

ATTACHMENT IV:

**EXPLANATION OF
GENERAL FUND UNENCUMBERED**

GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

A total of \$6,776,539 for General Fund unencumbered items is required as part of the *FY 2009 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the FY 2010 funding level. Details are included in the write-ups which follow:

LEGISLATIVE /EXECUTIVE

Agency 06, Department of Finance

\$100,000

Char. 30: \$100,000

Funding of \$100,000 is required for higher than anticipated external audit costs associated with receipt of American Recovery and Reinvestment Act (ARRA) funding. Parties receiving ARRA (federal stimulus) funding will be required to provide detailed reports on how the funds were spent and what this spending accomplished. Because of the visibility of the ARRA program, it is anticipated that the audit will require more extensive testing of financial records than usual procedures.

PUBLIC SAFETY

Agency 90, Police Department

\$2,158,546

Char. 30: \$2,158,546

Funding of \$2,158,546 is required for the Police Department to support Local Cash Match requirements. This funding constitutes the unexpended balance of Local Cash Match necessary to meet the Department's existing commitments for the Community Oriented Policing Services (COPS) in Schools grant program, as well as anticipated awards from the COPS Hiring and Recovery Program. The Local Cash Match requirements are tied to grant program years which cross the County's fiscal years.

COMMUNITY DEVELOPMENT

Agency 40, Department of Transportation

\$300,000

Char. 30: \$300,000

Funding of \$300,000 is required for a study of potential County take over of the roadway system within the County, as directed by the Board of Supervisors at its June 2009 retreat. The study will include a review of the implications of assuming full or partial roadway responsibilities, both under the County's current form of government and also with governmental changes including exploring the implications of becoming a city. Taking over the roadway system would provide more local control and would allow the County to effectively manage road design and construction and better integrate projects with land use planning; however, it also would have major cost and staffing implications for the County and would require the resolution of significant legal, legislative and institutional issues. The last full-scale feasibility study of such a take over was conducted in 1990. Should the current study exceed the \$300,000 in unencumbered carryover, the agency will manage existing appropriations for operations and transportation studies to cover the additional cost.

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NONDEPARTMENTAL

Agency 87, Unclassified Administrative Expenses

\$4,217,993

Char. 30: \$4,217,993

Funding of \$4,217,993 is required including \$2,750,000 for the Child Care Assistance and Referral (CCAR) program. These one-time funds are held in Agency 87, Unclassified Administrative Expenses, for reallocation to Agency 67, Department of Family Services at a future quarterly review. These funds will be held in reserve until FY 2011 to allow for the partial offset of the \$3.4 million reduction included in the FY 2010 Adopted Budget Plan for the CCAR program. Please refer to the Administrative Adjustment section of the letter for more details. In addition, \$1,467,993 is required for the Comprehensive Services Act (CSA). This one-time funding reflects the current FY 2009 CSA reserve balance not expended in FY 2009. This funding, along with the \$3.1 million reserve included in the FY 2010 Adopted Budget Plan, brings total funds held in reserve to \$4.6 million. These funds are held in Agency 87, Unclassified Administrative Expenses, and may be reallocated to Agency 67, Department of Family Services, if sufficient resources are not identified within the department to address increasing CSA costs resulting from mandated special education services administered by the Fairfax County Public Schools.