

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2024 was \$168,944,389. Of this amount, \$49.26 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors **\$901,529**

The agency balance of \$901,529 is 11.8 percent of the FY 2024 approved funding level. The balance is primarily attributable to Personnel Services savings due to vacancies.

Agency 02, Office of the County Executive **\$2,071,021**

The agency balance of \$2,071,021 is 20.4 percent of the FY 2024 approved funding level. Of this amount, \$1,026,551 is included as encumbered carryover in FY 2025 mainly associated with the collective bargaining, One Fairfax and environmental initiatives. The remaining balance of \$1,044,470 is primarily attributable to savings in Personnel Services due to vacant positions during the fiscal year.

Agency 08, Facilities Management Department **\$5,497,268**

The agency balance of \$5,497,268 is 7.5 percent of the FY 2024 approved funding level. Of this amount, \$4,817,402 is included as encumbered carryover in FY 2025. The remaining balance of \$679,866 is primarily attributable to savings of \$996,055 in Personnel Services and \$3,019 in Operating Expenses. These savings are partially offset by \$319,208 in lower than anticipated Recovered Costs.

Agency 11, Department of Human Resources **\$701,189**

The agency balance of \$701,189 is 6.0 percent of the FY 2024 approved funding level. Of this amount, \$574,861 is included as encumbered carryover in FY 2025, mainly associated with support for collective bargaining and benefits consulting services. The remaining balance of \$126,328 is primarily attributable to savings in Operating Expenses.

Agency 12, Department of Procurement and Material Management **\$2,143,386**

The agency balance of \$2,143,386 is 21.0 percent of the FY 2024 approved funding level. Of this amount, \$1,185,494 is included as encumbered carryover in FY 2025 mainly associated with software subscriptions, warehouse projects, and a procurement disparity study. The remaining balance of \$957,892 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 15, Office of Elections **\$1,818,199**

The agency balance of \$1,818,199 is 14.6 percent of the FY 2024 approved funding level. Of this amount, \$816,475 is included as encumbered carryover in FY 2025 mainly associated with ballot printing and mailing services, election software, voting equipment carts, and supplies and equipment for the Office of Elections section of the Morisette Warehouse. The remaining balance of \$1,001,724 is primarily attributable to savings in Personnel Services due to vacant positions and a decrease in the amount of funding required for the March 2024 Primary Election.

Agency 17, Office of the County Attorney **\$1,733,444**

The agency balance of \$1,733,444 is 15.2 percent of the FY 2024 approved funding level. Of this amount, \$896,582 is included as encumbered carryover in FY 2025 mainly associated with litigation expenses. The remaining balance of \$836,862 is primarily attributable to savings in Personnel Services due to vacant positions throughout the year.

Agency 20, Department of Management and Budget **\$954,010**

The agency balance of \$954,010 is 11.0 percent of the FY 2024 approved funding level. Of this amount, \$281,235 is included as encumbered carryover in FY 2025. The remaining balance of \$672,775 is primarily attributable to position vacancies and savings in operating expenses.

FY 2024 Carryover Review

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Agency 26, Capital Facilities **\$4,699,089**

The agency balance of \$4,699,089 is 24.1 percent of the FY 2024 approved funding level. Of this amount, \$879,549 is included as encumbered carryover in FY 2025. The remaining balance of \$3,819,540 is primarily attributable to savings of \$2,118,422 in Personnel Services due to position vacancies, \$1,472,783 in Operating Expenses primarily due to electricity savings, and higher than anticipated Recovered Costs of \$228,335.

Agency 30, Department of Economic Initiatives **\$605,609**

The agency balance of \$605,609 is 23.5 percent of the FY 2024 approved funding level. Of this amount, \$361,423 is included as encumbered carryover in FY 2025 to support economic studies that could not be completed in FY 2024 due to staff turnover. The remaining balance of \$244,186 is primarily attributable to savings of \$237,958 in Personnel Services due to position vacancies and \$6,228 in Operating Expenses.

Agency 35, Department of Planning and Development **\$2,267,272**

The agency balance of \$2,267,272 is 12.7 percent of the FY 2024 approved funding level. Of this amount, \$1,492,738 is included as encumbered carryover in FY 2025. The remaining balance of \$774,534 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 38, Department of Housing and Community Development **\$4,975,189**

The agency balance of \$4,975,189 is 12.8 percent of the FY 2024 approved funding level. Of this amount, \$4,529,283 is included as encumbered carryover and \$377,126 is included as unencumbered carryover in FY 2025 to support real estate taxes and services to help individuals with disabilities find and retain housing. The remaining balance of \$68,780 is primarily attributable to position vacancies and less than anticipated recovered costs in FY 2024.

Agency 40, Department of Transportation **\$1,825,659**

The agency balance of \$1,825,659 is 14.0 percent of the FY 2024 approved funding level. Of this amount, \$748,297 is included as encumbered carryover in FY 2025, primarily for transportation studies, transportation studies, technical consulting support, software licenses, purchase of new and replacement signage, and the commuter benefits program. The remaining balance of \$1,077,362 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2024 and higher than anticipated cost recovery.

Agency 51, Park Authority **\$1,257,450**

The agency balance of \$1,257,450 is 3.5 percent of the FY 2024 approved funding level. Of this amount, \$1,055,895 is included as encumbered carryover in FY 2025. The remaining balance of \$201,555 is primarily attributable to savings of \$177,140 in Personnel Services associated with salary vacancies, \$280,059 in Operating Expenses, and \$20,351 in Capital Equipment, partially offset by \$275,995 in lower than expected Recovered Costs.

Agency 52, Fairfax County Public Library **\$1,067,704**

The agency balance of \$1,067,704 is 3.0 percent of the FY 2024 approved funding level. Of this amount, \$103,854 is included as encumbered carryover mainly related to professional services. The remaining balance of \$963,850 is primarily attributable to savings in Personnel Savings due to position vacancies.

Agency 57, Department of Tax Administration **\$976,286**

The agency balance of \$976,286 is 2.9 percent of the FY 2024 approved funding level. Of this amount, \$700,948 is included as encumbered carryover in FY 2025. The remaining balance of \$275,338 is primarily attributable to savings of \$254,541 in Personnel Services due to position vacancies, and \$20,797 in Operating Expenses.

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Agency 67, Department of Family Services

\$4,869,116

The agency balance of \$4,869,116 is 2.9 percent of the FY 2024 approved funding level. Of this amount, \$2,798,506 is included as encumbered carryover in FY 2025. The remaining balance of \$2,070,610 is primarily attributable to savings of \$1,727,124 in Personnel Services due to position vacancies, as well as savings of \$668,831 in Operating Expenses due primarily to lower expenditures within the Healthy Minds Fairfax and Children's Services Act programs, offset by a balance of \$325,345 Work Performed for Others.

Agency 71, Health Department

\$13,604,196

The agency balance of \$13,604,196 is 14.7 percent of the FY 2024 approved funding level. Of this amount, \$2,856,451 is included as encumbered carryover in FY 2025 mainly to support health related service contracts, and \$100,000 as unencumbered carryover to fund sexually transmitted infection services. The remaining balance of \$10,647,745 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 79, Department of Neighborhood and Community Services

\$10,705,819

The agency balance of \$10,705,819 is 9.1 percent of the FY 2024 approved funding level. Of this amount, \$7,189,475 is included as encumbered carryover and \$373,031 is included as unencumbered carryover to support the Health and Human Services Innovation Fund in FY 2025. The remaining balance of \$3,143,313 is primarily attributable to \$3,758,548 in Personnel Services and \$596,492 in Operating Expenses due to reduced operations and significant recruitment challenges in the SACC program and a balance of \$26,691 in Capital Equipment, offset by a balance of \$1,238,417 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation.

Agency 80, Circuit Court and Records

\$654,223

The agency balance of \$654,223 is 4.5 percent of the FY 2024 approved funding level. Of this amount, \$354,941 is included as encumbered carryover in FY 2025. The remaining balance of \$299,282 is primarily attributable to \$264,409 in Personnel Services and \$34,873 in Operating Expenses.

Agency 81, Juvenile and Domestic Relations District Court

\$4,217,619

The agency balance of \$4,217,619 is 13.9 percent of the FY 2024 approved funding level. Of this amount, \$177,964 is included as encumbered carryover in FY 2025. The remaining balance of \$4,039,655 is primarily attributable to \$2,480,386 in Personnel Services due to vacancies, \$1,576,018 in Operating Expenses, \$114,000 in unanticipated Recovered Cost, and \$97,251 in Capital Equipment.

Agency 82, Office of the Commonwealth's Attorney

\$799,953

The agency's balance of \$799,953 is 8.3 percent of the FY 2024 approved funding level. Of this amount, \$67,050 is included as encumbered carryover in FY 2025. The remaining balance of \$732,903 is primarily attributable to \$650,696 in personnel and \$82,207 in operating expenses.

Agency 85, General District Court

\$1,230,137

The agency's balance of \$1,230,137 is 19.0 percent of the FY 2024 approved funding level. Of this amount, \$244,079 is included as encumbered carryover in FY 2025. The remaining balance of \$986,058 is primarily attributable to \$984,518 in Personnel Services and \$1,540 in Operating Expenses.

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Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund **\$59,224,749**

The stimulus fund balance of \$59,224,749 is 50.2 percent of the FY 2024 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

Agency 89, Employee Benefits **\$10,800,714**

The agency balance of \$10,800,714 is 2.2 percent of the FY 2024 approved funding level, primarily attributable to savings in employer contributions to health plans, retirement systems, and FICA.

Agency 90, Police Department **\$4,854,313**

The agency balance of \$4,854,313 is 1.8 percent of the FY 2024 approved funding level. Of this amount, \$4,424,968 is included as encumbered carryover in FY 2025. The remaining balance of \$429,345 is attributable to savings of \$271,340 in Operating Expenses, \$113,319 in higher than anticipated Recovered Costs, and \$44,686 in Capital Equipment due to lower than anticipated equipment costs.

Agency 91, Office of the Sheriff **\$5,565,304**

The agency balance of \$5,565,304 is 6.8 percent of the FY 2024 approved funding level. Of this amount, \$3,582,296 is included as encumbered carryover in FY 2025. The remaining balance of \$1,983,008 is attributable to savings of \$1,691,632 in Personnel Services due to vacancies, \$284,568 in Operating Expenses, and \$6,808 in Capital Equipment due to lower than anticipated equipment costs.

Agency 92, Fire and Rescue Department **\$6,262,788**

The agency balance of \$6,262,788 is 2.4 percent of the FY 2024 approved funding level. Of this amount, \$5,677,454 is included as encumbered carryover in FY 2025. The remaining balance of \$585,334 is attributable to savings of \$273,888 in Personnel Services due to vacancies and \$311,445 in Operating Expenses, and \$1 in Capital Equipment.

Agency 93, Department of Emergency Management and Security **\$2,276,959**

The agency balance of \$2,276,959 is 22.9 percent of the FY 2024 approved funding level. Of this amount, \$1,451,987 is included as encumbered carryover and \$200,000 is included as unencumbered carryover to support security services at library branch locations in FY 2025. The remaining balance of \$624,972 is attributable to savings of \$75,316 in Personnel Services and \$549,656 in Operating Expenses.

Agency 96, Department of Animal Sheltering **\$1,023,354**

The agency balance of \$1,023,354 is 16.2 percent of the FY 2024 approved funding level. Of this amount, \$48,569 is included as encumbered carryover in FY 2025. The remaining balance of \$974,785 is attributable to savings of \$733,639 in Personnel Services due to the filling of vacancies to staff the Lorton Campus and \$241,146 in Operating Expenses.

Agency 97, Department of Code Compliance **\$535,917**

The agency balance of \$535,917 is 9.8 percent of the FY 2024 approved funding level. The balance is primarily attributable to savings of \$340,778 in Personnel Services due to position vacancies and savings of \$195,139 in Operating Expenses.