

Nondepartmental Program Area Summary

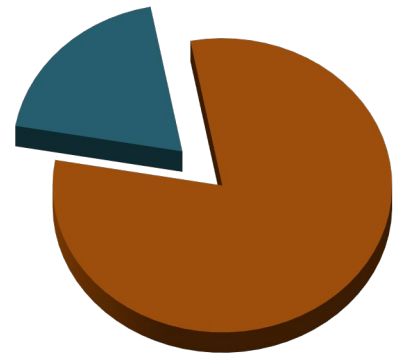
Overview

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 were used for necessary expenditures incurred due to the COVID-19 public health emergency, 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 State and Local Fiscal Recovery Funds (CSLFRF), with the funding to be provided in two tranches. The County received the first tranche of \$111 million in FY 2021, and the second tranche of \$111 million is expected to be received no earlier than 12 months later. CSLFRF funds are centrally budgeted and tracked in Agency 87 to ensure compliance with federal guidance. CSLFRF funds are being used to support the County's response to and recovery from the COVID-19 public health emergency. The first tranche of the funding provides the County with the resources needed to address negative economic impacts, support the public health response, and provide government services.

Nondepartmental



County General Fund Disbursements

Program Area Summary by Category

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
FUNDING					
Expenditures:					
General Fund Fringe Benefits	\$409,422,180	\$408,314,455	\$410,710,954	\$436,081,152	\$437,837,616
Operating Expenses	98,386,850	1,337,850	149,567,636	1,337,850	1,337,850
Capital Equipment	2,633,797	0	0	0	0
Total Expenditures	\$510,442,827	\$409,652,305	\$560,278,590	\$437,419,002	\$439,175,466

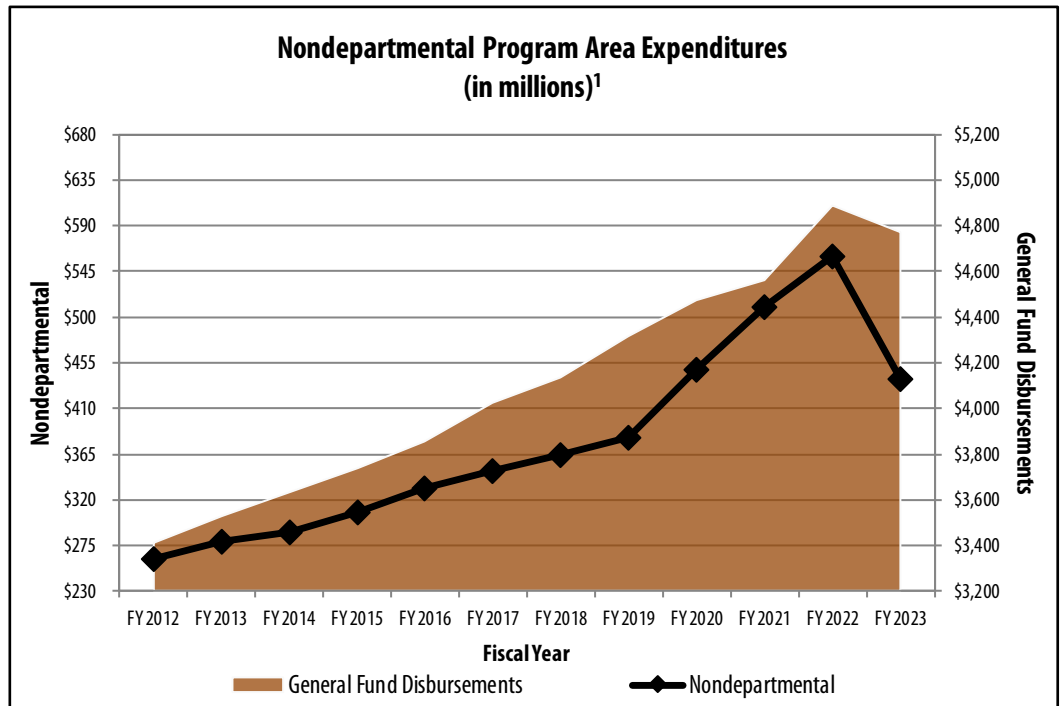
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Program Area Summary by Agency

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
Unclassified Administrative Expenses (Nondepartmental)	\$131,809,837	\$0	\$148,182,133	\$0	\$0
Employee Benefits	378,632,990	409,652,305	412,096,457	437,419,002	439,175,466
Total Expenditures	\$510,442,827	\$409,652,305	\$560,278,590	\$437,419,002	\$439,175,466

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 2021 Actuals represent CRF expenditures in FY 2021, and FY 2022 appropriation levels include the unspent balance to allow for spending during the CRF allowable period. In addition, funds received through the ARPA Coronavirus State and Local Fiscal Recovery Funds are also included in the FY 2022 appropriation.

Trends in Expenditures



¹ FY 2020 and FY 2021 included actual expenditures incurred as of June 30 for each of the fiscal years for the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund (CRF). The FY 2022 Revised Budget Plan includes the unspent balance of CRF funding, as well as funds received through the ARPA Coronavirus State and Local Fiscal Recovery Funds.