OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10040, Information Technology **$970,992**

FY 2017 expenditures are required to increase $970,992. Of this total, an increase of $217,975 is required to cover requirements associated with the Circuit Court Case Management System project, $336,472 is required to appropriate funds to the Circuit Court Automated Records Systems project, and $527,795 is required to support the Electronic Summons project. These increases are partially offset by a decrease of $111,250 in the Circuit Court Automated Records Systems project in order to adjust for the impact of an FY 2016 audit adjustment.

FY 2017 revenues are required to increase by $1,082,242 due to the appropriation of $527,795 in Electronic Summons revenue, $336,472 in State Technology Trust Fund revenue and $217,975 in Courts Public Access Network (CPAN) revenue to be used for Circuit Court operations.

As a result of the actions discussed above, the FY 2017 ending balance is $0.

The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Circuit Court Case Management System (2G70-021-000)	$217,975	Increase reflects the appropriation of Courts Public Access Network (CPAN) revenue to fund upgrades to the Circuit Court Case Management System.
Circuit Court – Court Automated Records System (2G70-022-000)	225,222	Increase reflects the appropriation of State Technology Trust Fund revenue to support Circuit County technology modernization and enhancement projects, partially offset by an adjustment resulting from the impact of an FY 2016 audit adjustment.
Electronic Summons (2G70-067-000)	527,795	Increase reflects the appropriation of Electronic Summons revenue to support anticipated future project requirements.
Total	**$970,992**	

Capital Project Funds

Fund 30000, Metro Operations and Construction **($20,853)**

FY 2017 expenditures are required to decrease $20,853 or 0.05 percent from the *FY 2017 Revised Budget Plan* total of $41,051,989. This decrease is required to reconcile additional state aid requirements in FY 2017. State Aid revenues are applied directly from the Northern Virginia Transportation Commission to the Washington Metropolitan Area Transit Authority.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $0.

OTHER FUNDS DETAIL

Fund 30010, General Construction and Contributions **$94,622,345**

FY 2017 expenditures are required to increase $94,622,345, including $48,887 due to the appropriation of revenue received in FY 2017 associated with developer contributions for streetlights, $85,000,000 due to the appropriation of bond funds approved as part of the fall 2016 Human Service/Community Development Bond Referendum; and $7,000,000 due to the appropriation of bond funds approved as part of the fall 2016 Park Bond Referendum to support an Events Center in the Laurel Hill area. In addition, funding of $1,278,458 is included to support the continuation of ADA improvements at County owned facilities required as part of the Department of Justice audit; $800,000 to support the continuation of Park Authority ADA improvements; $400,000 to support developer defaults; and $95,000 to address immediate site safety issues in the Laurel Hill area. In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
ADA Compliance – FMD (GF-000001)	$1,278,458	Increase necessary to support the continuation of ADA improvements at County owned facilities required as part of the Department of Justice audit and identified in the settlement agreement signed by the Board of Supervisors on January 28, 2011.
ADA Compliance – Parks (PR-000083)	800,000	Increase necessary to support the continuation of Park Authority ADA improvements required as part of the Department of Justice audit and identified in the settlement agreement signed by the Board of Supervisors on January 28, 2011.
Bailey's Shelter (HS-000013)	12,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will provide for the replacement of the Bailey's Shelter.
Contingency – General Fund (2G25-091-000)	70,722	Increase based on project reallocations noted herein.
Developer Defaults (2G25-020-000)	400,000	Increase necessary to complete a developer default project which includes roadway, sidewalk, utility relocation and sewer work at the Trinity Center. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities. The project is estimated to cost $1.2 million of which $800,000 has been received in developer bonds and $400,000 is required from the County.
Early Childhood Education Initiatives (HS-000024)	350,000	Increase necessary to fully fund the design and construction costs associated with the renovation of the ACCA Child Development Center in Annandale to support Early Childhood Education Initiatives. The renovation project will include carpeting, painting, some exterior and interior door requirements, as well as restroom improvements. The space will provide 2 additional Pre-K classrooms, serving 36 additional children, ages 2-5 years.
Eleanor Kennedy Shelter (HS-000019)	12,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will provide for the renovation and expansion to the Eleanor Kennedy Shelter.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Embry Rucker Shelter (HS-000018)	12,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will provide for the replacement of the Embry Rucker Shelter. The shelter is located within the overall master plan area that reconfigures and provides integrated redevelopment of approximately 50 acres currently owned by Fairfax County and Inova at Reston Town Center North.
Events Center (GF-000019)	7,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Park Bond Referendum. Funding will provide for renovations of the Events Center at the Workhouse Arts Center. A planned Event Center is a key element of the educational, visual and performing arts campus run by the Workhouse Arts Foundation (WAF). Funding for this project is supported by the General Fund in the amount of $3,000,000 and by 2016 Park bonds in the amount of $7,000,000.
Laurel Hill Maintenance – Parks (2G51-008-000)	95,000	Increase necessary to address immediate site safety and security issues at the Laurel Hill site including cleaning-up of the Nike site, removing unsafe rubbish, preventing illegal dumping, demolishing dilapidated structures, and installing barrier fences or security devices on historic structures throughout the entire park area. The Fairfax County Park Authority continues to work with several interested user groups to provide capital funded improvements in accordance with the publicly adopted Conceptual Development Plan.
Lorton Community Center (HS-000020)	18,500,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will provide for the construction of a community center, to include space for the Lorton Community Action Center and the Lorton Senior Center. The Lorton Senior Center is currently housed in leased space.
Merrifield Center (HS-000005)	(350,000)	Decrease based on the reallocation of available project balances to advance the Early Childhood Initiatives program. Funding is available based on the positive construction environment and the completion of the Merrifield Center.
Minor Street Light Upgrades (2G25-026-000)	48,887	Increase necessary to appropriate revenue received in FY 2017 associated with developer contributions for streetlights. This project provides minor upgrades to existing streetlights that do not meet current VDOT illumination standards for roadways.
Patrick Henry Shelter (HS-000021)	12,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will provide for the renovation or replacement of the Patrick Henry Shelter.
Providence Community Center Furnishings/Equip. (CC-000011)	(110,722)	Decrease based on project completion. Developer contributions were received in FY 2015 to support furnishings and equipment at the new Providence Community Center. The Center is now operational and all equipment has been purchased.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Sully Community Center (HS-000022)	18,500,000	Increase necessary to appropriate bond funds approved as part of the fall 2016 Human Services/Community Development Bond Referendum. Funding will support the construction of a replacement Sully Senior Center/Community Center. The current Sully Senior Center is located in the VDOT right-of-way that is currently being designed for a new interchange.
Survey Control Network Monumentation (2G25-019-000)	40,000	Increase necessary based on actual expenditures and increased costs associated with survey control monumentation. This program provides the basis of all GIS, infrastructure and development work performed by both the public and private sector and enables the County to maintain and populate an interactive, GIS-based website to provide convenient and cost-effective information to the County's land development customers.
Total	**$94,622,345**	

Fund 30020, Infrastructure Replacement and Upgrades **$5,544,047**

FY 2017 expenditures are required to increase $5,544,047 to support infrastructure replacement and upgrades at County facilities. This funding, in combination with the funding proposed in the FY 2018 Advertised Budget Plan, will provide $7.37 million to address FY 2018 infrastructure replacement and upgrades project requirements. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Fire Alarm System Replacement (GF-000009)	$1,994,047	Increase necessary to support the replacement of the fire alarm system at the Adult Detention Center (West Wing) based on performance history, age, and difficulty in obtaining replacement parts and service. This replacement equipment supports the fire/smoke evacuation system and is required in order for the Adult Detention Center to meet state funding requirements. The system is tied to the building automation system and is critical to the safe operation of the facility.
HVAC System Upgrades and Replacement (GF-000011)	3,550,000	Increase necessary to support the HVAC system component replacements at the Government Center. Approximately six Air Handling Units (AHUs) are required to be replaced based on increased failure of the equipment, the difficulty in procuring obsolete parts, outdated technology and multiple water leaks. Failure to replace these units can lead to mold accumulation, increased energy usage and a disruption to the building. This funding represents the third phase of a four-phase project to replace AHUs. Funding for Phases I and II supported the replacement of 11 AHUs, Phase III will support the replacement of six AHUs and Phase IV will support the replacement of the remaining five AHUs. All of the AHUs are over 25 years old.
Total	**$5,544,047**	

OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements **$0**

FY 2017 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (5G25-027-000)	($250,000)	Decrease necessary to support Pedestrian Improvement projects.
Pedestrian Improvements – Bond Funded (ST-000021)	750,000	Increase necessary to support Pedestrian Improvement projects. These funds will support higher than anticipated construction costs associated with several walkway projects underway including: Beulah Road Walkway Phase II, Telegraph Road Walkway, and several walkways near Route 7. Increases to these projects are primarily due to right-of-way acquisition delays, increased costs associated with utility relocations, requirements associated with changes to stormwater management regulations, and other construction related costs.
Spot Improvements – Route 7 (5G25-047-000)	(500,000)	Decrease due to project completion.
Total	**$0**	

Fund 30070, Public Safety Construction **$60,000**

FY 2017 expenditures are required to increase $60,000 due to the appropriation of proffer revenue received in FY 2017 associated with the Fire Department's Emergency Vehicle Preemptive Program. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Traffic Light Preemptive Devices (PS-000008)	$60,000	Increase necessary to appropriate proffer revenue received in FY 2017 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as safety for firefighters, residents, and visitors in Fairfax County.
Total	**$60,000**	

OTHER FUNDS DETAIL

Fund 30080, Commercial Revitalization Program **$213,072**

FY 2017 expenditures are required to increase $213,072 due to the appropriation of federal enhancement grant funding for the McLean Streetscape project. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
McLean Streetscape (CR-000004)	$213,072	Increase due to the appropriation of federal enhancement grant funding as part of a revised funding agreement approved by VDOT and the Fairfax County Department of Transportation in July 2016. Funding will support the completion of improvements such as paved sidewalks, crosswalks, lighting and landscaping along Chain Bridge Road within the McLean Community Business Center.
Total	**$213,072**	

Fund 30400, Park Authority Bond Construction **$87,700,000**

FY 2017 expenditures are required to increase $87,700,000 due to the appropriation of bond funds approved as part of the fall 2016 Park Bond Referendum. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Land Acquisition and Open Space - 2016 (PR-000077)	$7,000,000	Increase necessary to appropriate bond funds approved by the voters as part of the fall 2016 Park Bond Referendum. These funds will support land acquisition to ensure adequate parkland for future generations.
Natural and Cultural Stewardship – 2016 (PR-000076)	7,692,000	Increase necessary to appropriate bond funds approved by the voters as part of the fall 2016 Park Bond Referendum. These funds will support the initiatives needed to provide essential stewardship efforts of environmental resources on parkland and cultural resources throughout the county.
New Park Development – 2016 (PR-000079)	19,820,000	Increase necessary to appropriate bond funds approved by the voters as part of the fall 2016 Park Bond Referendum. These funds will support new park facilities.
Park Renovations and Upgrades - 2016 (PR-000078)	53,188,000	Increase necessary to appropriate bond funds approved by the voters as part of the fall 2016 Park Bond Referendum. These funds will support continued renovation and replacement of aging and well-used facilities.
Total	**$87,700,000**	

OTHER FUNDS DETAIL

Special Revenue Funds

Fund 40010, County and Regional Transportation Projects **$1,943,025**

FY 2017 expenditures are required to increase $1,943,025 due to appropriation of $1,927,117 of Commonwealth Revenue Sharing funds and a $15,908 increase to Construction Reserve for additional interest revenues received in FY 2016. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Baileys Cross Roads Land Acquisition/Demolition (2G40-126-000)	$560,000	Increase required to fund revised cost of demolition services.
Construction Reserve (2G40-001-000)	(11,523,630)	Decrease necessary based on the adjustments noted herein.
Construction Reserve NVTA 30% (2G40-107-000)	(4,300,000)	Decrease necessary based on the adjustments noted herein.
Rt. 286/Popes Head Road Interchange –NVTA 30% (2G40-141-000)	4,300,000	Increase required for new project that is consistent with the Board’s Transportation Priorities Plan (TPP) approved January 28, 2014. VDOT will administer this project.
Rt. 29 Widening (Centreville to FFX City) (2G40-019-000)	1,927,117	Increase required due to increase in Revenue Sharing reimbursements anticipated from the Commonwealth of Virginia.
Rt. 29 Widening Phase I – C &I (Union Mill Road to Buckley's Gate Drive) (2G40-139-000)	5,327,538	Increase required for new project that is consistent with the Board’s TPP approved January 28, 2014. VDOT will administer this project.
Rt. 29 Widening Phase II – C &I (Pickwick Road to Union Mill Road) (2G40-140-000)	5,652,000	Increase required for new project that is consistent with the Board’s TPP approved January 28, 2014. VDOT will administer this project.
Total	**$1,943,025**	

OTHER FUNDS DETAIL

Fund 40125, Metrorail Parking System Pledged Revenues **($5,715,252)**

FY 2017 expenditures are required to decrease $5,715,252, including a $16,900,000 decrease in Capital Projects related to the construction and final bids awarded for the two Metrorail parking facilities at the Herndon and Innovation Center Metrorail stations. This decrease is partially offset by an $11,184,748 increase necessary to support capitalized interest and cost of issuance expense related to the bond sale for the parking garages. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Metrorail Parking Facility (TF-000033)	($11,000,000)	Decrease needed to adjust project fund for updated estimates for construction of the parking garage.
Innovation Center Metrorail Parking Facility (TF-000034)	(5,900,000)	Decrease needed to adjust project fund for updated estimates for construction of the parking garage.
Total	**($16,900,000)**	

Fund 40140, Refuse Collection and Recycling Operations **$958,558**

FY 2017 expenditures are required to increase $958,558 or 4.6 percent over the *FY 2017 Revised Budget Plan* total of $20,671,867. This is due to a decrease of $590,281 in Operating Expenses and a decrease of $1,548,839 in Recovered Costs associated with the revised methodology for internal administrative overhead charges. After a thorough analysis of the relationship between Operating Expenses and Recovered Costs within the various Solid Waste Management Program (SWMP) funds, it was recommended that as part of the FY 2018 Advertised Budget Plan the only charge for administrative overhead costs within the SWMP funds will be incurred in Fund 40130, Leaf Collection, from Fund 40140, Refuse Collection and Recycling Operations, and Fund 40150, Refuse Disposal. In previous years, all SWMP funds billed one another for overhead charges, resulting in largely offsetting amounts of Operating Expenses and Recovered Costs. It should be noted that appropriate administrative overhead costs from outside the SWMP funds (from Agency 25, Business Planning and Support) will be divided between the SWMP funds on a proportional basis. To be consistent with the changes made in the FY 2018 Advertised Budget Plan, similar FY 2017 adjustments are necessary, and are being included as part of the *FY 2017 Third Quarter Review*.

FY 2017 revenues are decreased $1,345,000 or 7.2 percent from the *FY 2017 Revised Budget Plan* total of $18,762,653. This is due to the revised methodology for internal administrative overhead charges.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $5,913,298, a decrease of $2,303,558 or 28.0 percent from the *FY 2017 Revised Budget Plan* amount of $8,216,856.

OTHER FUNDS DETAIL

Fund 40150, Refuse Disposal **($19,464,360)**

FY 2017 expenditures are required to decrease $19,464,360 or 40.1 percent from the *FY 2017 Revised Budget Plan* total of $48,578,077. This is primarily due to a decrease of $19,662,687 necessary to be consistent with an FY 2016 audit adjustment and a net decrease of $301,673 associated with the revised methodology for internal administrative overhead charges. These decreases are partially offset by an increase of $500,000 in Personnel Services to provide contingency funding for overtime and limited term employees related to the fire at the Covanta Fairfax Inc. facility. Staff will seek to maximize the amount of insurance reimbursement associated with the fire at the Covanta Fairfax Inc. facility; however, it should be noted that this funding is not anticipated in FY 2017.

FY 2017 revenues are projected to decrease by $19,662,687 or 43.2 percent from the *FY 2017 Revised Budget Plan* total of $45,557,601. This decrease in Charges for Services is necessary to be consistent with an FY 2016 audit adjustment.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $9,631,647, a decrease of $198,327 or 2.0 percent from the *FY 2017 Revised Budget Plan* amount of $9,829,974.

In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
I-66 Basement Drainage Renovation (SW-000023)	$750,000	Increase necessary to support preliminary study/design costs associated with the I-66 basement drainage system. The current basement drainage system is in a critical condition and it requires a renovation to ensure proper operation.
I-66 Permit and Receiving Center Renovation (SW-000011)	(1,375,834)	Decrease necessary to support the I-66 Transport Study/Site Redevelopment project as noted below with the goal of improving customer service and on-site traffic safety.
I-66 Retaining Wall Ramp Rehab. (SW-000012)	(750,000)	Decrease necessary to support the I-66 Basement Drainage Renovation project as noted above.
I-66 Transport Study/Site Redevelopment (SW-000024)	1,375,834	Increase necessary to support a preliminary study/design of the I-66 facility associated with the Household Hazardous Waste Program. This funding will facilitate the redesign of the facility in order to improve traffic flow and reduce wait times for customers.
Total	**$0**	

Fund 40160, Energy/Resource Recovery Facility **$3,000,000**

FY 2017 expenditures are required to increase $3,000,000 or 11.2 percent over the *FY 2017 Revised Budget Plan* total of $26,818,911. This is due to an increase in Operating Expenses that will support projected increases in transportation and disposal costs associated with the fire at the Covanta Fairfax Inc. facility. Staff will seek to maximize the amount of insurance reimbursement associated with the fire at the Covanta Fairfax Inc. facility; however, it should be noted that this funding is not anticipated in FY 2017.

FY 2017 revenues will remain at the same level as the *FY 2017 Revised Budget Plan*.

As a result of the action noted above, the FY 2017 ending balance is projected to be $55,616,901, a decrease of $3,000,000 or 5.1 percent from the *FY 2017 Revised Budget Plan* amount of $58,616,901.

OTHER FUNDS DETAIL

Fund 40170, I-95 Refuse Disposal **$0**

FY 2017 expenditures will remain at the same level as the *FY 2017 Revised Budget Plan*.

FY 2017 revenues are required to decrease $3,139,300 or 34.4 percent from the *FY 2017 Revised Budget Plan* total of $9,124,137. This is due to the fire at the Covanta Fairfax Inc. Waste to Energy Facility that happened on February 2, 2017. It is projected that FY 2017 revenues will decrease due to lower levels of services associated with the disposal and hauling of ash from the Covanta facility. Staff will seek to maximize the amount of insurance reimbursement associated with the fire at the Covanta Fairfax Inc. facility; however, it should be noted that this funding is not anticipated in FY 2017.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $26,030,137, a decrease of $3,139,300 or 10.8 percent from the *FY 2017 Revised Budget Plan* amount of $29,169,437.

Fund 40300, Housing Trust Fund **$3,707,333**

FY 2017 expenditures are required to increase $3,707,333 primarily due to additional proffer revenue received and recorded in FY 2016. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Feasibility and Site Work Studies (2H38-210-000)	$89,769	Increase of $89,769 to support additional contractual services.
Housing First: Hanley Transitional Housing (2H38-067-000)	(6,695)	Decrease of $6,695 due to project closeout.
HP-Housing Proffer Contributions-General (HF-000082)	549,994	Increase of $549,994 reflects additional proffer revenue received and recorded in FY 2016 but not yet allocated to a specific project.
HP-Housing Proffer Contributions-Tysons (HF-000081)	2,878,083	Increase of $2,878,083 reflects additional proffer revenue received and recorded in FY 2016 but not yet allocated to a specific project.
Land/Unit Acquisition (2H38-066-000)	46,313	Increase of $46,313 reflects a significant increase of equity shares on affordable dwelling unit (ADU) sales and will support additional contractual services.
Reservation/Emergencies & Opportunities (2H38-065-000)	149,869	Increase of $149,869 due to anticipated building maintenance and repair.
Total	**$3,707,333**	

OTHER FUNDS DETAIL

Fund 40330, Elderly Housing Programs **($406,976)**

FY 2017 expenditures are required to decrease $406,976 or 11 percent from the *FY 2017 Revised Budget Plan* total of $3,683,041. This is primarily due to the closure of Lewinsville Senior Residences for property renovations.

FY 2017 revenues are decreased $215,579 or 13 percent from the *FY 2017 Revised Budget Plan* total of $1,657,744. This is primarily due to the closure of Lewinsville Senior Residences for property renovations.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $2,998,499, an increase of $191,397 or 6.8 percent over the *FY 2017 Revised Budget Plan* amount of $2,807,102.

Fund 40360, Homeowner and Business Loan Program **($26,130)**

FY 2017 expenditures are required to decrease $26,130 or 0.6 percent from the *FY 2017 Revised Budget Plan* total of $4,031,706. This is primarily associated with the discontinued participation in the U.S. Department of Housing and Urban Development's Business Loan Program due to failure by too many businesses to repay their loans. Debt service will continue to be paid from the fund.

FY 2017 revenues are decreased $26,130 or 1.2 percent from the *FY 2017 Revised Budget Plan* total of $2,276,304. This is primarily due to the discontinued Business Loan Program.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $2,743,663, resulting in no change from the *FY 2017 Revised Budget Plan* amount.

Fund 50800, Community Development Block Grant (CDBG) **$0**

FY 2017 expenditures remain unchanged. $19,275 in unused funds from a previous allocation were recaptured and transferred from the Special Needs Housing grant to Section 108 Loan payments to fund annual debt service.

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380043	Section 108 Loan Payments	$19,275	Reallocation of recaptured project balance from Special Needs Housing
1380062	Special Needs Housing	($19,275)	Reallocation of recaptured project balance to Section 108 Loan Payments
	Total	**$0**	

OTHER FUNDS DETAIL

Internal Service Funds

Fund 60000, County Insurance **$3,500,000**

FY 2017 expenditures are required to increase $3,500,000 over the *FY 2017 Revised Budget Plan* total of $64,827,740. This increase is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2017.

The General Fund transfer to Fund 60000, County Insurance, is increased by $3,726,000 for accrued liability adjustments. An actuarial analysis is performed every year after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $78,074,271, an increase of $226,000 or 0.3 percent over the *FY 2017 Revised Budget Plan* amount of $77,848,271.

Agency & Trust Funds

Fund 73030, OPEB Trust **$6,326,000**

FY 2017 revenues and expenditures are required to increase $6,326,000 over the *FY 2017 Revised Budget Plan* total to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to reflect all activities for GASB 45 in Fund 73030, OPEB Trust, and specifically to account for the value of the implicit subsidy to the fund which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

The General Fund transfer to Fund 73030, OPEB Trust, is decreased by $1,500,000 to recognize reduced General Fund contribution requirements as a result of implementation of the Employer Group Waiver Plan (EGWP) for Medicare retiree prescription drug coverage in January 2016. The EGWP is a standard Medicare Part D plan with enhanced coverage that allows the County to maximize prescription drug subsidies from the federal government and pharmaceutical manufacturers. This change has had a significant impact on the County's GASB 45 liability, as GASB accounting rules allow EGWP revenue to directly offset plan costs in the GASB valuation. It is anticipated that this reduced transfer level, when combined with contributions from other funds and the implicit subsidy contribution, will fully fund the FY 2017 Annual Required Contribution (ARC).

As a result of the actions noted above, the FY 2017 ending balance is projected to be $247,984,849, a decrease of $1,500,000 or 0.6 percent from the *FY 2017 Revised Budget Plan* amount of $249,484,849.

OTHER FUNDS DETAIL

NON-APPROPRIATED FUNDS

Fund 80300, Park Authority Improvement Fund **$144,795**

FY 2017 expenditures are required to increase $144,795 due to the appropriation of revenues received in FY 2017 from the Park Foundation associated with Turner Farm Observatory and Eakin Park. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Eakin Community Park Picnic Shelter (PR-000107)	$69,795	Increase necessary to appropriate revenues received in FY 2017 from the Park Foundation to support construction of a picnic shelter at Eakin Park.
Turner Farm Observatory (PR-000031)	75,000	Increase necessary to appropriate revenues received in FY 2017 from the Park Foundation to support purchasing telescope support equipment.
Total	**$144,795**	

Fund 81000, FCRHA General Operating **$163,967**

FY 2017 expenditures are required to increase a net $163,967 or 3.4 percent over the *FY 2017 Revised Budget Plan* total of $4,851,799. This is primarily due to maintenance and operation of vehicles, as well as overhead spread based on audit requirements.

FY 2017 revenues are increased a net $441,288 or 14.3 percent over the *FY 2017 Revised Budget Plan* total of $3,082,975. This is primarily due to increased developer fees and one-time revenues expected in FY 2017, partially offset by lower management fees.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $12,772,079, an increase of $277,321 or 2.2 percent over the *FY 2017 Revised Budget Plan* amount of $12,494,758.

Fund 81100, FCRP **$35,000**

FY 2017 expenditures are required to increase $35,000 or 0.8 percent over the *FY 2017 Revised Budget Plan* total of $4,612,888. This is primarily due to capital improvement work at the First Stop/Sojourn Group Home.

FY 2017 revenues are increased $35,000 or 0.8 percent over the *FY 2017 Revised Budget Plan* total of $4,580,619. This is primarily due to capital improvement work at the First Stop/Sojourn Group Home.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $6,066,301, resulting in no change from the *FY 2017 Revised Budget Plan* amount.

OTHER FUNDS DETAIL

Fund 81200, Housing Partnerships **($150,000)**

FY 2017 Operating Expenses are required to decrease $150,000 or 10.8 percent from the *FY 2017 Revised Budget Plan* total of $1,394,206. This is primarily due to scheduled major property maintenance at Olley Glen not occurring. In addition, to better align budget to actual expenditures, $12,000 was reallocated from Personnel Services to Operating Expenses.

FY 2017 revenues are decreased $150,000 or 6.6 percent over/from the *FY 2017 Revised Budget Plan* total of $2,263,796. This is primarily due to scheduled major property maintenance at Olley Glen not occurring.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $36,446, resulting in no change from the *FY 2017 Revised Budget Plan* amount.

Fund 81510, Housing Choice Voucher Program **($1,798,460)**

FY 2017 expenditures are required to decrease $1,798,460 or 2.8 percent from the *FY 2017 Revised Budget Plan* total of $63,244,560. This is primarily due to decreases in the Moving to Work, Housing Choice Voucher and Veterans Affairs Supportive Housing (VASH) programs, partially offset by an increase due to real-time entry of time and attendance.

FY 2017 revenues are decreased $3,035,396 or 4.8 percent from the *FY 2017 Revised Budget Plan* total of $63,265,853. This is primarily due to a U.S. Housing and Urban Development (HUD) offset in August 2016 of Annual Contributions to transition Public Housing Authority (PHA) Held Housing Assistance Payments (HAP) Reserves to HUD Held HAP Reserves and the decrease in Rental Assistance Demonstration (RAD) funding due to the delay of the conversion, partially offset by an increase in the Portability Program due to an increase in anticipated leasing and the transfer of Public Housing funds to cover 100 percent of the RAD HAP expense.

As a result of the actions noted above, the FY 2017 ending balance is projected to be $4,263,144, a decrease of $1,263,936 or 22.5 percent from the *FY 2017 Revised Budget Plan* amount of $5,500,080.