

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

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2018 was \$78.43 million. Of this amount, \$29.23 million represents outstanding encumbrances required to be carried forward and \$14.02 million is for unencumbered, but previously budgeted items required to be carried forward into FY 2019 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

## Agency 01, Board of Supervisors

**\$878,135**

The agency balance of \$878,135 is 14.7 percent of the FY 2018 approved funding level. Of this amount, \$40,214 is included as encumbered carryover and \$2,242 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 2018 and retain a portion to reinvest in employees. The remaining balance of \$835,679 is primarily attributable to savings of \$782,492 in Personnel Services due to higher than anticipated vacancies and \$53,187 in Operating Expenses due primarily to savings in office supplies and training.

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

Supervisory District	FY 2018 Revised Budget Plan	FY 2018 Actual Expenditures	Balance
Chairman's Office	\$564,501	\$496,131	\$68,370
Braddock	508,160	466,325	41,835
Hunter Mill	508,160	417,873	90,287
Dranesville	508,160	472,945	35,215
Lee	508,160	430,585	77,575
Mason	508,160	477,146	31,014
Mt. Vernon	508,160	479,638	28,522
Providence	508,160	354,415	153,745
Springfield	508,160	504,443	3,717
Sully	508,160	417,007	91,153
<b>Subtotal</b>	<b>\$5,137,941</b>	<b>\$4,516,508</b>	<b>\$621,433</b>
Clerk to the Board	828,772	572,070	256,702
<b>Total</b>	<b>\$5,966,713</b>	<b>\$5,088,578</b>	<b>\$878,135</b>

## Agency 06, Department of Finance

**\$1,603,816**

The agency balance of \$1,603,816 is 17.1 percent of the FY 2018 approved funding level. Of this amount, \$610,057 is included as encumbered carryover. An additional \$91,326 is included as unencumbered carryover, including \$50,440 for hardware and training costs necessary to meet compliance with Payment Card Industry (PCI) standards, \$20,000 for hardware and training costs necessary to meet Accounts Payable vendor invoice management system requirements, and \$20,886 for the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$902,433 is attributable to savings of \$10,882 in Personnel Services and \$901,716 in Operating Expenses primarily due to lower than expected costs for audit related services and other contract services, partially offset by \$10,165 in lower than expected Recovered costs.

### *FY 2018 Carryover Review*

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## **Agency 08, Facilities Management Department**

**\$3,095,382**

The agency balance of \$3,095,382 is 5.1 percent of the FY 2018 approved funding level. Of this amount, \$2,643,768 is included as encumbered carryover in FY 2019. The remaining balance of \$451,614 is primarily attributable to higher than anticipated Recovered Costs due to actual billings.

## **Agency 12, Procurement and Material Management**

**\$860,517**

The agency balance of \$860,517 is 17.1 percent of the FY 2018 approved funding level of \$5,029,628. Of this amount, \$812,306 is included as encumbered carryover in FY 2019 for technical support, computer equipment, training, consulting services, safety improvements to the Logistics Center, and work related to agency realignments. The remaining balance of \$48,211 is the result of strategic management of position vacancies.

## **Agency 17, County Attorney**

**\$1,622,294**

The agency balance of \$1,622,294 is 18.1 percent of the FY 2018 approved funding level. Of this amount, \$1,169,673 is included as encumbered carryover in FY 2019 for litigation expenses, legal services, and training. The remaining balance of \$452,621 is primarily attributable to savings of \$441,429 in Personnel Services associated with salary vacancy savings, and \$11,192 in miscellaneous Operating Expenses.

## **Agency 31, Land Development Services**

**\$1,500,623**

The agency balance of \$1,500,623 is 5.2 percent of the FY 2018 approved funding level. Of this amount, \$815,376 is included as encumbered carryover in FY 2019. The remaining balance of \$685,247 is attributable to \$547,470 in Personnel Services due to vacancies, \$102,880 due to higher than anticipated Recovered Costs, and \$34,897 in Operating Expense savings.

## **Agency 35, Department of Planning and Zoning**

**\$1,851,826**

The agency balance of \$1,851,826 is 13.5 percent of the FY 2018 approved funding level. Of this amount, \$1,845,217 is included as encumbered carryover, primarily for Zoning Ordinance Modernization (zMOD), identification and monitoring of short-term rental properties, electronic plan submission software, and record digitization. The remaining balance of \$6,609 is attributable to savings of \$6,313 in Personnel Services and \$296 in Operating Expenses.

## **Agency 40, Transportation**

**\$943,147**

The agency balance of \$943,147 is 10.4 percent of the FY 2018 approved funding level. Of this amount, \$462,025 is included as encumbered carryover in FY 2019 primarily for traffic demand forecasting, traffic management plans, pedestrian safety systems, and residential permit parking district software maintenance. The remaining balance of \$481,122 includes savings of \$709,887 in Personnel Services due to staff turnover and longer than average vacancies across the agency and savings of \$15,870 in Operating Expenses. This savings is offset by a deficit of \$244,635 in Recovered Costs due to lower than anticipated collections for staff in the General Fund that work on transportation related projects.

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## Agency 52, Fairfax County Public Library

**\$1,439,926**

The agency balance of \$1,439,926 is 4.8 percent of the FY 2018 approved funding level. Of this amount, \$897,179 is included as encumbered carryover in FY 2019. The remaining balance of \$542,747 is primarily attributable to savings in compensation due to vacancies and strategic management of the budget. Of the remaining balance, \$511,838 is submitted as unencumbered carryover, including \$111,838 for the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees and \$400,000 for the replacement of the library's Integrated Library System (ILS) which replaces the current legacy library system used by the public and staff to access nearly all library transactions including checkouts, returns, holds, cataloging, and collections. The remaining balance of \$30,909 is due to savings of \$15,933 in Personnel Services, \$14,701 in Operating Expenses, and \$275 in Capital Equipment.

## Agency 67, Department of Family Services

**\$11,836,815**

The agency balance of \$11,836,815 is 5.7 percent of the FY 2018 approved funding level. Of this amount, \$1,554,639 is included as encumbered carryover in FY 2019 and \$325,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify saving and efficiencies in in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$9,957,176 is attributable to savings of \$8,614,263 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 \$1,121,281 are attributed to staff turnover as well as longer than average vacancies across the agency. There is also a balance of \$244,329 in Capital Equipment and a balance of \$22,697 in Recovered Costs due to slightly lower than anticipated reimbursements in the Family Partnership and Utilization Review Programs.

## Agency 70, Department of Information Technology

**\$720,394**

The agency balance of \$720,394 is 2.1 percent of the FY 2018 approved funding level. Of this amount, \$662,393 is included as encumbered carryover in FY 2019. The remaining balance of \$58,001 is primarily attributable to savings of \$18,323 in Personnel Services as a result of managing vacant positions, and \$39,678 due to savings in computer services, other professional contract services, and communication and media services mainly offset by increased spending in technical contract services.

## Agency 71, Health Department

**\$4,139,982**

The agency balance of \$4,139,982 is 6.7 percent of the FY 2018 approved funding level. Of this amount, \$1,744,073 is included as encumbered carryover in FY 2019 and an additional \$75,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$2,320,909 is primarily attributable to savings of \$1,107,234 in Personnel Services primarily due to increased vacancies including a number of public health doctor positions that are difficult to fill; savings of \$1,213,508 in Operating Expenses primarily from lower than anticipated costs for laboratory and clinical services; and \$167 in Capital Equipment.

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**Agency 73, Office to Prevent and End Homelessness** **\$744,994**

The agency balance of \$744,994 is 5.4 percent of the FY 2018 approved funding level. Of this amount, \$679,996 is included as encumbered carryover in FY 2019. The remaining balance of \$64,998 is attributable to savings of \$39,788 in Personnel Services associated with position vacancies, \$15,721 in various Operating Expenses, and savings of \$9,489 in Capital Equipment.

**Agency 79, Department of Neighborhood and Community Services** **\$1,131,602**

The agency balance of \$1,131,602 is 3.7 percent of the FY 2018 approved funding level. Of this amount, \$958,327 is included as encumbered carryover in FY 2019, and an additional \$89,529 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$83,746 is attributable to savings of \$94,248 in Personnel Services due to higher than normal position vacancies; \$75,026 in Operating Expenses due primarily to lower than anticipated expenditures in contracted services; and a balance of \$4,302 in Capital Equipment, offset by a balance of \$89,830 in Recovered Costs.

**Agency 81, Juvenile and Domestic Relations Court** **\$1,487,123**

The agency balance of \$1,487,123 is 6.3 percent of the FY 2018 approved funding level. Of this amount, \$410,402 is included as encumbered carryover in FY 2019. A total of \$1,076,000 is included in unencumbered carryover. Of the total, \$100,000 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. Additionally, \$476,000 is part of the Juvenile Detention Center Security upgrade, \$150,000 is related to moving the Boys Probation House and successfully setting up security and completing renovation, and \$350,000 is for Gang Prevention services with the Northern Virginia Family Services who provides trauma services and intervention. The remaining balance of \$721 is primarily attributable to savings in Personnel Services.

**Agency 85, General District Court** **\$758,674**

The agency balance of \$758,674 is 16.6 percent of the FY 2018 approved funding level. Of this amount, \$353,134 is included as encumbered carryover in FY 2019. In addition, \$11,103 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$394,437 reflects Personnel Services of \$374,464 associated with salary vacancy savings and lower than projected spending on state position salary supplements and \$19,973 due to savings in Operating Expenses.

**Agency 87, Unclassified Administrative Expenses** **\$8,776,739**

The agency balance of \$8,776,739 is 99.8 percent of the FY 2018 approved funding level. Of this amount, \$8,776,739 is included as unencumbered carryover in FY 2019 associated with balances remaining in the Economic Development Support Project Reserve, Reserve for Ad-Hoc Police Practices Review Commission Recommendations, and Gang Prevention Reserve.

*FY 2018 Carryover Review*

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## **Agency 89, Employee Benefits**

**\$11,921,834**

The agency balance of \$11,921,834 is 3.2 percent of the FY 2018 approved funding level. Of this amount, \$282,574 is included as encumbered carryover in FY 2019. In addition, \$1,500,000 is included as unencumbered carryover for one-time employer contribution requirements resulting from the elimination of the Social Security offset for service-connected disability retirees in the Employees' and Uniformed Retirement Systems. The remaining balance of \$10,139,260 is primarily attributable to savings in employer contributions to the three retirement systems, health insurance, and FICA.

## **Agency 90, Police Department**

**\$3,391,751**

The agency balance of \$3,391,751 is 1.7 percent of the FY 2018 approved funding level. Of this amount, \$3,225,881 is included as encumbered carryover in FY 2019. The remaining balance of \$165,870 is primarily attributable to savings of \$31,342 in Personnel Services primarily due to salary vacancy savings, \$74,154 due to savings in Operating Expenses, and \$60,374 due to higher than anticipated Recovered costs.

## **Agency 91, Office of the Sheriff**

**\$5,767,531**

The agency balance of \$5,767,531 is 8.1 percent of the FY 2018 approved funding level. Of this amount, \$2,502,360 is included as encumbered carryover in FY 2019. In addition, \$1,206,000 is included as unencumbered carryover which include \$150,000 as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees, \$706,000 for upgrading courthouse technology, and \$350,000 to support upgrades to the Jail Management System. The remaining balance of \$2,059,171 is attributable to savings of \$1,939,982 in Personnel Services primarily due to salary vacancies and savings of \$119,189 in Capital Equipment.

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

**\$8,994,996**

The agency balance of \$8,994,996 is 4.3 percent of the FY 2018 approved funding level. Of this amount, \$5,110,666 is included as encumbered carryover in FY 2019. In addition, \$115,921 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 \$3,768,409 is primarily attributable to salary vacancy savings and lower than projected expenses from an FLSA ruling regarding overtime.

## **Agency 93, Office of Emergency Management**

**\$744,756**

The agency balance of \$744,756 is 29.1 percent of the FY 2018 approved funding level. Of this amount, \$728,282 is included as encumbered carryover and \$6,722 is included as unencumbered carryover in FY 2019 as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2018 and retain a portion to reinvest in employees. The remaining balance of \$9,752 is primarily attributable to savings of \$6,377 in Personnel Services associated with salary vacancy savings, \$3,141 in Operating Expenses, and \$234 in Capital Equipment.