

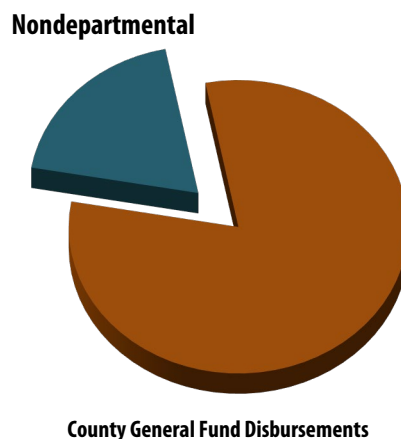
Nondepartmental Program Area Summary

Overview

The two nondepartmental agencies, Unclassified Administrative Expenses and Employee Benefits, support various expenses that are not allocated to specific agencies, including reserves for the General Fund as well as fringe benefits paid by the County.

In FY 2020, the County received over \$200 million in stimulus funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund to support the County's pandemic response. These one-time funds are being used in combination with General Funds, anticipated funds from the Federal Emergency Management Agency (FEMA), and other federal and state funds. CARES Coronavirus Relief Funds are centrally budgeted and tracked in Agency 87 to ensure compliance with federal guidance. The Coronavirus Relief Funds are used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), including the County's public health response and contact tracing program; support for County residents requiring assistance for basic needs; a medical isolation program for vulnerable residents, including those who are homeless; economic support for County small businesses and non-profits; costs related to personal protective equipment and enhanced sanitation practices; expenses related to improving telework capabilities, hazard pay for eligible employees working in high or very high hazardous conditions, and providing pandemic administrative leave; expenses to facilitate distance learning in the schools; and support for the Towns of Herndon, Vienna, and Clifton.

In May 2021, the County was allocated over \$222 million in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Fund (CLFRF). CLFRF is provided in two tranches. The County received \$111 million for the first half of the disbursements in FY 2021 and the second half of \$111 million will be disbursed in FY 2022. CLFRF is centrally budgeted and tracked in Agency 87 to ensure compliance with federal guidance. The County should expect to receive specific guidance regarding eligible uses of the funding. The Board of Supervisors continues to receive monthly updates on stimulus funding.



Program Area Summary by Category

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	FY 2022 Adopted
FUNDING					
Expenditures:					
General Fund Fringe Benefits	\$412,158,914	\$399,978,711	\$392,659,427	\$404,378,701	\$408,314,455
Operating Expenses	36,538,153	11,426,447	270,320,429	1,337,850	1,337,850
Capital Equipment	0	0	4,965,000	0	0
Total Expenditures	\$448,697,067	\$411,405,158	\$667,944,856	\$405,716,551	\$409,652,305

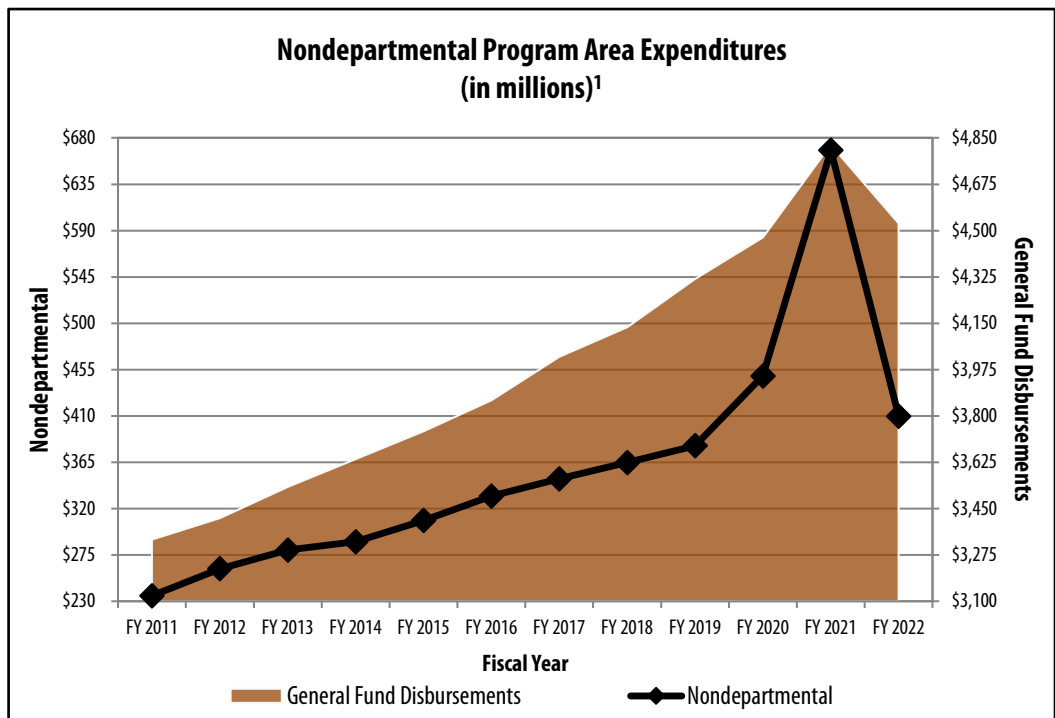
Nondepartmental Program Area Summary

Program Area Summary by Agency

Category	FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	FY 2022 Adopted
Unclassified Administrative Expenses (Nondepartmental)	\$55,702,407	\$10,038,597	\$273,880,983	\$0	\$0
Employee Benefits	392,994,660	401,366,561	394,063,873	405,716,551	409,652,305
Total Expenditures	\$448,697,067	\$411,405,158	\$667,944,856	\$405,716,551	\$409,652,305

The \$200.2 million in federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) is accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund. Thus, FY 2020 Actuals represent CRF expenditures in FY 2020, and FY 2021 appropriation levels include the unspent balance to allow for spending during the CRF allowable period. In addition, the first half of the Coronavirus Local Fiscal Recovery Fund is also included in the FY 2021 appropriation to respond to the COVID-19 emergency.

Trends in Expenditures



¹ FY 2020 included actual expenditures incurred as of June 30, 2020, for the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund (CRF). The FY 2021 Revised Budget Plan includes the unspent balance of CRF funding, as well as the first half of the Coronavirus Local Fiscal Recovery Fund.