

**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 2001 resulted in a balance of \$10,572,514. Outstanding encumbrances required to be carried forward total \$12,765,007. A total of \$6,457,428 for unencumbered but previously budgeted items is required for appropriation in FY 2002 (see Attachment IV). Only those General Fund agencies with significant expenditure variances are noted in this attachment.

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

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

**\$404,350**

The agency balance of \$404,350 is 10.6 percent of the FY 2001 approved funding level and includes \$115,029 in savings from the Clerk's Office and \$289,321 in savings from the District Supervisors' Offices. These savings are primarily attributable to \$306,153 in Personnel Services based on position vacancies and \$98,197 in Operating Expenses based on lower than anticipated costs for advertising, postage, and other miscellaneous operating expenses. The following table represents year-end balances by Supervisory District.

<b>Supervisory District</b>	<b>FY 2001 Revised Budget Plan</b>	<b>FY 2001 Actual Expenditures</b>	<b>Balance</b>
Chairman	\$356,658	\$295,193	\$61,465
Braddock	305,658	292,303	13,355
Hunter Mill	305,658	246,109	59,549
Dranesville	305,658	300,735	4,923
Lee	305,658	303,635	2,023
Mason	305,658	279,411	26,247
Mt. Vernon	305,658	286,589	19,069
Providence	305,658	280,506	25,152
Springfield	305,658	281,429	24,229
Sully	305,658	252,349	53,309
<b>Total</b>	<b>\$3,107,580</b>	<b>\$2,818,259</b>	<b>\$289,321</b>

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

**\$781,266**

The agency balance of \$781,266 is 12.7 percent of the FY 2001 approved funding level. Of this amount, \$399,909 is included as encumbered carryover in FY 2002 primarily for contract payments for medical care partnerships. The remaining balance of \$381,357 is primarily attributable to savings of \$118,314 in Personnel Services due to position vacancies and \$258,693 in Operating Expenses due primarily to delays in opening three computer learning centers and development of the County Telework program, as well as unexpended Close Management Initiatives savings. In addition, a savings of \$4,350 was realized in Capital Equipment due to lower than anticipated costs.

### **Agency 04, Department of Cable Communications and Consumer Protection**

**\$273,073**

The agency balance of \$273,073 is 10.8 percent of the FY 2001 approved funding level. Of this amount, \$20,766 is included as encumbered carryover for FY 2002. The balance of \$252,307 is primarily attributable to \$31,500 in Personnel Services due to position vacancies, \$457,006 in Operating Expenses mainly due to lower postage costs, and \$24,060 in Capital Equipment which is entirely associated with unexpended FY 2001 Close Management Initiatives savings. These decreases are partially offset by decreased Recovered Costs of \$260,259 due to reduced billings to agencies for postage based on actual usage.

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**Agency 15, Electoral Board and General Registrar** **\$1,154,613**

The agency balance of \$1,154,613 is 34.8 percent of the FY 2001 approved funding level. Of this amount, \$1,106,240 is included as encumbered carryover in FY 2002 and is primarily for voting machines. The remaining balance of \$48,373 is primarily attributable to savings of \$44,289 in Personnel Services due to reduced requirements in overtime and the use of limited term personnel.

**Agency 20, Department of Management and Budget** **\$395,637**

The agency balance of \$395,637 is 13.5 percent of the FY 2001 approved funding level. Of this amount, \$41,574 is included as encumbered carryover in FY 2002. The remaining balance of \$354,063 is primarily attributable to savings of \$265,928 in Personnel Services due to position vacancies, \$86,457 in Operating Expenses due primarily to lower than anticipated printing and office supplies costs, as well as unexpended FY 2001 Close Management Initiatives savings, and savings of \$1,678 in Capital Equipment is due to lower than projected costs for computer equipment.

**Agency 57, Department of Tax Administration** **\$427,552**

The agency balance of \$427,552 is 2.2 percent of the FY 2001 approved funding level. Of this amount, \$36,630 is included as encumbered carryover in FY 2002. The remaining balance of \$390,922 is primarily attributable to savings of \$267,349 in Operating Expenses due to the deferred purchase of cashiering software because of delays in the Integrated Tax System project and \$123,044 is associated with unexpended FY 2001 Close Management Initiatives savings.

**Agency 70, Department of Information Technology** **\$2,155,786**

The agency balance of \$2,155,786 is 11.4 percent of the FY 2001 approved funding level. Of this amount, \$973,115 is included as encumbered carryover in FY 2002. The remaining balance of \$1,182,671 is attributable to savings of \$386,618 in Personnel Services primarily due to higher than anticipated position turnover; savings of \$1,466,820 in Operating Expenses and Capital Equipment primarily due to lower than anticipated telecommunication charges based on actual usage; and a reduction of \$670,767 in Recovered Costs as the Department receives reimbursement for only the actual telecommunication charges incurred.

## **JUDICIAL ADMINISTRATION**

**Agency 80, Circuit Court and Records** **\$486,746**

The agency balance of \$486,746 is 5.8 percent of the FY 2001 approved funding level. Of this amount, \$157,064 is included as encumbered carryover in FY 2002. The remaining balance of \$329,682 is primarily attributable to \$90,167 for lower than anticipated jury fees, \$61,061 for decreased requirements for automation supplies, and a decrease of \$34,020 for the repair and maintenance of equipment, as well as \$122,910 in unexpended FY 2001 Close Management Initiatives savings.

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**Agency 82, Commonwealth's Attorney**

**\$342,014**

The agency balance of \$342,014 is 18.2 percent of the FY 2001 approved funding level. Of this amount, \$284,078 is primarily attributable to savings in Personnel Services due to position vacancies, \$30,202 for furniture and equipment associated with the vacant positions, and \$14,525 in unexpended FY 2001 Close Management Initiatives savings.

## **PUBLIC SAFETY**

**Agency 31, Land Development Services**

**\$1,049,249**

The agency balance of \$1,049,249 is 5.8 percent of the FY 2001 approved funding level. Of this amount, \$443,946 is included as encumbered carryover in FY 2002. The remaining balance of \$605,303 is primarily attributable to \$307,686 in Personnel Services due to position vacancies, \$294,053 in Operating Expenses primarily due to unexpended FY 2001 Close Management Initiatives (CMI) savings, and \$3,564 in Capital Equipment due to unexpended FY 2001 CMI savings.

**Agency 92, Fire and Rescue Department**

**\$1,825,732**

The agency balance of \$1,825,732 is 1.9 percent of the FY 2001 approved funding level. Of this amount, \$1,764,701 is included as encumbered carryover in FY 2002 primarily for fire apparatus, diesel exhaust systems, and gear and SCBA related items. The remaining balance of \$61,031 is due to savings of \$7,797 in Personnel Services due to position vacancies, \$47,632 in Operating Expenses primarily due to savings in wearing apparel, professional/consultant services, and miscellaneous equipment repairs, and \$5,602 in Capital Equipment due to various items costing less than anticipated.

## **PUBLIC WORKS**

**Agency 08, Facilities Management Division**

**\$2,536,590**

The agency balance of \$2,536,590 is 7.8 percent of the FY 2001 approved funding level. Of this amount, \$2,290,245 is included as encumbered carryover in FY 2002 primarily attributed to financial obligations for utility contracts, leases, and renovations. The remaining balance of \$246,345 is primarily attributable to savings of \$40,661 in Personnel Services due to greater than anticipated position vacancies, \$3,451 in Operating Expenses due to leases, and \$202,233 in Recovered Costs due to higher than anticipated recovery of lease and renovation costs.

## **HEALTH AND WELFARE**

**Agency 67, Department of Family Services**

**\$5,554,504**

The agency balance of \$5,554,504 is 3.7 percent of the FY 2001 approved funding level. Of this amount, \$1,569,317 is included as encumbered carryover in FY 2002. The remaining balance of \$3,985,187 is primarily attributable to lower than expected Operating Expenses in the Child Care Assistance Program totaling \$2,004,922, and in the Comprehensive Services Act program totaling \$1,556,999. These expenditure decreases are partially offset by associated revenue decreases totaling \$3,462,294.

**Agency 71, Health Department**

**\$995,275**

The agency balance of \$995,275 is 2.9 percent of the FY 2001 approved funding level. Of this amount, \$622,155 is included as encumbered carryover in FY 2002 primarily for the contract to monitor and help control the spread of

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the West Nile virus, and contracts associated with the Maternal Child Health, Affordable Health Care, and respite care programs. The remaining balance of \$373,120 is primarily attributable to savings of \$179,326 in Personnel Services due to position vacancies, and \$197,225 in Operating Expenses due to the timing of dementia home care contracts with new vendors.

## PARKS, RECREATION AND CULTURAL

**Agency 50, Department of Community and Recreation Services** **\$321,864**

The agency balance of \$321,864 is 2.2 percent of the FY 2001 approved funding level. Of this amount, \$65,549 is included as encumbered carryover in FY 2002. The remaining balance of \$256,315 is primarily attributable to savings of \$211 in Personnel Services requirements and \$215,734 in Operating Expenses as a result of savings of \$142,620 in payments due to contracted vendors for the provision of various recreational services, savings of \$29,750 in other operating expenditure requirements, and unexpended FY 2001 Close Management Initiatives savings of \$43,364. In addition, a savings of \$47,463 was realized in Capital Equipment due to unexpended replacement equipment funding for the Pinn Community Center and the Mott Community Center playgrounds. These savings were partially offset by a reduction of \$7,093 in Recovered Costs based on actual FASTRAN utilization.

## COMMUNITY DEVELOPMENT

**Agency 40, Department of Transportation** **\$1,242,585**

The agency balance of \$1,242,585 is 24.9 percent of the FY 2001 approved funding level. Of this amount, \$182,221 is included as encumbered carryover in FY 2002. The remaining balance of \$1,060,364 is primarily attributable to savings of \$643,114 due to delayed implementation of the photo red light monitoring program, \$306,472 due to delays in implementing the Seniors-on-the-Go taxi cab voucher program, and \$129,012 in Personnel Services due to position vacancies associated with the Department's internal reorganization.

## NON-DEPARTMENTAL

**Agency 87, Unclassified Administrative Expenses** **\$3,085,965**

The agency balance of \$3,085,965 is 47.1 percent of the FY 2001 approved funding level. Of this amount, \$6,467 is included as encumbered carryover in FY 2002. The remaining balance of \$3,079,497 is primarily attributable to balances in the local cash match reserve, the pay for performance reserve, and the Division of Solid Waste. The local cash match balance of \$1,915,080 reflects local cash match requirements previously approved by the Board of Supervisors including obligations which cross fiscal years and which will be expended in FY 2002. The balance in the Pay for Performance reserve of \$1,133,853 reflects the remaining funding after the reserve was utilized to offset the actual distribution of Pay for Performance adjustments at the *FY 2001 Third Quarter Review*. The Division of Solid Waste balance of \$21,719 is attributable to the absence of referrals for zoning violation clean-ups.