April 25, 2017

FY 2018 BUDGET MARKUP PROCESS and FY 2019 BUDGET PLAN RECOMMENDATIONS

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<u>Chairman's Remarks - Fiscal Year 2018 Budget Mark-Up</u>

Fiscal Year 2018 Advertised Budget Mark-up

Sustainability

At our Board's Budget Mark-up session a year ago, I described the FY 2017 Budget as ***"A Booster Shot."*** By increasing the real estate tax rate by 4 cents, from $1.09 to $1.13, we were able to catch up on many of our community's needs. **We also made it clear, however, that another increase of that size was not sustainable.**

In Virginia, counties are given very few revenue tools to pay for services, including schools, public safety, human services, transportation, libraries, parks, public works, and environmental protection. About 80% of our revenue comes from property taxes (real estate and personal property). Other revenues are either capped or controlled by the General Assembly. An attempt to expand and diversify County revenue failed last year when voters rejected a meals tax referendum. Had the referendum been successful, our budget adoption this year would have been very different from what Supervisor McKay is about to move.

Calendar year 2017 marks almost a decade since the Great Recession first caused property values to plummet. Since then values have increased annually only modestly, if at all. This year the average sales price of homes increased by only 1%. The Advertised Budget that we are about to adjust is built on an increase in total revenue of just 1.9%. It is balanced in part with $13 million in savings, reductions, and efficiencies.

I appreciate the strategy Budget Chair Jeff McKay has used to construct the Mark-up Package we are about to consider. Very few changes have been made to the County Executive's Advertised Budget. Thanks to some Third Quarter and Add-On savings and adjustments we are able invest a bit more in some of this Board's highest priorities. By maintaining the advertised ratio of Schools as a percentage of the budget at 52.8%:

- We are able to further increase the Operating Transfer to the Schools by $1.7 million. This is a total County increase to the Schools of 2.49% including Operating, Debt Service, and Capital.

- We are able to add funding for Diversion First, as well and to restore some of the reductions we received testimony about during our three days of public hearings. With these adjustments, County disbursements also are increased 2.49% in this budget.

The Budget Guidance package is a critical template for moving forward on issues such as Collaboration with the School Board, Employee Pay, Retirement Benefits, Public Safety Compensation and Staffing, and the future of Metro funding.

With that, I will now recognize Budget Chair Supervisor McKay, who will present the Mark-up motions discussed by our Board during our Budget Committee meeting last Friday. These actions include the Board's adjustments to the 2017 Third Quarter Review and 2018 Advertised budget, the approval of our budget guidance for County staff for FY 2018 and FY 2019, and approval of the FY 2018 to FY 2022 Capital Improvement Program.

Approval of the FY 2017 Third Quarter Review

The *FY 2017 Third Quarter Review*, as advertised, included a balance of $403,407 for additional one-time requirements during FY 2017.

In the FY 2018 Advertised Budget Plan, a reduction of $150,000 was included to reduce the Insight Memory Care Center (IMCC) contract by 50 percent. Based on feedback from the community, one-time funding available at Third Quarter will be used to restore funding for FY 2018 to provide additional time for IMCC to modify and adapt their business model to improve fundraising capacities.

FY 2017 Third Quarter Board Adjustments	
	FY 2017
FY 2017 Third Quarter (Advertised) Balance	**$403,407**
Restore Insight Memory Care Center Contract for One Year (FY 2018)	($150,000)
Revenue Stabilization and Managed Reserve Adjustments	($15,881)
Subtotal:	($165,881)
FY 2017 Third Quarter Balance	**$237,526**

As a result of this adjustment and associated reserve adjustments, a balance of $237,526 is available for one-time spending requirements in the next fiscal year.

Therefore, I move approval of the *FY 2017 Third Quarter Review* including approval of Supplemental Appropriation Resolution AS 16305 for FY 2016 adjustments to reflect the final audit as well as Supplemental Appropriation Resolution AS 17190 and Amendment to the Fiscal Planning Resolution AS 17901 which include the revenue, expenditure and transfer adjustments, grant awards and adjustments, and associated reserve adjustments contained in the County and School's Third Quarter Review dated March 14, 2017, as well as the adjustments listed above, resulting in an available balance of $237,526.

FY 2018 Budget Mark-Up

I will next outline and move approval of the budget proposal:

Add-On Adjustments

We start the package with a balance of $3.68 million available after the adjustments included in the County Executive's Add-On package of April 6, 2017. This balance is the result of the $1.99 million balance identified in the FY 2018 Advertised Budget Plan, as well as an increase of $1.58 million in General Fund revenue based on final State budget actions, additional revenues generated in the Mosaic District and a new Circuit Court fee and a net expenditure and reserve decrease of $0.11 million.

Add-On Adjustments		
	FY 2018	
FY 2018 Advertised Balance	**$1,990,557**	
Additional State Revenue	$580,000	R
Excess Mosaic Revenue to General Fund	$648,887	R
New $5 Circuit Court Fee per Paper-filed Document	$350,000	R
Circuit Court Clerk for New Judge	($93,110)	R
Savings from Utilizing the Community Labor Force	$50,000	R
Eliminate Funding for the Infill Tree Sign Program	$141,323	R
Revenue Stabilization and Managed Reserve Adjustments	$10,398	
Subtotal:	$1,687,498	
Balance as of Add-On	**$3,678,055**	

It should be noted that the $0.58 million in additional state revenue for the County is in addition to the $4.2 million recognized by the Schools as a result of state action.

Adjustments Recommended by Board

With only a small balance available to the Board after Add-On changes, there is limited flexibility to make adjustments. This package utilizes the balance in much the same manner as the original Advertised Budget – allocating proportional funding amounts to both School and County needs. On the County side, available funding is directed to one of the Board's highest priorities – Diversion First. As a result, the second year of Diversion First is partially funded, including 18 new positions, in order to meet the next phase of requirements for this important initiative. Additionally, based on feedback we have received from the community, the proposed reduction to eliminate the Community Readiness and Support Program is restored. These two adjustments alone totaled almost two-thirds of the entire balance. Thus, in order to provide an equitable increase for the Schools, an additional reduction related to fuel expenses is included.

As a result, just over $1.7 million is available in additional support for FCPS, resulting in an operating transfer increase of 2.79 percent. The portion of General Fund disbursements remains at the Advertised rate of 52.8 percent – slightly higher than in FY 2017, and County and School disbursements in the General Fund both grow 2.49 percent. Based on final state budget actions and adjustments made in the Schools Third Quarter Review, the most recent projected budgetary shortfall for the Schools was $48.4 million. Thus, even with the additional funding for Schools included in this package, in order to balance the FY 2018 budget, the Schools will likely be taking many of the same steps as taken on the County side this year, including deferring or not funding important priorities and instituting reductions.

With revenues growing only 1.94 percent over FY 2017, and a myriad of needs facing the County, there were several important issues raised by Board members that could not be accommodated within FY 2018 funding, but for which we are committed to revisiting and are including in the Budget Guidance.

Funding Adjustments Recommended by Board		
	FY 2018	
Balance as of Add-On	**$3,678,055**	
Increase transfer to School Operating Fund (2.79% Increase)	($1,707,770)	R
County Adjustments	($1,618,150)	
Fund Second Year of Diversion First Initiative, including 18 positions	*($1,995,000)*	R
Restore reduction to eliminate the Community Readiness and Support Program, including 4 positions	*($373,303)*	R
Additional Fuel Expense Reduction	*$750,153*	R
Revenue Stabilization and Managed Reserve Adjustments*	($352,135)	
Subtotal:	($3,678,055)	
Final Remaining Balance/(Shortfall)	**$0**	

* With these adjustments, the FY 2018 budget includes contributions of $9,408,234 to reserves (10% of the $94,082,344 increase in General Fund disbursements), including $5,221,570 to the Revenue Stabilization Fund and $4,186,664 to the Managed Reserve. Total FY 2018 reserves are estimated at 7.2% of General Fund disbursements.

As a result of these changes, we have a balanced FY 2018 budget and the FY 2019 projected budgetary shortfall is estimated at $95.7 million. In addition, 18 positions are added for Diversion First and 4 positions are restored for the Community Readiness and Support Program, for a total of 72 net new positions in the FY 2018 Budget.

In addition, this budget includes other tax and fee adjustments, including:

- An increase in Sewer Service Charges to $6.75 per 1,000 gallons. This is an increase from the FY 2017 service charge of $6.68 per 1,000 gallons.

- An increase in the Sewer Availability Charge from $7,750 to $8,100.

- An increase in the Sewer Service Base Charge from $24.68 per quarter to $27.62 per quarter.

- A decrease in the Leaf Collection Levy from $0.015 to $0.013 per $100 of assessed value.

- An increase in the Stormwater Services district tax rate from $0.0275 to $0.0300 per $100 of assessed value.

- A decrease in the Phase I Dulles Rail Transportation Improvement District tax rate from $0.17 to $0.15 per $100 of assessed value per the recommendation from the Phase I District Commission.

- Implementation of the Reston Transportation Service District with a tax rate of $0.021 per $100 of assessed value.

- Also, per the recommendation from the Tysons Service District Advisory Board, the Tysons Service District tax rate will remain at $0.05 per $100 of assessed value.

Other fee adjustments included in the budget proposal are increases for refuse disposal and increases included in the FY 2018 reductions package, including fees for laboratory and clinical services in the Health Department and parking garage fees. In addition, the implementation of a Cost Recovery Charge in the Illegal Sign Program, an Hourly Fee for the rental of the Historic Courthouse for weddings, and the Circuit Court fee for paper-filed documents (as discussed in the Add-On package) are included.

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2018 Budget as Advertised, with the changes I just summarized**, advertised changes to other taxes and fees, and required Managed Reserve and Revenue Stabilization adjustments. The tax and fee increases become effective on and after July 1, 2017 unless otherwise noted. **These actions result in a balanced budget for FY 2018.**

Budget Guidance for FY 2018 and FY 2019
April 25, 2017

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center on Tuesday, April 25, 2017, the Board approved the following Budget Guidance for FY 2018 and FY 2019:

Schools Operating Support and Board of Supervisors/School Board Collaboration

With limited projected revenue growth and an estimated budgetary shortfall of over $95 million in FY 2019, next year is shaping up to be another difficult budget year. The approach taken in the development of the FY 2018 budget was to focus on the needs of both the County and the Schools through continued collaboration between the two Boards and to provide equitable increases consistent with available resources. This approach should be continued in the formation of the FY 2019 budget. As in FY 2018, it is likely that many important priorities on both sides will not be able to be funded next year. However, it is important that work continue through the Joint Budget Development Workgroup and the Boards continue to hold more frequent discussions on budget issues, utilizing the joint budget development timeline presented to the Boards in February. For example, at the upcoming Public Safety Committee meeting in June, the Boards will have an opportunity to discuss the impact of gang violence in our community. As part of this discussion, the Board of Supervisors should consider funding a reserve for gang prevention using balances available at the *FY 2017 Carryover Review*. The Boards, as well as staff from both the County and Schools, should also continue collaborative work regarding shared services, joint capital initiatives (and their impact on the Capital Improvement Program), early childhood development, the opioid use epidemic, and possible additional cost saving and space efficiency opportunities in the School-Age Child Care (SACC) program. This work includes the efforts of SCYPT (Successful Children and Youth Policy Team). These discussions, as well as the presentation of updated revenue projections and forecasts in the fall, should help shape the joint list of County priorities and provide for a more well-informed backdrop as FY 2019 budget decisions are made.

Employee Pay

Based on funding for performance, merit, and longevity increases included in the FY 2018 budget, almost 80 percent of employees will receive a pay adjustment in the coming fiscal year. Due to constrained resources, however, the Market Rate Adjustment (MRA) could not be funded. The Board appreciates the hard work and dedication of all of our County employees and is concerned about the competitiveness of the County's pay scales, which the MRA is designed to maintain. As part of the development of the FY 2019 Advertised budget, the County Executive is directed to prioritize employee pay in the context of impacts on employees and the market position of County pay scales.

Employee Pensions

In FY 2012, the County conducted a comprehensive study of the County's three retirement systems and implemented benefit changes for new employees hired on or after January 1, 2013. As part of the FY 2016 Adopted Budget Plan, the Board of Supervisors adopted a multi-year strategy to increase contributions to the systems and to manage liability growth. Although these steps have been vital in strengthening the financial position of the retirement plans, it is important that we continue to examine our plans in light of changes in the Virginia Retirement System (VRS) and other local plans, a challenging investment environment, and evolving employee and retiree demographics.

As part of the Lines of Business (LOBs) exercise, the Board received a presentation on employee pay and benefits, including retirement. Subsequent to that presentation, a thorough reexamination of the County's systems was requested as a LOBs Phase 2 project, directing staff to return to the Board with detailed information on hiring and retirement trends, the VRS mandate, and benefit levels. As part of this review, the Board will examine plan provisions and benefits such as the minimum retirement age, Rule of 85, and pre-Social Security supplement. A review of the County's DROP (Deferred Retirement Option Plan) will also be included in the analysis, including such items as the program's utilization and effect on succession planning and the guaranteed interest rate given recent market conditions. The Board commits that any adjustments will apply only to new hires, except in the case of possible adjustments related to DROP.

The first discussion is expected to take place at an upcoming Personnel Committee meeting in June. Additional discussions should take place so that the Board's review can be completed in time to make recommendations for inclusion in the FY 2019 Advertised Budget. Feedback from staff, employee groups, and residents will be considered as part of the Board's deliberations.

Length of Service Award Program for Volunteer Firefighters

The Board of Supervisors is grateful for the support that the County receives from its volunteer firefighters, both in terms of funding and, most especially, the commitment of time from residents in our community. Ensuring that we maintain an appropriate volunteer force to augment our career firefighters is important to providing adequate coverage across the County. Through the use of grant funding, the Fairfax County Volunteer Fire and Rescue Association began funding a Length of Service Award Program (LOSAP) in 2014, providing a defined benefit pension plan to eligible volunteer firefighters. As part of the FY 2019 budget development, staff is directed to work with the Fire and Rescue Department and the Volunteer Association to determine how the County can assist in continuing the LOSAP program to help recruit and retain qualified volunteer firefighters. This work should include an analysis of the funding needs of the LOSAP program, investment options, and oversight structure, especially if County funds are required.

Uniformed Police Pay and Staffing

Based on Board guidance for FY 2016 and FY 2017, a comprehensive consultant analysis of the rank, organizational, and pay structure for the Police Department and Office of the Sheriff was completed last fall. Based on the scale of the overall study and estimated costs, recommendations resulting from the study were expected to be implemented in stages over multiple years. In line with study recommendations, additional Police positions were included in the FY 2018 budget, with more expected to be included in future budgets, to decrease the span of control for supervisory positions. For recommendations involving Police employee pay, the FY 2018 budget includes funding to standardize the uniformed Police (O-Scale) pay plan but defers funding related to increasing pay grades of specific job classes based on budgetary limitations. It is important that we continue to implement the recommendations resulting from the analysis, particularly in regards to employee pay, to ensure that pay remains competitive in the region and the County continues to be able to recruit and retain highly skilled Police Officers. As part of the FY 2019 Advertised Budget Plan, the County Executive is directed to utilize updated market data to determine the appropriate pay grades for Police positions and to include the necessary funding to continue implementation of the study's recommendations.

Recommendations of the Ad-Hoc Commission on Police Use of Force

The recommendations of the Ad-Hoc Commission on Police Use of Force recommended a number of items with significant financial costs, which have been endorsed by the Board of Supervisors. The Board was unable to fund most of the costs of these recommendations in the FY 2018 budget and, under current budget projections, will have significant difficulty funding all of these recommendations in the near future. Therefore, staff is directed to develop for the Board a five-year, fiscally-constrained plan for the implementation of the most important and beneficial recommendations of the Ad-Hoc Commission and to brief the Board on this revised plan by the end of the calendar year.

Fire and Rescue Compensation and Organization Study

Consistent with the comprehensive study recently conducted to review the rank, organizational, and pay structure of the Police Department and Office of the Sheriff, funding is included in the *FY 2017 Third Quarter Review* to conduct a similar study for the Fire and Rescue Department. This analysis should be completed by the fall to allow recommendations to be included in the County Executive's FY 2019 Advertised Budget Plan.

Public Safety Staffing Plan

In 2014, County staff developed the Five-Year Public Safety Staffing Plan. Since its adoption by the Board of Supervisors, limited funding has been available to meet the priorities as originally identified. Since 2014 staff has had the opportunity to review the plan in light of evolving circumstances, and is better able to prioritize programs and estimate costs. Therefore, staff is directed to develop a revised five-year, fiscally-constrained public safety staffing plan that is realistic in light of current budget projections and meets the most pressing public safety needs of the County, including a plan to fully staff the new South County Police Station by 2021.

Pre-Notification 9-1-1

The procurement and implementation of a pre-notification 9-1-1 data repository would allow residents to voluntarily log personal details into the 9-1-1 system prior to an emergency incident. These details would then be immediately available to first responders if and when a call is received from a registered phone number. Data such as any mental or physical limitations, required medications, and/or identifying characteristics of family members are among the numerous types of information that could be registered through a system of this nature. Staff is directed to continue to explore options related to this functionality as it relates to the next generation 9-1-1 system and opportunities for regional cooperation in procuring and implementing such a system. Staff should report back to the Board of Supervisors at a future Public Safety Committee meeting as new information becomes available.

Diversion First

Diversion First is a key priority of the Board of Supervisors. However, given current revenue projections and competing priorities, it may be difficult for the Board to fund this program at the pace originally envisioned. As the program has developed staff is learning more about costs and priorities and is better able to estimate costs now than when the program originated. Therefore, staff is directed to develop a five-year, fiscally-constrained implementation plan for Diversion First that continues significant forward progress, while operating within realistic fiscal goals. Staff is directed to present this revised implementation plan to the Board of Supervisors by the end of this calendar year, so it may be included in the FY 2019 budget.

Employment and Day Services for Individuals with Developmental Disabilities

During FY 2017, the Board directed the Fairfax-Falls Church Community Services Board (CSB) to analyze the resource and service impacts of the various Employment and Day Services options for individuals with Intellectual and Developmental Disabilities and return to the Health, Housing, and Human

Services (HS) Committee with a recommendation creating an equitable and sustainable service model. Staff continues to evaluate the model presented at the February 21, 2017 HS Committee meeting in the context of experience to date and is directed to return to the Board with an update by the end of September 2017 so that the Board can provide direction on how to proceed with service delivery in FY 2019 to accommodate advance planning for June 2018 graduates and others in the community who come forward for service. The evaluation and implementation process should include continued collaboration and consultation with service providers, advocacy groups, and impacted residents. Additionally, the County Executive is directed to fully fund Employment and Day Services in the FY 2019 Advertised Budget consistent with the direction to be provided by the Board in the fall.

Tax Relief for Surviving Spouses of First Responders Killed in the Line of Duty

In November, Virginia voters approved a constitutional amendment which allows localities the option to grant real estate tax relief for surviving spouses of first responders killed in the line of duty. While it is difficult to estimate the potential revenue loss from implementing this change, it is important that we recognize the potential financial difficulties suffered by those who lose a loved one in the course of protecting the community overall. Therefore, staff is directed to pursue implementation, developing a proposal for the Board's approval, making the necessary system changes, and working to identify qualified residents in time for an effective implementation date of January 1, 2018. The estimated revenue impact should be included in the FY 2019 Advertised Budget Plan.

Inova Translational Medicine Institute

In FY 2015, the County entered into a partnership with Inova to support the Inova Translational Medicine Institute, providing $500,000 annually to advance research in the application of genomics in personalized health care. The Board believes that this investment will generate significant returns on investment both in terms of economic development in the County and improved health outcomes for our residents and others. In order to ensure accountability and transparency of the use of County funding, staff is directed to continue to work with Inova to schedule an annual presentation before the Economic Advisory Commission to update the Board on the work being supported by County dollars, progress made in the Institute's research programs, and the economic benefit of that work.

Visit Fairfax

The Board will be meeting with the Board of Visit Fairfax this fall. The tourism industry presents a significant opportunity for expanding a sector of the Fairfax County economy that is not dependent on the federal government. Tourism growth is an important component of the County's Economic Success Plan. Opportunities for enhancing our tourism industry may require changes in state legislation and additional local funding, perhaps through means other than the General Fund. Staff is directed to work with the staff of Visit Fairfax to present the Board of Supervisors with options for growing our tourism industry.

Opioid Use Epidemic

As staff has reported previously to the Board, there are several efforts underway to combat the opioid epidemic including national, state, regional, and local initiatives. The summary included in the recent Budget Q&A indicated that due to the dynamic nature of the situation and ongoing efforts, these efforts would be subject to change. The Board directs that staff continue to provide ongoing updates of the work being done and any changes in the impact that the epidemic is having on the community. Staff is also directed, consistent with the recommendation of the Human Services Council, to continue to work with our national, state, and regional partners on strategies to combat the epidemic and to identify funding needs that the Board should consider during FY 2018 as these updates and recommendations are provided. The Board will also consider a reserve at the *FY 2017 Carryover Review* to provide flexibility for these potential requirements.

Human Service System Resources

The needs assessment developed for the Human Service System last year is a roadmap for the system in the coming years. Using this roadmap the Board directs that staff and the Human Services Council identify priority funding needs over the next five years. The plan should recognize that the County will be fiscally constrained during this period. The plan should also take into account the priorities already established by the Board and the Human Service System. At the same time the plan should be flexible enough to respond to changing priorities, the impact of changes in programming and County demographics, and shifts in federal funding.

Metro

The level of ongoing commitment to funding Metro will be a significant policy discussion in future years. Historically, the County has relied on modest General Fund support, state aid and gas tax receipts, and General Obligation bonds to meet our share of operating and capital expenses for WMATA (Washington Metropolitan Area Transit Authority). State aid and gas tax represent the County's share of these revenues held on behalf of the County by the Northern Virginia Transportation Commission (NVTC). It is anticipated that FY 2019 and future years will require significant increases in County contributions which are not sustainable within existing revenue resources. The County's growing and future transportation needs to support our economic growth will only be met by a safe and reliable Metro system. Given the urgency of Metro funding and need for reforms, staff is directed to continue to monitor this situation, participate in regional discussions on funding options to include federal and state commitments to Metro funding, and brief the Board as necessary at upcoming Budget Committee and Transportation Committee meetings on the options available for future year funding decisions.

Federal Budget Issues

The potential impact of the federal budget on the County is significant both in terms of the next round of sequestration that is looming in the fall and on long term changes proposed to programs ranging from the environment to human services. The local economy is also going be affected as federal employees are eliminated and funding for federal contractors is reduced. The County does not have the ability to replace federal funding given the size and scope of the impacts. Staff is therefore directed to monitor the federal budget as it progresses through the process to ensure that the Board has a complete understanding of the impacts. The County strategy as it relates to lobbying

Congress as well as to developing contingency plans for the reductions of the highest priority to the County can then be discussed by the Board. The Department of Housing and Community Development has already begun providing updates and other departments are directed to do the same as appropriate. Staff should recommend putting in place reserves as part of the *FY 2017 Carryover Review* based on the information available at that time and based on the successful use of reserves when we were last faced with sequestration.

I now move the Budget Guidance that I just reviewed which will help direct the FY 2019 Budget process.

Approval of the FY 2018-FY 2022 Capital Improvement Program (with future fiscal years to 2027)

I move Board approval of the FY 2018-FY 2022 Capital Improvement Program (with future fiscal years to 2027) with the following amendments:

- Direct County staff to work with the Board of Supervisors and Fairfax County Public Schools on Capital Improvement Program (CIP) project scoping, planning, and shared space/multi-use facility opportunities, consistent with the Board of Supervisors/School Board Joint Work Plan and the focus on the provision of services in a more efficient and coordinated way.

- Change the future project list to include a Central Providence Area (Merrifield, Dunn Loring, MetroWest) Library and eliminate the reference to a future Mosaic Library.

- Direct County staff to support the strategic installation of traffic preemptive devices as a priority emergency management tool both during the development process, as recommended by the Planning Commission, and throughout the County as opportunities allow. The installation of these devices is necessitated by new development and transportation improvement projects and can improve fire and rescue response times while extending the life of existing fire stations and deferring the need for additional stations.

- For FY 2019, consider raising the annual bond sale limits above $275 million to help support the CIP program. This increase should be subject to adherence of the County's Ten Principles of Sound Financial Management and debt capacity ratios and have no negative impact on the County's Triple-A Bond Rating.

- For FY 2019, consider establishing a section of the CIP that identifies and supports the ongoing major maintenance of all County infrastructure, including for all programs that maintain separate funding authority, such as the school system, utility services, and housing development. It is further recommended that consideration be given to devising a maintenance classification and prioritization system.

- Make all necessary adjustments to reflect actions taken during the Board's decision on the FY 2018 Adopted Budget Plan that impact the Capital Improvement Program.