

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

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2013 was \$63.36 million. Of this amount, \$32.72 million represents outstanding encumbrances required to be carried forward, \$4.12 million is for unencumbered but previously budgeted items required to be carried forward into FY 2014 (see Attachment IV), and required Managed Reserve adjustments of \$0.73 million. Only General Fund agencies with significant variances are noted in this attachment.

## LEGISLATIVE-EXECUTIVE FUNCTIONS/CENTRAL SERVICES

### Agency 01, Board of Supervisors

**\$560,628**

The agency balance of \$560,628 is 11.0 percent of the FY 2013 approved funding level. The balance reflects savings of \$515,661 in Personnel Services due primarily to higher than anticipated position vacancies and \$44,967 in Operating Expenses due primarily to savings in printing and binding costs, office supplies and training.

#### District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2013 Revised Budget Plan	FY 2013 Actual Expenditures	Balance
Chairman's Office	\$489,073	\$445,942	\$43,131
Braddock	438,972	395,178	43,794
Hunter Mill	438,972	366,839	72,133
Dranesville	438,972	398,188	40,784
Lee	438,972	434,521	4,451
Mason	438,972	407,951	31,021
Mt. Vernon	438,972	409,376	29,596
Providence	438,972	312,813	126,159
Springfield	438,972	426,725	12,247
Sully	438,972	414,459	24,513
<b>Subtotal</b>	<b>\$4,439,821</b>	<b>\$4,011,992</b>	<b>\$427,829</b>
Clerk to the Board	675,486	542,687	132,799
<b>Total</b>	<b>\$5,115,307</b>	<b>\$4,554,679</b>	<b>\$560,628</b>

### Agency 02, Office of the County Executive

**\$700,504**

The agency balance of \$700,504 is 10.9 percent of the FY 2013 approved funding level. Of this amount, \$12,644 is included as encumbered carryover in FY 2014. The remaining balance of \$687,860 is due to savings of \$323,679 in Administration of County Policy, \$264,669 in the Office of Community Revitalization, \$87,742 in the Office of Internal Audit and \$11,770 in the Office of Public Private Partnerships and is attributable to savings of \$438,188 in Personnel Services due to position vacancies and savings of \$249,672 in Operating Expenses primarily due to lower than anticipated costs associated with office equipment and furniture, office supplies, miscellaneous travel and printing and binding.

### Agency 06, Department of Finance

**\$826,350**

The agency balance of \$826,350 is 8.2 percent of the FY 2013 approved funding level. Of this amount, \$545,875 is included as encumbered carryover in FY 2014. The remaining balance of \$280,475 is attributable to savings of \$171,290 in Personnel Services due to position vacancy savings and net audit cost savings of \$109,185.

### ***FY 2013 Carryover Review***

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**Agency 17, Office of the County Attorney**

**\$1,245,485**

The agency balance of \$1,245,485 is 15.5 percent of the FY 2013 approved funding level. Of this amount, \$1,239,334 is included as encumbered carryover in FY 2014, primarily for litigation expenses such as retaining experts in the 60 plus tax cases filed against the County and for expenses associated with covering existing contracts for outside counsel and experts. The remaining balance of \$6,151 results from savings of \$6,113 in Personnel Services and \$38 in Operating Expenses.

**Agency 57, Department of Tax Administration**

**\$1,615,891**

The agency balance of \$1,615,891 is 7.0 percent of the FY 2013 approved funding level. Of this amount, \$460,672 is included as encumbered carryover in FY 2014. The remaining balance of \$1,155,219 is primarily attributable to managing position vacancies and overtime.

**Agency 70, Department of Information Technology**

**\$3,289,507**

The agency balance of \$3,289,507 is 10.4 percent of the FY 2013 approved funding level. Of this amount, \$3,203,686 is included as encumbered carryover in FY 2014. The remaining balance of \$85,821 is primarily attributable savings in compensation.

**PUBLIC SAFETY**

**Agency 90, Police Department**

**\$4,245,486**

The agency balance of \$4,245,486 is 2.4 percent of the FY 2013 approved funding level. Of this amount, \$3,581,172 is included as encumbered carryover in FY 2014. The remaining balance of \$664,314 is primarily attributable to salary vacancy savings in Personnel Services and vehicle-related charges in Operating Expenses.

**Agency 91, Office of the Sheriff**

**\$3,448,371**

The agency balance of \$3,448,371 is 5.4 percent of the FY 2013 approved funding level. Of this amount, \$1,616,638 is included as encumbered carryover in FY 2014 primarily for inmate medical and food costs as well as for computer equipment and construction costs. The remaining balance of \$1,831,733 is primarily attributable to Personnel savings due to salary vacancy and overtime savings and \$142,053 of miscellaneous savings in Operating Expenses.

**Agency 92, Fire and Rescue Department**

**\$6,739,733**

The agency balance of \$6,739,733 is 3.8 percent of the FY 2013 approved funding level. Of this amount, \$5,463,324 is included as encumbered carryover in FY 2014. The remaining balance of \$1,276,409 is primarily attributable to Personnel Services savings resulting from no major emergencies, management of overtime, and where appropriate, reducing the size and scope of training classes.

**Agency 93, Office of Emergency Management**

**\$521,134**

The agency balance of \$521,134 is 23.9 percent of the FY 2013 approved funding level. Of this amount, \$504,053 is included as encumbered carryover in FY 2014, primarily for countywide economic recovery planning, emergency preparedness materials and publications, and IT-related services for MPSTOC. The remaining balance of \$17,081 is primarily attributable to Personnel Services vacancy savings and miscellaneous savings in Operating Expenses.

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## PUBLIC WORKS

**Agency 08, Facilities Management Department** **\$2,942,674**

The agency balance of \$2,942,674 is 5.3 percent of the FY 2013 approved funding level. Of this amount, \$2,658,313 is included as encumbered carryover in FY 2014. The remaining balance of \$284,361 is primarily attributable to savings of \$25,510 in Personnel Services due to position vacancies, and \$258,851 in Operating Expenses primarily due to lower than anticipated utility requirements associated with mild winter weather.

**Agency 87, Unclassified Administrative Expenses - DPWES** **\$1,423,884**

The agency balance of \$1,423,884 is 33.0 percent of the FY 2013 approved funding level of \$4,320,429. Of this amount, \$940,876 is included as encumbered carryover in FY 2014. The remaining balance of \$483,008 is primarily attributable to lower than anticipated operating expenses associated with the mild winter weather. This program provides snow removal at County facilities and clean up efforts related to storm damage, floods or other unforeseen hazardous conditions. Based on the mild winter with less than anticipated snow removal activity and storm related damage, operational savings were realized.

## HEALTH AND WELFARE

**Agency 67, Department of Family Services** **\$12,713,264**

The agency balance of \$12,713,264 is 6.5 percent of the FY 2013 approved funding level. Of this amount, \$4,345,757 is included as encumbered carryover in FY 2014. The remaining balance of \$8,367,507 is attributed to savings of \$7,267,234 in Operating Expenses primarily due to lower than anticipated costs in the Comprehensive Service Act (CSA). CSA provides both community-and facility-based services to at-risk children and their families. County agencies and Fairfax County Public Schools (FCPS) work collaboratively to design service plans meeting the unique needs of families with children and youth who have, or are at-risk of having, serious emotional or behavioral difficulties. Year to year CSA costs can fluctuate greatly since CSA services are driven by federal and state mandates in foster care and special education and it is difficult to anticipate what mix of services will be utilized in any given year, as well as the number of youth served. It should be noted that the state reimburses the County at a match rate of approximately 54 percent; therefore, revenues are also lower than budgeted for CSA. Personnel Services savings of \$1,221,307 are primarily attributable to staff turnover as well as several vacancies in higher level positions. These savings are partially offset by lower than expected Recovered Costs of \$121,034.

**Agency 71, Health Department** **\$5,159,477**

The agency balance of \$5,159,477 is 9.2 percent of the FY 2013 approved funding level. Of this amount, \$1,782,470 is included as encumbered carryover in FY 2014. The remaining balance of \$3,377,007 is attributable to savings of \$1,824,989 in Operating Expenses primarily from a delay in one-time funding associated with the procurement of a new Electronic Health Record (EHR) which is needed to meet federal health information technology requirements. Procurement of a new EHR is now anticipated in FY 2014 and unencumbered funding is included in the *FY 2013 Carryover Review*. Additional savings of \$1,546,436 in Personnel Services resulted from 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). There are also savings of \$5,582 in Capital Equipment.

**Agency 73, Office to Prevent and End Homelessness** **\$1,083,776**

The agency balance of \$1,083,776 is 9.0 percent of the FY 2013 approved funding level. Of this amount, \$925,224 is included as encumbered carryover in FY 2014. The remaining balance of \$158,552 is attributable to savings of \$193,164 in Operating Expenses primarily from one-time savings in financial assistance payments achieved by maximizing federal grant funding in the Federal-State Grant Fund. These savings are partially offset by higher than anticipated Personnel Services spending of \$34,612.

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**Agency 79, Department of Neighborhood and Community Services** **\$839,165**

The agency balance of \$839,165 is 3.1 percent of the FY 2013 approved funding level. Of this amount, \$468,963 is included as encumbered carryover in FY 2014. The remaining balance of \$370,202 includes savings of \$280,745 in Personal Services and \$671,955 in Operating Expenses, partially offset by a \$582,498 shortfall in Recovered Costs. Savings are primarily due to higher than anticipated vacancies and lower than anticipated transportation costs as a result of efficiencies and a newly negotiated transportation contract.

## PARKS AND LIBRARIES

**Agency 52, Fairfax County Public Library** **\$1,662,866**

The agency balance of \$1,662,866 is 5.8 percent of the FY 2013 approved funding level. Of this amount, \$1,489,681 is included as encumbered carryover in FY 2014 primarily for equipment and software costs associated with the strategic redirection as well as for materials not yet received. The remaining balance of \$173,185 is primarily attributable to Personnel savings of \$132,940 due to position vacancies and savings of \$40,245 in Operating Expenses.

## COMMUNITY DEVELOPMENT

**Agency 31, Land Development Services** **\$2,013,676**

The agency balance of \$2,013,676 is 9.0 percent of the FY 2013 approved funding level. Of this amount, \$239,888 is included as encumbered carryover in FY 2014. The remaining balance of \$1,773,788 is primarily attributable to savings of \$1,375,838 in Personnel Services due to position vacancy savings, \$380,617 in Operating Expenses primarily due to lower than anticipated costs for professional consultant services and \$1,158 in Capital Equipment, as well as \$16,175 in Recovered Costs due to higher than anticipated cost recovery.

**Agency 35, Department of Planning and Zoning** **\$1,243,029**

The agency balance of \$1,243,029 is 11.8 percent of the FY 2013 approved funding level. Of this amount, \$504,922 is included as encumbered carryover in FY 2014. The remaining balance of \$738,107 is attributable to savings of \$44,233 in Personnel Services due to position vacancy savings, \$691,193 in Operating Expenses due primarily to savings in professional consultant services, computer services and printing and binding and \$2,681 in Capital Equipment.

**Agency 38, Department of Housing and Community Development** **\$559,559**

The agency balance of \$559,559 is 9.8 percent of the FY 2013 approved funding level. Of this amount, \$32,003 is included as encumbered carryover in FY 2014 primarily for condominium fees. The remaining balance of \$527,556 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for contractual services.

**Agency 40, Department of Transportation** **\$1,420,365**

The agency balance of \$1,420,365 is 16.1 percent of the FY 2013 approved funding level. Of this amount, \$1,420,286 is included as encumbered carryover in FY 2014 primarily for work in progress on the Bike Program, transportation modeling of County zones, traffic count surveys, and consulting for the Community Outreach and Engagement Project. The remaining balance of \$79 is primarily attributable savings in Personnel Services.

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## NON-DEPARTMENTAL

### **Agency 89, Employee Benefits**

**\$5,779,146**

The agency balance of \$5,779,146 is 2.0 percent of the FY 2013 approved funding level. Of this amount, \$200,804 is included as encumbered carryover in FY 2014. The remaining balance of \$5,578,342 is primarily attributable to savings in group health insurance and contributions to the three County Retirement Systems.