

Fund 40040: Fairfax-Falls Church Community Services Board

FUND STATEMENT

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2020 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$29,531,838	\$15,166,254	\$26,418,684	\$26,418,684	\$0
Revenue:					
Local Jurisdictions:					
Fairfax City	\$1,798,517	\$1,957,610	\$1,957,610	\$1,957,610	\$0
Falls Church City	815,189	887,299	887,299	887,299	0
Subtotal - Local	\$2,613,706	\$2,844,909	\$2,844,909	\$2,844,909	\$0
State:					
State DBHDS	\$10,445,154	\$11,886,443	\$11,886,443	\$11,886,443	\$0
Subtotal - State	\$10,445,154	\$11,886,443	\$11,886,443	\$11,886,443	\$0
Federal:					
Block Grant	\$4,197,558	\$4,053,659	\$4,053,659	\$4,053,659	\$0
Direct/Other Federal	145,635	154,982	154,982	154,982	0
Subtotal - Federal	\$4,343,193	\$4,208,641	\$4,208,641	\$4,208,641	\$0
Fees:					
Medicaid Waiver	\$6,697,485	\$2,651,345	\$2,651,345	\$2,651,345	\$0
Medicaid Option	4,783,111	8,537,500	8,537,500	8,537,500	0
Program/Client Fees	3,912,169	4,011,751	4,011,751	4,011,751	0
CSA Pooled Funds	924,466	858,673	858,673	858,673	0
Subtotal - Fees	\$16,317,231	\$16,059,269	\$16,059,269	\$16,059,269	\$0
Other:					
Miscellaneous	\$197,912	\$14,100	\$14,100	\$14,100	\$0
Subtotal - Other	\$197,912	\$14,100	\$14,100	\$14,100	\$0
Total Revenue	\$33,917,196	\$35,013,362	\$35,013,362	\$35,013,362	\$0
Transfers In:					
General Fund (10001)	\$135,334,383	\$146,575,985	\$146,575,985	\$146,575,985	\$0
Total Transfers In	\$135,334,383	\$146,575,985	\$146,575,985	\$146,575,985	\$0
Total Available	\$198,783,417	\$196,755,601	\$208,008,031	\$208,008,031	\$0
Expenditures:					
Personnel Services ¹	\$112,631,989	\$120,048,786	\$120,048,786	\$120,048,786	\$0
Operating Expenses ¹	56,685,881	63,279,541	71,497,301	71,497,301	0
Recovered Costs	(1,992,972)	(1,738,980)	(1,738,980)	(1,738,980)	0
Capital Equipment	39,834	0	771,855	771,855	0
Total Expenditures	\$167,364,733	\$181,589,347	\$190,578,962	\$190,578,962	\$0
Transfers Out:					
General Construction and Contributions (30010)	\$5,000,000	\$0	\$6,100,000	\$6,100,000	\$0
Total Transfers Out	\$5,000,000	\$0	\$6,100,000	\$6,100,000	\$0
Total Disbursements	\$172,364,733	\$181,589,347	\$196,678,962	\$196,678,962	\$0

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Ending Balance	\$26,418,684	\$15,166,254	\$11,329,069	\$11,329,069	\$0
DD Medicaid Waiver Redesign Reserve ²	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Opioid Use Epidemic Reserve ³	450,000	300,000	300,000	300,000	0
Diversion First Reserve ⁴	2,283,135	1,244,245	2,160,161	2,160,161	0
Medicaid Waiver Expansion Reserve ⁵	2,800,000	2,800,000	2,800,000	2,800,000	0
Encumbered Carryover Reserve	8,064,615	0	0	0	0
Unreserved Balance⁶	\$10,320,934	\$8,322,009	\$3,568,908	\$3,568,908	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as an increase of \$25,788.56 to FY 2019 expenditures to accurately record an expenditure accrual. This audit adjustment was included in the FY 2019 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments are included in the FY 2020 Third Quarter Package.

² 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.

³ 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.

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

⁵ The Medicaid Waiver Expansion Reserve ensures the County has sufficient funding to provide services to individuals newly eligible under Medicaid Expansion.

⁶ The Unreserved Balance fluctuates based on specific annual program requirements.