

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

GENERAL FUND EXPENDITURE VARIANCE

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The overall General Fund variance in FY 2023 was \$250,209,457. Of this amount, \$52.57 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 **\$1,049,374**

The agency balance of \$1,049,374 is 15.0 percent of the FY 2023 approved funding level. The balance is primarily attributable to Personnel Services savings due to vacancies.

Agency 02, Office of the County Executive **\$1,193,576**

The agency balance of \$1,193,576 is 13.6 percent of the FY 2023 approved funding level. Of this amount, \$807,521 is included as encumbered carryover in FY 2024, mainly associated with the Collective Bargaining, One Fairfax and energy and environmental initiatives. The remaining balance of \$386,055 is primarily attributable to savings in Personnel Services because of vacant positions during the year.

Agency 06, Finance **\$713,896**

The agency balance of \$713,896 is 7.5 percent of the FY 2023 approved funding level. Of this amount, \$116,238 is included as encumbered carryover in FY 2024 primarily for audit related services. The remaining balance of \$597,658 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

Agency 08, Facilities Management Department **\$8,362,390**

The agency balance of \$8,362,390 is 11.8 percent of the FY 2023 approved funding level. Of this amount, \$6,716,499 is included as encumbered carryover in FY 2024. The remaining balance of \$1,645,891 is primarily attributable to savings of \$1,439,695 in Personnel Services and \$607,192 in Operating Expenses. These savings are partially offset by \$400,996 in lower than anticipated Recovered Costs.

Agency 11, Human Resources **\$623,016**

The agency balance of \$623,016 is 5.9 percent of the FY 2023 approved funding level. Of this amount, \$358,044 is included as encumbered carryover in FY 2024, mainly associated with support for collective bargaining and benefits consulting services. The remaining balance of \$264,972 is primarily attributable to savings resulting from delays in professional services.

Agency 12, Department of Procurement and Material Management **\$1,662,328**

The agency balance of \$1,662,328 is 17.9 percent of the FY 2023 approved funding level. Of this amount, \$565,870 is included as encumbered carryover in FY 2024 mainly associated with software subscriptions, Zero Waste Plan support, and equipment for the warehouse space optimization project. The remaining balance of \$1,096,458 is primarily attributable to savings in Personnel Services generated by vacant positions.

Agency 15, Office of Elections **\$2,067,114**

The agency balance of \$2,067,114 is 19.9 percent of the FY 2023 approved funding level. Of this amount, \$1,446,068 is included as encumbered carryover in FY 2024 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

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Warehouse. The remaining balance of \$621,046 is primarily attributable to a decrease in the amount of funding required for the June 2023 Election.

Agency 17, Office of the County Attorney **\$1,565,186**

The agency balance of \$1,565,186 is 15.1 percent of the FY 2023 approved funding level. Of this amount, \$1,555,336 is included as encumbered carryover in FY 2024 mainly associated with litigation expenses. The remaining balance of \$9,850 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

Agency 20, Department of Management and Budget **\$589,274**

The agency balance of \$589,274 is 7.9 percent of the FY 2023 approved funding level. Of this amount, \$483,659 is included as encumbered carryover in FY 2024, which is primarily attributable to collective bargaining consulting services and other operating expenses. The remaining balance of \$105,615 is mainly attributable to vacant positions in FY 2023.

Agency 26, Capital Facilities **\$3,907,522**

The agency balance of \$3,907,522 is 21.4 percent of the FY 2023 approved funding level. Of this amount, \$955,831 is included as encumbered carryover in FY 2024. The remaining balance of \$2,951,691 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023 and savings in Operating Expenses.

Agency 35, Department of Planning and Development **\$2,300,985**

The agency balance of \$2,300,985 is 14.1 percent of the FY 2023 approved funding level. Of this amount, \$1,555,690 is included as encumbered carryover in FY 2024. The remaining balance of \$745,295 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

Agency 38, Department of Housing and Community Development **\$4,033,217**

The agency balance of \$4,033,217 is 11.8 percent of the FY 2023 approved funding level. Of this amount, \$2,989,090 is included as encumbered carryover in FY 2024 and is primarily attributable to financial and contractual obligations related to homelessness services and the construction of the Patrick Henry Family Shelter. The remaining balance of \$1,044,127 is due to savings of \$149,899 in Personnel Services and \$1,001,727 in Operating Expenses primarily due to less than anticipated expenses in homeless service contracts. These savings are partially offset by \$107,499 in lower than anticipated Recovered Costs.

Agency 40, Department of Transportation **\$2,060,812**

The agency balance of \$2,060,812 is 17.5 percent of the FY 2023 approved funding level. Of this amount, \$1,204,829 is included as encumbered carryover in FY 2024, primarily for transportation studies, technical consulting support, software licenses, purchase of new and replacement signage, employee recruitment, and training. The remaining balance of \$855,983 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

Agency 51, Park Authority **\$519,330**

The agency balance of \$519,330 is 1.6 percent of the FY 2023 approved funding level. Of this amount, \$309,357 is included as encumbered carryover in FY 2024. The remaining balance of \$209,973 is primarily attributable to savings in Operating Expenses.

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Agency 52, Fairfax County Public Library **\$710,111**

The agency balance of \$710,111 is 2.1 percent of the FY 2023 approved funding level. Of this amount, \$335,468 is included as encumbered carryover in FY 2024 mainly associated with library materials. The remaining balance of \$374,643 is primarily attributable to Personnel Services savings due to vacant positions.

Agency 57, Department of Tax Administration **\$1,509,811**

The agency balance of \$1,509,811 is 4.9 percent of the FY 2023 approved funding level. Of this amount, \$857,427 is included as encumbered carryover in FY 2024. The remaining balance of \$652,384 is primarily attributable to savings of \$65,388 in Personnel Services due to position vacancies, and \$586,996 in Operating Expenses.

Agency 67, Family Services **\$8,485,780**

The agency balance of \$8,485,780 is 5.5 percent of the FY 2023 approved funding level. Of this amount, \$3,424,795 is included as encumbered carryover in FY 2024. The remaining balance of \$5,060,985 is primarily attributable to savings of \$2,624,367 in Personnel Services due to position vacancies, as well as savings of \$2,735,206 in Operating Expenses due primarily to lower expenditures within the Healthy Minds Fairfax and Children's Services Act programs, offset by a balance of \$298,588 in Work Performed for Others.

Agency 71, Health Department **\$13,756,591**

The agency balance of \$13,756,591 is 15.8 percent of the FY 2023 approved funding level. Of this amount, \$4,349,915 is included as encumbered carryover in FY 2024. The remaining balance of \$9,406,676 is primarily attributable to savings of \$7,504,991 in Personnel Services due to recruitment challenges in a competitive job market, especially public health nurses; savings of \$1,725,494 in Operating Expenses; and \$176,191 in Capital Equipment due to lower than anticipated equipment costs.

Agency 79, Department of Neighborhood and Community Services **\$20,199,459**

The agency balance of \$20,199,459 is 18.6 percent of the FY 2023 approved funding level. Of this amount, \$9,490,672 is included as encumbered carryover and \$1,000,000 is included as unencumbered carryover to support the Health and Human Services Innovation Fund in FY 2024. The remaining balance of \$9,708,787 is primarily attributable to \$6,811,863 in Personnel Services due to reduced operations and significant recruitment challenges across all programs; \$4,395,888 in Operating Expenses due to continued reduced capacity of programs through the year; and a balance of \$1,405 in Capital Equipment, offset by a balance of \$1,500,369 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation.

Agency 81, Juvenile and Domestic Relations District Court **\$3,669,918**

The agency balance of \$3,669,918 is 13.3 percent of the FY 2023 approved funding level. Of this amount, \$250,286 is included as encumbered carryover in FY 2024. The remaining balance of \$3,419,632 is primarily attributable to \$2,604,440 in Personnel Services and \$815,192 in Operating Expenses.

Agency 82, Office of the Commonwealth's Attorney **\$1,466,434**

The agency balance of \$1,466,434 is 14.8 percent of the FY 2023 approved funding level. Of this amount, \$619,427 is included as encumbered carryover in FY 2024. The remaining balance of \$847,007 is primarily attributable to \$746,473 in Personnel Services and \$100,534 in Operating Expenses.

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Agency 85, General District Court **\$1,202,696**

The agency balance of \$1,202,696 is 19.9 percent of the FY 2023 approved funding level. Of this amount, \$259,166 is included as encumbered carryover in FY 2024. The remaining balance of \$943,530 is primarily attributable to \$890,250 in Personnel Services expenses and \$53,280 in Operating Expenses.

Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic **\$14,106,051**

The agency balance of \$14,106,051 is 98.6 percent of the FY 2023 approved funding level. The full balance of \$14,106,051 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic, and the Hiring Incentive Program Reserve.

Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund **\$118,705,068**

The stimulus fund balance of \$118,705,068 is 63.7 percent of the FY 2023 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the American 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 **\$14,754,900**

The agency balance of \$14,754,900 is 3.4 percent of the FY 2023 approved funding level. Of this amount, \$153,250 is included as encumbered carryover in FY 2024 associated with the implementation of the employee health screening pilot. The remaining balance of \$14,601,650 is primarily attributable to vacancy-related savings in employer contributions to the three retirement systems and FICA.

Agency 90, Police Department **\$6,671,946**

The agency balance of \$6,671,946 is 2.7 percent of the FY 2023 approved funding level. Of this amount, \$6,623,325 is included as encumbered carryover in FY 2024. The remaining balance of \$48,621 is primarily attributable to savings in Operating Expenses.

Agency 91, Office of the Sheriff **\$4,194,044**

The agency balance of \$4,194,044 is 5.4 percent of the FY 2023 approved funding level. Of this amount, \$1,946,623 is included as encumbered carryover in FY 2024. The remaining balance of \$2,247,421 is primarily attributable to savings of \$2,098,925 in Personnel Services and \$148,496 in Operating Expenses.

Agency 92, Fire and Rescue Department **\$3,156,266**

The agency balance of \$3,156,266 is 1.3 percent of the FY 2023 approved funding level. Of this amount, \$2,732,677 is included as encumbered carryover in FY 2024. The remaining balance of \$423,589 is primarily attributable to savings in Operating Expenses.

Agency 93, Department of Emergency Management and Security **\$2,094,432**

The agency balance of \$2,094,432 is 22.8 percent of the FY 2023 approved funding level. Of this amount, \$1,501,072 is included as encumbered carryover in FY 2024. The remaining balance of \$593,360 is primarily attributable to \$154,280 in Personnel Services and \$439,080 in Operating Expenses.

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Agency 96, Department of Animal Sheltering

\$1,718,265

The agency balance of \$1,718,265 is 35.3 percent of the FY 2023 approved funding level. Of this amount, \$214,739 is included as encumbered carryover in FY 2024. In addition, \$471,591 in unencumbered carryover is included to support furniture and equipment for the new South County shelter that were not purchased due to construction delays. The remaining balance of \$1,031,935 is primarily attributable to savings of \$1,031,695 in Personnel Services based on position vacancies and \$240 in Capital Equipment.