

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

GENERAL FUND EXPENDITURE VARIANCE

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The overall General Fund variance in FY 2022 was \$205,866,317. Of this amount, \$52.16 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

Agency 02, Office of the County Executive **\$1,022,108**

The agency balance of \$1,022,108 is 12.1 percent of the FY 2022 approved funding level. Of this amount, \$741,380 is included as encumbered carryover in FY 2023, mainly associated with the One Fairfax, Collective Bargaining, and Climate Adaption and Resilience initiatives. The remaining balance of \$280,728 is primarily attributable to savings in Personnel Services caused by positions that were vacant throughout the fiscal year.

Agency 06, Department of Finance **\$545,457**

The agency balance of \$545,457 is 5.9 percent of the FY 2022 approved funding level and is due to savings of \$232,928 in Personnel Services associated with vacant positions, and \$263,024 in Operating Expenses primarily due to lower than expected costs for audit related services. Recovered costs were \$49,505 greater than expected.

Agency 08, Facilities Management Department **\$7,853,489**

The agency balance of \$7,853,489 is 12.3 percent of the FY 2022 approved funding level. Of this amount, \$6,380,046 is included as encumbered carryover in FY 2023. The remaining balance of \$1,473,443 is primarily attributable to savings of \$1,189,709 in Personnel Services and \$371,831 in Operating Expenses. These savings are partially offset by \$88,097 in lower than anticipated Recovered Costs.

Agency 11, Department of Human Resources **\$884,371**

The agency balance of \$884,371 is 9.3 percent of the FY 2022 approved funding level. Of this amount, \$268,309 is included as encumbered carryover in FY 2023. The remaining balance of \$616,062 is primarily attributable to challenges in filling vacant positions, especially the new collective bargaining positions that the County has been competing with other jurisdictions for candidates with similar skills.

Agency 12, Department of Procurement & Material Management **\$1,259,187**

The agency balance of \$1,259,187 is 13.8 percent of the FY 2022 approved funding level. Of this amount, \$642,308 is included as encumbered carryover in FY 2023 mainly associated with software subscriptions, Zero Waste Plan support, and equipment for the new warehouse. The remaining balance of \$616,879 is primarily attributable to savings in Personnel Services generated by vacant positions.

Agency 15, Office of Elections **\$1,626,487**

The agency balance of \$1,626,487 is 20.3 percent of the FY 2022 approved funding level. Of this amount, \$1,448,780 is included as encumbered carryover in FY 2023 mainly associated with mailing services, election software, voting equipment carts, and voting machine batteries. The remaining balance of \$177,707 is primarily attributable to a decrease in the amount of funding required for the June Election.

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Agency 17, Office of the County Attorney **\$1,394,281**

The agency balance of \$1,394,281 is 14.7 percent of the FY 2022 approved funding level. Of this amount, \$1,393,522 is included as encumbered carryover in FY 2023 mainly associated with litigation expenses. The remaining balance of \$759 is primarily attributable to a small balance in personnel services.

Agency 20, Department of Management and Budget **757,154**

The agency balance of \$757,154 is 11.0 percent of the FY 2022 approved funding level. Of this amount, \$398,338 is included as encumbered carryover in FY 2023. The remaining balance of \$358,816 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2022.

Agency 26, Capital Facilities **\$2,670,434**

The agency balance of \$2,670,434 is 16.2 percent of the FY 2022 approved funding level. Of this amount, \$1,065,068 is included as encumbered carryover in FY 2023. The remaining balance of \$1,605,366 is attributable to savings of \$411,915 in Operating Expenses and \$1,193,451 in Personnel Services and Recovered Costs primarily as a result of position vacancies.

Agency 31, Land Development Services **\$1,888,994**

The agency balance of \$1,888,994 is 5.8 percent of the FY 2022 approved funding level. Of this amount, \$247,904 is encumbered carryover in FY 2023, which is included as part of the recommended one-time transfer of \$898,000 from the General Fund to the newly established Fund 40200, Land Development Services. The remaining balance is primarily attributable to savings in Personnel Services due to position vacancies.

Agency 35, Department of Planning and Development **\$2,640,120**

The agency balance of \$2,640,120 is 17.5 percent of the FY 2022 approved funding level. Of this amount, \$1,173,559 is included as encumbered carryover in FY 2023 primarily for consulting services supporting the Zoning Ordinance (zMod) project and property file digitization project. The remaining balance of \$1,466,561 is primarily attributable to savings in Personnel Services due to position vacancies.

Agency 38, Housing and Community Development **\$1,644,381**

The agency balance of \$1,644,381 is 6.1 percent of the FY 2022 approved funding level. Of this amount, \$1,611,654 is included as encumbered carryover in FY 2023. The remaining balance of \$32,727 is primarily attributable to savings of \$55,356 in Personnel Services and \$58,341 in Operating Expenses. These savings are partially offset by \$80,970 in lower than anticipated Recovered Costs.

Agency 40, Department of Transportation **\$1,083,682**

The agency balance of \$1,083,682 is 10.5 percent of the FY 2022 approved funding level. Of this amount, \$946,233 is included as encumbered carryover in FY 2023, primarily for travel demand forecast modeling; a parking management study; public engagement for the Confederate Names Task Force; Washington Metropolitan Area Transit Authority (WMATA) Smart Benefits; software licenses; maintenance of Rectangular Rapid Flashing Beacons; and purchase of Yield to Pedestrian signage. The remaining balance of \$137,449 is attributable to savings associated with personnel vacancies, higher than expected cost recovery, and operating expense balances.

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Agency 51, Park Authority

\$716,829

The agency balance of \$716,829 is 2.5 percent of the FY 2022 approved funding level. Of this amount, \$695,790 is included as encumbered carryover in FY 2023. The remaining balance of \$21,039 is primarily attributable to savings in Operating Expenses.

Agency 52, Fairfax County Public Library

\$1,208,726

The agency balance of \$1,208,726 is 3.8 percent of the FY 2022 approved funding level. Of this amount, \$901,896 is included as encumbered carryover in FY 2023 mainly associated with software expenses and library materials. The remaining balance of \$306,830 is primarily attributable to savings due to vacant positions.

Agency 57, Department of Tax Administration

\$1,717,903

The agency balance of \$1,717,903 is 5.8 percent of the FY 2022 approved funding level. Of this amount, \$788,808 is included as encumbered carryover in FY 2023. The remaining balance of \$929,095 is primarily attributable to savings of \$782,825 in Personnel Services due to position vacancies and savings of \$146,270 in Operating Expenses.

Agency 67, Department of Family Services

\$11,823,648

The agency balance of \$11,823,648 is 8.1 percent of the FY 2022 approved funding level. Of this amount, \$1,585,793 is included as encumbered carryover in FY 2023. The remaining balance of \$10,237,855 is primarily attributable to savings of \$1,416,563 in Personnel Services as well as savings of \$9,193,309 in Operating Expenses due primarily to lower number of clients and expenditures within the Children's Services Act (CSA) program, offset by a balance of \$372,017 in Work Performed for Others (WPFO).

Agency 70, Department of Information Technology

\$531,907

The agency balance of \$531,907 is 1.4 percent of the FY 2022 approved funding level. Of this amount, \$268,032 is included as encumbered carryover in FY 2023, primarily for contracted IT technical support, IT security, enterprise geographic information systems (GIS) solutions and the purchase of a multi-function device. The remaining balance of \$263,875 is attributable to \$21,730 in Personnel Services savings resulting from vacancies and \$242,145 in Operating Expense savings.

Agency 71, Health Department

\$6,765,736

The agency balance of \$6,765,736 is 8.7 percent of the FY 2022 approved funding level. Of this amount, \$4,252,870 is included as encumbered carryover in FY 2023. The remaining balance of \$2,512,866 is primarily attributable to savings of \$298,002 in Personnel Services due to recruitment challenges in a competitive job market, especially public health nurses; savings of \$2,060,060 in Operating Expenses; \$146,603 in Capital Equipment due to lower than anticipated equipment costs, and \$8,201 in higher than anticipated collections for Work Performed for Others (WPFO).

Agency 79, Department of Neighborhood and Community Services

\$18,172,381

The agency balance of \$18,172,381 is 19.4 percent of the FY 2022 approved funding level. Of this amount, \$8,432,491 is included as encumbered carryover and \$1,128,798 is included as unencumbered carryover in FY 2023. Of the unencumbered total, \$800,000 is included to support the Health and Human Services Innovation Fund; \$182,780 is included to support out-of-school time programming in the Culmore and Annandale areas of Fairfax County; and \$146,018 is included to support dementia-related services. The remaining balance of \$8,611,091 is

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primarily attributable to savings of \$6,024,805 in Operating Expenses due to temporary closure of NCS programs at the beginning of the fiscal year and continued reduced capacity of programs through the year; savings of \$3,916,810 in Personnel Services due to reduced operations and significant recruitment challenges across all programs; and a balance of \$471,799 in Capital Equipment, offset by a balance of \$1,802,323 in Work Performed for Others (WPFO) due to lower than anticipated reimbursements in Human Services Transportation.

Agency 81, Juvenile and Domestic Relations Court **\$2,773,175**

The agency balance of \$2,773,175 is 10.5 percent of the FY 2022 approved funding level. Of this amount, \$97,275 is included as encumbered carryover in FY 2023. The remaining balance of \$2,675,900 is primarily attributable to \$2,642,156 in savings in compensation and \$33,744 in operating expenses.

Agency 82, Office of the Commonwealth's Attorney **\$2,066,573**

The agency balance of \$2,066,573 is 22.5 percent of the FY 2022 approved funding level. Of this amount, \$1,480,787 is included as encumbered carryover in FY 2023. The remaining balance of \$585,786 is primarily attributable to \$482,143 in personnel savings and \$103,643 in savings in operating expenses.

Agency 85, General District Court **\$939,225**

The agency balance of \$939,225 is 18.0 percent of the FY 2022 approved funding level. Of this amount, \$299,376 is included as encumbered carryover in FY 2023. The remaining balance of \$639,849 is attributed to savings of \$630,823 in personnel expenses and \$9,026 in operating expenses.

Agency 87, Unclassified Administrative Expenses - Public Works Programs **\$961,235**

The agency balance of \$961,235 is 22.5 percent of the FY 2022 approved funding level. This balance is primarily attributable to lower than anticipated operating expenses related to transportation maintenance costs and clean-up requirements. This program provides maintenance at transportation facilities, snow removal, and clean-up efforts related to storm damage, floods, or other unforeseen hazardous conditions. It should be noted that this agency was eliminated as part of the FY 2023 Adopted Budget Plan. Funding was transferred to several new capital projects in Fund 30010, General Construction and Contributions, to provide more transparency and carryforward of balances at year-end. This change results in no net impact to the General Fund.

Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic **\$22,244,387**

The agency balance of \$22,244,387 is 98.8 percent of the FY 2022 approved funding level. The full balance of \$22,244,387 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.

Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund **\$74,773,691**

The stimulus fund balance of \$74,773,691 is 67.1 percent of the FY 2022 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) 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.

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Agency 89, Employee Benefits **\$17,289,098**

The agency balance of \$17,289,098 is 4.2 percent of the FY 2022 approved funding level primarily attributable to savings in employer contributions to the three retirement systems, unemployment, and FICA.

Agency 90, Police Department **\$7,699,301**

The agency balance of \$7,699,301 is 3.4 percent of the FY 2022 approved funding level. Of this amount, \$6,791,549 is included as encumbered carryover in FY 2023. An additional \$381,600 is included as unencumbered carryover to purchase eight vehicles for the South County Police station. The remaining balance of \$526,152 is primarily attributable to savings of \$108,127 in Personnel Services, \$399,795 in Operating Expenses, and \$18,230 in Capital Equipment.

Agency 91, Office of the Sheriff **\$5,561,296**

The agency balance of \$5,561,296 is 7.4 percent of the FY 2022 approved funding level. Of this amount, \$2,204,891 is included as encumbered carryover in FY 2023. The remaining balance of \$3,356,405 is primarily attributable to savings of \$2,930,973 in Personnel Services due to vacancy savings, \$391,342 in Operating Expenses, and savings of \$34,090 in Capital Equipment.

Agency 93, Department of Emergency Management and Security **\$1,794,415**

The agency balance of \$1,794,415 is 23.9 percent of the FY 2022 approved funding level. Of this amount, \$1,550,531 is included as encumbered carryover in FY 2023. The remaining balance of \$243,884 is primarily attributable to \$74,224 savings in Personnel Services, \$136,822 in Operating Expenses, and \$32,838 in Capital Equipment.