

# FUND STATEMENT

## Fund 40040, Fairfax-Falls Church Community Services Board

|                                                    | FY 2018<br>Estimate  | FY 2018<br>Actual    | Increase<br>(Decrease)<br>(Col. 2-1) | FY 2019<br>Adopted<br>Budget Plan | FY 2019<br>Revised<br>Budget Plan | Increase<br>(Decrease)<br>(Col. 5-4) |
|----------------------------------------------------|----------------------|----------------------|--------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Beginning Balance</b>                           | <b>\$25,360,113</b>  | <b>\$25,360,113</b>  | <b>\$0</b>                           | <b>\$9,032,361</b>                | <b>\$29,531,838</b>               | <b>\$20,499,477</b>                  |
| Revenue:                                           |                      |                      |                                      |                                   |                                   |                                      |
| Local Jurisdictions:                               |                      |                      |                                      |                                   |                                   |                                      |
| Fairfax City                                       | \$1,776,119          | \$1,776,119          | \$0                                  | \$1,798,517                       | \$1,798,517                       | \$0                                  |
| Falls Church City                                  | 805,036              | 805,036              | 0                                    | 815,189                           | 815,189                           | 0                                    |
| Subtotal - Local                                   | \$2,581,155          | \$2,581,155          | \$0                                  | \$2,613,706                       | \$2,613,706                       | \$0                                  |
| State:                                             |                      |                      |                                      |                                   |                                   |                                      |
| State DBHDS                                        | \$11,886,443         | \$12,077,162         | \$190,719                            | \$11,886,443                      | \$11,886,443                      | \$0                                  |
| Subtotal - State                                   | \$11,886,443         | \$12,077,162         | \$190,719                            | \$11,886,443                      | \$11,886,443                      | \$0                                  |
| Federal:                                           |                      |                      |                                      |                                   |                                   |                                      |
| Block Grant                                        | \$4,053,659          | \$4,058,059          | \$4,400                              | \$4,053,659                       | \$4,053,659                       | \$0                                  |
| Direct/Other Federal                               | 154,982              | 130,035              | (24,947)                             | 154,982                           | 154,982                           | 0                                    |
| Subtotal - Federal                                 | \$4,208,641          | \$4,188,094          | (\$20,547)                           | \$4,208,641                       | \$4,208,641                       | \$0                                  |
| Fees:                                              |                      |                      |                                      |                                   |                                   |                                      |
| Medicaid Waiver                                    | \$2,371,024          | \$2,731,242          | \$360,218                            | \$2,371,024                       | \$2,371,024                       | \$0                                  |
| Medicaid Option                                    | 8,122,500            | 7,102,115            | (1,020,385)                          | 8,537,500                         | 8,537,500                         | 0                                    |
| Program/Client Fees                                | 6,406,751            | 4,855,896            | (1,550,855)                          | 4,011,751                         | 4,011,751                         | 0                                    |
| CSA Pooled Funds                                   | 858,673              | 697,367              | (161,306)                            | 858,673                           | 858,673                           | 0                                    |
| Subtotal - Fees                                    | \$17,758,948         | \$15,386,620         | (\$2,372,328)                        | \$15,778,948                      | \$15,778,948                      | \$0                                  |
| Other:                                             |                      |                      |                                      |                                   |                                   |                                      |
| Miscellaneous                                      | \$14,100             | \$96,960             | \$82,860                             | \$14,100                          | \$14,100                          | \$0                                  |
| Subtotal - Other                                   | \$14,100             | \$96,960             | \$82,860                             | \$14,100                          | \$14,100                          | \$0                                  |
| Total Revenue                                      | \$36,449,287         | \$34,329,991         | (\$2,119,296)                        | \$34,501,838                      | \$34,501,838                      | \$0                                  |
| Transfers In:                                      |                      |                      |                                      |                                   |                                   |                                      |
| General Fund (10001)                               | \$130,429,318        | \$130,429,318        | \$0                                  | \$135,445,375                     | \$135,334,383                     | (\$110,992)                          |
| Total Transfers In                                 | \$130,429,318        | \$130,429,318        | \$0                                  | \$135,445,375                     | \$135,334,383                     | (\$110,992)                          |
| <b>Total Available</b>                             | <b>\$192,238,718</b> | <b>\$190,119,422</b> | <b>(\$2,119,296)</b>                 | <b>\$178,979,574</b>              | <b>\$199,368,059</b>              | <b>\$20,388,485</b>                  |
| Expenditures:                                      |                      |                      |                                      |                                   |                                   |                                      |
| Personnel Services                                 | \$109,580,658        | \$104,616,791        | (\$4,963,867)                        | \$113,449,955                     | \$113,565,743                     | \$115,788                            |
| Operating Expenses                                 | 75,318,717           | 57,940,809           | (17,377,908)                         | 58,236,238                        | 67,312,577                        | 9,076,339                            |
| Recovered Costs                                    | (1,738,980)          | (2,002,443)          | (263,463)                            | (1,738,980)                       | (1,738,980)                       | 0                                    |
| Capital Equipment                                  | 45,962               | 32,427               | (13,535)                             | 0                                 | 62,465                            | 62,465                               |
| Total Expenditures                                 | \$183,206,357        | \$160,587,584        | (\$22,618,773)                       | \$169,947,213                     | \$179,201,805                     | \$9,254,592                          |
| Transfers Out:                                     |                      |                      |                                      |                                   |                                   |                                      |
| General Construction and Contributions<br>(30010)  | \$0                  | \$0                  | \$0                                  | \$0                               | \$5,000,000                       | \$5,000,000                          |
| Total Transfers Out                                | \$0                  | \$0                  | \$0                                  | \$0                               | \$5,000,000                       | \$5,000,000                          |
| <b>Total Disbursements</b>                         | <b>\$183,206,357</b> | <b>\$160,587,584</b> | <b>(\$22,618,773)</b>                | <b>\$169,947,213</b>              | <b>\$184,201,805</b>              | <b>\$14,254,592</b>                  |
| <b>Ending Balance</b>                              | <b>\$9,032,361</b>   | <b>\$29,531,838</b>  | <b>\$20,499,477</b>                  | <b>\$9,032,361</b>                | <b>\$15,166,254</b>               | <b>\$6,133,893</b>                   |
| Infant and Toddler Connection Reserve <sup>1</sup> | \$1,500,000          | \$0                  | (\$1,500,000)                        | \$0                               | \$0                               | \$0                                  |
| DD Medicaid Waiver Redesign Reserve <sup>2</sup>   | 2,500,000            | 9,176,090            | 6,676,090                            | 2,500,000                         | 2,500,000                         | 0                                    |
| Opioid Use Epidemic Reserve <sup>3</sup>           | 1,888,682            | 2,119,699            | 231,017                              | 1,888,682                         | 300,000                           | (1,588,682)                          |
| Diversion First Reserve <sup>4</sup>               | 774,490              | 1,852,561            | 1,078,071                            | 774,490                           | 1,244,245                         | 469,755                              |
| Medicaid Waiver Expansion Reserve <sup>5</sup>     | 0                    | 0                    | 0                                    | 0                                 | 2,800,000                         | 2,800,000                            |
| Encumbered Carryover Reserve                       | 0                    | 6,381,985            | 6,381,985                            | 0                                 | 0                                 | 0                                    |
| <b>Unreserved Balance<sup>6</sup></b>              | <b>\$2,369,189</b>   | <b>\$10,001,503</b>  | <b>\$7,632,314</b>                   | <b>\$3,869,189</b>                | <b>\$8,322,009</b>                | <b>\$4,452,820</b>                   |

<sup>1</sup> The Infant and Toddler Connection Reserve ensured that the County had funds to provide federal and state-mandated services to children from birth to age 3 in the event of unanticipated decreases in federal and state funding. This program has been moved to the Department of Family Services as part of the FY 2019 Adopted Budget Plan.

<sup>2</sup> The DD Medicaid Waiver Redesign Reserve ensures the County has sufficient funding to provide services to individuals with developmental disabilities in the event of greater than anticipated costs due to the Medicaid Waiver Redesign effective July 1, 2016.

<sup>3</sup> The Opioid Use Epidemic Reserve provides flexibility, consistent with the Board of Supervisors' FY 2018-FY 2019 Budget Guidance, as the County continues to work with national, state, and regional partners on strategies to combat the opioid epidemic.

<sup>4</sup> The Diversion First Reserve represents one-time savings realized since FY 2017 that will be reallocated as part of a future budget process based on priorities identified by the Board of Supervisors.

<sup>5</sup> The Medicaid Waiver Expansion Reserve has been established to ensure the County has sufficient funding to provide services to individuals newly eligible under Medicaid Expansion.

<sup>6</sup> The Unreserved Balance fluctuates based on specific annual program requirements.