulted in the temporary closure of NCS facilities and the School Age Child Care program as well as the cancellation of various programs which were not offered in the summer of 2020; savings of \$6,894,045 in Operating Expenses primarily due to reduced operations as a result of the COVID-19 pandemic; a small remaining balance of \$2,752 in Capital Equipment; and a balance of \$2,774,483 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation which were also impacted by the COVID-19 pandemic.

Agency 80, Circuit Court **\$562,853**

The agency balance of \$562,853 is 4.5 percent of the FY 2021 approved funding level. Of this amount, \$257,529 is included as encumbered carryover in FY 2022. The remaining balance of \$305,324 is primarily attributable to \$297,243 savings in Personnel Services and \$8,081 in Operating Expenses.

Agency 81, Juvenile and Domestic Relations District Court **\$1,736,275**

The agency balance of \$1,736,275 is 6.7 percent of the FY 2021 approved funding level. Of this amount, \$147,313 is included as encumbered carryover in FY 2022. The remaining balance of \$1,588,962 is primarily attributable to savings of \$1,302,311 in Personnel Services and \$286,651 in Operating Expenses. These savings were generated by deferring all non-critical expenses and managing position vacancies.

Agency 82, Office of the Commonwealth's Attorney **\$1,185,595**

The agency balance of \$1,185,595 is 18.8 percent of the FY 2021 approved funding level. Of this amount, \$1,104,020 is included as encumbered carryover in FY 2022. The remaining balance of \$81,575 is primarily attributable to savings of \$76,316 in Personnel Services and \$5,259 in Operating Expenses.

Agency 85, General District Court **\$730,193**

The agency balance of \$730,193 is 16.1 percent of the FY 2021 approved funding level. Of this amount, \$62,016 is included as encumbered carryover in FY 2022. The remaining balance of \$668,177 is primarily attributable to \$501,812 in Personnel Services due to vacancy savings and \$166,365 due to savings in Operating Expenses.

Agency 87, Unclassified Administrative Expenses, ARPA CSLFRF Fund **\$111,447,319**

The agency balance of \$111,447,319 is 100.0 percent of the FY 2021 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

Agency 87, Unclassified Administrative Expenses, CARES Relief Fund **\$10,818,727**

The stimulus fund balance of \$10,818,727 is 7.5 percent of the FY 2021 approved funding level. This total balance will remain in Agency 87, Unclassified Administrative Expenses, to support the County's public health response, County residents requiring assistance for basic needs, medical isolation programs for vulnerable residents and to provide personal protective equipment sanitation supplies.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 87, Unclassified Administrative Expenses, Reserves

\$16,414,119

The agency balance of \$16,414,119 is 91.7 percent of the FY 2021 approved funding level. Of this amount, \$16,235,744 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic. The remaining balance of \$178,375, which is associated with balances in the Gang Prevention Reserve, is included as unencumbered carryover and reallocated to support gang prevention programs in other agencies.

Agency 89, Employee Benefits

\$15,430,883

The agency balance of \$15,430,883 is 3.9 percent of the FY 2021 approved funding level. Of this amount, \$55,346 is included as encumbered carryover in FY 2022. The remaining balance of \$15,375,537 is primarily attributable to savings in employer contributions to the three retirement systems, health insurance, and FICA.

Agency 90, Police Department

\$7,563,985

The agency balance of \$7,563,985 is 3.4 percent of the FY 2021 approved funding level. Of this amount, \$3,779,903 is included as encumbered carryover in FY 2022. The remaining balance of \$3,784,082 is primarily attributable to savings of \$1,855,727 in Personnel Services, \$1,840,095 in Operating Expenses, and \$88,260 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

Agency 91, Office of the Sheriff

\$8,569,901

The agency balance of \$8,569,901 is 11.6 percent of the FY 2021 approved funding level. Of this amount, \$2,322,768 is included as encumbered carryover in FY 2022. The remaining balance of \$6,247,133 is primarily attributable to savings of \$5,036,661 in Personnel Services, \$1,075,667 in Operating Expenses, and \$134,805 in Capital Equipment. These savings were generated by deferring all non-critical expenses and programs as a result of the pandemic, as well as managing position vacancies.

Agency 92, Fire and Rescue Department

\$6,062,174

The agency balance of \$6,062,174 is 2.7 percent of the FY 2021 approved funding level. Of this amount, \$4,981,123 is included as encumbered carryover in FY 2022. The remaining balance of \$1,081,051 is primarily attributable to savings of \$839,934 in Personnel Services due to vacancy savings, \$213,816 in Operating Expenses, and \$27,301 in Capital Equipment.

Agency 93, Office of Emergency Management

\$1,003,550

The agency balance of \$1,003,550 is 37.8 percent of the FY 2021 approved funding level. Of this amount, \$679,532 is included as encumbered carryover in FY 2022. The remaining balance of \$324,018 is primarily attributable to savings of \$165,773 in Personnel Services and \$158,245 in Operating Expenses as a result of suspending training and travel for staff during the pandemic.

Agency 97, Department of Code Compliance

\$540,319

The agency balance of \$540,319 is 11.2 percent of the FY 2021 approved funding level. Of this amount, \$1,891 is included as encumbered carryover in FY 2022. The remaining balance of \$538,428 is primarily attributable to savings

FY 2021 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

of \$312,787 in Personnel Services associated with position vacancies and \$225,641 in Operating Expenses due to reduced spending during the COVID-19 pandemic.