

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

GENERAL FUND EXPENDITURE VARIANCE

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The overall General Fund variance in FY 2020 was \$274,375,891. Excluding the remaining balance of the CARES Coronavirus Relief Fund, the General Fund variance was \$126,373,985. Of this amount, \$31.26 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

Agency 06, Finance Department **\$614,236**

The agency balance of \$614,236 is 6.7 percent of the FY 2020 approved funding level. Of this amount, \$34,138 is included as encumbered carryover in FY 2021. The remaining balance of \$580,098 is attributable to savings of \$137,912 in Personnel Services, \$431,607 in Operating Expenses primarily due to lower than expected costs for audit related services, and \$10,579 in higher than expected Recovered Costs.

Agency 08, Facilities Management Department **\$4,631,025**

The agency balance of \$4,631,025 is 7.6 percent of the FY 2020 approved funding level. Of this amount, \$3,624,239 is included as encumbered carryover in FY 2021. The remaining balance of \$1,006,786 is attributable to savings of \$413,684 in Personnel Services, \$932,810 in Operating Expenses and \$450 in Capital Equipment. These savings are partially offset by \$340,158 in lower than anticipated Recovered Costs. The agency processed only critical expenses due to the COVID-19 pandemic. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 12, Department of Procurement and Material Management **\$977,469**

The agency balance of \$977,469 is 11.6 percent of the FY 2020 approved funding level. Of this amount, \$822,967 is included as encumbered carryover in FY 2021, mainly associated with information technology system enhancements, computer equipment and renovations. The remaining balance of \$154,502 is attributable to a savings of \$55,055 in Personnel Services due to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as \$99,447 in Operating Expenses due to decreased spending in operating supplies.

Agency 15, Office of Elections **\$2,042,476**

The agency balance of \$2,042,476 is 28.1 percent of the FY 2020 approved funding level. Of this amount, \$900,264 is included as encumbered carryover, largely associated with the purchase of replacement voter machine carts. The remaining balance of \$1,142,212 is primarily associated with funding added as part of *FY 2020 Third Quarter Review* to cover costs associated with the 2020 Presidential Election.

Agency 16, Economic Development Authority **\$1,326,665**

The agency balance of \$1,326,665 is 14.5 percent of the FY 2020 approved funding level. The balance is attributed to Personnel Services savings of \$229,978 as a result of higher than expected position vacancies and Operating Expense savings of \$1,096,687 primarily due to delays in procuring consultant services related to the Workforce Attraction and Retention Program and lower than expected expenses due to the COVID-19 pandemic.

Agency 17, Office of County Attorney **\$987,255**

The agency balance of \$987,255 is 10.9 percent of the FY 2020 approved funding level. Of this amount, \$559,499 is included as encumbered carryover primarily for litigation expenses and legal services. The remaining balance of \$427,756 is attributable to a savings of \$227,572 in Personnel Services due to higher than anticipated position

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vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as savings of \$200,184 in Operating Expenses due to decreased spending in computer equipment, management and professional training, and other litigation expenses.

Agency 26, Capital Facilities

\$1,762,467

The agency balance of \$1,762,467 is 11.0 percent of the FY 2020 approved funding level. Of this amount, \$257,697 is included as encumbered carryover in FY 2021. The remaining balance of \$1,504,770 is primarily attributable to savings of \$1,164,609 in Personnel Services, \$455,038 in Operating Expenses, partially offset by \$114,877 shortfall in Recovered Costs.

Agency 31, Land Development Services

\$1,807,375

The agency balance of \$1,807,375 is 5.9 percent of the FY 2020 approved funding level. Of this amount, \$359,055 is included as encumbered carryover in FY 2021. The remaining balance of \$1,448,320 is primarily attributable to savings of \$794,130 in Personnel Services related to the COVID-19 hiring freeze and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$540,841 in Operating Expenses, and \$113,350 in higher than expected Recovered Costs.

Agency 35, Department of Planning and Development

\$2,112,925

The agency balance of \$2,112,925 is 14.0 percent of the FY 2020 approved funding level. Of this amount, \$1,413,961 is included as encumbered carryover in FY 2021 primarily for consulting services supporting the Zoning Ordinance (ZMOD) project. The remaining balance of \$698,964 is attributable to savings of \$558,864 in Personnel Services due to extended vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as \$140,100 in Operating Expenses due to reduced spending during the COVID-19 pandemic.

Agency 40, Department of Transportation

\$906,582

The agency balance of \$906,582 is 9.5 percent of the FY 2020 approved funding level. Of this amount, \$726,118 is included as encumbered carryover in FY 2021, primarily for contracted studies and consulting; purchase of Yield to Pedestrian signs; office security enhancements; building maintenance; Washington Metropolitan Area Transit Authority Smart Trip Benefits; contracted Virginia Department of Transportation mowing; and training and recruitment requirements. The remaining balance of \$180,464 includes savings of \$103,097 from an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$71,122 in additional Personnel Services savings attributable to vacancies, \$5,481 in additional recovered costs, and \$764 in savings from Operating Expenses and Capital Outlay.

Agency 51, Park Authority

\$3,036,257

The agency balance of \$3,036,257 is 10.9 percent of the FY 2020 approved funding level. Of this amount, \$330,230 is included as encumbered carryover in FY 2021. The remaining balance of \$2,706,027 is primarily attributable to savings of \$1,490,546 in Personnel Expenses associated with salary vacancies an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$1,897,543 in Operating Expenses and \$29,390 in capital equipment, partially offset by \$711,452 in lower than expected Recovered Costs.

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Agency 52, Fairfax County Public Library **\$2,065,900**

The agency balance of \$2,065,900 is 6.6 percent of the FY 2020 approved funding level of \$31,466,648. Of this amount, \$171,378 is included as encumbered carryover, mainly associated with software and equipment leasing expenses. The remaining balance of \$1,894,522 is primarily attributable to Personnel Services savings associated with COVID-related disruptions to normal operations and library branch closures which resulted in decreased staffing expenses and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 57, Department of Tax Administration **\$2,025,032**

The agency balance of \$2,025,032 is 7.2 percent of the FY 2020 approved funding level. Of this amount, \$111,510 is included as encumbered carryover in FY 2021. The remaining balance of \$1,913,522 is primarily attributable to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 67, Department of Family Services **\$12,046,230**

The agency balance of \$12,046,230 is 8.0 percent of the FY 2020 approved funding level. Of this amount, \$1,143,367 is included as encumbered carryover in FY 2021. The remaining balance of \$10,902,863 is attributable to savings of \$2,903,576 in Personnel Services, which includes an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as savings of \$8,200,621 in Operating Expenses due primarily to lower number of clients and expenditures within the Children's Services Act (CSA) program, Home Based Care (HBC), and Adoption/Foster Care subsidies which were exacerbated by the COVID-19 pandemic and an agency-wide effort to minimize discretionary expenditures, offset by a balance of \$201,334 in Work Performed for Others (WPFO).

Agency 71, Health Department **\$6,943,129**

The agency balance of \$6,943,129 is 10.4 percent of the FY 2020 approved funding level. Of this amount, \$2,725,760 is included as encumbered carryover in FY 2021. The remaining balance of \$4,217,369 is attributable to savings of \$2,103,844 in Personnel Services due to an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding and higher than anticipated vacancies across the agency, including new positions added at FY 2020 Third Quarter to address COVID-19 as well as a number of hard to fill clinical positions; savings of \$1,980,833 in Operating Expenses due primarily to lower than expected costs for contracted clinical and laboratory services resulting from the impact of COVID-19; and \$132,592 in Capital Equipment due to unanticipated procurement challenges for a laboratory instrument that prevented the agency from encumbering funds before the end of the fiscal year offset by a balance of \$100 from Work Performed for Others (WPFO).

Agency 73, Office to Prevent and End Homelessness **\$649,428**

The agency balance of \$649,428 is 4.2 percent of the FY 2020 approved funding level. Of this amount, \$398,214 is included as encumbered carryover, and has been reflected as an increase in Agency 38, Housing and Community Development in FY 2021. The remaining balance of \$251,214 is primarily attributable to savings of \$205,694 in Personnel Services due to higher than anticipated vacancies as well as \$45,520 in Operating Expenses due to lower than anticipated contract expenses in FY 2020. It should be noted that, as part of the FY 2021 Adopted Budget Plan, Agency 73, the Office to Prevent and End Homelessness was consolidated into Agency 38, Housing and Community Development.

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Agency 77, Office of Strategy Management for Health and Human Services **\$926,701**

The agency balance of \$926,701 is 24.6 percent of the FY 2020 approved funding level. Of this amount, \$78,998 is included as encumbered carryover in FY 2021, mainly to support on-going research, analysis, and evaluation services. The remaining balance of \$847,703 is primarily attributable to savings in Personnel Services due to higher than anticipated position vacancies.

Agency 79, Department of Neighborhood and Community Services **\$19,225,696**

The agency balance of \$19,225,696 is 16.8 percent of the FY 2020 approved funding level. Of this amount, \$3,265,686 is included as encumbered carryover in FY 2021. The remaining balance of \$15,960,010 is attributable to savings of \$9,522,871 in Personnel Services due to an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, the temporary closure of NCS centers and the SACC program as a result of COVID-19, a Countywide hiring freeze that resulted in extended vacancies, and the cancellation of various summer programs; savings of \$7,565,812 in Operating Expenses due primarily to reduced operations as a result of COVID-19, a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR), and an agency-wide effort to limit expenditures to only the most critical requirements; and a balance of \$500,042 in Capital, offset by a balance of \$1,628,715 in Work Performed for Others (WPFO).

Agency 81, Juvenile and Domestic Relations Court **\$1,788,091**

The agency balance of \$1,788,091 is 6.9 percent of the FY 2020 approved funding level. Of this amount, \$108,444 is included as encumbered carryover in FY 2021. The remaining balance of \$1,679,647 is attributable to savings of \$1,107,871 in Personnel Services, \$568,176 in Operating Expenses, and \$3,600 in Capital Equipment.

Agency 82, Office of the Commonwealth's Attorney **\$783,361**

The agency balance of \$783,361 is 15.5 percent of the FY 2020 approved funding level. Of this amount, \$330,480 is included as encumbered carryover in FY 2021. An additional \$180,000 has been identified to improve the case management system, which will be transferred to Fund 10040, Information Technology Fund, in the Commonwealth Attorney Technology Refresh Project (IT-000015). The remaining balance of \$272,881 is primarily attributable to savings in Personnel Services.

Agency 85, General District Court **\$640,419**

The agency balance of \$640,419 is 13.5 percent of the FY 2020 approved funding level. Of this amount, \$133,420 is included as encumbered carryover in FY 2021. The remaining balance of \$506,999 is attributable to \$384,277 in Personnel Services due to vacancy savings and lower than projected spending on state position salary supplements and \$122,722 due to savings in Operating Expenses.

Agency 87, Unclassified Administrative Expenses, CARES Relief Fund **\$148,001,906**

The stimulus fund balance of \$148,001,906 is 73.9 percent of the FY 2020 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for specific purposes and programs associated with the CARES Coronavirus Relief Fund to support the County's public health response, County residents requiring assistance for basic needs, medical isolation programs for vulnerable residents and to provide personal protective equipment sanitation supplies.

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Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic **\$11,261,111**

The agency balance of \$11,261,111 is 100.0 percent of the FY 2020 approved funding level. The full balance of \$11,261,111 will remain in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic.

Agency 87, Unclassified Administrative Expenses – Public Works **\$1,861,980**

The agency balance of \$1,861,980 is 47.0 percent of the FY 2020 approved funding level. Of this amount, \$200,767 is included as encumbered carryover. The remaining balance of \$1,661,213 is primarily attributable to lower than anticipated operating expenses related to reduced snow removal requirements. 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 – Non-Departmental **\$1,837,912**

The agency balance of \$1,837,912 is 100.0 percent of the FY 2020 approved funding level. In addition, the unspent balance will remain in Agency 87, Unclassified Administrative Expenses, as it is associated with \$1,259,537 for Ad-Hoc Police Practices Review Commission Recommendations, \$400,000 for the Health and Human Services Innovation Fund, and \$178,375 for the Gang Prevention Reserve.

Agency 89, Employee Benefits **\$8,254,394**

The agency balance of \$8,254,394 is 2.1 percent of the FY 2020 approved funding level. Of this amount, \$24,073 is included as encumbered carryover in FY 2021. The remaining balance of \$8,230,321 is primarily attributable to savings in employer contributions to the three retirement systems and health insurance.

Agency 90, Police Department **\$12,282,086**

The agency balance of \$12,282,086 is 5.6 percent of the FY 2020 approved funding level. Of this amount, \$5,459,105 is included as encumbered carryover in FY 2021. The remaining balance of \$6,822,981 is attributable to savings of \$4,170,462 in Personnel Services, which includes an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$2,574,653 in Operating Expenses, and \$77,866 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

Agency 91, Office of the Sheriff **\$5,396,451**

The agency balance of \$5,396,451 is 7.2 percent of the FY 2020 approved funding level. Of this amount, \$1,424,327 is included as encumbered carryover in FY 2021. The remaining balance of \$3,972,124 is attributable to savings of \$2,790,633 in Personnel Services primarily due to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$326,463 in Operating Expenses, and \$18,335 in Capital Equipment.

Agency 92, Fire and Rescue Department **\$12,765,193**

The agency balance of \$12,765,193 is 5.7 percent of the FY 2020 approved funding level. Of this amount, \$4,654,205 is included as encumbered carryover in FY 2021. The remaining balance of \$8,110,988 is attributable to savings of \$7,119,673 in Personnel Services due to vacancy savings and an adjustment for pandemic administrative leave taken

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in FY 2020 and covered by federal stimulus CARES Act funding, \$859,540 in Operating Expenses, and \$131,775 in Capital Equipment.

Agency 93, Office of Emergency Management **\$730,888**

The agency balance of \$730,888 is 26.5 percent of the FY 2020 approved funding level. Of this amount, \$690,359 is included as encumbered carryover in FY 2021. The remaining balance of \$40,529 is primarily attributable to savings of \$9,018 in Personnel Services and \$31,511 in Operating and Capital Expenses.

Agency 97, Department of Code Compliance **\$749,350**

The agency balance of \$749,350 is 15.6 percent of the FY 2020 approved funding level. The balance is attributable to savings of \$528,949 in Personnel Services primarily associated with vacancies as a result of COVID-19 hiring freeze and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, and \$220,401 in Operating Expenses primarily due to the agency’s careful monitoring of budget and limiting expenditures to critical activities only since the COVID-19 pandemic outbreak.