

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

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2017 was \$70.13 million. Of this amount, \$29.69 million represents outstanding encumbrances required to be carried forward and \$11.52 million is for unencumbered, but previously budgeted items required to be carried forward into FY 2018 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

**Agency 01, Board of Supervisors**

**\$769,147**

The agency balance of \$769,147 is 13.1 percent of the FY 2017 approved funding level. Of this amount, \$41,488 is included as encumbered carryover and \$2,230 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 2017 and retain a portion to reinvest in employees. The remaining balance of \$725,429 reflects savings of \$691,197 in Personnel Services due primarily to higher than anticipated position vacancies and \$34,232 in Operating Expenses due primarily to savings in office supplies and training.

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

Supervisory District	FY 2017 Revised Budget Plan	FY 2017 Actual Expenditures	Balance
Chairman's Office	\$557,032	\$472,882	\$84,150
Braddock	500,691	463,727	36,964
Hunter Mill	500,691	442,495	58,196
Dranesville	500,691	445,595	55,096
Lee	500,691	431,452	69,239
Mason	500,691	436,343	64,348
Mt. Vernon	500,691	464,772	35,919
Providence	500,691	347,241	153,450
Springfield	500,691	491,120	9,571
Sully	500,691	469,088	31,603
<b>Subtotal</b>	<b>\$5,063,251</b>	<b>\$4,464,715</b>	<b>\$598,536</b>
Clerk to the Board	825,516	654,905	170,611
<b>Total</b>	<b>\$5,888,767</b>	<b>\$5,119,620</b>	<b>\$769,147</b>

**Agency 02, County Executive**

**\$569,510**

The agency balance of \$569,510 is 8.5 percent of the FY 2017 approved funding level. Of this amount, \$4,176 is included as encumbered carryover and \$80,248 is included as unencumbered carryover. Of the unencumbered total, \$50,000 is included to support the LOBs Phase 2 project focused on improved efficiency and coordination of activities between the Office of Public Private Partnerships, FCPS Community and Business Partnerships and Family and Community Partnerships, and Volunteer Fairfax, and \$30,248 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$485,086 is due to savings of \$390,455 in Personnel Services primarily associated with salary vacancy savings and \$94,631 in various Operating Expenses.

***FY 2017 Carryover Review***

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**Agency 06, Department of Finance** **\$1,028,456**

The agency balance of \$1,028,456 is 11.2 percent of the FY 2017 approved funding level. Of this amount, \$666,266 is included as encumbered carryover. An additional \$117,161 is included as unencumbered carryover, including \$98,000 for hardware and training costs necessary to meet compliance with Payment Card Industry (PCI) standards, and \$19,161 for the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$245,029 is attributable to savings of \$22,140 in Personnel Services, \$154,547 in Operating Expenses primarily due to lower than expected costs for postage and audit related services, and \$68,342 in higher than expected recovered costs.

**Agency 08, Facilities Management Department** **\$2,300,502**

The agency balance of \$2,300,502 is 3.9 percent of the FY 2017 approved funding level. Of this amount, \$2,219,508 is included as encumbered carryover. The remaining balance of \$80,994 is primarily attributable to savings in Operating Expenses and Recovered Costs due to actual billings.

**Agency 17, County Attorney** **\$1,496,656**

The agency balance of \$1,496,656 is 16.9 percent of the FY 2017 approved funding level. Of this amount, \$1,443,149 is included as encumbered carryover primarily for existing contracts for outside counsel as well as funds for retaining experts in litigation filed against the County. The remaining balance of \$53,507 reflects Personnel Services savings of \$44,404 primarily due to salary vacancy savings and \$9,125 in miscellaneous Operating Expenses, partially offset by \$22 in lower than projected WPFO billings to other agencies.

**Agency 26, Capital Facilities** **\$763,522**

The agency balance of \$763,522 is 5.3 percent of the FY 2017 approved funding level. Of this amount, \$257,408 is included as encumbered carryover in FY 2018. The remaining balance of \$506,114 is primarily attributable to higher than anticipated recovered costs of \$399,958 associated with active capital projects. Smaller savings of \$45,944 and \$60,212 were registered in Personnel Services and Operating Expenses, respectively. The savings in Operating Expenses was primarily concentrated in street light utility costs.

**Agency 31, Land Development Services** **\$1,335,473**

The agency balance of \$1,335,473 is 4.7 percent of the FY 2017 approved funding level. Of this amount, \$1,262,796 is included as encumbered carryover in FY 2018. The remaining balance of \$72,677 is primarily attributable to savings of \$44,895 in Personnel Services associated with vacancies and savings of \$24,121 in Operating Expenses due to lower than anticipated vehicle and printing costs.

**Agency 35, Department of Planning and Zoning** **\$1,443,525**

The agency balance of \$1,443,525 is 11.7 percent of the FY 2017 approved funding level. Of this amount, \$1,413,043 is included as encumbered carryover to support Fairfax First customer service improvements, the Zoning Ordinance Modernization project (ZMOD), the E-Plan Submission project, and the Property File Digitization project in FY 2018. The remaining balance of \$30,482 is primarily attributable to lower than anticipated costs for printing and binding.

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## Agency 40, Department of Transportation

**\$903,016**

The agency balance of \$903,016 is 9.9 percent of the *FY 2017 Revised Budget Plan* amount of \$9,082,730. Of this amount, \$882,728 is included as encumbered carryover in FY 2018, primarily for work in progress on the Bike Program, traffic count surveys and congestion impact analyses, transportation studies, and consulting for Community Outreach and Engagement Project. The remaining balance of \$20,288 includes a \$4,019 balance in Personnel Services, \$11,381 in Operating Expenses, \$3,638 in additional recovered costs received from interdepartmental services, and \$1,250 in Capital Outlay.

## Agency 52, Fairfax County Public Library

**\$1,891,037**

The agency balance of \$1,891,037 is 6.5 percent of the FY 2017 approved funding level. Of this amount, \$1,059,230 is included as encumbered carryover primarily for library materials that have not yet been received. In addition, an amount of \$800,829 is included as unencumbered carryover, of which \$391,672 is required to fund the purchase of furnishings, computers and other miscellaneous equipment in support of the renovation and minor expansion of the John Marshall Library. \$300,000 is required to support the Integrated Library System (ILS) project which is replacing the current legacy library system used by the public and staff to access nearly all library transactions including checkouts, returns, holds, cataloging and collections, and \$109,157 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$30,978 includes savings of \$7,198 in Personnel Services and \$23,780 in Operating Expenses.

## Agency 67, Department of Family Services

**\$9,878,988**

The agency balance of \$9,878,988 is 4.8 percent of the FY 2017 approved funding level. Of this amount, \$2,417,076 is included as encumbered carryover in FY 2018. The remaining balance of \$7,461,912 is primarily attributable to savings of \$4,764,897 in Operating Expenses due primarily to lower than anticipated costs in the Children's Services Act (CSA) and the Adoption Subsidy Program, which are both mandated programs, as well as the Child Care Assistance and Referral Program (CCAR) due to an effort to maximize available state funding for child care subsidies. Personnel Services savings of \$2,485,121 are attributed to staff turnover as well as longer than average vacancies across the agency. A surplus of \$211,871 in Recovered Costs is due to higher than anticipated reimbursements in the Family Partnership and Utilization Review Programs.

## Agency 68, Department of Administration for Human Services

**\$665,034**

The agency balance of \$665,034 is 4.9 percent of the FY 2017 approved funding level. Of this amount, \$195,900 is included as encumbered carryover in FY 2018 and an additional \$18,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$451,134 is primarily attributable to vacancies in several higher-level positions.

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**Agency 70, Department of Information Technology** **\$605,880**

The agency balance of \$605,880 is 1.8 percent of the FY 2017 approved funding level. Of this amount, \$526,235 is included as encumbered carryover and \$75,000 is included as unencumbered carryover to partially fund the final phase of the Tax Modernization Project including enhanced mobile, web, and self-service functionalities for improved customer service, enhanced public interaction, and access. The remaining balance of \$4,645 reflects Personnel Services savings.

**Agency 71, Health Department** **\$5,805,236**

The agency balance of \$5,805,236 is 9.3 percent of the FY 2017 approved funding level. Of this amount, \$2,115,551 is included as encumbered carryover in FY 2017 and an additional \$300,000 is included as unencumbered carryover, of which \$150,000 is included to restore full funding for the Insight Memory Care (IMCC) contract for one year, and \$150,000 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$3,389,685 is attributed to savings of \$1,573,151 in Personnel Services primarily due to increased vacancies including a number of public health doctor positions that are difficult to fill; savings of \$1,810,244 in Operating Expenses primarily from lower than anticipated costs for contracted laboratory and clinical services as well as IT system maintenance; and \$6,290 in Capital Equipment.

**Agency 73, Office to Prevent and End Homelessness** **\$1,372,710**

The agency balance of \$1,372,710 is 9.7 percent of the FY 2017 approved funding level. Of this amount, \$985,446 is included as encumbered carryover in FY 2017. The remaining balance of \$387,264 is attributable to a net savings of \$355,615 in Personnel Services and Operating Expenses due primarily to continued efforts to minimize hotel usage for families experiencing homelessness by quickly placing families in more permanent housing settings and savings of \$31,649 in Capital Equipment.

**Agency 79, Department of Neighborhood and Community Services** **\$1,006,289**

The agency balance of \$1,006,289 is 3.3 percent of the FY 2017 approved funding level. Of this amount, \$828,868 is included as encumbered carryover in FY 2018 and an additional \$25,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$152,421 is primarily attributed to savings of \$110,659 in Personnel Services due to managed position vacancies and \$81,506 in Operating Expenses due primarily to lower than anticipated expenditures in contracted services, offset by a balance of \$39,789 in Recovered Costs.

**Agency 81, Juvenile and Domestic Relations District Court** **\$774,674**

The agency balance of \$774,674 is 3.3 percent of the approved funding level. Of this total, \$467,059 is encumbered carryover. The remaining balance of \$307,615 is due to savings of \$265,348 in Personnel Services associated with the agency's managed vacancy plan and the closure of the Transitional Living Program, \$41,020 in Operating Expenses and \$1,247 in Capital Equipment.

*FY 2017 Carryover Review*

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**Agency 87, Unclassified Administrative Expenses - Public Works** **\$1,122,829**

The agency balance of \$1,122,829 is 26.1 percent of the FY 2017 approved funding level. Of this amount, \$348,597 is included as encumbered carryover, and an additional \$219,744 is included as unencumbered carryover to support the purchase of snow emergency equipment. The remaining balance of \$554,488 is primarily attributable to lower than anticipated operating expenses. This program provides snow removal at County facilities and clean-up efforts related to storm damage, floods or other unforeseen hazardous conditions.

**Agency 87, Unclassified Administrative Expenses - Nondepartmental** **\$7,329,323**

The agency balance of \$7,329,323 is 99.7 percent of the FY 2017 approved funding level. Of this amount, \$7,327,398 is included as unencumbered carryover in FY 2018 associated with balances remaining in the Economic Development Support Project Reserve, the Reserve for Ad-Hoc Police Practices Review Commission Recommendations, and the Fairfax County 275<sup>th</sup> Anniversary Celebration Reserve. The remaining balance of \$1,925 is attributable to an unspent balance in the Community Initiative Grant Program Reserve.

**Agency 89, Employee Benefits** **\$11,622,065**

The agency balance of \$11,622,065 is 3.2 percent of the FY 2017 approved funding level. Of this amount, \$257,073 is included as encumbered carryover in FY 2018. In addition, \$1,600,000 is included as unencumbered carryover for one-time employer contribution requirements resulting from a reduction in the Social Security offset for service-connected disability retirees in the Employees' and Uniformed Retirement Systems and to engage a consulting firm to perform a compensation and organization study of the Fire and Rescue Department. The remaining balance of \$9,764,992 is primarily attributable to savings in employer contributions to the three retirement systems, health insurance, and FICA.

**Agency 90, Police Department** **\$2,981,430**

The agency balance of \$2,981,430 is 1.6 percent of the FY 2017 approved funding level. Of this amount, \$2,827,371 is included as encumbered carryover. The remaining balance of \$154,059 reflects Personnel Services savings of \$59,850 primarily due to salary vacancy savings, \$35,164 in miscellaneous Operating Expenses, \$4,910 in Capital Equipment, and \$54,135 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

**Agency 91, Office of the Sheriff** **\$4,411,269**

The agency balance of \$4,411,269 is 6.4 percent of the FY 2017 approved funding level. Of this amount, \$2,239,855 is included as encumbered carryover and \$350,000 is included as unencumbered carryover to fund an analysis of the Jail Management System (JMS), which houses the data and merges all the relevant systems needed to coordinate the events that happen in the jail for over 1,000 inmates daily. The remaining balance of \$1,821,414 is primarily the result of salary vacancy savings.

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## **Agency 92, Fire and Rescue**

**\$5,519,198**

The agency balance of \$5,519,198 is 2.7 percent of the FY 2017 approved funding level. Of this amount, \$4,940,033 is included as encumbered carryover and \$200,000 is included as unencumbered carryover to support costs associated with training and development requirements resulting from the findings in the Department's Cultural Organizational Assessment Report. The remaining balance of \$379,165 reflects Personnel Services savings of \$220,924 primarily due to salary vacancy savings, \$64,589 in Operating Expenses, and \$93,652 in Capital Equipment.

## **Agency 93, Emergency Management**

**\$828,008**

The agency balance of \$828,008 is 33.8 percent of the FY 2017 approved funding level. Of this amount, \$702,129 is included as encumbered carryover and \$6,727 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees. The remaining balance of \$119,152 is due to savings of \$109,831 in Personnel Services associated with salary vacancy savings, \$8,909 in Operating Expenses and \$412 in Capital Equipment.