



FY 2019 Carryover Review

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September 17, 2019

Carryover Summary

Available General Fund Balance

\$98.88 million

Revenues exceeded estimates by \$16.31 million (0.38 percent)

Disbursements were under budget by \$82.57 million (1.88 percent)

FY 2019 Carryover Adjustments

FY 2019 Commitments (Encumbered/Unencumbered)

(\$44.32) million

Allocations for Reserves/Capital

(\$36.37) million

Other Requirements

(\$13.83) million

Total Carryover General Fund Adjustments

(\$94.52) million

Reserve for FY 2020 One-Time Requirements (from FY 2020 Adopted)

\$1.56 million

Net General Fund Balance

\$5.92 million

Allocations for Reserves/Capital

- **Allocations total \$36.37 million, including \$3.64 in associated reserve adjustments**
 - **\$21.82 million or 40% of the balance is allocated to the County's new Economic Opportunity Reserve in support of the County's triple AAA bond rating.**
 - ✦ **Consistent with the Board's policy on funding reserves**
 - ✦ **In addition to this allocation, all other Carryover adjustments have been accompanied with reserve contributions, consistent with the Board policy of allocating 10 percent of disbursement increases to reserves.**
 - ✦ **As a result, the total contribution to reserves at Carryover is \$31.53 million and results in a Managed Reserve that meets the 4 percent target, a Revenue Stabilization Fund that meets the 5 percent target, and an Economic Opportunity Reserve that is funded at 0.75 percent (1 percent target).**
 - **\$10.91 million or 20% of the balance is allocated as a contribution to the Infrastructure Sinking Reserve Fund to address outstanding capital infrastructure requirements.**
 - ✦ **Consistent with the recommendations of the Infrastructure Financing Committee.**
 - ✦ **The Board of Supervisors previously approved the allocation formula of 55% for the Facilities Management Department, 20% for Parks, 10% for walkways, 10% for County-maintained roads and service drives, and 5% for revitalization maintenance.**

Spending Adjustments

- **\$4.50 million for the second-year investment in the Fairfax County Operational Energy Strategy**
- **\$1.70 million to support the addition of health care space at the Sully Community Center**
- **\$1.54 million for technology infrastructure projects**
- **\$1.53 million to enable the construction of the Lorton Library and Lorton Community Center to move forward concurrently, providing a more efficient construction process**

Spending Adjustments

- **\$1.09 million for apparatus for Fire Station 44, Scotts Run, which is scheduled to open during FY 2021**
- **\$0.63 million for the Park Authority to maintain 44 additional FCPS synthetic turf fields**
- **\$0.39 million for modifications to softball fields to ensure compliance with Title IX**
- **\$0.25 million to support studies associated with planning development projects and potential development opportunities**

Spending Adjustments

- **\$0.57 million for various adjustments, including:**
 - **Support for the Community Business Partnership's Community Development Financial Institution plan**
 - **Additional programming scope associated with the Massey Complex Master Planning Study**
 - **A study of the Fire and Rescue Training Academy site to determine the feasibility of adding a parking garage and relocating the Well-Fit Center to the location**
 - **A review of the Police Department's use-of-force cases, and**
 - **The appropriation of zoning violation revenue to the Strike Force Blight Abatement project.**

Spending Adjustments

- **All other adjustments are net \$0 adjustments, including:**
 - **\$5.67 million remaining balance in the Economic Development Support Project transferred to the new Economic Opportunity Reserve Fund.**
 - **\$1.25 million for workload demands in Land Development Services based on increased site plan and building permit activity. Offset by fee revenue generated by development activity.**
 - **\$0.75 million transferred from the Fire and Rescue Department to Employee Benefits to account for the fringe benefit impact of proposed changes resulting from the Fire and Rescue Compensation and Organizational Study, including an increase in pay grade for the Fire Technician job class and the Master Fire Technician proficiency pay and the implementation of a staff position stipend.**
 - **\$0.66 million transferred from the Police Department to Employee Benefits to account for the fringe benefit impact of compensation adjustments, including a 1.5 percent increase to the O-scale pay plan, an increase in pay grade for the Sergeant and Second Lieutenant ranks, and the transition of Animal Protection Police Officers from the P-scale pay plan to the O-scale pay plan.**
 - **\$0.22 million in net transfers between departments, including Facilities Management, Finance, Procurement and Material Management, and the Office of the County Executive, due to the transfer of positions between these agencies.**

Position Adjustments

- **A total of 248 new positions are proposed as part of the *FY 2019 Carryover Review***
 - **235 positions as candidates for possible conversion from non-merit benefits-eligible status to merit status, based on the tasks performed by each position and the hours worked by incumbents.**
 - **7 new public assistance eligibility worker positions in the Department of Family Services to address an increase in caseloads in the Self-Sufficiency Division. The \$0.78 million cost of these positions is fully offset by an increase in federal and state funding, for no net impact to the General Fund.**
 - **6 new positions in the Adult and Aging Division in the Department of Family Services to address increasing caseloads and compliance issues. The \$0.53 million cost of these positions is fully offset by an increase in state funding, for no net impact to the General Fund.**

Adjustments in Other Funds

- **\$7.62 million in Fund 20000, Debt Service, will be transferred to Fund 10040, IT Projects, to support continuing and new IT projects. Funding is available in the Debt Service fund, in part, due to the repayment of the \$2 million loan from Fund 80000, Park Revenue, which was provided to assist with the projected revenue shortfall in that fund.**
- **Unexpended capital project balances have been identified that will be redirected to other critical requirements, including:**
 - a transfer of \$2.00 million from Fund 30070, Public Safety Construction, to Fund 30020, Infrastructure Replacement and Upgrades, to support emergency systems failures that occur at aging County facilities;
 - a transfer of \$0.50 million from Fund 30010, General Construction and Contributions, to Fund 30020 to support minor repairs and miscellaneous improvements required at County facilities throughout the year; and
 - the use of \$0.47 in available balance in Fund 30010 to resurface and provide improvements to basketball and tennis courts at Community Centers.
- **\$0.25 million of available balance in Fund 40040, Community Services Board, will be utilized to assist with implementation of a pilot program to provide 1,000 hours of job development services. Consistent with the recommendations for expanded employment and day service options for adults with developmental disabilities presented by the Fairfax-Falls Church Community Services Board (CSB) and the Welcoming Inclusion Network (WIN) at the December 11, 2018, Health, Housing, and Human Services Committee.**

Consideration Items

- **Two consideration items totaling \$850,000 include:**
 - **\$750,000 to provide funding to support the development of Phases I and II of the Communitywide Energy and Climate Action Plan (Supervisors Foust, Gross, McKay, and Storck)**
 - **\$100,000 to provide for a tourism and marketing strategy on behalf of the Mount Vernon Tourism Task Force (Supervisor Storck)**

Budget Calendar

- A public hearing and Board action on the *FY 2019 Carryover Review* will take place at the Board meeting on September 24, 2019