

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

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2014 was \$63.16 million. Of this amount, \$34.55 million represents outstanding encumbrances required to be carried forward and \$1.84 million is for unencumbered but previously budgeted items required to be carried forward into FY 2015 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors

\$562,815

The agency balance of \$562,815 is 10.8 percent of the FY 2014 approved funding level. Of this amount, \$1,703 is included as unencumbered carryover in the Clerk of the Board's Office as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$561,112 reflects savings of \$546,321 in Personnel Services due primarily to higher than anticipated position vacancies and \$14,791 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 2014 Revised Budget Plan	FY 2014 Actual Expenditures	Balance
Chairman's Office	\$499,912	\$437,467	\$62,445
Braddock	449,204	428,194	21,010
Hunter Mill	449,204	412,210	36,994
Dranesville	449,204	384,297	64,907
Lee	449,204	434,620	14,584
Mason	449,204	423,992	25,212
Mt. Vernon	449,204	429,773	19,431
Providence	449,204	316,882	132,322
Springfield	449,204	429,623	19,581
Sully	449,204	430,117	19,087
Subtotal	\$4,542,748	\$4,127,175	\$415,573
Clerk to the Board	682,188	534,946	147,242
Total	\$5,224,936	\$4,662,121	\$562,815

Agency 02, Office of the County Executive

\$700,880

The agency balance of \$700,880 is 10.7 percent of the FY 2014 approved funding level. Of this amount, \$2,310 is included as encumbered carryover in FY 2015 and an additional \$25,634 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$672,936 is due to savings of \$345,222 in the Office of Community Revitalization, \$171,808 in the Office of Internal Audit, \$154,689 in Administration of County Policy and \$1,217 in the Office of Public Private Partnerships. Savings are attributable to \$566,148 in Personnel Services due to position vacancies and savings of \$106,788 in Operating Expenses primarily due to lower than anticipated costs associated with management and professional training, office supplies and printing and binding.

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Agency 06, Department of Finance

\$1,394,998

The agency balance of \$1,394,998 is 15.4 percent of the FY 2014 approved funding level. Of this amount, \$533,432 is included as encumbered carryover in FY 2015 and an additional \$19,667 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$841,899 is attributable to savings of \$194,636 in Personnel Services due to position vacancy savings and net audit cost savings of \$647,263.

Agency 08, Facilities Management Department

\$1,916,076

The agency balance of \$1,916,076 is 3.6 percent of the FY 2014 approved funding level. Of this amount, \$1,218,326 is included as encumbered carryover in FY 2015, and an additional \$60,149 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$637,601 is attributable to savings of \$9,420 in Personnel Services due to position vacancies, \$32,548 in Operating Expenses, \$594,388 in Recovered Costs due to actual billings, and \$1,245 in Capital Equipment.

Agency 11, Department of Human Resources

\$684,900

The agency balance of \$684,900 is 9.0 percent of the FY 2014 approved funding level. Of this amount, \$116,218 is included as encumbered carryover in FY 2015. The remaining balance of \$568,682 is attributable to savings of \$128,829 in Personnel Services due to the management of position vacancies and \$439,853 in Operating Expenses primarily due to lower than anticipated costs associated with contracted services as a result of the determination that the market study of all benchmark classes could be conducted more efficiently with internal staff.

Agency 17, Office of the County Attorney

\$1,336,060

The agency balance of \$1,336,060 is 17.5 percent of the FY 2014 approved funding level. Of this amount, \$1,325,864 is included as encumbered carryover in FY 2015, primarily for existing contracts for outside counsel and experts as well as funds for retaining experts in the tax cases filed against the County. The remaining balance of \$10,196 reflects \$10,069 of salary vacancy savings in Personnel Services and \$127 in Operating Expenses.

Agency 31, Land Development Services

\$1,216,585

The agency balance of \$1,216,585 is 5.3 percent of the FY 2014 approved funding level. Of this amount, \$362,269 is included as encumbered carryover in FY 2015, and an additional \$85,848 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$768,468 is primarily attributable to savings of \$817,470 in Personnel Services due to position vacancies, and \$13,232 in Operating Expenses primarily due to lower than anticipated costs for office and computer equipment. These savings are partially offset by a decrease of \$62,234 in Recovered Costs. Funding in the amount of \$500,000 will be redirected to Fund 10040, Information Technology to fund the Electronic Plan Submission Pilot Program. This program was identified as a desired customer service initiative as part of the County's collaboration with the development industry to identify initiatives to support and facilitate economic development. When fully implemented, the program will provide Land Development Services staff with an efficient sophisticated means of receiving and reviewing plans which will allow staff to better meet customer expectations.

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Agency 35, Department of Planning and Zoning

\$696,881

The agency balance of \$696,881 is 6.5 percent of the FY 2014 approved funding level. Of this amount, \$512,984 is included as encumbered carryover in FY 2015 primarily for Phase II of the automation of plan submission and review process, and the completion of a reconfiguration of office space. The remaining balance of \$183,897 is attributable to savings of \$175,479 in Personnel Services due to position vacancy savings, and \$8,418 in Operating Expenses due to the delay in the implementation of automation projects.

Agency 38, Department of Housing and Community Development

\$738,211

The agency balance of \$738,211 is 11.7 percent of the FY 2014 approved funding level. Of this amount, \$66,209 is included as encumbered carryover in FY 2015 primarily for contractual services. The remaining balance of \$672,002 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for condominium fees, real estate taxes, supplies and contractual services.

Agency 40, Department of Transportation

\$1,357,631

The agency balance of \$1,357,631 is 15.3 percent of the FY 2014 approved funding level. Of this amount, \$1,147,586 is included as encumbered carryover in FY 2015, primarily for work in progress on the Bike Program, community outreach, traffic count surveys, legal services, and ongoing road/neighborhood traffic studies. The remaining balance of \$210,045 is primarily attributable to salary vacancy savings in Personnel Services and miscellaneous savings in Operating Expenses.

Agency 52, Fairfax County Public Library

\$2,353,089

The agency balance of \$2,353,089 is 8.2 percent of the FY 2014 approved funding level. Of this amount, \$1,979,987 is included as encumbered carryover in FY 2015 primarily for library materials that have not yet been received and for outstanding invoices for computer, software, and kiosk updates. An additional \$106,432 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$266,670 includes savings of \$189,964 in Personnel Services due to position vacancy savings, \$76,257 in Operating Expenses and \$449 in Capital Equipment.

Agency 67, Department of Family Services

\$6,560,277

The agency balance of \$6,560,277 is 3.5 percent of the FY 2014 approved funding level. Of this amount, \$3,840,629 is included as encumbered carryover in FY 2015, and an additional \$418,054 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$2,301,594 is mainly attributed to savings of \$1,241,244 in Operating Expenses primarily due to lower than anticipated costs in the Comprehensive Services Act (CSA) and the Adoption Subsidy Program. Personnel Services savings of \$1,114,332 are primarily attributed to staff turnover as well as vacancies in higher level positions. These savings are available to fund \$2.1 million in one-time DFS Information Technology projects. These projects were originally included in the FY 2015 Advertised Budget Plan but funding was eliminated from the FY 2015 Adopted Budget Plan in anticipation of these balances. Funding will support document imaging and case management projects impacting children and families.

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Agency 70, Department of Information Technology

\$3,531,064

The agency balance of \$3,531,064 is 10.3 percent of the FY 2014 approved funding level. Of this amount, \$3,459,612 is included as encumbered carryover in FY 2015 and an additional \$50,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$21,452 primarily reflects vacancy savings in Personnel Services.

Agency 71, Health Department

\$3,849,416

The agency balance of \$3,849,416 is 6.9 percent of the FY 2014 approved funding level. Of this amount, \$2,730,622 is included as encumbered carryover in FY 2015, and an additional \$150,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$968,794 is attributed to \$584,108 in Operating Expenses primarily from a delay in one-time funding associated with the procurement of dental, speech, hearing and chest x-ray interfaces related to the new Electronic Health Record (EHR) which is needed to meet federal health information technology requirements. Procurement for these mandatory interfaces is anticipated in FY 2015 and unencumbered funding is included in the *FY 2014 Carryover Review*. Personnel savings of \$338,101 are due primarily to 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 is also savings of \$46,585 in Capital Outlay.

Agency 73, Office to Prevent and End Homelessness

\$973,239

The agency balance of \$973,239 is 7.9 percent of the FY 2014 approved funding level. Of this amount, \$850,984 is included as encumbered carryover in FY 2015. The remaining balance of \$122,255 is primarily attributable to savings in Operating Expenses due to concerted efforts to reduce motel usage for families experiencing homelessness by quickly placing families in more permanent housing settings.

Agency 79, Department of Neighborhood and Community Services

\$982,534

The agency balance of \$982,534 is 3.6 percent of the FY 2014 approved funding level. Of this amount, \$868,768 is included as encumbered carryover in FY 2015 primarily for human services transportation contracts, non-profit organization contracts, security contracts and upgrades to athletic fields. An amount of \$50,000 is provided for unencumbered carryover and is associated with the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$63,766 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for miscellaneous services.

Agency 81, Juvenile and Domestic Relations District Court

\$800,380

The agency balance of \$800,380 is 3.7 percent of the FY 2014 approved funding level. Of this amount, \$667,115 is included as encumbered carryover in FY 2015, primarily associated with maintenance, repair and renovations of tile, flooring, roofing and furniture in the Juvenile Detention Center and Historic Courthouse. The remaining balance of \$133,265 is attributable to Personnel Services vacancy savings and miscellaneous savings in Operating Expenses and Capital Equipment.

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Agency 89, Employee Benefits

\$12,489,003

The agency balance of \$12,489,003 is 4.2 percent of the FY 2014 approved funding level. Of this amount, \$321,766 is included as encumbered carryover in FY 2015. The remaining balance of \$12,167,237 is primarily attributable to savings in group health insurance and contributions to the three County Retirement Systems.

Agency 90, Police Department

\$9,320,906

The agency balance of \$9,320,906 is 5.1 percent of the FY 2014 approved funding level. Of this amount, \$6,367,230 is included as encumbered carryover in FY 2015 and an additional \$125,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$2,828,676 is primarily attributable to salary vacancy savings in Personnel Services and lower than projected vehicle-related charges in Operating Expenses.

Agency 91, Office of the Sheriff

\$2,923,617

The agency balance of \$2,923,617 is 4.5 percent of the FY 2014 approved funding level. Of this amount, \$1,599,518 is included as encumbered carryover in FY 2015 primarily for inmate medical and food costs as well as for computer equipment and safety-related costs. An additional \$75,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$1,249,099 is attributable to savings of \$1,224,699 in Personnel Services due to salary vacancy and overtime savings as well as miscellaneous savings in Operating Expenses and Capital Equipment.

Agency 92, Fire and Rescue Department

\$4,824,809

The agency balance of \$4,824,809 is 2.7 percent of the FY 2014 approved funding level. Of this amount, \$4,542,668 is included as encumbered carryover in FY 2015 and an additional \$125,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$157,141 is primarily due to miscellaneous operating savings.

Agency 93, Office of Emergency Management

\$710,256

The agency balance of \$710,256 is 30.4 percent of the FY 2014 approved funding level. Of this amount, \$653,654 is included as encumbered carryover in FY 2015, primarily for countywide economic recovery planning, emergency preparedness materials and publications, and IT-related services for MPSTOC. The remaining balance of \$56,602 is primarily attributable to Personnel Services vacancy savings and miscellaneous savings in Operating Expenses.