

ATTACHMENT III:

**SUMMARY OF SIGNIFICANT GENERAL FUND
EXPENDITURE VARIANCES**

GENERAL FUND EXPENDITURE VARIANCE

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The overall General Fund variance in FY 2011 was \$119.44 million. Of this amount, \$34.39 million represents outstanding encumbrances required to be carried forward, \$9.91 million is for unencumbered but previously budgeted items required to be carried forward into FY 2012 (see Attachment IV), and required Managed Reserve adjustments of \$0.89 million. It should be noted that encumbrances for the General Fund typically range from \$30-\$40 million. In addition, an amount of \$15.00 million represents the funding set aside by the Board of Supervisors as part of the *FY 2010 Carryover Review* for anticipated FY 2012 retirement cost increases, resulting in a net General Fund balance of \$59.25 million. Only General Fund agencies with significant variances are noted in this attachment.

LEGISLATIVE-EXECUTIVE FUNCTIONS/CENTRAL SERVICES

Agency 01, Board of Supervisors

\$343,730

The agency balance of \$343,730 is 7.0 percent of the FY 2011 approved funding level. The balance reflects Personnel Services savings of \$315,773 due primarily to salary vacancy savings and \$27,957 in Operating Expenses due primarily to savings in clerical services, printing costs, supplies, and postage.

District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2011 Revised Budget Plan	FY 2011 Actual Expenditures	Balance
Chairman's Office	\$464,727	\$439,290	\$25,437
Braddock	417,200	409,589	7,611
Hunter Mill	417,200	392,579	24,621
Dranesville	417,200	379,684	37,516
Lee	417,200	400,871	16,329
Mason	417,200	381,184	36,016
Mt. Vernon	417,200	405,382	11,818
Providence	417,200	323,613	93,587
Springfield	417,200	394,715	22,485
Sully	417,200	397,294	19,906
Subtotal	\$4,219,527	\$3,924,201	\$295,326
Clerk to the Board	656,860	608,456	48,404
Total	\$4,876,387	\$4,532,657	\$343,730

Agency 57, Department of Tax Administration

\$518,342

The agency balance of \$518,342 is 2.3 percent of the FY 2011 approved funding level. Of this amount, \$517,183 is included as encumbered carryover in FY 2012.

Agency 70, Department of Information Technology

\$3,401,583

The agency balance of \$3,401,583 is 11.3 percent of the FY 2011 approved funding level. Of this amount, \$3,350,921 is included as encumbered carryover in FY 2012. The remaining balance of \$50,662 reflects Personnel Services savings of \$16,522 primarily due to salary vacancy savings and Operating Expenses savings of \$1,523,006 primarily due to lower than anticipated telecommunications costs. A corresponding reduction of \$1,488,866 in Recovered Costs is associated with lower telecommunications charges being recovered from agencies.

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PUBLIC SAFETY

Agency 31, Land Development Services **\$1,688,274**

The agency balance of \$1,688,274 is 7.7 percent of the FY 2011 approved funding level. Of this amount, \$782,924 is included as encumbered carryover in FY 2012. The remaining balance of \$905,350 is primarily attributable to a savings of \$887,133 in Personnel Services. This savings is due to the agency's management of vacant positions, matching staffing levels to workload requirements in a downturned economy.

Agency 81, Juvenile and Domestic Relations District Court **\$653,030**

The agency balance of \$653,030 is 3.1 percent of the FY 2011 approved funding level. Of this amount, \$640,758 is included as encumbered carryover in FY 2012. The remaining balance of \$12,272 is primarily attributable to miscellaneous savings in Operating Expenses and Capital Equipment.

Agency 90, Police Department **\$1,099,700**

The agency balance of \$1,099,700 is 0.7 percent of the FY 2011 approved funding level. Of this amount, \$1,063,974 is included as encumbered carryover in FY 2012. The remaining balance of \$35,726 is primarily due to the agency's efforts to achieve savings in supplies, apparel, repairs and maintenance, telecommunications, and DVS charges.

Agency 91, Office of the Sheriff **\$2,007,763**

The agency balance of \$2,007,763 is 3.3 percent of the FY 2011 approved funding level. Of this amount, \$970,062 is included as encumbered carryover in FY 2012. The remaining balance of \$1,037,701 is primarily attributable to savings of \$1,031,459 in Personnel Services continuing the trend seen in FY 2009 and FY 2010 of decreased position turnover and lower than budgeted overtime spending as the agency continues to experience very low vacancy rates. The remaining savings of \$6,242 is in miscellaneous Operating Expenses.

Agency 92, Fire and Rescue Department **\$5,525,482**

The agency balance of \$5,525,482 is 3.3 percent of the FY 2011 approved funding level. Of this amount, \$5,306,525 is included as encumbered carryover in FY 2012. The remaining balance of \$218,957 is primarily attributable to managed position vacancy and overtime.

Agency 93, Office of Emergency Management **\$506,604**

The agency balance of \$506,604 is 22.1 percent of the FY 2011 approved funding level. Of this amount, \$504,493 is included as encumbered carryover in FY 2012. The remaining balance of \$2,111 is primarily attributable to telecommunications-related savings in Operating Expenses.

PUBLIC WORKS

Agency 08, Facilities Management Department **\$4,254,325**

The agency balance of \$4,254,325 is 8.3 percent of the FY 2011 approved funding level. Of this amount, \$2,830,661 is included as encumbered carryover in FY 2012. The remaining balance of \$1,423,664 is primarily attributable to savings of \$252,994 in Personnel Services due to position vacancies; \$919,449 in Operating Expenses

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primarily due to savings in lease requirements based on the renegotiation of existing leases and lower than anticipated utility requirements; \$238,389 associated with higher than anticipated Recovered Costs due to actual billings associated with work performed for others, and \$12,832 in Capital Equipment savings.

Agency 87, Unclassified Administrative Expenses –Public Works Contingencies **\$803,705**

The agency balance of \$803,705 is 18.7 percent of the FY 2011 approved funding level. Of this amount, \$411,811 is included as encumbered carryover in FY 2012. The remaining balance of \$391,894 is primarily attributable to lower than anticipated operational expenses. This program provides routine community cleanup operations and emergency cleanup services for damages caused by storms, floods and other unforeseen hazardous conditions. Savings resulted because no substantial emergency events occurred during the fiscal year.

HEALTH AND WELFARE

Agency 67, Department of Family Services **\$6,826,156**

The agency balance of \$6,826,156 is 3.5 percent of the FY 2011 approved funding level. Of this amount, \$5,142,471 is included as encumbered carryover in FY 2011. The remaining balance of \$1,683,685 is attributable to savings of \$1,144,363 in Personnel Services primarily due to managing vacancies in the Adult and Aging Division and School-Age Child Care (SACC) staffing. In addition, the savings of \$1,141,869 in Operating Expenses is primarily due to cost savings in Comprehensive Services Act (CSA) spending and the maximization of Medicaid reimbursement. There is also a slight savings of \$3,548 in Capital Equipment. These savings are partially offset by lower than expected Recovered Costs of \$606,095.

Agency 71, Health Department **\$3,685,033**

The agency balance of \$3,685,033 is 7.3 percent of the FY 2011 approved funding level. Of this amount, \$3,374,247 is included as encumbered carryover in FY 2012. The remaining balance of \$310,786 is primarily attributable to Personnel Services savings totaling \$290,232 that resulted from utilizing unanticipated one-time grant funding in the areas of immunization and preparedness, as well as a large number of unanticipated vacancies. In addition, the balance of \$8,904 in Operating Expenses resulted from miscellaneous savings due to one-time grant opportunities, and the balance of \$11,650 in Capital Equipment resulted from bids for a new spectrometer coming in lower than initially budgeted.

Agency 73, Office to Prevent and End Homelessness **\$1,372,790**

The agency balance of \$1,372,790 is 13.4 percent of the FY 2011 approved funding level. Of this amount, \$964,681 is included as encumbered carryover in FY 2012. The remaining balance of \$408,109 is primarily attributable to savings of \$360,840 in Operating Expenses due to a delay in the implementation of the Disability Housing Study due to the need to re-scope the project, slightly lower spending on shelter contracts, and longer than expected time required to resume spending on short term financial assistance funded during the *FY 2011 Third Quarter Review*. The balance of \$47,269 in Personnel Services is due to staff vacancies and the leveraging of non-County resources for salary expenses.

Agency 79, Department of Neighborhood and Community Services **\$994,554**

The agency balance of \$994,554 is 3.8 percent of the FY 2011 approved funding level. Of this amount, \$852,149 is included as encumbered carryover in FY 2012. The remaining balance of \$142,405 is primarily attributable to Personnel Services savings of \$78,670 resulting from lower than budgeted spending in all four agency service regions and the County Services Integration, Planning, and Management cost center. The remaining net balance of

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savings totaling \$63,735 is derived from Operating Expenses and Recovered Cost savings primarily attributable to lower than anticipated expenditures within the Human Services Transportation System.

PARKS, RECREATION, AND LIBRARIES

Agency 52, Fairfax County Public Library **\$1,286,752**

The agency balance of \$1,286,752 is 4.7 percent of the FY 2011 approved funding level. Of this amount, \$682,944 is included as encumbered carryover in FY 2012. The remaining balance of \$603,808 is primarily attributable to savings of \$294,447 in Personnel Services due to higher than anticipated position vacancies and savings of \$299,302 in Operating Expenses due to the renegotiation of contracts at a lower rate, and lower than anticipated expenses associated with newly renovated and expanded libraries (e.g. furniture and fixtures, temporary rent).

COMMUNITY DEVELOPMENT

Agency 35, Department of Planning and Zoning **\$694,019**

The agency balance of \$694,019 is 7.3 percent of the FY 2011 approved funding level. Of this amount, \$676,980 is included as encumbered carryover. The remaining balance of \$17,039 is attributable to Personnel Services savings of \$8,216 and savings of \$8,823 in miscellaneous Operating Expenses.

Agency 40, Department of Transportation **\$2,907,660**

The agency balance of \$2,907,660 is 27.9 percent of the FY 2011 approved funding level. Of this amount, \$2,790,358 is included as encumbered carryover in FY 2012, primarily for work in progress on the roadway responsibilities study, Bike Program for Tysons, transportation modeling of County zones, traffic count surveys, Travel Demand Forecasting, consulting support for Tysons transportation planning, Tysons Consolidated Impact Studies, and intersection and pedestrian safety improvements. The remaining balance of \$117,302 is primarily attributable to Personnel Services savings based on actual salary costs and higher than anticipated Recovered Costs based on actual billings.

NON-DEPARTMENTAL

Agency 87, Unclassified Administrative Expenses - Nondepartmental **\$8,268,734**

The agency balance of \$8,268,734 is 99.0 percent of the FY 2011 approved funding level. Of this amount, \$91,643 is included as encumbered carryover in FY 2012. The remaining balance of \$8,177,091 is primarily attributable to one-time funds received from the state of \$7,546,358 held in reserve in Agency 87, Unclassified Administrative Expenses, and carried forward as part of the *FY 2011 Carryover Review* for reallocation to Agency 67, Department of Family Services, to fund Child Care Assistance and Referral (CCAR) program requirements. Of this amount, \$2,750,000 is reallocated to the Department of Family Services as part of the *FY 2011 Carryover Review*. Based on these actions, the balance of the CCAR reserve in future years is \$4,796,358.

Agency 89, Employee Benefits **\$18,248,781**

The agency balance of \$18,248,781 is 7.2 percent of the FY 2011 approved funding level. Of this amount, \$892,500 is included as encumbered carryover in FY 2012. An amount of \$15,000,000 represents the funding set aside by the Board of Supervisors as part of the *FY 2010 Carryover Review* for anticipated FY 2012 retirement cost increases. It should be noted that this amount has already been utilized to balance the FY 2012 Adopted Budget Plan. The

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remaining balance of \$2,356,281 is primarily attributable to savings in group health insurance, Social Security (FICA), contributions to the Virginia Retirement System, and increased reimbursements from capital projects.