

# Fund 40040: Fairfax-Falls Church Community Services Board

## FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$26,138,124</b>	<b>\$18,724,931</b>	<b>\$38,795,887</b>	<b>\$38,795,887</b>	<b>\$0</b>
<b>Revenue:</b>					
<b>Local Jurisdictions:</b>					
Fairfax City	\$2,218,098	\$2,218,100	\$2,218,100	\$2,218,100	\$0
Falls Church City	1,005,368	1,005,368	1,005,368	1,005,368	0
<b>Subtotal - Local</b>	<b>\$3,223,466</b>	<b>\$3,223,468</b>	<b>\$3,223,468</b>	<b>\$3,223,468</b>	<b>\$0</b>
<b>State:</b>					
State DBHDS	\$8,743,455	\$7,839,233	\$7,839,233	\$7,839,233	\$0
<b>Subtotal - State</b>	<b>\$8,743,455</b>	<b>\$7,839,233</b>	<b>\$7,839,233</b>	<b>\$7,839,233</b>	<b>\$0</b>
<b>Federal:</b>					
Block Grant	\$4,151,268	\$4,053,659	\$4,053,659	\$4,053,659	\$0
Direct/Other Federal	47,877	154,982	154,982	154,982	0
<b>Subtotal - Federal</b>	<b>\$4,199,145</b>	<b>\$4,208,641</b>	<b>\$4,208,641</b>	<b>\$4,208,641</b>	<b>\$0</b>
<b>Fees:</b>					
Medicaid Waiver	\$7,453,296	\$2,962,684	\$7,000,000	\$7,000,000	\$0
Medicaid Option	8,736,090	13,064,300	8,582,708	8,582,708	0
Program/Client Fees	4,352,505	3,994,251	4,296,500	4,296,500	0
CSA Pooled Funds	616,349	858,673	890,000	890,000	0
<b>Subtotal - Fees</b>	<b>\$21,158,240</b>	<b>\$20,879,908</b>	<b>\$20,769,208</b>	<b>\$20,769,208</b>	<b>\$0</b>
<b>Other:</b>					
Miscellaneous	\$130,931	\$14,100	\$124,800	\$124,800	\$0
<b>Subtotal - Other</b>	<b>\$130,931</b>	<b>\$14,100</b>	<b>\$124,800</b>	<b>\$124,800</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$37,455,237</b>	<b>\$36,165,350</b>	<b>\$36,165,350</b>	<b>\$36,165,350</b>	<b>\$0</b>
<b>Transfers In:</b>					
General Fund (10001)	\$147,216,019	\$148,691,446	\$150,158,878	\$150,158,878	\$0
<b>Total Transfers In</b>	<b>\$147,216,019</b>	<b>\$148,691,446</b>	<b>\$150,158,878</b>	<b>\$150,158,878</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$210,809,380</b>	<b>\$203,581,727</b>	<b>\$225,120,115</b>	<b>\$225,120,115</b>	<b>\$0</b>
<b>Expenditures:</b>					
Personnel Services	\$121,731,966	\$124,147,434	\$128,707,302	\$128,707,302	\$0
Operating Expenses <sup>1</sup>	50,529,247	62,448,342	71,857,646	71,857,646	0
Recovered Costs <sup>1</sup>	(1,841,850)	(1,738,980)	(1,568,760)	(1,568,760)	0
Capital Equipment	94,130	0	898,899	898,899	0
<b>Total Expenditures</b>	<b>\$170,513,493</b>	<b>\$184,856,796</b>	<b>\$199,895,087</b>	<b>\$199,895,087</b>	<b>\$0</b>
<b>Transfers Out:</b>					
General Fund (10001)	\$0	\$0	\$15,000,000	\$15,000,000	
General Construction and Contributions (30010)	1,500,000	0	0	0	0
<b>Total Transfers Out</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$172,013,493</b>	<b>\$184,856,796</b>	<b>\$214,895,087</b>	<b>\$214,895,087</b>	<b>\$0</b>

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<b>Ending Balance</b>	<b>\$38,795,887</b>	<b>\$18,724,931</b>	<b>\$10,225,028</b>	<b>\$10,225,028</b>	<b>\$0</b>
DD Medicaid Waiver Redesign Reserve <sup>2</sup>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Opioid Use Epidemic Reserve <sup>3</sup>	300,000	300,000	50,000	50,000	0
Diversion First Reserve <sup>4</sup>	4,658,162	3,329,234	4,408,162	4,408,162	0
Medicaid Waiver Expansion Reserve <sup>5</sup>	2,800,000	2,800,000	2,800,000	2,800,000	0
Electronic Health Record Reserve <sup>6</sup>	3,000,000	0	0	0	0
COVID-19 Revenue Reserve <sup>7</sup>	2,000,000	2,000,000	0	0	0
Encumbered Carryover Reserve	10,299,859	0	0	0	0
<b>Unreserved Balance<sup>8</sup></b>	<b>\$13,237,866</b>	<b>\$7,795,697</b>	<b>\$466,866</b>	<b>\$466,866</b>	<b>\$0</b>

<sup>1</sup> In order to account for expenditures in the proper fiscal year, an audit adjustment, reflected as a decrease of \$5,562.87 to FY 2021 expenditures, was included to accurately record expenditure accruals. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the *FY 2022 Mid-Year Review*.

<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 appropriated as part of a future budget process based on priorities identified by the Board of Supervisors.

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

<sup>6</sup> The Electronic Health Record Reserve ensures the County has sufficient funding to procure and implement a new electronic health record system capable of aligning itself with the future needs of the CSB.

<sup>7</sup> The COVID-19 Revenue Reserve ensures the County has sufficient funding to provide billable services that may be impacted by the on-going Covid-19 pandemic.

<sup>8</sup> The Unreserved Balance fluctuates based on specific annual program requirements.