

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

GENERAL FUND EXPENDITURE VARIANCE

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The overall General Fund variance in FY 2019 was \$82.57 million. Of this amount, \$27.09 million represents outstanding encumbrances required to be carried forward and \$12.80 million is for unencumbered, but previously budgeted items required to be carried forward into FY 2020 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors

\$848,102

The agency balance of \$848,102 is 13.7 percent of the FY 2019 approved funding level. Encumbered or unencumbered carryover have not been requested. The balance is attributable to savings of \$775,555 in Personnel Services due to higher than anticipated vacancies, and \$72,547 in Operating Expenses due primarily to savings in office supplies and training.

District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2019 Revised Budget Plan	FY 2019 Actual Expenditures	Balance
Chairman's Office	\$584,262	\$521,504	\$62,758
Braddock	526,676	483,574	43,102
Hunter Mill	526,676	449,335	77,341
Dranesville	526,676	493,069	33,607
Lee	526,676	439,975	86,701
Mason	526,676	492,793	33,883
Mt. Vernon	526,676	526,196	480
Providence	526,676	356,349	170,327
Springfield	526,676	517,271	9,405
Sully	526,676	439,707	86,969
Subtotal	\$5,324,346	\$4,719,774	\$604,572
Clerk to the Board	844,644	601,114	243,529
Total	\$6,168,990	\$5,320,888	\$848,102

Agency 06, Department of Finance

\$619,272

The agency balance of \$619,272 is 6.5 percent of the FY 2019 approved funding level. Of this amount, \$72,549 is included as encumbered carryover in FY 2020. An additional \$65,440 is included as unencumbered carryover, including \$45,440 for hardware and training costs necessary to meet compliance with Payment Card Industry (PCI) standards and \$20,000 for hardware and training costs needed to meet A/P vendor invoice management system requirements. The remaining balance of \$481,283 is primarily attributable to savings of \$56,141 in Personnel Services, and \$420,612 in Operating Expenses primarily due to lower than expected costs for audit related services, and \$4,530 in higher than expected recovered costs.

Agency 08, Facilities Management Department

\$2,536,151

The agency balance of \$2,536,151 is 4.1 percent of the FY 2019 approved funding level. Of this amount, \$2,419,880 is included as encumbered carryover in FY 2020. The remaining balance of \$116,271 is primarily attributable to higher than anticipated Recovered Costs due to actual billings.

FY 2019 Carryover Review

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Agency 12, Department of Procurement and Material Management **\$892,814**

The agency balance of \$892,814 is 11.0 percent of the FY 2019 approved funding level. Of this amount, \$880,617 is included as encumbered carryover in FY 2020, mainly associated with safety upgrades in the Logistics Center and space reconfiguration. The remaining balance of \$12,197 is primarily attributable to management of position vacancies.

Agency 15, Office of Elections **\$1,063,763**

The agency balance of \$1,063,763 is 19.6 percent of the FY 2019 approved funding level. Of this amount, \$818,799 is included as encumbered carryover in FY 2020, largely associated with the purchase of replacement voter machine carts for increased security for voting equipment. In addition, \$41,805 is included as unencumbered carryover to support the purchase of replacement batteries for voting machines. The remaining balance of \$203,159 is primarily attributable to savings of \$45,163 in Personnel Services associated with position vacancies, and \$157,996 in Operating Expenses due to a decrease in the amount of supplies necessary for the June election.

Agency 17, County Attorney **\$1,493,877**

The agency balance of \$1,493,877 is 16.6 percent of the FY 2019 approved funding level. Of this amount, \$978,820 is included as encumbered carryover in FY 2020 for litigation expenses and legal services. The remaining balance of \$515,057 is primarily attributable to savings in Personnel Services associated with position vacancies.

Agency 20, Department of Management and Budget **\$692,163**

The agency balance of \$692,163 is 11.4 percent of the FY 2019 approved funding level. Of this amount, \$396,867 is included as encumbered carryover and \$100,000 as unencumbered carryover for Complete Count associated with the 2020 Census. Funding for Complete Count was added during the *FY 2018 Carryover Review* but has not yet been expended. The remaining balance of \$195,296 is primarily attributable to savings in Personnel Services due to higher than anticipated vacancies.

Agency 26, Office of Capital Facilities **\$1,390,146**

The agency balance of \$1,390,146 is 9.2 percent of the FY 2019 approved funding level. Of this amount, \$644,361 is included as encumbered carryover in FY 2020 primarily associated with professional engineering services. The remaining balance of \$745,785 is attributable to higher than anticipated Recovered Costs of \$363,598 associated with active capital projects, Operating Expense savings of \$362,622 primarily in streetlight utility costs, and \$19,565 savings in Personnel Services.

Agency 35, Department of Planning and Development **\$1,569,643**

The agency balance of \$1,569,643 is 11.5 percent of the FY 2019 approved funding level. Of this amount, \$1,410,938 is included as encumbered carryover in FY 2020 principally for consulting services supporting the Zoning Ordinance Modernization (zMOD) project. The remaining balance of \$158,705 is primarily attributable to savings in Personnel Services due to unanticipated vacancies.

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Agency 40, Department of Transportation

\$716,142

The agency balance of \$716,142 is 7.7 percent of the FY 2019 approved funding level. Of this amount, \$639,923 is included as encumbered carryover in FY 2020 primarily for Washington Metropolitan Area Transportation (WMATA) SmartBenefits expenses, consulting services, software development, Virginia Department of Transportation contracted mowing, and traffic count studies. The remaining balance of \$76,219 includes savings of \$69,143 in Personnel Services attributable to vacancies, \$6,450 in additional recovered costs, and \$626 in savings in operating expenses.

Agency 52, Fairfax County Public Library

\$1,176,415

The agency balance of \$1,176,415 is 3.8 percent of the FY 2019 approved funding level. Of this amount, \$842,512 is included as encumbered carryover in FY 2020, largely associated with library materials not yet received and software. In addition, \$330,000 is included as unencumbered carryover to support the Integrated Library Management System (ILMS), the new customer and inventory database management system. The remaining balance of \$3,903 is primarily attributable to delays in completing the Request for Proposal process to award a contract for the new Integrated Library Management System (ILMS), the customer and inventory database management system.

Agency 57, Department of Tax Administration

\$1,909,832

The agency balance of \$1,909,832 is 7.0 percent of the FY 2019 approved funding level. Of this amount, \$246,494 is included as encumbered carryover in FY 2020. The remaining balance of \$1,663,338 is primarily attributable to position vacancies.

Agency 67, Department of Family Services

\$15,624,116

The agency balance of \$15,624,116 is 7.0 percent of the FY 2019 approved funding level. Of this amount, \$1,482,905 is included as encumbered carryover in FY 2020. The remaining balance of \$14,141,211 is primarily attributable to savings of \$11,385,376 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, savings in the General Relief and Refugee Assistance programs due to improved economic conditions, and savings in the Child Care Assistance and Referral Program (CCAR) as a result of efforts to maximize state funding for Child Care Subsidies. Personnel Services savings of \$2,884,233 are primarily attributed to staff turnover and it taking longer than expected to fill positions approved as part of the *FY 2018 Carryover Review*. These savings are offset slightly by a balance of \$128,398 in Recovered Costs as a result of lower than anticipated reimbursements in the Family Partnership and Utilization Review Programs.

Agency 71, Health Department

\$3,377,277

The agency balance of \$3,377,277 is 5.1 percent of the FY 2019 approved funding level. Of this amount, \$1,280,498 is included as encumbered carryover in FY 2020. The remaining balance of \$2,096,779 is primarily attributable to savings of \$1,058,030 in Personnel Services due to higher than anticipated vacancies across the agency including a number of hard to fill clinical positions; savings of \$948,571 in Operating Expenses due primarily to lower than expected costs for contracted clinical and laboratory services; and \$90,178 in Capital Equipment due to savings in the final purchase price of equipment.

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Agency 73, Office to Prevent and End Homelessness **\$1,035,732**

The agency balance of \$1,035,732 is 6.9 percent of the FY 2019 approved funding level. Of this amount, \$647,101 is included as encumbered carryover in FY 2020. The remaining balance of \$388,631 is attributable to savings of \$323,081 in Personnel Services associated with position vacancies, \$65,300 in various Operating Expenses, and savings of \$250 in Capital Equipment.

Agency 77, Office of Strategy Management for Health and Human Services **\$563,075**

The agency balance of \$563,075 is 15.5 percent of the FY 2019 approved funding level. Of this amount, \$248,390 is included as encumbered carryover. The remaining balance of \$314,685 is primarily attributable to position vacancies.

Agency 79, Department of Neighborhood and Community Services **\$693,297**

The agency balance of \$693,297 is 2.1 percent of the FY 2019 approved funding level. Of this amount, \$536,105 is included as encumbered carryover in FY 2020. The remaining balance of \$157,192 is attributable to savings of \$67,209 in Personnel Services associated with position vacancies and savings of \$163,423 in Operating Expenses due primarily to lower than anticipated expenditures for contracted services, offset by a balance of \$73,440 in Recovered Costs.

Agency 81, Juvenile and Domestic Relations Court **\$1,812,585**

The agency balance of \$1,812,585 is 7.0 percent of the FY 2019 approved funding level. Of this amount, \$170,739 is included as encumbered carryover in FY 2020. The remaining balance of \$1,641,846 is primarily attributable to savings of \$1,012,214 in Personnel Services associated with the agency's managed vacancy plan and staff reorganization and efficiencies, \$616,740 in Operating Expenses, and \$12,892 in Capital Equipment.

Agency 85, General District Court **\$691,779**

The agency balance of \$691,779 is 15.1 percent of the FY 2019 approved funding level. Of this amount, \$347,446 is included as encumbered carryover in FY 2020. The remaining balance of \$344,333 is primarily attributable to \$342,933 in Personnel Services due to vacancy savings and lower than projected spending on state position salary supplements and \$1,400 due to savings in Operating Expenses.

Agency 87, Unclassified Administrative Expenses **\$11,616,425**

The agency balance of \$11,616,425 is 90.9 percent of the FY 2019 approved funding level. This balance is included as unencumbered carryover in FY 2020. Of this amount, \$5,950,526 will remain in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Ad-Hoc Police Practices Review Commission Recommendations, the Health and Human Services Innovation Fund, and the Gang Prevention Reserve. The remaining balance of \$5,665,899 is funding allocated to the Economic Development Support Project Reserve, which is transferred to the new Fund 10015, Economic Opportunity Reserve, as part of the *FY 2019 Carryover Review*.

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Agency 89, Employee Benefits

\$10,641,818

The agency balance of \$10,641,818 is 2.7 percent of the FY 2019 approved funding level. Of this amount, \$272,446 is included as encumbered carryover in FY 2020. The remaining balance of \$10,369,372 is primarily attributable to savings in employer contributions to the three retirement systems, health insurance, and FICA.

Agency 90, Police Department

\$3,508,422

The agency balance of \$3,508,422 is 1.7 percent of the FY 2019 approved funding level. Of this amount, \$3,390,814 is included as encumbered carryover in FY 2020. The remaining balance of \$117,608 is primarily attributable to savings of \$26,691 in Personnel Services, \$44,264 in Operating Expenses, and \$46,653 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

Agency 91, Office of the Sheriff

\$3,868,476

The agency balance of \$3,868,476 is 5.2 percent of the FY 2019 approved funding level. Of this amount, \$1,905,179 is included as encumbered carryover in FY 2020. In addition, \$350,000 is included as unencumbered carryover to continue efforts to upgrade the Jail Management System. The remaining balance of \$1,613,297 is primarily attributable to savings of \$1,556,429 in Personnel Services primarily due to salary vacancies, \$43,152 in Operating Expenses, and savings of \$13,716 in Capital Equipment.

Agency 92, Fire and Rescue Department

\$9,547,948

The agency balance of \$9,547,948 is 4.4 percent of the FY 2019 approved funding level. Of this amount, \$5,074,165 is included as encumbered carryover in FY 2020. The remaining balance of \$4,473,783 is attributable to \$2,194,804 in Personnel Services due to salary vacancy savings, \$1,219,384 in Operating Expenses, and \$1,059,595 in Capital Equipment.

Agency 93, Office of Emergency Management

\$868,430

The agency balance of \$868,430 is 32.9 percent of the FY 2019 approved funding level. Of this amount, \$813,584 is included as encumbered carryover in FY 2020. The remaining balance of \$54,846 is attributable to savings of \$48,269 in Personnel Services, \$6,527 in Operating expenses, and \$50 in Capital Equipment.