

# Loudoun County

VIRGINIA



## FY 2020 Adopted Budget / vol. 1

LOUDOUN COUNTY, VIRGINIA

- + EXECUTIVE SUMMARY
- + GENERAL FUND REVENUE  
AND TRENDS
- + OPERATING EXPENDITURES



For more information, visit [loudoun.gov/budget](https://loudoun.gov/budget)

# **Loudoun County Board of Supervisors**

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*Special acknowledgement goes to the Division of Public Affairs and Communications for its assistance.*

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## Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Loudoun County, Virginia for the annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication device.

The award is valid for a period of one year. The County believes that its current budget continues to conform to program requirements, and this budget will be submitted to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Loudoun County**

**Virginia**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

## Performance Management Certificate of Achievement

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Achievement for its use of performance management techniques for the fiscal year beginning July 1, 2018. The criteria for the certificate include reporting of performance data to the public through budgets, newsletters, and/or information provided to elected officials; data verification efforts to ensure reliability; and staff training.





## **Loudoun County Board of Supervisors' Vision**

By honoring its rich heritage as well as embracing the robust opportunities of a new day, Loudoun County maintains the high quality of life it has achieved, shapes a future that represents the best of both worlds, and creates a place where its residents are proud to live, work, learn, and play.



## History of Loudoun County

Loudoun County constitutes a part of the five million acre Northern Neck of Virginia Proprietary granted by King Charles II of England to seven noblemen in 1649. This grant, later known as the Fairfax Proprietary, lay between the Potomac and Rappahannock Rivers. Between 1653 and 1730, Westmoreland, Stafford, and Prince William Counties were formed within the Proprietary, and in 1742 the remaining land was designated Fairfax County.

The Town of Leesburg has served continuously as the County Seat since 1757 and is believed to derive its name from Francis Lightfoot Lee, a signer of the Declaration of Independence.

Settling of the Loudoun area began between 1725 and 1730 while it was still owned by Lord Fairfax. Permanent settlers came from Pennsylvania, New Jersey, and Maryland. During the same period, settlers from eastern Virginia came to lower Loudoun and established large tobacco plantations.

During the War of 1812, Loudoun County served briefly as temporary refuge for the President and important state papers. The Constitution and other state papers were brought to Rokeby, near Leesburg, for safekeeping when the British burned Washington. President Madison established headquarters at Belmont, where he was the guest of Ludwell Lee.

For more than two centuries, agriculture was the dominant way of life in Loudoun County, which had a relatively constant population of about 20,000. That began to change in the early 1960s, when Dulles International Airport was built in the southeastern part of the County.

Today, Loudoun County is a growing, dynamic county of approximately 413,612 people. Loudoun is known for its beautiful scenery, rich history, comfortable neighborhoods, and high quality public services.



## County Profile

Loudoun County is located in the Washington Metropolitan Area, 25 miles west of Washington, DC. Since the construction of the Dulles International Airport, new business and residential development have dominated the County's historically agricultural economy. Loudoun County was the sixth fastest growing county in the United States between 2000 and 2010, with its population increasing 84 percent. Between 2010 and 2017 Loudoun County continued to be one of the fastest growing counties, ranking nineteenth in the nation. The County's economy continues to grow and is responsible for a considerable share of Northern Virginia's job growth during the past few years. Several major companies in the telecommunications, information, and airline industries are located in the County. Known for its outstanding public school system, the County provides a mix of suburban and rural living to its residents.

### County Facts

County Population <sup>1</sup>	423,953	Land Area (square miles)	520
Per Capita Personal Income <sup>2</sup>	\$74,834	Unemployment Rate <sup>3</sup>	2.5%
Median Household Income <sup>2</sup>	\$135,842	Total Employment <sup>3</sup>	161,384
Public School Enrollment <sup>1</sup>	83,762	New Commercial Permits <sup>3</sup>	9,159,193 sf.
Cost Per Pupil <sup>1</sup>	\$15,241	New Residential Use Permits <sup>3</sup>	3,629 units
County & School Employees <sup>1</sup>	16,626	Office/Industrial Vacancy Rate <sup>3</sup>	6.4%

Top 10 Real Property Owners (2019 value)	% of Tax Base	Top 10 Employers (2018)
Digital Loudoun 3 LLC	0.50%	Loudoun County Public Schools
Toll Road Investors Partshp II LP	0.43%	Loudoun County Government
Cyrusone LLC	0.40%	Verizon
Digital Loudoun Pkwy Ctr North LLC	0.39%	United Airlines
Chelsea GCA Realty Partnership LP	0.31%	U.S. Department of Homeland Security
Redwood-ERC Ashburn LLC	0.30%	Northrop Grumman
Equinix R P II LLC	0.25%	Raytheon Company
Solace Ashburn DFG LLC	0.23%	Inova Health System
Dulles Town Center Mall LLC	0.21%	Swissport USA
ICSP LLC	0.19%	Walmart

\*Excludes public service company properties.

<sup>1</sup> Forecast FY 2020

<sup>2</sup> Calendar Year 2017

<sup>3</sup> Calendar Year 2018





## Projected FY 2020 Major Operating Indicators

Functional Area / Measure	Indicator
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### General Government Administration

County's Bond Ratings:

Moody's	Aaa
---------	-----

Standard and Poor's	AAA
---------------------	-----

Fitch	AAA
-------	-----

Square foot cost of floor space maintained	\$2.13
--------------------------------------------	--------

### Public Safety and Judicial Administration

Number of emergency calls	47,020
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Number of non-emergency calls	156,948
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Number of Emergency Medical Service hospital transports	15,400
---------------------------------------------------------	--------

Number of deed and deed of trust recordings	81,000
---------------------------------------------	--------

### Health and Welfare

Number of Medicaid pre-screenings requested	440
---------------------------------------------	-----

Number of vaccination visits	4,000
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Number of permitted food facilities inspected	1,250
-----------------------------------------------	-------

### Parks, Recreation, and Culture

Annual park visits	885,000
--------------------	---------

Library's children, teen, and adult program attendance	325,974
--------------------------------------------------------	---------

Number of senior meals provided	163,000
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### Community Development

Number of active capital projects under design	36
------------------------------------------------	----

Number of active capital projects under construction	28
------------------------------------------------------	----

Number of current active prospects in pipeline to position the County for ongoing economic growth	350
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# Executive Summary FY 2020 Adopted Budget

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Loudoun County, Virginia

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Board of Supervisors

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July 1, 2019

Dear Citizens of Loudoun County:

On behalf of the Loudoun County Board of Supervisors, I am proud to present the Adopted Budget for Fiscal Year 2020. The budget includes information on how the County plans to spend resources to provide County Government services and School Division services and to pay for debt service requirements on County and Loudoun County Public Schools (LCPS) capital projects for FY 2020.

The public process for developing the budget began on February 13, 2019, when the County Administrator presented the FY 2020 Proposed Budget to the Board of Supervisors. The Board invited citizens to express their views, concerns, and opinions at three public hearings held in late February and early March. In addition, the Board welcomed citizen input via phone calls and emails throughout the entire budget process. During this time, the Board heard from hundreds of citizens.

On April 2, 2019, the Board voted unanimously to set the real property tax rate at \$1.045 per \$100 of assessed value and to keep the personal property tax rate unchanged at \$4.20 per \$100 of assessed value. The new real property tax rate established represents a \$0.04 reduction from the current tax rate.

A history of sound fiscal management by the Board, and this year in particular, the strategic use of our resources, allowed a balance between the tax burden on residents and businesses and delivery of high quality services. Revenue from the County's data center industry, specifically the business personal property taxes levied on computer equipment within these data centers, has consistently grown for the last three years, and is now nearly \$300 million for FY 2020. This represents an increase of 26 percent year over year. While Loudoun is still the world's largest and fastest growing data center market, we are also focusing our attention on diversifying our economy in our wide range of business clusters, including aviation, aerospace, health information technology, pharma, cybersecurity, logistics, agriculture, and retail.

As part of the FY 2020 budget, the Board took a more comprehensive approach to utilizing personal property tax revenues, ensuring that we could maximize revenue growth in a sustainable way to deliver services. We have utilized a portion of these previously unbudgeted revenues, approximately \$15 million, and appropriated them into the capital fund for use on one-time expenditures, which allows us to apply this revenue to much needed County and LCPS facility renovation projects and to ensure that we can continue to maximize the use of infrastructure that is already in place well into the future. Additionally, should this revenue begin to change or decline in future years, because of its use in the capital fund we will have greater ability to scale back or cease projects than if the County were to be operationally dependent on these funds.

I am proud that through the FY 2020 Adopted Budget, the Board continues its commitment to delivering the highest quality services to residents. One of the significant investments in continued service to the community



comes through valuing our outstanding workforce and positioning the County to attract the best and brightest employees in the future. The first part of the Board-endorsed Classification and Compensation Study revealed that, on average, Loudoun's employees are paid at about 86 percent of the competitive market. Last year, the Board made a strong first step in correcting the County's pay structure by supporting a two-part pay increase, which has already begun to close the gap for many county positions. In FY 2020, the Board included a merit increase of 3 percent for eligible employees to ensure that we continue to keep pace with the market, as well as a 2 percent across-the-board increase to continue to build upon the market catch-up for all positions started last year. While this does not completely move us to a market position that supports the Board's pay philosophy, it makes significant progress for all current employees. The Board also took an additional step to begin adding specific increases to positions by further prioritizing compensation expenditures and dedicating \$11 million to implement the first wave of individual position movements to market competitiveness.

Currently, the County adds over 11,000 residents per year, making the delivery of current service levels year-over-year increasingly difficult. Through collaborative efforts between the Board, County Administration, and our departments, the Board added \$15.9 million in local tax funding and 182.99 Full Time Equivalents (FTE) to the County Government operations allowing us to continue a high level of service to residents and businesses.

In FY 2020, the Board added resources to over 23 different County agencies to address needs in areas such as: capital project support, animal services, purchasing, emergency preparedness, recreation and after-school care programs, planning and zoning, housing services, mental health services, appraisal and tax compliance, classification and compensation, public works, and fire and rescue and law enforcement services. These additions show the Board's commitment to delivering high quality services to the community in a responsible and responsive way.

Additionally, the Board added \$76.3 million to the local transfer to LCPS, which represents a 9.6 percent increase in the total local transfer over FY 2019. Only a small gap, resulting from a reduction in state revenue, remained between LCPS's total budget request and the Adopted Budget.

The County's Capital Budget also supports the Board's goals of continuing to deliver high quality educational, recreational, transportation, and governmental services. Transportation spending in the Capital Improvement Program (CIP) continues to comprise more than 50 percent of total expenditures. Additionally, in FY 2020, the Board began to proactively plan for the renovation and renewal of existing facilities, ensuring that facilities can be utilized well into the future to meet the needs of our county.

As we near the close of our term, I'd like to reflect on all the Board has accomplished. During the last three and a half years the Board has strengthened our community and provided for those that are experiencing challenges by creating programs to assist veterans, bolstering the County's housing function, commissioning a nonprofit needs assessment, and initiating the first-ever countywide human services strategic planning process. In the area of transportation, the Board has continued to prioritize important missing link connections in our road network. Congestion relief and safety improvements also have been accomplished through key projects that will have benefits to the County for generations to come. The Board has also maintained the County's triple-AAA bond ratings while managing a capital program that has grown by more than 35 percent since the Board took office, and added nearly 600 full-time equivalent (FTE) positions to the County to ensure that programs are maintained and enhanced.

I'm proud of all we have accomplished in our term as well as the efforts of my fellow Board Members and staff in putting together the FY 2020 Adopted Budget, which I believe balances all of the diverse needs of the County



with sound fiscal management to keep our County moving forward. My hope is that you, as Loudoun residents, will continue to engage with the Board of Supervisors in our effort to make our county a great place to live, work, play, and learn.

Sincerely,

Phyllis J. Randall, Chair at Large

Loudoun County Board of Supervisors





# Guide to the FY 2020 Adopted Budget

This section provides the reader with an overview of the structure of the budget document, insight into the budget development process, and the economic and organizational factors that influenced the recommendations the County Administrator has put forward for the Board of Supervisors' (Board) consideration.

## Concepts

### Structure of this Document

Volume I and Volume II of the FY 2020 Adopted Budget provide a comprehensive discussion of the available revenue sources that will fund the County's operating and capital budgets for the fiscal year beginning July 1, 2019, and ending June 30, 2020. The resources are funded with revenue generated by a real property tax rate of \$1.045 as well as various federal, state, and local taxes, fees, fines, charges for services, and other miscellaneous sources. The majority of the General Fund's revenues are generated by the real property tax rate.

### Budget Development Calendar

The County's budget development includes both an internal process and external (or public) process.

### Organizational Overview

Thirty departments contribute to the operations of Loudoun County Government. An organizational chart details reporting relationships between the citizens, elected and appointed officials, and staff.

### Performance Measures

Each department narrative includes performance measures indicating factors affecting departments' work and resource needs. Those sections, titled Key Measures, have been extensively redesigned to better visually represent the most critical performance measures for a department.

### Budget Themes

Throughout the budget development process, staff identified broad, countywide themes to group resource needs for the FY 2020 budget. These themes were intended to help decision-makers prioritize resources and understand the differences and commonalities across many diverse departments. The themes also indicate whether local tax funding is required to facilitate decision-making. These themes not only group diverse needs, but help readers quickly understand each department's needs at a high level. Themes are identified in department narratives as subheadings following the Staffing/FTE History section of each department narrative.



## Guide to the FY 2020 Adopted Budget

### Structure of this Document

Beyond the Executive Summary, Volume I almost exclusively details revenue and expenditures of the General Fund, which is the County's main operating fund. The sections of Volume I are organized by functional areas of County departments, including specific budget analyses, FTE history, and a summary of actions taken by the Board during budget deliberations, including the new resources added to County department budgets.

### Volume I

#### Local Tax Funding

The concept of *local tax funding* in Loudoun's budget terminology refers to the revenues raised from the following local tax sources: real property taxes, personal property taxes, penalties and interest on property taxes, the County's allocation of Virginia's sales and use tax, consumers utility taxes on electricity and natural gas, the bank franchise tax, the short-term rental tax, and the 2 percent General Fund portion of the Transient Occupancy tax. Use of prior year fund balance is also categorized as local tax funding. New local tax funding is generally split between the County Government and Loudoun County Public Schools during the budget development process, with 34 percent allocated to the County Government and 66 percent allocated to the Schools' budget. This allocation could change based on decisions made by the Board during budget deliberations.

#### General Fund Revenue and Trends

This section presents a general description of each source of revenue assigned to the General Fund. Individual revenue sources (e.g., real property tax, sales and use tax) are grouped into five broader categories: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The section also presents dollar estimates of FY 2020 revenue for each General Fund revenue source along with corresponding actual values from recent years and the revenue estimates from the adopted budget for the current fiscal year.

The final portion of the section is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2020 revenue estimates as well as additional information on some of the major revenue sources. In particular, additional details are provided on the real property tax including an explanation of assessed value (including a summary of assessed property values in the County), equalization and the derivation of the homeowner's equalized tax rate, and a brief analysis of the real property tax paid by the typical Loudoun homeowner.

#### Functional Area Summaries

Each County department is categorized within five *functional areas*: General Government Administration, Public Safety and Judicial Administration, Health and Welfare, Parks, Recreation, and Culture, and Community Development. Department sections begin with a brief description of the department and its component programs. The written narrative explores the resource needs of the department using high level themes that are recurring throughout the organization all while analyzing each department's expenditure, revenue, and staffing trends year-over-year. Performance data is included to further illustrate and justify resources to support department programs and to illustrate major themes, challenges, or opportunities.

Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. Prior to FY 2019, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019 and beyond.



## Guide to the FY 2020 Adopted Budget

### Volume II

#### Capital Improvement Program

This section summarizes the Capital Improvement Program (CIP) including the proposed funding plan and anticipated operating impact for each project. The CIP is a six-year capital plan which provides a description for each of the capital projects and is organized into general project categories of Completed Projects, Previously Authorized Projects, County Capital Projects, Transportation Projects, and School Capital Projects. Though the CIP includes planned expenditures for six years, appropriations are only made for the proposed fiscal year.

#### Debt Service Fund and Other Funds

The other sections within Volume 2 describe various funds administered by the County (in addition to the General Fund) for a number of specific purposes. Debt Service Funds account for the accumulation of resources for the payment of general long-term debt (principal, interest, and other related costs).

Other funds include funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Revenues associated with these funds include assessments, special taxes, and transfers from other funds.





## Guide to the FY 2020 Adopted Budget

### Budget Development Calendar

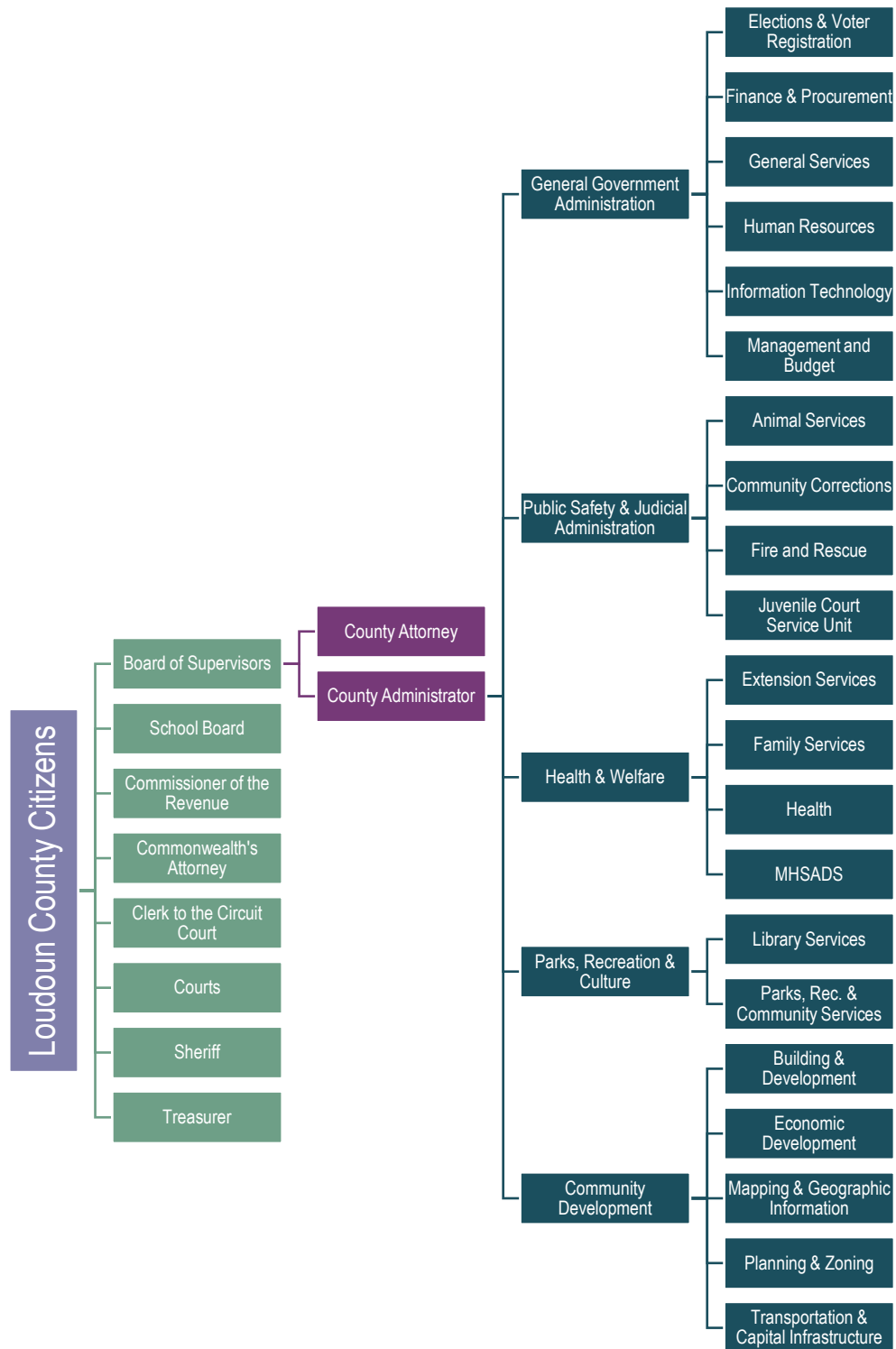
The calendar describes the County's internal budget process, which highlights the monthly activities required of County departments, as well as the external (or public) process, which highlights the role of the Board of Supervisors, its standing committees, and the public in the development process.

	Internal Process		External (Public) Process
<b>2018</b>	Departments begin <b>evaluating program resource needs</b> using performance data.	<b>July</b>	FGOEDC receives <b>FY 2020 economic outlook</b> information.
	Departments submit <b>prioritized resource requests</b> for review by Management and Budget and County Administration.	<b>October</b>	FGOEDC and Board provide <b>preliminary budget guidance</b> .
	Management and Budget develops <b>preliminary funding scenarios</b> for County Administrator's consideration.	<b>December</b>	FGOEDC provides <b>final budget guidance</b> recommendation for Board consideration.
<b>2019</b>	Commissioner of the Revenue finalizes <b>assessment data</b> . Staff finalizes <b>funding scenario(s)</b> and produces budget document.	<b>January</b>	Board issues <b>final budget guidance</b> .
	Departments <b>prepare for work sessions</b> with Board.	<b>February</b>	County Administrator <b>presents FY 2020 Proposed Budget</b> . FGOEDC begins work sessions on Capital Improvement Program.
	Departments participate in <b>work sessions</b> on the operating and capital budgets.	<b>March</b>	Board holds <b>work sessions</b> to discuss FY 2020 Proposed Budget.
	Management and Budget produces <b>adopted budget and budget story</b> documents.	<b>April</b>	Board <b>adopts</b> FY 2020 Budget.



## Guide to the FY 2020 Adopted Budget

### Organizational Overview

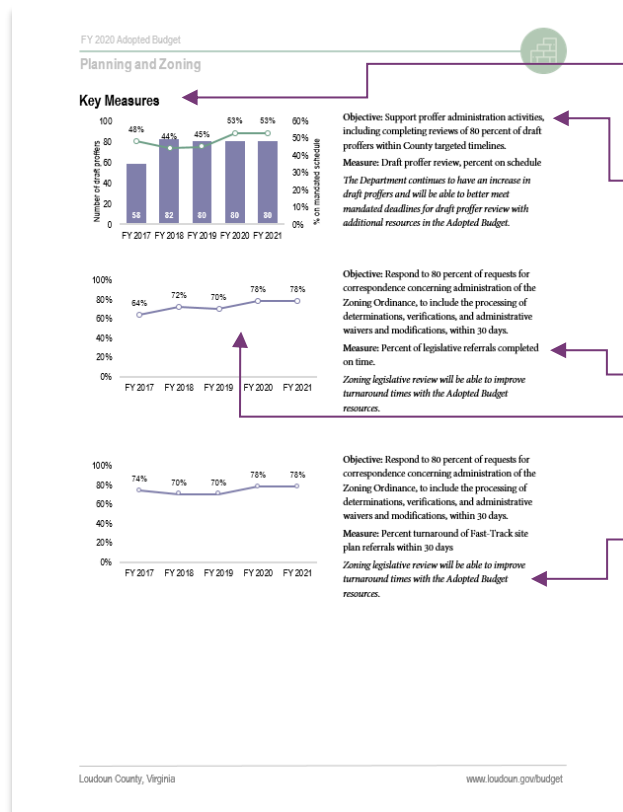




## Guide to the FY 2020 Adopted Budget

### Performance Measures

For the FY 2020 Adopted Budget, department budget narratives have been redesigned to provide information in a clearer format, notably in displaying performance measures. To fully explain resource needs and factors affecting the department, a Key Measures section has been extensively redesigned to visually represent performance measures. Explanations accompany these visuals to provide a clear story to the department's needs.



**Key Measures** provide several data points to explain the department's current and future needs along with the internal and external factors affecting these needs.

**Objective** indicates the outcome to which the measure is tied. Departments strive for these to be specific, measurable, and time-bound. If there is no objective, the measure is a workload measure a department tracks for resource needs.

**Measure** defines the data presented in the chart.

**Charts and graphs** visually explain the data and information for readers to quickly and easily understand the information.

**Explanation for Resource Needs** in *italics* provides additional contextual information to the measure and objective to explain how and why additional resources are needed.



## Guide to the FY 2020 Adopted Budget

### Budget Themes

For the FY 2020 Adopted Budget, department budget narratives also have been improved to display countywide themes to better understand and discuss resource needs with decision makers and the public. These themes helped to facilitate a strategic discussion of the County's resource needs. The themes are as follows:

#### Capital Facility Openings

Resources within this theme connect with planned openings of capital facilities. For example, the FY 2020 Adopted Budget includes staff for a new Animal Services facility, the Courthouse Expansion Project, and the future Metro Parking Garages and DC United Stadium. This theme indicates the pre-planned nature of these resource needs and their necessity in the success and use of the new capital facility.

#### Community Outreach and Education

As departments across the County interact with residents in a variety of ways, multiple departments require resources for community outreach and education. A Historic Resource Specialist for the Department of Planning and Zoning (DPZ) will help educate communities where artifacts are found due to development projects and regulations. Several departments cited future needs in this area – noted throughout the department narratives.

#### Community Wellness and Resiliency

Many of the health and human services departments' resource needs are for the provision of community-based services that promote mental health, wellness, and resiliency. The Department of Family Services has resources to respond to an increased need for protective services both for children and adults. Similarly, the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) has psychiatry resources in their FY 2020 Adopted Budget as the number of individuals enrolled in these services has increased.

#### Evolving Development Patterns

As Loudoun County continues to grow and still maintain thriving rural areas, the resulting evolving development patterns – from a suburban and rural County to one which includes increasing urban areas – creates additional and increasingly complex work for community development departments. To catch up with the demand for services, DPZs' resource needs included several planners and zoning inspectors. Similarly, the Department of Transportation and Capital Infrastructure's (DTCI) resource needs included transportation planners.

#### Fiscal Responsibility

Loudoun County values the prudent use of Loudoun's taxpayer dollars. Resource needs in FY 2020 relating to this include a payroll technician and management analyst for MHSADS. These positions will ensure the County's continued fiscal responsibility through correctly managing funds, including grants. A financial analyst for the Department of Finance and Procurement (DFP) will support transaction volume and ensure adherence to General Accounting Standards Board requirements.

#### FTE Authority

Several departments requested FTE Authority only, indicating that expenditures associated with the FTE were funded through reallocation of department budget, existing or projected program revenue, grant awards, or other funds. Needs



## Guide to the FY 2020 Adopted Budget

associated with this theme could be identified as not increasing the use of local tax funding. Grant-funded positions authorized allow the County to fund critical positions should funding cease.

### Internal Support

As the County has grown in population and in staff, administrative and internal operations support has not always kept pace. Many of the requests for internal support were due to managerial or subject matter expert staff conducting administrative duties which reduced their capacity to carry out the core duties of their positions. Additional internal support will allow these staff to provide services, from case management to improved Board meeting management. Similarly, several Department of Human Resources needs intend to keep pace with the growth of staff and subsequent needs, from training to a classification and compensation analyst.

### Public and Life Safety

Loudoun County prioritizes public and life safety and includes several resources tied to this need in the FY 2020 Adopted Budget. From adding 16.00 FTE for the Sterling Rescue Squad, to an additional fire protection plans reviewer for the Department of Building and Development, this theme allowed staff to quickly quantify the level of need to support some of our most critical safety needs.

### Span of Control

Similar to the internal support theme, as the County has grown in population and staff, the need for more management resources has been identified Countywide, particularly in the Department of General Services (DGS) and the Sheriff's Office. For example, as the number of staff have increased to support and maintain the addition of County facilities, DGS' need for additional positions to manage these vital support roles has increased in order to maintain the effectiveness of services.

### Specialty Dockets

In the past year, Loudoun County has launched two specialized court dockets – the Mental Health (MH) Docket in the General District Court and the Adult Drug Court in the Circuit Court. These specialty dockets will enhance offender accountability and provide alternatives to traditional incarceration for defendants with serious mental illness or a substance abuse disorder, respectively. Both dockets represent cross-departmental teams: the Departments of Community Corrections and MHSADS; the Sheriff's Office; the Clerk of the Circuit Court; the Commonwealth's Attorney's Office; the Office of the Public Defender; and the General District or Circuit Courts. MHSADS FY 2020 Adopted Budget includes a care coordinator and substance abuse clinician to support the MH Docket.

### Support to the CIP

As the Capital Improvement Program (CIP) has grown in both size and complexity, the need for resources to support and implement it has also grown. Requests in this category range from positions directly supporting CIP projects, such as civil engineers in DTIC, to more supportive positions like contracting officers in DFP.

### Technology

As the County grows, increased technology resources are necessary to increase efficiency for staff and to keep up with service demands. The Department of Information Technology's needs include a project manager for public safety technology projects, while the Sheriff's Office increasing reliance on technology resulted in their need for computer and video technicians.



## Adopted Budget Overview

The FY 2020 Adopted Budget is prepared at the equalized real property tax rate of \$1.045, which is \$0.04 less than the FY 2019 tax rate of \$1.085. On January 2, 2019, the Board of Supervisors directed the County Administrator to prepare the FY 2020 Proposed Budget with revenue generated at the equalized real property tax rate. In addition, the Board directed the County Administrator to prepare budget options at two cents below and two cents above the equalized rate. During its budget deliberations during March 2019, the Board made nominal adjustments to the proposed budget, though the overall real property tax rate remained at \$1.045.

### Concepts

#### General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The majority of the County's revenues flow through the General Fund and fund salaries and benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund's main source of revenue is general property taxes, which are levied on residential and commercial property as well as vehicles, machinery, and other personal property.

#### Local Tax Funding (LTF)

The concept of *local tax funding* in Loudoun's budget terminology is a specific set of revenue sources that are used to guide the split of funding between Loudoun County Government and the Schools Division. Absent different direction from the Board of Supervisors, new local tax funding is divided between Loudoun County Government and the Schools Division using a ratio of 34 percent and 66 percent following the funding of year-over-year changes in debt and capital needs.

#### Equalized Tax Rate

The equalized real property tax rate is the tax rate that will generate the same level of real property revenue that was generated in the prior tax year. The equalized rate considers changes in property value ("appreciation" or "depreciation") not new construction.

#### Appropriations Categories

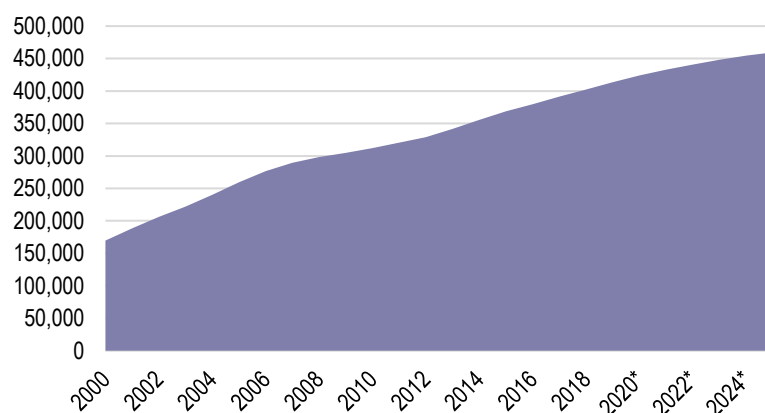
Revenues and expenditures are shown as operating, debt, and capital appropriations. Operating appropriations are those that generally support regular County and School Division operations. Debt appropriations are those that support debt service payments and tax district funds. Capital appropriations are those that support capital facility construction, renovation, and repair and major capital equipment purchases.



## Adopted Budget Overview

### Demographic Environment

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. Between 2010 and 2017, Loudoun was ranked the nineteenth fastest growing county in the nation and number nine for jurisdictions with populations over 100,000 in 2017. The County's forecasted 2019 population is 413,516. In 2025, the County's population is forecasted to be 459,579 under land use policies associated with the Revised Comprehensive Plan (an updated alternative to which is currently under review). This represents an increase of 47 percent from 2010.



**Population of Loudoun County**

Sources: U.S. Census Bureau, *Census 2000* and *Census 2010*; Loudoun County, *Loudoun COG 9.1 forecast*.

The County's population growth results from more in-migrants than out-migrants, as well as births out-pacing deaths. The 2018 Loudoun County Survey of Residents indicated that approximately 47 percent of Loudoun's residents have lived in the County for ten years or less. Many new residents come to Loudoun County to take advantage of its growing economy, job opportunities, proximity to jobs and amenities, housing availability, public school system, and quality of life. The U.S. Census Bureau estimates show that from July 2002 to July 2005 during the housing boom, migration produced 74 percent to 78 percent of Loudoun's growth. From July 2005 to July 2017, migration contributed between 59 percent and 68 percent of Loudoun's annual population growth, with 67 percent in the most recent period of July 2016 to July 2017.

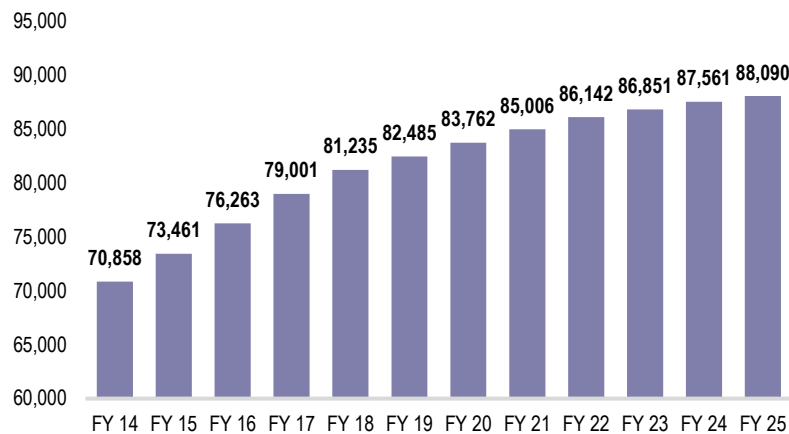
The County's high birthrate also contributes to its population growth. Loudoun's birthrate is 7.0 percent higher than both the Commonwealth of Virginia's and the national rate, a reflection of the fact that young families dominate the County's population. According to the U.S. Census Bureau Population Estimates Program, in 2017 Loudoun County was ranked 131st highest in the nation out of more than 3,000 jurisdictions for the percentage of residents between the ages of 25 and 44 and 128th highest for residents ages 17 and under. The County has the highest rates of persons ages 17 and under out of all jurisdictions in the Washington, D.C., Metropolitan Statistical Area (MSA). In 2017, 29 percent of the County's residents were between the ages of 25 and 44, compared to 26 percent nationally. In 2017, 29 percent of the County's residents were under age 18, compared to 23 percent nationally.

### Public Schools

The high percentage of young families is responsible for the County's large population of school children. In 2017, nearly 24 percent of the total population were between the ages of 5 and 19, while another 7 percent of the population was under the age of five. Public school enrollment increased by 16 percent between fiscal years 2014 and 2019, reaching 82,485 at the start of the 2018-2019 school year.



## Adopted Budget Overview



### Public School Enrollment

Source: Loudoun County Public Schools, School Board Adopted FY 2020 – FY 2025 Capital Improvement Program, Capital Asset Preservation Program, and FY 2025 – FY 2048 Capital Projects Forecast

## Economic Environment

Loudoun County's economy has expanded each year since the national recession of 2008-2009. Data from the Virginia Employment Commission show that "at place" employment within the County dropped by 2.4 percent in 2009, but since then it has increased steadily at an average annual rate of 3.0 percent. The monthly unemployment rate among residents of the County, which averaged 2.1 percent in 2007, increased to 5.7 percent in February 2010. However, as of February 2019, the County's unemployment rate had declined to 2.6 percent, which was 1.5 percentage points below the corresponding U.S. unemployment rate of 4.1 percent (not seasonally-adjusted).

Loudoun's economy weathered the recession better than the national economy and many other regions. Employment in the service industries<sup>1</sup>, accounting for 56 percent of Loudoun's employment, has contributed most of the growth during the recovery from the 2008-2009 recession. Loudoun also has outpaced other local jurisdictions within the region in job growth and other related economic factors. According to the U.S. Bureau of Labor Statistics, the number of payroll jobs in Loudoun increased by approximately 30 percent between the second quarter of 2009 (the recession trough) and the second quarter of 2018. The corresponding figures for the Washington, D.C., MSA and for Virginia are 11 percent and 9.6 percent, respectively.

Loudoun's economic vitality is evidenced by its very high median household income of \$135,842 in 2017, more than twice the national median. Likewise, in 2017 Loudoun ranked in the top 2 percent of all U.S. counties with regard to per-capita personal income. From 2008 to 2017 Loudoun's per-capita income grew from \$63,019 to \$74,834, representing average growth of 1.9 percent per year.

## Residential Construction

In 2018, the County issued building permits for 3,629 new residential units (excluding group quarter units, such as nursing homes, college dormitories, homeless shelters, and detention centers). Of the 3,629 housing units, 36 percent were for single-family detached, 30 percent for single-family attached, and 34 percent for multi-family units.

The number of building permits issued for new residential housing unit construction declined from 2005 to 2010 due to the effects of the nation-wide housing crisis and recession. The post-recession recovery of the housing market was evident in 2011 with the large increase in building permits from 2010 to 2011. The years 2012 to 2018 exceeded the recession levels and the 2011 level. The number of new residential housing units permitted by Loudoun was 0.7 percent fewer than in 2017.

<sup>1</sup> The service industries include finance, professional and business services, education and health, and leisure and hospitality.

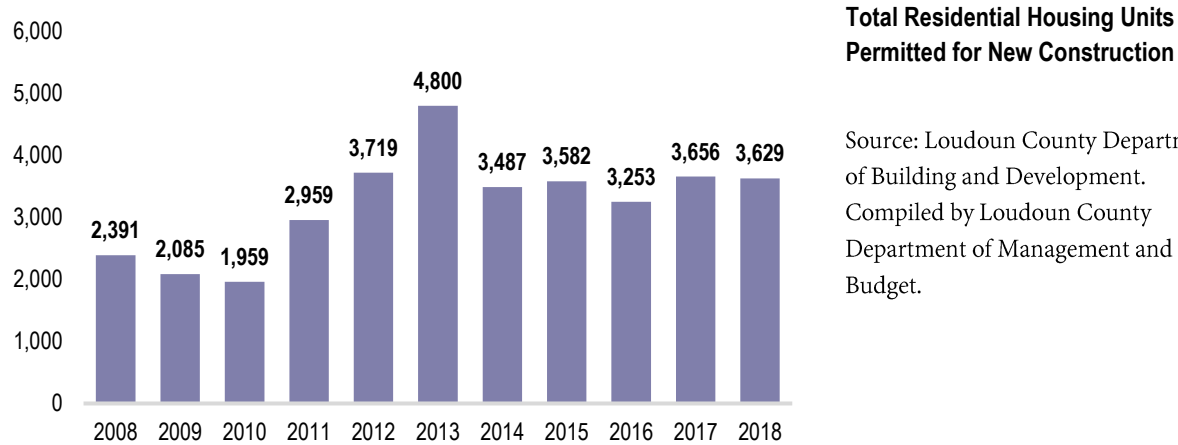




## Adopted Budget Overview

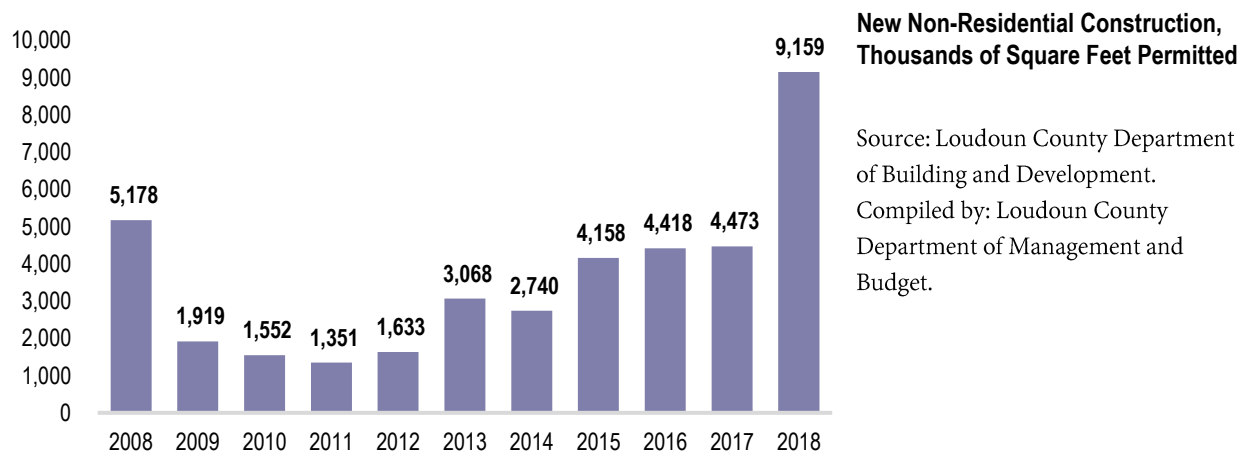
Loudoun nevertheless continues to have one of the highest annual counts of residential permitting in the nation and the highest in Virginia.

The County's relatively large amount of residential construction, bringing with it more residents, has created increased service demands.



### Non-Residential Construction

Reduced levels of non-residential permitting from 2009 through 2012 were due to the recent recession. The jump in 2008 was largely due to the parking facilities associated with the Village at Leesburg mixed commercial-residential development. In 2015 there was a substantial increase and 2016 and 2017 continued the upward trend. The development of new data centers has been a significant contributor to the increase in non-residential permitting. The 2018 square footage volume is the highest annual amount permitted since 2000.





## Adopted Budget Overview

### Economic Development

In 2004, the Board of Supervisors unanimously adopted a community economic development strategy. This strategy offers a vision of Loudoun with a globally competitive economy, favorable business environment, exceptional quality of place, and a strong sense of community. Loudoun continues to make progress toward being one of the most desirable places to live and work in the United States. In 2013, the Board of Supervisors reaffirmed and expanded this strategic view to include elements such as the following: fiscal responsibility, development of an effective transportation network, and maintenance of high-quality educational opportunities.

The County's highly-educated workforce, proximity to Washington, D.C., and connectivity (Washington Dulles International Airport and broadband access) continue to make Loudoun a desirable business location. The County's data center industry continues to expand with approximately 6.0 million square feet of new data center space permitted during calendar year 2018. In addition to data centers, Loudoun County saw a number of notable business attraction and expansion projects across a diverse group of industry clusters. These business attraction and expansion projects included: Discovery, Collins Aerospace, The U.S. Customs and Border Protection Office of Information Technology, and the D.C. United headquarters and minor league stadium. The presence of the Howard Hughes Medical Institute's Janelia Research Campus also continues to support international interest from the life sciences community. The County's list of major private employers includes Verizon Business, United Airlines, Northrop Grumman, Inova Health System, and Raytheon.

Loudoun County also continues to foster an ecosystem for entrepreneurs and new businesses to thrive. The George Mason Enterprise Center (MEC) continues to serve as the Hub of Entrepreneurship for Loudoun. The combined Small Business Development Center (SBDC) and MEC-Leesburg Incubator provides seamless support for Loudoun entrepreneurs and small businesses throughout the lifespan of their business. The MEC/SBDC regularly partners with Loudoun County Economic Development staff, the Loudoun County Chamber, and other businesses and organizations in developing programs to foster and accelerate business growth. As of Q3 FY 2019, the MEC/SBDC has offered 79 classes, events, and partnered programs. In calendar year 2018 the SBDC served a diverse group of 275 small businesses, 47% of whom were minorities, 55% women, and 15% Veterans. Those clients created 91 jobs, generated \$7M in increased revenue, and gained \$4.78M in investments. The incubator continues to maintain a steady flow of in-coming members and graduates. In FY 2018 the incubator had 28 companies exit, 64% (18) of those remained in Loudoun and 50% (9) of those in Loudoun landed in the Town of Leesburg. As of Q3 FY 2019 the incubator has 73 members with 45 of them being Resident Members and 28 Virtual Members.

### Real Property Assessments

The estimated fair market value of taxable (i.e., non-exempt) real property increased by \$5.6 billion (or 6.8 percent) from \$82.3 billion on January 1, 2018, to an estimated \$87.9 billion on January 1, 2019<sup>1</sup>. The Adopted Budget for FY 2020 anticipates that the assessed value will increase by another \$4.2 billion (4.8 percent) during calendar 2019. The anticipated increase in 2019 assumes approximately the same amount of new construction and parcel development as occurred in 2018, but assumes appreciation in market value of 2.8 percent overall versus the 4.1 percent that occurred during 2018. Residential property appreciated by 3.4 percent during 2018 compared to 2.7 percent in 2017. The improvement is likely due to the reduced inventory of available homes for sale during 2018 and continued regional employment growth. Employment in the

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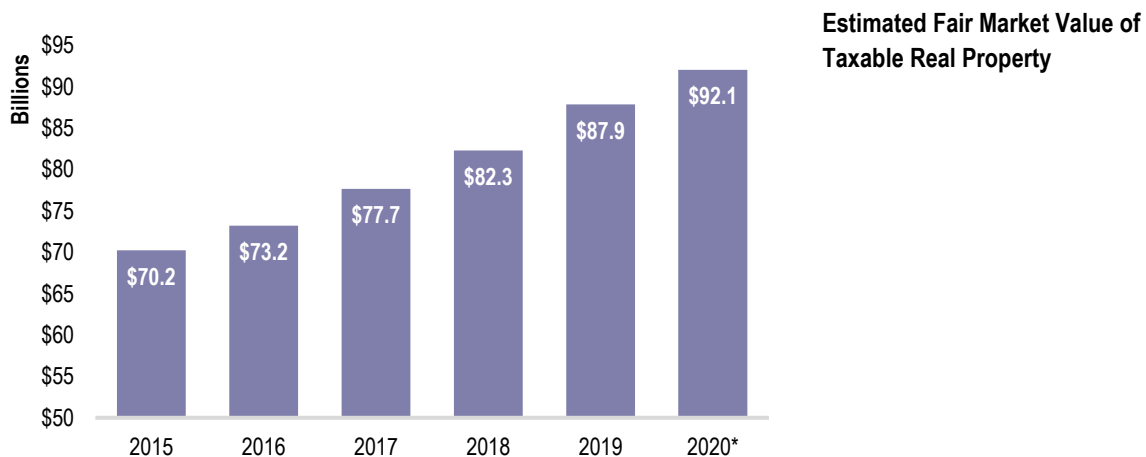
<sup>1</sup> Beginning in 2014 real property totals include public service corporation tangible personal property (excluding vehicles) along with public service real property, the values of which are assessed by the Virginia State Corporation Commission. Public service company tangible personal property was added because public service personal property other than vehicles is taxed at the real property tax rate, and beginning in FY 2014, the County's accounting system combined revenues from the two categories for reporting purposes.



## Adopted Budget Overview

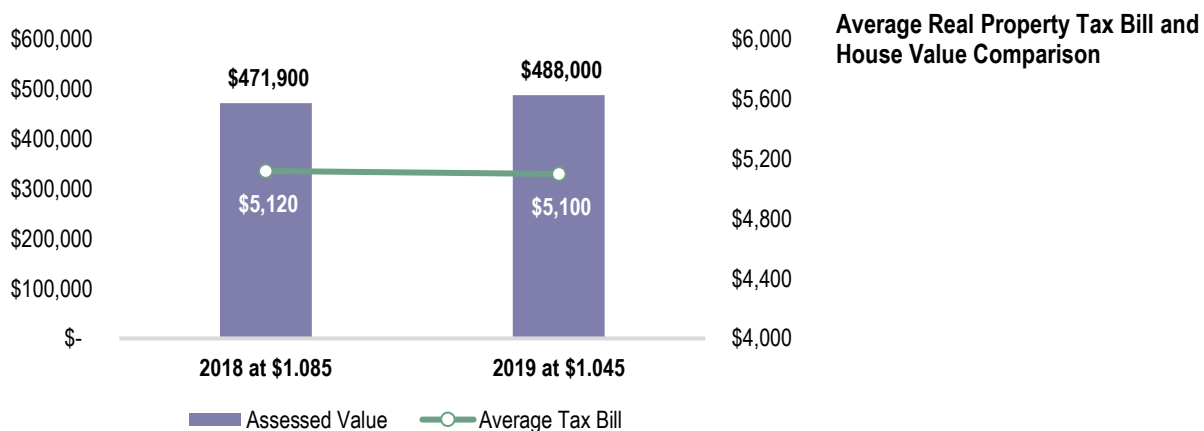
Washington, D.C., region grew more slowly than in the U.S. during 2013 and 2014 coincident with the reductions in federal discretionary spending mandated by the Budget Control Act of 2011. Federal spending has since increased, and regional employment, including employment in the well-compensated business and professional services category, is growing at close to the national rate.

The Adopted FY 2020 Budget incorporates a real property tax rate of \$1.045 per \$100 of assessed value, which became effective on January 1, 2019, following adoption by the Board of Supervisors. This tax rate is the equalized tax and is four cents lower than the 2018 tax rate of \$1.085 so as to offset the increased average market value of previously existing properties during 2018.



### Average Real Property Tax Bill

The chart below compares the annual real property tax bill for the average value of a completed home in Loudoun County on January 1, 2018, under the \$1.085 tax rate prevailing in 2018 with the average 2019 valuation and tax bill for these same homes under the adopted 2019 tax rate of \$1.045. For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2018, the average value on that date was \$471,900. The average value of these same homes on January 1, 2019, is \$488,000 (per the January 22, 2019, assessment summary of the Commissioner of the Revenue).





## Adopted Budget Overview

### Service Environment

Loudoun's population and school enrollment growth continue to generate needs for additional educational and public infrastructure in the County. The County's population continued to increase even during the 2008-2009 economic recession, causing service needs to grow at a time when real property values actually declined. The County's economy has expanded steadily since the end of the Great Recession in mid-2009; and property values have improved significantly as well. The County's real property tax base recovered to a level above its pre-recession (2007) peak value in 2014 and has continued to increase. Loudoun's 2019 real property tax base per resident, however, is still 5.1 percent below the 2006 pre-recession peak value, as the County's population has grown by 45 percent and its school enrollment by 63 percent from 2006 to 2018. Since 2011, real property tax base growth has consistently exceeded population growth, resulting in steady improvement in the property tax base per resident.

**Adopted Budget Overview****Local Tax Funding Revenue Sources**

The table below details the line items that constitute *local tax funding*. Real property revenues are demonstrated at the Tax Year 2018 rate of \$1.085 and the Tax Year 2019 rate of \$1.045. Each cent of the adopted tax rate for Tax Year 2019 approximates \$8.7 million in recurring revenue.

Revenue Category	FY 2019 Adopted \$1.085	FY 2020 Adopted \$1.045	Variance
<b>Real Property</b>			
General Real Property Taxes	\$856,082,300	\$880,224,300	\$24,142,000
Public Service Property Taxes	30,709,750	28,960,000	(1,749,750)
Penalties & Interest	7,158,000	7,158,000	0
<b>Personal Property</b>			
General Personal Property	\$394,587,900	\$509,230,900	\$114,643,000
Mobile Homes	12,050	11,300	(750)
Aircraft	30,000	30,000	0
Heavy Equipment	1,800,000	1,900,000	100,000
Machinery & Tools	1,500,000	1,700,000	200,000
<b>Other Local Taxes</b>			
Sales Tax	\$76,220,000	\$78,850,000	\$2,630,000
Consumer Utility/Franchise Taxes	10,647,000	11,139,000	492,000
Short-Term Rental Tax	310,000	310,000	0
Transient Occupancy Tax	2,615,000	3,000,000	385,000
<b>Subtotal – LTF</b>	<b>\$1,381,672,000</b>	<b>\$1,522,513,500</b>	<b>\$140,841,500</b>
<b>Use of Fund Balance</b>	<b>\$26,894,861</b>	<b>\$39,593,227</b>	<b>\$12,698,366</b>
<b>Total – LTF</b>	<b>\$1,408,566,861</b>	<b>\$1,562,106,727</b>	<b>\$153,539,866</b>

During budget development, new local tax funding (or the variance of LTF between FY 2019 and FY 2020) is generally split between the County and the Loudoun County Public Schools (LCPS), with 34 percent allocated to the County and 66 percent allocated to LCPS, after the year-over-year increase in capital and debt needs are accounted for. This ratio is used for the preparation of the proposed budget as a starting point for the Board to consider. Based on deliberations of the Board of Supervisors, the adopted split of new LTF for FY 2020 is 36 percent/64 percent.

Revenue Category	FY 2020 Adopted	Variance
Local Tax Funding (LTF)	\$1,562,106,727	\$153,539,866
Change in Capital/Debt	(\$35,109,751)	(\$35,109,751)
LTF Available to Split	\$1,526,996,976	\$118,430,115
<b>LCPS Share of New LTF (64%)</b>		<b>\$76,255,430</b>
<b>County Share of New LTF (36%)</b>		<b>\$42,174,685</b>



## Adopted Budget Overview

### Schedule of Appropriations

A portion of the County's LTF remains in the General Fund to fund departmental operations and an additional amount is transferred to other funds to augment those funds' other sources of revenue to fully fund other County and LCPS operations.

The table below summarizes each fund's total appropriation level in terms of expenditures, revenues (non-local tax funding sources), and local tax funding. The schedule of appropriations is based upon the revenue available at the equalized real property rate of \$1.045.

#### FY 2020 Adopted Appropriations Schedule

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
<b>Operating Appropriations</b>				
County General Fund	\$597,349,201	\$216,747,568	\$380,601,633	24.4%
School Operating Fund	1,282,162,892	408,504,539	873,658,353	55.9%
School Grant Fund	27,394,844	27,394,844	0	0.0%
School Lease Purchase Fund	10,002,000	10,002,000	0	0.0%
School Nutrition Fund	35,128,649	35,128,649	0	0.0%
Children's Services Act Fund	9,301,500	5,616,500	3,685,000	0.2%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Reimbursement Program Fund	6,167,461	6,167,461	0	0.0%
Housing Fund	5,000,000	5,000,000	0	0.0%
Legal Resource Center Fund	111,150	44,980	66,170	0.0%
Metro Garages Fund	1,145,850	1,145,850	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	9,504,288	9,326,898	177,390	0.0%
Restricted Use Transient Occupancy Tax Fund	4,353,000	4,353,000	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.3%
State and Federal Grant Fund	3,933,001	3,933,001	0	0.0%
<b>Subtotal – Operating Appropriations</b>	<b>\$2,000,600,536</b>	<b>\$736,956,290</b>	<b>\$1,263,644,246</b>	<b>80.9%</b>
<b>Debt Appropriations</b>				
County Government	\$66,912,218	\$13,236,714	\$53,675,504	3.4%
School System	144,674,817	9,862,730	134,812,087	8.6%
Dulles Industrial Park and Sewer Fund	0	0	0	0.0%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	12,317,000	12,317,000	0	0.0%
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0	0.0%
<b>Subtotal – Debt Appropriations</b>	<b>\$224,008,645</b>	<b>\$35,521,054</b>	<b>\$188,487,591</b>	<b>12.1%</b>
<b>Capital Appropriations</b>				
County Government Capital Projects	\$323,722,019	\$275,523,629	\$48,198,390	3.1%
County Asset Preservation Program	11,729,000	100,000	11,629,000	0.7%

**Adopted Budget Overview**

<b>Appropriation Category</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Local Tax Funding</b>	<b>% of Total LTF</b>
School System Capital Projects	167,223,000	152,748,000	14,475,000	0.9%
School System Asset Preservation	14,277,500	0	14,277,500	0.9%
Capital Projects Financing Fund	183,183,000	183,183,000	0	0.0%
Major Equipment Replacement Fund	4,000,000	0	4,000,000	0.3%
Public Facilities Trust Fund	17,265,629	17,265,629	0	0.0%
Transportation District Fund	215,481,386	198,086,386	17,395,000	1.1%
<b>Subtotal – Capital Appropriations</b>	<b>\$936,881,534</b>	<b>\$826,906,644</b>	<b>\$109,974,890</b>	<b>7.0%</b>
<b>Total Appropriations</b>	<b>\$3,161,490,715</b>	<b>\$1,599,383,988</b>	<b>\$1,562,106,727</b>	<b>100.0%</b>



## Adopted Budget Overview

### Comparison of Appropriations

The table below compares the FY 2020 Adopted appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2019 Adopted appropriation level. The FY 2020 Adopted budget includes an overall \$591.0 million increase in expenditures, or 23 percent. This year-over-year increase is largely due to the increase in the LCPS Capital Projects Fund and the financing related to the capital budgets that flow through the Capital Projects Financing Fund in addition to the regular growth of the LCPS Operating Fund.

#### Comparison of Appropriations, FY 2019 Adopted and FY 2020 Adopted

Appropriation Category	FY 2019 Adopted	FY 2020 Adopted	Variance
<b>Operating Appropriations</b>			
County General Fund	\$544,620,325	\$597,349,201	\$52,728,876
School Operating Fund	1,187,317,681	1,282,162,892	94,845,211
School Grant Fund	23,989,680	27,394,844	3,405,164
School Lease Purchase Fund	10,002,000	10,002,000	0
School Nutrition Fund	33,844,988	35,128,649	1,283,661
Children's Services Act Fund	9,301,500	9,301,500	0
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Reimbursement Program Fund	4,800,000	6,167,461	1,367,461
Housing Fund	5,000,000	5,000,000	0
Legal Resource Center Fund	104,719	111,150	6,431
Metro Garages Fund	0	1,145,850	1,145,850
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	8,604,245	9,504,288	900,043
Restricted Use Transient Occupancy Tax Fund	3,790,000	4,353,000	563,000
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	2,819,312	3,933,001	1,113,689
<b>Subtotal – Operating Appropriations</b>	<b>\$1,843,241,150</b>	<b>\$2,000,600,536</b>	<b>\$157,359,386</b>
<b>Debt Appropriations</b>			
County Government	\$57,363,230	\$66,912,218	\$9,548,988
School System	134,826,280	144,674,817	9,848,537
Dulles Industrial Park and Sewer Fund	0	0	0
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	12,239,000	12,317,000	78,000
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0
<b>Subtotal – Debt Appropriations</b>	<b>\$204,533,120</b>	<b>\$224,008,645</b>	<b>\$19,475,525</b>
<b>Capital Appropriations</b>			
County Government Capital Projects	\$216,448,108	\$323,722,019	\$107,273,911
County Asset Preservation Program	12,543,500	11,729,000	(814,500)



**Adopted Budget Overview**

<b>Appropriation Category</b>	<b>FY 2019 Adopted</b>	<b>FY 2020 Adopted</b>	<b>Variance</b>
School System Capital Projects	47,674,800	167,223,000	119,548,200
School System Asset Preservation	13,973,000	14,277,500	304,500
Capital Projects Financing Fund	112,467,000	183,183,000	70,716,000
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	8,031,045	17,265,629	9,234,584
Transportation District Fund	107,536,160	215,481,386	107,945,226
<b>Subtotal – Capital Appropriations</b>	<b>\$522,673,613</b>	<b>\$936,881,534</b>	<b>\$414,207,921</b>
<b>Total Appropriations</b>	<b>\$2,570,447,883</b>	<b>\$3,161,490,715</b>	<b>\$591,042,832</b>



## Adopted Budget Overview

### Comparison of Local Tax Funding

The FY 2020 Adopted budget uses \$1.6 billion in local tax funding for all appropriated funds at the equalized real property tax rate. The use of local tax funding is \$153.5 million higher than the FY 2019 Adopted budget. Local tax support for the County's General Fund increase by \$42.1 million or 12 percent, while the local tax transfer for the School operating fund increased by \$76.3 million or 10 percent.

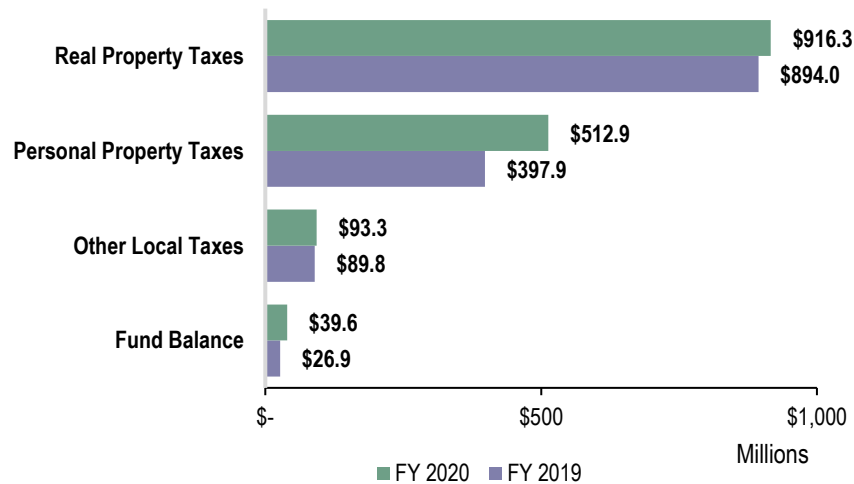
#### Comparison of the Use of Local Tax Funding, FY 2019 Adopted and FY 2020 Adopted

Appropriation Category	FY 2019 Adopted	FY 2020 Adopted	Variance
<b>Operating Appropriations</b>			
County General Fund	\$338,524,301	\$380,601,633	\$42,077,332
School Operating Fund	797,402,923	873,658,353	76,255,430
School Grant Fund	0	0	0
School Lease Purchase Fund	0	0	0
School Nutrition Fund	0	0	0
Children's Services Act Fund	3,685,000	3,685,000	0
Dulles Town Center CDA Fund	0	0	0
EMS Transport Reimbursement Program Fund	0	0	0
Housing Fund	0	0	0
Legal Resource Center Fund	59,739	66,170	6,431
Metro Garages Fund	0	0	0
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	86,468	177,390	90,922
Restricted Use Transient Occupancy Tax Fund	0	0	0
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	0	0	0
<b>Subtotal – Operating Appropriations</b>	<b>\$1,145,214,131</b>	<b>\$1,263,644,246</b>	<b>\$118,430,115</b>
<b>Debt Appropriations</b>			
County Government	\$44,152,695	\$53,675,504	\$9,522,809
School System	118,803,550	134,812,087	16,008,537
Dulles Industrial Park and Sewer Fund	0	0	0
Greenlea Tax District	0	0	0
Route 28 Special Improvements Fund	0	0	0
Tall Oaks Water & Sewer Special Revenue Fund	0	0	0
<b>Subtotal – Debt Appropriations</b>	<b>\$162,956,245</b>	<b>\$188,487,591</b>	<b>\$25,531,346</b>
<b>Capital Appropriations</b>			
County Government Capital Projects	\$29,770,185	\$48,198,390	\$18,428,205
County Asset Preservation Program	12,443,500	11,629,000	(814,500)
School System Capital Projects	10,749,800	14,475,000	3,725,200



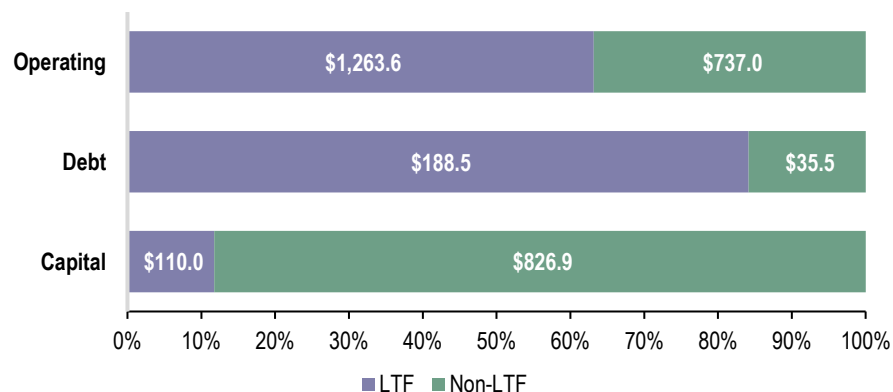
## Adopted Budget Overview

Appropriation Category	FY 2019 Adopted	FY 2020 Adopted	Variance
School System Asset Preservation	13,973,000	14,277,500	304,500
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	0	0	0
Transportation District Fund	29,460,000	17,395,000	(12,065,000)
<b>Subtotal – Capital Appropriations</b>	<b>\$100,396,485</b>	<b>\$109,974,890</b>	<b>\$9,578,405</b>
<b>Total Appropriations</b>	<b>\$1,408,566,861</b>	<b>\$1,562,106,727</b>	<b>\$153,539,866</b>



### Comparison of Local Tax Funding Sources

Substantial growth in the data center industry is reflected in the year-over-year increase in budgeted personal property taxes (especially on computer equipment).



### Comparison of Funding Sources by Appropriations Category

Capital funds leverage substantial non-local tax funding sources, including a \$25 million TIGER grant.



## Adopted Budget Overview

### General Fund Summary

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The General Fund totals \$1,778,854,295 for the Adopted FY 2020 Budget. The majority of the County's revenues flow through the General Fund and fund salaries, benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund's main source of revenue is property taxes, which are levied on residential and commercial property as well as vehicles, machinery, and other personal property. The *General Fund Revenue and Trends* section of this document details each of the General Fund's revenue sources, and a brief overview of expenditures can be found below.

FY 2021 Projected is shown for illustrative purposes only. Personnel has been escalated by 3 percent, which is consistent with year-over-year changes in this category. Operating and maintenance has been escalated by 1 percent, consistent with inflation. Capital outlay has been eliminated because of its one-time nature; however, it is likely the FY 2021 will have similar one-time capital expenditures. Revenue remains unchanged consistent with conservative projections.

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$326,170,502	\$346,638,785	\$380,845,846	\$416,272,949	\$428,761,137
Operating and Maintenance	865,966,814	921,548,864	979,664,664	1,076,076,452	1,086,837,217
Capital Outlay	1,200,855	2,970,946	4,685,538	5,250,725	0
Other Uses of Funds	248,291,982	285,326,877	249,466,837	281,254,169	281,254,169
<b>Total – Expenditures</b>	<b>\$1,441,630,153</b>	<b>\$1,556,485,472</b>	<b>\$1,614,662,885</b>	<b>\$1,778,854,295</b>	<b>\$1,796,852,523</b>
<b>Revenues</b>					
General Property Taxes	\$1,113,925,774	\$1,203,943,441	\$1,243,808,300	\$1,381,142,800	\$1,381,142,800
Other Local Taxes	161,480,152	160,587,446	159,571,250	165,135,250	165,135,250
Permits, Fees, and Licenses	24,158,503	26,413,319	23,331,298	23,794,484	23,794,484
Fines and Forfeitures	2,068,578	2,059,764	1,755,201	1,982,701	1,982,701
Use of Money and Property	8,569,985	14,018,102	8,529,467	13,176,167	13,176,167
Changes for Services	36,969,037	39,286,622	40,373,930	44,409,268	44,409,268
Miscellaneous Revenue	28,925,802	16,786,369	191,706	1,580,748	1,580,748
Recovered Costs	9,674,223	11,708,666	9,533,575	9,892,184	9,892,184
Intergovernmental – Commonwealth	85,866,343	87,771,391	85,997,323	88,033,189	88,033,189
Intergovernmental – Federal	8,190,693	9,662,906	7,477,374	9,139,790	9,139,790
Other Financing Sources	13,129,985	7,856,807	34,093,461	40,567,714	40,567,714
<b>Total – Revenues</b>	<b>\$1,492,959,075</b>	<b>\$1,580,094,833</b>	<b>\$1,614,662,885</b>	<b>\$1,778,854,295</b>	<b>\$1,778,854,295</b>





## Operating Impact Analysis of New Facilities in the FY 2019 – FY 2024 Amended CIP

The cost of opening and operating facilities is evaluated during the development of a capital project. The County identifies personnel, operating, utility, and maintenance expenditures to staff and open a new facility. This section details the estimated operating impacts related to facilities scheduled to open during the six-year CIP planning period. The table provides an analysis of:

- The number and cost of personnel required to staff new or expanded facilities for each CIP category;
- Recurring operating costs related to new or expanded facilities, including utility and maintenance costs for both the program department and centralized maintenance expenditures within the Department of General Services; and
- Annual debt service payments related to the facility (as applicable).

The Operating Impact Analysis table presents the gross impact of opening, expanding, or renovating capital facilities. The table presents the staffing and operational cost estimates for new construction. The gross impact of personnel and operating costs for each facility are presented. The table does not take into account any additional FTE that may be required to centrally manage an expanding County facility inventory by the Department of General Services.

For new facilities, the impact of staffing and operating the facility is presented. For facility renovations and expansions, where the facility was already in operation prior to being expanded or renovated, the personnel, operating and FTE estimates, if any, represent the incremental increase above current staffing levels and costs required to operate the facility. The estimated number of new personnel (FTE) required to operate a facility is shown in the year in which the personnel are projected to be hired. In some cases, personnel may be hired prior to a facility's opening date in order to provide training, set up operations, and other pre-opening activities.

All expenditure estimates for each facility are calculated to represent FY 2019 costs. To provide a greater level of accuracy in estimating future operating costs, personnel costs are escalated annually by 3 percent and operating costs are escalated annual by 1 percent for every year after FY 2019.

Each capital project page in the CIP budget document includes a summary table that reports the project's estimated gross operating and personnel cost impacts on the County's operating budget. If a capital project has no net impact to the County's operating budget, no operating impact table is provided on the project page. FY 2020 and FY 2021 operating impacts are included in the FY 2020 Adopted and FY 2021 Projected columns in the financial summary tables for program departments' narratives in Volume 1.



## Operating Impact Analysis of New Facilities in the FY 2019 – FY 2024 CIP

### County Capital Projects (in thousands)

Category/Project	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Administration and Information Technology</b>								
Land Acquisition Fund	Debt	0	0	468	731	1,196	1,345	3,740
Major Computer Systems	Debt	0	123	1,018	1,575	1,514	1,453	5,682
Public Safety Radio Tower Expansion Program	Debt	35	138	135	131	128	125	692
Public Safety Radio System Redundant Master/Prime Site	Debt	36	272	267	252	246	231	1,304
<b>Total – Administration and Information Technology</b>	<b>Debt</b>	<b>71</b>	<b>533</b>	<b>1,887</b>	<b>2,689</b>	<b>3,084</b>	<b>3,154</b>	<b>11,418</b>
<b>General Government</b>								
Consolidated Shops & Warehouse	O&M	1,291	1,303	1,316	1,330	1,343	1,356	7,939
	Debt	0	100	395	473	721	702	2,390
Eastern Services Center	Debt	0	0	0	0	0	431	431
General Government Office Space – Sycolin Rd Phase I	Debt	0	0	0	0	143	827	970
Landfill Sequence IA Cap & Closure	Debt	0	38	148	144	141	137	608
Landfill Sequence V Closure	Debt	0	34	262	629	618	597	2,140
Landfill – Construction and Debris Disposal Unit	FTE	0.00	2.00	0.00	0.00	0.00	0.00	2.00
	Pers.	0	141	145	149	154	159	748
	O&M	0	8	8	8	8	8	39
	Capital	0	35	0	0	0	0	35
	Revenue	0	(184)	(153)	(157)	(162)	(167)	(822)
County Renovation Program	Debt	0	0	0	50	198	193	440
<b>Total – General Government</b>	<b>FTE</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>
	<b>Pers.</b>	<b>0</b>	<b>141</b>	<b>145</b>	<b>149</b>	<b>154</b>	<b>159</b>	<b>748</b>
	<b>O&amp;M</b>	<b>1,291</b>	<b>1,311</b>	<b>1,324</b>	<b>1,337</b>	<b>1,351</b>	<b>1,364</b>	<b>7,979</b>
	<b>Capital</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
	<b>Debt</b>	<b>0</b>	<b>171</b>	<b>805</b>	<b>1,296</b>	<b>1,819</b>	<b>2,886</b>	<b>6,978</b>
	<b>Revenue</b>	<b>0</b>	<b>(184)</b>	<b>(153)</b>	<b>(157)</b>	<b>(162)</b>	<b>(167)</b>	<b>(822)</b>
<b>Health and Welfare</b>								
DS Group Residence – Eastern Loudoun	FTE	0.00	0.00	0.00	0.33	0	0	0.33
	Pers.	0	0	0	25	26	26	77
	O&M	0	0	0	21	21	21	63
	Debt	0	0	76	333	324	315	1,048
<b>Total – Health and Welfare</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.33</b>	<b>0</b>	<b>0</b>	<b>0.33</b>
	<b>Pers.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>77</b>
	<b>O&amp;M</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>63</b>
	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>76</b>	<b>379</b>	<b>370</b>	<b>362</b>	<b>1,048</b>



## Operating Impacts of New Facilities in the FY 2019 – FY 2024 CIP

Category/Project	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Parks, Recreation, and Culture</b>								
Ashburn Recreation and Community Center	FTE	0.00	0.00	0.00	2.50	76.34	0.00	78.8
	Pers.	0	0	0	93	4,272	4,400	8,765
	O&M	0	0	0	0	1,875	1,894	3,768
	Debt	0	0	0	0	1,840	3,323	5,163
	Revenue	0	0	0	0	(3,226)	(3,258)	(6,484)
Ashburn Senior Center	FTE	0.00	0.00	12.00	0.00	0.00	0.00	12.0
	Pers.	0	0	741	763	786	810	3,100
	O&M	0	0	229	232	234	236	932
	Revenue	0	0	(109)	(110)	(111)	(112)	(443)
Bolen Park Phase II	O&M	0	0	0	0	0	59	59
	Debt	0	0	0	302	505	594	1,401
Brambleton Library	Pers.	2,491	2,530	2,606	2,684	2,765	2,848	15,923
	O&M	819	827	836	844	853	861	5,040
	Debt	0	145	572	557	543	528	2,345
Children's Science Center	Debt	0	0	0	200	995	1,470	2,665
Fields Farm Park	Debt	0	0	0	200	695	1,178	2,073
Franklin Park to Purcellville Trail	Debt	0	0	0	0	128	497	624
Hal & Berni Hanson Regional Park	FTE	0.00	0.00	0.00	2.00	18.62	0.00	20.62
	Pers.	0	0	0	161	1,167	1,202	2,531
	O&M	0	0	0	778	1,258	1,271	3,307
	Debt	0	0	0	1,362	2,468	3,156	6,986
	Revenue	0	0	0	(150)	(152)	(153)	(455)
Lovettsville District Park – Phase II	FTE	0.00	0.00	0.00	9.84	0.00	0.00	9.84
	Pers.	0	0	0	544	560	577	1,681
	O&M	0	0	0	105	106	107	318
	Debt	0	0	0	500	752	731	1,983
Moorefield Station Community Park	FTE	0.00	0.00	0.25	0.50	0.00	0.00	0.75
	Pers.	0	0	8	15	15	16	54
	O&M	0	0	25	25	25	25	101
Scott Jenkins – Phase III	FTE	0.00	0.50	0.84	0.00	0.00	0.00	1.34
	Pers.	0	15	38	40	41	42	176
	O&M	0	25	29	30	30	30	144
	Debt	0	0	0	178	173	169	520
<b>Total – Parks, Recreation, and Culture</b>	<b>FTE</b>	<b>0.00</b>	<b>0.50</b>	<b>13.09</b>	<b>14.84</b>	<b>94.96</b>	<b>0.00</b>	<b>123.39</b>
	<b>Pers.</b>	<b>2,491</b>	<b>2,545</b>	<b>3,393</b>	<b>4,300</b>	<b>9,607</b>	<b>9,895</b>	<b>32,231</b>
	<b>O&amp;M</b>	<b>819</b>	<b>853</b>	<b>1,120</b>	<b>2,013</b>	<b>4,381</b>	<b>4,484</b>	<b>13,669</b>
	<b>Debt</b>	<b>0</b>	<b>145</b>	<b>572</b>	<b>3,299</b>	<b>8,099</b>	<b>11,644</b>	<b>23,758</b>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(109)</b>	<b>(260)</b>	<b>(3,489)</b>	<b>(3,524)</b>	<b>(7,382)</b>





## Operating Impact Analysis of New Facilities in the FY 2019 – FY 2024 CIP

Category/Project	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Public Safety</b>								
Animal Services Facility	FTE	0.00	1.00	7.00	0.00	0.00	0.00	8.00
	Pers.	0	13	683	704	725	747	2,872
	O&M	0	0	336	339	343	346	1,364
	Capital	0	0	33	33	34	34	134
	Debt	0	0	793	1,009	979	954	3,735
Courts Complex Phase III	FTE	0.00	15.00	19.00	12.00	1.00	0.00	47.00
	Pers.	0	881	3,188	4,359	4,657	4,797	17,882
	O&M	68	292	600	1,535	1,600	1,616	5,710
	Debt	0	500	2,625	4,801	6,360	7,391	21,677
Fire and Rescue Academy Expansion	FTE	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	Pers.	0	0	0	0	81	84	165
	O&M	0	0	0	0	151	153	151
	Debt	0	0	0	0	0	230	230
Fire and Rescue Recruit Training Facility	FTE	0	0	0	0	1.00	0.00	1.00
	Pers.	0	0	0	0	77	79	156
	O&M	0	0	0	0	48	48	96
	Debt	0	0	0	288	435	585	1,308
Juvenile Detention Center Phase II	Debt	0	0	0	0	0	280	280
Fire Station Storage Sheds	Debt	0	0	0	60	59	57	176
Station #04 – Round Hill Station Replacement	FTE	0.00	0.00	0.00	5.00	1.00	0.00	6.00
	Pers.	0	0	0	502	517	532	1,551
	O&M	0	0	0	457	461	466	1,384
	Capital	0	0	0	14	15	15	44
	Debt	0	0	0	539	1,026	1,469	3,034
Station #07 – Aldie Station Replacement	FTE	0.00	0.00	0.00	25.33	0.00	0.00	25.33
	Pers.	0	0	0	2,374	2,445	2,519	7,339
	O&M	0	0	0	778	786	793	2,357
	Debt	0	0	0	38	211	528	776
Station #28 – Leesburg South Station	Debt	0	0	0	110	217	382	709
<b>Total – Public Safety</b>	FTE	<b>0.00</b>	<b>16.00</b>	<b>26.00</b>	<b>42.33</b>	<b>4.00</b>	<b>0.00</b>	<b>88.33</b>
	Pers.	<b>0</b>	<b>894</b>	<b>3,871</b>	<b>8,237</b>	<b>8,503</b>	<b>8,758</b>	<b>30,263</b>
	O&M	<b>68</b>	<b>292</b>	<b>936</b>	<b>3,109</b>	<b>3,388</b>	<b>3,422</b>	<b>11,062</b>
	Capital	<b>0</b>	<b>0</b>	<b>33</b>	<b>48</b>	<b>48</b>	<b>49</b>	<b>178</b>
	Debt	<b>0</b>	<b>500</b>	<b>3,418</b>	<b>6,844</b>	<b>9,286</b>	<b>11,875</b>	<b>31,923</b>



## Operating Impacts of New Facilities in the FY 2019 – FY 2024 CIP

### Transportation Projects (in thousands)

Category/Project	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Roads</b>								
Braddock Rd Widening (Royal Hunter / Paul VI East)	Debt	0	0	0	638	1,373	2,130	4,140
Croson Ln (Claiborne Pkwy / Old Ryan Rd)	Debt	0	0	0	0	279	272	550
Crosstrail Blvd (Kincaid Blvd / Russell Branch Pkwy)	Debt	0	0	1,650	3,159	3,079	2,999	10,886
Dulles West Blvd (Arcola / Northstar)	Debt	0	0	0	0	0	300	300
Elk Lick Rd Intersection Improvements	Debt	0	0	0	0	38	157	196
Farmwell Road Intersection Improvements	Debt	0	0	0	280	973	1,710	2,963
Intelligent Transportation System	Debt	0	0	0	0	0	32	32
Prentice Rd	Debt	0	0	0	0	500	1,288	1,788
Route 9 / Route 287 Roundabout	Debt	0	0	100	98	395	974	1,566
Route 50 North Collector Road	Debt	0	0	0	0	229	512	741
Route 50 & Trailhead Drive - Roundabout	Debt	0	0	221	853	832	810	2,715
Rt 7 / Hillsboro Rd Interchange	Debt	0	0	0	0	0	761	761
Route 15 North from Montresor to Point of Rocks	Debt	0	0	0	0	0	250	250
Shellhorn Dr. (Lo. Co. Pkwy / Randolph Dr)	Debt	0	0	400	390	380	1,088	2,258
Westwind Drive (State St / Ladbroke Dr)	Debt	0	0	0	790	1,170	1,718	3,678
Sycolin Road Widening	Debt	0	0	0	0	0	208	208
<b>Total – Roads</b>	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>2,371</b>	<b>6,207</b>	<b>9,247</b>	<b>15,205</b>	<b>33,030</b>

### Sidewalks, Signals, and Traffic Calming

Intersection Improvements	FTE	2.00	0.00	1.00	0.00	0.00	0.00	3.00
	Pers.	238	196	357	312	321	331	1,756
	Debt	0	0	0	0	1,300	2,629	3,928
Sidewalk and Trail Program	Debt	0	0	0	0	111	299	410
River Creek Pkwy – Sidewalk	Debt	0	0	0	0	131	128	258
Sterling Blvd/W&OD Overpass	Debt	0	0	50	131	516	810	1,507
Rt 7 Pedestrian Improvements	Debt	0	0	0	100	98	305	503
<b>Total – Sidewalks, Signals, and Traffic Calming</b>	<b>FTE</b>	<b>2.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>
	<b>Pers.</b>	<b>238</b>	<b>196</b>	<b>357</b>	<b>312</b>	<b>321</b>	<b>331</b>	<b>1,756</b>
	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>231</b>	<b>2,155</b>	<b>4,170</b>	<b>6,606</b>

### Transit

Transit Bus Acquisition	O&M	0	0	258	0	274	282	813
<b>Total – Transit</b>	<b>O&amp;M</b>	<b>0</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>274</b>	<b>282</b>	<b>813</b>



## Operating Impact Analysis of New Facilities in the FY 2019 – FY 2024 CIP

### School Projects (in thousands)

Category/Project	Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Elementary Schools</b>								
ES-23 Dulles North	Debt	0	0	1,500	2,993	3,798	3,701	11,992
ES-29 Dulles North	Debt	0	0	1,500	2,993	3,798	3,701	11,992
<b>Total – Elementary Schools</b>	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>5,986</b>	<b>7,597</b>	<b>7,401</b>	<b>23,984</b>
<b>Middle Schools</b>								
MS-14 Dulles North	Debt	0	0	0	550	4,277	7,689	12,515
<b>Total – Middle Schools</b>	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550</b>	<b>4,277</b>	<b>7,689</b>	<b>12,515</b>
<b>High Schools</b>								
CS Monroe Technology Center	Debt	0	0	1,069	3,445	5,177	6,247	15,938
HS-9 Lightridge High School	Debt	0	0	5,000	5,847	5,698	5,554	22,099
HS – Stadium Synthetic Turf & Track Resurface	Debt	0	0	192	187	182	178	739
<b>Total – High Schools</b>	<b>Debt</b>	<b>0</b>	<b>0</b>	<b>6,261</b>	<b>9,480</b>	<b>11,058</b>	<b>11,978</b>	<b>38,777</b>
<b>Division/Other School Projects</b>								
Broadband Infrastructure	Debt	0	22	110	173	169	164	637
School Bus Radio Replacements/900MHZ System Upgrade	Debt	0	0	0	261	1,974	1,899	4,134
Facility Renewals and Alternations Program	Debt	0	0	856	1,484	2,621	4,193	9,155
School Bus Replacement Fund	Debt	0	188	1,621	3,066	4,522	5,986	15,383
<b>Total – Division/Other School Projects</b>	<b>Debt</b>	<b>0</b>	<b>210</b>	<b>2,587</b>	<b>4,984</b>	<b>9,285</b>	<b>12,243</b>	<b>29,309</b>



## Summary of Adopted Resource Requests

As part of the budget development process, departments proposed prioritized resource requests to be considered for funding in FY 2020. In accordance with the Board's guidance, the County Administrator prepared prioritized groupings of resource requests that could be funded within the equalized real property tax rate of \$1.045 as well as those that could be funded within the Board's two other tax rate scenarios. The most critical organizational needs were prioritized within the revenue available at the equalized rate of \$1.045. Those critical needs include opening new facilities, supporting the execution of the capital improvement program (CIP), social safety net and human services, internal support, and maintaining current service levels. The Board adopted a real property tax rate of \$1.045.

The FY 2020 Adopted Budget introduces the concept of funding all positions that support the development and execution of the CIP within the Capital Projects Fund. Previously, those positions were budgeted in the General Fund and offset by a transfer from the Capital Projects Fund. These existing positions, as well as 10 new positions, will now be charged directly to the CIP and can be funded by a variety of revenue sources; previously, the positions were funded exclusively by local tax funding. CIP support positions are present within the following departments: Transportation and Capital Infrastructure, Management and Budget, Finance and Procurement, and Information Technology.

### Concepts

#### Resource Requests

Additional funding requests, or *resource requests*, are detailed for the Board's consideration during budget deliberations and are summarized in the adopted budget document, with further detail included in each department's narratives found in Volume 1. Resource requests are needed to either maintain or enhance a program's service level. Current service level requests are different from base budget adjustments in that they have additional positions for the Board's consideration or are of a significant cost impact needing the Board's authorization.



## Summary of Adopted Resource Requests

### Adopted Resource Requests by Functional Area

The following tables list all adopted resource requests, including those for additional FTE authority, total \$16.6 million in local tax funding and 182.99 FTE. More detailed discussion of the resources below can be found in each department's section of Volume 1.

#### Summary of Resource Requests by Functional Area

	LTF	FTE
General Government Administration	\$2,760,310	34.00
Public Safety and Judicial Administration	\$6,019,920	52.63
Health and Welfare	\$3,738,577	36.00
Parks, Recreation, and Culture	\$1,210,216	33.83
Community Development	\$1,486,832	18.53
Miscellaneous	\$1,341,844	8.00
<b>Total</b>	<b>\$16,557,699</b>	<b>182.99</b>

#### General Government Administration

Department	Resource	LTF	FTE
Commissioner of the Revenue	Business Tax Compliance	\$200,878	2.00
Commissioner of the Revenue	Real Estate Appraising Staff	\$350,579	3.00
County Administrator	Assistant Deputy Clerks	\$179,009	2.00
County Administrator	Communications Specialist	\$112,615	1.00
County Administrator	Emergency Preparedness Specialists	\$0	2.00
County Attorney	Bonds Management Paralegal	\$84,660	1.00
Finance and Procurement	Assistant Purchasing Agent	\$37,792	1.00
Finance and Procurement	Contracting Officers	\$27,624	2.00
Finance and Procurement	Financial Analyst	\$105,726	1.00
Finance and Procurement	Senior Buyer	\$28,557	1.00
General Services	Senior System Maintenance Technician - Emergency Power Response	\$272,398	2.00
General Services	Facilities Maintenance Assistant Division Manager	\$173,394	1.00
General Services	Facilities Maintenance Crew Chief	\$163,179	1.00
General Services	System Maintenance Technician	\$129,997	1.00
General Services	Resources for Construction and Demolition Debris Operations	\$0	2.00
General Services	Metro Parking Garages Manager	\$0	1.00
Human Resources	Human Resource Information (HRIS) Specialist	\$89,935	1.00
Human Resources	Administrative Assistant - Employee Relations/Learning and Organizational Development and Benefits Divisions	\$76,863	1.00
Human Resources	Classification and Compensation Analyst	\$52,027	1.00
Human Resources	Training Specialist	\$106,522	1.00
Human Resources	Administrative Assistant - Front Office and Workforce Planning Division	\$70,995	1.00



## Adopted Resource Requests by Functional Area

Department	Resource	LTF	FTE
Information Technology	Security Operation Program Resources: Consulting	\$270,895	-
Information Technology	Public Safety Support Staff	\$7,687	1.00
Management and Budget	Revenue Analyst	\$121,461	1.00
Management and Budget	Increased FTE Authority for LCFR Unfunded FTE Pool	\$0	1.00
Treasurer	Banking Specialist	\$97,516	1.00
Treasurer	Collections Program Assistant for Town Billing	\$0	1.00
<b>Total</b>		<b>\$2,760,310</b>	<b>34.00</b>

### Public Safety and Judicial Administration

Department	Resource	LTF	FTE
Animal Services	Shelter Veterinarian	\$28,579	1.00
Clerk of the Circuit Court	Jury Management Team Lead	\$73,550	1.00
Fire and Rescue	Sterling Staffing	\$1,714,952	16.00
Fire and Rescue	Human Resource Specialist	\$104,586	1.00
Fire and Rescue	Communications Specialist	\$145,328	1.00
Fire and Rescue	Physicals Coordinator	\$96,783	1.00
Fire and Rescue	Administrative Assistant - Fleet/Logistics/Health and Wellness	\$83,478	1.00
Fire and Rescue	Wellness Center Manager	\$151,112	1.00
Fire and Rescue	Civilian Fire Inspectors and Firefighter	\$438,183	3.00
Sheriff's Office	Public Safety Firing Range - Staffing	\$539,779	3.00
Sheriff's Office	Courthouse Expansion Project - Staffing (Phase 1)	\$1,283,376	15.00
Sheriff's Office	School Resource Officer	\$209,469	1.00
Sheriff's Office	Background Investigators	\$372,901	3.09
Sheriff's Office	Juvenile Resource Officers	\$415,814	2.00
Sheriff's Office	Video Technician	\$68,870	0.77
Sheriff's Office	Computer Technician	\$68,870	0.77
Sheriff's Office	School Resource Officer Sergeant	\$224,290	1.00
<b>Total</b>		<b>\$6,019,920</b>	<b>52.63</b>

### Health and Welfare

Department	Resource	LTF	FTE
Extension Services	Community Engagement Coordinator	\$75,874	1.00
Family Services	Medicaid Pre-Screener	\$96,988	1.00
Family Services	Child Protective Services	\$832,780	8.00
Family Services	Child Protective Services and Adult Protective Services Intake	\$228,535	3.00
Family Services	Family Partnership Meeting Facilitator	\$108,738	1.00
Family Services	Adult Protective Services Unit	\$186,620	2.00
Family Services	Contract Management	\$106,401	1.00



## Summary of Adopted Resource Requests

Department	Resource	LTF	FTE
Family Services	Data Administration	\$108,581	1.00
Health	Nursing Home Screen and Contract Management Support	\$63,901	1.00
Health	Medical Reserve Corps	\$0	2.00
Mental Health, Substance Abuse, and Developmental Services	Conversion of Temporary, Unfunded Positions to Regular, Funded Positions	\$440,097	5.00
MHSADS	Continuation of Programs Previously Funded by Grants	\$182,959	2.00
MHSADS	Psychiatry	\$759,127	2.00
MHSADS	Payroll Technician	\$77,883	1.00
MHSADS	Reimbursement Specialist	\$15,565	1.00
MHSADS	Management Analyst	\$106,941	1.00
MHSADS	Mental Health Docket	\$223,173	2.00
MHSADS	Support Coordinator	\$124,413	1.00
<b>Total</b>		<b>\$3,738,577</b>	<b>36.00</b>

### Parks, Recreation, and Culture

Department	Resource	LTF	FTE
Parks, Recreation, and Community Services	Financial Assistant	\$78,277	1.00
PRCS	Volunteer Services Assistant	\$39,714	0.47
PRCS	Landscape Specialist	\$133,929	1.00
PRCS	Special Event Coordinator and Specialist	\$330,612	2.00
PRCS	Landscape Technical Team	\$0	2.00
PRCS	Outdoor Maintenance Staff	\$415,003	4.00
PRCS	Outdoor Maintenance Manager	\$103,298	1.00
PRCS	CASA - Waxpool Elementary, Program Expansion, and Administrative Staff	(\$133,790)	8.18
PRCS	Senior Trip Assistant	\$0	0.47
PRCS	Custodian	\$0	1.00
PRCS	Drop-In Childcare Program	\$0	5.04
PRCS	Adaptive Recreation Inclusion Specialist	\$0	1.00
PRCS	Sports Administrative Assistant and Facility Supervisors	\$0	2.87
PRCS	YAS Expansion - Sterling Middle, Mercer Middle, Stone Hill	\$243,173	3.80
<b>Total</b>		<b>\$1,210,216</b>	<b>33.83</b>



## Adopted Resource Requests by Functional Area

### Community Development

Department	Resource	LTF	FTE
Building and Development	Fire Protection Plans Reviewer	\$94,783	1.00
Economic Development	Business Retention Specialist	\$95,911	1.00
Mapping and Geographic Information	GIS Website Analyst	\$105,640	1.00
Planning and Zoning	Proffer Management	\$118,139	1.00
Planning and Zoning	Zoning Legislative Review	\$118,139	1.00
Planning and Zoning	Zoning Inspectors	\$234,455	2.00
Planning and Zoning	Historic Resource Specialist: Full-Time Conversion	\$69,989	0.53
Planning and Zoning	Legislative Application Review and Management Planners	\$198,945	2.00
Transportation and Capital Infrastructure	e-Builder and Technology Specialist	\$7,133	1.00
DTCI	Senior Transportation Planners	\$212,354	2.00
DTCI	Civil Engineer Design	\$7,543	1.00
DTCI	Design Manager	\$7,543	1.00
DTCI	Civil Engineer Design	\$7,543	1.00
DTCI	Administrative Assistant	\$85,594	1.00
DTCI	Land Acquisition Manager	\$7,543	1.00
DTCI	Chief of Staff	\$115,578	1.00
<b>Total</b>		<b>\$1,486,832</b>	<b>18.53</b>

### Miscellaneous

Department	Resource	LTF	FTE
Non-Departmental	Universal Call Taking Implementation	\$1,300,000	8.00
Non-Departmental	LAWS - DART Coordinator	\$16,844	-
Non-Departmental	Mason Enterprise Center	\$25,000	-
<b>Total</b>		<b>\$1,341,844</b>	<b>8.00</b>







## Summary of Financial Sources and Uses and Appropriated Fund Balance

The Code of Virginia requires localities to adopt a balanced budget (revenues equal expenditures). An adopted balanced budget can be achieved in a number of ways, including budgeting a use of fund balance (when expenditures exceed revenues) or a contribution to fund balance (when revenues exceed expenditures). The table below outlines the estimated beginning fund balances for the County's major funds, along with the budgeted use of or contribution to fund balance and an estimated ending fund balance.

Fund	Est. Beginning Fund Balance 07/01/2019	Use of Fund Balance	Contribution to Fund Balance	Est. Ending Fund Balance 06/30/2020	% Change
<b>Operating Appropriations</b>					
General Fund	\$334,374,093	\$39,593,227	\$0	\$294,780,866	-12%
School Funds*	\$39,291,475	13,064,859	0	26,226,616	-33%
Self Insurance Fund	13,647,678	0	0	13,647,678	0%
<b>Debt</b>					
County Debt Service Fund	30,933,829	12,000,000	0	18,933,829	-39%
School Debt Service Fund	2,396,901	0	0	2,396,901	0%
Route 28 Special Imp. Fund	44,112	0	0	44,112	0%
<b>Capital Appropriations</b>					
County Capital Projects	445,439,747	0	0	445,439,747	0%
School Capital Projects	46,711,138	0	0	46,711,138	0%
County CAPP Fund	5,083,474	0	0	5,083,474	0%
School CAPP Fund	6,510,778	0	0	6,510,778	0%
Public Facilities Fund	93,949,255	0	0	93,949,255	0%
Transportation District	47,257,058	0	4,324,951	51,582,009	9%
Capital Project Financing Fund	0	0	0	0	n/a
<b>Other Funds</b>					
Other Funds	60,912,643	268,424	2,246,217	62,890,436	3%



## Sources, Uses, and Appropriated Fund Balance

	General Fund	School Operating Fund	Self Insurance Fund	County Debt Service Fund	School Debt Service Fund
<b>Beginning Fund Balance</b>	<b>\$337,659,593</b>	<b>\$63,412,776</b>	<b>\$6,338,952</b>	<b>\$42,873,402</b>	<b>\$2,396,901</b>
<b>FY 2018 Actuals (Per CAFR)</b>					
Local Sources	1,459,129,630	35,758,922	59,762,516	4,085,836	0
Intergovernmental	97,434,295	359,998,313	0	0	0
Transfers In	23,530,908	742,512,736	5,455,700	185,676,430	10,293,895
Other Sources	0	0	0	9,841,786	0
<b>Total – Revenues</b>	<b>\$1,580,094,833</b>	<b>\$1,138,269,971</b>	<b>\$65,218,216</b>	<b>\$199,604,052</b>	<b>\$10,293,895</b>
Personnel	346,638,785	0	0	0	0
Operations and Maintenance	921,548,864	0	5,807,730	594,582	0
Capital	2,970,946	0	0	0	0
Transfers Out	285,326,877	44,677	0	2,789,454	0
Other Uses	0	1,149,331,481	52,101,760	188,159,589	10,293,895
<b>Total – Expenditures</b>	<b>\$1,556,485,472</b>	<b>\$1,149,376,158</b>	<b>\$57,909,490</b>	<b>\$191,543,625</b>	<b>\$10,293,895</b>
<i>Change in Fund Balance</i>	<i>\$23,609,361</i>	<i>(\$11,106,187)</i>	<i>\$7,308,726</i>	<i>\$8,060,427</i>	<i>\$0</i>
<b>FY 2019 Adopted Budget</b>					
Local Sources	1,487,094,727	11,092,067	0	855,000	0
Intergovernmental	93,474,697	421,159,359	0	0	0
Transfers In	7,198,600	797,402,923	5,455,700	161,007,958	10,326,552
Other Sources	0	10,000,000	0	0	0
<b>Total – Revenues</b>	<b>\$1,587,768,024</b>	<b>\$1,239,654,349</b>	<b>\$5,455,700</b>	<b>\$161,862,958</b>	<b>\$10,326,552</b>
Personnel	380,845,846	0	0	0	0
Operations and Maintenance	979,664,664	0	5,455,700	640,000	0
Capital	4,685,538	0	0	0	0
Transfers Out	247,916,837	0	0	137,151	0
Other Uses	1,550,000	1,252,669,463	0	181,085,807	10,326,552
<b>Total – Expenditures</b>	<b>\$1,614,662,885</b>	<b>\$1,252,669,463</b>	<b>\$5,455,700</b>	<b>\$181,862,958</b>	<b>\$10,326,552</b>
<i>Change in Fund Balance</i>	<i>(\$26,894,861)</i>	<i>(\$13,015,114)</i>	<i>\$0</i>	<i>(\$20,000,000)</i>	<i>\$0</i>
<b>FY 2020 Adopted Budget</b>					
Local Sources	1,641,113,602	11,060,348	0	1,476,232	0
Intergovernmental	97,172,979	446,904,825	0	0	0
Transfers In	974,487	873,658,353	5,455,700	198,110,803	10,424,793
Other Sources	0	10,000,000	0	0	0
<b>Total – Revenues</b>	<b>\$1,739,261,068</b>	<b>\$1,341,623,526</b>	<b>\$5,455,700</b>	<b>\$199,587,035</b>	<b>\$10,424,793</b>
Personnel	416,272,949	0	0	0	0
Operations and Maintenance	1,076,076,452	0	5,455,700	211,443,712	0
Capital	5,250,725	0	0	0	0
Transfers Out	279,094,241	0	0	143,323	0
Other Uses	2,159,928	1,354,688,385	0	0	10,424,793
<b>Total – Expenditures</b>	<b>\$1,778,854,295</b>	<b>\$1,354,688,385</b>	<b>\$5,455,700</b>	<b>\$211,587,035</b>	<b>\$10,424,793</b>
<i>Change in Fund Balance</i>	<i>(\$39,593,227)</i>	<i>(\$13,064,859)</i>	<i>\$0</i>	<i>(\$12,000,000)</i>	<i>\$0</i>
<b>Est. Ending Fund Balance</b>	<b>\$294,780,866</b>	<b>\$26,226,616</b>	<b>\$13,647,678</b>	<b>\$18,933,829</b>	<b>\$2,396,901</b>



## Sources, Uses, and Appropriated Fund Balance

	Route 28 Special Improv. Fund	County Capital Projects Fund	School Capital Projects Fund	County CAPP Fund	School CAPP Fund
<b>Beginning Fund Balance</b>	<b>\$353,390</b>	<b>\$406,868,148</b>	<b>\$50,354,641</b>	<b>\$4,714,686</b>	<b>\$8,391,856</b>
<b>FY 2018 Actuals (Per CAFR)</b>					
Local Sources	11,691,432	3,693,720	0	-15,658	0
Intergovernmental	0	16,030,962	0	0	0
Transfers In	8,428	285,049,682	169,919,757	11,723,256	12,688,000
Other Sources	0	5,578,941	0	0	0
<b>Total – Revenues</b>	<b>\$11,699,860</b>	<b>\$310,353,305</b>	<b>\$169,919,757</b>	<b>\$11,707,598</b>	<b>\$12,688,000</b>
Personnel	0	0	0	0	0
Operations and Maintenance	12,009,138	0	14,080	8,945,836	0
Capital	0	257,679,346	173,549,180	2,177,190	14,569,078
Transfers Out	0	14,102,360	0	215,784	0
Other Uses	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$12,009,138</b>	<b>\$271,781,706</b>	<b>\$173,563,260</b>	<b>\$11,338,810</b>	<b>\$14,569,078</b>
<i>Change in Fund Balance</i>	<i>(\$309,278)</i>	<i>\$38,571,599</i>	<i>(\$3,643,503)</i>	<i>\$368,788</i>	<i>(\$1,881,078)</i>
<b>FY 2019 Adopted Budget</b>					
Local Sources	12,239,000	0	0	100,000	0
Intergovernmental	0	16,644,703	0	0	0
Transfers In	0	199,803,405	47,674,800	12,443,500	13,973,000
Other Sources	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$12,239,000</b>	<b>\$216,448,108</b>	<b>\$47,674,800</b>	<b>\$12,543,500</b>	<b>\$13,973,000</b>
Personnel	0	0	0	0	0
Operations and Maintenance	12,239,000	0	0	0	0
Capital	0	207,468,798	47,674,800	12,543,500	13,973,000
Transfers Out	0	8,979,310	0	0	0
Other Uses	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$12,239,000</b>	<b>\$216,448,108</b>	<b>\$47,674,800</b>	<b>\$12,543,500</b>	<b>\$13,973,000</b>
<i>Change in Fund Balance</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>FY 2020 Adopted Budget</b>					
Local Sources	12,317,000	3,680,000	0	100,000	0
Intergovernmental	0	30,000,000	0	0	0
Transfers In	0	290,042,019	167,223,000	11,629,000	14,277,500
Other Sources	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$12,317,000</b>	<b>\$323,722,019</b>	<b>\$167,223,000</b>	<b>\$11,729,000</b>	<b>\$14,277,500</b>
Personnel	0	2,326,236	0	0	0
Operations and Maintenance	12,317,000	21,033,935	0	9,704,000	0
Capital	0	297,951,685	167,223,000	2,025,000	14,277,500
Transfers Out	0	2,410,163	0	0	0
Other Uses	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$12,317,000</b>	<b>\$323,722,019</b>	<b>\$167,223,000</b>	<b>\$11,729,000</b>	<b>\$14,277,500</b>
<i>Change in Fund Balance</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>Est. Ending Fund Balance</b>	<b>\$44,112</b>	<b>\$445,439,747</b>	<b>\$46,711,138</b>	<b>\$5,083,474</b>	<b>\$6,510,778</b>



## Sources, Uses, and Appropriated Fund Balance

	Public Facilities Fund	Transportation District Fund	Capital Project Financing Fund	Other Appropriated Funds	Total Appropriated Funds
<b>Beginning Fund Balance</b>	<b>\$122,208,274</b>	<b>\$27,269,477</b>	<b>\$0</b>	<b>\$51,772,791</b>	<b>\$1,124,614,887</b>
<b>FY 2018 Actuals (Per CAFR)</b>					
Local Sources	29,118,561	40,875,363	0	17,365,166	1,661,465,488
Intergovernmental	0	0	0	16,048,776	489,512,346
Transfers In	0	157,376,912	0	11,115,296	1,615,351,000
Other Sources	0	0	274,118,788	0	289,539,515
<b>Total – Revenues</b>	<b>\$29,118,561</b>	<b>\$198,252,275</b>	<b>\$274,118,788</b>	<b>\$44,529,238</b>	<b>\$4,055,868,349</b>
Personnel	0	0	0	2,580,219	349,219,004
Operations and Maintenance	1,698,045	2,122,757	0	27,562,235	980,303,267
Capital	0	0	0	472,826	451,418,566
Transfers Out	55,679,535	174,917,190	128,343,788	5,974,797	667,394,462
Other Uses	0	0	145,775,000	0	1,545,661,725
<b>Total – Expenditures</b>	<b>\$57,377,580</b>	<b>\$177,039,947</b>	<b>\$274,118,788</b>	<b>\$36,590,077</b>	<b>\$3,993,997,024</b>
<i>Change in Fund Balance</i>	<i>(\$28,259,019)</i>	<i>\$21,212,328</i>	<i>\$0</i>	<i>\$7,939,161</i>	<i>\$61,871,325</i>
<b>FY 2019 Adopted Budget</b>					
Local Sources	8,031,045	74,068,000	0	18,305,091	1,611,784,930
Intergovernmental	0	0	0	15,379,926	546,658,685
Transfers In	0	29,960,000	0	7,831,207	1,293,077,645
Other Sources	0	0	112,467,000	0	122,467,000
<b>Total – Revenues</b>	<b>\$8,031,045</b>	<b>\$104,028,000</b>	<b>\$112,467,000</b>	<b>\$41,516,224</b>	<b>\$3,573,988,260</b>
Personnel	0	0	0	3,010,780	383,856,626
Operations and Maintenance	0	12,247,985	0	32,746,151	1,042,993,500
Capital	0	0	0	4,142,785	290,488,421
Transfers Out	8,031,045	93,004,762	112,467,000	415,817	470,951,922
Other Uses	0	0	0	0	1,445,631,822
<b>Total – Expenditures</b>	<b>\$8,031,045</b>	<b>\$105,252,747</b>	<b>\$112,467,000</b>	<b>\$40,315,533</b>	<b>\$3,633,922,291</b>
<i>Change in Fund Balance</i>	<i>\$0</i>	<i>(\$1,224,747)</i>	<i>\$0</i>	<i>\$1,200,691</i>	<i>(\$59,934,031)</i>
<b>FY 2020 Adopted Budget</b>					
Local Sources	17,265,629	190,843,757	0	20,949,362	1,898,805,930
Intergovernmental	0	0	0	20,919,664	594,997,468
Transfers In	0	24,637,629	183,183,000	5,074,410	1,784,690,694
Other Sources	0	0	0	0	10,000,000
<b>Total – Revenues</b>	<b>\$17,265,629</b>	<b>\$215,481,386</b>	<b>\$183,183,000</b>	<b>\$46,943,436</b>	<b>\$4,288,494,092</b>
Personnel	0	0	0	2,876,712	421,475,897
Operations and Maintenance	0	1,411,907	152,748,000	37,257,767	1,527,448,473
Capital	0	0	30,435,000	4,000,000	521,162,910
Transfers Out	17,265,629	209,744,528	0	831,164	509,489,048
Other Uses	0	0	0	0	1,367,273,106
<b>Total – Expenditures</b>	<b>\$17,265,629</b>	<b>\$211,156,435</b>	<b>\$183,183,000</b>	<b>\$44,965,643</b>	<b>\$4,346,849,434</b>
<i>Change in Fund Balance</i>	<i>\$0</i>	<i>\$4,324,951</i>	<i>\$0</i>	<i>\$1,977,793</i>	<i>(\$58,355,342)</i>
<b>Est. Ending Fund Balance</b>	<b>\$93,949,255</b>	<b>\$51,582,009</b>	<b>\$0</b>	<b>\$62,890,436</b>	<b>\$1,068,196,839</b>



## History of Expenditures by Department<sup>1</sup>

Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Animal Services	2,922,674	3,206,134	3,537,675	3,718,093	4,406,888
Board of Supervisors	2,348,063	2,376,663	2,583,353	2,896,440	3,063,220
Building and Development	20,794,079	20,594,117	22,269,830	23,602,759	24,219,509
Clerk of the Circuit Court	4,318,077	4,491,462	4,589,272	4,885,203	5,026,295
Commissioner of the Revenue	6,694,456	6,783,764	7,989,701	8,826,743	9,078,145
Commonwealth's Attorney	3,563,001	3,746,736	4,060,405	4,307,381	4,433,563
Community Corrections	2,071,585	2,342,859	2,625,591	2,871,815	2,952,931
County Administrator	4,923,939	5,351,417	5,953,279	6,720,506	6,854,055
County Attorney	3,084,875	3,456,178	3,416,335	3,518,029	3,620,074
Courts	1,425,348	1,450,007	1,673,880	1,706,920	1,750,257
Economic Development	3,257,953	3,512,414	3,837,175	4,092,485	4,195,929
Elections and Voter Registration	1,722,543	1,751,784	1,934,920	2,250,311	2,303,805
Extension Services	397,343	419,769	465,751	553,940	568,269
Family Services	32,092,069	33,972,738	38,130,927	43,077,178	43,887,214
Finance and Procurement	4,690,492	4,999,198	5,761,098	5,903,736	6,066,702
Fire and Rescue	71,869,522	79,210,722	89,133,020	95,815,139	98,341,229
General Services	41,169,678	42,970,916	47,276,265	49,757,223	49,970,225
Health	4,763,662	4,899,397	5,487,295	5,894,627	6,017,953
Human Resources	6,607,442	6,120,714	6,281,947	7,499,104	7,707,605
Information Technology	28,502,223	33,041,603	34,272,913	37,315,111	37,770,265
Juvenile Court Service Unit	2,081,787	2,019,993	2,283,968	2,400,539	2,465,285
Library Services	15,020,156	15,831,917	20,136,288	21,020,535	21,570,684
Management and Budget	2,306,592	2,507,796	2,910,419	2,953,228	3,034,855
Mapping and Geographic Information	2,450,488	2,331,901	2,631,952	2,853,449	2,935,775
MH, SA, and Developmental Services	38,118,692	40,085,398	43,905,953	49,868,199	51,117,805
Non-Departmental	984,242,190	1,074,458,882	1,097,455,821	1,218,067,849	1,230,248,527
Parks, Recreation, and Community Services	39,070,748	40,927,788	48,411,720	52,967,866	55,510,000
Planning and Zoning	7,209,158	7,462,969	7,629,769	8,615,962	8,863,001
Sheriff's Office	84,212,725	86,040,283	89,359,992	95,982,180	101,307,535
Transportation and Capital Infrastructure	26,797,995	26,807,165	29,901,625	29,056,666	29,428,159
Treasurer	5,108,515	6,148,661	6,171,089	6,766,938	6,934,183
<b>County Total</b>	<b>\$1,453,838,070</b>	<b>\$1,569,321,345</b>	<b>\$1,642,079,228</b>	<b>\$1,805,766,154</b>	<b>\$1,835,649,942</b>

<sup>1</sup> This table reflects the General Fund and State and Federal Grants Fund.



## History of Expenditures and FTE

History of FTE by Department<sup>1</sup>

Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Animal Services	35.49	35.49	34.53	35.53	42.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	200.27	199.80	198.80	199.80	199.80
Clerk of The Circuit Court	47.00	48.00	49.00	50.00	50.00
Commissioner of the Revenue	67.46	68.93	73.93	78.93	78.93
Commonwealth's Attorney	33.00	36.00	36.00	36.00	36.00
Community Corrections	21.86	24.80	26.33	28.33	28.33
County Administrator	32.27	33.27	38.00	43.00	43.00
County Attorney	22.00	22.00	23.00	24.00	24.00
Courts	10.00	10.00	10.00	10.00	10.00
Economic Development	22.77	22.77	24.00	25.00	25.00
Elections and Voter Registration	10.00	12.00	12.00	12.00	12.00
Extension Services	4.00	4.00	4.00	5.00	5.00
Family Services	196.90	201.84	215.23	241.23	241.23
Finance and Procurement	42.00	44.00	44.00	49.00	49.00
Fire and Rescue	639.53	696.50	649.14	673.14	673.14
General Services	114.26	118.26	130.26	138.26	139.26
Health	28.00	30.00	32.00	35.00	35.00
Human Resources	29.00	32.00	33.00	38.00	38.00
Information Technology	105.47	106.47	108.47	109.47	109.47
Juvenile Court Service Unit	18.72	18.72	17.53	17.53	17.53
Library Services	180.85	216.47	220.06	220.06	220.06
Management and Budget	20.00	24.00	29.00	32.00	32.00
Mapping and Geographic Information	23.00	23.00	23.00	24.00	24.00
MA, SA, and Developmental Services	360.37	372.90	387.43	406.43	406.43
Non-Departmental	0.00	0.00	0.00	8.00	8.00
Parks, Recreation, and Community Services	540.23	608.77	620.02	654.05	666.21
Planning and Zoning	59.00	60.47	60.47	66.00	66.00
Sheriff's Office	790.58	794.95	730.85	758.48	777.48
Transportation and Capital Infrastructure	62.00	63.00	71.00	81.00	81.00
Treasurer	49.00	50.00	51.00	53.00	53.00
<b>County Total</b>	<b>3,765.03</b>	<b>3,978.41</b>	<b>3,952.05</b>	<b>4,152.24</b>	<b>4,190.87</b>

<sup>1</sup> Table reflects FTE in the General Fund, State and Federal Grants Fund, Metro Parking Garage Fund, Legal Resource Center Fund, Rental Assistance Fund, EMS Fund, and Central Services Fund.



## Long Range Planning

Loudoun County identifies strategic trends and infrastructure issues with a variety of tools. The County's Revised Comprehensive Plan, adopted by the Board of Supervisors on May 6, 2008, describes the major planning tools employed as part of the organization's strategic assessment process. Excerpts from Chapter 3 (Fiscal Planning and Budgeting) are provided below.

### Fiscal Planning and Budgeting

Recognizing the critical relationship of development and service demands, the County has sought to offset the negative fiscal impacts of residential development by encouraging a fiscally favorable balance between residential and non-residential development. Phasing growth based on the availability of adequate public facilities and distributing the costs of growth more equitably have also been at the forefront of the County's strategy. Over the years and to this end the County has implemented an integrated approach to fiscal and land use planning. The strategy begins with the comprehensive plan, which includes the Revised General Plan, Revised Countywide Transportation Plan and associated documents. The Plan establishes the development potential of the County by planning the residential and non-residential uses of the land.

**The Board of Supervisors' Fiscal Policy** provides accounting, budgeting, and financial management directives that, among other things, place limits on how much long-term debt the County will incur to build public facilities. Within the parameters of those documents, the delivery of services and public facilities is planned. The Board of Supervisors' Fiscal Policy

**The County's Fiscal Impact Analysis Technical Review Committee**, comprised of citizen representatives supported by County and School staff, provides annual forecasts of development activity and service costs over twenty years. The Committee's annual Update of the Demographic, Revenue, and Expenditure Modules and 20-Year Growth Scenarios is based on a fiscal impact model developed for the County in the early 1990s.

**Service Plans and Levels** for each department and agency that are adopted by the Board of Supervisors establish the number of facilities that the County will build. The Service Plans and Levels establish service delivery levels and capital facility standards based upon specific demographic factors (per capita, per square foot, etc.). The Board of Supervisors selects the service level. Based on the County's projected population growth and the adopted service levels, a ten-year **Capital Needs Assessment** is prepared to project the type and number of capital facilities that will be needed to service the public. With that longer view in mind, the Board then adopts a six-year **Capital Improvement Program** that schedules the financing and construction of public facilities. Actual and projected capital expenditures are reviewed and approved annually, concurrently with and informed by Board consideration and approval of the County operating budget. The adopted Fiscal Plan reflects the estimated and projected costs of implementing the Capital Improvement Program for two fiscal years, with appropriations made for only the first year of the biennium. As indicated in the table below, *Strategic Management of Loudoun's Growth: The Planning Tools*, these planning tools must be updated regularly to remain current in an atmosphere of rapid change.





## Long Range Planning

### Strategic Management of Loudoun's Growth: The Planning Tools

Document	Planning Horizon	Update Frequency
General Plan	20 years	Every 5 years
Area Plans	Indefinite	As needed
Service Plans and Levels	20 years	Every 4 years
Capital Needs Assessment	10 years	Every 4 years
Capital Improvement Program	6 years	Every year
Operating and Capital Budgets	2 years	Every year

This management strategy has enabled the County to anticipate and to plan for the fiscal impacts of growth, providing built-in protection for the taxpayers. The County intends to continue using cash to pay at least 10 percent of the cost of new facilities, thereby reducing the cost of long-term financing.

### Fiscal Planning and Budgeting Policies

1. The County is best served by seeking to meet the goals of an effective fiscal policy as stipulated in the Board of Supervisors' Fiscal Policy originally adopted December 17, 1984, and as subsequently amended.
2. The County seeks to maintain an affordable real-property tax rate by balancing, on a timely basis, residential and non-residential development in conformance with the overall policies of the Revised General Plan.
3. The County will seek further revenue diversification, which will increase fiscal stability and thereby, mitigate tax burdens on Loudoun County taxpayers.
4. The County will seek the provision of necessary public facilities, utilities, and infrastructure concurrent with development through a variety of mechanisms such as proffers, user fees, impact fees, and special taxing districts.
5. Local funding sources, either as "pay-as-you-go" funding or bonded indebtedness, will continue to be a major funding source for County public facilities and services.
6. The County will direct the majority of public investments into currently developed communities, towns and areas of the County where development is planned according to the Comprehensive Plan and in observance of standards and Levels as approved in the Board of Supervisors' Adopted Service Plans and levels and as subsequently amended.

The County will consider proposals of the timely dedication of land, cash, and in-kind assistance from the development community in the provision of needed and/or mandated (by federal or state government) public facilities identified in the adopted Comprehensive Plan, Agency Service Plans, area management plans, the Capital Improvement Program or the Capital Needs Assessment Document.

7. Consistent with the Va. Code Section 15.2-2283 and 15.2-2284, the County will consider the adequacy of public facilities and services when reviewing any zoning application for more intensive use or density. To fairly implement and apply this policy, the County will consider the following:
  - a) existing facilities;



## Long Range Planning

- b) facilities included in the capital improvement program;
  - c) the ability of the County to finance facilities under debt standards established by its fiscal policies;
  - d) service level standards established by approved service plans and the effect of existing and approved development, and the proposed development, on those standards;
  - e) service levels on the existing transportation system; the effect of existing and approved development and the proposed development of those service levels and the effect of proposed roads which are funded for construction;
  - f) commitments to phase the proposed development to the availability of adequate services and facilities; and
  - g) other mechanisms or analyses as the County may employ that measure the adequacy of such services and facilities for various areas or that measure the County's ability to establish adequate services and facilities.
8. The County expects that proposals of public facility and utility assistance by residential developers would be in conjunction with any rezoning request seeking approval of densities above existing zoning.
9. The County will seek to ensure that an equitable and a proportionate share of public capital facility and infrastructure development costs that are directly attributable to a particular development project will be financed by the users or beneficiaries.
10. The County will fund the balance of capital facilities expenditures and operational service expenditures which are not financed through other mechanisms, according to existing Countywide Fiscal Policies adopted by the Board of Supervisors on December 17, 1984, or as subsequently amended.





# Fiscal Policy

**County Of Loudoun, Virginia**

**Board of Supervisors**

**Fiscal Policy**

**Originally adopted December 17, 1984**

**Revised through January 6, 2016**

## Statement of Policy Purpose

The County of Loudoun (the “County”) and its governing body, the Board of Supervisors (the “Board”), is responsible to the County’s citizens to carefully account for all public funds, to manage County finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. Promoting fiscal integrity is an important priority in the County. The following policies and guidelines establish the framework for the County’s overall fiscal planning and management.

These policies will be reviewed and, if necessary, updated annually. Any substantive changes will be presented to the Board for approval.

## Policy Goals

This fiscal policy is a statement of the guidelines and goals for the financial management practices of the County. Effective fiscal policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Attempts to maintain a diversified and stable economic base,
- Enhances short term and long term financial integrity by helping to achieve the highest credit and bond ratings possible,
- Maintains continuous communication about the County’s financial condition with bond and credit rating institutions and the overall financial community,
- Promotes long term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long term financial planning with day to day operations, and
- Provides the Board and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following 12 fiscal policy goal statements are presented.

### 1. Operating Budget Policies

- The operating budget is intended to implement the Board’s service priorities and vision for the County.
- The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
- The County's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for nonrecurring expenditures.



## Fiscal Policy

- It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
- Where possible, the County will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the productivity of County programs and employees. Productivity analysis is a dynamic part of County Administration.
- The budget must be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives. The budget document will include data that illustrates the link and impact of resource investments on service delivery.
- The individual agency budget submissions must be prepared with the basic assumption that the Board will always attempt to minimize the local tax burden.
- The County will avoid tax anticipation borrowing and maintain adequate fiscal reserves in accordance with the fund balance policy.
- The County will annually seek the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

Budgetary review by the Board will focus on the following basic concepts:

### Staff Levels

The number and distribution of staff will be reviewed and evaluated in the context of service delivery. The Board will seek to limit staff increases to areas where approved growth and support necessitates additional staff; and to reduce staff, if needed, where this can be done without adversely affecting approved service levels. When feasible and cost effective, contracting out services will be considered.

### Capital Construction

Emphasis will be placed upon continued reliance on a viable level of "pay-as-you-go" capital construction to fulfill needs in a Board-approved comprehensive Capital Improvements Program. The Board will attempt to fund not less than 10% of the total cost of the Capital Improvements Program through the use of local tax funding, fund balance and other recurring local revenue sources.

### Program Expansions

Proposed program expansions above existing service levels must be submitted as budgetary enhancements requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.

### New Programs

Proposed new programs must also be submitted as budgetary enhancements requiring detailed justification. New programs will be evaluated on the same basis as program expansion to include analysis of long term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.



## Fiscal Policy

### Existing Service Costs

The justification for base budget program costs will be a major factor during budget review. Program service delivery effectiveness will be represented by performance measures. Those measures will be regularly reviewed.

### Fiscal Guidelines

- The level of proposed investment in services will be evaluated within the context of the Board's vision for service delivery and established programmatic priorities. In all program areas, administrative overhead costs should be kept to the absolute minimum.
- Functions should be reviewed in an effort toward reducing duplicative activities within the County government and the autonomous and semiautonomous agencies, which receive appropriations from the governmental funds.
- The budget will provide for adequate maintenance of capital, plant and equipment and for its orderly replacement.
- The County will maintain budgetary controls at the Division/Department level within each organizational unit, although more restrictive controls may be instituted as fiscal circumstances, management prerogatives and programmatic requirements dictate.
- The County will also maintain control between major categories of expenditures (i.e. Personnel, operations and maintenance, capital outlay, etc.).
- The County Administrator will provide quarterly reporting to the Board on the County's financial condition and debt position.
- The County will remain current in payments to its employee and volunteer retirement systems.
- The County will endeavor to comply in all material respects with both funded and unfunded mandates.
- The County will, at a minimum, every four years, produce a report describing major programs including mandates (federal, state, local or other), budgetary information, staffing, and other details, and will provide this report for public review.
- Capital projects in the County government and schools will be reviewed and reconciled annually as part of the fiscal year-end financial closing procedure. A capital project will be closed in the financial records of the County within two years after the project opening or occupancy unless mitigating circumstances exist and approval of the County Administrator has occurred. Subsequent funding after project closing will be addressed as part of the annual appropriation process for the County or Schools.
- The County will annually update a long range (3-5 year) financial forecasting system which will include projections of revenues, expenditures and future costs and financing of capital improvements and other projects that are included in the capital budget and the operating budget.
- The County will annually update a financial trend monitoring system which will examine fiscal trends from the preceding 5 years (trends such as revenues and expenditures per capita and adjusted for inflation, liquidity, operating deficits, etc.). Where possible, trend indicators will be developed and tracked for specific elements of the County's fiscal policy.
- The County will regularly update a series of financial and planning tools to evaluate long term land use, fiscal and demographic issues. Those tools include: the County's Fiscal Impact Model (FIM), Capital Intensity Factor (CIF), the Board-adopted Service Plans and levels, the 20-year growth projections, and the 10-Year Capital Needs Assessment (CNA) document. The review and update cycle of these tools is as follows:

**Fiscal Policy**

Tool	Review Process (All subject to adoption by Board of Supervisors)	
	Update Cycle	
Fiscal Impact Model (FIM)	Fiscal Impact Committee	Annual
Capital Intensity Factor	Fiscal Impact Committee	Minimally every 4 years, preferably every 2 years
Service Plans and Levels	Board Committee	Every 4 years, on 2nd year of Board Term
20-Year Growth Projections	Fiscal Impact Committee	Biannual Update of Inputs
10-Year Capital Needs Assessment (CNA)	Planning Commission	Every 4 years, on 2nd year of Board Term

**2. Debt Management Policies**

- The County will not fund current operations from the proceeds of borrowed funds.
- The County will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- The County will analyze market conditions prior to debt issuance to determine the most advantageous average life. When financing capital improvements, or other projects or equipment, the County will repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
- The County will not utilize swaps (i.e. interest rate exchange agreements) as a method of financing debt until such time as the Board of Supervisors adopts a specific policy on swap practices.
- The County will attempt to repay debt using a level principal repayment structure.
- The County may, at its discretion, on a project by project basis, subject to a public hearing of the Board on the proposed financing if applicable, use alternative financing mechanisms to the issuance of general obligation (GO) bonds that require a referendum. These alternative financing mechanisms include, but are not limited to: the Virginia Public School Authority (VPSA), the Virginia Resources Authority (VRA), revenue bonds (for revenue supported activities), lease revenue bonds, certificates of participation, letters of credit, commercial paper, private placements, lease purchase agreements, master lease agreement, additional appropriation-based financing or other financing mechanisms that may be created. The policy is to use these financing mechanisms for total project costs as follows:



## Fiscal Policy

Total Cost of Project	General Government	School System
\$200,000, up to the cost of a new elementary school for specialized vehicular equipment (e.g., school buses, landfill equipment or fire and rescue vehicles) and information technology equipment and software systems (1)	Lease-Purchase Financing	Lease-Purchase Financing
\$500,000 up to the cost of a new elementary school for constructing and equipping additions or renovations to existing facilities or acquiring, constructing, and equipping new facilities (1)(2)	Alternative Financing Mechanisms	Alternative Financing Mechanisms
Over the cost of a new elementary school for additions, renovations, etc. or new facilities (1)	Alternative Financing Mechanisms	Alternative Financing Mechanisms
NOTES:		
(1) The cost of a new elementary school is estimated in each year of the adopted Capital Improvements Program.		
(2) In some instances, a referendum for general obligation bond financing may be the only alternative at these levels		

- The County will explore the cost effectiveness of issuing refunding bonds when market conditions are such that a minimum of 3% net present value savings in debt service payments will be achieved.
- The County may assist volunteer fire and rescue companies through the Revolving Loan Program. These loans are the preferred method to assist the organization in funding their capital construction and renovation needs greater than \$500,000. Apparatus acquisition assistance will be made through the Capital Projects Fund. Companies requesting a revolving loan must show credit worthiness by providing a current financial statement and IRS Form 990. The loans will bear interest at the AAA/Aaa tax exempt rate at the time of the loan approval. Such loans will be made from and remain an asset of the General Fund.
- The County will annually calculate target debt ratios and include those ratios in the review of financial trends.
- The County's debt capacity shall be maintained within the following primary goals:
  - o Annual debt issuance guideline of \$225 million. The debt issuance guideline will be adjusted every five years based on the Consumer Price Index five year rolling average beginning with FY 2017. The debt issuance guideline will be reviewed every five years beginning in FY 2022.
- Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.
- Net debt per capita as a percentage of income per capita should not exceed 8.0%.
- Debt service expenditures as a percentage of governmental fund expenditures should not exceed 10%.
- Ten year debt payout ratio should be above 60%.
- The affordability index, consisting of the weighted average of the net debt per capita (20%), net debt as a percentage of estimated market value of taxable property (45%), and net debt per capita as a percentage of income per capita (35%) shall be updated annually.
- The annual debt issuance guideline encompasses all traditional County infrastructure projects (e.g. public safety facilities, schools, libraries, equipment, transportation, etc.). Not included in the annual debt issuance calculations are issuances for projects supported by a specific revenue source, major economic development/regional partnership projects (e.g. rail), Community Development Authorities and Special Assessment Districts, etc. When appropriate, these debt offerings will be factored into the overall debt ratios and financial condition of the County.
- The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt. Total overlapping debt should not exceed 0.75% of the total assessed value of taxable property within the County during any year of the County's Six Year Capital Improvement Program.





## Fiscal Policy

- The County shall comply with all U.S. Internal Revenue Service rules and regulations regarding issuance of tax-exempt debt, including arbitrage rebate requirements for bonded indebtedness and with all Securities and Exchange Commission requirements for continuing disclosure of the County's financial condition as well as all applicable Municipal Securities Rulemaking Board requirements.
- The County shall comply with all requirements of the Public Finance Act as set forth in Title 15.2, Chapter 26 of the Code of Virginia and with any other legal requirements regarding the issuance of bonds or its debt issuing authorities.

### 3. Revenue Policies

- The County will maintain and monitor a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.
- The County will estimate its annual revenues by an objective, analytical process.
- The County will develop, and annually update, an Indirect Cost Allocation Plan to document overhead costs for all County agencies to aid in the recovery of indirect costs incurred by the County to support and administer Federal and State grant programs and to provide indirect costs information for a County-wide user fee study.
- The County, where possible, will institute user fees and charges for specialized programs and services in the County. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs. Fees will be regularly reviewed and updated and where applicable, determine if pre-established recovery goals are being met.
- The County will follow an aggressive policy of collecting tax revenues. The annual level of uncollected current property taxes should not exceed 3% unless caused by conditions beyond the control of the County.
- The County should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary enhancement. Therefore:
  - All grant applications, prior to submission, must be approved by the County Administrator upon recommendation by the Budget Officer.
  - Grants may be accepted only by the Board.
  - No grant will be accepted that will incur management and reporting costs greater than the grant amount.
- The County will accrue and designate all land use valuation rollback resulting from a granted rezoning in the Capital Project Fund. These funds are to be dedicated for projects within the impacted subarea of development unless the Board, after considering current fiscal conditions, approves an alternative designation of the funds.

### 4. Non-Tax Accounts Receivable Policies

- The County will use proper internal controls to protect its non-tax accounts receivable reflecting amounts owed the County from people, firms and other governmental entities.
- The County will record receivables in a timely manner and provide for appropriate collection methods.
- All non-tax accounts unpaid after one year must be written off, if deemed uncollectible unless otherwise provided for under law or by written agreement.



## Fiscal Policy

### 5. Investment Policies

- The County will maintain an investment policy based on the GFOA Model Investment Policy and the amended and adopted Investment Policy of the Treasurer, which was last amended in March 2010 by the County's Finance Board.
- The County will conduct an analysis of cash flow needs on an annual basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- The County will, where permitted by law, pool cash from its various funds for investment purposes.
- The County will invest County revenue to maximize the rate of return while preserving the safety of the principal at all times. The prudent person rule shall apply in investing of all County funds.
- The County will regularly review contractual, consolidated banking services.
- The County will invest proceeds from general obligation bonds with an emphasis on minimizing any arbitrage rebate liability.

### 6. Accounting, Auditing, and Financial Reporting Policies

- The County will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The County's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The County's annual financial reports will present a summary of financial activity by governmental funds and all funds respectively.
- The County's reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue, and if necessary, by fund.
- The County will retain the right to perform financial, compliance and performance audits on any entity receiving funds or grants from the County.
- The County will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- The Board's Finance/Government Services and Operations Committee (FGSO) will serve as the Board's Audit Committee and is responsible for approving the selection of the independent firm of certified public accountants (the Board's external auditor) to perform the annual financial and compliance audit, defining the audit scope and receiving the report of the auditor. The County will also maintain an ongoing internal audit function for the performance of fiscal, programmatic and operational audits, as determined by the Board's FGSO Committee.
- The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

### 7. Capital Budget Policies

- The County will make all capital improvements in accordance with an adopted Capital Improvements Program.
- The County will develop a multi-year plan for capital improvements (CIP), which considers the County's development policies and links development proffers resulting from conditional zonings with the capital plan.
- The County will enact a biennial capital budget based on the multi-year Capital Improvements Program.
- The County will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.



## Fiscal Policy

- The County will identify the "full-life" estimated cost and potential funding source for each capital project proposal before it is submitted to the Board for approval.
- The County will determine the total cost for each potential financing method for capital project proposals.
- The County will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.
- When restricted, committed and assigned amounts are available, restricted funds (such as proffers, grants, NVTa and bond proceeds) will be spent first. When more than one category of restricted funds is available for any aspect of a project, the more restrictive of the available funds shall be spent first.
- As part of the capital project closeout process, unspent local tax funding will be transferred to the County or School capital project contingency account to be used at the discretion of the Board of Supervisors. Unspent restricted assets, such as bond proceeds, are required to be reviewed by the Controller's Office prior to closeout. All transfers between projects are required to be approved by the Board of Supervisors.
- The County will strive to update the capital intensity factor every two years, but no less than four years.
- When a project is subject to capital standards, the capital project should first be approved in the Capital Needs Assessment prior to proposal in the Capital Improvements Plan.
- The County will maximize the use of non-debt capital financing sources through the use of alternate sources of funding, including proffers, grants, and other sources of non-local tax funding revenues. The County will attempt to fund not less than 10% of the total cost of the Capital Improvement Program from local tax funding, fund balance and other recurring local revenue sources. The 10% cash provided may be applied equally to all projects or only to specific projects.

### 8. Asset Maintenance, Replacement, and Enhancement Policies

- The operating budget will provide for minor and preventive maintenance.
- The capital asset preservation budget will provide for the structural, site, major mechanical/electrical rehabilitation, preservation or replacement to the County and School physical plant which requires a total expenditure of \$10,000 or more and has a useful life of ten years or more.
- The appropriations to the fund will be targeted to the annual depreciation of the total County and School physical plant (buildings and improvements, exclusive of land and mobile equipment).
- The capital projects budget will provide for the acquisition, construction, or total replacement of physical facilities to include additions to existing facilities which increase the square footage or asset value of that facility.
- The County will capitalize certain classes of intangible assets per the following guidelines:
- Easements and rights-of-way with a value greater than \$1,000,000 and an expected life of 3 years or more.
- Internally generated computer software with a value greater than \$1,000,000 and an expected useful life of 3 years or more. Staff time must be 100% dedicated to a specific project for internal costs to be considered in the calculation of the capitalization threshold.
- The County will capitalize all other tangible and intangible fixed assets with a value greater than \$5,000 and an expected life of 5 years or more.
- Replacement of major technology systems (software) will be included in the planning for asset replacements in the Computer System Replacement Fund.



## Fiscal Policy

### 9. Risk Management Policies

- The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
- The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.

### 10. Fund Balance Policy: County and Schools

The County has five categories of Fund Balance for financial reporting: 1) Nonspendable; 2) Restricted; 3) Committed; 4) Assigned; and 5) Unassigned. These categories are defined below.

- 1) **Nonspendable Fund Balance:** Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds are either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital of a revolving loan fund. Nonspendable fund balance is not available for appropriation.
- 2) **Restricted Fund Balance:** Restricted Fund Balance in any fund includes amounts that are subject to externally enforceable legal restrictions set by creditors, grantors, contributors, federal or state law, or adopted policies regarding special revenue funds.

The following three categories of Fund Balance: 3) Committed 4) Assigned and 5) Unassigned are considered Unrestricted Fund Balance.

**General Fund Unrestricted Fund Balance:** The Unrestricted Fund Balance policy for the General Fund pertains to both the County and Schools.

- The committed portion of Unrestricted Fund Balance at the close of each fiscal year shall be equal to no less than 10% of operating revenues of the General Fund. This portion of Unrestricted Fund Balance is not maintained for funding recurring expenditures during the normal business cycle and is to be used only in the event of unexpected and non-routine circumstances.
  - A withdrawal of the Unrestricted Fund Balance resulting in the remaining balance at less than the targeted 10% level of revenue may be considered if the total projected general fund revenues reflect a decrease from the total current year estimated general fund revenues of at least 3% or in the event of a federally declared natural or national disaster/emergency. Any withdrawal of this type shall be approved by the Board.
  - If circumstances require the use of the Unrestricted Fund Balance to a point below the targeted level, the County will develop a plan during the annual appropriations process to replenish the Unrestricted Fund Balance to the 10% targeted level over a period of not more than three (3) years.
- 3) **Committed Fund Balance:** Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board. Board adoption of the Fiscal Policy commits the 10% targeted level of Unrestricted Fund Balance. Formal Board action includes the annual adoption of the appropriations resolution and subsequent budget amendments. As stated in the appropriations resolution, encumbrances remaining at year-end will be carried over to the next fiscal year. Formal action to commit fund balance must be taken prior to the end of the fiscal year.



## Fiscal Policy

- 4) **Assigned Fund Balance:** Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administrator or his designee. Assigned Fund Balance could be used to fill the gap between projected revenues and expenditures in the following fiscal year.
- 5) **Unassigned Fund Balance:** Unassigned Fund Balance represents the residual fund balance remaining after non-spendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that can have a positive Unassigned Fund Balance.

**The order of spending resources:** When an expenditure is incurred for purposes for which restricted, committed, assigned and unassigned amounts are available for use, the County considers restricted fund balance to be spent first, then committed fund balance, then assigned fund balance, and lastly unassigned fund balance.

**Self-Insurance Fund:** The fund balance policy for the Self-Insurance Fund pertains to both the County and Schools.

The fund balance in the Self-Insurance Fund at the fiscal year end will be maintained as a percentage of expenditures in each component of the fund. The percentage will be established annually by professional judgment based on funding techniques utilized, loss records, and required retentions. The County will select an external agency for this annual review.

### 11. Criteria Policy for Establishment of Special Assessment Districts

A “special assessment” or “special assessment district” refers to any of the various mechanisms in the Code of Virginia that allows the County to impose a special ad valorem tax or special assessment for local improvements on property within a defined area, for the purpose of financing public improvements or services within the district. Examples include, without limitation, Service Districts, Community Development Authorities, and Transportation Improvement Districts.

The following criteria are set forth as the minimum requirements that must be satisfied for the Board to lend its support to the creation of a special assessment district. As such, proposed districts that cannot meet these minimum requirements will have their requests for support rejected by the Board on the basis that it endangers the County’s own credit worthiness in the financial markets. The Board takes this opportunity to emphasize that other considerations also may apply. In effect, these criteria are set forth only as the minimum standards for the establishment of a district. However, the ability to meet the criteria described below will carry considerable weight with the Board.

The County has determined that under certain circumstances, the creation of a Special Assessment District (a “District”) can further the economic development/quality growth management/redevelopment goals of the County. Of equal importance is that the County’s financial assets not be at risk. These guidelines are designed to ensure that the County goals are met.

Limited to Projects which Advance County’s Plans. The proposed project or purpose for establishing a District must advance the County’s adopted comprehensive plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities and be in line with the Board’s Vision and Strategic Goals.

Public Improvements to be financed by the Project or District must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County’s Adopted Capital Facility Standards.



## Fiscal Policy

The County would not expect to utilize special assessment debt to finance typical project infrastructure costs, (e.g., utilities, normally proffered improvements, or subdivision/site plan requirements) absent a compelling (a) commercial or economic development interest, (b) benefit to the broader community, or (c) public health or safety concern.

**Description of Project and District Petition.** The petitioners shall submit for County staff review, prior to petitioning the County Board of Supervisors for action, a plan of the proposed District. This submission must include as a minimum:

- The special assessment district's proposed petition to the County Board of Supervisors;
- A map of district boundaries and properties served;
- A general development plan of the district;
- Proposed district infrastructure including probable cost;
- A preliminary feasibility analysis showing project phasing, if applicable, and projected land absorption with the district;
- A schedule of proposed special assessment district financings and their purpose;
- A discussion of the special assessment district's proposed financing structure and how debt service is paid;
- The methodology for determining special assessments within the district;
- Background information on the developers and/or property owners in the current proposal or previous involvement with other districts in Virginia and elsewhere; and,
- Level of equity to be provided and when such equity would be incorporated into the proposed Plan of Finance.

The petitioner shall respond to and incorporate changes to the proposed petition requested by staff. Failure to incorporate changes will result in a staff recommendation against the creation of the special assessment district.

The petition must address:

- Protections for the benefit of the County with respect to repayment of debt, incorporation, and annexation;
- Protections for the benefit of individual lot owners within the District's boundaries with respect to foreclosure and other collection actions should their respective assessment be paid or is current; and
- Payment of the County's costs related to the administration of the District, specifically including the County's costs to levy and collect any special tax or assessment.

**Consistency with County Planning Documents.** The petitioner must demonstrate how the project or purpose for establishing the District is/or could be consistent with the Comprehensive Plan, Zoning Ordinance, and if applicable, the Capital Improvement Program, the Capital Needs Assessment and the Adopted Capital Facility Standards, or other facility planning documents approved by the Board of Supervisors.

**Impact on County Credit Rating.** The District, either individually or when considered in aggregate with previously approved Districts, shall not have a negative impact upon the County's debt capacity or credit rating. The majority of this debt will be considered and treated as overlapping debt. In order to protect the County's long term fiscal stability and credit standing, all proposed debt must be in conformance with the County's Debt Management Policies (section #2). Exemptions to this policy may be made if the projects to be financed directly replace capital projects in the current Capital Improvement Program, or the Capital Needs Assessment Document. Maturities of special district debt shall approximate the average of the County's other special assessment debt.





## Fiscal Policy

It is the intent of the County that this debt be self-supporting. Debt is deemed self-supporting when sufficient revenue is generated for at least three consecutive years to pay all of the required debt payments.

**Due Diligence.** A due diligence investigation performed by the County or its agents must confirm petition information regarding the developers, property owners, and/or underwriting team, and the adequacy of the developer's or property owner's financial resources to sustain the project's proposed financing. Developers will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

**Project Review and Analysis.** A financial and land use assessment performed by the County or its agents must demonstrate that the District's proposed development, financial, and business plan is sound, and the proposed project or purpose for establishing a District is economically feasible and has a high likelihood of success. The analysis must confirm why establishing a District is superior to other financing mechanisms from a public interest perspective.

**Petitioner to Pay County Costs.** The County may require that the Petitioner agree to cover the County's costs for all legal, financial and engineering review and analysis and to provide a suitable guaranty for the payment of these costs. The County's estimated costs shall be itemized to show anticipated engineering, legal, and financial, consultant and other fees.

**Credit Requirements.** The debt obligations are issued by the District to finance or refinance infrastructure of the project:

- The Board will retain practical and legal control of any debt issued by the district.
- The Board will approve a district debt issuance only after it has been determined the issue can reasonably be expected to receive an investment grade rating from a nationally recognized statistical rating agency (i.e., Fitch, Moody's, Standard and Poor's) including investment grade ratings derived from a credit enhancement (i.e., letter of credit, bond insurance, etc.) or demonstrate some other form of financial safeguard to the bond purchasers. Or
- The Board will approve a district debt issuance only after it has been determined that the district has acquired a credit enhancement device sufficient to guarantee payment of lease payments or debt service in the event of default until such time as the district's outstanding debt as compared to its estimated taxable assessed value is estimated not to exceed 10%. Or
- The District limits its issuance of obligation to minimum \$100,000 denominations, thereby attracting only bondholders recognizing the inherent risk.
- The District's outstanding debt obligations as compared to the appraised value of property or adjusted appraised value if partial development has occurred within District boundaries as if the infrastructure being financed was in-place will be an important consideration in the ultimate review of the Project. As such, careful detailing of the level of debt as a percentage of the current and future appraisal value will be important criteria.

**Requirement for Approved Financing Plan.** The ordinance creating the District shall include a provision requiring the District to submit a financing plan to the County for approval prior to the issuance of any District obligations. Such financing plan shall include details specific to the financing proposed to be undertaken, including, but not limited to more complete and detailed information of those applicable items required under the section entitled Description of Project and District Petition above.



## Fiscal Policy

**No Liability to County.** The County shall not pledge either its full faith and credit or any moral obligation toward the repayment of principal and interest on any debt issued by the district. The project must pose no direct or indirect liability to the County, and the developer and/or District must reasonably provide for the type protection of the County from actions or inactions of the District as specified in the letter of intent at time of petition. All documents relating to the project shall reflect the fact that the County has no financial liability for present or future improvements connected with the project whether or not contemplated by the ordinance creating the District or as that ordinance may be amended. The ordinance will contain a provision that acknowledges that the County has no moral or legal obligation to support the debt of the district, but that the County retains the authority and ability to protect the County's credit.

**Conditions and Covenants.** Any ordinance creating a special district may include appropriate conditions related to the size and timing of District debt. In addition, the County may require covenants to be attached to the property that incorporate the salient commitments related to the proposed District improvements, the public benefits and the special assessments.

**Annual Review.** These guidelines shall be reviewed at least annually.

### 12. Policy for Public-Private Solicitations

The Board has adopted guidelines within Article 7 of the County's Procurement Resolution to implement the Public-Private Education Facilities and Infrastructure Act of 2002, Va. Code § 56-575.1, et seq. ("PPEA"), and the Public-Private Transportation Act of 1995, Va. Code § 33.2-1800, et seq. (as re-codified effective October 14, 2014, formerly codified as § 56-556, et seq.) ("PPTA") (individually an "Act"; together, the "Acts"). These guidelines apply to all procurements under the PPEA and PPTA where the County is the "responsible public entity" (RPE), the "affected jurisdiction" or the "affected locality or public entity" within the meaning of Virginia Code § 56-575.1 and Va. Code § 33.2-1800 (formally § 56-557.)

Individually-negotiated comprehensive agreements between private entities and the County ultimately will define the respective rights and obligations of the parties for Public-Private projects. The version of the Acts that is in effect (at the time of execution of a comprehensive agreement under procurement as to that procurement) is controlling in the event of any conflict.

The Acts allow private entities to include innovative financing methods, including the imposition of user fees or service payments, tax overlay districts, special assessment districts, land swaps, property up-zonings or TIF-like mechanisms, etc. in a proposal. However, the County reserves the right to utilize its own financing mechanism as a less costly alternative. Any/all partnership solicitations shall not have a negative impact upon the County's debt capacity or credit rating.

Any debt issued by the partnership must conform to the County's Debt Management Policies (section #2). Solicitations wherein the County provides all or a substantial portion of the funding must include financial protections for the County as the "First Tier" lender meant to give the County first priority, ahead of other potential financial lenders, to take possession of assets or revenues in the event of a default to mitigate this risk.

Solicitations should include a "Security Reserve" that would provide immediate cash flow for the County to pay financial obligations should there be delinquency in any payments. This cash flow will supplement continued tax revenues that are collected from activities that continue to occur in the development area during any financial challenges. Any excess funds in the security reserve will be used to prepay the public investment.

A Public-Private Partnership should result in a fair contract that balances the needs of both partners while ultimately protecting the public's interest. There are six critical components of any successful partnership: political leadership, public sector involvement, comprehensive plan, dedicated income stream, stakeholder communication, and proper partner selection.





## Fiscal Policy

Preference will be afforded Public-Private solicitations that are fiscally prudent and in line with the Board's Vision and Strategic Goals. The petitioner must demonstrate how the solicitation will advance the County's adopted Comprehensive Plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities. Public Improvements specified within the solicitation must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County's adopted Capital Facility Standards.

The County is seeking private partners that will bring the best value to projects as opposed to the lowest bidder. Factors that can contribute "value" to a project include, but are not limited to: project design, project delivery schedule, use of innovation, access to expertise, project financing, risk transference and user fee schedule (if applicable) over the duration of the partnership.

The County will conduct an in depth examination and evaluation of potential private partners and their proposed projects including, but not limited to, qualifications & experience, financial capability, references, risk transference and any litigation and/or controversy that the potential partners and their key staff members may be involved in. This information will assist the County in finding partners that are experienced and will bring the "best value" to the partnership, and ultimately the residents of Loudoun County over the course of the long-term partnership.

The County will consider the relevancy and extent of specific technical experience and expertise of the designated key staff members of the submission team, not simply the entity as a whole. The County will also analyze how this experience and expertise benefits the County and the project. Benefits of the partnership may include accelerated project delivery, greater access to technology and innovation, risk transference, alternative financing methods and cost-efficiencies that result in lower operating costs. Ultimately, the partnership must provide some measurable public benefit that the residents of Loudoun cannot access or achieve without the private partner.

A Financial Due Diligence investigation performed by the County or its agents must confirm solicitation information regarding the adequacy of the private partner's financial resources to sustain the project's proposed financing. Private partners will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

Any/all costs incurred by the County during the examination, evaluation and due diligence investigations will be advanced or reimbursed by the solicitor in accordance with the Acts.

Risk should be assigned to the partner that is best equipped to manage or prevent that risk from occurring or that is in a better position to recover the costs associated with the risk. The goal of the partnership should be to combine the best capabilities of the public and private sectors for mutual benefit. It is the intention of the County to maintain control of the asset or enterprise produced by the partnership, oversee the operation and maintenance, and regulate the amount of private involvement to protect the integrity of any public asset. The County will set the parameters and expectations for the partnership to address the public's needs. If the partnership does not live up to its contractual expectations, the County will regain ownership of the asset or enterprise system.

It should be noted that Risk is not limited to just liability but includes the assumption of responsibility for uncertainties conceptual, operational and financial that could threaten the goals of the partnership, including, but not limited to, design and construction costs, regulatory compliance, environmental clearance, performance, and customer satisfaction.

**Annual Review.** These guidelines shall be reviewed at least annually.



## County Funds, Fund Structure, and Basis of Budgeting

The Loudoun County Budget is organized on the basis of funds, each of which is considered a separate accounting and reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses where appropriate. The types of funds include the Governmental Funds (General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund), Proprietary Funds (Central Services Fund and Self-Insurance Fund), and Fiduciary Funds (Expendable Trust Fund, Pension Trust Fund, Nonexpendable Trust Fund, and Agency Funds).

All Governmental Funds, Expendable Trust Funds, and Agency Funds are accounted for using the modified accrual basis of accounting. The County's Comprehensive Annual Financial Report is prepared on the modified accrual basis of accounting. The modified accrual basis of accounting for governmental funds is a mixture of cash and accrual basis accounting. Under modified accrual accounting, revenue is considered available when it is collectible during the current period, or if the actual collection occurs after the end of the period but in time to pay current year-end liabilities. Expenditures are recorded on an accrual basis of accounting because they are measurable when they are incurred and are generally recognized at that time. Exceptions to this rule include: (1) accumulated unpaid vacation leave, sick leave, and other employee leave which are recognized when paid, and (2) principal and interest payments on general long-term debt which are recognized when paid.

The County uses the accrual basis of accounting for the Proprietary Funds, Pension Trust Funds, and Nonexpendable Trust Funds. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred without regard to receipts or disbursements of cash.

### Governmental Funds

Governmental Funds are those through which most governmental functions of the County are financed. The County Budget contains 31 distinct Governmental Funds. These funds reflect appropriation decisions that are generally divided into three major categories: operating, capital, and debt service. Some funds contain appropriations for a wide range of services, while others are specific to a given service or targeted geographic area. Each of these funds are reviewed and approved by the Board during their budget deliberations. Some of the funds have specific taxes attached to support them. Those taxes and rates also are reviewed and adopted by the Board. The following funds are categorized as Governmental Funds:

#### General Fund

This is the primary operating fund for all non-education governmental activities. It is used to account for all financial resources except those required to be accounted for in other funds. This fund contains the operating budgets for public safety, land development, general government administration, parks, libraries, and human services. The source of funding for many other governmental functions, such as education, payment of debt service, and funding of some capital projects is usually a transfer of tax revenue from the General Fund. All tax revenues (real property tax and personal property tax revenues, as well as most other tax receipts) and most other revenues (fees, fines, charges and grants) are budgeted and accounted for in the General Fund. Likewise, all expenditures funded by the General Fund revenues are budgeted as direct General Fund expenditures. The Board of Supervisors has direct control of the expenditures in this fund.

#### School Operating Fund (Component Unit)

The School Operating Fund is the primary operating fund for all education-related governmental activities. The School Fund's revenues come from a transfer from the County's General Fund, aid from the Commonwealth, and aid from the



## County Funds, Funds Structure, and Basis of Budgeting

Federal Government. Expenditures from this fund are used to provide instruction and support services for the School System. The School Board has direct control over appropriations and expenditure decisions within this fund. The Board of Supervisors, whose role is limited by State statute, provides a lump sum appropriation to the fund to finance the school system's operations.

### Special Revenue Funds

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The use of such funds provides an extra level of accountability and transparency to taxpayers and others that the funds are being used for its intended purpose. The revenue sources for these funds include writ assessments, special taxes, and other contributions.

There are several special revenue funds for which the County does not adopt a budget. This includes Aldie Sewer Service District Fund, Federally Forfeited Property Fund, Countywide Sewer Service District Fund, Hamilton Sewer Service District Fund, Dulles Industrial Park Water & Sewer Fund, Sheriff's Fund, Animal Shelter Fund, and Stormwater Maintenance Fund. The special revenue funds included in the County's Adopted Budget are detailed below.

### Children's Services Act (CSA) Fund

CSA is a joint effort between the County's Government, Schools and Courts, as well as private sector providers of "at-risk" youth services. Funding for the CSA program is derived from a transfer from the General Fund and aid from the Commonwealth.

### Dulles Industrial Park Water & Sewer District Fund

The Dulles Industrial Park Water & Sewer District was established as a service district in response to landowners' petition for the construction of water and sewer lines. The district consists of 24 properties for which the utility improvements will be constructed by the Loudoun County Water Authority (formerly known as the Loudoun County Sanitary Authority).

### Dulles Town Center Community Development Authority (CDA) Fund

The Dulles Town CDA Fund is used to account for the special assessment collections on real property for the purpose of paying debt service to finance and construct public infrastructure at the Dulles Town Center development.

### EMS Transport Reimbursement Program Fund

The EMS Transport Reimbursement Program Fund was established to collect transport fees from any individual that is transported to a medical facility as a result of an emergency call response. These fees will reimburse the Loudoun County Department of Fire, Rescue and Emergency Management, or a Loudoun County Volunteer Company for the costs incurred as a result of the transport.

### Greenlea Tax District Fund

The Greenlea Tax District Fund was established to fund the improvement of a damaged bridge on Crooked Bridge Road in the Blue Ridge District. A special assessment district was established to pay for the improvements. The bridge replacement uses no local tax funding.



## County Funds, Fund Structure, and Basis of Budgeting

### Housing Fund

The Housing Fund was established in August 1997 for the purpose of promoting and funding affordable housing in Loudoun County. One of the largest components of the Housing Fund is the Loudoun County Housing Trust.

### James Horton Program for the Arts Fund

The James Horton Program for the Arts Fund is used to account for monies provided by private donors, restricted to the use for funding of cultured and arts programs at the Eastern Loudoun Regional Library.

### Legal Resource Center Fund

The Legal Resource Center Fund is the operating fund of the County's Law Library. The funding for this program is derived entirely from a court service fee.

### Metro Parking Garages Fund

The Metro Parking Garages Fund was created to manage the operations of the County-owned Metro Parking Garages, located at the Loudoun Gateway and Ashburn Stations. This fund will provide resources for day-to-day operations, preventative, and long-term maintenance.

### Public Facilities Fund

The Public Facilities Fund is used to account for monies provided by private donors and other miscellaneous sources, restricted to use for any public facility or service purposes.

### Rental Assistance Program Fund

The Rental Assistance Program Fund was established for the express purpose of operating the County's rental assistance programs. These programs are funded by the federal government with additional local tax funding provided for administrative costs.

### Restricted Use Transient Occupancy Tax (TOT) Fund

The Restricted Use TOT Fund is used to finance the promotion of tourism, travel, or business that generates tourism within the County. Since 1996, the Board of Supervisors have levied an additional 3 percent transient occupancy tax on hotel rooms and other places of lodging to provide funding for tourism initiatives throughout the County.

### Route 28 Special Improvements Fund

The Route 28 Special Improvements Fund was established for the express purpose of paying the debt service on a special transportation project for Virginia Route 28. The revenue for this fund comes entirely from an add-on real property tax on land within the special district.

### State and Federal Grant Fund

The State and Federal Grant Fund is used to account for competitive state and federal grants received by the County.



## County Funds, Funds Structure, and Basis of Budgeting

### Transportation District Fund (TDF)

The Transportation District Fund was created in FY 2013 to segregate transportation and transit related revenues and expenditures. This fund includes real property tax revenue collected from the Metrorail Tax District, a transfer from the General Fund equivalent to \$0.02 of the real property tax rate, and other revenues associates with transportation. The TDF serves as a pass-through for certain revenues to demonstrate a maintenance of effort as required by House Bill 2313.

### Uran Holocaust Library Fund

The Uran Holocaust Library Fund is used to account for monies provided by a private donor, restricted to use for the purchase of educational holocaust materials in the libraries.

### School Grant Fund (Component Unit)

The School Grant Fund is used to account for all federal, state, and local grants of the Loudoun County Public Schools. The primary source of revenue is the federal government.

### School Nutrition Fund (Component Unit)

The School Nutrition Fund is an operating fund for the School System's food service operations. This account is controlled by the School Board and is funded through a combination of a portion of the lump sum transfer to the schools from the General Fund, meal charges and contributions from the Federal and Commonwealth governments.

### School Lease Purchase Fund (Component Unit)

The School Lease Purchase Fund is used to account for all lease proceeds and expenditures of the Loudoun County Public Schools.

## Debt Service Funds

Debt service funds are governmental funds used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and other related costs. This fund's revenue is provided by transfers from the General Fund.

### County Debt Service Fund

The County Debt Service Fund is used for the payment of debt service, both principal and interest, of municipal debt issued to construct non-educational County facilities. Revenue sources for this fund are largely limited to transfers from the General Fund. This fund is budgeted by the Board of Supervisors and represents the long-term financing costs of projects funded in the County's Capital Improvement Program (CIP).

### School Debt Service Fund

The School Debt Service Fund is a fund used for the payment of debt service, both principal and interest, on municipal debt issued for the construction and repair of County educational facilities, and the purchase of other longer-term assets, like computers. Revenue sources for this fund are largely limited to transfers of local revenues from the General Fund. This fund is budgeted by the Board of Supervisors, but represents the long-term financing costs of decisions made by both the Board of



## County Funds, Fund Structure, and Basis of Budgeting

Supervisors and the School Board in the School's Capital Improvement Program, Capital Asset Replacement Fund, and School Fund.

### Capital Funds

Capital funds are governmental funds used to account for the purchase and/or construction of major capital facilities that are financed primarily by bond issues, State and Federal grants, and transfers from the General Fund.

#### County Capital Projects Fund

The County Capital Projects Fund controls the financing and construction of most non-educational County facilities, such as parks, libraries, public safety facilities, land acquisitions, and office buildings. The Board of Supervisors approves these projects through the County's CIP. Revenue sources for this fund include transfers of local tax funding from the General Fund, the issuance of municipal bonds (debt), and a wide variety of grants and developer contributions.

#### School Capital Projects Fund

The School Capital Projects Fund controls the financing and construction of local educational facilities. The Board of Supervisors approves these projects through the County's CIP, following the recommendations of the School Board. Revenue sources for this fund generally consist of a combination of transfers of local tax funding from the General Fund, the issuance of municipal bonds (debt), and/or developer contributions (proffers).

#### County Capital Asset Preservation Program (CAPP) Fund

The CAPP Fund controls the regular repair and replacement of most non-educational County facilities, such as parks, libraries, jails, and office buildings. The Computer Replacement Fund is a subfund of the CAPP fund. The approval of these projects is at the direction of the Board of Supervisors. Revenue sources for the fund include transfers of local tax funding from the General Fund and a small amount of service fee revenue collected for the renovation and repair of court facilities.

#### School Capital Asset Preservation Program (CAPP) Fund

The School CAPP Fund controls the regular repair and replacement of local educational facilities. The approval of these projects is at the direction of the School Board, with funding approved by the Board of Supervisors. Revenue sources for this fund include transfers of local tax funding from the General Fund and the occasional issuance of municipal debt.

#### Major Equipment Replacement Fund

The Major Equipment Replacement Fund was created for the purpose of allowing for the scheduled and emergency replacement of major equipment over \$5,000 in value. Previously, the County funded replacement of such equipment on an as-needed basis through either allocation of local tax resources in the General Fund budget or through mid-year use of fund balance.

#### Capital Projects Financing Fund

The Capital Projects Financing Fund is a pass-through fund that is used to account for the issuance of general obligation bonds and transfers to the appropriate capital projects.



## County Funds, Funds Structure, and Basis of Budgeting

### Proprietary Funds

Proprietary funds include enterprise funds and internal service funds. The County does not have any enterprise funds. The County's internal service funds include the Central Services Fund and the Self-Insurance Fund. The Central Services Fund, which accounts for the financing of goods and services provided between departments on a cost reimbursement basis, is not appropriated as part of the County's annual budget process.

### Self-Insurance Fund

The Self-Insurance Fund accounts for the accumulation of resources to pay for claims and other expenses associated with health insurance, workers compensation insurance, vehicle insurance, and other liability insurance.

### Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds include Nonexpendable Trust Funds, Expendable Trust Funds, Pension Trust Funds, Agency Funds, and the Other Post-Employment Benefits (OPEB) Fund. These funds are not part of the County's annual budget appropriation.

### Fund – Department Relationship (Appropriated Operating Funds)

	General Fund	CSA Fund	EMS Transport Fund	Housing Fund	James Horton Program for the Arts Fund	Legal Resource Center Fund	Metro Parking Garages Fund	Rental Assistance Program Fund	Restricted Use TOT Fund	State and Federal Grant Fund	Uran Holocaust Library Fund	Symington Fund
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#### General Government

Board of Supervisors	✓											
Commissioner of the Revenue	✓											
County Administrator	✓								✓			
County Attorney	✓											
Elections and Voter Registration	✓											
Finance and Procurement	✓											
General Services	✓						✓					
Human Resources	✓											
Information Technology	✓											
Management and Budget	✓											
Treasurer	✓											





## County Funds, Fund Structure, and Basis of Budgeting

	General Fund	CSA Fund	EMS Transport Fund	Housing Fund	James Horton Program for the Arts Fund	Legal Resource Center Fund	Metro Parking Garages Fund	Rental Assistance Program Fund	Restricted Use TOT Fund	State and Federal Grant Fund	Urban Holocaust Library Fund	Symington Fund
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### Public Safety and Judicial Administration

Animal Services	✓											
Clerk of the Circuit Court	✓											
Commonwealth's Attorney	✓											
Community Corrections	✓											
Courts	✓											
Fire and Rescue	✓		✓							✓		
Juvenile Court Services Unit	✓											
Sheriff	✓											

### Health and Welfare

Extension Services	✓											
Family Services	✓	✓		✓				✓		✓		
Health	✓											
Mental Health, Substance Abuse, and Developmental Services	✓									✓		

### Parks, Recreation, and Culture

Library Services	✓				✓	✓					✓	✓
Parks, Recreation, and Community Services	✓								✓			

### Community Development

Building and Development	✓											
Economic Development	✓								✓			
Mapping and Geographic Information	✓											
Planning and Zoning	✓											
Transportation and Capital Infrastructure	✓									✓		

In addition to the funds shown in the above matrix, there are several funds that support capital purchases including the CAPP Fund, the Major Equipment Replacement Fund, the Public Facilities Fund, the Capital Projects Fund, and the Capital Projects Financing Fund. These funds are used by all departments of the County. Details about how these funds are used for the current fiscal year can be found in Volume 2 of this document.





## County Funds, Funds Structure, and Basis of Budgeting

There are also several special revenue funds that were established for specific taxing districts for various purposes including the Transportation District Fund, the Greenlea Tax District Fund, the Route 28 Special Improvements Fund, the Tall Oaks Water and Sewer Fund, and the Dulles Town Center CDA Fund. Additional information on these funds can be found in Volume 2 of this document.

### Fixed Assets, Capitalization, and Depreciation

The standard for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than three years. Fixed assets consisting of certain improvements other than buildings are not capitalized. In the Internal Service Fund, depreciation is computed over the estimated useful life of each asset using the straight-line method. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and the gains or losses are reflected on the income statement in the year the sale or retirement occurs.

### Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, applicable to governmental units. Formal budgetary integration is employed as a management control device during the year. Annual appropriations resolutions and budgets are adopted for the General, Special Revenue, and Debt Service Funds. Governmental accounting is directed toward expenditure control and budgetary compliance. The accounting system's budgetary control function is accomplished by incorporating budgetary accounts into fund ledgers and recording appropriations adopted by the County Supervisors. All appropriations are legally controlled at the department level for the General Fund and Special Revenue Funds, except the School Fund. The School appropriation is determined by the County Board of Supervisors and controlled at the major category level by the general government. The adopted budget also includes a program of capital expenditures to be financed from current operations and a separate six-year capital improvement plan. All annual appropriations lapse at the end of the fiscal year, except for the Capital Project Funds and grants. The budget resolution specifies that the budget and appropriation for each grant or project continue until the expiration of the grant or completion of the project.

In most cases, the County's budget follows the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA). A few exceptions exist. The budget document does not include the Loudoun County Water Authority (formerly known as the Loudoun County Sanitation Authority), which is a component unit presented in the County's CAFR. The budget does not include the following funds listed as Special Revenue Funds in the CAFR: Federally Forfeited Property, County-Wide Sewer Service District, and Community Development. Another difference between GAAP and the budgetary basis of accounting is the treatment of encumbrances. Encumbered amounts are treated as expenditures under the budgetary basis of accounting used by the County, while encumbrances are treated as reservations of fund balance under the GAAP basis.

Starting with the FY 2002 CAFR, the County converted its CAFR and its financial statements to comply with GASB Statement 34. As a result, the governmental fund statements in the CAFR are presented on a current financial resource and modified accrual basis of accounting. Exceptions to this rule include: (1) accumulated unpaid vacation leave, sick leave, and other employee leave, which are recorded as compensated absences, and are recognized when paid, and (2) principal and interest payments on general long term debt, both of which are recognized when paid.

In response to the new reporting requirements for GASB Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits (OPEB) Other Than Pensions, a new fiduciary fund was created in FY 2009, which will allow the County to budget for the annual cost of public employee non-pension benefits related to OPEB in the same manner as reporting financial information for pensions.



## County Funds, Fund Structure, and Basis of Budgeting

### Budget Amendment Process

The Board of Supervisors adopts an Appropriations Resolution for each fiscal year that sets the funding levels for each fund. Authorization is given to the County Administrator to approve transfers of appropriations and estimated revenues among departments and agencies as long as the total net appropriation or estimated revenues for the fund is neither increased nor decreased. Approval by the Board of Supervisors is required for changes that affect the total fund appropriations or estimated revenues. In order to affect a change, a budget adjustment is created. Budget adjustments that do not revise the original appropriation are approved/disapproved by the Director of Management and Financial Services and the County Administrator after sufficient justification for the revision to the budget has been received. The County Administrator presents budget adjustments that change appropriations or estimated revenues at the fund level to the Board of Supervisors for consideration and approval.





## FY 2020 Appropriations Resolution

*The FY 2020 Appropriations Resolution was adopted by the Board of Supervisors at its Business Meeting on April 2, 2019 (Item VIII).*

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR THE FUNDS DELINEATED ON THE FOLLOWING PAGES OF THIS DOCUMENT FOR THE COUNTY OF LOUDOUN

BE IT RESOLVED by the Board of Supervisors of the County of Loudoun, Virginia, that the following appropriations be, and the same hereby are, made for Fiscal Year 2020 (beginning on the first day of July 2019 and ending on the thirtieth day of June 2020) from the funds and for the purposes indicated on the following pages.

BE IT FURTHER RESOLVED that not more than \$873,658,353 of the appropriation to the Loudoun County Public Schools Fund shall be obtained from funds derived from local property taxes and other local revenues of the General Fund of the County without a supplemental resolution by the Board of Supervisors.

**FY 2020 Appropriations Resolution: General Fund****ESTIMATED REVENUE****Local, State, and Federal Sources**

General Property Taxes	\$1,381,142,800
Other Local Taxes	\$165,135,250
Permits, Fees, and Licenses	\$23,794,484
Fines and Forfeitures	\$1,982,701
Revenues from Use of Money and Property	\$13,176,167
Charges for Services	\$44,409,268
Miscellaneous Revenue	\$1,580,748
Recovered Costs	\$9,892,184
Intergovernmental - Commonwealth	\$88,033,189
Intergovernmental - Federal	\$9,139,790
<b>SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES</b>	<b>\$1,738,286,581</b>

**Transfers From Other Funds**

Restricted Use Transient Occupancy Tax Fund	\$412,119
County Capital Projects Fund	\$-
County Debt Service Fund	\$143,323
EMS Transport Reimbursement Program Fund	\$419,045
<b>SUBTOTAL - TRANSFERS FROM OTHER FUNDS</b>	<b>\$974,487</b>

<b>Use of Fund Balance</b>	<b>\$39,593,227</b>
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<b>TOTAL REVENUE</b>	<b>\$1,778,854,295</b>
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**APPROPRIATIONS**

<b>Initial Appropriations</b>	<b>\$597,349,201</b>
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**Transfers To Other Funds**

Children's Services Act Fund	\$3,685,000
Legal Resource Center Fund	\$66,170
Rental Assistance Program Fund	\$177,390
Transportation District Fund	\$17,395,000
County Capital Projects Fund	\$48,198,390
County Capital Asset Preservation Program Fund	\$11,629,000

**FY 2020 Appropriations Resolution: General Fund**

<b>APPROPRIATIONS</b>	
Major Equipment Replacement Fund	\$4,000,000
County Debt Service Fund	\$178,062,798
Self-Insurance Fund	\$5,455,700
School Capital Projects Fund	\$14,475,000
School Capital Asset Preservation Program Fund	\$14,277,500
School Debt Service Fund - Leases	\$10,424,793
School Fund	\$873,658,353
<b>SUBTOTAL - TRANSFERS TO OTHER FUNDS</b>	<b>\$1,181,505,094</b>
 <b>TOTAL APPROPRIATIONS</b>	 <b>\$1,778,854,295</b>

**FY 2020 Appropriations Resolution: Loudoun County Public Schools****Operating Fund**

<b>ESTIMATED REVENUE</b>		
<b>Local, State, and Federal Sources</b>		
Charges for Services		\$11,058,348
Intergovernmental - Commonwealth		\$384,083,755
Intergovernmental - Federal		\$1,362,436
<b>SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES</b>		<b>\$396,504,539</b>
<b>Transfers From Other Funds</b>		
County General Fund		\$863,658,353
County General Fund - OPEB		\$10,000,000
<b>SUBTOTAL - TRANSFERS FROM OTHER FUNDS</b>		<b>\$873,658,353</b>
<b>Use of Fund Balance</b>		<b>\$12,000,000</b>
<b>TOTAL REVENUE</b>		<b>\$1,282,162,892</b>
<b>INITIAL APPROPRIATION</b>		<b>\$1,282,162,892</b>

**Grant Fund**

<b>ESTIMATED REVENUE</b>	<b>\$27,394,844</b>
<b>INITIAL APPROPRIATION</b>	<b>\$27,394,844</b>

**School Nutrition Fund**

<b>ESTIMATED REVENUE</b>	
Estimated Revenue	\$34,063,790
<b>Use of Fund Balance</b>	<b>\$1,064,859</b>
<b>TOTAL REVENUE</b>	<b>\$35,128,649</b>
<b>INITIAL APPROPRIATION</b>	<b>\$35,128,649</b>



## FY 2020 Appropriations Resolution: Loudoun County Public Schools

### Lease Purchase Fund

ESTIMATED REVENUE	\$10,002,000
INITIAL APPROPRIATION	\$10,002,000



**FY 2020 Appropriations Resolution: Capital Funds****County Capital Projects Funds**

<b>ESTIMATED REVENUE</b>	
<b>Estimated Revenue</b>	<b>\$33,680,000</b>
<b>Transfers From Other Funds</b>	
Capital Projects Financing Fund	\$30,435,000
County General Fund	\$48,198,390
Public Facilities Fund	\$10,023,000
Transportation District Fund	\$201,385,629
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$290,042,019</b>
<b>TOTAL REVENUE</b>	<b>\$323,722,019</b>
<b>APPROPRIATIONS</b>	
<b>Initial Appropriation</b>	<b>\$321,311,856</b>
<b>Transfers From Other Funds</b>	
Debt Service	\$2,410,163
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$2,410,163</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$323,722,019</b>

**School Capital Projects Fund**

<b>ESTIMATED REVENUE</b>	
<b>Transfers From Other Funds</b>	
Capital Projects Financing Fund	\$152,748,000
County General Fund	\$14,475,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$167,223,000</b>
<b>TOTAL REVENUE</b>	<b>\$167,223,000</b>
<b>INITIAL APPROPRIATION</b>	<b>\$167,223,000</b>



## FY 2020 Appropriations Resolution: Capital Funds

### County Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$100,000
Transfers From Other Funds	
County General Fund	\$11,629,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$11,629,000</b>
<b>TOTAL REVENUE</b>	<b>\$11,729,000</b>

<b>INITIAL APPROPRIATION</b>	<b>\$11,729,000</b>
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### School Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$14,277,500
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$14,277,500</b>
<b>TOTAL REVENUE</b>	<b>\$14,277,500</b>

<b>INITIAL APPROPRIATION</b>	<b>\$14,277,500</b>
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### Capital Projects Financing Fund

<b>ESTIMATED REVENUE</b>	<b>\$183,183,000</b>
APPROPRIATIONS	
Transfers From Other Funds	
County Capital Projects Fund	\$30,435,000
School Capital Projects Fund	\$152,748,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$183,183,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$183,183,000</b>

**FY 2020 Appropriations Resolution: Capital Funds****Major Equipment Replacement Fund**

<b>ESTIMATED REVENUE</b>	
<b>Transfers From Other Funds</b>	
County General Fund	\$4,000,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$4,000,000</b>
<b>TOTAL REVENUE</b>	<b>\$4,000,000</b>
<b>INITIAL APPROPRIATION</b>	
	<b>\$4,000,000</b>

**Public Facilities Fund**

<b>ESTIMATED REVENUE</b>	<b>\$17,265,629</b>
<b>APPROPRIATIONS</b>	
<b>Transfers To Other Funds</b>	
County Capital Projects Fund	\$10,023,000
Transportation District Fund	\$7,242,629
<b>SUBTOTAL -TRANSFERS TO OTHER FUNDS</b>	<b>\$17,265,629</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$17,265,629</b>

**Transportation District Fund**

<b>ESTIMATED REVENUE</b>	
Estimated Revenue	\$190,843,757
<b>Transfers From Other Funds</b>	
County General Fund	\$17,395,000
Public Facilities Fund	\$7,242,629
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$24,637,629</b>
<b>TOTAL REVENUE</b>	<b>\$215,481,386</b>



## FY 2020 Appropriations Resolution: Capital Funds

APPROPRIATIONS	
Initial Appropriation	\$1,411,907
Transfers From Other Funds	
County Capital Project Funds	\$201,385,629
Debt Service	\$7,213,049
Metro Garages Fund	\$1,145,850
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$209,744,528</b>
Addition to Fund Balance	\$4,324,951
<b>TOTAL APPROPRIATIONS</b>	<b>\$215,481,386</b>

**FY 2020 Appropriations Resolution: Debt Funds****County Debt Service Fund**

<b>ESTIMATED REVENUE</b>		
	<b>Estimated Revenue</b>	<b>\$1,476,232</b>
<b>Transfers From Other Funds</b>		
	County Capital Projects Fund	\$2,410,163
	County General Fund	\$178,062,798
	Transportation District Fund	\$7,213,049
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$187,686,010</b>
	<b>Use of Fund Balance</b>	<b>\$12,000,000</b>
	<b>TOTAL REVENUE</b>	<b>\$201,162,242</b>
<b>APPROPRIATIONS</b>		
	<b>Initial Appropriation</b>	<b>\$201,018,919</b>
<b>Transfers To Other Funds</b>		
	County General Fund	\$143,323
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$143,323</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>\$201,162,242</b>

**School Debt Service Fund – Leases**

<b>ESTIMATED REVENUE</b>		
	<b>Transfers From Other Funds</b>	
	County General Fund	\$10,424,793
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$10,424,793</b>
	<b>TOTAL REVENUE</b>	<b>\$10,424,793</b>
<b>INITIAL APPROPRIATION</b>		<b>\$10,424,793</b>



## FY 2020 Appropriations Resolution: Debt Funds

### Greenlea Tax District

ESTIMATED REVENUE	\$44,038
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INITIAL APPROPRIATION	\$44,038
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### Route 28 Special Improvements Fund

ESTIMATED REVENUE	\$12,317,000
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INITIAL APPROPRIATION	\$12,317,000
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### Tall Oaks Water and Sewer Fund

ESTIMATED REVENUE	\$60,572
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INITIAL APPROPRIATION	\$60,572
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**FY 2020 Appropriations Resolution: Other Operating Funds****Children's Services Act Fund**

<b>ESTIMATED REVENUE</b>	
Estimated Revenue	\$5,378,076
<b>Transfers From Other Funds</b>	
County General Fund	\$3,685,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$3,685,000</b>
<b>Use of Fund Balance</b>	<b>\$238,424</b>
<b>TOTAL REVENUE</b>	<b>\$9,301,500</b>
<b>INITIAL APPROPRIATION</b>	<b>\$9,301,500</b>

**Dulles Town Center CDA Fund**

<b>ESTIMATED REVENUE</b>	<b>\$3,500,000</b>
<b>INITIAL APPROPRIATION</b>	<b>\$3,500,000</b>

**EMS Transport Reimbursement Program Fund**

<b>ESTIMATED REVENUE</b>	<b>\$6,167,461</b>
<b>APPROPRIATIONS</b>	
Initial Appropriation	\$4,055,330
<b>Transfers To Other Funds</b>	
County General Fund	\$419,045
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$419,045</b>
<b>Addition to Fund Balance</b>	<b>\$1,693,086</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$6,167,461</b>



## FY 2020 Appropriations Resolution: Other Operating Funds

### James Horton Program for the Arts Fund

<b>ESTIMATED REVENUE</b>	<b>\$1,000</b>
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<b>INITIAL APPROPRIATION</b>	<b>\$1,000</b>
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### Housing Fund

<b>ESTIMATED REVENUE</b>	<b>\$5,000,000</b>
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<b>INITIAL APPROPRIATION</b>	<b>\$5,000,000</b>
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### Legal Resource Center Fund

<b>ESTIMATED REVENUE</b>	
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Estimated Revenue	\$44,980
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#### Transfers From Other Funds

County General Fund	\$66,170
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<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$66,170</b>
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<b>TOTAL REVENUE</b>	<b>\$111,150</b>
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<b>INITIAL APPROPRIATION</b>	<b>\$111,150</b>
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### Metro Garages Fund

<b>ESTIMATED REVENUE</b>	
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#### Transfers From Other Funds

Transportation District Fund	\$1,145,850
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<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$1,145,850</b>
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<b>TOTAL REVENUE</b>	<b>\$1,145,850</b>
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<b>INITIAL APPROPRIATION</b>	<b>\$1,145,850</b>
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**FY 2020 Appropriations Resolution: Other Operating Funds****Rental Assistance Program Fund**

<b>ESTIMATED REVENUE</b>	
Estimated Revenue	<b>\$9,326,898</b>
<b>Transfers From Other Funds</b>	
County General Fund	\$177,390
<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$177,390</b>
<b>TOTAL REVENUE</b>	<b>\$9,504,288</b>
<b>INITIAL APPROPRIATION</b>	
	<b>\$9,504,288</b>

**Restricted Use Transient Occupancy Tax Fund**

<b>ESTIMATED REVENUE</b>		<b>\$4,353,000</b>
<b>APPROPRIATIONS</b>		
Initial Appropriation		<b>\$3,387,750</b>
<b>Transfers To Other Funds</b>		
County General Fund		\$412,119
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>		<b>\$412,119</b>
<b>Addition to Fund Balance</b>		<b>\$553,131</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$4,353,000</b>

**Self-Insurance Fund**

<b>ESTIMATED REVENUE</b>	
<b>Transfers From Other Funds</b>	
County General Fund	\$5,455,700
<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$5,455,700</b>
<b>TOTAL REVENUE</b>	<b>\$5,455,700</b>
<b>INITIAL APPROPRIATION</b>	
	<b>\$5,455,700</b>



## FY 2020 Appropriations Resolution: Other Operating Funds

### State and Federal Grant Fund

ESTIMATED REVENUE	\$3,933,001
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INITIAL APPROPRIATION	\$3,933,001
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### Symington Fund

ESTIMATED REVENUE	\$60,000
-------------------	----------

INITIAL APPROPRIATION	\$60,000
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### Uran Holocaust Library Fund

ESTIMATED REVENUE	
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Use of Fund Balance	\$30,000
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TOTAL REVENUE	\$30,000
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INITIAL APPROPRIATION	\$30,000
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## FY 2020 Appropriations Resolution: Appendix

**Section 1.** The preceding designated funds and accounts shall be appropriated from the designated estimated revenues to be expended by the County Administrator or designee, and the Director of Finance and Procurement, authorized pursuant to Section 15.2-1541 of the 1950 Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, as amended, to pay all normal and routine claims, when presented, for which appropriations are hereinafter made, with the County's own check signed by the County Administrator and the Treasurer or with electronic fund transfers authorized by the Director of Finance and Procurement or designee and the Treasurer.

School Fund appropriations are for the operation of the School System and are to be expended on order of the School Board for the activities and purposes contained in its budget request presented to the Board of Supervisors for informative and fiscal planning purposes only. All payments are to be made on the School Board's own check or with electronic fund transfers as provided herein. The County Administrator, or designee, and the Director of Finance and Procurement, or designee, are authorized pursuant to Section 15.2-1541 of the Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, and on December 20, 1982, as amended, to pay all claims against the School Board, once approved by the School Board, for which appropriations have been made, with a School Board check signed by the School Superintendent and the Treasurer or with electronic fund transfers approved by the Treasurer.

**Section 2.** All outstanding operating encumbrances at June 30, 2019, are hereby re-appropriated to the 2020 fiscal year to the same department and account for which they are encumbered in the previous year. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13.

All reappropriated encumbered funds are monitored and may be lowered throughout the fiscal year. At that time, appropriations will be reduced by the amount of the decrease or cancellation of the reappropriated encumbrance."

**Section 3.** At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than the capital projects, state/federal grants and certain restricted funds (such as the transportation district fund and restricted transient occupancy tax).

**Section 4.** Appropriations designated for capital projects, unexpended as of June 30, 2019, are hereby re-appropriated for those projects. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. All unexpended school land acquisition funds designated for capital projects are hereby re-appropriated to the school land acquisition accounts to be held by the County for their designated purpose, if applicable. The County Administrator or designee may approve necessary adjustments or accounting transfers between funds as required for the proper accounting of capital projects. Upon completion of a County capital project, staff is authorized to close out said project, move remaining non-restricted revenue, including local tax funding, to the CIP Contingency account, and transfer remaining restricted revenue to its original source. This section applies to all existing appropriations for capital projects on June 30, 2019, and appropriations for capital projects in the FY 2020 budget.

**Section 5.** The approval by the Board of Supervisors of any grant of funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditure required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2019, are hereby re-appropriated for those purposes. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff is authorized to close out the grant and transfer back to the funding source any remaining balances. Instances where the remaining balance is less than \$100, staff is authorized to transfer the remaining balance to a central grant balancing account. This applies to appropriations for grants outstanding at June 30, 2019, and appropriations of grants in the FY 2020 budget.



## FY 2020 Appropriations Resolution: Appendix

**Section 6.** The County Administrator is authorized to make expenditures from Trust and Agency Funds for the specified reasons for which the funds were established. In no case shall the expenditure exceed the available balance for the fund.

**Section 7.** Effective upon adoption of this resolution, the County Administrator or designee is authorized to approve transfers of appropriations among departments and agencies as long as the total net appropriation for the fund is neither increased nor decreased, consistent with established internal procedures. The County Administrator or designee is authorized to approve transfers of estimated revenue among departments and agencies as long as total net revenue is neither increased nor decreased at the level of the fund.

**Section 8.** The Director of Finance and Procurement is authorized to make transfers to various funds for which there are transfers appropriated or adjustments as required at the end of the fiscal year. The Director shall transfer funds only as needed up to amounts appropriated, required or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.

**Section 9.** The County Administrator is authorized to implement “State Employee Pay Supplements,” which provide additional salary amounts to state employees working in the County. Pay supplements for state employees in the Health Department and Juvenile Court Service Unit shall be based upon comparable Loudoun County positions, as determined by the Department of Human Resources, and are conditioned upon the appropriation of funding by the Board of Supervisors through the County budget as adopted by the annual Appropriations Resolution. A pay supplement of 10 percent shall be maintained for employees of the General District Court and the Juvenile and Domestic Relations Court. Pay supplements shall be periodically reviewed and may be increased, decreased, or eliminated subject to annual appropriation by the Board of Supervisors and review by the Department of Human Resources and as may be provided within an existing or future Memorandum of Understanding (MOU) between the County and the applicable agency (or agencies) of the Commonwealth. The County Administrator is authorized to execute MOUs, after proper review of the County Attorney and other departments as necessary.

**Section 10.** For purposes of administering the paybands, the salary scales will be increased at the minimum by 2 percent and maximum by 2 percent effective July 11, 2019. For purposes of this Section, a 2 percent market-based increase will be effective July 11, 2019, and will be part of the August 2, 2019, pay check for regular and classified temporary County employees. For purposes of this Section, a 3 percent merit increase will be effective September 19, 2019, and will be part of the October 11, 2019, paycheck for regular County employees who achieve a “fully successful” rating on their annual performance appraisals.

The County Attorney will receive a 2 percent market-based increase and a 3 percent merit increase at the same time as County employees. The County Attorney will receive a \$10,000 contribution for FY 2020 to a deferred compensation plan (“County of Loudoun, VA Executive 401(a) Plan”), to be deposited in twenty-four equal payments. This contribution is an ongoing benefit intended to be provided on an annual basis.

The County Administrator will receive a 2 percent market-based increase and a 3 percent merit increase at the same time as County employees. The County Administrator will receive a \$10,000 contribution for FY 2020 to a deferred compensation plan (“County of Loudoun, VA Executive 401(a) Plan”), to be deposited in twenty-four equal payments. This contribution is an ongoing benefit intended to be provided on an annual basis.”

Constitutional Officers will receive a 2 percent market-based increase and a 3 percent merit increase. Any pay increases provided by the State to the Constitutional Officers in FY 2020 will offset the merit-based salary increases provided by the County to ensure the combination of State and County salary increases does not exceed 5 percent in FY 2020. The General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2020.



## FY 2020 Appropriations Resolution: Appendix

**Section 11.** The County Administrator or designee is authorized to approve the appropriation and transfer of calculated “buy-out” amounts and any accrued interest in the Public Facilities Fund to the Route 28 Special Improvements Fund for the purpose of remitting the “buy-out” amounts received according to the Route 28 Special Tax District Contract. The County Administrator is only authorized to approve the appropriation and transfer of calculated “buy-outs” after the Board of Supervisors approves a change in zoning classification allowing a residential use within the Route 28 Highway Transportation Improvement District, which triggers the payment of a “buy-out” amount representing the present value of the future special improvements taxes to be lost as a result of such zoning changes.

**Section 12.** After the close of the 2019 fiscal year, Loudoun County Public Schools (LCPS) is authorized to transfer unexpended and unencumbered funds to the LCPS Self-Insurance Fund in an amount up to 10 percent of FY 2019’s self-insurance claims should the combined amount of fund balance, including reserves in that fund, fall below 10 percent of FY 2019’s claims. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2019 funds to the LCPS Self-Insurance Fund cause the combined amount of fund balance, including reserves in that fund, to exceed 10 percent of FY 2019’s claims.



# General Fund Revenue and Trends

## FY 2020 Adopted Budget

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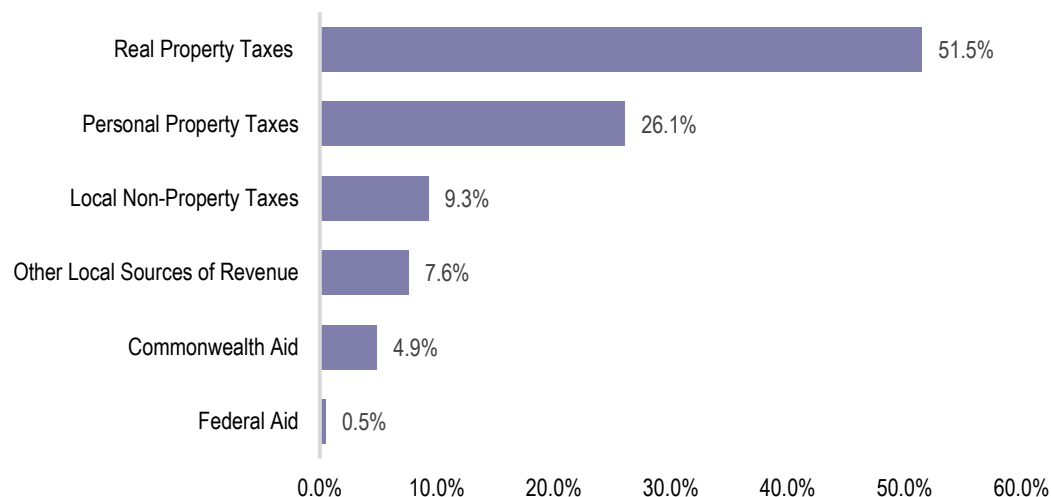




## General Fund Revenue and Trends

The General Fund is one of multiple funds that exist within the County's accounting and budgeting systems. It is the largest such fund in terms of dollars; and it is the primary financing source for annual appropriations related to the ordinary, jurisdiction-wide operations of County government. "Revenue" in the General Fund consists of money that goes directly to the Fund when realized by the County and money initially appropriated in other funds that are transferred into the General Fund during the fiscal year. There are five major categories of General Fund Revenue: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The chart below shows the percentage contribution of each of these six categories to FY 2020 Adopted General Fund Revenue, the largest being General Property Tax revenues at 78 percent. The chart separates General Property Tax revenue into its Real and Personal Property tax components.

### FY 2020 Adopted Budget General Fund Revenue



The County's Revenue Committee reviews all estimates of local tax revenues. The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Director of Finance and Procurement, the Director of Management and Budget, and representatives of several County operating departments. The Revenue Committee also reviews projected revenues from several non-tax sources that represent substantial amounts of revenue (e.g., building permits, court fines, and interest on investments).

The following table<sup>1</sup> presents the five major General Fund revenue categories and related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each. The actual amounts shown for Total General Fund Revenue for past years may exceed the corresponding values reported in Schedule 1 and Exhibit V of the County's Comprehensive Annual Financial Report (CAFR). The CAFR does not classify inter-fund transfers (here included within 'Other Financing Sources') or proceeds from asset sales (here included in 'Miscellaneous') as revenue.

<sup>1</sup>In all tables in this chapter, the sum of the individual revenue lines may not equal the totals due to rounding.





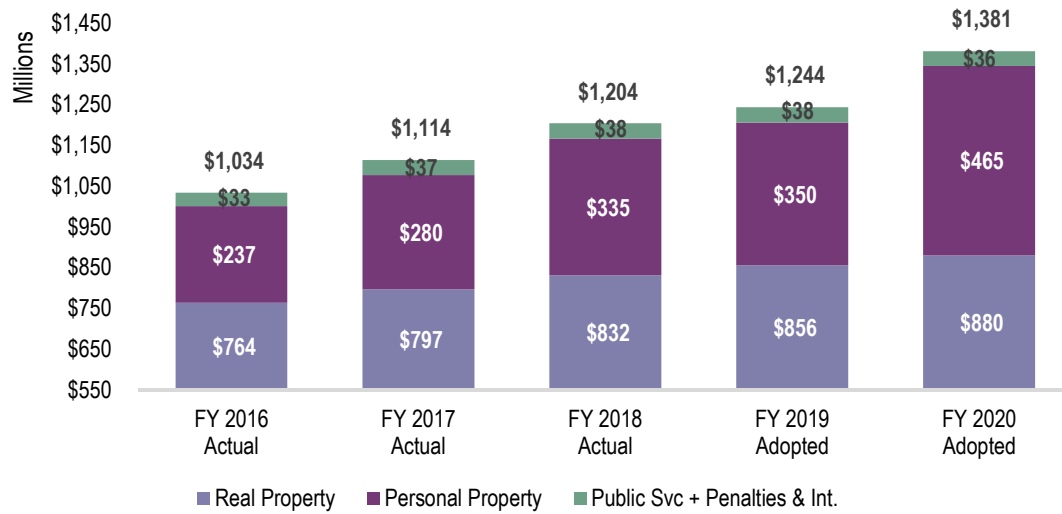
## General Fund Revenue Summary

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>General Property Taxes</b>					
Real Property	\$786,621,133	\$820,954,120	\$859,469,049	\$886,762,050	\$909,154,300
Personal Property	237,486,097	280,250,324	334,761,967	349,888,250	464,830,500
Penalties and Interest	9,650,788	12,721,331	9,712,425	7,158,000	7,158,000
<b>Total General Property</b>	<b>\$1,033,758,018</b>	<b>\$1,113,925,774</b>	<b>\$1,203,943,441</b>	<b>\$1,243,808,300</b>	<b>\$1,381,142,800</b>
<b>Local Non-Property Taxes</b>					
Sales and Use Tax	\$68,976,067	\$72,469,150	\$74,095,287	\$76,220,000	\$78,850,000
Consumers Utility Taxes	21,555,702	21,807,354	22,094,646	22,245,000	22,637,000
Business License (BPOL)	31,785,671	35,210,681	36,760,291	35,342,250	37,523,250
Franchise Fees and Misc.	23,810,188	31,992,966	27,637,222	25,764,000	26,125,000
Total Non-Property Taxes	\$146,127,628	\$161,480,152	\$160,587,446	\$159,571,250	\$165,135,250
<b>Total Local Tax Revenue</b>	<b>\$1,179,885,646</b>	<b>\$1,275,405,926</b>	<b>\$1,364,530,887</b>	<b>\$1,403,379,550</b>	<b>\$1,546,278,050</b>
<b>Other Local Sources of Revenue</b>					
Permits, Fees, and Licenses	\$22,384,995	\$24,158,503	\$26,413,319	\$23,331,298	\$23,794,484
Fines and Forfeitures	1,726,649	2,068,578	2,059,764	1,755,201	1,982,701
Use of Money & Property	7,121,989	8,569,985	14,018,102	8,529,467	13,176,167
Charges for Services	34,273,965	36,969,037	39,286,622	40,373,930	44,409,268
Miscellaneous Revenue	595,894	28,925,802	16,786,369	191,706	1,580,748
Recovered Costs	8,798,645	9,674,223	11,708,666	9,533,575	9,892,184
Other Financing Sources	14,751,885	13,129,985	7,856,807	34,093,461	40,567,714
<b>Total Other Local Revenue</b>	<b>\$89,654,021</b>	<b>\$123,496,113</b>	<b>\$118,129,649</b>	<b>\$117,808,637</b>	<b>\$135,403,266</b>
<b>Total Local Revenue</b>	<b>\$1,269,539,667</b>	<b>\$1,398,902,039</b>	<b>\$1,482,660,536</b>	<b>\$1,521,188,187</b>	<b>\$1,681,681,316</b>
<b>Commonwealth Aid</b>					
Non-Categorical	\$57,186,108	\$57,861,493	\$58,382,879	\$57,671,693	\$58,121,693
Shared Expenses	15,996,863	15,578,644	16,153,368	15,973,549	17,160,105
Categorical – Unrestricted	2,713,340	2,737,965	2,711,430	3,425,148	3,319,460
Categorical – Restricted	7,787,615	9,688,241	10,523,714	8,926,933	9,431,931
<b>Total Commonwealth Aid</b>	<b>\$83,683,925</b>	<b>\$85,866,343</b>	<b>\$87,771,391</b>	<b>\$85,997,323</b>	<b>\$88,033,189</b>
<b>Federal Aid</b>					
Payments in Lieu of Taxes	\$3,468	\$3,292	\$3,360	\$1,800	\$1,800
Categorical Aid	7,251,536	8,187,401	9,659,546	7,475,574	9,137,990
<b>Total Federal Aid</b>	<b>7,255,004</b>	<b>8,190,693</b>	<b>9,662,906</b>	<b>7,477,374</b>	<b>9,139,790</b>
<b>Total General Fund Revenue</b>	<b>\$1,360,478,595</b>	<b>\$1,492,959,075</b>	<b>\$1,580,094,833</b>	<b>\$1,614,662,884</b>	<b>\$1,778,854,295</b>

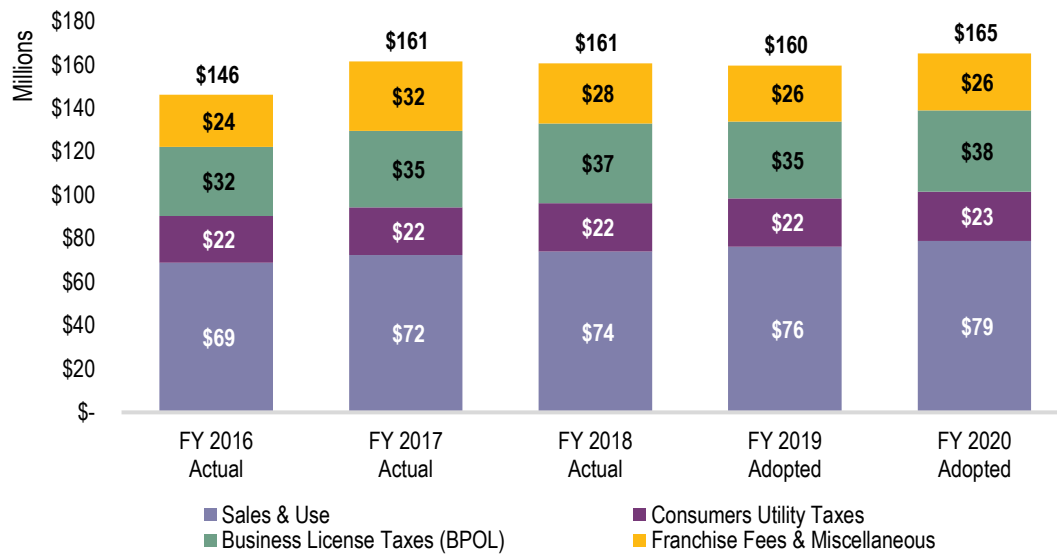


## General Fund Revenue Trends

### General Property Tax Revenue



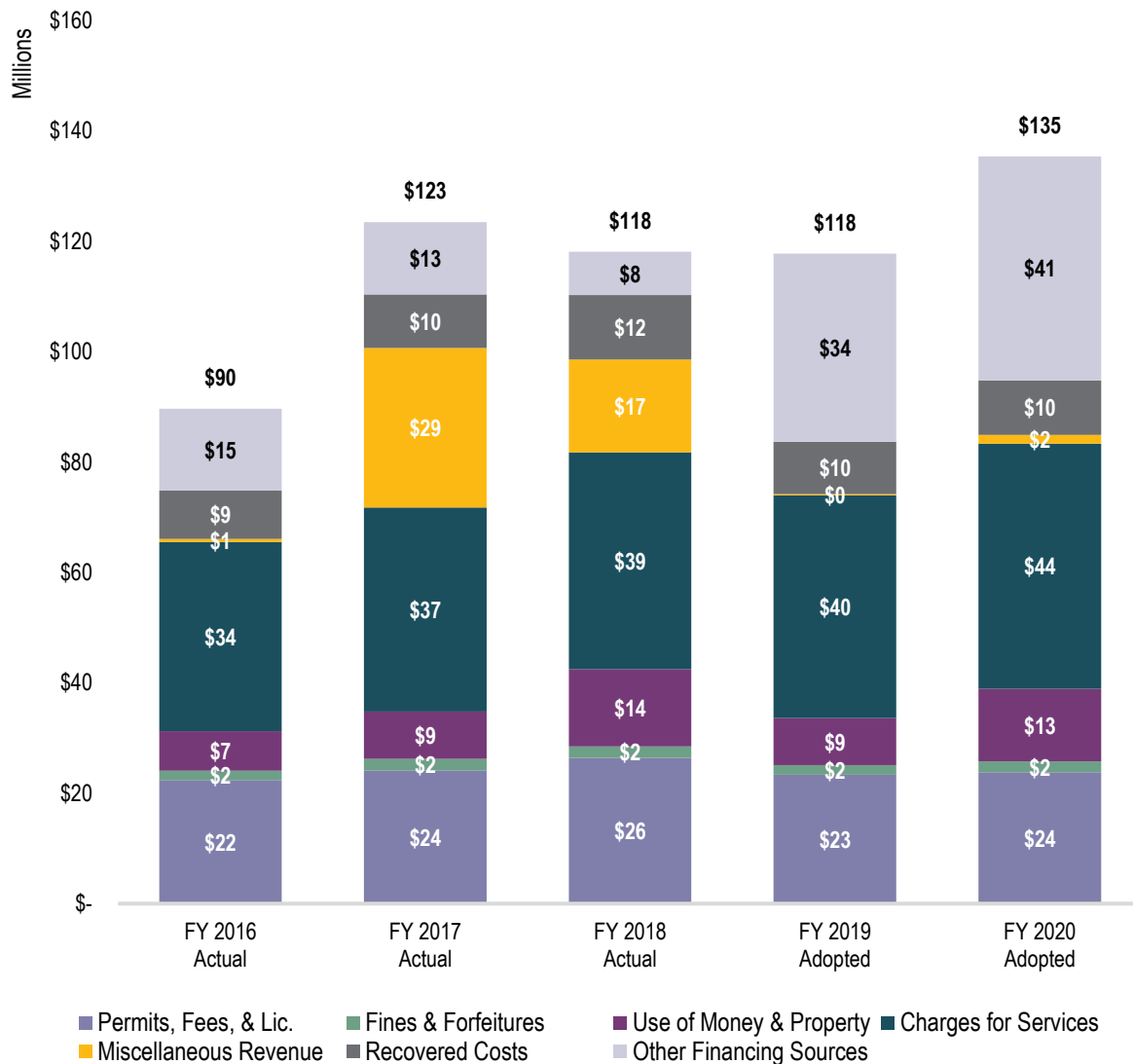
### Local Non-Property Tax Revenue





## General Fund Revenue Trends

### Other Local Revenue Sources

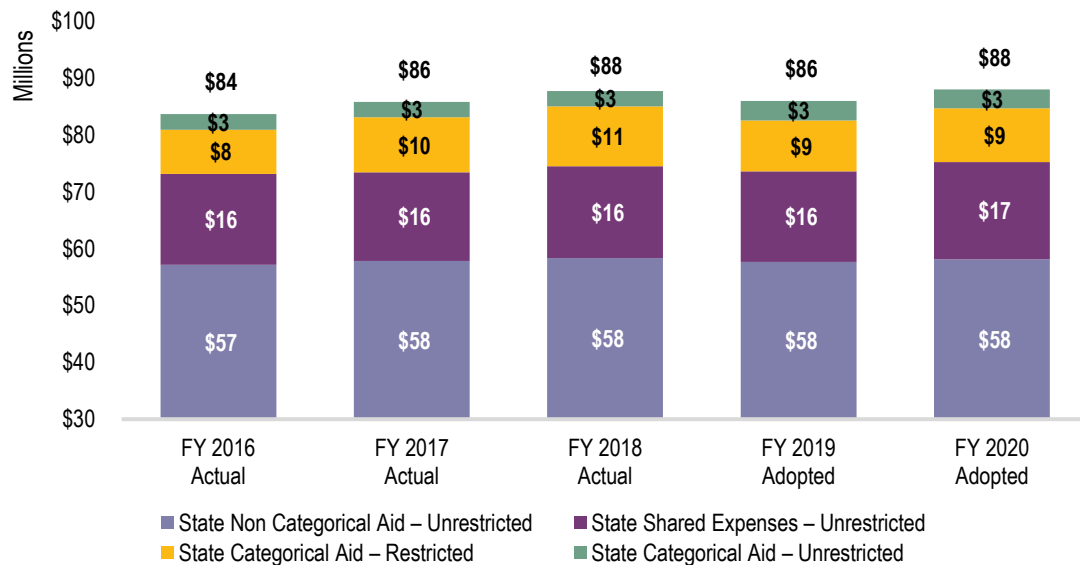


**Other Financing Sources** in the FY 2019 and FY 2020 Adopted Budget includes the use of prior-year fund balance in the amount of \$26.9 million and \$39.6 million, respectively. Miscellaneous Revenue in FY 2017 includes a \$28.4 million return of excess fund balance by Loudoun County Public Schools from its Self-Insurance Fund. Likewise, nearly all of the Miscellaneous Revenue in FY 2018 represents return of funds to the County by Loudoun County Public Schools.



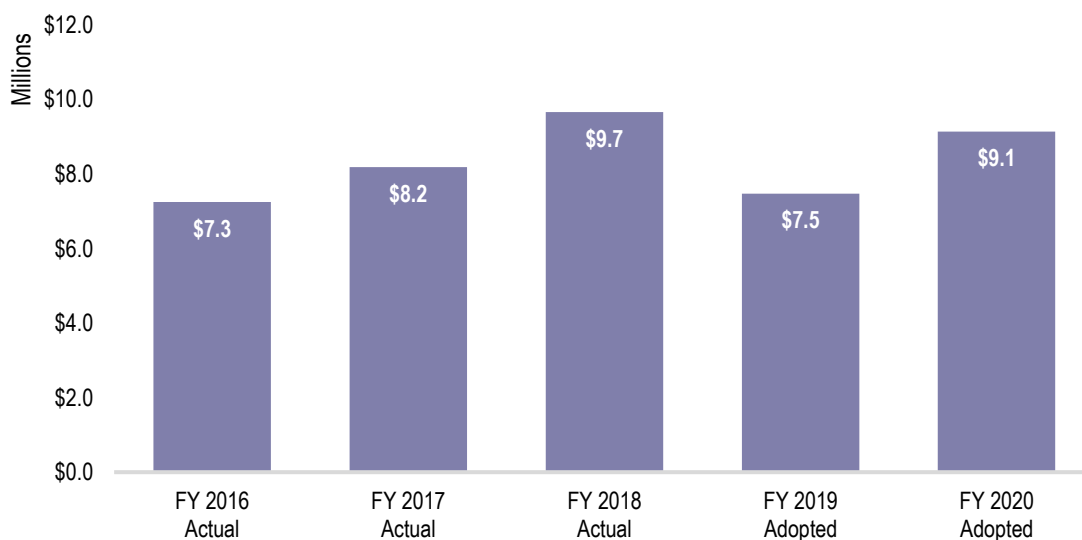
## General Fund Revenue Trends

### Commonwealth Aid



**State Non Categorical Aid – Unrestricted** includes the State's annual payment to the County of \$48,070,700 as reimbursement for a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar year 2019, the State's contribution reduced the personal property tax charged to vehicle owners on qualifying vehicle value by an estimated 38 percent. Over time, this percentage will decline as the fixed value of the State's annual contribution is spread across a growing number of vehicles registered in the County.

### Federal Categorical Aid – Restricted



Loudoun County receives little or no revenue in the three other categories of **Federal Aid**.

**General Property Taxes**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Real Property Taxes</b>					
Current Real Property Taxes	\$771,055,712	\$806,932,680	\$837,436,076	\$866,440,300	\$892,395,000
Real Property – Rollback	\$600,831	\$455,790	\$2,802,935	0	0
Relief for Elderly & Disabled	(\$8,233,203)	(\$10,571,362)	(\$8,913,786)	(\$10,600,000)	(\$12,420,000)
Payments in Lieu of Taxes	221,200	227,900	234,800	242,000	249,300
<b>Total – Real Property Taxes</b>	<b>\$763,644,540</b>	<b>\$797,045,008</b>	<b>\$831,560,026</b>	<b>\$856,082,300</b>	<b>\$880,224,300</b>
<b>Public Service Corporation Property Taxes</b>					
PSC Real Property Taxes <sup>1</sup>	\$22,976,592	\$23,909,112	\$27,909,023	\$30,679,750	\$28,930,000
PSC Vehicle Taxes	27,190	39,422	33,144	30,000	30,000
<b>Total – Public Svc Corp Prop. Taxes</b>	<b>\$23,003,783</b>	<b>\$23,948,534</b>	<b>\$27,942,167</b>	<b>\$30,709,750</b>	<b>\$28,960,000</b>
<b>Personal Property Taxes</b>					
Aircraft Taxes	\$31,571	\$28,870	\$30,624	\$30,000	\$30,000
Computer Equipment	\$117,170,214	\$150,543,010	\$195,159,471	\$209,600,000	\$313,450,000
Furniture and Fixtures	\$21,292,512	\$23,595,330	\$26,541,445	\$28,550,000	\$30,960,000
Heavy Equipment Taxes	\$1,725,448	\$2,075,124	\$2,026,607	\$1,800,000	\$1,900,000
Machinery & Tools Taxes	\$1,242,313	\$1,627,470	\$1,967,965	\$1,500,000	\$1,700,000
Mobile Home Taxes	\$13,080	\$13,579	\$14,560	\$12,050	\$11,300
Satellite Mfg. Equipment	\$4,253	\$4,284	\$4,980	\$4,200	\$4,200
Vehicle Taxes	\$95,979,515	\$102,323,235	\$108,921,319	\$108,362,000	\$116,680,000
Broadband Wireless Business Equip.	0	0	\$61,854	0	\$65,000
<b>Total – Personal Property</b>	<b>\$237,458,907</b>	<b>\$280,210,902</b>	<b>\$334,728,823</b>	<b>\$349,858,250</b>	<b>\$464,800,500</b>
<b>Penalties and Interest</b>					
Penalties – Property Taxes	\$4,803,750	\$4,757,153	\$7,699,490	\$3,500,000	\$4,158,000
Super Penalty – Prop. Taxes	\$1,062,721	\$2,616,060	\$0	\$658,000	\$0
Interest – Property Taxes	3,784,317	5,348,118	2,012,935	3,000,000	3,000,000
<b>Total – Penalties and Interest</b>	<b>\$9,650,788</b>	<b>\$12,721,331</b>	<b>\$9,712,425</b>	<b>\$7,158,000</b>	<b>\$7,158,000</b>
<b>Total – General Property Taxes</b>	<b>\$1,033,758,018</b>	<b>\$1,113,925,774</b>	<b>\$1,203,943,441</b>	<b>\$1,243,808,300</b>	<b>\$1,381,142,800</b>

Note: The descriptions of local taxes that follow are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.

<sup>1</sup> All PSC personal property other than motor vehicles is taxed at the real property tax rate and included in the PSC Real Property total.



## General Property Taxes

### Real Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3200 et seq.; Loudoun County Ordinances § 4-860, 864, 870, and 872.
- **Description** – All land, structures, improvements, mineral deposits, and timber which are not exempted by State law are subject to local taxation at 100 percent of the fair market value as of January 1 of the calendar year in which the tax is levied. The methods used to assess fair market value must comport with State law. Taxable real property includes the value of leasehold interests and concessions located on land that is exempt from property tax. Exempt real property includes government-owned real estate, property devoted to religious purposes, and property meeting certain other eligibility criteria specified in the Code of Virginia, including ownership by elderly and disabled individuals or disabled military veterans. In calendar year 2019 an estimated 7.9 percent or \$7.2 billion of the county's real property assets qualified for tax exemption. Real property zoned for agricultural use may qualify for the County's land use program. Under this program the property tax due on the difference between the fair market value of the land in its highest and best use and its value in agriculture, horticulture, or open space is deferred until such time as the property is re-zoned to a high-density, non-agricultural use. Such conversion requires the payment of deferred taxes (plus interest) for the past five years (shown as Rollback revenue in the above table). In 2019, the County's land use program permitted deferral of taxes on approximately \$1.2 billion or 1.5 percent of Loudoun's taxable real property. Tax is also not levied on the difference between the "use value" and the fair market value of land subject to permanent easement.
- **Administration** – Loudoun's Commissioner of the Revenue assesses the fair market value of all real property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission), and the operating property of railroads and interstate pipelines (which is assessed by the Virginia Department of Taxation). The State Land Advisory Council provides recommended valuations to the Commissioner of the Revenue for agricultural property enrolled in the land use program. Assessments are performed each year and are subject to appeal. Property owners are informed of results by mail in March. Loudoun's Treasurer bills and collects real property taxes semiannually with payments due on June 5 and December 5. Owners of new structures under construction may receive supplemental tax bills at other times based upon the state of completion with the amount prorated to cover the remaining portion of the calendar year. The County Treasurer issues property tax bills and collects the levies.
- **Tax Rate** – The adopted FY 2020 real property tax revenue estimate reflects a real property tax rate of \$1.045 per \$100 of assessed value on and after January 1, 2019. The adopted tax rate of \$1.045 is the equalized tax rate. During calendar 2018, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of taxable property that existed in the County at the start of 2018 increased by approximately 4.1 percent. The equalized tax rate offsets the change in market value of all real property over the previous calendar year that is not attributable to new structures and parcel development. The Board of Supervisors establishes the real property tax rate, which is uniform for all real property in the jurisdiction. By law, any real property tax rate that would yield revenue in the current calendar year that is greater than 101 percent of the revenue levied in the prior year can only be approved after public notice and hearing. Historic real property tax rates are shown in the table on page R-11. The County also establishes special tax districts, each with its own special tax levy and associated special district fund. The table on page R-11 also shows real property tax rates for the special purpose tax districts. Owners of non-exempt real property within a special tax district pay the special levy in addition to the general property tax; the special levy revenue is dedicated to the specific purpose for which the tax district was created.
- **Supplemental Information** – Additional information on the real property tax revenue forecast appears in the last section of the chapter entitled 'Forecast Discussion and Analysis'. Adopted FY 2020 real property revenue reflects the purchase in November 2018 of 423 acres of previously tax-exempt vacant land near Dulles Airport from the Metropolitan Washington Airports Authority by a private developer. This property is taxable in 2019 with an assessed value of approximately \$200 million.



## General Property Taxes

Real Property Tax Relief – Foregone Revenue	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Elderly & Disabled	\$7,134,894	\$8,805,945	\$7,349,983	\$9,400,000	\$9,884,000
Disabled Veterans/KIA Spouse	1,098,309	1,765,417	1,930,299	1,200,000	2,596,000
<b>Total – Real Property Tax Relief</b>	<b>\$8,233,203</b>	<b>\$10,571,362</b>	<b>\$9,280,282</b>	<b>\$10,600,000</b>	<b>\$12,480,000</b>

### Real Property Tax Relief

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3210 et seq., § 58.1-3219.5 et seq.; Loudoun County Ordinances § 4-872.
- **Description** – Real property owners who are at least 65 years of age or who are totally and permanently disabled may qualify for 100 percent relief from the tax on their principle residence and up to three acres of land provided their total combined (i.e., including their spouse) income and financial net worth (excluding the value of the home and up to 10 acres) are less than \$72,000 and \$440,000, respectively. Effective January 1, 2019, eligibility for partial relief is also extended to property owners having net worth exceeding \$440,000 but less than \$920,000.01 and who meet the age or disability criteria. Such property owners may qualify for 50 percent tax relief provided their income does not exceed the limit associated with their net worth. Military veterans having 100 percent service-connected, total and permanent disability may qualify for 100 percent property tax exemption irrespective of their financial status. The surviving spouse of a disabled veteran is also eligible for real property tax exemption if the veteran died after December 31, 2010, the surviving spouse maintains the property as a principal residence, and he or she does not remarry. Beginning January 1, 2015, State law provides local property tax exemption on the primary residence of the surviving spouse of a service member killed in action.
- **Administration** – The Commissioner of the Revenue administers applications for and determines eligibility for real property tax relief. Application forms and additional information are available on the Loudoun County website.
- **Tax Rate** – The real property tax revenue foregone due to these exemptions is calculated using the real property tax rate in effect at the time.
- **Supplemental Information** – The fiscal year values in the above table for ‘Elderly & Disabled’ and for ‘Disabled Veterans/KIA spouse’ are estimates derived from calendar-year values compiled by the Commissioner of the Revenue. The estimated amount of tax relief for FY 2020 includes an estimated \$3 million in relief associated with the four new income-net worth eligibility brackets adopted by the Board of Supervisors on December 13, 2017. The four new partial relief brackets became effective on January 1, 2019.

### Personal Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3500 et seq.; Loudoun County Ordinances § 4-860, 864, and 873.
- **Description** – This tax applies to 100 percent of the fair market value of all tangible personal property as of January 1 of the calendar year in which the tax is levied. Tangible personal property includes all personal property not classified as intangible (e.g., computer software, accounts receivable, equipment used in manufacturing), merchant’s capital (e.g., inventory of stock for sale, daily rental motor vehicles), or as short-term rental property. State law establishes a set of personal property categories for the purpose of assessing value and another set of categories for applying tax rates. Different valuation methods may be used for different classes of property but the same method must be used for all types of property within the same category. Likewise, the same tax rate must be applied to all personal property within a given tax category. This procedure ensures that the same amount of tax will be collected from similar types of personal property having equal value, thereby promoting equity across property owners. State law also provides for exemptions



## General Property Taxes

from the personal property tax under specified conditions and for tax rates below the general personal property tax rate for certain categories of personal property. The categories of personal property having the largest valuations in Loudoun County are motor vehicles and computer equipment.

- **Administration** – Loudoun’s Commissioner of the Revenue determines the value of all tangible personal property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission). New businesses and individuals are required to file a personal property tax return with the Commissioner of the Revenue within 60 days of acquiring or bringing such property into Loudoun County or one of its seven incorporated towns. Thereafter, all owners of tangible personal property are required to file annual declarations identifying the stock and condition of all tangible personal property as of January 1. Loudoun’s Treasurer bills and collects the personal property tax semiannually with payments due by May 5 and October 5 for property located in Loudoun on January 1.
- **Tax Rate** – The table on the following page shows historic and current personal property tax rates applicable to the tangible personal property sub-categories shown in the previous table. For sub-categories, the general personal property tax rate applies unless indicated otherwise. The table of tax rates also shows the rates applicable to more specific property categories (e.g., motor vehicles owned by volunteer fire and rescue personnel) that are included in the categories reported in the revenue table.
- **Supplemental Information** – Additional information regarding the derivation of the forecast of personal property tax revenues appears at the end of the chapter in the section labelled ‘Forecast Discussion and Analysis’.



**General Property Taxes****Real and Personal Property Tax Rates by Tax Year (Calendar Year)  
\$Tax per \$100 Assessed Value**

Property Tax Category	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
<b><i>Taxable Real Property</i></b>					
Real Property – General	1.135	1.145	1.125	1.085	1.045 <sup>1</sup>
Public Utility Property – General	1.135	1.145	1.125	1.085	1.045 <sup>1</sup>
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.180
Hamilton Sewer Service District	0.000	0.000	0.000	0.000	0.000
Metrorail Service Tax District	0.200	0.200	0.200	0.200	0.200
Rt. 606 Airport Stations Services Tax District	0.000	0.000	0.000	0.000	0.000
Rt. 772 Station Services Tax District	0.000	0.000	0.000	0.000	0.000
<b><i>Taxable Personal Property</i></b>					
Personal Property – General	4.200	4.200	4.200	4.200	4.200
Personal Property – Vehicles	4.200	4.200	4.200	4.200	4.200
Personal Property – Furniture & Fixtures	4.200	4.200	4.200	4.200	4.200
Personal Property – Computer Equipment	4.200	4.200	4.200	4.200	4.200
Personal Property – Wireless Broadband Equip.	4.200	4.200	4.200	2.100	2.100
Public Utility Personal Property (Vehicles Only)	4.200	4.200	4.200	4.200	4.200
Public Utility Personal Property (Aircraft Only)	0.010	0.010	0.010	0.010	0.010
Public Utility Personal Property (Excluding Aircraft & Vehicles) – General	1.135	1.145	1.125	1.085	1.045 <sup>1</sup>
Personal Property – Special Fuels Vehicles	4.200	4.200	4.200	4.200	4.200
Personal Property – Eligible Vehicles of Fire and Rescue Services and Sheriff's Auxiliary	0.010	0.010	0.010	0.010	0.010
Personal Property – Vehicles of Active Virginia Defense Force	4.200	4.200	4.200	0.010	0.010
Personal Property – Eligible Vehicle of Permanently Qualifying Disabled Veteran	n/a	n/a	0.010	0.010	0.010
Personal Property – Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Personal Property – Vehicles Specially Equipped for Handicapped Transport	2.100	2.100	2.100	0.010	0.010
Personal Property – Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	1.000	1.000	0.010	0.010
Personal Property – Vehicles Powered Solely by Electricity	4.200	4.200	4.200	4.200	4.200
Mobile Homes Used as Residences – General	1.135	1.145	1.125	1.085	1.045 <sup>3</sup>
Aircraft, Flight Simulators	0.010	0.010	0.010	0.010	0.010
Personal Property Used in a Research and Development Business	2.750	2.750	2.750	2.750	2.750
Machinery and Tools (VA Code §58.1-3507)	2.750	2.750	2.750	2.750	2.750
Satellite Manufacturing Equipment	0.010	0.010	0.010	0.010	0.010
Heavy Construction Machinery	4.000	4.000	4.000	4.000	4.000

<sup>1</sup> Real property tax rate adopted on April 2, 2019 to be effective on and after January 1, 2019.



## Local Non-Property Taxes

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Sales And Use</b>	<b>\$68,976,067</b>	<b>\$72,469,150</b>	<b>\$74,095,287</b>	<b>\$76,220,000</b>	<b>\$78,850,000</b>
<b>Consumers Utility</b>					
Electric – State	\$1,515,163	\$1,569,948	\$1,855,076	\$1,666,000	\$1,879,000
Natural Gas – State	208,940	218,336	263,133	232,000	250,000
Electric – Local	5,698,798	6,112,651	6,204,469	6,296,000	6,510,000
Natural Gas – Local	2,282,252	2,312,536	2,449,897	2,453,000	2,500,000
Communication Tax – State	11,254,084	10,977,461	10,634,284	10,550,000	10,450,000
PSAP E-911	596,465	616,421	687,787	1,048,000	1,048,000
<b>Total – Utility Taxes</b>	<b>\$21,555,702</b>	<b>\$21,807,354</b>	<b>\$22,094,646</b>	<b>\$22,245,000</b>	<b>\$22,637,000</b>
<b>Business License (BPOL)</b>					
Amusements	\$107,116	\$113,854	\$99,773	\$118,000	\$118,000
Business Svc Occupations	7,170,495	8,613,837	8,861,464	8,786,000	9,210,000
Business Svc Aircraft Lease	120	10,721	8,991	11,000	10,000
Business Svc Computer Info	604,230	605,266	600,452	617,000	600,000
Federal R & D	19,284	22,951	41,299	23,000	40,000
Personal Svc Occupations	1,386,831	1,702,163	1,786,669	1,771,000	1,890,000
Contractors & Contracting	7,367,524	7,875,757	9,935,272	7,954,000	9,860,000
Hotels and Motels	332,412	362,273	363,259	377,000	375,000
Professional & Specialized	2,468,620	3,002,078	2,832,624	3,062,000	3,180,000
Renting By Owner	1,349,933	1,519,193	1,732,360	1,549,000	1,770,000
Repair Service Occupation	614,485	482,966	459,044	488,000	502,000
Retail Merchant	8,044,848	7,587,958	7,503,199	7,740,000	8,040,000
Retail Merchant Cert Str	98,674	82,621	99,683	84,000	94,000
Wholesale Merchant	525,128	962,448	136,713	962,000	150,000
Money Lenders	383,921	445,010	431,975	425,000	425,000
Coin Operated Machines	150	350	1,000	150	150
Fortune Tellers and Related	0	0	0	100	100
Itinerant Merchants	12,500	15,500	15,000	14,000	14,000
Professional Bondsmen	0	50	0	0	0
Other Business	3,646	64,190	330,291	0	0
Satellite Imaging Services	62,803	64,952	71,898	65,000	70,000
Mixed Beverage Licenses	93,175	67,975	65,300	70,000	65,000
Public Svc. Corp. License Tax	867,092	816,443	733,125	816,000	700,000
Short-Term Rental	295,898	329,397	395,316	310,000	310,000
Penalties and Interest	(23,217)	462,728	255,585	100,000	100,000
<b>Total – BPOL</b>	<b>\$31,785,671</b>	<b>\$35,210,681</b>	<b>\$36,760,291</b>	<b>\$35,342,250</b>	<b>\$37,523,250</b>

**Local Non-Property Taxes**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Franchise Fees and Miscellaneous</b>					
Motor Vehicle License Fee	\$6,817,105	\$7,091,919	\$7,096,295	\$7,499,000	\$7,475,000
Bank Franchise Tax	3,870,002	8,916,977	6,113,457	3,100,000	3,100,000
Recordation Taxes	10,745,996	13,444,167	11,664,184	12,500,000	12,500,000
Taxes On Wills	40,455	51,372	51,287	50,000	50,000
Hotel and Motel Room Tax	2,336,629	2,488,530	2,711,998	2,615,000	3,000,000
<b>Total – Franchise Fees and Misc.</b>	<b>\$23,810,188</b>	<b>\$31,992,966</b>	<b>\$27,637,222</b>	<b>\$25,764,000</b>	<b>\$26,125,000</b>

Note: The descriptions of local taxes that follow are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.

**Sales and Use Tax**

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-605 et seq.; Loudoun County Ordinance adopted May 24, 1966 (uncodified).
- **Description** – A general tax of one percent on the retail price of non-exempt goods and services purchased for use within Loudoun County to provide revenue for the general fund. This tax is also referred to as the one percent local option tax because state law gives counties and cities the option of levying this tax within their jurisdictions. The revenue reported in the above table represents only the County's share (currently around 91.4 percent) of the revenue collected in each fiscal year. The proceeds of the one percent sales and use tax are allocated between the Loudoun County government and the towns located within the county on the basis of school age population.
- **Administration** – The tax is collected by businesses at the time of sale (or lease) and remitted to the Tax Commissioner of the Commonwealth of Virginia by the 20th day of the month following its collection. The Tax Commissioner deposits the funds into an account administered by the State Comptroller who distributes the proceeds to each county or city. The distribution of tax proceeds collected for a given month generally occurs during the first few days of the second calendar month following the month of collection. The Commonwealth's Auditor of Public Accounts regularly audits the tax collection process. Any errors detected in past distributions are corrected via rebates or refunds in future distributions.
- **Tax Rate** – One percent of the sale price of any non-exempt retail good or service sold or used (i.e., consumed or stored) within the county.
- **Supplemental Information** – Sales and Use Tax revenue tends to grow over time at a rate commensurate with the percentage change in the number of households in the county plus the rate of consumer price inflation, which impacts the prices of the goods and service purchases to which the tax applies. A substantial change in local retail facilities will also impact this revenue. However, during economic recessions consumers tend to economize on purchases of goods and services which can cause this revenue to actually decline. Refunds and/or receipts resulting from audits of prior year collections significantly impacted reported revenue in a given year. In 2012, for example, the County received \$3.2 million in added revenue from an audit. In FY 2018, Loudoun was required to refund approximately \$1.84 million.

**State Taxes on Retail Electricity and Natural Gas Consumption**

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-2900 – 2907; Loudoun County Ordinances not applicable.



## Local Non-Property Taxes

- **Description** – Taxes levied by the Commonwealth on electricity and on natural gas consumed by retail utility customers in Loudoun County. Electricity consumption is measured in kilowatt-hours (kWh); natural gas consumption is measured in units of 100 cubic feet (CCF). The per-kWh tax rate and the per-CCF tax rate each consists of three components: a state component, a local component, and a special regulatory component. Loudoun only receives revenue from the local component.
- **Administration** – These taxes appear as separate charges on the monthly bills of retail electric and natural gas utility customers. The utilities (or their billing agent) collect the tax and remit the local portion of the tax proceeds to the Loudoun County Treasurer by the last day of the month following the month of collection.
- **Tax Rate** – The local portion of the total tax rate for electricity is \$0.00038/kWh for the first 2,500 kWh per month; \$0.00024/kWh for the next 47,500 kWh per month, and \$0.00018/kWh for all monthly usage in excess of 50,000 kWh. For the natural gas tax the local component is \$0.004 per CCF on the first 500 CCF consumed in a month.
- **Supplemental Information** – These taxes became effective on January 1, 2001 and replaced the state gross receipts tax and the local license tax on electric and gas utilities.

### Local Taxes on Retail Electricity and Natural Gas Consumption

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3812 et seq.; Loudoun County Ordinances § 4-844.
- **Description** – Taxes levied by Loudoun County on electricity and on natural gas consumed by retail utility customers in Loudoun County outside of towns which impose their own levy on these services. Monthly electricity use is measured in kilowatt-hours (kWh); natural gas consumption is measured in units of 100 cubic feet (CCF). The tax rate varies according to the characteristics of the service.
- **Administration** – These local taxes on utility services appear on the monthly retail bills of consumers and are collected by the utility service providers (or their billing service) who remit the proceeds to the locality.
- **Tax Rate** – Tax rates for individually metered non-interruptible service are as follows:

User Category	Monthly Tax Rate
<b>Natural Gas</b>	
Residential	\$0.63 per month plus \$0.06485 per CCF delivered to a maximum of \$2.70
Commercial	\$0.676 per month plus \$0.0304 per CCF delivered to a maximum of \$72.00
<b>Electricity</b>	
Residential	\$0.63 per month plus \$0.006804 per kWh to a maximum of \$2.70
Commercial	\$0.92 per month plus \$0.005393 per kWh to a maximum of \$72.00

- **Supplemental Information** - The \$2.70 monthly limit for the residential tax corresponds to 304 kWh for electricity and 32 CCF for natural gas. These levels are sufficiently low that nearly all residential users should pay the maximum tax each month irrespective of weather conditions and the resulting space conditioning demand. The same is not necessarily true for the Commercial segment with maximum taxable levels of 13,180 kWh and 2,326 CCF. Some smaller commercial establishments may only reach these levels under extreme temperatures.

### State Communications Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-648 et seq.; Loudoun County Ordinances not applicable.



## Local Non-Property Taxes

- **Description** – The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia. The current set of levies dates to January 1, 2007 when a set of statewide communications taxes replaced a number of state and local communications taxes and fees. Communications taxes currently include a communications sales and use tax (5 percent of sales), an E-911 tax on landline telephone services (\$0.75 per access line), and a public rights-of-way use fee for cable television providers (\$0.75 per access line). The sales and use tax applies to a host of communications services, including: landline, wireless, and satellite phone services; teleconferencing services, voice-over-internet protocol; and 800 number services, to name a few.
- **Administration** – Communication service providers collect the taxes from their customers each month and remit the proceeds to the Virginia Department of Taxation. The Department of Taxation then distributes the revenues to localities. Loudoun receives a fixed percentage (2.78 percent) of Commonwealth collections for state-wide communications taxes less an administrative fee.
- **Tax Rate** – Refer to the above description.
- **Supplemental Information** – Communications Tax revenues have not increased over time for two main reasons: a growing number of cell phone subscribers have discontinued landline phone service and the growing popularity of pre-paid cell phones which are exempt from this tax. See the Virginia Department of Taxation’s “Report of the 2015 Communications Sales and Use Tax Study”. In FY 2018, the State required Loudoun County to refund \$257,000 in prior-year distributions that were received in error.

### PSAP E-911 Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-484 et seq.; Loudoun County Ordinances are not applicable.
- **Description** – A surcharge imposed on each end user of wireless communications services. End users that are government agencies are exempt. The proceeds are used to support 911 emergency call centers.
- **Administration** – Communications service providers collect the tax each month from end users in Virginia and remit the proceeds to the Virginia Department of Taxation which then distributes 60 percent of the proceeds to localities to support their emergency call center or “public safety answering point” (PSAP).
- **Tax Rate** – The tax is \$0.75 per month on each wireless end user having service that is billed monthly and a one-time \$0.50 charge on wireless end users having pre-paid service.
- **Supplemental Information** – Loudoun currently receives 3.559 percent of the funds distributed to localities in Virginia from this tax. The State’s E-911 Services Board reviews the allocation formula every five years with recommended changes subject to legislative approval. The last review was in 2018.

### Business & Professional License Tax (BPOL)

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3700 et seq.; Loudoun County Ordinances § 4-840.
- **Description** – The County levies this tax annually on the prior-year gross receipts of all businesses located within the County, including home-based businesses having annual gross receipts exceeding \$4,000. Owners of businesses located within the County (excluding home-based businesses with annual receipts not exceeding \$4,000) must register their business with the Commissioner of the Revenue within 30 days of commencing operations and must renew their registration every year. Each registered business is assigned to one of 23 classifications, each with its own rate of tax. The county may not impose this tax on a business located within a town that imposes its own version of this tax unless the town authorizes the county to do so.



## Local Non-Property Taxes

- **Administration** – The tax is collected by the Commissioner of the Revenue. Business owners are required to file their annual tax return and make payment by March 1 of each year.
- **Tax Rate** – The gross receipts tax for the first year of operation is \$30 (except for contractors headquartered outside the County who are taxed on their estimated first-year gross receipts on business within the County). Businesses in operation for more than one year and having gross receipts not exceeding \$200,000 also pay \$30 in tax. Most other registered businesses pay tax on a rate per \$100 of gross receipts according to their business classification. The following table shows the rates for each classification. Several classes are subject to flat rates independent of their gross receipts.

Business Class	Tax Rate	Business Class	Tax Rate
Amusements	\$0.21/\$100	Retail Merchant/Cert Str	\$0.20/\$100
Business Service Occupations	0.17/100	Wholesale Merchant	0.05/100
Business Svcs/Aircraft Lease	0.05/100	Money Lenders	0.16/100
Business Svcs/Computer Info	0.15/100	Coin Operated Machines, 10 or fewer	150/year
Federal R&D	0.03/100	Coin Operated Machines, >10	200/year
Personal Service Occupations	0.23/100	Fortune Tellers	500/year
Contractors & Contracting	0.13/100	Itinerant Merchants	500/year
Hotels and Motels	0.23/100	Satellite Imaging Svcs	0.15/100
Professional & Specialized	0.33/100	Going Out of Sale Permits	65
Renting by Owner	0.16/100	Mixed Beverage Licenses	200-500
Repair Service Occupation	0.16/100	Public Svc Corp. License	0.50/100
Retail Merchant	0.17/100	Short-term Rental	0.20/100

- **Supplemental Information** – Business registration fees are included as BPOL revenue within each business class and are not reported as a separate revenue item.

## Vehicle License Fee

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- **Description** – Owners of all motor vehicles regularly housed or stored in the County and slated for regular operation on County highways must pay an annual vehicle license fee to the County. Prior to July 1, 2018 vehicle owners were required display a window decal on the vehicle to signify payment of the license fee and of vehicle personal property tax. The Board of Supervisors eliminated the decal requirement effective July 1, 2018, but the license fee remains in effect. Owners of vehicles housed in an incorporated town obtain their decal from the town, if required. Motor vehicles comprising the inventory of car dealers and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue.
- **Tax Rate** – Effective November 15, 2003, the annual fee for an automobile is \$25 and for a motorcycle is \$16. The fee for military personnel residing in the County is \$1 per vehicle. On April 10, 2019, the Board approved a \$100 annual license tax on vehicles garaged in the County but failing to display current Virginia license plates and not otherwise exempt from registering the vehicle in Virginia.
- **Supplemental Information** – Limited exceptions exist for active volunteer members of fire departments and rescue squads and certain other public safety personnel.





## Local Non-Property Taxes

### Bank Franchise Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-1200 et seq.; Loudoun County Ordinances § 4-876.
- **Description** – The County imposes an annual tax on the value of each bank's operations within the county but outside of incorporated towns. Federal and State banking regulations require banks to report their assets, liabilities and equity values at the end of each calendar year. The dollar value of each bank's "net capital" is calculated from this information. "Net capital" is the value of the bank's operations. Banks that operate in multiple states and/or local jurisdictions must allocate their net capital to individual jurisdictions, including Loudoun County, in order to determine the amount of the franchise tax owed.
- **Administration** – Banks must file their annual tax return with the Commissioner of the Revenue by March 1 of each year and pay the tax due by June 1.
- **Tax Rate** – The tax rate is 80 percent of the bank franchise tax rate imposed by the Commonwealth which is currently \$1 for every \$100 of franchise value.
- **Supplemental Information** – The value of bank net capital subject to Loudoun's franchise tax depends on a variety of factors, including bank location decisions, the financial health of banks, and the method of allocating net capital among jurisdictions in which a bank operates. As these factors change over time, the amount of tax collected by the County will change. In Virginia, the net capital of banks operating in multiple jurisdictions was allocated according to the volume of a bank's deposits originating in each locality. However, a bank that only made loans in Virginia but did not take deposits challenged the practice of equating "bank operations" with "taking deposits" in court and prevailed. By paying this franchise tax, a bank is exempt from paying certain other taxes under Virginia law.

### Recordation Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. §§ 58.1-814, 58.1-3800 et seq.; Loudoun County Ordinances § 4-842.
- **Description** – This tax is levied on the dollar value of all estates, deeds of trust, mortgages, leases, contracts and agreements that are recorded by the Loudoun County Clerk of the Circuit Court.
- **Administration** – The tax is collected by the Clerk of the Circuit Court, who remits the County's portion of the funds to the County Treasurer.
- **Tax Rate** – Since September 2004, Loudoun's tax rate has been \$0.083 per \$100 of recorded value. As required by State Code, Loudoun's rate is one-third of the State's recordation rate of \$0.25 per \$100 of value.
- **Supplemental Information** – State law provides some exceptions to this tax (e.g., the recording of a deed to which a husband and wife are the only parties).

### Taxes on Wills

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3805 et seq.; Loudoun County Ordinances § 4-843.
- **Description** – This tax is imposed on the value of a will probated by the Circuit Court and on grants of administration by the Circuit Court involving estates having no will in effect.
- **Administration** – The tax is collected by the Clerk of the Circuit Court, who remits the County's portion of the funds to the County Treasurer.



## Local Non-Property Taxes

- **Tax Rate** – Loudoun’s tax rate has been \$0.033 per \$100 of recorded value. As required by State Code, Loudoun’s rate is one-third of the State’s recordation rate of \$0.10 per \$100 of value.
- **Supplemental Information** – This tax does not apply to estates of \$15,000 or less in value.

## Transient Occupancy Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3819 et seq.; Loudoun County Ordinances § 4-878.
- **Description** – This tax is imposed on the rental of lodging or sleeping accommodation for fewer than thirty consecutive days by hotels, motels, boarding houses, campgrounds, and other such facilities provided the facility is able to house four or more persons simultaneously. The County is not authorized to levy this tax within incorporated towns which impose their own transient occupancy tax unless the town allows it to do so.
- **Administration** – Businesses subject to this tax file a return with the Commissioner of the Revenue in the month following the end of each calendar quarter with the tax proceeds remitted to the County Treasurer.
- **Tax Rate** – The tax rate is 5 percent of the proceeds from lodging room rental. Two-fifths of the revenue accrues to the General Fund, while the remaining three-fifths is directed to the Restricted Use Transient Occupancy Tax Fund which must be used to promote travel and tourism to the County. Beginning in July 2013, an additional 2 percent regional transient occupancy tax is levied on all hospitality facilities within the County. Through FY 2018 the proceeds of this regional tax were directed to the Northern Virginia Transportation Authority to fund regional and local transportation improvements. Beginning in FY 2019, the regional TOT revenue is remitted to the Northern Virginia Transportation Commission to be used for capital expenditures for the Washington Metropolitan Area Transit Authority (WMATA).
- **Supplemental Information** – This tax does not apply to the use of meeting or conference rooms (§ 58.1-3826). Nor does Loudoun County apply the tax to facilities capable of accommodating fewer than four persons. In 2018, the Board of Supervisors adopted a new chapter to the Codified Ordinances entitled Short-term Residential Rental Registration Ordinance to cover homeowners or long-term leaseholders, etc. who host short-term rentals out of their homes, which is often done through internet-based platforms such as Airbnb. These individuals will be required to register annually with the County and to collect and remit TOT taxes from their rental operations.





## Other Local Sources of Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Permits, Fees, &amp; Licenses</b>	<b>\$22,384,995</b>	<b>\$24,158,503</b>	<b>\$26,413,319</b>	<b>\$23,331,298</b>	<b>\$23,794,484</b>
<b>Animal Services</b>					
Dog Licenses	\$451,695	\$464,095	\$469,235	\$430,000	\$430,000
Pet shop and Dealers Fee	400	350	250	250	250
Vicious and Dangerous Dog License	7,625	4,295	4,460	4,500	2,500
<b>Subtotal – Animal Services</b>	<b>\$459,720</b>	<b>\$468,740</b>	<b>\$473,945</b>	<b>\$434,750</b>	<b>\$432,750</b>
<b>Sheriff</b>					
False Alarm Fee	\$267,590	\$216,831	\$259,808	\$225,000	\$225,000
Massage Parlor Permits	36,130	16,800	15	0	0
Pawn Broker Licenses	0	1,800	2,000	1,200	1,200
Solicitor Permits	3,285	3,695	3,165	4,000	4,000
Weapons Permits	79,366	81,099	81,584	70,000	70,000
E-Citation Service Fee	0	0	39,871	0	0
LEOSA <sup>1</sup> Fees	0	0	80	0	0
<b>Subtotal – Sheriff</b>	<b>\$386,371</b>	<b>\$320,225</b>	<b>\$386,522</b>	<b>\$300,200</b>	<b>\$300,200</b>
<b>Health</b>					
BOCA Clearance Fees	\$175,571	\$12,875	\$11,075	\$11,000	\$11,000
Health and Sites Evaluation	4,826	2,238	4,912	2,000	2,000
Perc Test Monitor Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,002	1,600	1,202	500	500
Sanitation and Water Permits/ Fees	42,108	38,430	50,692	40,000	40,000
Sanitation Licenses	10,803	10,082	8,946	14,200	14,200
Septic Tank Permits	43,034	42,350	40,850	44,000	44,000
Swimming Pool and Permits	58,190	57,200	63,030	48,950	49,799
Tech Sewage Plan Review Fees	9,000	10,200	9,150	5,250	5,250
Water Supply Licenses	3,238	3,302	3,697	4,000	4,000
Well and Septic Re-inspection Fees	1,050	725	525	1,500	1,500
<b>Subtotal – Health</b>	<b>\$348,822</b>	<b>\$179,002</b>	<b>\$194,079</b>	<b>\$172,400</b>	<b>\$173,249</b>

<sup>1</sup> LEOSA: Law Enforcement Officers Safety Act



## Other Local Sources of Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Building</b>					
Appeals	\$350	\$2,450	\$1,050	\$1,766	\$1,676
As-Built Submission Fees	33,817	33,300	33,300	32,000	33,000
Boundary Line Adjustments	102,875	89,700	94,950	94,187	94,222
Bond Final Release Fees	219,427	207,196	232,254	207,000	200,000
Bond Reduction Processing Fees	62,555	57,575	52,865	69,893	64,893
Building Permits	11,971,454	13,409,799	15,844,922	13,000,000	13,500,000
Cert of Approp. Amend.	0	0	0	240	186
Cert of Approp. Admin.	120	420	480	0	0
Cert of Appropriateness	600	540	780	906	703
Commission Permits	6,990	27,960	0	41,879	19,161
Construction Plans & Profiles	362,071	312,611	272,245	141,276	251,893
Electrical Permits	659,720	698,225	739,650	660,000	700,000
Erosion & Sediment Control Permits	861,852	1,135,029	1,048,789	952,224	1,003,000
Easement	51,070	40,940	90,165	41,156	48,438
Final Development Plan Fee	34,884	45,007	0	24,066	9,684
Fire Permits	479,362	476,780	492,578	481,528	500,000
Floodplain Alterations	8,700	22,100	23,200	13,499	19,436
Floodplain Study Fees	3,825	8,650	26,425	5,299	6,348
Base Density Division	2,735	14,115	1,094	6,520	6,460
Mechanical Fees	359,510	374,365	384,825	355,000	370,000
Occupancy Permits	280,675	289,160	313,810	350,500	299,850
Overlot Grading Fees	703,700	684,170	646,350	716,000	666,588
Performance Bond Ext. Fees	177,600	161,100	145,500	160,000	160,000
Plumbing Permits	679,410	695,380	693,639	675,000	686,000
Plat of Correction	11,340	9,450	5,670	9,504	9,461
Rural Site Plan Fees	2,300	2,300	9,200	2,160	2,706
Road Dedication Plats	62,716	45,081	53,945	51,283	50,053
Preliminary Subdivisions	193,090	89,100	64,415	185,426	50,317
Preliminary Record Subdivisions	103,225	157,335	112,480	116,249	207,914
Record Subdivisions	276,364	212,420	191,824	313,688	158,916
Subdivision Waiver	25,923	44,760	52,865	34,657	56,950
Special Exception – Sign Dev Plan	25,600	20,480	21,504	3,742	20,000
Sign Permits	124,855	104,130	101,360	110,000	105,000
Soils Map Reviews and Map Fees	0	9,065	7,125	0	5,000
Site Plan Amendments	361,860	291,468	374,550	380,854	357,549

**Other Local Sources of Revenue**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Special Exception Error – Bldg Loc	1,840	460	920	0	0
Special Exceptions	164,053	185,895	140,434	279,773	179,854
Minor Special Exception	14,940	11,485	27,635	36,547	35,773
Final Site Plans	434,451	587,060	585,657	550,212	506,634
Zoning Variances	805	1,610	805	2,594	805
FMS Waiver Fees	51,170	36,890	53,550	51,430	51,430
Zoning Correspondence	40,170	64,455	61,955	64,675	64,675
Zoning Concept Plan Amend.	82,000	164,594	150,030	186,892	185,279
Rezoning	339,898	431,590	171,700	395,515	342,541
Rezoning Ordinance Modification	37,320	30,340	60,680	90,128	32,210
Zoning Permits	1,247,845	1,320,845	1,369,715	1,000,000	1,300,000
Rezone – Rt. 28 Tax District	14,280	29,631	16,660	0	0
VSMP <sup>1</sup> Application Fee	267,806	266,369	242,741	250,000	250,000
VSMP Modification Transfer	13,350	119,950	156,035	125,000	125,000
VSMP Renewal – Annual	12,389	11,860	11,470	12,000	12,000
VSMP Renewal – 5 Yr	50,800	1,500	440	5,000	0
FMS Waiver Fees – PZ	5,950	5,950	9,520	0	0
<b>Subtotal – Building</b>	<b>\$21,029,641</b>	<b>\$23,042,645</b>	<b>\$25,193,755</b>	<b>\$22,287,268</b>	<b>\$22,751,605</b>
<b>Other</b>					
Agricultural and Forestal District Withdraw Fee	\$500	\$1,000	\$1,000	0	0
Alcohol Permit Fee	100	0	100	0	0
Land Use Tax Application Fees	112,956	106,327	113,239	100,000	100,000
Refuse Vehicle Hauling Licenses	6,420	17,170	26,700	12,180	12,180
Solid Waste Facility Permits	29,475	9,110	11,590	14,500	14,500
Transfer Fees	10,990	14,284	12,389	10,000	10,000
<b>Subtotal – Other</b>	<b>\$160,441</b>	<b>\$147,891</b>	<b>\$165,018</b>	<b>\$136,680</b>	<b>\$136,680</b>

**Permits and Privilege Fees**

- **Description** – The County charges fees for permits and licenses required to administer a variety of activities within the County related to building construction, public health, and public safety. The permit fees are listed in the table above and are organized into five groups according to their purpose and/or permitting source. Of the five groups, Building fees represent the greatest amount of revenue, with Building Permits being the largest single source of annual permit revenue.

<sup>1</sup> VSMP: Virginia Stormwater Management Program



## Other Local Sources of Revenue

- **Administration** – Fees for licenses and permits are approved by the Board of Supervisors and are collected by the County departments having issuing authority for a particular activity.
- **Supplemental Information** – Forecasts of future permit and privilege fee revenue are prepared by the departments that are responsible for issuing the permit(s) based upon their expertise and knowledge of the activities for which they are responsible. Building Permit revenue projections are reviewed by the County's Revenue Committee.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Animal Law Violation Fines	\$5,986	\$4,363	\$4,657	\$8,000	\$6,000
Court Fines and Forfeitures	940,156	1,187,279	1,243,868	1,000,000	1,240,000
Delinquent Charges/Late Fees	13,318	15,428	12,929	15,000	15,000
Environmental Health Violation Fines	3,950	4,550	8,687	50	50
Fire Lane Violation Fines	197,377	268,958	245,305	221,650	221,650
Overdue Book Fines	308,039	281,522	286,230	325,500	315,000
Parking and Traffic Fines – Dulles Airport	127,943	164,151	184,033	140,000	140,000
Parking Fines	108,955	127,716	56,558	0	0
Zoning Violation Fines	20,924	14,611	17,499	45,001	45,001
<b>Total – Fines and Forfeitures</b>	<b>\$1,726,649</b>	<b>\$2,068,578</b>	<b>\$2,059,764</b>	<b>\$1,755,201</b>	<b>\$1,982,701</b>

### Fines and Forfeitures

- **Description** – State law authorizes the County to impose various monetary fines for violating County ordinances and regulations. (The imposition of a fine is subject to judicial review if the party charged with a violation opts to appeal it.) Some violations of local law enable the County to take ownership of assets involved in the violation, and the proceeds from the sale of these “forfeited” assets is a source of revenue.
- **Administration** – Fines and forfeitures are imposed by the County department that is responsible for enforcing a particular area of law and/or regulation.
- **Supplemental Information** – Forecasts of future fine and forfeiture revenue are prepared by the department that is responsible for enforcing County laws and regulations.

**Other Local Sources of Revenue**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Interest on Investment	\$3,353,325	\$5,592,088	\$11,498,950	\$5,000,000	\$9,000,000
Interest on Loans	36,743	43,012	40,043	2,546	2,546
Penalties and Late Fees on Loans	360	0	0	0	0
Gain on Sale of Investments – Realized	0	(\$9,339)	\$173,184	0	0
Gain on Sale of Investments – Unrealized	0	\$23,064	(\$354,937)	0	0
Interest on Investment Contra Account	(58,997)	(62,412)	(39,563)	0	0
Rental – General Property	2,228,223	1,347,732	1,160,194	1,188,213	1,754,167
Rental – Recreational Property	1,318,584	1,347,760	1,153,451	2,089,986	2,142,732
Rental – Concessions and Commissions	16,930	9,472	6,011	14,030	14,030
Sale of Artworks	2,057	1,733	500	0	0
Sale of Concession	61,832	66,567	54,062	99,984	99,984
Sale of Materials and Supplies	54,617	49,610	54,077	54,708	54,708
Sale of Salvage and Surplus	108,316	160,697	272,130	80,000	108,000
<b>Total – Use of Money and Property</b>	<b>\$7,121,989</b>	<b>\$8,569,985</b>	<b>\$14,018,102</b>	<b>\$8,529,467</b>	<b>\$13,176,167</b>

**Use of Money and Property**

- **Description** – The County realizes revenue from the investment of General Fund balances during the fiscal year. The rental of County facilities for public use and the sale of concessions at various events also generate revenue for the County.
- **Administration** – Individual departments administer the realization of money from the use of County money and property. Historic and projected revenue from this source is reported in the budget pages on the various departments involved. The Department of Parks, Recreation, and Community Services and the Office of the Treasurer are the two largest sources of this revenue.
- **Supplemental Information** – Forecasts of future revenue from the use of money and property are prepared by the responsible department in County government. The forecast of revenue from Interest on Investments is regularly reviewed by the Revenue Committee of County government.



## Other Local Sources of Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Charges for Services</b>	<b>\$34,273,965</b>	<b>\$36,969,037</b>	<b>\$39,286,622</b>	<b>\$40,373,930</b>	<b>\$44,409,268</b>
<b>Court</b>					
Clerk of Court Copy Fees	\$37,837	\$40,218	\$27,827	\$45,000	\$45,000
Excess Fees of Clerks	895,222	1,006,790	905,861	1,000,000	950,000
<b>Subtotal – Court</b>	<b>\$933,060</b>	<b>\$1,047,008</b>	<b>\$933,688</b>	<b>\$1,045,000</b>	<b>\$995,000</b>
<b>Sheriff</b>					
Accident Report Charges	\$27,590	\$30,890	\$31,910	\$27,000	\$27,000
ATF Form	1,550	200	0	2,000	2,000
Courthouse Security Fees	328,924	399,975	406,139	500,000	500,000
DNA Analysis Fees	2,192	2,486	2,385	1,800	2,200
Fingerprinting Charges	5,845	7,940	6,954	8,800	9,900
Good Conduct Letter	630	453	450	550	550
House Arrest Fees	4,365	9,075	7,275	9,000	9,000
Incident Reports	1,380	1,560	2,160	2,000	2,000
Loss of Summons Copy	20	15	20	30	30
Record Check Charges	4,165	4,665	4,276	5,730	6,400
Fees – Adult Detention Center	18,654	20,354	19,053	23,000	23,000
Sheriff Fees – Civil Process	7,907	7,907	7,907	7,907	7,907
Supervision Fees	60,715	65,645	63,253	60,000	65,000
<b>Subtotal – Sheriff</b>	<b>463,937</b>	<b>551,166</b>	<b>551,781</b>	<b>647,817</b>	<b>654,987</b>
<b>Other Protection</b>					
Animal Adoption Fees	\$71,566	\$98,137	\$114,906	\$61,000	\$75,000
Animal Protection Charges	11,400	9,545	10,550	15,200	15,200
Board of Animals	7,223	5,868	4,668	8,000	8,000
ORE Disposal Fees	300	1,079	1,620	0	750
<b>Subtotal – Other Protection</b>	<b>90,489</b>	<b>114,628</b>	<b>131,744</b>	<b>84,200</b>	<b>98,950</b>
<b>Landfill</b>					
Contract Municipal Solid Waste	\$0	\$10	\$0	\$0	\$
Construction	38	544	485	0	0
Construction 2	0	0	438	0	0
Municipal Solid Waste	5,609,161	7,124,006	7,535,146	6,047,906	7,537,683
Sale/Recycle-Scrap Metal	82,053	113,750	245,853	100,000	100,000
Sale/Recycle-Oil/Battery/Antifreeze	7,091	5,074	2,979	5,000	5,000
<b>Subtotal – Landfill</b>	<b>\$5,698,343</b>	<b>\$7,243,384</b>	<b>\$7,784,901</b>	<b>6,152,906</b>	<b>\$7,642,683</b>

**Other Local Sources of Revenue**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Library</b>					
Inter-Library Loan Fees	\$3,211	\$1,770	\$2,636	\$4,674	\$4,674
Damaged and Lost Book Fees	36,081	33,872	41,071	35,049	35,049
Passport Processing Fees	0	0	0	211,995	221,995
Passport App Photo Processing Fees	0	0	0	27,257	37,257
<b>Subtotal – Library</b>	<b>\$39,292</b>	<b>\$35,642</b>	<b>\$43,707</b>	<b>\$278,975</b>	<b>\$298,975</b>
<b>MHSADS</b>					
Aftercare Service Fees	\$5,384	\$4,689	\$2,846	\$5,000	\$5,000
Court Evaluation Charges	89,047	76,229	73,316	76,000	76,000
Day Treatment Clinic Fees	6,401	7,738	7,187	8,500	8,500
Job Link Fees	0	0	0	500	500
Labs And Meds	5,971	5,485	1,599	5,000	5,000
Outpatient Clinic Fees	102,414	131,545	95,000	135,000	135,000
Parent-Infant Development Fees	68,997	118,771	112,051	100,000	110,000
Residential Service Fees	314,070	331,968	299,277	338,000	338,000
Substance Abuse Counsel Fees	91,252	81,616	78,580	110,000	110,000
<b>Subtotal – MHSADS</b>	<b>683,536</b>	<b>758,042</b>	<b>669,856</b>	<b>778,000</b>	<b>788,000</b>
<b>PRCS</b>					
Admission Charges	\$823,102	\$826,221	\$2,483,629	\$3,752,666	\$3,868,660
After School Activity Fees	6,273,263	6,373,084	6,829,815	7,407,324	8,414,844
Cafeteria Sales	3,374	2,162	1,721	22,544	22,544
Community Center Fees	1,944,016	1,706,959	1,487,693	1,678,622	1,915,229
Daycare Fees	942,250	882,967	1,007,105	1,393,628	1,454,697
Group Event Fees	661,430	797,531	610,016	501,893	554,062
League Sports Fees	229,043	176,773	247,730	300,556	300,556
Preschool Fees	2,167,643	2,132,324	2,181,935	2,807,035	2,850,838
Recreation Fees	828,522	858,360	830,319	318,486	322,745
Respite Care Fees	395,638	390,981	385,125	326,636	326,636
Summer Camp Fees	1,752,330	1,710,371	1,937,144	2,501,904	2,525,264
Swimming Pool Fees	341,347	381,704	314,882	278,422	278,422
Tournament Fees	47,371	22,298	60,695	55,019	55,019
Transportation Fees – Group Events	69,262	57,620	50,130	114,013	113,013
Youth Sports User Fees	624,355	606,252	618,255	759,950	955,310
<b>Subtotal – PRCS</b>	<b>17,102,946</b>	<b>16,925,605</b>	<b>19,046,192</b>	<b>22,218,698</b>	<b>23,957,839</b>



## Other Local Sources of Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Other</b>					
Administration Fees	\$13,914	\$9,837	\$7,535	\$0	\$0
Case Management Fees	59,294	110,246	63,432	15,500	15,500
Collection Fees – Bad Checks	11,010	13,368	12,514	12,500	12,500
Collection Fees – Delinquent Taxes	271,862	542,779	484,024	180,000	300,000
Commonwealth's Attorney Fees	9,973	10,678	9,626	0	10,000
Commuter Bus Advertising	96,965	93,856	121,968	100,000	100,000
Commuter Bus Fares	8,168,340	9,098,510	9,008,850	8,491,184	9,044,000
Court Fine	336,938	229,890	204,665	250,000	250,000
DMV License Agent Commissions	190,598	1,326	0	0	0
Electric Vehicle Charging Service Fee	94	246	21	5,300	5,100
Emergency Service Fees	15,643	52,909	66,971	10,000	10,000
Freedom of Information Fees	4,848	16,407	29,459	4,200	6,600
Hydrogeologic Fees	0	1,742	1,742	850	850
Well and Septic Evaluation Charges	2,090	3,520	3,850	5,300	5,300
Credit Card Fees	51,766	60,807	78,239	80,500	85,500
Sale – Cartographic Maps	1,866	2,311	2,403	1,500	1,500
Sale – Digital Data	7,718	5,527	3,675	7,500	7,500
Sale – Maps, Plats, and Surveys	0	27	420	0	0
Sale – Publication	19,192	37,115	24,745	4,000	19,000
Other Charges for Services	250	2,460	616	0	99,484
<b>Subtotal – Other</b>	<b>\$9,262,362</b>	<b>\$10,293,562</b>	<b>\$10,124,754</b>	<b>\$9,168,334</b>	<b>\$9,972,834</b>

### Charges for Services

- **Description** – A number of County agencies provide services to residents and others for which the user pays a fee to defray the cost. The magnitude and structure of these charges depends on the nature of the service. The table above is organized in eight segments largely according to department.
- **Administration** – Individual departments administer the charges for the services that they provide. Historic and projected revenue from this source is reported in the budget pages of the responsible department. The Department of Parks, Recreation, and Community Service and the Office of the Treasurer are the largest source of this revenue.
- **Supplemental Information** – Forecasts of future revenue from charges for services are prepared by the responsible department in County government.



**Other Local Sources of Revenue**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Donations – Private Sources	\$129,686	\$162,436	\$106,498	\$32,635	\$38,600
Donations – Other Organizations	0	30,129	871	1,000	0
Sale of Machinery and Equipment	84,500	47,716	167,149	0	0
Sale of Vehicles	0	0	172,052	0	0
Rebate – Solar Energy Credits	2,693	6,073	4,800	4,000	6,000
Rebate – Other	163,564	89,402	242,658	120,000	120,000
Insurance Recovery	0	88,816	0	0	0
Overpayment to be Refunded	0	2,520	4,847	0	0
Payments – Damage to Property	1,845	3,725	200	0	0
Primary Fees	0	1,058	0	0	0
Repayment of Loans - Principal Only	0	0	13,990	0	0
Other Misc. Revenue	213,607	76,814	125,153	34,071	34,071
Payment from LCPS	0	28,417,114	15,674,101	0	0
I-66 Toll Revenue	0	0	274,051	0	1,382,077
<b>Total – Misc. Revenue</b>	<b>\$595,894</b>	<b>\$28,925,802</b>	<b>\$16,786,369</b>	<b>\$191,706</b>	<b>\$1,580,748</b>

**Miscellaneous Revenue**

- **Description** – Miscellaneous Revenue includes any source of funds that does not fit into any of the other revenue categories. Revenues in this category include such items as monetary gifts from private donors (typically made to County libraries, community centers, or recreation programs).
- **Administration** – These revenues are administered by individual departments.
- **Supplemental Information** – In the current accounting system which commenced with FY 2014 (Oracle), Miscellaneous Revenue includes proceeds from the sale of county assets. Before FY 2014, these revenues were included in Other Financing.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Extraditions of Prisoners	\$39,520	\$22,482	\$41,650	\$85,000	\$85,000
Housing of Prisoners – Federal	0	1,430	550	5,000	1,000
Housing of Prisoners – State	842,357	970,920	770,948	950,000	950,000
Medical Co-Payments	6,836	9,062	11,936	37,000	37,000
Prisoners Keep	100,684	105,568	125,838	90,000	115,000
Room & Board Work Release	87,199	69,182	56,547	78,000	78,000
Doc Inmate Medical Care Reimbursements	\$8,757	\$66,454	\$4,573	\$20,000	\$5,000
CSA – MH Services	\$60,951	\$48,461	\$64,431	\$69,000	\$69,000



## Other Local Sources of Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Medicaid Reimbursements	3,992,159	4,528,579	4,691,401	4,514,479	4,549,479
Charges to Other Insurance	536,694	587,434	570,284	526,500	551,500
Friendship House Unit	608	375	915	14,000	14,000
JDC – Contract	100,375	120,645	120,846	120,450	120,450
JDC – Per Diem	79,200	50,776	31,548	25,644	25,644
Loudoun Hospital	19,448	(5,141)	496	13,000	13,000
MHSADS Services	50,806	50,070	23,429	43,000	43,000
Duplicating	0	0	(26)	0	0
Telephone	427	0	0	0	0
Soil and Water Conservation District Personnel	412,950	453,054	476,541	497,262	529,062
PRCS Facility Supervisors	235,489	201,833	196,527	184,575	184,575
Protective Services	1,207,507	1,287,924	813,278	750,000	750,000
Misc. Recovered Costs	1,016,678	1,092,607	3,684,703	1,510,665	1,771,474
Task Force Reimbursement	0	\$12,509	\$22,251	0	0
<b>Total – Recovered Costs</b>	<b>\$8,798,645</b>	<b>\$9,674,223</b>	<b>\$11,708,666</b>	<b>\$9,533,575</b>	<b>\$9,892,184</b>

### Recovered Costs

- **Description** – A number of County departments perform services on behalf of the Federal Government, the Commonwealth, and other entities. The housing of Federal and State prisoners in Loudoun’s jail is an example of such services. Incorporated towns within Loudoun reimburse the County for providing services related to municipal elections, criminal prosecutions, extraditions, etc.
- **Administration** –These revenues are administered by individual departments. Historic and projected revenue from this source is reported in the budget pages of the responsible departments.
- **Supplemental Information** – The largest source of Recovered Cost revenue is money paid to the County by insurance companies and the Federal Government for medical services provided by the County, principally Medicaid. All of the individual Medicaid reimbursements categories are grouped here into a single total called Medicaid Reimbursements.

**Other Local Sources of Revenue**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Transfer from the CSA Fund	\$183,000	\$183,000	\$183,000	\$0	\$0
Transfer from the TOT Fund	383,047	398,223	404,045	415,817	412,119
Transfer from the Animal Trust Fund	39,000	39,119	29,871	0	0
Transfer from the TDF	7,834,940	6,316,957	0	0	0
Transfer from EMS Transport Fund	280,805	200,000	903,289	0	419,045
Transfer from the Capital Projects Fund	5,851,093	5,867,576	6,206,181	6,645,632	0
Transfer from the Debt Service Fund	180,000	125,110	130,421	137,151	143,323
Use of Prior Year Fund Balance	0	0	0	26,894,861	39,593,227
<b>Total – Other Financing Sources</b>	<b>\$14,751,885</b>	<b>\$13,129,985</b>	<b>\$7,856,807</b>	<b>\$34,093,461</b>	<b>\$40,567,714</b>

**Other Financing Sources**

- **Description** – Other Financing Sources is revenue arising from the issuance of bonds, capital leasing agreements, as well as transfers of money between the General Fund and various other funds. (A transfer of revenue out of the General Fund appears as a negative quantity, while a transfer of revenue into the General Fund appears as a positive value.) The Adopted FY 2020 budget transfers \$0.97 million from other funds into the General Fund during the fiscal year. It also authorizes the use of \$39.6 million of unused money (fund balance) from prior years.
- **Administration** – Fund transfers are approved by the Board of Supervisors when adopting the final budget.
- **Supplemental Information** – The CSA Fund refers to the Children’s Services Act Fund; the TOT Fund is the Restricted Use Transient Occupancy Tax Fund; the TDF is the Transportation District Fund; and EMS refers to the Emergency Medical Services (EMS) Transport Fund.



## Commonwealth Aid

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Non-Categorical Aid – Unrestricted	\$57,186,108	\$57,861,493	\$58,382,879	\$57,671,693	\$58,121,693
Shared Expenses – Unrestricted	15,996,863	15,578,644	16,153,368	15,973,549	17,160,105
Categorical Aid – Unrestricted	2,713,340	2,737,965	2,711,430	3,425,148	3,319,460
Categorical Aid – Restricted	7,787,615	9,688,241	10,523,714	8,926,933	9,431,931
<b>Total – Commonwealth Aid</b>	<b>\$83,683,925</b>	<b>\$85,866,343</b>	<b>\$87,771,391</b>	<b>\$85,997,323</b>	<b>\$88,033,189</b>

### Commonwealth Aid

- Description** – The Commonwealth of Virginia provides four types of aid to the County where the types are based upon the conditions, if any, attached to the County’s use of the funds. “Categorical Aid” must be used for State-designated programs or purposes. The Board of Supervisors determines the programs that will receive “Non-Categorical Aid.” “Unrestricted” aid gives local authorities discretion as to how funds are used, while “restricted” aid specifies how the funds must be spent (e.g., to hire additional personal, to give pay raises to existing personnel, or to purchase a designated type of equipment).
- Administration** – The County obtains some of this aid on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the specific aid program.
- Supplemental Information** – State Non-Categorical Aid - Unrestricted includes the State’s annual payment to Loudoun of \$48,070,700 as reimbursement to offset a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar 2018, the State’s contribution covered an estimated 39 percent of the personal property tax levy on qualifying vehicle value. This aid category also includes revenue from a State-imposed 4 percent tax on daily vehicle rentals in Loudoun, a 3 percent tax on the filing of mobile home titles, and half of the revenue collected by Loudoun’s Clerk of the Circuit Court for the filing of deeds of real property. State Shared Expenses – Unrestricted is revenue provided by the State Compensation Board to partially fund the operation of county offices established in the State Constitution (i.e., Commissioner of the Revenue, Treasurer, Clerk of the Circuit Court, Sheriff, and the Commonwealth’s Attorney).



## Federal Aid

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Non Categorical Aid- Unrestricted	\$3,468	\$3,292	\$3,360	\$1,800	\$1,800
Categorical Aid - Restricted	7,251,536	8,187,401	9,659,546	7,475,574	9,137,990
<b>Total – Federal Aid</b>	<b>\$7,255,004</b>	<b>\$8,190,693</b>	<b>\$9,662,906</b>	<b>\$7,477,374</b>	<b>\$9,139,790</b>

### Federal Aid

- **Description** – The Federal Government currently provides two types of aid to the County where the types are based upon the conditions, if any, attached to the County’s use of the Funds. “Categorical Aid” must be used for Federally-designated programs or purposes. The Board of Supervisors determines the programs that will receive “Non-Categorical Aid.” “Unrestricted” aid gives local authorities discretion as to how funds are used, while “restricted” aid specifies how the funds must be spent (e.g., to hire additional personal, to give pay raises to existing personnel, or to purchase a designated type of equipment).
- **Administration** – The County obtains some of this aid “automatically” on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the aid program. Most of the Categorical Aid – Restricted is administered by the Department of Family Services.
- **Supplemental Information** – Federal Aid comprises a negligible portion of General Fund revenue, and it has generally declined over the last several years. The Non Categorical Aid– Unrestricted is a payment from the Federal Bureau of Land Management related to tax-exempt parcels of land owned by the National Park Service.



## Tax Exemptions by Board Action

A 2002 amendment to the State Constitution, effective January 1, 2003, directed localities to determine or designate which organizations are exempt from local property taxes<sup>1</sup>. Prior to 2003, the General Assembly granted tax exempt status, and any existing tax exemptions granted by the General Assembly remain in place. In October 2008 the Board of Supervisors imposed a moratorium on new applications for tax exemption “by designation,” but the Board lifted the moratorium on December 4, 2013. The table below shows the current list of organizations granted tax-exempt status by the Board of Supervisors, along with current assessments and associated forgone revenue for calendar year 2019.

Organization	Real Property		Personal Property		TOTAL
	CY 2019 Assessment	CY 2019 Foregone Revenue <sup>2</sup>	CY 2019 Assessment	CY 2019 Foregone Revenue <sup>2</sup>	CY 2019 Foregone Revenue
Air Force Retired Officers Community	\$102,833,060	\$1,074,605	\$1,517,774	\$36,854	\$1,111,459
Americas 911 Foundation, Inc.	n/a	n/a	68,877	1,842	1,842
American Water Resources Association	n/a	n/a	6,174	259	259
ARC of Loudoun	n/a	n/a	46,469	1,776	1,776
Archaeological Conservancy	215,500	355	n/a	n/a	355
Between the Hills Community Association, Inc.	391,650	4,093	n/a	n/a	4,093
Birthright of Loudoun County	n/a	n/a	654	28	28
Boulder Crest Retreat Foundation	3,906,060	40,818	120,744	4,077	44,895
Christian Service Charities, Inc.	802,800	8,389	9,320	391	8,781
Dulles South Food Pantry	n/a	n/a	8,243	346	346
Endeppence Center of Northern Virginia, Inc.	n/a	n/a	427	18	18
Equine Rescue League Foundation <sup>3</sup>	487,190	5,091	n/a	n/a	5,091
Evelyn Alexander Home for Animals Foundation, Inc.	n/a	n/a	48,484	1,400	1,400
Faith and Family Foundation, Inc.	2,071,480	21,647	234,435	3,067	24,714
Friends of Homeless Animals, Inc.	1,124,750	11,754	14,639	615	12,369
Habitat for Humanity International	n/a	n/a	5,875	243	243
Hero Homes, Inc.	500,830	5,234	7,476	157	5,391
Home School Foundation	n/a	n/a	241,136	10,128	10,128
Howard Hughes Medical Institute	159,948,590	1,671,463	20,056,970	808,423	2,479,886

<sup>1</sup> Article X, Section 6(a) 6 of the Virginia Constitution and Va. Code §58.1-3651.

<sup>2</sup> CY 2019 personal and real estate foregone revenue estimates assume that currently owned property of each organization is owned for all of CY 2019.

<sup>3</sup> In 1998 the General Assembly granted the Equine Rescue League Foundation an exemption by designation for personal property. The Board of Supervisors granted an exemption for real property beginning in CY 2015.



## Tax Exemptions by Board Action

Organization	Real Property		Personal Property		Total
	CY 2019 Assessment	CY 2019 Foregone Revenue <sup>1</sup>	CY 2019 Assessment	CY 2019 Foregone Revenue <sup>2</sup>	CY 2019 Foregone Revenue
Integrated Justice Information Systems Institute, Inc.	n/a	n/a	18,569	\$780	\$780
Jack Kent Cooke Foundation	11,175,970	116,789	284,605	10,962	127,750
Journey Through Hallowed Ground Partnership	386,860	4,043	7,040	296	4,338
Life Line, Inc.	759,500	7,937	8,673	364	8,301
Loudoun Cares	1,195,690	12,495	1,675	70	12,565
Loudoun Community Health Center	8,675,180	90,656	116,824	4,907	95,562
Loudoun County Transportation Association	4,165,000	43,524	n/a	n/a	43,524
Loudoun Habitat for Humanity <sup>2</sup>	748,930	7,826	40,173	501	8,327
Loudoun Hunger Relief, Inc.	n/a	n/a	68,893	1,873	1,873
Loudoun Therapeutic Riding Foundation, Inc.	n/a	n/a	39,786	1,045	1,045
Loudoun Youth Soccer Association	3,367,120	35,186	85,165	2,678	37,864
Lovettsville Lions Charities, Inc.	n/a	n/a	6,959	73	73
Makersmiths, Inc.	n/a	n/a	36,497	1,533	1,533
Margaret Paxton Memorial for Convalescent Children	861,000	8,997	n/a	n/a	8,997
Mobile Hope Loudoun	n/a	n/a	24,607	491	491
Northern Virginia Dental Clinic, Inc.	n/a	n/a	33,498	1,407	1,407
Oatlands, Inc.	1,781,290	18,614	0	0	18,614
Old Dominion Land Conservancy, Inc.	2,498,150	8,484	14,800	622	9,106
Prison Fellowship Ministries Foundation	26,703,390	279,050	321,049	13,484	292,534
Prison Fellowship Ministries International	n/a	n/a	n/a	n/a	n/a
Sterling Playmakers	298,820	3,123	n/a	n/a	3,123
TOL Ministries, Inc.	n/a	n/a	6,749	191	191
Unison Preservation Society, Inc.	257,240	2,688	n/a	n/a	2,688
Virginia Regional Transportation Association	1,558,480	16,286	4,320,917	37,913	54,199
Virginia Rides	n/a	n/a	237,064	3,998	3,998
<b>Total</b>	<b>\$336,714,530</b>	<b>\$3,499,148</b>	<b>\$28,061,240</b>	<b>\$952,810</b>	<b>\$4,451,959</b>

<sup>1</sup> CY 2019 personal and real estate foregone revenue estimates assume that currently owned property of each organization is owned for all of CY 2019.

<sup>2</sup> Habitat for Humanity continuously purchases and sells properties in the normal course of business. A property sold by the organization becomes taxable thereafter. The figures shown are for properties owned by the organization as of May 2, 2019.



## Tax Exemptions by Board Action

The previous table does not include entities whose property is tax exempt “by classification” pursuant to Virginia law. Such entities include the Federal government, the Commonwealth, religious organizations (provided the property is devoted to religious purposes), non-profit burial grounds, etc. (See Article X, Section 6 of the Constitution of Virginia.) In 2019, the total assessed value of all tax-exempt real property in the County amounts to \$7.2 billion<sup>1</sup>.

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<sup>1</sup> Source: Commissioner of the Revenue’s Loudoun County Assessment Summary (1/22/2019).





## School Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
<b>Local Funding</b>					
General Fund Transfer	\$670,054,107	\$681,864,398	\$732,512,736	\$797,402,923	\$873,658,353
Rebates and Refunds	19,631	65,109	291,859	50,000	50,000
Sales of Textbooks	17,761	0	723	15,000	15,000
E-Rate Reimbursement	1,379,595	1,642,457	1,346,551	1,500,000	1,500,000
Tuition	2,257,463	1,647,996	1,822,049	1,742,000	1,900,000
Use of Buildings	1,246,790	1,124,234	1,272,679	2,100,000	1,500,000
Athletic, Parking, and AP Test Fees	1,856,419	3,473,381	3,551,793	3,539,680	3,625,000
Hughes Foundation	1,067,556	852,327	854,554	1,000,000	1,000,000
PAVAN <sup>1</sup>	0	35,753	0	18,800	18,800
Local Grants and Contributions	0	168,413	211,462	177,822	22,483
Sales of Equipment and Supplies	325,000	344,465	209,174	365,000	365,000
Miscellaneous	2,647,597	1,977,434	1,432,729	1,879,182	2,179,343
<b>Subtotal – Local Funding</b>	<b>\$680,871,919</b>	<b>\$693,195,967</b>	<b>\$743,506,309</b>	<b>\$809,790,407</b>	<b>\$885,833,979</b>
<b>Commonwealth Funding</b>					
Sales Tax	\$72,532,148	\$77,150,605	\$76,573,689	\$84,125,745	\$90,481,812
Basic Aid	155,413,271	171,381,162	175,187,156	192,140,577	192,624,914
Fringe Benefits	27,544,088	30,990,397	34,194,124	35,695,755	36,113,305
Textbooks	3,185,447	3,866,051	3,968,109	3,811,459	3,843,815
Special Education	18,368,339	19,844,084	20,409,791	21,852,989	21,960,280
Vocation Education	1,581,217	1,333,443	1,418,775	1,551,486	1,615,559
Supplemental Support	2,879,554	2,188,472	11,582,728	12,782,278	25,783,279
SOL Materials/Training <sup>1</sup>	239,408	163,613	266,207	296,063	299,452
Technology Plan	940,254	3,617,057	544,526	2,338,000	2,390,000
Other	11,723,010	12,752,764	13,427,051	14,740,028	16,624,463
<b>Subtotal – Commonwealth Funding</b>	<b>\$294,406,736</b>	<b>\$323,287,648</b>	<b>\$337,572,156</b>	<b>\$369,334,380</b>	<b>\$390,736,879</b>
<b>Federal Funding</b>					
Title I	\$1,715,065	\$2,138,156	\$2,137,848	\$1,952,866	\$1,832,788
Head Start	833,812	904,413	856,333	910,079	893,638

<sup>1</sup> PAVAN= Performing and Visual Arts Northeast. SOL = Standards of Learning.



## School Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Handicapped Education	8,505,214	9,622,926	9,971,680	11,299,511	12,764,516
Other	2,966,610	3,337,276	4,092,849	5,006,027	5,495,936
<b>Subtotal – Federal Funding</b>	<b>\$14,020,701</b>	<b>\$16,002,771</b>	<b>\$17,058,710</b>	<b>\$19,168,483</b>	<b>\$20,986,878</b>
<b>Other Financing Sources<sup>1,2</sup></b>	<b>\$15,000,000</b>	<b>\$17,000,000</b>	<b>\$22,000,000</b>	<b>\$25,500,000</b>	<b>\$22,000,000</b>
<b>Total – School Fund<sup>3</sup></b>	<b>\$1,004,299,356</b>	<b>\$1,049,486,386</b>	<b>\$1,120,137,175</b>	<b>\$1,223,793,270</b>	<b>\$1,319,557,736</b>
<b>General Fund Transfer - Percent of Total</b>	<b>66.7%</b>	<b>65.0%</b>	<b>65.4%</b>	<b>65.2%</b>	<b>66.2%</b>

## School Revenue Fund

- **Description** – The above table shows the various sources of annual operating revenues for the Loudoun County Public School System. FY 2020 revenues are from the School Board's Adopted Budget. The School System receives funds from the County, the State, and the Federal Government. The County provides approximately two-thirds of the annual funding for the School System.
- **Administration** – The School Superintendent first presents a proposed budget to the School Board. The Board may adopt or modify the Superintendent's FY 2020 revenue proposal to arrive at its own proposed budget, including the General Fund Transfer amount. The Board of Supervisors must appropriate the General Fund Transfer from the County to the School System, and the Board of Supervisors may or may not fully fund the School Board's request.
- **Supplemental Information** – Between September 2000 and September 2018, enrollment in Loudoun County Public Schools increased by 159 percent from 31,804 students to 82,485 an average annual growth rate of 5.4 percent or 2,816 students per year. This enrollment growth necessitated construction and operation of 47 new schools. Over the next five years, the School Board's Adopted FY 2020-2025 Capital Improvement Program anticipates annual enrollment growth averaging approximately 1.1 percent or 934 students per year. The decline in enrollment growth has reduced, but not eliminated, the need to construct and operate additional schools.

<sup>1</sup> Other Financing Sources includes funding for school bus and vehicle leases.

<sup>2</sup> Includes fund balance rollovers.

<sup>3</sup> Sums may not equal due to rounding.



# Forecast Discussion and Analysis

## The Economic Outlook

The forecast of FY 2020 General Fund Revenue assumes that the U.S. economy will continue to expand in 2019 and 2020 with real Gross Domestic Product increasing at approximately 2.0 percent annually. The *Wall Street Journal* Economic Survey of April 2019 shows average GDP growth in 2019 of 2.1 percent followed by 1.8 percent in 2020. The federal income and business tax cuts enacted in December 2017 are believed to have boosted economic growth in 2018 to 3.0 percent, but additional federal fiscal stimulus is not expected beyond 2018. Although most analysts do not believe that annual growth in excess of 2.5 percent is sustainable, the initial estimate of 2019 Q1 GDP growth is 3.2 percent. During 2018, the U.S. economy added jobs at a healthy pace and the unemployment rate declined to 3.9 percent at year-end as the current economic expansion became the second longest in U.S. history. Sales of new cars and trucks in 2018 exceeded a healthy 17 million units for the third consecutive year, and new single-family home construction picked up along with home prices. The Federal Reserve increased the target range for the federal funds rate four times during 2018, each time by a quarter percentage point. A number of equity market indicators (e.g., DOW, S&P 500) reached record levels in 2018 but ended the year below the levels of a year earlier. This “correction” reportedly reflected investor concerns about additional interest rate increases and the disruption to business from trade disputes between the U.S. and major trading partners. However, equity indicators recovered in the early months of 2019 in light of continuing economic growth and the announcement by the Federal Reserve to pause its efforts to gradually increase interest rates to normal levels.

The FY 2020 Adopted revenue forecast also assumes that Loudoun’s economy will continue to expand in 2019 and 2020, as it has for the past several years. Prior to 2015, the Washington, D.C. regional economy experienced two years of slow employment growth which coincided with Federal spending cuts mandated by the Budget Control Act of 2011. Except for occasional government shutdowns, Federal spending has stabilized and regional job growth accelerated as the economy continues a transition to less reliance on Federal government spending. Employment in Loudoun in the first half of 2018 was approximately 2.4 percent higher than in the first half of 2017, approximately 50 percent above the corresponding 1.6 percent increase for the U.S. Meanwhile, the unemployment rate for Loudoun residents continues to be lower than those of the U.S. and the Washington, DC region. Loudoun’s February 2019 unemployment rate was 2.6 percent while the corresponding rates for the U.S. and the Washington, D.C. region were 4.1 and 3.5 percent, respectively.

In 2018, Loudoun County issued building permits for 3,629 new residential dwelling units (preliminary value excluding group quarters units). 2018 is the seventh consecutive year in which 3,000 or more new residential permits were issued by the County. Sales of existing homes in the County decreased by 3.1 percent in 2018 following several years of positive sales growth. The Dulles Area Association of Realtors cited a very low inventory of homes for sale as contributing to the decline in sales rather than a decline in demand. This assessment of the local housing market is evidenced by the fact that median sale price increased by 3.4 percent. The assessed value of taxable commercial and industrial property in the County increased by 9.7 percent in 2018, the third consecutive year of increase in excess of 9 percent. The County continues to attract data centers with several site acquisitions and development plans announced in the past year. During 2018, the County issued building permits for approximately 4 million square feet of new data center space. The data center industry appears poised for continued future growth as more companies transition to cloud IT services.

## General Property Taxes – Methodology

Forecasts for both real and personal property tax revenues are developed in consultation with the Commissioner of the Revenue, the Clerk of the Circuit Court, and the County Treasurer. Forecasts are based on current estimates of respective tax bases, coupled with forecasts of growth or decline. Forecasts incorporate historical analysis, expected growth and business activity, and information regarding broader trends in market values. For real property, the County’s automated assessment system serves as a crucial tool in the analysis of ongoing reassessment trends and the current status of the County’s total



## Forecast Discussion and Analysis

valuation. Assessment data is consolidated in the County's Land Management Information System. Taxable assessments are adjusted for deferrals, new construction forecasts, tax relief programs, and the tax collection rate, prior to developing revenue forecasts for the fiscal year. The FY 2020 (July 1, 2019 to June 30, 2020) forecast combines the forecasts for Tax (Calendar) Year 2019 and Tax (Calendar) Year 2020. For vehicles, valuation trend data from the National Automobile Dealers' Association, fuel prices, and new vehicle registration trends are evaluated to provide a basis for the forecast for Tax Years 2019 and 2020.

### Real Property Taxes – Assessed Value, Equalization, and Rates

Real property taxes are levied on the value of land and structures (improvements). All real property is classified according to its mode of use as residential, commercial/industrial, or agricultural. The following table shows the assessed valuations of taxable real property within the County (exclusive of Public Service property, both real and non-motor vehicle personal, valued at \$2.8 billion on January 1, 2018). Valuations reflecting the condition of the property and market valuations are shown as of January 1 for each calendar year or tax year (TY) as required by the Code of Virginia. The table also shows the estimated contributions of property equalization (or revaluation) and new development to the change in assessed value. During TY 2018, the taxable value of real property is estimated to have increased by \$5.24 billion or 6.7 percent. This represents the highest annual rate since the 8.3 percent increase during 2013. The value of residential property increased by 6.0 percent of which 2.7 percentage points were due to new development while existing properties appreciated in value by 3.4 percent. In TY 2018, the rate of appreciation for commercial/industrial property was 6.9 percent, a percentage point above the rate of appreciation in TY 2017.

Real Property Class	Taxable Assessed Value (Billions)		Value \$	Value %	Equalized %	Develop. %
	Jan 1, 2018	Jan 1, 2019 <sup>1</sup>	Change	Change	Change	Change
Residential – Single Family and Condo	\$58.29	\$61.79	\$3.51	6.0%	3.4%	2.7%
Comm. & Industrial <sup>2,3</sup>	18.25	20.02	1.77	9.7	6.9	2.8
Agricultural <sup>4</sup>	1.52	1.48	(0.04)	(2.7)	(0.7)	(2.0)
<b>Total Taxable<sup>13</sup></b>	<b>\$78.06</b>	<b>\$83.29</b>	<b>\$5.24</b>	<b>6.7%</b>	<b>4.1%</b>	<b>2.6%</b>

The "Equalized % Change" in the value of real property results from market forces as properties are transferred from sellers to buyers at sale prices negotiated in arms-length transactions. A positive (negative) equalized change indicates that recent buyers of properties have generally paid more (less) for the property than was true a year ago, even in the absence of

<sup>1</sup> Source: Commissioner of the Revenue's Loudoun County Assessment Summary (1/22/2019). Individual values may not sum to totals due to rounding.

<sup>2</sup> Includes commercial apartment buildings.

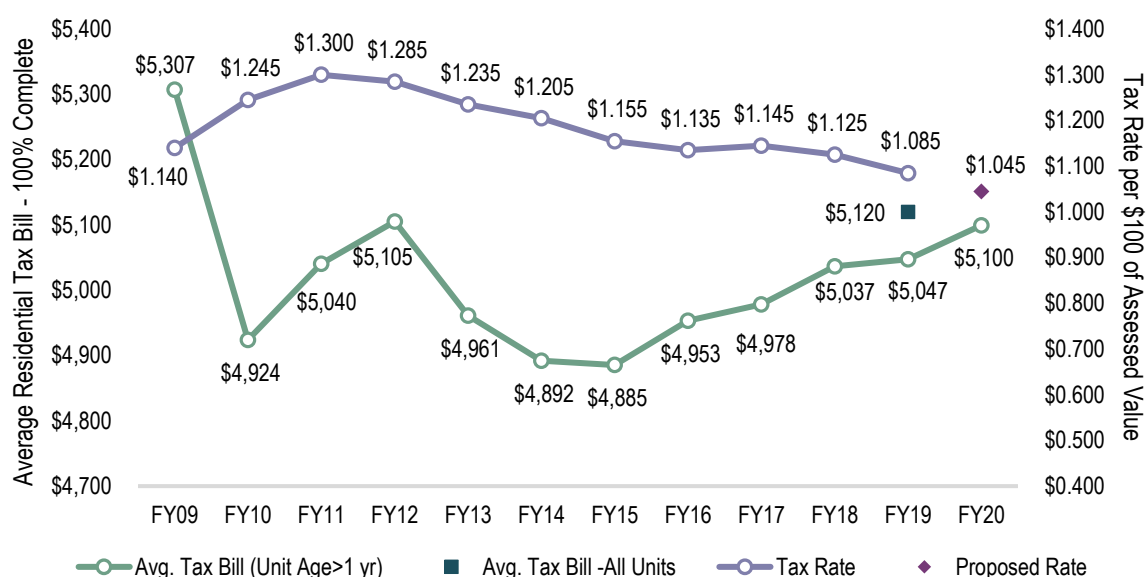
<sup>3</sup> The percentage rates of equalization in the table for the 'Commercial-Industrial' class and for the 'Total Taxable' are 0.9 and 0.2 percentage points lower, respectively, than the values reported in the Assessment Summary. The lower values are due to a manual adjustment to the Summary results to remove from the calculated equalization values an amount contributed by the sale of 424 acres of previously tax-exempt land near Dulles Airport by the Metropolitan Washington Airports Authority to a private developer in November 2018. This transaction caused the property, valued at \$154 million in 2018, to be re-classified as taxable commercial property in 2019. This re-classification was captured as equalization in the Summary calculation, but it does not, in fact, represent equalization, which is the change in fair market value of a given property. This adjustment has no effect on the reported values for January 1, 2019.

<sup>4</sup> Taxable value is land use value, not fair market value for properties in the land use program.



## Forecast Discussion and Analysis

significant property improvements. The remainder of the increase in property value is labeled “Development % Change” which reflects the building of new structures, the sub-division of large parcels of land, and improvements such as grading and landscaping. The percentage change in taxable value due to development during TY 2018 is 2.6 percent overall and 2.7 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 4.1 percent in TY 2018<sup>1</sup>. The FY 2020 Adopted Budget is predicated on the equalized real property tax rate of \$1.045 effective January 1, 2019. The adopted tax rate is 3.9 percent lower than the 2018 rate of \$1.085 and should therefore yield approximately the same tax revenue in 2019 from completed properties in existence in 2018 as that yielded by the actual 2018 tax rate<sup>2</sup>. If overall equalization in 2018 had been 2.0 percent, the 2019 equalized tax rate would have been 2 percent below the existing tax rate. The graph below shows the history of Loudoun’s real property tax rate (purple line) along with the associated average tax bill for homes that were completed at least one year prior to January 1 of the year shown (green line).



The graph shows that the tax rate of \$1.045 (which is the overall equalized rate) reduces the annual tax bill for the average home in existence as of January 1, 2018 by \$20, from \$5,120 in 2018 to \$5,100 in 2019.

### Personal Property Taxes

The table of General Property Taxes on page R-7 contains eight different categories of personal property tax revenues each corresponding to a specific category of personal property specified in State law. The two largest categories are “Vehicles” and “Computer Equipment.” State law specifies at least 20 categories of tangible personal property for the purpose of assessing market value. For example, automobiles and light trucks are distinct categories for valuation purposes. State law also allows local authorities to set the tax rate on general personal property and permits them to set tax rates below the general rate for

<sup>1</sup> The equalized percentage change is an *average* value for the set of properties being assessed. The equalized change in value of individual properties will generally differ from the average depending upon the specific characteristics of the property (e.g., location, age, size, condition).

<sup>2</sup> The County’s practice is to round the tax rate to an even half-cent value which can cause the percentage difference between the existing and equalized tax rate to differ slightly from the reported equalized percentage for taxable real property.



## Forecast Discussion and Analysis

specific categories of personal property and/or for taxpayers meeting designated criteria (e.g., elderly and disabled, charitable, volunteer).

Business tangible personal property is assessed at 50 percent of original cost in the first year, decreasing each year to 10 percent for property at least five years old. Within business tangible property, personal property tax receipts from the computer equipment category has accelerated with the increase in data center construction. The County is now home to approximately 11 million square feet of data center facilities. In 2018 developers obtained building permits for another 4 million square feet of space. In each of the past six fiscal years, “Computer Equipment” revenue has increased by more than 20 percent over the previous year, with increases ranging from 23 percent to 38 percent. This forecast assumes annual growth in 2019 and 2020 of 27 and 26 percent, respectively. Although the County can track new data center construction through the zoning and building permit processes, there is no practical way to monitor installations of computer equipment between annual personal property filings.

Vehicles personal property revenue depends upon the number and characteristics (e.g., age, make, and model) of the vehicles registered with the County, since these factors determine their assessed value. The number of vehicles in the County tends to increase over time along with the growth in population. Data for recent years indicates an approximately constant average vehicle age of eight years, implying that residents replace old vehicles with newer ones at an approximately constant rate. The purchase of newer and/or more expensive vehicles tends to increase the assessed value, while retention of existing vehicles tends to reduce it due to depreciation (as determined by the used car market). In FY 1999, the State began a phased reduction of personal property taxes on the first \$20,000 in value of private vehicles. During the 2004 General Assembly session, the reduction was held to 70 percent, with the foregone revenue reimbursed to localities. In 2006, the State’s reimbursement to localities was capped, with Loudoun’s set at \$48,070,701. Consequently, the percentage reduction on each citizen’s tax bill will decline over time as the value of the vehicle stock continues to increase. For Tax (calendar) Year 2019, the estimated percentage in Loudoun was 38 percent. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.





# General Government Administration FY 2020 Adopted Budget

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## General Government Administration Summary

### FY 2020 Adopted Expenditures<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Board of Supervisors	\$2,348,063	\$2,376,663	\$2,583,353	\$2,896,440	\$3,063,220
Commissioner of the Revenue	6,694,456	6,783,764	7,989,701	8,826,743	9,078,145
County Administrator	4,923,939	5,351,417	5,953,279	6,720,506	6,854,055
County Attorney	3,084,875	3,456,178	3,416,335	3,518,029	3,620,074
Elections and Voter Registration	1,722,543	1,751,784	1,934,920	2,250,311	2,303,805
Finance and Procurement	4,690,492	4,999,198	5,761,098	5,903,736	6,066,702
General Services	41,169,678	42,970,916	47,276,265	49,757,223	49,970,225
Human Resources	6,607,442	6,120,714	6,281,947	7,499,104	7,707,605
Information Technology	28,502,223	33,041,603	34,272,913	37,315,111	37,770,265
Management and Budget	2,306,592	2,507,796	2,910,419	2,953,228	3,034,855
Treasurer	5,108,515	6,148,661	6,171,089	6,766,938	6,934,183
<b>Total</b>	<b>\$107,158,818</b>	<b>\$115,508,694</b>	<b>\$124,551,319</b>	<b>\$134,407,369</b>	<b>\$136,403,134</b>

<sup>1</sup> Sums may not equal due to rounding.



## Board of Supervisors

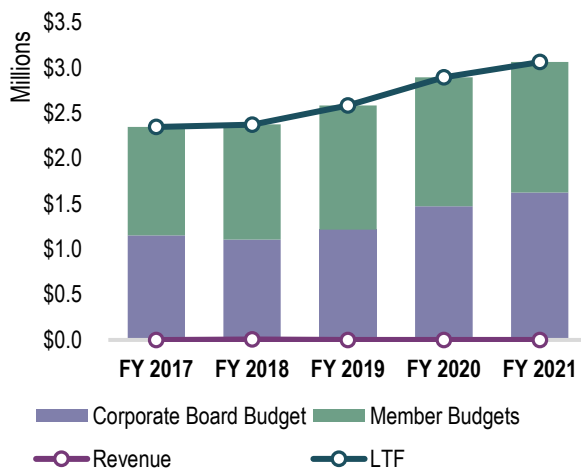
Loudoun County is governed by a nine-member Board of Supervisors (Board). The Chair of the Board is elected by the voters at-large while the other supervisors are elected each from eight election districts in the County. All nine members serve concurrent four-year terms. The current term is January 1, 2016, through December 31, 2019.

The Board sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year to carry out these duties. Public hearings held by the Board afford the public the opportunity to participate in the policy making process. The Board has public comment sessions at its business meetings to receive input from residents and other stakeholders. Additionally, the Board has established standing committees to discuss and make recommendations on major items on which the Board takes action. Meeting schedules, agendas, minutes, and other information for the Board are made available to the public online at <http://www.loudoun.gov/bos>.

The Board appoints a County Administrator, who manages the County's daily operations; a County Attorney, who oversees the County's legal affairs; and various other advisory boards, committees, and commissions, such as the Planning Commission, which advises the Board on land use issues.

**Board of Supervisors****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Corporate Board Budget	\$1,153,621	\$1,108,351	\$1,217,577	\$1,474,241	\$1,625,571
District Budgets	1,194,442	1,268,312	1,365,776	1,422,199	1,437,649
<b>Total – Expenditures</b>	<b>\$2,348,063</b>	<b>\$2,376,663</b>	<b>\$2,583,353</b>	<b>\$2,896,440</b>	<b>\$3,063,220</b>
<b>Revenues</b>					
Charges for Services	\$72	\$4,951	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$72</b>	<b>\$4,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$2,347,990</b>	<b>\$2,371,712</b>	<b>\$2,583,353</b>	<b>\$2,896,440</b>	<b>\$3,063,220</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Revenue and Expenditure History****Revenue/Local Tax Funding**

As shown, the Board's FY 2020 budget is 100 percent funded by local tax funding.

**Expenditure**

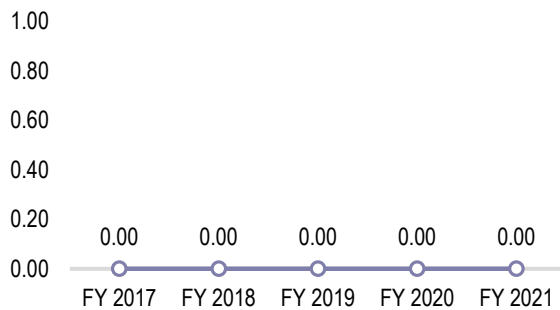
The Board's FY 2020 budget includes previously authorized increases in Board member salaries, effective January 1, 2020, which are budgeted in the Corporate Board budget. To account for inflation, district budgets were increased by 3 percent in FY 2020. For ease of understanding, the budget summary is represented comparing the Corporate Board budget as well as the aggregation of all district budgets.

<sup>1</sup> Sums may not equal due to rounding.



## Board of Supervisors

### Staffing/FTE History



The Board's budget has no authorized regular positions. Board members are elected officials. Staff aide positions are unclassified positions that are neither temporary nor regular positions under the County personnel system.

The Board's 2016-2019 Strategic Plan focuses on five strategic areas with expected outcomes to be completed by December 31, 2019. These are:

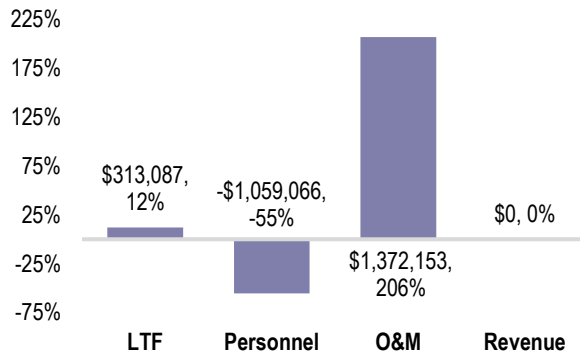
- Transportation – Continue developing a viable, interconnected, multi-modal transportation network including but not limited to improved roads, Metrorail, local and regional buses, trail systems, and telework to reduce congestion.
- Economic Development – Stay the course on economic development progress achieved over the past four years by leveraging the economic development potential of Metrorail in the County, improving the rural economy in a way that maintains the quality of life for current residents, diversifying the County's commercial/industry base, and continuing to increase job opportunities.
- New Comprehensive Plan – Complete development of the new Comprehensive Plan to provide a framework for what the County will look like in 15 to 20 years.
- Community Needs and Quality of Life – Ensure attention to community needs around prevention and effective treatment options to deal with issues and challenges that negatively affect the quality of life for County residents.
- Growth Management – Embrace a comprehensive, holistic, and proactive approach to managing the County's growth and its impact on schools, roads, traffic, parks and recreation, and public safety.

### Board Compensation and District Budgets

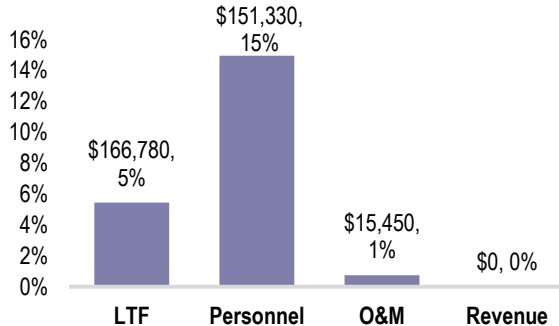
On July 20, 2017, the Board approved compensation increases for the next term of the Board of Supervisors that will take office on January 1, 2020. The current compensation schedule for Board members has been in place since 2008. Since the time of the last compensation increase, Loudoun's population has increased by 29 percent and the County's general operating budget has increased by 48 percent. The Board formally adopted a compensation schedule for the incoming Board of Supervisors as follows: Chair \$81,100 (increase from \$50,000), Vice Chair \$73,363 (increase from \$45,320), and Board Member \$66,826 (from \$41,200). The Board also voted to increase Board compensation by 2 percent over the next four-year term.

The FY 2020 Adopted Budget increases each district budget by 3 percent, or approximately \$41,400, to account for inflation. This base budget adjustment is similar to those authorized for other County departments to address changes in personnel costs and contractual services. The base budget adjustment resulted in the following district budgets: Chair \$196,730 (increase from \$191,000), Ashburn \$139,665 (increase from \$135,597)<sup>1</sup>, and all other district budgets \$155,115 (increase from \$150,597).

<sup>1</sup> For FY 2017, the Board voted to add \$30,000 to each district's budget; however, the Ashburn Supervisor did not accept the adjustment. The second half of FY 2020 includes full funding for the Ashburn District budget.

**Board of Supervisors****Percent Change from Adopted FY 2019 to Adopted FY 2020****Reasons for Change:**

**Personnel:** ↓ overall costs were re-categorized from personnel to O&M, plus salary increase for all Board members || **O&M:** ↑ overall costs were re-categorized from personnel to O&M plus 3 percent base adjustment || **Revenue:** ↔

**Percent Change from Adopted FY 2020 to Projected FY 2021****Reasons for Change:**

**Personnel:** ↑ full year of higher Board salaries plus 2 percent increase in salaries and 3 percent increase in healthcare || **O&M:** ↑ full year of higher district budgets || **Revenue:** ↔



## Commissioner of the Revenue

The Commissioner of the Revenue is a locally-elected constitutional officer whose tax assessment duties are mandated by the Code of Virginia and local ordinances. The Commissioner is elected at-large for a four-year term and provides direct service to all Loudoun residents and business owners on an annual basis. As the chief tax assessing officer of Loudoun County, the Commissioner of the Revenue and his staff are responsible for the County's top three locally-administered sources of revenue: real estate, personal property, and business license taxes. After completing the assessment process, the Office of the Commissioner of the Revenue forwards the assessment information necessary for preparing tax bills to the County's Office of the Treasurer and seven incorporated towns. Beginning in tax year 2019, the County assumed responsibility for the billing and collection of real estate taxes for the Towns of Leesburg, Lovettsville, Middleburg, Round Hill, and Hillsboro. The Office of the Commissioner of the Revenue will continue to provide real estate assessment information for planning purposes to all seven towns. This information will also be used by the Towns of Hamilton and Purcellville to generate their town tax bills. The Office also administers the County's land use assessment program; tax relief for persons 65 or older or with disabilities; and tax exemptions for revitalized real estate, solar equipment, and surviving spouses of members of the armed forces killed in action. The Office provides some state income tax filing assistance.

In addition to mandated duties, the Office of the Commissioner of the Revenue assists the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses on the tax advantages of a Loudoun location. The Office evaluates the fiscal impact of proposed legislative changes to taxes administered by the Office and their effects on Loudoun residents and businesses. The Office of the Commissioner of the Revenue is also responsible for local tax compliance measures to ascertain and assess all subjects of taxation by obtaining tax returns, investigating returns as necessary, and auditing businesses for tax compliance.

## Commissioner of the Revenue's Programs

### Tax Assessment

Identify, list, sketch, assess, and defend valuations for real estate; identify, classify, and assess personal property, business license taxes, and business property taxes. Tax assessment also includes audits and field inspections to ensure equitable assessment.

### Tax Exemptions and Deferrals

Administer the County's Tax Relief for the Elderly and Disabled program and Tax Exemptions for Disabled Veterans and their surviving spouses by processing applications, qualifying applicants, and adjusting tax accounts; complete property tax exemptions by classification and designation; administer the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land.

### Tax Compliance

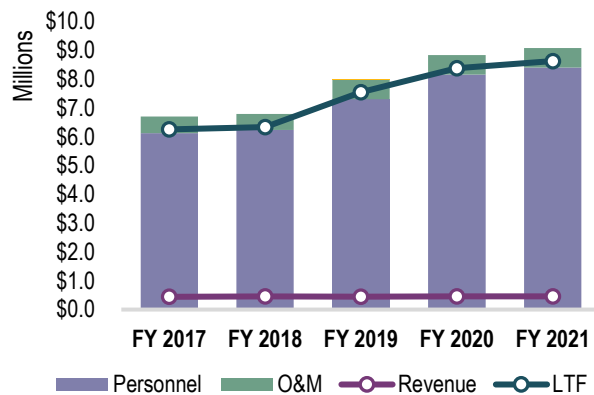
Use tax audits and field inspections to ensure equitable assessment of business taxes in compliance with the County Ordinance and State Tax Code.

### Administration

Provides direct service to all Loudoun County residents and business owners and responds to all appeals through an administrative review process specific to each type of tax assessment.

**Commissioner of the Revenue****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$6,116,233	\$6,234,132	\$7,295,351	\$8,156,709	\$8,401,410
Operating and Maintenance	578,223	549,633	677,610	670,034	676,734
Capital Outlay	0	0	16,740	0	0
<b>Total – Expenditures</b>	<b>\$6,694,456</b>	<b>\$6,783,764</b>	<b>\$7,989,701</b>	<b>\$8,826,743</b>	<b>\$9,078,145</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$106,327	\$113,239	\$100,000	\$100,000	\$100,000
Charges For Services	1,326	0	0	0	0
Intergovernmental – Commonwealth	334,560	342,303	343,515	355,122	355,122
<b>Total – Revenues</b>	<b>\$442,213</b>	<b>\$455,543</b>	<b>\$443,515</b>	<b>\$455,122</b>	<b>\$455,122</b>
<b>Local Tax Funding</b>	<b>\$6,252,243</b>	<b>\$6,328,222</b>	<b>\$7,546,186</b>	<b>\$8,371,621</b>	<b>\$8,623,023</b>
<b>FTE</b>	<b>67.46</b>	<b>68.93</b>	<b>73.93</b>	<b>78.93</b>	<b>78.93</b>

**Revenue and Expenditure History****Revenue/Local Tax Funding**

As shown, the Office of the Commissioner of the Revenue is primarily supported by local tax funding (over 94 percent). Program-generated revenue consists of land use application fees and reimbursements from the Virginia Compensation Board.

**Expenditure**

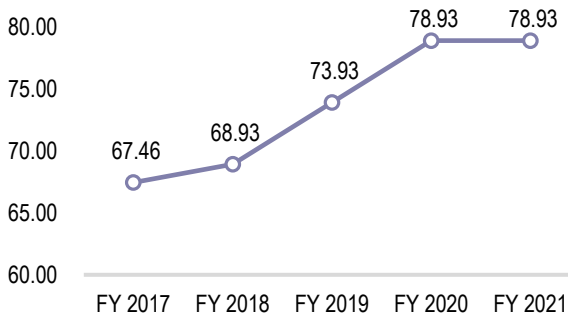
The majority of the Office's expenditure budget is dedicated to personnel costs. The increases shown in personnel reflect the additional positions approved by the Board in FY 2019 and FY 2020, as well as a 3.5 percent merit increase and 3 percent market adjustment for FY 2019 and a 3 percent merit increase and a 2 percent market adjustment for FY 2020.

<sup>1</sup> Sums may not equal due to rounding.



## Commissioner of the Revenue

### Staffing/FTE History



FY 2017: 0.93 FTE annual summer internship program

FY 2017 Mid-Year: 0.47 FTE, convert part-time business tax assessor to full-time

FY2018: 1.00 FTE tax exemptions and deferral specialist

FY 2019: 2.00 FTE personal property tax compliance specialists, 3.00 FTE real estate appraisers

FY 2020: 2.00 FTE real estate appraisers, 1.00 FTE residential supervising appraiser, 1.00 FTE business tax compliance senior auditor, 1.00 FTE business tax

compliance senior officer

Year-over-year changes in the Office's expenditures are due to increases in staffing levels. As indicated in the Staffing/FTE History graph, above, staffing has been added each of the last three years: five positions each in both FY 2019 and FY 2020. Operating and maintenance expenditures reflect gradual increases for postage and mailing services as well as electronic subscriptions. The capital expenditure shown in FY 2019 was for one-time funding for the purchase of tablets for the real estate assessment division to enable more efficient data collection and entry of structure information into the County's real estate tax assessment system.

The FY 2019 Adopted Budget included 3.00 FTE for real estate appraisers and 2.00 FTE for personal property tax compliance specialists. These positions are filled. Like FY 2019, the FY 2020 Adopted Budget adds appraisers (one residential, one commercial, and one supervisor). These resources will assist the Office in responding to the general growth of overall parcels to as well as the evolution in complexity of property to be assessed – particularly in the commercial sector. The timing of these additional resources is intended to allow the Office to recruit and train staff in advance of the opening of Phase Two of the Dulles Corridor Metrorail Project in FY 2021 and prior to the implementation of the County's revised Comprehensive Plan, which are expected to further increase the quantity and complexity of parcels being assessed by the Office on an annual basis.

For FY 2020, the Department's continued focus is fair, equitable, and uniform assessments. While the Office is not responsible for collection efforts, it is the work of the Commissioner's Office to effectively assess various types of property that leads to revenue collection.

### Fair, Equitable, and Uniform Assessment

Continued County population growth further increases the number of parcels to be assessed annually by the Office of the Commissioner of the Revenue. Historically, the Office has experienced difficulty recruiting and retaining real estate appraisers and remaining competitive with surrounding jurisdictions. These issues may be diminished by actions anticipated as a result of the findings of the classification and compensation study. Based on a workload study completed prior to last year's budget cycle, it was determined that there was an overall need in the Real Estate Division for nine appraisers (six residential appraisers, two commercial appraisers, and one residential supervisor) through FY 2022. As a result of recruitment challenges and the extensive training required for each of these positions, the Office requested real estate appraisers incrementally (three in FY 2019 and three in FY 2020) and anticipates requesting a total of three additional positions over FY 2021 and FY 2022.

The FY 2020 Adopted Budget includes one residential appraiser (1.00 FTE), one commercial appraiser (1.00 FTE), and one residential supervising appraiser (1.00 FTE). These positions represent the Office's primary priority for FY 2020. The residential supervising appraiser will maintain the appropriate supervisor to staff ratio within the Office based on the two





## Commissioner of the Revenue

appraisers approved for FY 2020 and the three appraisers approved and hired in FY 2019. The regular requests for additional appraisers reflect the continued workload stemming from the County's estimated annual residential sector growth of 2.3 percent – equating to 3,000 units per year – and 3.7 percent annual growth in the commercial sector – equating to 2.9 million square feet per year – for the 2017 to 2021 time frame.

The Office has a backlog of 44,690 parcels that need to be sketched into the County's tax system; further, the Office cannot perform the necessary neighborhood and parcel review of every parcel on the preferred four to five-year cycle. Current staffing allows for the sketching backlog to be primarily addressed through the use of summer interns. However, at the current rate, it would take an estimated seven years to fully address the backlog. Neighborhood and parcel reviews are currently conducted every seven to eight years; whereas industry best practice is every four to five years. Reducing the sketching backlog and increasing the frequency of neighborhood reviews will improve the accuracy of assessments completed by the Office. This ultimately serves to reduce assessment appeals and improves staff's ability to forecast and actually capture future revenue and assessment growth.

In addition to the growing number of parcels, the Office has seen increased complexity in the commercial parcel inventory due to an increase in mixed-use developments. Examples of these complex commercial developments include the Village at Leesburg, One Loudoun, Kincora, and Loudoun Station. The approved additional commercial appraiser will help address increased complexity. Increasing complexity is evidenced by the growth in the total assessed value of commercial properties outpacing the growth in the number of commercial properties. Between 2016 and 2018, commercial and industrial valuation increased by 6.8 percent, 9.0 percent, and 9.0 percent respectively, while the number of parcels increased at much lower rates of 0.3 percent, 1.6 percent, and 1.9 percent, respectively. Accurate assessments are essential to ensuring fairness, equity, and uniformity.

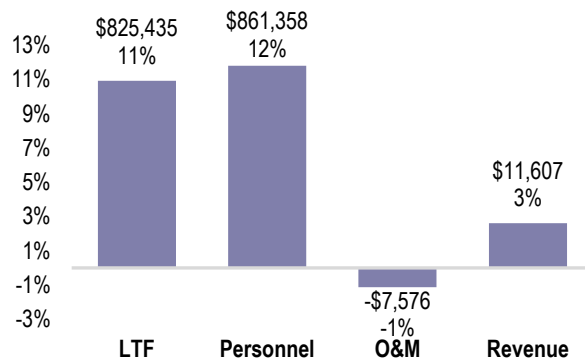
Upon implementation of the new Comprehensive Plan, there will likely be continued and significant annual growth in the commercial assessment base as property owners secure new entitlements afforded through the new land use plan and move to construction. Accurately capturing the entitled but unbuilt value for these projects requires research and understanding of proffer packages, concept development plans (including densities assigned to individual parcels and land bays), and condominium declarations and plats. In many cases, original entitlements will be revised through additional legislative actions, land sales, and amendments to condominium declarations. It is vital that the Office has the resources with the necessary expertise to accurately assess these complex properties.

To assist with business tax compliance efforts, the FY 2020 Adopted Budget includes one senior compliance officer (1.00 FTE) and one senior auditor (1.00 FTE). These positions will focus on compliance and audit functions for business personal property and business, professional, and occupational license (BPOL) taxes. As the number of business accounts increases in the County, compliance initiatives are necessary to ensure fair and equitable taxation, thereby reducing the number of appeals and refunds to taxpayers and increasing revenue collection. While directly linking these efforts to increased revenue is difficult, last year the Business Tax Compliance Division was responsible for identifying an additional \$4.2 million in revenue as a result of audits and refunding \$290,000 through the appeals process. Without these resources, as the County grows and more businesses open, this division will be pulled away from compliance efforts to focus on general account maintenance and reviews. While the Office issues over 13,000 business licenses annually, its goal is to audit at least 25 percent of those accounts annually. These tax compliance resources will help the Office's meet this goal.



## Commissioner of the Revenue

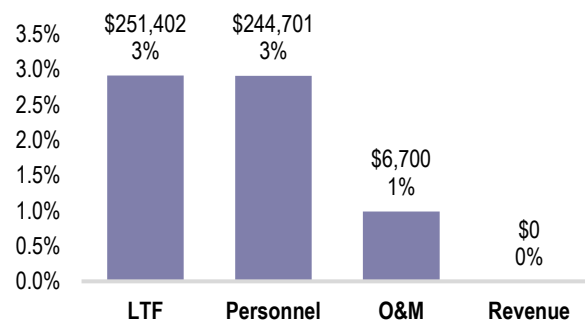
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 5.00 FTE || **O&M:** ↓ reduction in internal service charges || **Revenue:** ↔

### Percent Change from Adopted FY 2020 to Projected FY 2021



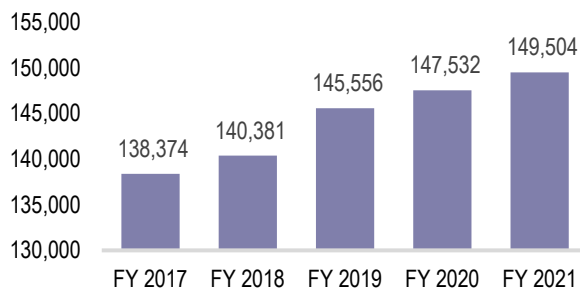
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Commissioner of the Revenue

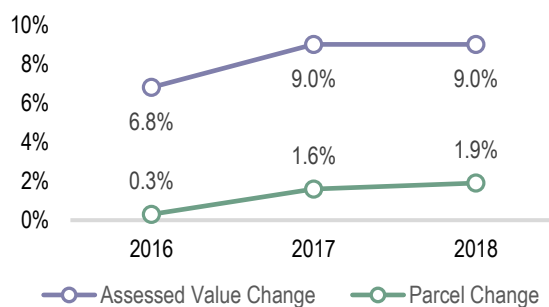
### Key Measures



**Objective:** Annually reassess all real property parcels and verify real property sales.

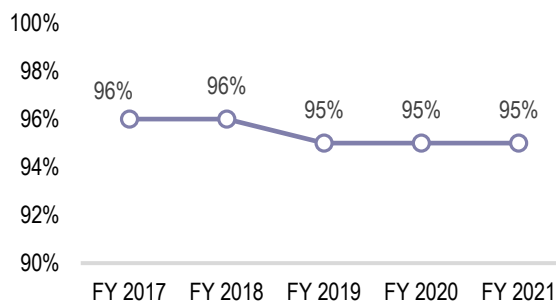
**Measure:** Total number of parcels.

*As the number of parcels grows, the workload of the Real Estate Division also increases. Local ordinance requires that all properties be assessed on an annual basis.*



**Measure:** Year-over-year growth in the number of commercial parcels/year-over-year growth in the total assessed value of commercial parcels.

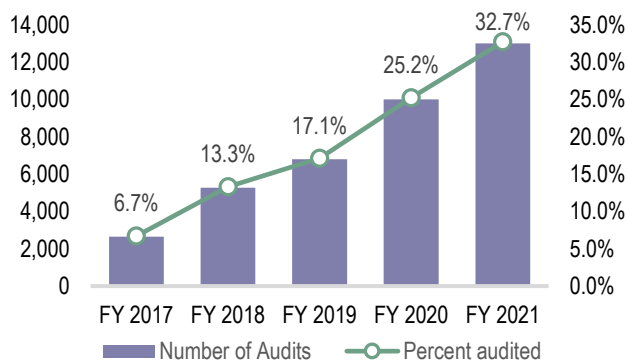
*The growth in the total assessed value of parcels, compared to the smaller growth in the number of parcels, reflects an increasing complexity of commercial parcels in the County. These parcels require more expertise and more time to assess.*



**Objective:** Verify 96 percent of sales annually.

**Measure:** Percent of sales verified.

*With additional appraisers, the Office will be able to continue verifying an estimated 95 percent of sales. Without additional appraisers, this rate would decrease – potentially to an estimated 70 percent. An inability to verify sales could result in less accurate assessments.*



**Objective:** Audit 25 percent of business personal property accounts annually.

**Measure:** Number of business personal property audits (field and desk).

*With 39,725 business personal property tax accounts, it is the Office's goal to audit 25 percent of such accounts annually (10,000/year). The resources included in the adopted budget for tax compliance will position the Office to meet this goal.*



# County Administrator

The County Administrator supports the Board of Supervisors (Board) in determining the strategic and policy direction for the County and manages the daily operations of County government. The Administration Program provides management oversight of departments and agencies under the direct control of the Board to ensure effective and efficient performance and compliance with County ordinances and regulations. In this capacity, the County Administrator serves as the Board's official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations. Additionally, the Administration Program provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program develops and executes strategic internal and external communications and constituent services initiatives that support the Board and the County Administrator's priorities and coordinates countywide emergency communications. The Emergency Management and Operations Program is charged with the County's response to human-made and natural disasters as well as special event planning.

## County Administrator's Programs

### Administration

Exercises daily management and supervision of all County operations. Manages the agenda/packet process for the Board's business meetings, committee meetings, and public hearings and centrally manages the County's requests for public information through the Freedom of Information Act. Coordinates the review of legislation before the General Assembly and the U.S. Congress. Assists the Board in developing their strategic priorities and providing guidance in achieving them.

### Public Affairs and Communications

Develops and executes strategic countywide internal and external communications and constituent services programs that connect Loudoun County residents and communities with information about their government and its services.

### Emergency Management and Operations

Facilitates the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives. Coordinates and facilitates the activation and management of the County's Emergency Operations Center during local emergencies.



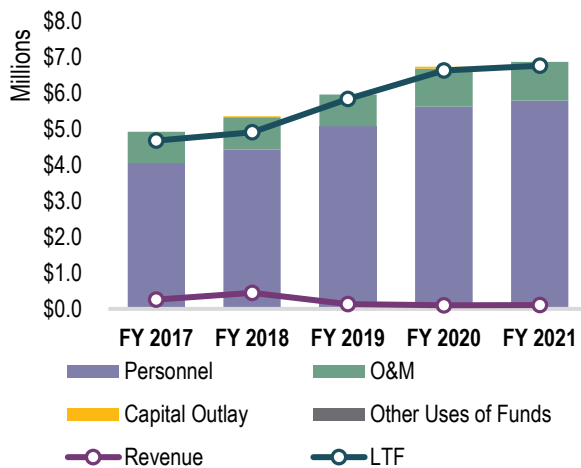
## County Administrator

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$4,049,481	\$4,421,837	\$5,068,408	\$5,611,912	\$5,780,269
Operating and Maintenance	866,799	903,605	884,871	1,063,154	1,073,786
Capital Outlay	7,659	25,975	0	45,440	0
<b>Total – Expenditures</b>	<b>\$4,923,939</b>	<b>\$5,351,417</b>	<b>\$5,953,279</b>	<b>\$6,720,506</b>	<b>\$6,854,055</b>
<b>Revenues</b>					
Charges for Services	\$0	\$268	\$0	\$0	\$0
Intergovernmental – Commonwealth	0	22,467	0	0	0
Intergovernmental – Federal	168,339	339,353	40,000	20,000	20,000
Other Financing Sources	84,143	83,215	88,160	80,140	82,544
<b>Total – Revenues</b>	<b>\$252,482</b>	<b>\$445,303</b>	<b>\$128,160</b>	<b>\$100,140</b>	<b>\$102,544</b>
<b>Local Tax Funding</b>	<b>\$4,671,458</b>	<b>\$4,906,114</b>	<b>\$5,825,119</b>	<b>\$6,620,366</b>	<b>\$6,751,511</b>
<b>FTE</b>	<b>32.27</b>	<b>33.27</b>	<b>38.00</b>	<b>43.00</b>	<b>43.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

While the Office of the County Administrator is primarily funded by local tax funding (over 98 percent), a portion of the Office of Emergency Management is funded through state revenue and a transfer from the Restricted Transient Occupancy Tax Fund.

#### Expenditure

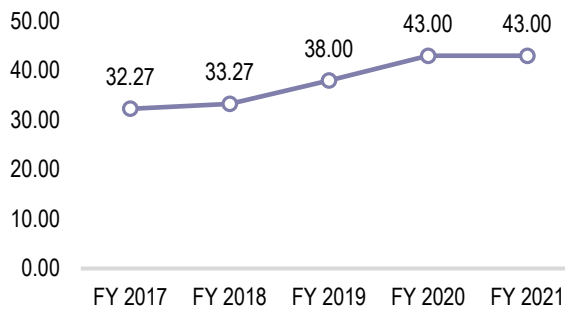
The majority of the Office's expenditure budget is dedicated to personnel costs. The increases shown in personnel reflect additional positions approved by the Board as well as a 3.5 percent merit increase and 3 percent market adjustment for FY 2019 and a 3 percent merit increase and a 2 percent market adjustment for FY 2020.

<sup>1</sup> Sums may not equal due to rounding.



## County Administrator

### Staffing/FTE History



FY 2017 Mid-Year: 7.47 FTE were transferred from Loudoun County Fire and Rescue when the Office of Emergency Management became a component of the Office of the County Administrator

FY 2018: 1.00 FTE legislative liaison

FY 2019: 4.20 FTE for three communications officers, one administrative assistant, and 0.20 FTE to convert an existing accessibility services manager from a part-time to a full-time position

FY 2020: 2.00 FTE assistant deputy clerks, 1.00 FTE communications specialist, 2.00 FTE authority for emergency preparedness specialists

The Office's expenditures have increased primarily due to personnel costs, which make up over 80 percent of the department's annual budget and serve as the driver of local tax funding. The details of the staffing changes since FY 2017 can be found in the Staffing/FTE History section above. The Board added three professional communicator positions in FY 2019 to support countywide communications needs in transportation, transit, capital projects, and human services. These positions are stationed in their client departments but report centrally to the Office of the County Administrator to ensure consistent and coordinated communications support. The Board also added an administrative assistant and increased the authorized hours for an existing accessibility services manager. All these resources represent the organization-wide trend of departments requiring additional internal support positions.

The Office of the County Administrator's FY 2020 Adopted Budget includes base budget adjustments of approximately \$240,000, which is a 4 percent increase in its budget. These base adjustments represent critical additions, including the increases in the County's state and federal lobbyist contracts and the purchases of agenda management software and other management products to improve the efficiencies of existing staff. The base budget also includes the purchase of a vehicle for the Emergency Management and Operations Program.

### Internal Support

Though the Department received resources related to internal support in FY 2019, pressures continue in those areas. Thus, three positions related to internal support needs for the Office of the County Administrator are included in the FY 2020 Adopted Budget. These positions include two assistant deputy clerks to the Administration Program and one communications specialist to the Public Affairs and Communications (PAC) Program.

Two assistant deputy clerk positions will address current service level demands that include legally-mandated time constraints as well as a rigorous packet-preparation schedule for the Board. In addition, the two assistant deputy clerk positions will help address increasing workload in the areas of agenda management and Freedom of Information Act (FOIA) management.

The agenda management process for the Board's business meetings, committee meetings, and public hearings is coordinated centrally through the Office of the County Administrator. The Clerk's Office is responsible for coordinating the receipt and review of all information items, actions items, staff reports, and resolutions from all County departments. Following each meeting, the Clerk's Office is required to provide an action report within two business days of the meeting. Copy teste(s), signed legal agreements and other legal documents approved by the Board, and minutes must also be completed by the Clerk's Office. In calendar year 2017, 985 items were submitted to the Office of the County Administrator



## County Administrator

for review and submission for the Board's business, public hearing, and committee meeting packets. The management of these processes includes coordinating the work of dozens of stakeholders in all County departments, reviewing and editing text in the Board's packets, ensuring the stakeholders meet deadlines, creating and placing advertisements in a local newspaper, publishing packet materials, and communicating with the Board's offices and the executive staff in the County Administrator's Office.

Additional deputy clerk positions will help the Clerk's Office to fully perform its meeting management responsibilities and avoid impacting other administrative staff in the Office of the County Administrator. To ensure meetings and materials are properly managed, executive assistants, whose primary responsibility is supporting executive staff in the County Administrator's Office, have been assigned meeting management duties spending significant portions of their workdays and evenings supporting the Clerk's Office. In 2017, the Board held 75 meetings totaling 212 hours with the average length of a business meeting lasting six hours. The clerks of these meetings are expected to be the last person to leave, after cleaning up the kitchen, meals served for staff and the Board, shutting down the Board room and equipment. Regardless of the hour at which the meetings end, clerks must return the next day at regular business hours to complete the required follow-up action, such as the Action Report, while also beginning the process for the next Board meeting. Working hours on evenings and weekends, beyond the hours spent supporting the Board while in session, are routinely necessary to complete the work within the established deadlines. Given the workload required with each public meeting, an appropriate workload per staff member in the Clerk's Office is two meetings per month. The Clerk's Office regularly supports six meetings per month, any ad-hoc meetings (e.g. summits), and the Board's budget work sessions.

The primary responsibility of the Clerk's Office is agenda management and records retention/compliance for the Board. Concurrent with these ongoing responsibilities, the Clerk's Office also oversees and manages requests made under FOIA on a daily basis. The deputy clerk serves as the County's FOIA officer, and, in coordination with the Office of the County Attorney, establishes policy and procedures for responding to requests for information within mandated deadlines. The FOIA officer is responsible for responding to requests related to the Board offices and County Administration and coordinating requests that involve two or more departments (referred to as multi-departmental requests). The FOIA officer serves as an advisor to the dozens of FOIA custodians who are embedded in each department and routinely handle FOIA requests within their department's purview. Finally, the FOIA officer and assistant deputy clerk are responsible for FOIA compliance, which includes coordinating requests with FOIA custodians in each department (amounting to more than 70 staff), facilitating annual training regarding the County's policies and procedures as well as any legislative changes related to the Freedom of Information Act, and maintaining FOIA resources on the County's intranet.

Since FY 2015, the number of FOIA requests has increased by 47 percent. Moreover, recent court cases related to FOIA have added an additional burden on the FOIA officer to assist the County Attorney's Office. Staff has attempted to manage this increased workload by implementing FOIA management software, which provides the County with a tool to further track all formal requests in every department. While the new system brings efficiencies and improved accountability in managing and responding to requests, it does not reduce the volume of requests or the mandate for responding to requests in a timely fashion. Staff implemented countywide training to ensure legal and consistent approaches to FOIA management are adhered to by every department.

PAC provides internal and external support countywide for communications and constituent services. On an annual basis, PAC completes about 5,000 individual communications services in support of all County departments' communication requirements. Approximately 20 percent of those services include visual elements, including graphics, photos, diagrams and tables, and website and social media content. While PAC has recently added staff to support its high level, strategic communications needs, the FY 2020 Adopted Budget adds one communications specialist position to execute modern, branded, and professional visual elements critical to proactive and meaningful communications. Prior to FY 2020, PAC pooled the collective abilities of six positions, including managers, to meet a proportion of the service level demand; however, demand for communications services exceeded departmental capacity. In previous years, 250 to 300 requested communication services are not completed or are not completed within a requested or optimal timeframe. The approved





## County Administrator

communications specialist position will allow senior level staff and managers to focus on their core responsibilities. As reflected in the performance measure data, PAC anticipates that requests for communications services will grow year-over-year, and as customer audiences grow more sophisticated in how they consume information, so must the way the County provides this information.

The additional communications specialist will be a technical communications professional trained in graphic art software to address current service level needs. This position will create visual communication tools that help diverse populations understand messages and that simplify complex information for a variety of audiences.

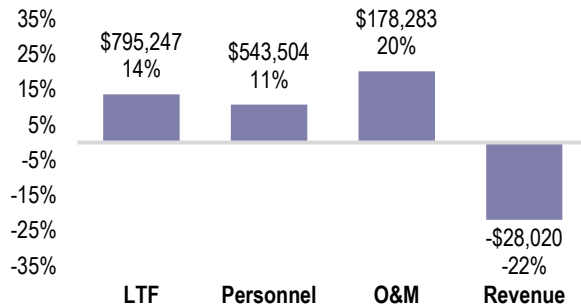
Many departments contract for visual communications services instead of relying on PAC. While some level of contracting for visual communications services will continue, the approved communications specialist position may reduce a portion of those costs and provide the organization with better oversight and more strategic management over County-branded products. Some departments, including Library Services and Economic Development, also have devoted visual communication specialist positions. Like the professional communicators that were added in FY 2019, a communications specialist dedicated to visual communications is critical to the growing complexity of successful communications with Loudoun County customers.

### FTE Authority

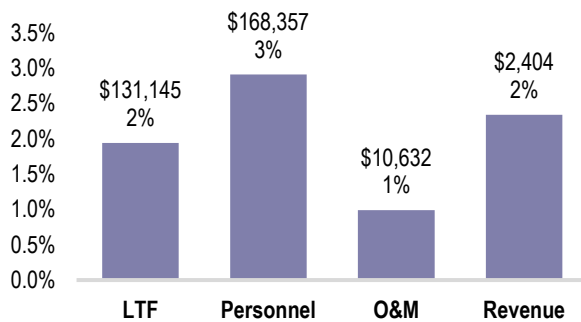
The Office of Emergency Management has three temporary emergency preparedness specialist positions supported by grant revenue from the Urban Areas Security Initiative (UASI) program. The first position, created as a temporary position in 2006, supports training and emergency response exercise efforts. The second and third positions were both created in 2007 and support National Capital Region emergency management planning efforts and other emergency preparedness exercises. Since their inception, these positions have been funded with this federal revenue. Based on past practices, because these positions have been funded with federal grant revenue, they were not requested to be formally authorized by the Board; the implication of this practice signifying that the positions would be terminated if federal funding ceased.

Over the past decade as the region has made improvements to its emergency preparedness practices, these positions have become an integral part of the County's emergency management program. The FY 2020 Adopted Budget creates two regular, full-time authorized positions so that should federal funding cease in future fiscal years, the County could fund two of these three critical positions within a future base budget. Funding is currently secured for all three positions through December 31, 2019. Continuation of funding is dependent on the overall grant allocation the National Capital Region receives from the Department of Homeland Security, as well as, the project being approved by the National Capital Region Homeland Security Executive Committee. At this time, it does not appear that UASI funding will cease in the coming fiscal year.



**County Administrator****Percent Change from Adopted FY 2019 to Adopted FY 2020****Reasons for Change:**

**Personnel:** ↑ 3.00 FTE || **O&M:** ↑ base budget adjustments, including funding for agenda management software || **Revenue:** ↓ decrease in transfer from Restricted Transient Occupancy Tax Fund

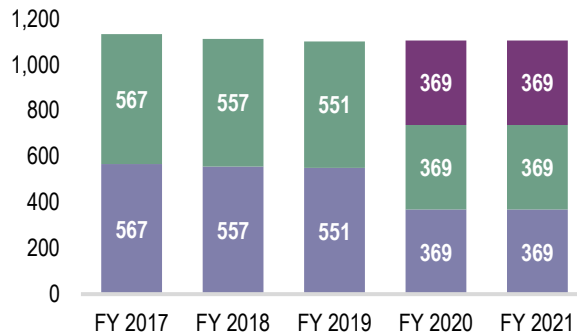
**Percent Change from Adopted FY 2020 to Projected FY 2021****Reasons for Change:**

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↑ increase due to projected Transient Occupancy Tax revenue



## County Administrator

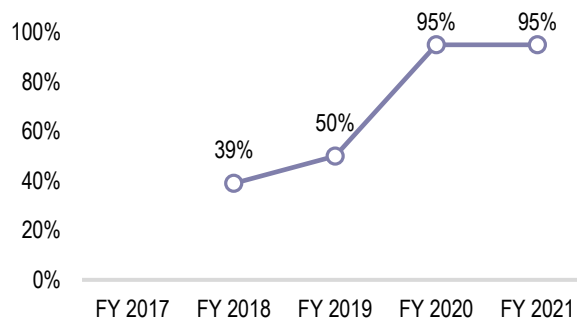
### Key Measures



**Objective:** To publish 95 percent of the Board's meeting packets by 5:00 p.m. deadline.

**Measure:** Number of agenda items prepared for business, special, and committee meetings (includes administrative items) per staff member.

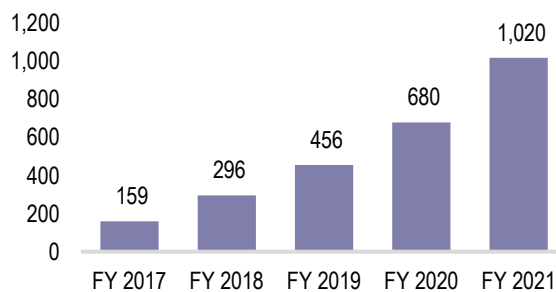
*Two staff members in the Clerk's Office manage more than 550 agenda items per year. The addition of a third assistant deputy clerk dedicated to meeting management, each staff member will manage 370 items per year.*



**Objective:** To publish 95 percent of the Board's meeting packets by 5:00 p.m. deadline.

**Measure:** Percent of agenda packets published by 5:00 p.m. deadline.

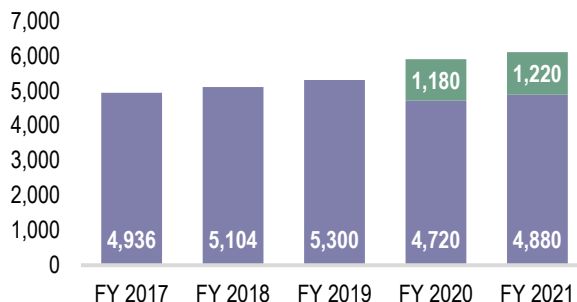
*The additional assistant deputy clerk dedicated to meeting management is projected to improve publishing of agenda item packets. FY 2017 data are not available.*



**Objective:** To respond to Freedom of Information Act (FOIA) requests in five business days.

**Measure:** Number of FOIA requests coordinated by the Clerk's Office.

*FOIA requests will continue to be received and coordinated by the Clerk's Office. Additional assistant deputy clerks will help ensure FOIA compliance.*



**Objective:** To complete requests for communication services.<sup>1</sup>

**Measure:** Number of communication services actions completed.

*Year-over-year, communication services actions have increased. The addition of a technical communications professional will allow PAC to assist departments with current service level needs, including visual communication products.*

<sup>1</sup> A "communication service" includes, but is not limited to, a webpage edit, publishing a news release, a social media post, or production of a flyer or video.

**County Administrator****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Executive Management	\$2,002,456	\$2,242,478	\$2,382,047	\$2,521,827	\$2,593,298
Support to the Board	806,027	961,275	1,011,812	1,367,263	1,399,954
Public Affairs and Communication	879,552	1,042,131	1,538,257	1,711,797	1,758,743
Emergency Management	1,235,904	1,105,533	1,021,164	1,119,619	1,102,060
<b>Total – Expenditures</b>	<b>\$4,923,939</b>	<b>\$5,351,417</b>	<b>\$5,953,279</b>	<b>\$6,720,506</b>	<b>\$6,854,055</b>
<b>Revenues</b>					
Executive Management	\$0	\$4	\$0	\$0	\$0
Support to the Board	0	87	0	0	0
Public Affairs and Communication	0	177	0	0	0
Emergency Management	252,482	445,035	128,160	100,140	102,544
<b>Total – Revenues</b>	<b>\$252,482</b>	<b>\$445,303</b>	<b>\$128,160</b>	<b>\$100,140</b>	<b>\$102,544</b>
<b>Local Tax Funding</b>					
Executive Management	\$2,002,456	\$2,242,474	\$2,382,047	\$2,521,827	\$2,593,298
Support to the Board	806,027	961,188	1,011,812	1,367,263	1,399,954
Public Affairs and Communication	879,552	1,041,954	1,538,257	1,711,797	1,758,743
Emergency Management	983,422	660,499	893,004	1,019,479	1,001,920
<b>Total – Local Tax Funding</b>	<b>\$4,671,458</b>	<b>\$4,906,114</b>	<b>\$5,825,119</b>	<b>\$6,620,366</b>	<b>\$6,751,511</b>
<b>FTE</b>					
Executive Management	11.00	12.00	13.00	13.00	13.00
Support to the Board	6.00	6.00	6.00	8.00	8.00
Public Affairs and Communication	7.80	7.80	12.00	13.00	13.00
Emergency Management	7.47	7.47	7.00	9.00	9.00
<b>Total – FTE</b>	<b>32.27</b>	<b>33.27</b>	<b>38.00</b>	<b>43.00</b>	<b>43.00</b>

<sup>1</sup> Sums may not equal due to rounding.



## County Attorney

The Office of the County Attorney has several functions: to advise County boards, commissions, agencies, officials, and the Economic Development Authority; to represent the County in judicial proceedings and before administrative agencies; and to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, and bonds and dedications associated with land development applications. The Office also provides services to the County involving inter-jurisdictional and inter-agency agreements and prepares and reviews ordinances and regulations.

### County Attorney's Programs

#### Legal Counsel

Advises the County boards, commissions, agencies and officials; represents the County in judicial proceedings and before administrative agencies; and provides legal services in transactional matters involving the County.

#### Land Use and Development

Provides legal support and oversight for transactional matters involving the County, including the acquisition or conveyance of real estate interests by the County, review of deeds, performance agreements, easement agreements and other legal documents associated with ministerial land development applications; review of proffers, violation notices, zoning determinations, etc.

#### Litigation and Transactions

Represents the County in judicial proceedings before state and federal courts in Virginia and in administrative proceedings. Provides legal support for all real estate, contracts and procurement, and tax, budget, and finance transactions involving the County.

#### Human Services and Public Safety

Provides legal advice and services to the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Animal Services; Loudoun County Fire and Rescue; Community Corrections; Human Resources; the Sheriff's Office; Clerk of the Circuit Court Office; and Library Services.



## Budget Analysis

### Department Financial and FTE Summary<sup>1</sup> – General Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$2,867,487	\$2,993,300	\$3,244,910	\$3,343,265	\$3,443,563
Operating and Maintenance	217,387	462,878	171,425	174,764	176,511
<b>Total – Expenditures</b>	<b>\$3,084,875</b>	<b>\$3,456,178</b>	<b>\$3,416,335</b>	<b>\$3,518,029</b>	<b>\$3,620,074</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$155,580	\$203,524	\$232,225	\$300,856	\$300,856
Fines and Forfeitures	1,975	4,364	3,313	3,313	3,313
Charges for Services	693	276	0	0	0
Miscellaneous Revenue	9,457	5,827	10,000	10,000	10,000
Other Financing Sources	272,308	263,317	274,647	0	0
<b>Total – Revenues</b>	<b>\$440,013</b>	<b>\$477,308</b>	<b>\$520,185</b>	<b>\$314,169</b>	<b>\$314,169</b>
<b>Local Tax Funding</b>	<b>\$2,644,862</b>	<b>\$2,978,870</b>	<b>\$2,896,150</b>	<b>\$3,203,860</b>	<b>\$3,305,905</b>
<b>FTE</b>	<b>22.00</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>

### Department Financial and FTE Summary – Capital Projects Fund<sup>1</sup>

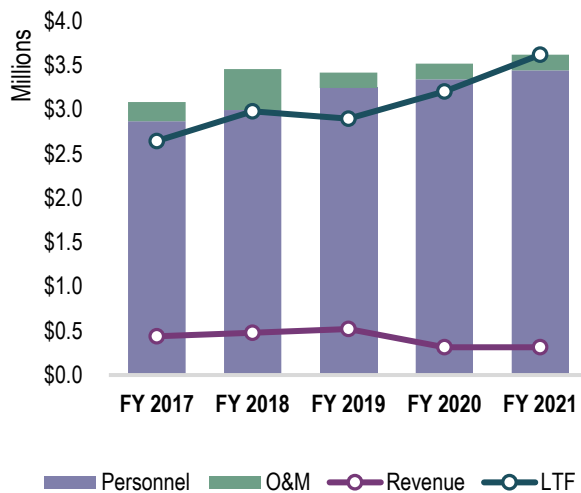
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$166,694	\$171,695
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,694</b>	<b>\$171,695</b>
<b>Revenue</b>					
Revenue	\$0	\$0	\$0	\$166,694	\$171,695
<b>Total – Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,694</b>	<b>\$171,695</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

<sup>1</sup> Sums may not equal due to rounding.



## County Attorney

### Revenue and Expenditure History



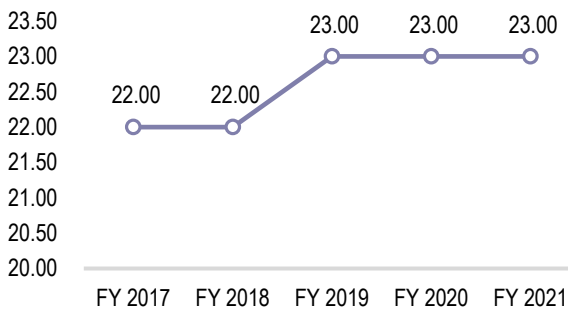
#### Revenue/Local Tax Funding

As shown, the Office of the County Attorney is primarily funded by local tax funding (over 90 percent). Program-generated revenue consists of permits and fees generated from a portion of land development applications. Between FY 2019 and FY 2020, the transfer from the Capital Improvement Program ended, reducing revenues.

#### Expenditure

The majority of the Office of County Attorney's expenditure budget is dedicated to personnel costs. The increase in personnel in FY 2019 reflects the addition of a housing attorney (1.00 FTE) in FY 2019 and the increase in FY 2020 reflects a paralegal combined with the removal of 1.00 FTE to the Capital Projects Fund. Operating and maintenance increases are due to contractual needs for litigation expenses.

### Staffing/FTE History



FY 2019: 1.00 FTE housing attorney

FY 2020: 1.00 FTE paralegal, 1.00 FTE attorney moved to the Capital Projects Fund

The Office of the County Attorney's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures and have decreased due to the removal of one FTE to the Capital Projects Fund. Before this removal, the personnel budget increased in prior years due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase in FY 2019. Personnel costs for FY 2020 include a 3 percent merit increase and 2 percent market adjustment. Operating and maintenance expenditures have increased as the need for outside counsel has increased with litigation work. The FY 2020 Adopted Budget includes a base adjustment totaling \$5,124 for increases in dues and memberships and training needs.

Revenue has slightly increased year over year; however, FY 2020 is the first year that positions related to the execution and support of the Capital Improvement Program (CIP) are fully funded within the Capital Projects Fund, rather than the General Fund (those positions were previously offset with a transfer from the Capital Projects Fund). In prior years, the transfer from the Capital Projects Fund fully funded one position and partially funded two others. The two half positions have remained within the General Fund and are funded by local tax funding, and the full position is now fully funded within the Capital Projects Fund. The decrease in revenues in FY 2020 is caused by this transfer ending; however, the corresponding



## County Attorney

expenditures for the full position also were removed from the Office's budget. The Office receives most of its revenues due to its work with other departments on land use and development work and enforcement. As overall County land development revenues have increased, so has the Office of County Attorney's portion of those revenues.

During FY 2019, the Board approved 1.00 FTE for a housing attorney. This position works with the Housing Team in the Department of Family Services. This position has been filled since the beginning of FY 2019. The housing attorney has successfully obtained funds for the County in two affordable dwelling unit foreclosure cases, recovering \$120,677. This position provided legal assistance with drafting and implementing guidelines applicable to a housing loan partially funded by the County of Loudoun Housing Trust. Additionally, the attorney analyzed and evaluated the second housing loan approved by the Board of Supervisors using the County of Loudoun Housing Trust.

The County Attorney's Office continues to face new and complex challenges in its legal and litigation services. The need for land development review services will likely increase over the next two to three fiscal years due to the County's evolving development patterns and work on the Zoning Ordinance update. The Office may require additional resources that may be requested in future years. For FY 2020, the Office's approved resources for 1.00 FTE for a paralegal pertain to the thematic area of evolving development patterns. The paralegal will help support the Department of Building and Development's bonds management work and will provide backup support to the paralegal reviewing land development documents and to attorneys in the land use section.

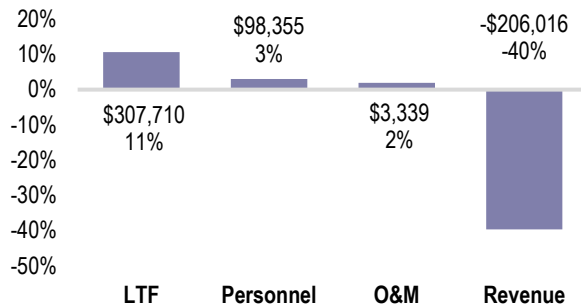
### Evolving Development Patterns

The Office of County Attorney's FY 2020 Adopted Budget includes a bonds management paralegal (1.00 FTE). The paralegal will be housed in the Department of Building and Development (B & D) with a County Attorney supervisor. Currently, B & D planners review and approve erosion and sediment control bonds, performance bond extension agreements, and performance bond substitution agreements. Bonding documents involve hundreds of millions of dollars' worth of guarantees to the County and are legal contracts. The bond documents act as a guarantee that certain improvements are going to occur, such as roads, sidewalks, trails, and ponds. Projects often develop over several years, and it is important that these legal documents be maintained so they do not expire, which would cause the need for local tax funding to complete the improvements. The review and approval of these erosion and sediment control bonds and extension and substitution agreements were previously a function of the County Attorney's Office, but due to changing priorities, this workload was shifted to Building and Development. Planners are not trained to create or review legal agreements or to ensure they are properly executed, which allows for a higher risk to the County should there be errors. It is anticipated that approximately 70 percent of this FTE will be dedicated to Building and Development, which will increase the responsiveness of the Office of the County Attorney, reduce risk associated with sureties, allow the planners within this team to process land development applications in a more efficient and timely manner, and provide assistance to the County Attorney in issuing default notifications or calling sureties. This additional position will provide backup support within the Office of the County Attorney to the paralegal reviewing land development documents and to attorneys in the land use section. The attorneys in the land use section receive a great amount of work from the similarly increasing work in the community development departments. The evolving development patterns have subsequently increased the need for attorney review time, which the paralegal will help alleviate. The Office will continue to monitor its resource needs as it continues to support these departments.



## County Attorney

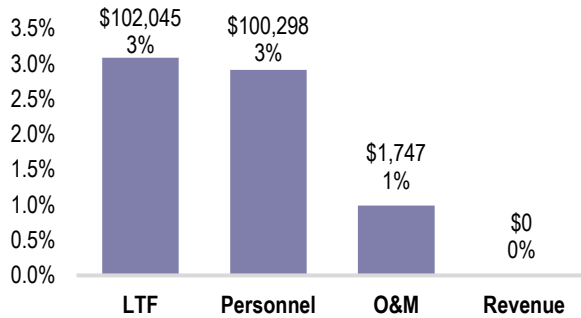
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ addition of paralegal, position reallocated to CIP || **O&M:** ↑ minor base adjustments for training and technology needs || **Revenue:** ↓ elimination of transfer from CIP

### Percent Change from Adopted FY 2020 to Projected FY 2021



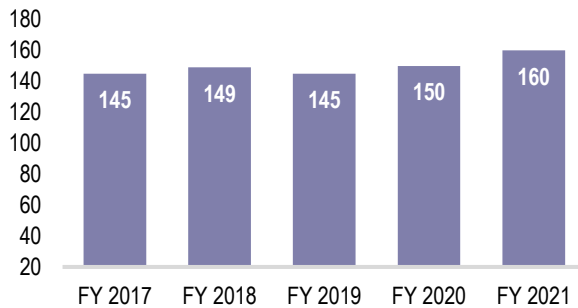
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔





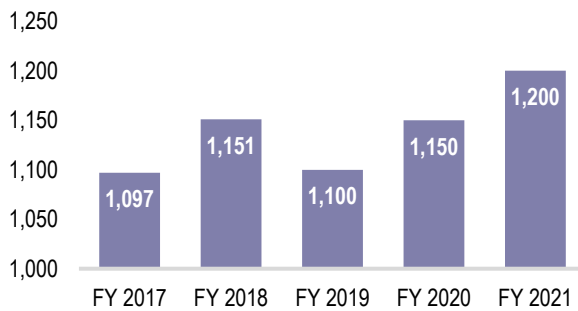
## Key Measures



**Objective:** Provide administrative oversight of the bonding process.

**Measure:** Number of review and approval of new performance bonds.

*As the number of new performance bonds increase, the need for planners to work on plan review as opposed to bond review increased. The bonds management paralegal will help with this review.*



**Objective:** Provide legal services in support of the general County government by delivering effective and timely advice or representation based on established priorities.

**Measure:** Land Development – Submissions Received.

*The land development work of the Office of County Attorney has increased over the years, reflecting the corresponding need for a bonds management paralegal.*



## Elections and Voter Registration

The Office of Elections and Voter Registration, as directed by the Code of Virginia and the policy set by the State Board of Elections and the Loudoun County Electoral Board, is responsible for ensuring that all eligible County residents are afforded their right to participate in the democratic election process. The Electoral Board, whose primary functions are to appoint the Director of Elections/General Registrar and the Election Officers, as well as provide general oversight and policy direction to the Office, consists of three members, which include the Chairman, Vice-Chairman, and Secretary, appointed by the Circuit Court to serve staggered three-year terms. The Director of Elections/General Registrar is a State-mandated official who is responsible for managing the activities of the Office including voter registration and the administration of all elections held in Loudoun County and its incorporated towns, as well other duties as may be delegated by the Electoral Board.

### Department of Elections and Voter Registration's Programs

#### Voter Registration

Provides a comprehensive year-round program of voter registration and voter outreach and conducts and oversees the absentee voting process for all elections.

#### Elections

Manages all aspects of operating the County's voting precincts during each election and handles candidate filings and election results.

**Elections and Voter Registration****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,177,326	\$1,219,950	\$1,338,865	\$1,549,538	\$1,596,024
Operating and Maintenance	545,217	528,094	596,055	700,773	707,780
Capital Outlay	0	3,740	0	0	0
<b>Total - Expenditures</b>	<b>\$1,722,543</b>	<b>\$1,751,784</b>	<b>\$1,934,920</b>	<b>\$2,250,311</b>	<b>\$2,303,805</b>
<b>Revenues</b>					
Miscellaneous Revenue	\$1,058	\$0	\$0	\$0	\$0
Recovered Costs <sup>2</sup>	(3,700)	37,082	0	15,000	0
Intergovernmental - Commonwealth	86,875	87,762	83,683	87,762	87,762
<b>Total - Revenues</b>	<b>\$84,233</b>	<b>\$124,844</b>	<b>\$83,683</b>	<b>\$102,762</b>	<b>\$87,762</b>
<b>Local Tax Funding</b>	<b>\$1,638,310</b>	<b>\$1,626,941</b>	<b>\$1,851,237</b>	<b>\$2,147,549</b>	<b>\$2,216,043</b>
<b>FTE</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

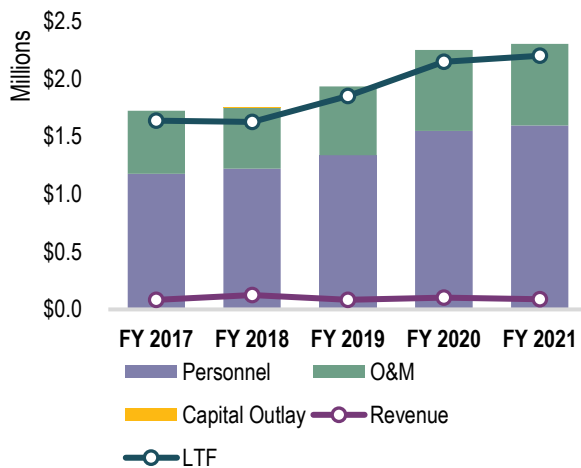
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> The FY 2017 actual amount for recovered costs relates to an accounting adjustment. This revenue has not been budgeted in the past, but starting with the FY 2020 budget, the expected revenue is budgeted for even numbered years. This is for recovered costs for late campaign filing fees and reimbursement for the costs incurred for conducting the town elections, which occur in even numbered years.



## Elections and Voter Registration

### Revenue and Expenditure History



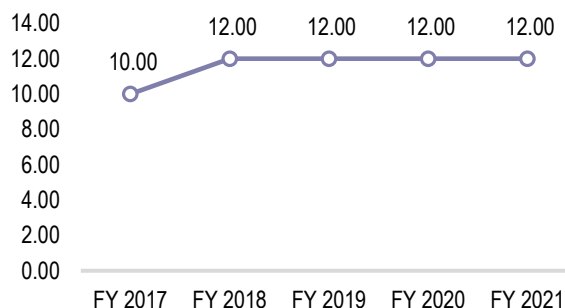
#### Revenue/Local Tax Funding

The Department is primarily funded by local tax funding (over 95 percent). Program-generated revenues consist of state funding; recovered costs for late campaign filing fees and for reimbursement from the towns for the costs of conducting their elections (even numbered years) and for special elections.

#### Expenditure

The majority of the Department's expenditures budget is dedicated to personnel costs. The FY 2020 personnel and operating and maintenance budgets increased by \$315,391 primarily due to the spring 2020 presidential primary election and an increased central services budget.

### Staffing/FTE History



FY 2018: 2.00 FTE for one administrative assistant (1.00 FTE) and one assistant registrar (1.00 FTE)

The Department of Election and Voter Registration's FY 2020 expenditures budget increased \$315,391 primarily due to the addition of \$160,000 for personnel expenditures for election officers, increased personnel expenditures for the 2% market adjustment and 3% merit pay increases, and \$106,000 for operating and maintenance expenditures required to conduct the spring 2020 presidential primary election. Personnel costs make up the majority of the Department's expenditures.

The Department's FY 2020 revenue budget increased by a total of \$19,079 due to an increase in recovered cost and state revenues. Recovered cost revenue includes late campaign filing fees and reimbursement revenues from the five towns in the County that will conduct elections in May 2020.

The Department conducts federal, state, and local elections. The FY 2020 Adopted Budget includes necessary funds for elections occurring throughout FY 2020, including the Board of Supervisors, local constitutional officers, presidential primaries, and the regular, non-presidential primary elections which occur in the spring of 2020. Occasionally, the Department has to conduct special elections, for example, when a vacancy is created before the end of a term of office. The number and type of elections held each year have an impact on the Department's expenditures. A presidential election has, by far, the largest voter turnout and thus, the largest impact on departmental expenditures.

The increasing population and number of registered voters creates a challenge for the Department. This results in the need for additional voting precincts, which the Department anticipates and accommodates. Other challenges for the Department are increased voter interest, participation in absentee voting, and higher voter turnout in recent elections.



## Elections and Voter Registration

For the past several years, the number of absentee voters for the elections has increased significantly. Absentee voting provides a convenient way for citizens to participate in the elections process. Processing absentee ballots is labor-intensive for Department staff and involves mailing an absentee ballot and then processing the completed absentee ballot after it is returned through the mail or in person. In 2019, the Commonwealth of Virginia's General Assembly approved no-excuse absentee voting, which is scheduled to be implemented during the November 2020 General Election in FY 2021. This will allow a voter to vote early via absentee ballot, a few days before the election, without having to provide a reason why they are voting absentee.

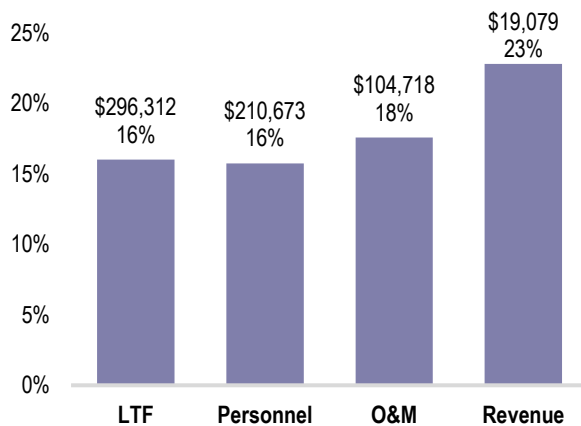
After the 2020 United States Census is completed, the Department will work on the decennial redistricting of federal, state, and local election districts. Given the significant population growth during the past decade, it is possible that Northern Virginia may get a new U.S. House of Representatives district, which may include parts of the County. The Board of Supervisors may decide to change its election districts, given the changes in population in the election districts during the past ten years. The Commonwealth of Virginia may decide to change Loudoun's state election districts for the Virginia House of Delegates and the Virginia Senate, based on the population changes. After redistricting has been completed, the Department may determine that there is a need for additional voting precincts in the County. Generally, the Department strives to maintain voting precincts with no more than 3,500 registered voters in order to avoid long lines on election days. The Commonwealth of Virginia requires that no more than 5,000 registered voters are in a voting precinct.

The Department will continue to evaluate its available resources and needs. Workload associated with the increasing population and changing voting patterns may require a request for an additional assistant registrar as early as FY 2021.



## Elections and Voter Registration

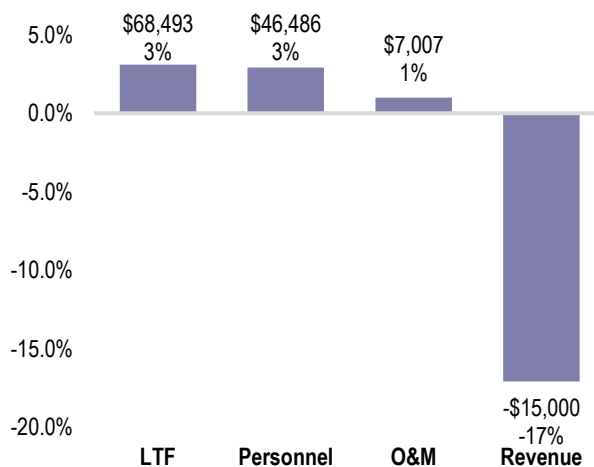
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ Election officers needed for presidential primary election and market and merit pay increases || **O&M:** ↑ Presidential primary election costs || **Revenue:** ↑ Increased recovered cost and state revenues

### Percent Change from Adopted FY 2020 to Projected FY 2021



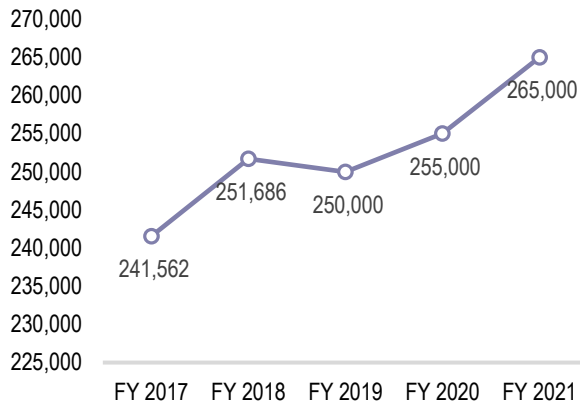
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↓ 17 percent Recovered costs are for Town Elections which occur only in even numbered years



## Elections and Voter Registration

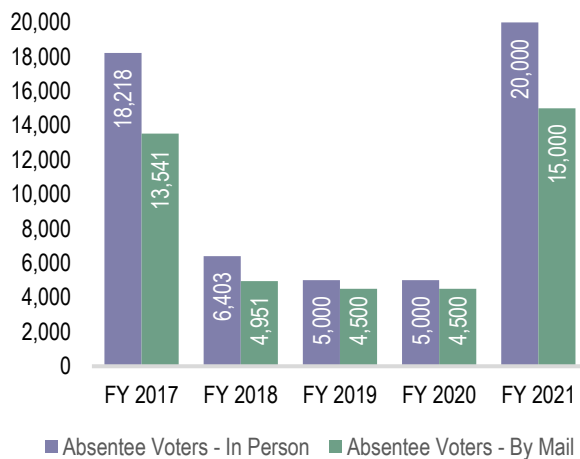
### Key Measures



**Objective:** Provide each citizen of the County with the opportunity to exercise her/his right to vote in an easy and accessible manner.

**Measure:** Number of registered voters.

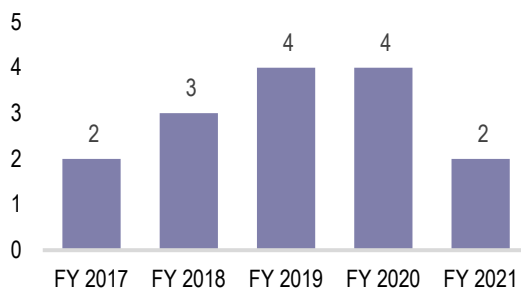
*As the County's population continues to grow, the number of registered voters continues to increase. The slight decrease in FY 2019 relates to the state's purge of the registered voters database, eliminating those who have not voted for a number of years. Higher interest in recent elections, compounded with population growth, cause the number of voter registrations to increase.*



**Objective:** Provide each citizen of the County with the opportunity to exercise her/his right to vote in an easy and accessible manner.

**Measure:** Number of absentee voters in-person and absentee voters by mail.

*FY 2017 and FY 2021 include presidential elections and have a significantly higher voter turnout than other election years. The number of absentee voters in-person and by mail are projected to reach record highs during the presidential election in FY 2021, with the implementation of no-excuse absentee voting.*



**Objective:** Provide each citizen of the County with the opportunity to exercise her/his right to vote in an easy and accessible manner.

**Measure:** Number of elections held

*The number of elections held vary from year to year. Elections include the November general election, June primary elections, special elections, town elections, and the presidential primary election.*



## Elections and Voter Registration

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Voter Registration	\$790,134	\$753,190	\$900,272	\$930,376	\$954,531
Elections	932,409	998,594	1,034,648	1,319,935	1,349,274
<b>Total - Expenditures</b>	<b>\$1,722,543</b>	<b>\$1,751,784</b>	<b>\$1,934,920</b>	<b>\$2,250,311</b>	<b>\$2,303,805</b>
<b>Revenues</b>					
Voter Registration	\$71,403	\$27,697	\$70,294	\$73,720	\$73,720
Elections	12,830	97,147	13,389	29,042	14,042
<b>Total – Revenues</b>	<b>\$84,233</b>	<b>\$124,844</b>	<b>\$83,683</b>	<b>\$102,762</b>	<b>\$87,762</b>
<b>Local Tax Funding</b>					
Voter Registration	\$718,731	\$725,493	\$829,978	\$856,656	\$880,811
Elections	919,579	901,447	1,021,259	1,290,893	1,335,232
<b>Total – Local Tax Funding</b>	<b>\$1,638,310</b>	<b>\$1,626,941</b>	<b>\$1,851,237</b>	<b>\$2,147,549</b>	<b>\$2,216,043</b>
<b>FTE</b>					
Voter Registration	9.00	11.00	10.00	10.00	10.00
Elections	1.00	1.00	2.00	2.00	2.00
<b>Total - FTE</b>	<b>10.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

<sup>1</sup> Sums may not equal due to rounding.







## Finance and Procurement

The Department of Finance and Procurement (DFP) supports County departments and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County. The Department provides support to County agencies and the County Administrator in the areas of accounting, financial analysis and reporting, procurement, payroll, accounts payable, accounts receivable, capital financing, debt management, and support of the County's financial reporting and payroll systems. The Department's three programs include Accounting, Financial Operations, and Financial Systems Support; Procurement; and Debt Management and Financing. In addition, the Department functions as the County liaison to the Board of Equalization. In FY 2019, the Department implemented a restructure which created the Debt Management and Finance Program, which had previously been a part of the Financial Analysis and Accounting Program. The functions of the Debt Management and Financing Program are distinct enough to be presented as its own program. In addition, the Financial Analysis and Accounting Program name was changed to the Accounting, Financial Operations, and Financial Systems Support Program, which better describes the program's functions.

### Finance and Procurement's Programs

#### Accounting, Financial Operations, and Financial Systems Support

Provides timely and accurate financial analysis; processing and reporting of financial transactions; processing of employee payroll, accounts payable, and accounts receivable; and support of the Oracle system. Coordinates the annual audit and produces the Comprehensive Annual Financial Report and Citizens Popular Report to provide financial transparency to residents, bond holders, and grantors.

#### Procurement

Responsible for the acquisition of all goods and services, including professional services and construction, required to meet the service needs of the growing population and County Government operations.

#### Debt Management and Financing

Responsible for the issuance and management of the County's debt, including ongoing compliance requirements, and management of the debt service fund.



## Finance and Procurement

## Budget Analysis

Department Financial and FTE Summary – General Fund<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$4,224,606	\$4,568,170	\$5,047,019	\$5,196,406	\$5,352,298
Operating and Maintenance	465,886	431,028	714,079	707,330	714,404
<b>Total - Expenditures</b>	<b>\$4,690,492</b>	<b>\$4,999,198</b>	<b>\$5,761,098</b>	<b>\$5,903,736</b>	<b>\$6,066,702</b>
<b>Revenues</b>					
Charges for Services	\$0	\$0	\$100	\$0	\$0
Miscellaneous Revenue	93,070	246,423	124,500	124,500	124,500
Other Financing Sources <sup>2</sup>	431,093	474,155	484,207	143,323	147,623
<b>Total – Revenues</b>	<b>\$524,163</b>	<b>\$720,578</b>	<b>\$608,807</b>	<b>\$267,823</b>	<b>\$272,123</b>
<b>Local Tax Funding</b>	<b>\$4,166,329</b>	<b>\$4,278,620</b>	<b>\$5,152,291</b>	<b>\$5,635,913</b>	<b>\$5,794,579</b>
<b>FTE<sup>3</sup></b>	<b>42.00</b>	<b>44.00</b>	<b>44.00</b>	<b>43.00</b>	<b>43.00</b>

Department Financial and FTE Summary – Capital Projects Fund<sup>1</sup>

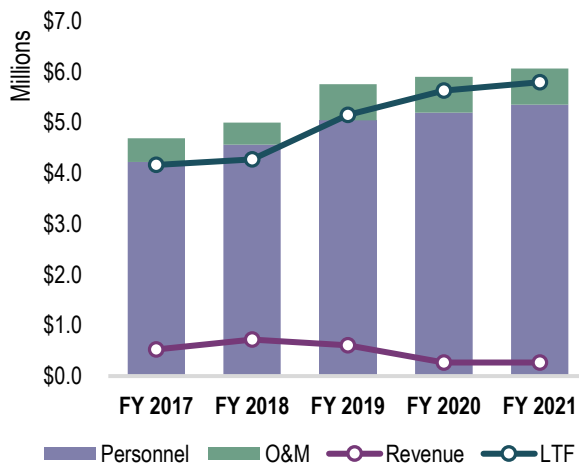
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$649,174	\$668,649
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$649,174</b>	<b>\$668,649</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$0	\$649,174	\$668,649
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$649,174</b>	<b>\$668,649</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>6.00</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2020 Debt Service Fund transfer to the General Fund for the personnel expenditures for one Debt Management and Financing Program position (1.00 FTE).<sup>3</sup> Prior to the FY 2020 budget, three Procurement Program positions, including the assistant purchasing agent and two contracting officers (3.00 FTE), were budgeted in the General Fund and funded by the Capital Projects Fund transfer to the General Fund. Starting with the FY 2020 budget, the two contracting officers (2.00 FTE) are budgeted in the Capital Projects Fund and are no longer budgeted in the General Fund. The Board of Supervisors approved 4.00 FTE for the Capital Projects Fund for the following new Procurement Division positions: 1) one assistant purchasing agent (1.00 FTE), 2) two contracting officers (2.00 FTE), and 3) one senior buyer (1.00 FTE). The other assistant purchasing agent is budgeted in and funded by the General Fund. The FY 2020 FTE also reflect the approved financial analyst resource request in the General Fund.



## Finance and Procurement

### Revenue and Expenditure History



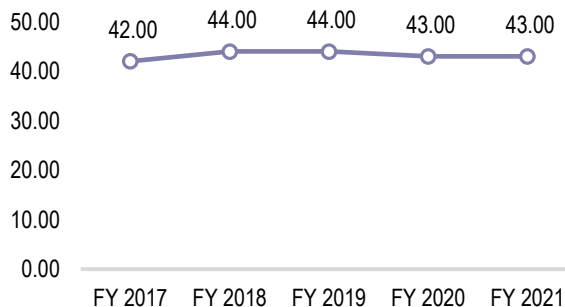
#### Revenue/Local Tax Funding

DFP is primarily funded by local tax funding (95 percent). Miscellaneous revenue is primarily rebates from purchasing card (PCard) utilization. Other financing sources include a transfer from the Debt Service Fund to offset personnel expenditures of one position and no longer includes a transfer from the Capital Projects Fund.

#### Expenditure

Personnel costs comprise the majority of the DFP's expenditures budget (88 percent). An increase in the personnel budget of \$149,387 reflects the market adjustment and the merit pay increase for employees and the addition of the approved financial analyst (1.00 FTE), net of the decreased expenditures for moving two Procurement Program contracting officer positions (2.00 FTE) out of the General Fund to the Capital Projects Fund. A decrease in operating and maintenance expenditures of \$6,749 relates to lower central services costs.

### Staffing/FTE History



FY 2018: 2.00 FTE including a contracting officer and an accounts receivable administrator added

FY 2020: 1.00 FTE financial analyst added, 2.00 FTE contracting officers were transferred to the Capital Projects Fund

DFP's FY 2020 budget expenditures have increased by \$142,638 primarily due to personnel expenditure increases related to the market and merit increases and the addition of the financial analyst position (1.00 FTE) described below, net of the fiscal impact of moving two contracting officers (2.00 FTE) in the Procurement Program to the Capital Projects Fund budget. The Department's operating and maintenance expenditures decreased by \$6,749 due to reduced central services expenditures as a result of moving the two contracting officers to the Capital Projects Fund budget. Revenues decreased by \$340,984 due to the FY 2020 change in budgeting for the Procurement Program positions, which provide support for capital projects.

The FY 2020 Adopted Budget includes one position (1.00 FTE) needed for the fiscal responsibility and internal support themes and four positions (4.00 FTE) in support of the Capital Improvement Program (CIP) and FTE authority themes.



## Finance and Procurement

### Fiscal Responsibility/Internal Support

In FY 2019, the Department engaged a consultant to conduct a comprehensive review of staffing resources to determine areas of need. The consultant's recommendations support the need for each position included in the FY 2020 Adopted Budget, including one financial analyst (1.00 FTE) in the Accounting, Financial Operations, and Financial Systems Support Program. The financial analyst will support a growing workload which is attributable to the increasing complexity of transactions related to new and existing County programs. This position focuses on the thematic areas of fiscal responsibility and internal support. In addition to the growth in the number of appropriated County funds, accounting transactions, and grants, the implementation of new accounting standards will require extensive accounting changes related to both capital and operating leases.<sup>1</sup> The financial analyst will work on the implementation, which will require extensive pre-work, and will conduct the ongoing work after implementation, including monthly maintenance and a significant effort at year-end to record the required accounting entries and note disclosures for the County's various leases.

Also identified as a fiscal responsibility/internal support theme need is one accounting specialist (1.00 FTE) for the Accounting, Financial Operations, and Financial Systems Support Program, which is not included in the FY 2020 Adopted Budget. This position would perform the internal control processes of pre-check run audits, invoice monitoring, and ongoing tax compliance for the increasing number of accounts payable transactions due to the increase in expenditures, programs, and grants and capital projects activities. The monthly pre-check run validation process would ensure the accuracy of vendor payments and would help with the timely processing of invoices. Invoice monitoring would include the review of accounts payable invoices for coding and invoice errors and the ongoing tax compliance would perform a monthly review of new suppliers for proper tax setup.

### Support to the Capital Improvement Program/FTE Authority

The FY 2020 Adopted Budget includes four new Procurement Program positions (4.00 FTE) allocated to the Capital Projects Fund: one assistant purchasing agent, two contracting officers, and one senior buyer. These positions focus on support for the Board of Supervisors' priority to efficiently execute capital projects.

Due to growth of the County's Capital Projects Fund and the increasing complexity of capital projects in the CIP, the Department identified a need to augment the capital support team for the Procurement Program by adding these four positions. Prior to FY 2020, only two contracting officers were dedicated to capital projects. Creating a capital project-focused procurement team will allow the Program to more effectively execute contracts for capital projects and renovations and allow for more efficient coordination with customer departments. FTE authority was approved for these positions for the FY 2020 budget.

The additional resources included in the FY 2020 Adopted Budget will help the Department appropriately manage a complex and increasing workload while continuing to protect the organization from financial risk.

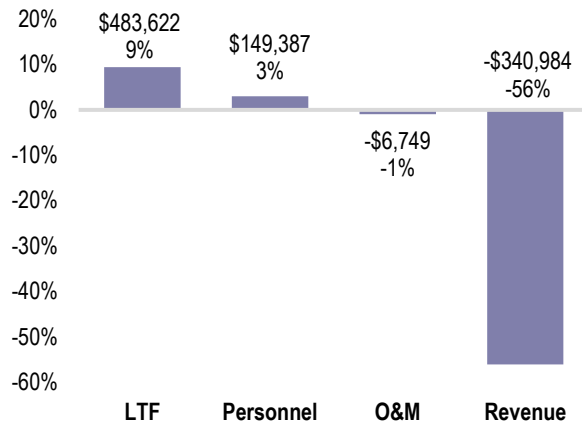
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<sup>1</sup> The Governmental Accounting Standards Board (GASB) Statement No. 87 will be in effect beginning in July 2020.



## Finance and Procurement

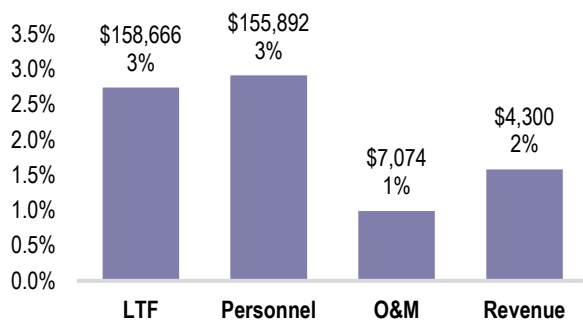
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ net decrease of 1.00 FTE, reflecting 2.00 FTE moved from the General Fund to the Capital Projects Fund and 1.00 approved FTE added to the General Fund, and market and merit employee pay increases || **O&M:** ↓ decreased central services costs || **Revenue:** ↓ transfer from Capital Projects Fund to the General Fund for capital-related positions no longer budgeted in the General Fund.

### Percent Change from Adopted FY 2020 to Projected FY 2021



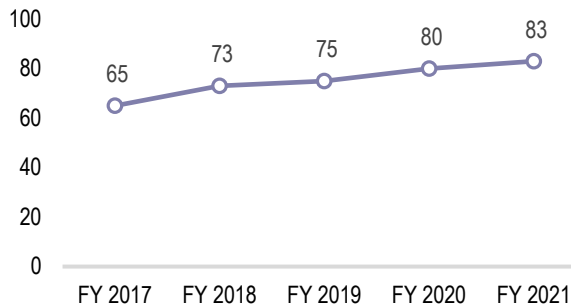
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↑ 2 percent transfer from Debt Service Fund to the General Fund increased



## Finance and Procurement

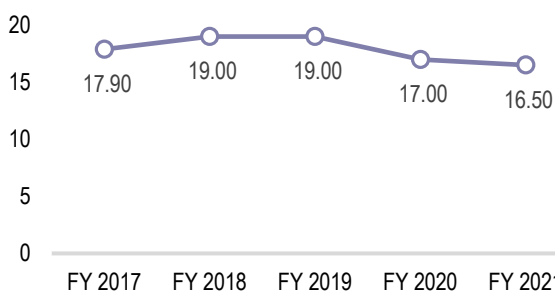
### Key Measures



**Objective:** Provide continuous innovation and improvements in efficiency and effectiveness.

**Measure:** Number of Invitations for Bid (IFBs)/Requests for Purchase (RFPs) issued.

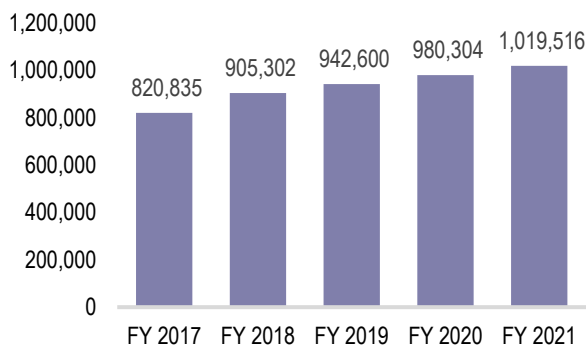
*The number of IFBs/RFPs continues to increase. The approved four Procurement positions (4.00 FTE) will help address growing workload.*



**Objective:** Provide continuous innovation and improvements in efficiency and effectiveness.

**Measure:** Average number of weeks to process IFBs/RFPs.

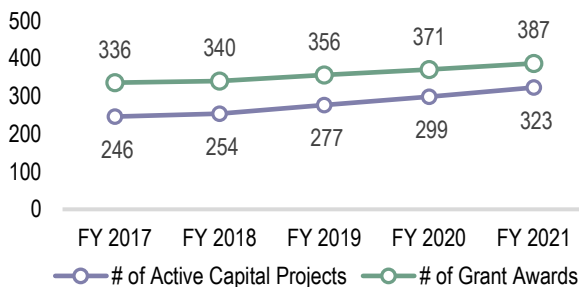
*With the additional four Procurement positions, the average number of weeks to process IFBs and RFPs, is projected to decrease.*



**Objective:** Provide continuous innovation and improvements in efficiency and effectiveness.

**Measure:** Number of General Fund General Ledger transactions processed.

*The number of General Fund General Ledger transactions processed continues to increase. The adopted financial analyst (1.00 FTE) will help with accounting for and reconciling the increasing transaction workload.*



**Objective:** Provide continuous innovation and improvements in efficiency and effectiveness.

**Measures:** Number of active capital projects and number of active grant awards.

*Both the number of active capital projects and the number of active grant awards are increasing. The FY 2018 budget included the addition of the grants coordinator in the Department of Management and Budget to assist departments with grant seeking and tracking. The adopted financial analyst will help with the accounting and compliance aspects associated with the increasing workload.*



## Finance and Procurement

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1,2,3</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Accounting, Financial Operations, and Financial Systems Support	\$3,280,753	\$3,554,418	\$4,064,865	\$3,976,480	\$4,087,086
Procurement	1,409,739	1,444,779	1,696,233	1,572,993	1,618,268
Debt Management and Financing	0	0	0	354,263	361,348
<b>Total – Expenditures</b>	<b>\$4,690,492</b>	<b>\$4,999,198</b>	<b>\$5,761,098</b>	<b>\$5,903,736</b>	<b>\$6,066,702</b>
<b>Revenues</b>					
Accounting, Financial Operations, and Financial Systems Support	\$128,778	\$134,186	\$141,651	\$4,500	\$4,500
Procurement	395,385	586,392	467,156	120,000	120,000
Debt Management and Financing	0	0	0	143,323	147,623
<b>Total – Revenues</b>	<b>\$524,163</b>	<b>\$720,578</b>	<b>\$608,807</b>	<b>\$267,823</b>	<b>\$272,123</b>
<b>Local Tax Funding</b>					
Accounting, Financial Operations, and Financial Systems Support	\$3,151,975	\$3,420,233	\$3,923,214	\$3,971,980	\$4,082,586
Procurement	1,014,354	858,387	1,229,077	1,452,993	1,498,268
Debt Management and Financing	0	0	0	210,940	213,725
<b>Total – Local Tax Funding</b>	<b>\$4,166,329</b>	<b>\$4,278,620</b>	<b>\$5,152,291</b>	<b>\$5,635,913</b>	<b>\$5,794,579</b>
<b>FTE</b>					
Accounting, Financial Operations, and Financial Systems Support	29.00	30.00	30.00	29.00	29.00
Procurement	13.00	14.00	14.00	12.00	12.00
Debt Management and Financing	0	0	0	2.00	2.00
<b>Total – FTE</b>	<b>42.00</b>	<b>44.00</b>	<b>44.00</b>	<b>43.00</b>	<b>43.00</b>

<sup>1</sup> The Department's restructuring in mid-year FY 2019 created the Debt Management and Financing Program. Prior to that, this function was a part of the Accounting, Financial Operations, and Financial Systems Support Program. Two positions (2.00 FTE), salary and fringe benefits expenditures, and associated revenues transferred to the Debt Management and Financing Program from the Accounting, Financial Operations, and Financial Systems Support Program.

<sup>2</sup> The Procurement Program's two positions (2.00 FTE), which support capital projects, along with the salary and fringe benefits expenditures and revenues, were transferred out of the Department's operating budget in the General Fund to be budgeted in the Capital Projects Fund in the FY 2020 budget.

<sup>3</sup> Sums may not equal due to rounding.







## General Services

The Department of General Services (DGS) operates and maintains County-owned facilities and land, acquires and manages leased facilities, provides internal support, and acquires and manages the public safety and general vehicle fleet. DGS also provides direct support to citizens through the Stormwater Management Program, Waste Management Program (including County landfill operations), and Water and Environmental Programs. The Department of General Services is also an integral part of the County's emergency response and recovery operations and is designated as one of the "first responders" to major County emergencies, resulting from natural or man-made disasters.

### General Services' Programs

#### Public Works

Responds to County emergencies, performs minor maintenance and inspections on stormwater facilities Countywide, administers the County Asphalt Maintenance and Repair program, and provides other essential public works functions.

#### Facilities Support

Operates, manages, and renovates County facilities and provides for the acquisition and management of leased space.

#### Fleet Management

Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles and manages replacement funds.

#### Management Support Services

Manages mail distribution, central records, and surplus property programs Countywide; provides internal administrative support, financial and budget analysis as well as procurement functions.

#### Water and Environmental

Develops and implements the Stormwater Management program, manages water and wastewater projects, and provides coordination for compliance with State and Federal mandates.

#### Waste Management

Operates and maintains the County landfill, provides education and guidance pertaining to the County recycling ordinance, and provides recycling opportunities for citizens and businesses.

**General Services****Budget Analysis****Department Financial and FTE Summary – General Fund<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$9,961,784	\$10,797,703	\$12,164,641	\$13,546,485	\$13,952,880
Operating and Maintenance	22,822,130	25,160,736	31,667,608	32,746,621	33,074,087
Capital Outlay	276,799	90,029	0	550,000	0
Other Uses of Funds	8,108,965	6,922,447	3,444,017	2,914,117	2,943,258
<b>Total – Expenditures</b>	<b>\$41,169,678</b>	<b>\$42,970,916</b>	<b>\$47,276,265</b>	<b>\$49,757,223</b>	<b>\$49,970,225</b>
<b>Revenues</b>					
Use of Money and Property	\$1,506,040	\$1,307,254	\$1,262,339	\$1,856,293	\$1,856,293
Charges for Services	7,243,750	7,785,722	6,158,206	7,647,783	7,647,783
Miscellaneous Revenue	115,326	21,407	4,300	6,300	6,300
Recovered Costs	537	284,202	0	0	0
Intergovernmental - Commonwealth	58,685	63,026	120,408	60,408	60,408
Intergovernmental - Federal	0	460,864	0	0	0
Other Financing Sources	179,242	0	0	0	0
<b>Total – Revenues</b>	<b>\$9,103,580</b>	<b>\$9,922,475</b>	<b>\$7,545,253</b>	<b>\$9,570,784</b>	<b>\$9,570,784</b>
<b>Local Tax Funding</b>	<b>\$32,066,098</b>	<b>\$33,048,440</b>	<b>\$39,731,012</b>	<b>\$40,186,439</b>	<b>\$40,399,441</b>
<b>FTE</b>	<b>110.73</b>	<b>114.73</b>	<b>126.73</b>	<b>133.73</b>	<b>133.73</b>

**Department Financial and FTE Summary – Metro Garages Fund<sup>2</sup>**

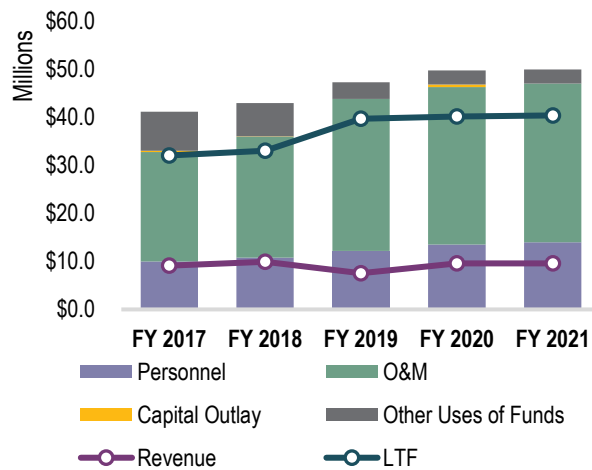
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$93,118	\$186,236
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,118</b>	<b>\$186,326</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$0	\$93,118	\$186,236
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,118</b>	<b>\$186,326</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>2.00</b>

<sup>1,2</sup> Sums may not equal due to rounding.



## General Services

### Revenue and Expenditure History



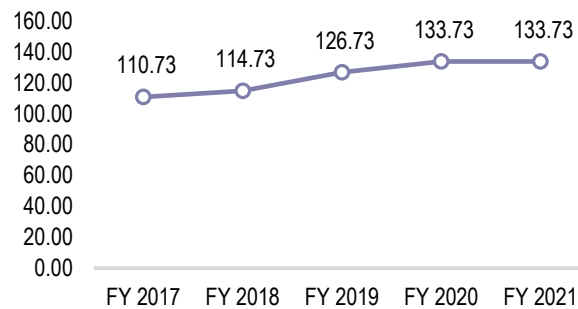
#### Revenue/Local Tax Funding

As shown, the Department of General Services is primarily funded by local tax funding (over 81 percent). Program-generated revenue consists primarily of landfill fee revenue and revenue from the surplus program.

#### Expenditure

The majority of the Department of General Services' expenditure budget is dedicated to operating and maintenance costs. The increase in operating and maintenance of 3 percent reflects the various base budget adjustments.

### Staffing/FTE History



FY 2017: 1.00 FTE senior project manager, 1.00 FTE landfill shop foreman

FY 2018: 1.00 FTE stormwater engineer, 3.00 FTE maintenance technicians

FY 2019: 4.00 FTE systems maintenance technicians, 1.00 FTE records technician, 1.00 FTE safety and security manager, 1.00 FTE public works technician, 2.00 FTE preventative maintenance technicians, 3.00 FTE landfill staffing

FY 2020: 2.00 FTE senior maintenance technicians, 1.00 FTE assistant division manager, 1.00 FTE crew chief, 1.00 FTE systems maintenance technician, 2.00 FTE landfill maintenance technicians.

The Department of General Services' expenditures have increased primarily due to operating and maintenance costs, which make up approximately 66 percent of the Department's budget. Increases in this category reflect the growing cost of maintaining County facilities including janitorial services and lease costs. One notable change that has occurred in recent years is the shift from charging vehicle maintenance costs to each department's budget to budgeting them centrally in DGS' budget, which accounted for a large increase from FY 2018 to FY 2019. As the County fleet grows, this cost is expected to increase.

The predominant source of revenue for DGS is landfill fees, increasing slightly year-over-year and offsetting the cost of operations. As the new construction demolition debris (CDD) cell opens in FY 2020, revenue is expected to increase accordingly; this type of waste is predominantly created by development and construction. The other major source of program-generated revenue is the surplus program, which consistently ranks in the top ten surplus programs by volume in the country. Revenue from this program that is not related to vehicles sale or capital assets is returned to the Department; vehicle surplus revenue is used to fund the purchase of replacement vehicles.

The FY 2020 Adopted Budget includes a base adjustment totaling \$339,296 for increases in utility and lease costs. Additionally, the budget includes \$80,000 for the historic building assessment project that the Board initiated in May 2018.



## General Services

The FY 2019 Adopted Budget included 2.00 FTE for general maintenance technicians to keep up with the growth of County facilities, per the International Facility Management Association (IFMA) standard of one technician per 45,000 square feet of space. The FY 2020 Adopted Budget includes 1.00 FTE maintenance technician for the same reason; the amount of space coming online in the next fiscal year. These resources continue to allow the department to maintain service levels across the County.

In FY 2017, a series of critical power failures resulted in the establishment of an Emergency Power Response Team (EPRT) to provide dedicated, trained staff to oversee and maintain these critical systems. While this team has been effective, the FY 2020 Adopted Budget includes 2.00 FTE to expand this group, which will increase its range and improve response time.

For FY 2020, the Department's budget requests focus on the thematic areas of capital facility openings, span of control, and FTE authority.

### Capital Facility Openings

Whenever the County opens new facilities, it becomes necessary to provide staff to maintain them. As mentioned previously, DGS has adopted the IFMA standard of one technician per 45,000 square feet. With the opening of the Sheriff's firing range in FY 2020, which will include over 60,000 square feet of space, a new maintenance technician is needed. The FY 2020 Adopted Budget includes 1.00 FTE for a systems maintenance technician to support this additional square footage, maintaining service levels across the County. Beyond FY 2020, DGS will continue to adopt this standard as new County facilities open.

The FY 2020 Adopted Budget includes 1.00 FTE for a contract manager for the Metrorail parking garages. This position is needed to effectively manage the contracts for the parking garages, which are scheduled to be operational in early FY 2020. This position will be responsible for managing the contract for operation of the garages and for implementing the temporary staffing plan for the year between when the garages open and when revenue service starts in early FY 2021. In FY 2018, the Board endorsed a hybrid operations plan for the garages, which entails a minimal County staff presence, with a main operations contract managing the day-to-day activities at the garages. A special revenue fund, the Metro Parking Garages Fund, was established as part of the FY 2020 budget process. This fund is intended to be supported by non-local tax funding sources over the long term. For FY 2020, existing local gasoline tax revenues will support this position and other operating and capital costs (funds will be transferred from the Transportation District Fund to the Metro Parking Garages Fund).

### Span of Control

In FY 2018, the EPRT was established to respond to critical electrical system outages. This team, currently consisting of 2.00 FTE, responds to electrical system failures at County facilities and in vital intersections when traffic signals fail. This team also responds to and maintains the high voltage power supply systems for the County public safety and other critical facilities. When traffic signals fail, Sheriff's deputies are often called to manage intersection traffic. An important service that the EPRT is responsible for is installing generators to keep the traffic signals operational, freeing-up those deputies to respond to other incidents. Because of the dangerous nature of the job, it is necessary for two team members to travel together when responding to emergency events; the FY 2020 Adopted Budget is requesting 2.00 FTE for an additional two technicians. The additional staffing will expand this group's impact and improve response times.

As County facilities have been, and will continue to be, added and as the number of positions increases to maintain these facilities, the issue of span of control becomes more prevalent. Within the Facilities Support Division, the FY 2020 Adopted Budget includes 1.00 FTE for an assistant division manager and 1.00 FTE for a crew chief. Currently, the staffing reporting structure is one division manager responsible for nine direct reports and the four current crew chiefs, who in turn supervise eight to eleven direct reports each. The assistant division manager will add a layer of supervision under the division manager, thereby aiding the division manager by supporting, overseeing, managing, planning, and coordinating facilities maintenance



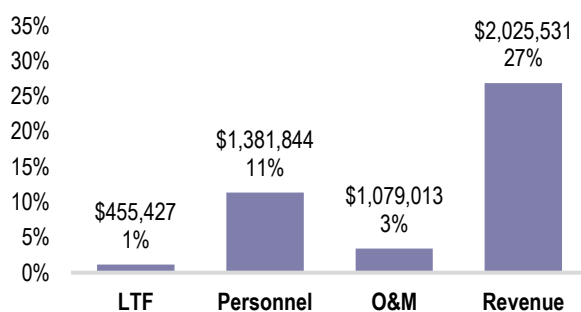
## General Services

operations. This will free-up the division manager to focus more on strategic and high-level decisions instead of predominantly supervisory decisions. The crew chief will allow the crew members to be split across five teams, instead of four, and provide effective day-to-day management of the teams involved in maintenance across the County.

### FTE Authority

DGS continues to support revenue neutrality for current landfill disposal operations; per Board policy, all landfill disposal operations must be funded from landfill revenue. As part of the landfill disposal operations and in an effort to balance revenue neutrality and conservation of landfill space, a new construction demolition debris (CDD) cell is scheduled to open in FY 2020; the Board authorized this cell in FY 2019. The CDD cell will provide more efficient use of the permitted Municipal Solid Waste (MSW) disposal capacity, extending the life of the landfill by separately disposing of construction and demolition debris from MSW. Demand for the disposal of this type of waste is projected to increase, and the creation of a new cell will help to maintain the longevity of the landfill as a whole. In order to support the CDD unit, the FY 2020 Adopted Budget includes FTE authority for 2.00 FTE for two landfill maintenance technicians. These technicians will support the daily operations of the CDD unit and will be funded through landfill revenues.

### Percent Change from Adopted FY 2019 to Adopted FY 2020



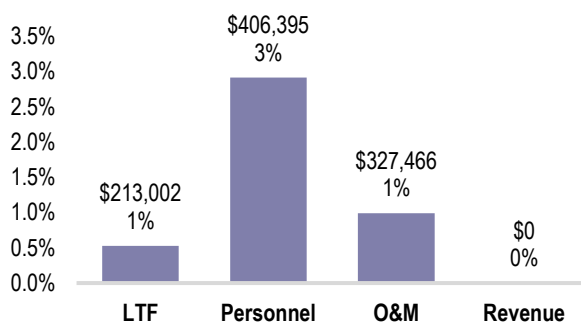
#### Reasons for Change:

**Personnel:** ↑ 8.00 FTE and salary increases ||

**O&M:** ↑ base-budget increases for utilities and

leases || **Revenue:** ↑ landfill revenue

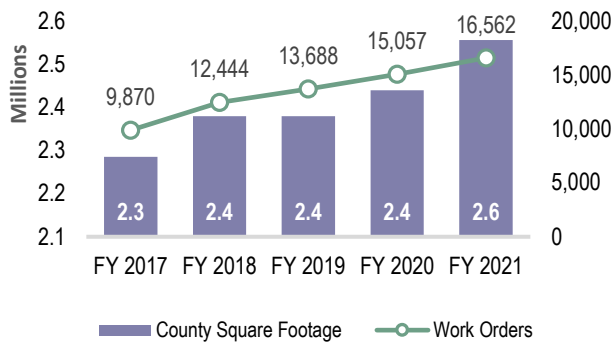
### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

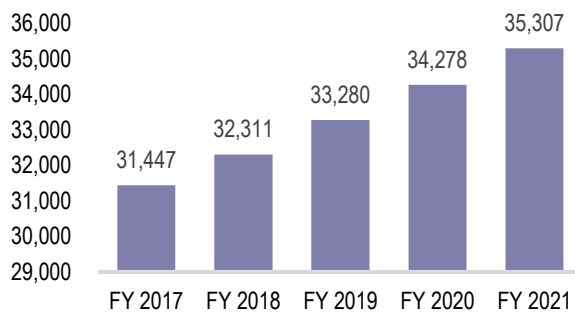
**Revenue:** ↔

**General Services****Key Measures**

**Objective:** Repair and maintain County facilities to provide a safe, healthy, and functional work environment.

**Measure:** County square footage versus the number of work orders completed.

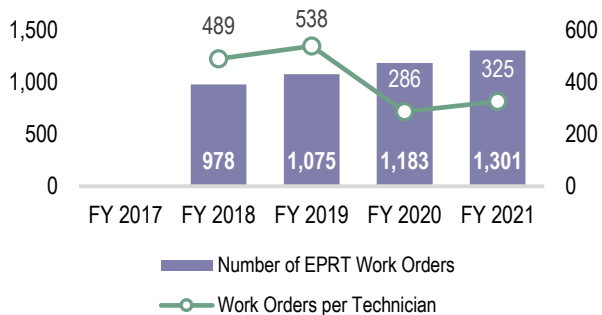
*This measure shows the growth in the number of work orders over the years. This is anticipated to increase as square footage increases and as facilities age. This also shows the need for more maintenance technicians as square footage increases.*



**Objective:** Process the increase in construction and demolition debris (CDD) while preserving the term life of the landfill.

**Measure:** Tons of CDD processed.

*This measure shows the anticipated demand for CDD waste disposal. The growth of this type of waste necessitates the new CDD operation. Creating a new cell allows for more efficient use of landfill space.*



**Objective:** Provide quick and adequate response to critical electrical system outages.

**Measure:** Number of EPRT work orders, work orders per technician.

*This measure shows the workload of the EPRT. It is generally growing as the number of severe weather incidents increases and as the number of County facilities increases. The addition of the two EPRT technicians is reflected in the drop in workload, which allows greater efficiency and effectiveness. Data are not available for FY 2017.*



## General Services

### Department Programs

#### Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Public Works	\$3,287,785	\$4,119,808	\$4,279,904	\$3,057,855	\$3,113,168
Facilities Support	23,385,468	24,794,796	28,367,989	29,338,661	29,749,055
Fleet Management	776,244	1,893,794	4,467,372	4,328,249	4,383,287
Management Support Services	1,969,462	2,296,053	2,139,537	2,312,827	2,376,309
Water and Environmental	306,398	351,715	431,586	2,072,542	2,117,954
Waste Management	11,444,321	9,514,749	7,589,877	8,647,089	8,230,452
<b>Total – Expenditures</b>	<b>\$41,169,678</b>	<b>\$42,970,916</b>	<b>\$47,276,265</b>	<b>\$49,757,223</b>	<b>\$49,970,225</b>
<b>Revenues</b>					
Public Works	\$283,495	\$471,858	\$0	\$0	\$0
Facilities Support	1,356,276	1,457,971	1,191,639	1,759,393	1,759,393
Fleet Management	21	100	0	0	0
Management Support Services	161,130	149,552	80,000	108,000	108,000
Water and Environmental	120	343	0	0	0
Waste Management	7,302,539	7,842,651	6,273,614	7,703,391	7,703,391
<b>Total – Revenues</b>	<b>\$9,103,580</b>	<b>\$9,922,475</b>	<b>\$7,545,253</b>	<b>\$9,570,784</b>	<b>\$9,570,784</b>
<b>Local Tax Funding</b>					
Public Works	\$3,004,290	\$3,647,949	\$4,279,904	\$3,057,855	\$3,113,168
Facilities Support	22,029,192	23,336,826	27,176,350	27,579,268	27,989,662
Fleet Management	776,223	1,893,694	4,467,372	4,328,249	4,383,287
Management Support Services	1,808,332	2,146,501	2,059,537	2,204,827	2,268,309
Water and Environmental	306,278	351,372	431,586	2,072,542	2,117,954
Waste Management	4,141,782	1,672,098	1,316,263	943,698	527,061
<b>Total – Local Tax Funding</b>	<b>\$32,066,098</b>	<b>\$33,048,440</b>	<b>\$39,731,012</b>	<b>\$40,186,439</b>	<b>\$40,399,441</b>
<b>FTE</b>					
Public Works	20.00	21.00	20.00	14.00	14.00
Facilities Support	43.00	45.00	54.00	59.00	59.00
Fleet Management	6.00	6.00	6.00	6.00	6.00
Management Support Services	15.00	16.00	17.00	16.53	16.53
Water and Environmental	3.00	3.00	3.00	10.00	10.00
Waste Management	23.73	23.73	26.73	28.20	28.20
<b>Total – FTE</b>	<b>110.73</b>	<b>114.73</b>	<b>126.73</b>	<b>133.73</b>	<b>133.73</b>







# Human Resources

The Department of Human Resources (HR) provides centralized support to County agencies and the County Administrator in human resources management. The Department strategically recruits, develops, and retains a highly qualified and diverse workforce in service of the County's mission and maintains a professional and safe work environment.

## Human Resources' Programs

### Administration

Provides comprehensive administrative support to all Human Resource programs and activities.

### Employee Relations/Learning and Organizational Development

Retains a highly qualified and diverse workforce by ensuring a professional and respectful work environment and provides opportunities for professional development.

### Workforce Planning/Human Resources Information System

Provides consultative advice and guidance to management on the recruitment and selection process and administers the County's classification and compensation program. Ensures accuracy of workforce data within the County's Human Resource Information System (HRIS).

### Employee Benefits and Wellness

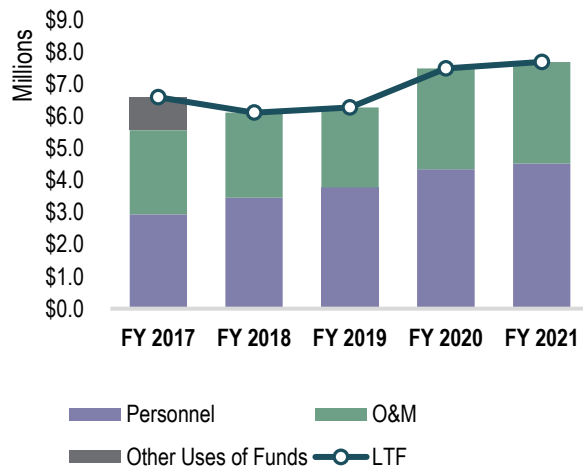
Attracts and retains a highly qualified and diverse workforce by offering and administering a market competitive benefit program.

### Safety and Risk Management

Ensures a safe work environment through compliance with Occupational Safety and Health Administration standards and routinely offering safety programs and training.

**Human Resources****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$2,946,861	\$3,464,936	\$3,788,850	\$4,358,537	\$4,535,632
Operating and Maintenance	2,630,901	2,655,778	2,493,097	3,140,567	3,171,973
Other Uses of Funds	1,029,680	0	0	0	0
<b>Total – Expenditures</b>	<b>\$6,607,442</b>	<b>\$6,120,714</b>	<b>\$6,281,947</b>	<b>\$7,499,104</b>	<b>\$7,707,605</b>
<b>Revenues</b>					
Charges for Services	\$0	\$42	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$6,607,442</b>	<b>\$6,120,672</b>	<b>\$6,281,947</b>	<b>\$7,499,104</b>	<b>\$7,707,605</b>
<b>FTE</b>	<b>29.00</b>	<b>32.00</b>	<b>33.00</b>	<b>38.00</b>	<b>38.00</b>

**Revenue and Expenditure History****Local Tax Funding**

As shown, HR is fully funded by local tax funding. The Department does not have any program-generated revenues.

**Expenditure**

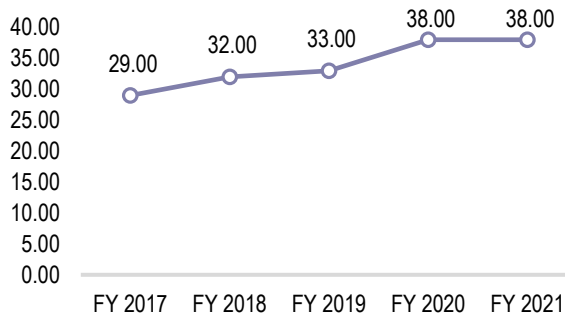
The majority of expenditures are dedicated to personnel costs. The increase in personnel costs reflects the addition of new personnel over the last few fiscal years, a 3 percent market-based salary adjustment and 3.5 percent merit-based increase in FY 2019, and a 2 percent market-based salary adjustment and a 3.0 percent merit-based increase for FY 2020. Operating and maintenance expenditures have increased as a result of contractual obligations. The FY 2017 Other Uses of Funds represents the transfer of contributions to the Self-Insurance Fund, which was formerly budgeted in HR until FY 2018.

<sup>1</sup> Sums may not equal due to rounding.



## Human Resources

### Staffing/FTE History



FY 2018: 1.00 FTE benefits specialist, 1.00 FTE workforce planning specialist, and 1.00 FTE recruiting specialist

FY 2019: 1.00 FTE classification and compensation manager

FY 2020: 1.00 FTE HRIS specialist, 1.00 FTE classification and compensation analyst, 1.00 FTE training specialist, and 2.00 FTE administrative assistants

The Department of Human Resources' expenditures have increased over the last few fiscal years primarily due to personnel costs. Personnel costs make up most of HR's expenditures – 58 percent in FY 2020– however, the Department also has a substantial level of operating and maintenance (O&M) expenditures. These operating expenditures are primarily contractual and include such items as occupational health contracts, which are managed by HR for other County departments. These resources are used to support HR's mission as an internal operations agency.

As shown in the chart on the previous page, personnel costs for HR have been increasing. This can be attributed to the additional staffing needs, primarily driven by growth in the organization, approved by the Board of Supervisors (Board) in prior budget cycles and the merit increases and market adjustments approved in FY 2019 and FY 2020. In FY 2019, a classification and compensation manager was approved by the Board and was filled in June 2019. This manager will oversee the implementation of a new classification and compensation system.

In addition to increases in personnel, O&M expenditures increased in FY 2020. The largest component of this increase is for occupational health contracts for public safety and other employees – \$631,000-related to changes to the occupational health contract and new positions approved in the FY 2020 Adopted Budget. HR budgets for annual physicals for public safety employees, including all Loudoun County Fire and Rescue (LCFR) personnel, and other, appropriate staff. This additional funding will support the increased costs associated with the annual physicals for all volunteer firefighters in the combined LCFR system, which became mandatory in January 2019.

Resources included in the FY 2020 Adopted Budget focus on the theme of internal support. The Department needed additional personnel to process changes in employee information, to support training and e-learning programs, and to assist with the implementation of a new compensation system.

### Internal Support

As Loudoun County continues to grow, the departments who serve them will also grow to continue to provide essential services to County residents. With the growth in County departments and agencies, HR will continue to focus on the internal support needs of the organization as a whole. The FY 2020 Adopted Budget includes a total of five positions (5.00 FTE) including a human resources information systems (HRIS) specialist (1.00 FTE), two administrative assistants (2.00 FTE), a classification and compensation analyst (1.00 FTE), and a training specialist (1.00 FTE).

The addition of a HRIS specialist (1.00 FTE) will allow the Department to continue the critical function of updating changes to employee information. This is currently accomplished with a single, permanent position that is responsible for processing changes submitted by County departments through Employee Actions (EAs). Departments submit EAs for new hires, employee transfers, promotions and demotions, changes in salaries, benefit and timecard classification, adjusting service and longevity dates, and changes in position hierarchies. To process this information in a timely manner, HR previously used temporary staffing. Timeliness is critical to this function because EAs tie directly to payroll. The current level of service is inadequate and puts the organization at risk for payroll errors due to a lack of redundancy. Additionally, the



## Human Resources

volume of EAs is large and is anticipated to grow. For example, in FY 2018, 5,297 employee actions (more than 200 per pay period) were processed and 5,562 are expected to be processed by the end of FY 2019. HR estimates that 6,500 EAs will be processed in FY 2020.

Two administrative assistants are also included in the FY 2020 Adopted Budget and will provide essential administrative support for the Department. The first administrative assistant will support the Employee Relations and Learning and Organizational Development Program for employee training systems support and management of recurring training events, such as new employee orientation. This position will help with administering County e-learning systems, coordinating classroom logistics for programs, assembling all training materials and packets, and managing the class and orientation enrollment process. More than 4,900 employees participated in e-learning or organizational development classes in FY 2018 and 4,600 and 4,700 are projected to participate in FY 2019 and FY 2020, respectively. A second administrative assistant will provide back-up to the Department's front counter, assist the Workforce Planning Division with administrative tasks, and assist with file and record management efforts related to the maintenance of official personnel files (OPF). At present, the Department has a backlog for updating OPFs, managing employee relation files, and closing out recruitments in the County's online requisition, job posting, and application management system.

To support the classification and compensation manager position, approved in FY 2019, the FY 2020 Adopted Budget includes one classification and compensation analyst. This position will conduct market, classification, and compensation analysis and calculate salary offers for new employees. During the first phase of the Classification and Compensation Study, the consultant recommended resources to support and maintain the implementation of the County's new classification and compensation system. With the creation of a new pay plan and the County's significant investment in classification and compensation, it is vital that this function have the support necessary to maintain the new system. The Department requested the position and recommended a mid-fiscal year hire date to accommodate the on-boarding of the classification and compensation manager position and the conclusion of Phase II of the Classification and Compensation Study. Therefore, FY 2020 personnel costs associated with this position are budgeted for six months.

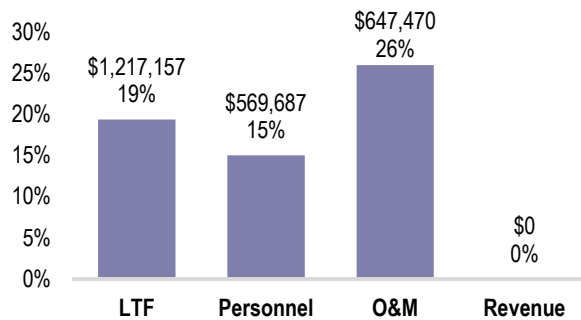
In an effort to focus on compliance and supervisory training, the FY 2020 Adopted Budget includes a training specialist. Compliance training is critical to the entire organization. Compliance training, currently delivered through e-learning modules includes courses on sexual harassment; employment discrimination; fraud, waste, and abuse; and supervisory responsibilities as required under County policy and federal law. E-learning courses are limited in their ability to address specific County policies and procedures, do not allow staff to ask questions and discuss topics, and are costly to customize or maintain on a course-by-course basis. The training specialist would design curriculum for the County's workforce on employment-related laws and regulations and County policies and procedures. The position will allow for some eLearning activities to be moved to a classroom setting with a stronger focus on County policies and employee engagement as opposed to the more general approach offered by current training programs. Additionally, this position will be responsible for ensuring that mandatory trainings are completed. Appropriate training for supervisors will help limit County liability related to employment-related laws.

Beyond FY 2020, the Department will continue to focus on the thematic area of internal support and requests for additional resources will be made in tandem with the needs of a growing organization.



## Human Resources

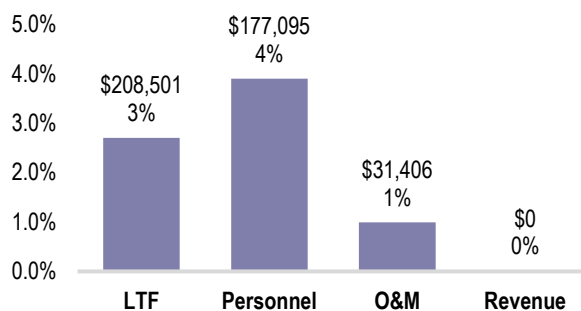
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 5.00 FTE and general changes in employee pay || **O&M:** ↑ increased costs associated with occupational health contracts and supply/operating needs for staff || **Revenue:** ↔

### Percent Change from Adopted FY 2020 to Projected FY 2021



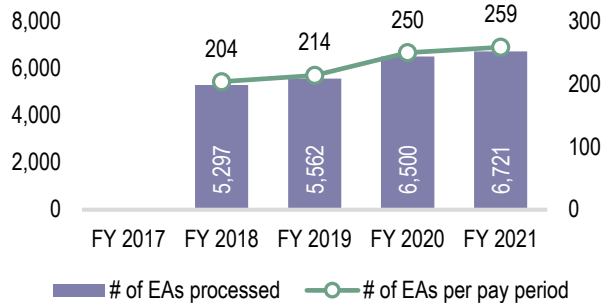
#### Reasons for Change:

**Personnel:** ↑ 3 percent and full-year costs FY 2020 pro-rated position || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Human Resources

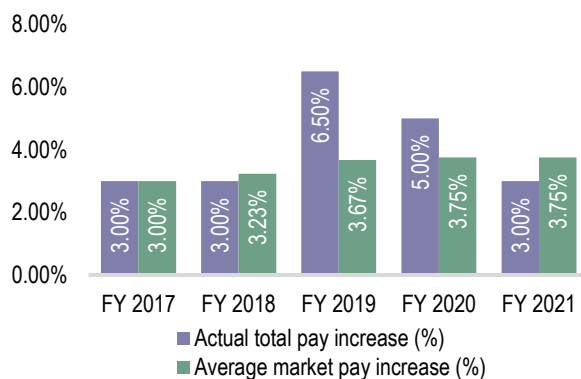
### Key Measures



**Objective:** Provide efficient services to employees.

**Measure:** Number of EAs processed; EAs processed per pay period.

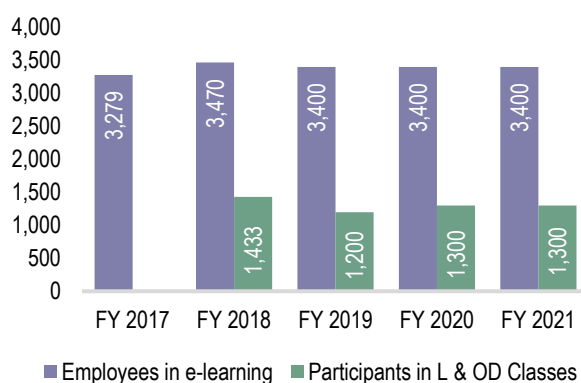
*Processing employee actions (EAs) in a timely manner is important to HR's internal support role. The number of EAs to be processed is expected to increase as new employees are added to the organization and as existing employees receive promotions or transfer within the organization. FY 2017 data are not available.*



**Objective:** Deliver competitive pay increases for County staff.

**Measure:** Actual total pay increase (percent) for the County; average pay increase (percent) for the competitive market/comparative jurisdictions<sup>1</sup>.

*Competitive pay is crucial to retaining and recruiting staff for Loudoun County. Providing competitive pay increases allows Loudoun County to attract staff and compete with comparative organizations. With the County's investment in compensation (both the Classification and Compensation Study, and market and merit increases), it is vital that the County receive resources to maintain the competitiveness of its compensation program.*



**Objective:** Deliver learning offerings to support employee development and to meet organizational needs.

**Measure:** Employees participating in e-learning; number of participants in learning and organizational development (LOD) classes offered.

*Employee participation in training is essential for developing employee skills while also training staff on key, legal compliance issues. Additional training staff will improve in-person training options associated with these compliance topics. FY 2017 data are not available for the second measure.*

<sup>1</sup> Comparative jurisdictions include: Fairfax County, VA; Arlington County, VA; Prince William County, VA; and the City of Alexandria, VA



## Human Resources

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Operations	\$2,834,730	\$3,093,845	\$3,079,882	\$3,493,908	\$3,632,628
Benefits and Risk	3,323,540	2,409,066	2,577,426	3,270,058	3,325,185
Learning and Organizational Development	449,171	617,803	624,639	735,138	749,792
<b>Total – Expenditures</b>	<b>\$6,607,442</b>	<b>\$6,120,714</b>	<b>\$6,281,947</b>	<b>\$7,499,104</b>	<b>\$7,707,605</b>
<b>Revenues</b>					
Operations	\$0	\$42	\$0	\$0	\$0
Benefits and Risk	0	0	0	0	0
Learning and Organizational Development	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>					
Operations	\$2,834,730	\$3,093,803	\$3,079,882	\$3,493,908	\$3,632,628
Benefits and Risk	3,323,540	2,409,066	2,577,426	3,270,058	3,325,185
Learning and Organizational Development	449,171	617,803	624,639	735,138	749,792
<b>Total – Local Tax Funding</b>	<b>\$6,607,442</b>	<b>\$6,120,672</b>	<b>\$6,281,947</b>	<b>\$7,499,104</b>	<b>\$7,707,605</b>
<b>FTE</b>					
Operations	18.00	20.00	21.00	25.00	25.00
Benefits and Risk	9.00	10.00	10.00	10.00	10.00
Learning and Organizational Development	2.00	2.00	2.00	3.00	3.00
<b>Total – FTE</b>	<b>29.00</b>	<b>32.00</b>	<b>33.00</b>	<b>38.00</b>	<b>38.00</b>

<sup>1</sup> Sums may not equal due to rounding.







## Information Technology

The Department of Information Technology (DIT) provides enterprise data center infrastructure services, technologies in support of County department business operations, enterprise data solutions, broadband support, communication systems, and services to the County Government and Loudoun County Public Schools. DIT also provides radio services and Emergency Communications Center (ECC) technology support to the County's public safety agencies, volunteer firefighters, and emergency medical staff. Assistance and services are also provided to the County's incorporated towns and County staff that use State-provided equipment and networks. The Department provides services 24 hours per day, seven days per week.

### Information Technology's Programs

#### Infrastructure and Network Services

Provides technical infrastructure support services and disaster resilient data center operational support to County departments.

#### Public Safety Support Services

Maintains public safety communications and information systems in support of the safety and protection of all County citizens.

#### Systems Development and Support Services

Supports over 216 major information systems and subsystems used by the County and Schools.

#### Technology Services

Provides administrative, policy, project management, security, and disaster recovery services.

**Information Technology****Budget Analysis****Department Financial and FTE Summary<sup>1</sup> – General Fund**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$11,475,957	\$12,898,497	\$14,228,869	\$15,033,426	\$15,484,429
Operating and Maintenance	16,743,488	19,361,545	19,553,044	22,065,185	22,285,836
Capital Outlay	182,778	781,561	491,000	216,500	0
Other Uses of Funds	100,000	0	0	0	0
<b>Total – Expenditures</b>	<b>\$28,502,223</b>	<b>\$33,041,603</b>	<b>\$34,272,913</b>	<b>\$37,315,111</b>	<b>\$37,770,265</b>
<b>Revenues</b>					
Other Local Taxes	\$2,195,492	\$2,148,877	\$2,110,000	\$2,090,000	\$2,090,000
Charges for Services	0	338	0	0	0
Miscellaneous Revenue	808	1,543	0	0	0
<b>Total – Revenues</b>	<b>\$2,196,300</b>	<b>\$2,150,759</b>	<b>\$2,110,000</b>	<b>\$2,090,000</b>	<b>\$2,090,000</b>
<b>Local Tax Funding</b>	<b>\$26,305,922</b>	<b>\$30,890,845</b>	<b>\$32,162,913</b>	<b>\$35,225,111</b>	<b>\$35,680,265</b>
<b>FTE</b>	<b>97.67</b>	<b>106.47</b>	<b>108.47</b>	<b>108.47</b>	<b>108.47</b>

**Department Financial and FTE Summary – Capital Projects Fund**

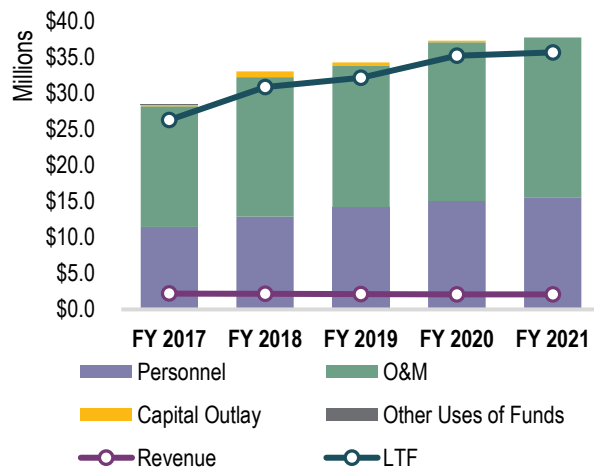
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$172,029	\$177,190
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$172,029</b>	<b>\$177,190</b>
<b>Revenue</b>					
Revenue	\$0	\$0	\$0	\$172,029	\$177,190
<b>Total – Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$172,029</b>	<b>\$177,190</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

<sup>1</sup> Sums may not equal due to rounding.



## Information Technology

### Revenue and Expenditure History



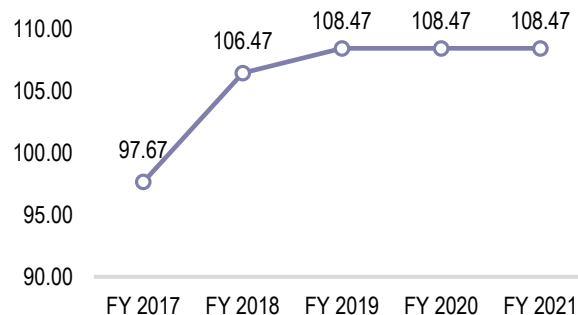
#### Revenue/Local Tax Funding

As shown, DIT is primarily funded by local tax funding (over 93 percent). Program-generated revenue consists of communication tax revenue.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs. The increase in operating and maintenance reflects the increasing cost of contracts and consulting services, while personnel increases reflect a 3.5 percent merit increase and 3 percent market adjustment for FY 2019 and a 3.0 percent merit increase and a 2 percent market adjustment for FY 2020.

### Staffing/FTE History



FY 2017: 1.00 FTE, security technician

FY 2018: 1.00 FTE, network engineer –transfer of 7.80 FTE from Central Services Fund to support Enterprise Content Management (ECM) system

FY 2019: 2.00 FTE, junior systems engineer and cable TV/video franchise technician

The Department of Information Technology's expenditures have increased primarily due to operating and maintenance costs associated with the operationalization of several large enterprise systems (ERP) implemented during the past five years as well as the increasing use of technology and growth in the number of County facilities supported. Operating and maintenance costs make up most of the Department's expenditures. Specific cost increases are attributable to the contracts used to provide enterprise systems and services to Loudoun County Government and, in the case of ERP, to Loudoun County Public Schools. Recurring costs of software and maintenance are incurred by the Department even when another County department or agency purchases a product or increases the number of users utilizing a specific product. This adds to recurring operating costs in the department. Large contracts with Microsoft and its licensing, the ERP system, and Motorola services for public safety make up a large portion of the Department's operating expenditures. As the County grows and staff increasingly uses available technology products, licensing fees correspondingly increase each year.

The Department's revenues are solely reliant upon the communication tax, which the Commonwealth distributes to each locality based on a determined percentage. This revenue is split between DIT, Fire and Rescue, and the Sheriff's Office. The state sales and use tax is 5 percent of the amount billed for taxable services which includes landline, wireless, and satellite telephone services; cable and satellite television; and satellite radio. DIT's portion of communication tax revenue has vacillated above and below the \$2 million mark for the past several fiscal years.

The FY 2020 Adopted Budget includes a base budget adjustment totaling \$2.3 million for increases in technology system contracts, licensing true-up, and costs associated with an increase in the number of County and School users and greater



## Information Technology

connectivity. Other adjustments include storage costs for the Office of Mapping and Geographic Information's large data repository and recurring costs for Parks, Recreation, and Community Services' (PRCS) cloud-based upgrade for its fee and reservation software, RecTrac. This upgrade allows PRCS to continue serving County residents with minimal down time and supports the County's Technology Roadmap. Many of the base adjustment increases are a result of the increased number of users and resultant additional licensing and support costs, particularly for public safety needs. The largest base adjustment, nearly \$500,000, will provide needed connectivity to new and existing locations, including public safety sites which are required to upgrade to greater bandwidth capacity for additional body worn camera video traffic.

During the FY 2019 budget process, the Board approved 2.00 FTE for a junior systems engineer and a cable TV/video franchise technician. These positions, along with two others for which FTE authority already existed, were funded through reallocation from the existing personnel budgets of two higher classified positions. The junior systems engineer is a front line service member and installs, configures, and troubleshoots computers and their operating systems, software, peripherals, and printers. The additional engineer has allowed the Department to continue to maintain service levels as the number of devices and systems in the County continues to increase. The addition of a junior technician has provided primary technical support for the franchise service requests and site visits, allowing existing staff to focus on higher-level issues.

The FY 2019 Adopted Budget included \$625,000 in local tax funding to support the migration of the County's existing backup data center, currently located in the Government Center, to a true fit-for-purpose data center location. DIT has determined that this fit-for-purpose data center will now be the primary data center and the existing DIT data center will become the backup data center. This project is included in the Capital Improvement Program. The Department anticipates leveraging the network connections implemented as a foundation for the infrastructure of the radio project to contain costs associated with the backup data center migration. This migration represents one of the first steps in the Department's Technology Roadmap. The FY 2019 Adopted Budget included \$276,000 in local tax funding for replication and failover protections for the public safety and related systems.

The FY 2020 Adopted Budget reflects the continuing need for public safety technology support and the security of the County's network and to support the continuing operations of the County. For FY 2020, the Department's adopted resources focus on the thematic areas of technology and support to the Capital Improvement Program.

### Technology

The FY 2020 Adopted Budget for the Department of Information Technology includes funding for security consulting and 1.00 FTE for a public safety project manager for CIP projects.

To maintain the County's current security initiatives, the FY 2020 Adopted budget includes contractual resources for security. As the County's network has grown in size and complexity and new tools have been implemented to meet security and compliance requirements, staffing has not correspondingly increased to manage the tools or threats. These threats have left the County exposed to significant risk of data and productivity loss. Contractual services will provide the County with a combination of advanced security engineering and architectural expertise, broad knowledge of industry best practices, and bench depth to ensure continuity of operations. Bench depth comes from the flexibility of using a consultant; should a specific set of skills be needed, the Department can request these from the consultant with relatively little transition time required. Contractual staff will assist in the implementation of new tools and practices and will work with the security manager to develop a comprehensive security architecture.

### Support to the Capital Improvement Program

DIT's FY 2020 Adopted Budget also includes a public safety project manager (1.00 FTE). The public safety project manager is funded in the Capital Projects Fund and will manage a variety of public safety technology projects, including the regional ESInet implementation (911 call delivery service) and the new Courts Complex Expansion project. The new 911 call delivery service is a State-mandated transition from the current analog system to a new digital system. This system will provide better,



## Information Technology

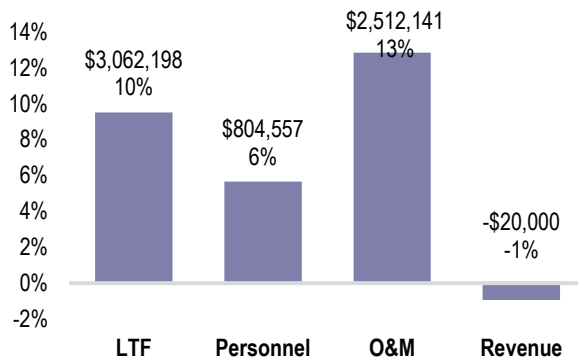
more accurate data transmission. The ESInet system will also provide text, photo, and video data transmission. The County Courts Complex Expansion project is currently underway and significant technology needs have been identified as part of the project. The coordination of these needs with associated stakeholders is critical to the successful opening of this new, state of the art complex. Additionally, the project manager will gather requirements, review and analyze the data gathered, and coordinate with public safety agencies to provide recommendations for a new backup Emergency Communications Center (ECC) as the existing facility is inadequate in terms of size and geographical diversity.

The public safety project manager position will allow the Department to end a long-term temporary position and transition this support to be regularly budgeted and ongoing. Since 2014, this temporary position has successfully managed over 15 public safety projects, allowing first responders to more effectively serve Loudoun County. These projects have included work for the ECC, the complex technical design for the Courts Complex, and the public safety mobile radio replacements. DIT has a backlog of at least five critical public safety projects this position will lead, including the validation of a new public safety mobile data computer solution and in-car video for the Sheriff's Office.



## Information Technology

### Percent Change from Adopted FY 2019 to Adopted FY 2020



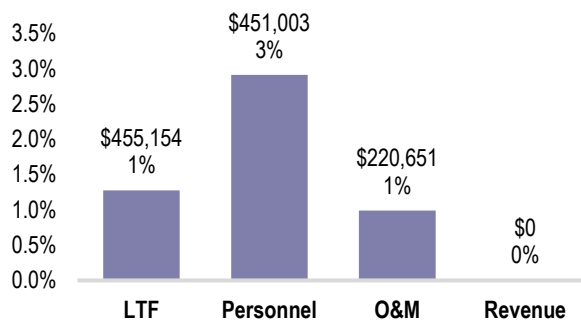
#### Reasons for Change:

**Personnel:** ↑ General changes in employee pay ||

**O&M:** ↑ increase in contracting, licenses, and users

**Revenue:** ↓ lower communications tax anticipated

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

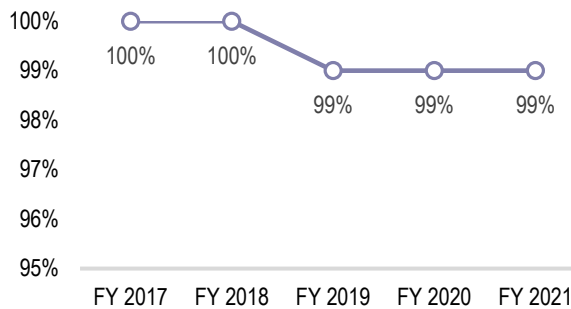
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Information Technology

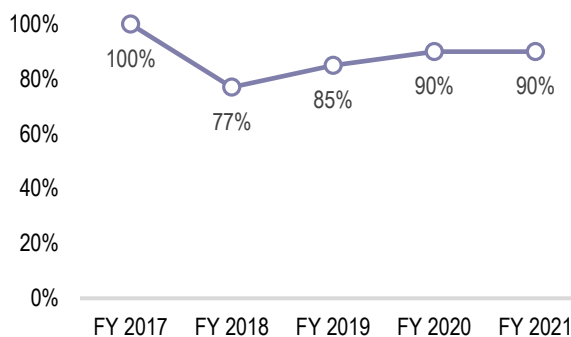
### Key Measures



**Objective:** Maintain operational availability of all systems and network.

**Measure:** Major systems and network.

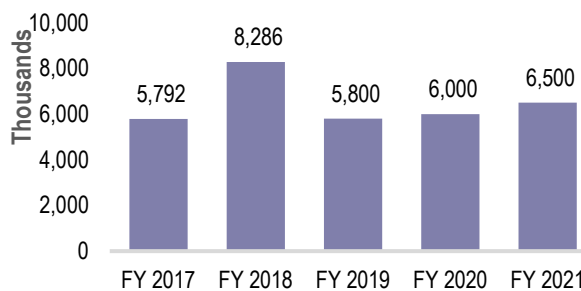
*With the security consulting included in the FY 2020 budget, DIT will be able to continue to have 99 percent or more systems and network availability for the County because of avoided threats.*



**Objective:** Provide timely applications development and enhancement support to public safety agencies.

**Measure:** Percentage of projects completed on time.

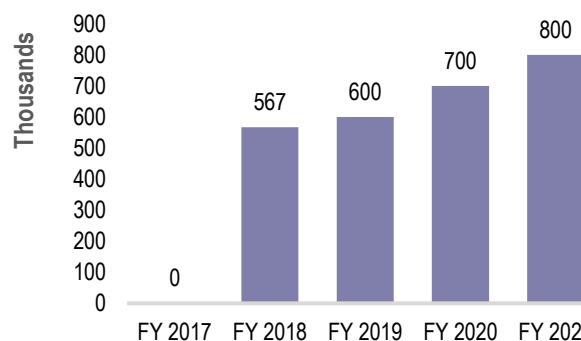
*DIT will be able to maintain timeliness for public safety projects with the 1.00 FTE for a public safety project manager. FY 2018 saw a drop in timeliness due to a vacancy and an increase in priority projects pushing back other project deadlines.*



**Objective:** Manage email-related threats.

**Measure:** Threats removed.

*DIT removed over 8 million email threats in FY 2018. Security consulting will help fend off the increasing number of threats the County experiences to its network. FY 2018 numbers differ from other fiscal years due to a higher than average year for email-borne threats and an old system that counted threats differently than the current system.*



**Objective:** Maintain the security of County systems and data.

**Measure:** Blocked internet-based network attacks.

*DIT blocked 566,913 internet-based network attacks in FY 2018. Security consulting will help fend off the increasing number of threats the County experiences to its network. FY 2017 data are not available.*



**Information Technology****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Infrastructure and Network Services	\$11,099,388	\$12,197,108	\$13,212,551	\$13,783,146	\$13,865,713
Systems Development and Support	9,663,182	11,083,969	10,871,114	11,633,795	11,853,350
Enterprise Services	76,646	6,726	373	0	0
Public Safety Support Services	5,232,512	6,633,064	6,752,232	7,356,331	7,421,280
Technology Services	2,430,493	3,120,737	3,436,643	4,541,839	4,629,922
<b>Total – Expenditures</b>	<b>\$28,502,223</b>	<b>\$33,041,603</b>	<b>\$34,272,913</b>	<b>\$37,315,111</b>	<b>\$37,770,265</b>
<b>Revenues</b>					
Infrastructure and Network Services	\$725	\$1,882	\$0	\$0	\$0
Systems Development and Support	52	0	0	0	0
Enterprise Services	31	0	0	0	0
Public Safety Support Services	2,195,492	2,148,877	2,110,000	2,090,000	2,090,000
Technology Services	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$2,196,300</b>	<b>\$2,150,759</b>	<b>\$2,110,000</b>	<b>\$2,090,000</b>	<b>\$2,090,000</b>
<b>Local Tax Funding</b>					
Infrastructure and Network Services	\$11,098,663	\$12,195,226	\$13,212,551	\$13,783,146	\$13,865,713
Systems Development and Support	9,663,131	11,083,969	10,871,114	11,633,795	11,853,350
Enterprise Services	76,615	6,726	373	0	0
Public Safety Support Services	3,037,020	4,484,187	4,642,232	5,266,331	5,331,280
Technology Services	2,430,493	3,120,737	3,436,643	4,541,839	4,629,922
<b>Total – Local Tax Funding</b>	<b>\$26,305,922</b>	<b>\$30,890,845</b>	<b>\$32,162,913</b>	<b>\$35,225,111</b>	<b>\$35,680,265</b>
<b>FTE</b>					
Infrastructure and Network Services	38.07	44.07	48.07	48.07	48.07
Systems Development and Support	34.80	37.60	32.60	32.60	32.60
Enterprise Services	0.00	0.00	0.00	0.00	0.00
Public Safety Support Services	10.80	10.80	10.80	10.80	10.80
Technology Services	14.00	14.00	17.00	17.00	17.00
<b>Total – FTE</b>	<b>97.67</b>	<b>106.47</b>	<b>108.47</b>	<b>108.47</b>	<b>108.47</b>

<sup>1</sup> Sums may not equal due to rounding.



## Management and Budget

The Department of Management and Budget (DMB) supports County agencies and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County by professionally managing, on behalf of the County Administrator, organization-wide processes and providing sound advice in operating and capital budget analysis and research. The Department provides centralized support to County agencies and the County Administrator in budget analysis and research, program review, management analysis, and fiscal impact analysis. The Department's three programs are Budget Planning and Policy, Program Evaluation and Research, and Capital Budget Planning and Policy.

### Management and Budget's Programs

#### Budget Planning and Policy

Provides primary support to the County Administrator in development, analysis, review, implementation, and monitoring of the County's operating budget and special funds, working closely with and providing assistance to County agencies and Constitutional Offices.

#### Program Evaluation and Research

Provides primary support to the County Administrator in development, analysis, and execution of research projects and long-term fiscal impact analysis.

#### Capital Budget Planning and Policy

Provides primary support to the County Administrator in the development, analysis, review, and planning of the County's capital budget and long-range planning. This program also facilitates the development of the Capital Facility Standards and Capital Intensity Factors; coordinates the County's Capital Needs Assessment (CNA) process; develops and monitors cash flows in the County's Capital Improvement Program (CIP); assists and implements the Board of Supervisors' (Board) direction on these issues; and oversees capital project budget accounts management.

**Management and Budget****Budget Analysis****Department Financial and FTE Summary – General Fund<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,949,405	\$2,336,255	\$2,636,031	\$2,604,715	\$2,682,856
Operating and Maintenance	357,188	171,541	274,388	348,513	351,998
<b>Total – Expenditures</b>	<b>\$2,306,592</b>	<b>\$2,507,796</b>	<b>\$2,910,419</b>	<b>\$2,953,228</b>	<b>\$3,034,855</b>
<b>Revenues</b>					
Other Financing Sources <sup>2</sup>	\$201,174	\$209,361	\$383,574	\$0	\$0
<b>Total – Revenues</b>	<b>\$201,174</b>	<b>\$209,361</b>	<b>\$383,574</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$2,105,418</b>	<b>\$2,298,435</b>	<b>\$2,526,845</b>	<b>\$2,953,228</b>	<b>\$3,034,855</b>
<b>FTE<sup>3</sup></b>	<b>22.00</b>	<b>24.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>

**Department Financial and FTE Summary – Capital Projects Fund<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$437,569	\$450,696
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$437,569</b>	<b>\$450,696</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$0	\$437,569	\$450,696
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$437,569</b>	<b>\$450,696</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>

<sup>1</sup> Sums may not equal due to rounding.

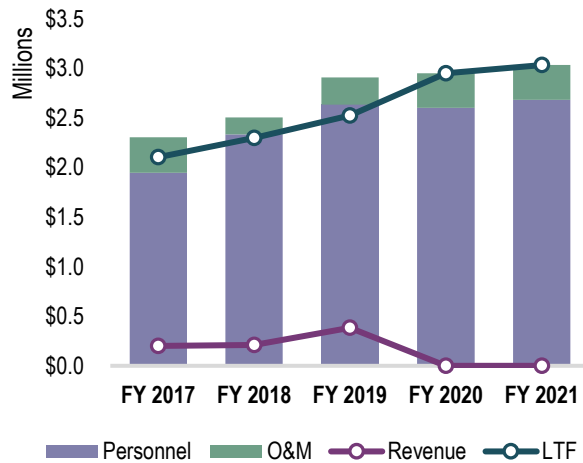
<sup>2</sup> This is the Capital Projects Fund transfer to the General Fund for the personnel expenditures for two Capital Budget Planning and Policy Division positions (2.00 FTE) for FY 2017 and FY 2018 and three Capital Budget Planning and Policy Division positions (3.00 FTE) for the FY 2019 budget. No transfer is budgeted for FY 2020 and FY 2021 since these positions are now budgeted in the Capital Projects Fund, with the budget change effective FY 2020.

<sup>3</sup> Prior to the FY 2020 budget, three Capital Budget Planning and Policy Division positions (3.00 FTE) were budgeted in the General Fund and funded by a transfer from the Capital Projects Fund. Starting with the FY 2020 budget, these positions are budgeted in the Capital Projects Fund and are not part of the Department's General Fund FTE count. The Department's FY 2020 FTE reflect three additional positions, including the mid-year FY 2019 transfer of a demographer (1.00 FTE) from the Department of Planning and Zoning, one FY 2020 approved revenue analyst position (1.00 FTE), and one FY 2020 approved FTE for the unclassified, unfunded pool for use by the Department of Loudoun County Fire and Rescue Services.



## Management and Budget

### Revenue and Expenditure History



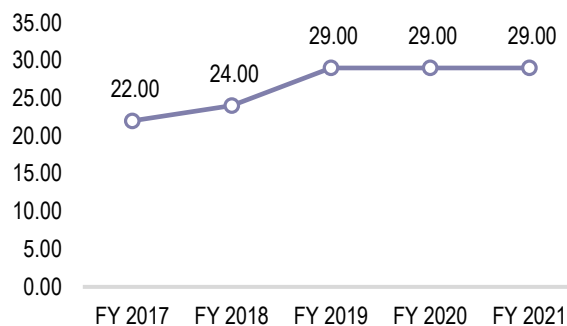
#### Revenue/Local Tax Funding

Before FY 2020, DMB revenue consisted of a transfer from the Capital Projects Fund to cover personnel expenditures for the Capital Budget Planning and Policy Division. Effective FY 2020, associated personnel are budgeted in the Capital Projects Fund; therefore, a transfer to the General Fund is no longer required. Local tax funding is the Department's source of funding.

#### Expenditure

Over 88 percent of DMB's FY 2020 expenditures budget is for personnel, which decreased \$31,316 due to the transfer of the three capital positions (3.00 FTE) from the General Fund to the Capital Projects Fund, net of the increased personnel expenditures for the approved revenue analyst and the 3 percent merit increase and 2 percent market adjustment for employees' pay.

### Staffing/FTE History



FY 2017: 1.00 FTE senior management analyst

FY 2017 Mid-Year: 1.00 FTE capital budget manager, 1.00 FTE capital budget specialist transferred from the Department of Transportation and Capital Infrastructure

FY 2018: 1.00 FTE capital budget analyst, 1.00 FTE grants coordinator

FY 2019: 5.00 FTE to unclassified, unfunded FTE position for the exclusive use by Loudoun County Fire and Rescue (LCFR) for the recruit academy

FY 2019 Mid-Year: 1.00 FTE demographer transferred from

the Department of Planning and Zoning

FY 2020: 1.00 FTE added to the unclassified, unfunded FTE pool position for the exclusive use by LCFR to provide FTE authority for a LCFR uniformed captain to fill an externally funded fire service liaison position with the Federal Bureau of Investigation (FBI) Washington Field Office's Joint Terrorism Task Force and 1.00 FTE revenue analyst; 1.00 FTE capital budget manager, 1.00 FTE capital budget analyst, and 1.00 FTE capital budget specialist transferred to the Capital Fund from the General Fund.

DMB's FY 2020 total budget expenditures have increased by \$42,809 due to operating and maintenance expenditures increasing by \$74,125 and that increase being partially offset by lower personnel expenditures, which are \$31,316 lower than the FY 2019 Adopted Budget. Personnel costs make up most of the Department's expenditures.

Prior to FY 2020, the Department's only revenue source was the transfer from the Capital Projects Fund to the General Fund to cover personnel expenditures for three Capital Budget Planning and Policy Program positions (3.00 FTE). Effective FY 2020, these positions are budgeted in the Capital Projects Fund, such that the transfer is no longer budgeted. FY 2020



## Management and Budget

personnel costs include both the addition of a FY 2019 mid-year demographer position (1.00 FTE), which was transferred to DMB from the Department of Planning and Zoning, and one FY 2020 adopted budget approved revenue analyst (1.00 FTE).

The FY 2020 Adopted Budget operating and maintenance expenditures increase relates to contractual items, subscriptions, and central services. \$50,000 of contractual expenditures increases are for demographic services. \$12,000 of subscription expenditures increases are for the annual subscription costs for Grant Navigator, the County's grant management system which went live in FY 2019. \$11,125 is for central services increases.

For the FY 2019 budget, the Board approved an additional 5.00 FTE for the Budget Planning and Policy Division's unclassified, unfunded FTE pool position, which the Department maintains for temporary use by the organization, as needed, increasing from 5.00 to 10.00 FTE. The additional 5.00 FTE are available exclusively for use by LCFR for the recruit academy and do not use any local tax funding. Additional FTE authority ensures optimization of a fully-staffed recruit academy, which is most efficiently operated with 30 recruits. In FY 2019, LCFR used the 5.00 FTE for the spring 2019 recruit academy. The FY 2020 Adopted Budget adds 1.00 unfunded FTE to this pool to provide FTE authority for a LCFR uniformed captain to fill an externally funded fire service liaison position with the FBI's Washington Field Office's Joint Terrorism Task Force

The FY 2020 Adopted Budget includes one revenue analyst (1.00 FTE) to address DMB's internal support theme needs.

### Internal Support

The Department continues to focus on analyzing and forecasting revenue sources, which are growing increasingly complex. The FY 2020 Adopted Budget adds one revenue analyst (1.00 FTE) to allow DMB to maintain this critical function. As the County's budget continues to increase in both size and complexity and the Department's role continues to expand, existing resources become strained.

Prior to FY 2020, the Department's economist served as the County's revenue analyst, performing macroeconomic forecasting of the County's major revenue sources. The role and responsibility of the economist has evolved with organizational needs, for example, time spent dedicated to special projects assigned by the County Administrator and other customers, has increased. The revenue analyst will allow the economist and other staff to continue to provide support for special projects while also allowing the Department to provide in-depth departmental revenue analyses, fee analyses, and five-year revenue forecasts for future planning. This position will forecast some sources of revenue, perform fee analyses for programmatic revenues, and provide support to the revenue committee. The Department also intends to use the revenue analyst to provide additional capacity among management analysts by serving as the Department liaison to several departments.

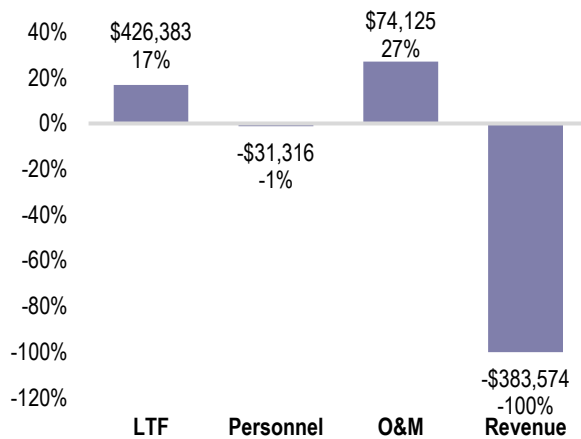
As grant and regional revenues continue to become more significant sources of funding and the County's major revenue sources continue to grow and increase in complexity, the revenue analyst will provide valuable expertise and understanding of this more complex revenue environment. Economic trends can result in significant impacts to revenue sources for the County. For example, revenues assessed on computer equipment in data centers have increased significantly as the number of data centers has increased.

The role of DMB has evolved to meet the needs of the organization, focusing much more on high-level and ad-hoc analysis, Board item development and review, and strategic change initiatives. Since the administrative support for DMB has not kept pace with the Department's growth, the Department may request a higher-level administrative support position, such as a budget technician, during the FY 2021 budget process. The Department's management analysts continue to absorb new and increasingly complex responsibilities. Lower-level analytical and technical work could be more efficiently executed with a dedicated resource and would allow DMB to continue providing accurate and thorough work products to both internal and external customers.



## Management and Budget

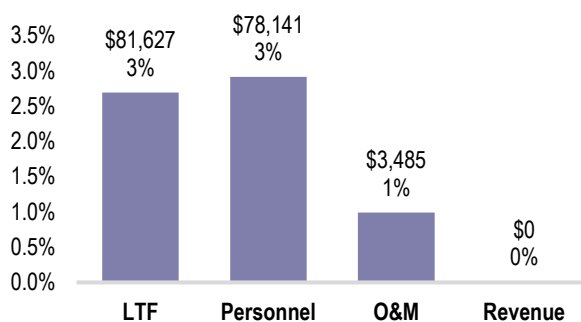
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↓ || **O&M:** ↑ contractual services and grants system annual subscription costs || **Revenue:** ↓ elimination of a transfer from the Capital Projects Fund associated with three capital-related positions which are now budgeted directly in the Capital Projects Fund

### Percent Change from Adopted FY 2020 to Projected FY 2021



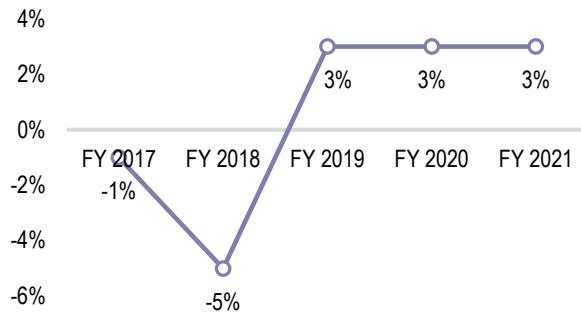
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Management and Budget

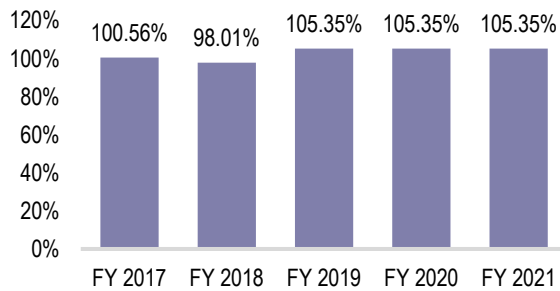
### Key Measures



**Objective:** Achieve a variance of ten percent or less between actual and projected General Fund revenues.

**Measure:** Percent variance between actual revenues and third quarter General Fund revenue projections.

*For the past few fiscal years, the variance between actual County revenues for the year and third quarter revenue projections has not exceeded 5 percent. The projected variance from FY 2019 through FY 2021 is 3 percent. The revenue analyst, which was approved for FY 2020, will help the Department to achieve this objective.*



**Objective:** Ensure that the revised General Fund revenue budget is within ten percent of actual revenues.

**Measure:** General Fund actual revenues as a percent of revised budget revenues.

*For FY 2017 and FY 2018, actual County revenues have been within 5 percent of the revised revenue budget. As the local economy is projected to continue to grow and diversify, revised budget revenues for FY 2019 through FY 2021 are projected to be slightly above 5 percent of actual revenues. The County's revenues are budgeted conservatively each year to avoid having budgetary shortfalls.*



## Management and Budget

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Budget Planning and Policy	\$1,470,658	\$1,426,577	\$1,430,470	\$1,816,476	\$1,867,480
Program Evaluation and Research	713,066	779,674	906,927	923,574	948,588
Capital Budget Planning and Policy	122,869	301,544	573,022	213,178	218,787
<b>Total – Expenditures</b>	<b>\$2,306,592</b>	<b>\$2,507,796</b>	<b>\$2,910,419</b>	<b>\$2,953,228</b>	<b>\$3,034,855</b>
<b>Revenues</b>					
Capital Budget Planning and Policy	\$201,174	\$209,361	\$383,574	\$0	\$0
<b>Total – Revenues</b>	<b>\$201,174</b>	<b>\$209,361</b>	<b>\$383,574</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>					
Budget Planning and Policy	\$1,470,658	\$1,426,577	\$1,430,470	\$1,816,476	\$1,867,480
Program Evaluation and Research	713,066	779,674	906,927	923,574	948,588
Capital Budget Planning and Policy	(78,305)	92,183	189,448	213,178	218,787
<b>Total – Local Tax Funding</b>	<b>\$2,105,418</b>	<b>\$2,298,435</b>	<b>\$2,526,845</b>	<b>\$2,953,228</b>	<b>\$3,034,855</b>
<b>FTE</b>					
Budget Planning and Policy	19.00	18.00	23.00	25.00	25.00
Program Evaluation and Research	1.00	3.00	3.00	4.00	4.00
Capital Budget Planning and Policy <sup>2</sup>	2.00	3.00	3.00	0.00	0.00
<b>Total – FTE</b>	<b>22.00</b>	<b>24.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Two Capital Budget Planning and Policy Program positions (2.00 FTE) were transferred to DMB from the Department of Transportation and Capital Infrastructure during FY 2017. Effective with the FY 2020 Adopted Budget, the three Capital Budget Planning and Policy Program positions (3.00 FTE) are budgeted in the Capital Projects Fund, such that the personnel expenditures and FTE are no longer budgeted in the General Fund. The transfer from the Capital Projects Fund to the General Fund is no longer budgeted starting with the FY 2020 budget due to this change.







## Treasurer

The Treasurer is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia and local ordinances. The Treasurer is elected at-large for a four-year term and provides direct service to all Loudoun residents and businesses. The principal functions of the Treasurer's Office include: billing and collecting taxes for real and personal property, business licenses, and other services as specified by the Code of Virginia and local ordinances; acting as primary depository of revenue for all County agencies, including Loudoun County Public Schools (LCPS); investing and safeguarding County funds; reconciling County funds to bank and investment accounts; and providing outstanding customer service to taxpayers, County staff, and LCPS staff.

### Treasurer's Programs

#### Administration of the Revenue

Collect all County and School revenue, including real and tangible personal property taxes, and serve as the depository for cash receipts for all County and School agencies.



## Budget Analysis

### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$3,991,980	\$4,041,895	\$4,524,598	\$4,978,779	\$5,128,143
Operating and Maintenance	1,116,535	1,521,767	1,646,491	1,788,159	1,806,040
Other Uses of Funds	0	585,000	0	0	0
<b>Total – Expenditures</b>	<b>\$5,108,515</b>	<b>\$6,148,661</b>	<b>\$6,171,089</b>	<b>\$6,766,938</b>	<b>\$6,934,183</b>
<b>Revenues</b>					
General Property Taxes <sup>2</sup>	\$600,798	\$780,053	\$0	\$0	\$0
Other Local Taxes	7,091,919	7,096,295	7,499,000	7,475,000	7,475,000
Fines and Forfeitures <sup>2</sup>	127,716	56,558	0	0	0
Use of Money and Property	4,889,534	10,592,417	5,000,000	9,000,000	9,000,000
Charges for Services	848,889	786,557	523,100	648,100	648,100
Miscellaneous Revenue	43,595	44,948	2,500	2,500	2,500
Recovered Costs	1,551	513,532	601,910	754,700	754,700
Intergovernmental – Commonwealth	326,239	335,796	337,080	347,674	347,674
<b>Total – Revenues</b>	<b>\$13,930,243</b>	<b>\$20,206,157</b>	<b>\$13,963,590</b>	<b>\$18,227,974</b>	<b>\$18,227,974</b>
<b>Local Tax Funding</b>	<b>\$(8,821,728)</b>	<b>\$(14,057,496)</b>	<b>\$(7,792,501)</b>	<b>\$(11,461,036)</b>	<b>\$(11,293,791)</b>
<b>FTE</b>	<b>49.00</b>	<b>50.00</b>	<b>51.00</b>	<b>53.00</b>	<b>53.00</b>

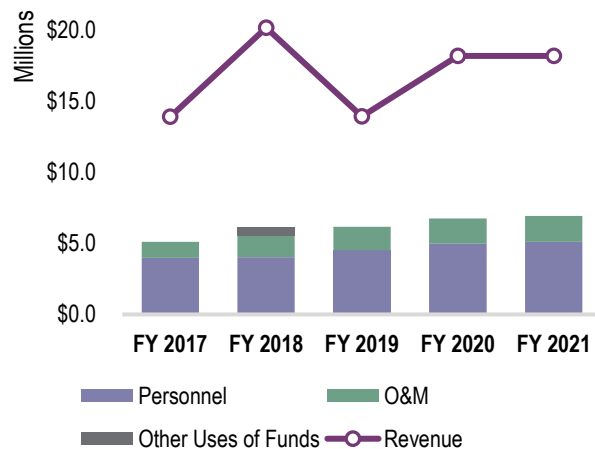
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Project Fairness ended June 30, 2018, with the Board of Supervisors' elimination of the requirement for a vehicle decal. With it, the revenues generated for General Property Taxes and Fines and Forfeitures were also eliminated. The vehicle license fee is reflected in Other Local Taxes.



## Treasurer

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

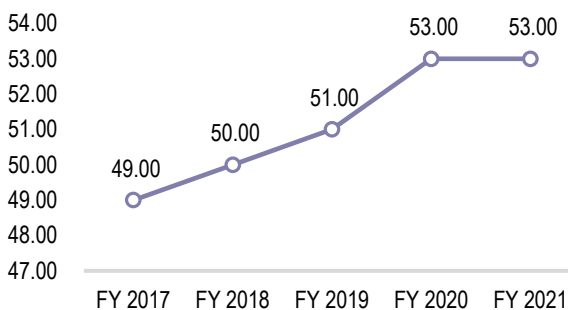
As shown, the Office of the Treasurer generates more revenue than necessary to support its own operations. The largest component of this revenue is interest revenue at \$9.0 million followed by vehicle license fees at \$7.5 million. Interest revenue continues to increase annually as a result of increasing rates on short-term investments.

#### Expenditure

The majority of the Office of the Treasurer's expenditure budget is dedicated to personnel costs. Increases in personnel costs have been driven by additional staffing as outlined in the Staffing/FTE History section, a 3.5 percent merit increase and 3 percent market adjustment for FY 2019, and a 3.0 percent merit increase and a 2 percent

market adjustment for FY 2020. Increases in operating and maintenance expenditures have been largely driven by fee-offset expenditures including Department of Motor Vehicles (DMV) stops and credit card fees. Other uses of funds in FY 2018 reflects a transfer to the Capital Projects Fund for town billing project management services.

### Staffing/FTE History



FY 2017: 1.00 FTE accounts assistant, 1.00 FTE systems analyst

FY 2018: 1.00 FTE information services assistant

FY 2019: 1.00 FTE financial control specialist for town billing

FY 2020: 1.00 FTE banking specialist, 1.00 FTE collections program assistant for town billing

Base adjustments in the FY 2020 Adopted Budget include \$125,000 for fees related to DMV stops and credit cards, which are offset with revenue, and approximately \$28,000 in costs such as postal services and telecommunications to reflect the increased cost of doing business with the significant population growth. With respect to revenues, the budget for collections fees for delinquent taxes was also increased (\$120,000) to reflect current revenue trends. Despite these adjustments, the Office's expenditure budget has increased primarily due to personnel costs.

In July 2017, the Board of Supervisors (Board) approved the assumption of the billing, collection, and administration of town real and personal property taxes. Memorandums of agreement with the five interested towns were approved in spring 2018; the only towns not participating at this time are the Towns of Purcellville and Hamilton. The collection of real property taxes began in FY 2019 (bills were issued in spring 2019) and the collection of personal property taxes will begin in FY 2020 (bills to be issued in spring 2020). To support this initiative, the Board approved FTE authority for 1.00 FTE for a financial control specialist, who is responsible for tax system and Oracle testing and reconciling and remitting all Town balances on a monthly basis as outlined in the agreements with the towns. The FY 2020 Adopted Budget includes FTE authority to continue support of this initiative with an additional delinquent tax collector. In accordance with the Board's direction, the participating towns will support the costs of this program via a 1.5 percent charge based on the dollar value billed.



For FY 2020, the Department's budget requests focus on the thematic areas of fiscal responsibility and FTE authority for a revenue neutral request.

### **Fiscal Responsibility**

The investment and banking functions of the Treasurer's Office are primarily managed by an investment analyst and an investment officer. As the number of transactions conducted by the various County agencies and LCPS increases and as the average dollar value of the County investment portfolio increases, these functions require more resources to support them.

As the County grows both in size and the number of programs offered, so too does the number of transactions conducted by County agencies each year. Estimates indicate that by FY 2020, the number of quarterly bank transactions will have increased more than 50 percent over the number of such transactions in FY 2014. To support this increase in demand, the FY 2020 Adopted Budget includes 1.00 FTE for a banking specialist. With this additional resource, the banking team will be able to provide timely support to all County agencies depositing and requesting banking transactions, including all payroll processing as well as account payable functions for the County and Schools, while ensuring adequate financial controls are in place. The increase in electronic transactions within the various bank accounts requires banking team resources to properly account for every posting and ensure adequate fraud controls are in place while also ensuring adequate cash is available for use when needed and excess funds are invested accordingly in overnight or longer term investment instruments.

The addition of this resource will enable the Treasurer's Office to continue completing bank reconciliations within 60 days of the end of the period, which is a vital internal control to reduce the chance of and to detect fraud. As technology evolves, the need for robust internal controls is essential. As indicated in the Key Measures section, the Office anticipates an average of 513,000 bank transactions per quarter in FY 2020, an increase of 65 percent compared to FY 2017. Additional resources for the banking team are also anticipated to have a positive impact on the average rate of return on the County investments. As the County portfolio increases in size – estimated \$1 million in FY 2020 compared to \$678,000 in FY 2017 – it is essential that the County maximize its returns on investments. It should be noted that the exact impact on investment returns is dependent on market conditions.

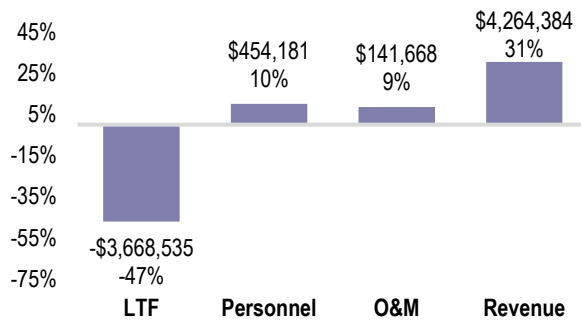
### **FTE Authority**

As outlined in the initial Board item for town billing from July 2017, the FY 2020 Adopted Budget includes a request for FTE authority – meaning no local tax funding is required – for a collections program assistant (1.00 FTE). As part of the assumption of town billing, the County agreed to support the billing, collection, and administration of real and personal property tax billing for participating towns. The FY 2019 resources focused on testing, billing, reconciling, and administering the new program; FY 2020 resources focus on collection efforts. As mentioned above, this resource will be supported by charges to the towns for administration of the program via an estimated 1.5 percent charge based on the dollar value billed on behalf of each town.



## Treasurer

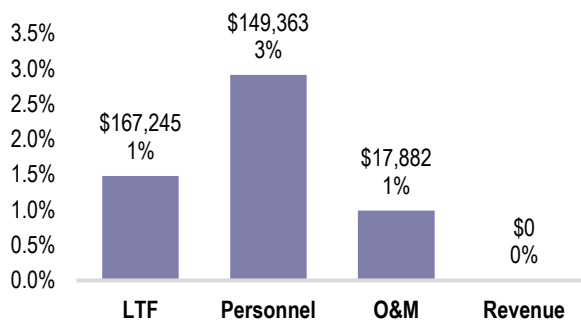
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 2.00 FTE, general pay changes ||  
**O&M:** ↑ base adjustments for DMV Stop fees, credit card fees, and telecommunications charges ||  
**Revenue:** ↑ interest revenue and base adjustments for DMV Stop Fees and credit card fees

### Percent Change from Adopted FY 2020 to Projected FY 2021



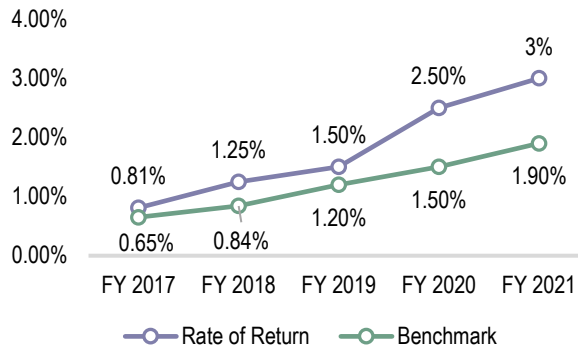
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
**Revenue:** ↔



## Treasurer

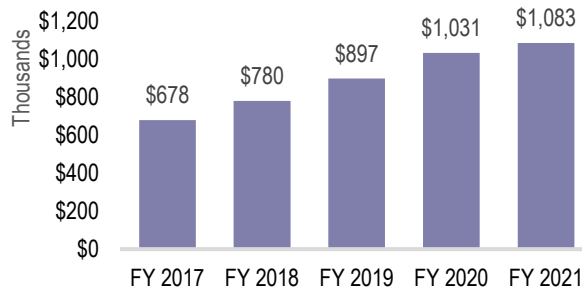
## Key Measures



**Objective:** Meet and exceed the established monthly benchmark in relation to the County portfolio's rate of return.

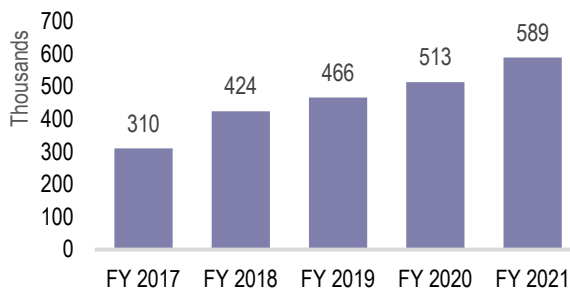
**Measure:** Rate of return on investments.

*The rate of return on investments directly relates to the interest revenue earned. While it is the goal of the Office to achieve at least the benchmark rate of return, achieving a rate higher than the benchmark results in additional revenue. As the actual rate of return increases, so too will interest revenue, reducing the need for local tax funding.*



**Measure:** Average dollar value of investment portfolio (in thousands).

*As the average dollar value of the investment portfolio continues to grow, maximizing investment revenue is crucial. The Treasurer's Office estimates that the FY 2021 portfolio will exceed \$1 million.*



**Measure:** Number of quarterly bank transactions.

*As the County budget continues to grow, so too does the workload of the Treasurer's Office, who is responsible for all disbursements of County funds. The number of quarterly bank transactions is expected to reach 589,000 in FY 2021 compared to 310,000 in FY 2017. The addition of a banking specialist will allow the Office to continue reconciling bank statements within 60 days of the end of the month.*



## Treasurer

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Administration of the Revenue	\$5,014,646	\$6,069,220	\$6,171,089	\$6,766,938	\$6,934,183
Project Fairness/Cost Recovery <sup>2</sup>	93,869	79,441	0	0	0
<b>Total – Expenditures</b>	<b>\$5,108,515</b>	<b>\$6,148,661</b>	<b>\$6,171,089</b>	<b>\$6,766,938</b>	<b>\$6,934,183</b>
<b>Revenues</b>					
Administration of the Revenue	\$13,152,210	\$19,306,285	\$13,963,590	\$18,227,974	\$18,227,974
Project Fairness/Cost Recovery <sup>2</sup>	778,033	899,872	0	0	0
<b>Total – Revenues</b>	<b>\$13,930,243</b>	<b>\$20,206,157</b>	<b>\$13,963,590</b>	<b>\$18,227,974</b>	<b>\$18,227,974</b>
<b>Local Tax Funding</b>					
Administration of the Revenue	\$(8,137,564)	\$(13,237,064)	\$(7,792,501)	\$(11,461,036)	\$(11,293,791)
Project Fairness/Cost Recovery <sup>2</sup>	(684,164)	(820,431)	0	0	0
<b>Total – Local Tax Funding</b>	<b>\$(8,821,728)</b>	<b>\$(14,057,496)</b>	<b>\$(7,792,501)</b>	<b>\$(11,461,036)</b>	<b>\$(11,293,791)</b>
<b>FTE</b>					
Administration of the Revenue	48.00	49.00	51.00	53.00	53.00
Project Fairness/Cost Recovery <sup>2</sup>	1.00	1.00	0.00	0.00	0.00
<b>Total – FTE</b>	<b>49.00</b>	<b>50.00</b>	<b>51.00</b>	<b>53.00</b>	<b>53.00</b>

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Project Fairness ended on June 30, 2018, with the Board's elimination of the requirement for a vehicle decal.







# Public Safety and Judicial Administration FY 2020 Adopted Budget

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## Public Safety and Judicial Administration Summary

### FY 2020 Adopted Expenditures<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Animal Services	\$2,922,674	\$3,206,134	\$3,537,675	\$3,718,093	\$4,406,888
Clerk of the Circuit Court	4,318,077	4,491,462	4,589,272	4,885,203	5,026,295
Commonwealth's Attorney	3,563,001	3,746,736	4,060,405	4,307,381	4,433,563
Community Corrections	2,071,585	2,342,859	2,625,591	2,871,815	2,952,931
Courts	1,425,348	1,450,007	1,673,880	1,706,920	1,750,257
Fire and Rescue	71,869,522	79,210,722	89,133,020	95,815,139	98,341,229
Juvenile Court Service Unit	2,081,787	2,019,993	2,283,968	2,400,539	2,465,285
Sheriff's Office	84,212,725	86,040,283	89,359,992	95,982,180	\$101,307,535
<b>Total</b>	<b>\$172,464,719</b>	<b>\$182,508,197</b>	<b>\$197,263,803</b>	<b>\$211,687,269</b>	<b>\$220,683,983</b>

<sup>1</sup> Sums may not equal due to rounding.



## Animal Services

The mission of Loudoun County Animal Services (LCAS) is to serve the community by promoting public safety and the compassionate treatment of all animals through humane education, community outreach, sheltering, and law enforcement. The vision of LCAS is to inspire Loudoun through proactive programming and thoughtful application of resources in order to lead the community's commitment of progressive animal services and public safety. LCAS engages extensively in community outreach efforts that support and promote pet adoptions, animal welfare, code compliance, and volunteerism. LCAS provides the community with guidance and support on a variety of animal related issues and utilizes educational and informational resources with the goal of informing the public on all aspects of the Department's work.

### Animal Services' Programs

#### Animal Shelter

Provides care and treatment for all unwanted, stray, abused, abandoned, and impounded companion and domestic animals and facilitates placement through a variety of adoption and alternative placement programs.

#### Animal Control

Provides for the health, safety, and welfare of the citizens and animals in Loudoun County through the enforcement of both state and local animal laws; protects the public's health and safety from sick, injured, rabid, or dangerous animals; and investigates and resolves reports of animal cruelty, neglect, and abandonment.



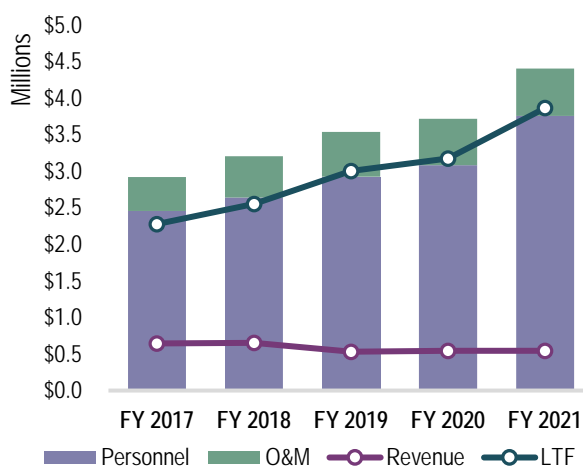
## Animal Services

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected <sup>2</sup>
<b>Expenditures</b>					
Personnel	\$2,455,884	\$2,639,150	\$2,925,314	\$3,084,878	\$3,758,591
Operating and Maintenance	466,790	566,985	612,361	633,214	648,296
<b>Total – Expenditures</b>	<b>\$2,922,674</b>	<b>\$3,206,134</b>	<b>\$3,537,675</b>	<b>\$3,718,093</b>	<b>\$4,406,888</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$ 468,740	\$ 473,945	\$ 434,750	\$ 432,750	\$ 432,750
Fines and Forfeitures	4,363	4,657	8,000	6,000	6,000
Use of Money and Property	650	650	1,500	1,500	1,500
Charges for Services	119,223	133,924	87,200	101,950	101,950
Miscellaneous Revenue	11,197	3,203	0	0	0
Recovered Costs	1,542	6,342	0	0	0
Other Financing Sources	39,119	29,871	0	0	0
<b>Total – Revenues</b>	<b>\$644,834</b>	<b>\$652,592</b>	<b>\$531,450</b>	<b>\$542,200</b>	<b>\$542,200</b>
<b>Local Tax Funding</b>	<b>\$2,277,840</b>	<b>\$2,553,542</b>	<b>\$3,006,225</b>	<b>\$3,175,893</b>	<b>\$3,864,688</b>
<b>FTE<sup>3</sup></b>	<b>35.49</b>	<b>35.49</b>	<b>34.53</b>	<b>35.53</b>	<b>42.00</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

As shown, the Department of Animal Services is primarily funded by local tax funding (over 80 percent). Program-generated revenue consists primarily of permits, fees (including adoption), and licenses.

## Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. The increase in personnel reflects the addition of one customer services assistant in FY 2019 and the veterinarian approved in FY 2020. In addition, personnel increases reflect the 3 percent market-based and 3.5 percent merit-based increase approved in FY 2019, and the 2 percent market-based and 3 percent merit increase in FY 2020.

<sup>1</sup> Sums may not equal due to rounding.

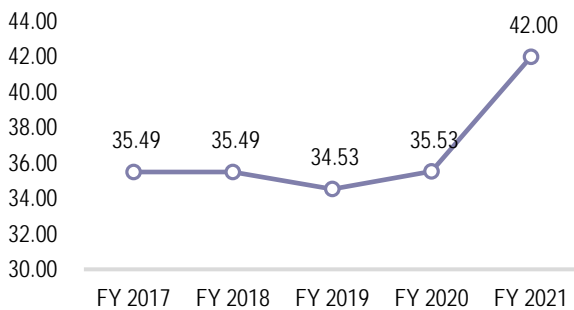
<sup>2</sup> FY 2021 projected values include estimated costs associated with the new animal shelter.

<sup>3</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00.



## Animal Services

### Staffing/FTE History



FY 2017: 1.07 FTE dispatcher

FY 2019: 1.00 FTE customer services assistant

FY 2020: 1.00 shelter veterinarian

Loudoun County Animal Services' expenditures have stayed relatively steady over the past few years. Increases in personnel are primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase approved in FY 2019, and a 2 percent market-based and 3 percent merit increase in FY 2020. Personnel costs make up most of the Department's expenditures – over 80 percent. Personnel expenditures are expected to increase in FY 2021 with the addition of six positions and the conversion of an existing position to full-time related to the opening of the new animal shelter, anticipated for the fall of 2020.

The FY 2020 Adopted Budget includes base adjustments for contractual increases associated with animal care contracts; costs associated with food, laundry, and medical supplies; and training for Animal Services' dispatchers. Revenue amounts were adjusted upwards overall for FY 2020 to reflect current trends projected to continue. This includes an increase in animal adoption fees and decreases in animal law violations and dangerous dog licenses.

In FY 2019, the Department saw continued growth in animal adoptions, continued community outreach, and realized a 93 percent live release rate, meaning 93 percent of animals entering LCAS' custody were placed through adoption, transfer to rescue, or reunification with an owner. The Department hosted five low-cost wellness clinics open to the public, providing rabies shots for cats and dogs and microchips for 400 pets. For the fourth year, LCAS participated in the nationwide "Clear the Shelters" free pet adoption event in August 2018, which waived fees for all available pets. Volunteer recruitment and training efforts increased, resulting in total volunteer staffing of over 25,000 hours, equivalent to more than \$700,000 in benefit provided to the County in calendar year 2018. Volunteers engaged in special projects such as the "Scaredy Cat" Program, an initiative to help nervous felines become more engaged within the shelter and increase their chances of adoption, and in the construction of a dog agility course to offer sheltered canines an opportunity for mental and physical enrichment.

In FY 2019, the Board approved 1.00 FTE for a customer services assistant. This position has enabled the Department to continue meeting the current service level in the provision of frontline support for pet adoptions, dog license sales, animal redemption, animal surrender, foster placements, administrative support, and general customer service.

Moving into FY 2020, the Department is preparing for continued growth in animal adoptions and community outreach. In addition, the new animal shelter groundbreaking is anticipated to occur in mid-2019 with substantial completion in the fall of 2020. The shelter veterinarian will be responsible for preparing the facility for opening to the public in FY 2021. For FY 2020, the Department's sole budget request was focused on preparing to open the new animal shelter in FY 2021.

### Capital Facility Openings

The Department is focused on meeting state requirements and complying with the Association of Shelter Veterinarians' (ASV) Animal Shelter Guidelines in preparing to open the new animal shelter in Leesburg in FY 2021. This includes providing basic preventative care to reduce transmission of disease and mitigate suffering for all animals who arrive at the

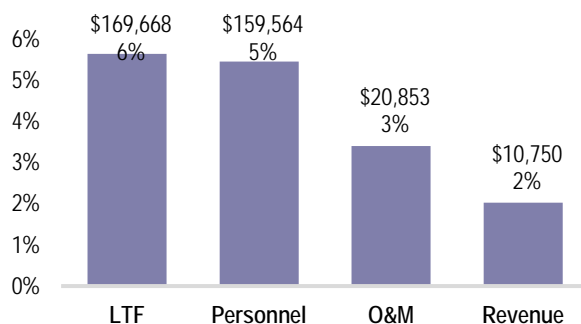


## Animal Services

new LCAS facility. All animals being adopted through the Department will continue to be vaccinated, microchipped, dewormed, and sterilized in accordance with the Code of Virginia.

The new facility will bring veterinary services into the control of the Department, rather than the current arrangement of enlisting these services through a contractor. Currently, animals must be transported to contracted clinics in Leesburg and Manassas for care multiple times per week. This shift will enable the Department to follow national standards as set forth in the ASV's Animal Shelter Guidelines, including upholding standards associated with sterilization, veterinary care of disease, and rabies inoculation for dogs and cats. Daily transport to and from clinics in Leesburg, and weekly transport to and from a spay/neuter clinic in Manassas will be eliminated, reducing travel expense, stress on the animals, county vehicle usage and staff workload. Length of stay for adoptable animals will be reduced, because cats, dogs, and rabbits will no longer have to wait in the facility for up to a week leading up to the next available sterilization appointment date, allowing for a potential reduction in animal care expenses. Veterinary costs in many areas have gone up exponentially every time the contract is out to bid. However, the costs of materials and labor have mostly stabilized in recent years, which would support the stabilization of treatment costs when profit margin from a contractor is not an added expense. Substantial completion of the animal shelter is anticipated in the fall of 2020 and the veterinarian needs to be hired six months prior to that date, by June of that year, thus this position is budgeted for only one month in FY 2020.

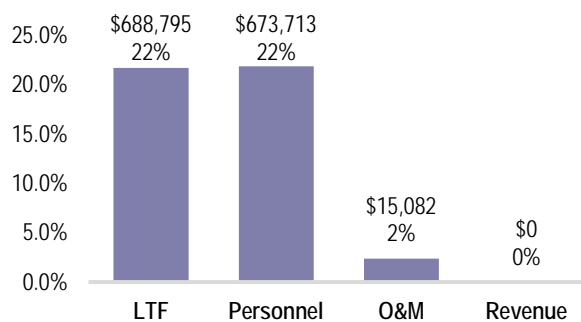
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE and general pay changes ||  
**O&M:** ↑ 3 percent adjustments; O&M associated with animal shelter operations ||  
**Revenue:** ↑ increase in animal adoption fees

### Percent Change from Adopted FY 2020 to Projected FY 2021



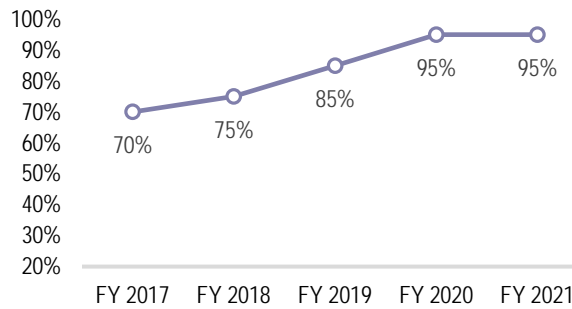
#### Reasons for Change:

**Personnel:** ↑ 3 percent and 6.47 FTE to support new animal shelter operations ||  
**O&M:** ↑ 1 percent and addition of O&M associated with animal shelter operations ||  
**Revenue:** ↔



## Animal Services

### Key Measure



**Objective:** Strive to meet industry gold standards of care and sheltering.

**Measure:** Percentage of ASV Animal Shelter Guidelines met or exceeded.

*The opening of the new facility will enable the Department to increase compliance with ASV Shelter Guidelines, including those associated with sterilization, veterinary care of disease, and rabies inoculation for dogs and cats for which the shelter veterinarian will be responsible.*



**Animal Services****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected <sup>2</sup>
<b>Expenditures</b>					
Animal Shelter	\$1,516,300	\$1,770,363	\$1,819,488	\$1,917,166	\$2,556,213
Animal Control	1,406,374	1,435,771	1,718,187	1,800,927	1,850,675
<b>Total - Expenditures</b>	<b>\$2,922,674</b>	<b>\$3,206,134</b>	<b>\$3,537,675</b>	<b>\$3,718,093</b>	<b>\$4,406,888</b>
<b>Revenues</b>					
Animal Shelter	\$148,476	\$148,140	\$73,500	\$88,250	\$88,250
Animal Control	496,358	504,452	457,950	453,950	453,950
<b>Total - Revenues</b>	<b>\$644,834</b>	<b>\$652,592</b>	<b>\$531,450</b>	<b>\$542,200</b>	<b>\$542,200</b>
<b>Local Tax Funding</b>					
Animal Shelter	\$1,367,824	\$1,622,223	\$1,745,988	\$1,828,916	\$2,467,963
Animal Control	910,016	931,319	1,260,237	1,346,977	1,396,725
<b>Total – Local Tax Funding</b>	<b>\$2,277,840</b>	<b>\$2,553,542</b>	<b>\$3,006,225</b>	<b>\$3,175,893</b>	<b>\$3,864,688</b>
<b>FTE</b>					
Animal Shelter	18.51	18.51	18.53	19.53	26.00
Animal Control	16.98	16.98	16.00	16.00	16.00
<b>Total – FTE</b>	<b>35.49</b>	<b>35.49</b>	<b>34.53</b>	<b>35.53</b>	<b>42.00</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2021 projected values include estimated costs associated with the new animal shelter.



# Clerk of the Circuit Court

The Clerk of the Circuit Court is a Constitutional Officer. The Clerk's Office performs multiple services for residents, business professionals, and judges. The Code of Virginia provides more than 800 statutory duties and responsibilities that the Clerk of the Circuit Court is responsible to perform, many of which are very complex and legally sophisticated. In addition, many of the duties that are performed by Clerk's Offices in Virginia are divided among various government agencies in other states. The Clerk's Office is divided into nine functional divisions to accomplish all of the statutory duties.

## Clerk of the Circuit Court's Programs

### Criminal Case Management

Provides case management of all felony and misdemeanor appeal criminal cases; disseminates conviction and sentencing information to multiple state and county public safety and criminal justice agencies; provides digital court files for judicial review. Administers and manages criminal costs, fines, and restitution payment plan program. Maintains and destroys admitted exhibits. Maintains and manages search warrants and search warrant database. Collects criminal costs, fines, restitution, and bond payments.

### Civil Case Management

Provides case management of civil court cases; disseminates status of civil court proceedings; processes concealed handgun permits. Maintains and destroys civil exhibits for court cases. Processes out-of-state minister and civil celebrant cases. Assists pro se litigants. Assesses and collects civil bonds, garnishments, escrow funds, and filing fees.

### Recording

Administers programs related to deeds, deeds of trust, plats, judgments, and other land records; assesses and collects state and local recordation taxes. Manages secure remote access to land records and electronic recording services.

### Probate

Adjudicates the probate of wills and estates; conducts judicial hearings for presentation of legal documents, testimony, and evidence in probate cases; administers the appointment of guardians/fiduciaries; and prepares legal documents.

### Judicial Services

Provides judicial support in court proceedings; prepares all conviction, sentencing, and prisoner transport court orders; assesses fines and costs for defendants; manages evidence in court and the appearance of foreign language interpreters; arranges for appearance of court reporters.

### Jury Management

Issues jury questionnaires and summonses; assembles a qualified jury pool for jury trials and grand jury; administers juror orientation to all jurors; administers the rescheduling of jury duty and juror payments.



## Clerk of the Circuit Court

### Historic Records and Deed Research

Manages historic records collections from 1757 to early 1900s; manages records preservation and conversion of paper to digital records; provides public research assistance; manages operations of off-site records facility; manages election ballot retention; provides public outreach programs. Provides public access to public land records information.

### Administrative

Manages office operations, state and local budgets and finance, payroll, human resources, and information technology (IT); provides logistical support to the judges related to technology planning and addressing technology issues. Manages the Clerk's Office website and website committee. Manages technology upgrades and acts as the onsite IT help desk for all agencies in the courthouse complex.

### Public Services

Issues marriage licenses, notary public commissions and fictitious business name certificates. Administers oath of office for notary commission applicants; administers oaths to marriage license applicants. Provides reports for the Secretary of the Commonwealth and the Virginia Department of Vital Records to ensure validation of all issued notary commissions and marriage licenses.



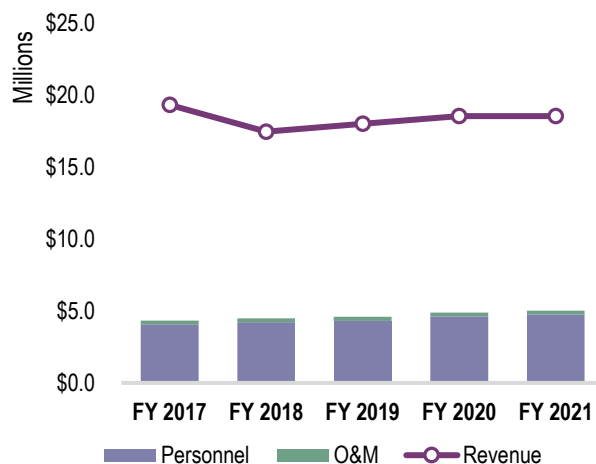
## Clerk of the Circuit Court

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$4,041,864	\$4,216,886	\$4,302,756	\$4,612,017	\$4,750,378
Operating and Maintenance	276,213	274,576	286,516	273,186	275,917
<b>Total – Expenditures</b>	<b>\$4,318,077</b>	<b>\$4,491,462</b>	<b>\$4,589,272</b>	<b>\$4,885,203</b>	<b>\$5,026,295</b>
<b>Revenues</b>					
Other Local Taxes	\$13,495,539	\$11,715,471	\$12,550,000	\$12,550,000	\$12,550,000
Permits, Fees, and Licenses	14,284	12,389	10,000	10,000	10,000
Charges For Services	1,047,008	931,324	1,045,000	995,000	995,000
Recovered Costs	245,614	225,119	37,000	38,809	38,809
Intergovernmental – Commonwealth	4,494,147	4,559,292	4,344,840	4,936,585	4,936,585
<b>Total – Revenues</b>	<b>\$19,296,591</b>	<b>\$17,443,595</b>	<b>\$17,986,840</b>	<b>\$18,530,394</b>	<b>\$18,530,394</b>
<b>Local Tax Funding</b>	<b>\$(14,978,514)</b>	<b>\$(12,952,133)</b>	<b>\$(13,397,568)</b>	<b>\$(13,645,191)</b>	<b>\$(13,504,099)</b>
<b>FTE</b>	<b>47.00</b>	<b>48.00</b>	<b>49.00</b>	<b>50.00</b>	<b>50.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Office of the Clerk of the Circuit Court is primarily funded by program-generated revenue (100 percent). Program-generated revenue consists primarily of recordation taxes (68 percent).

#### Expenditure

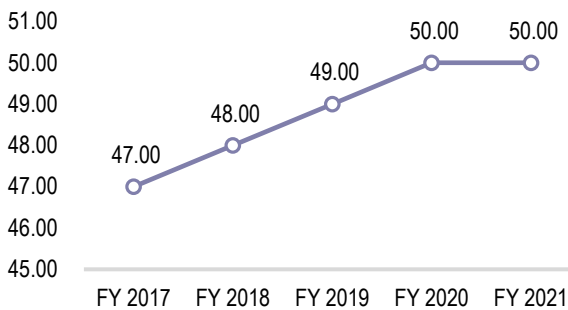
The majority of the Clerk's expenditure budget (94 percent) is dedicated to personnel costs. The slight increase in personnel from FY 2019 to FY 2020 reflects the addition of a jury management team lead (1.00 FTE) and the 2% market-driven salary increase and the 3% merit based employee pay increase.

<sup>1</sup> Sums may not equal due to rounding.



## Clerk of the Circuit Court

### Staffing/FTE History



FY 2017: 1.00 FTE criminal case management clerk, 1.00 FTE judicial services clerk.

FY 2018: 1.00 FTE civil case management clerk

FY 2019: 1.00 FTE historic records clerk

FY 2020: 1.00 FTE jury management team lead

The Clerk of the Circuit Court's expenditures have increased primarily due to personnel costs, which make up 94 percent of the Office's expenditures. These increases in personnel have been driven by the addition of new positions in the last several years. While revenue decreased from FY 2017 to FY 2018, it is expected to gradually rise again in FY 2020, largely due to recordation taxes. As noted above, recordation taxes reflect 68 percent of the Clerk's revenue.

The FY 2019 Adopted Budget included 1.00 FTE for a historic records clerk. This position has been filled and supports the Historic Records and Deed Research Division with public outreach and education programs and managing the historic records scanning projects. This position is partially offset by the Commonwealth of Virginia's technology grant funds, which support the scanning project as a whole.

A major change coming to the Circuit Court in FY 2020 is the addition of a fifth Circuit Court judge for the 20<sup>th</sup> Judicial Circuit. This judge will be the fourth assigned to Loudoun County's Circuit Court and will allow the court to hear more cases in a given year. While it is hard to predict what kind of cases the Clerk's Office will need to support, it is likely that a new judge will result in more jury trials, affecting the workload of the Jury Management Division. The FY 2020 Adopted Budget includes 1.00 FTE in the Jury Management Division to assist with this increased workload. To maintain service levels, the Jury Management Division will need resources to keep up with the anticipated demand.

### Internal Support

The Jury Management Division is responsible for the administration of the entire jury selection and management process. This responsibility includes preparing, mailing, and processing the jury questionnaires and summonses, assembling a qualified jury pool, and administering the rescheduling of jury duty and juror payments. Currently, this division is staffed by 2.00 FTE and has remained this size since FY 2001. As the population of the County has grown, so too has the number of cases being heard, and this number is anticipated to continue growing. Additionally, in FY 2020, the Circuit Court will receive a fourth judge to hear cases for Loudoun County. The Clerk's Office is projecting a workload increase from both the growth in population and from the addition of the new judge.

This workload increase adds increased judicial deadlines, processing demands and specialized decision-making for individual jury trials, increasing the likelihood of errors in judgment, errors in juror assignments, and errors in processing critical information. Some consequences of these errors include trials not preceding in a timely manner, resulting in court docket management complications which can result in further delays in the adjudication of cases. Other consequences are the erroneous issuance of failure to appear orders that require citizens to appear before the Court. There is also a possibility of a failure to summon a sufficient pool of prospective jurors for a criminal or civil jury trial, which could cause a mistrial or the rescheduling of a jury trial, which is an inefficient use of County and State resources.

Another aspect of the growing workload of the Jury Management Division is the use of overtime. Because it is necessary for the Jury Management Division staff to be present when a jury is present, and because of the extremely packed schedule of cases, staff are often present long after business hours. This is the Department's primary driver of overtime. Additionally, it is

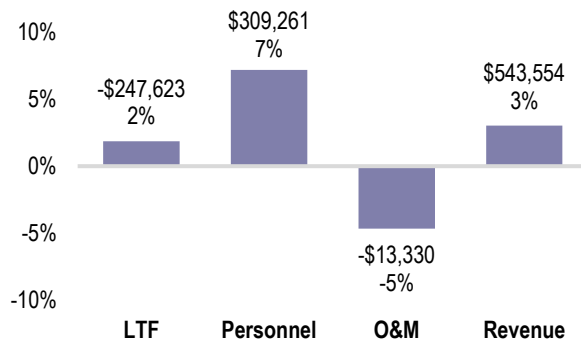
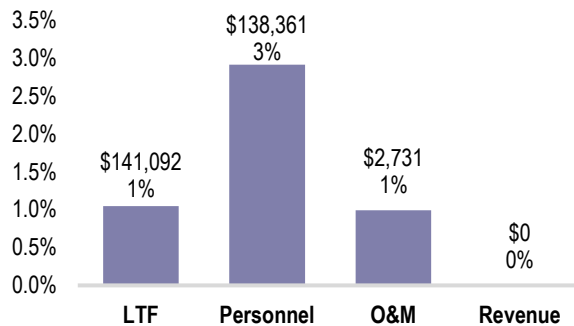


## Clerk of the Circuit Court

becoming more common to have two or more jury trials in a single day, creating a challenge for managing jury members through the process of selection and trials.

The FY 2020 Adopted Budget includes 1.00 FTE for a jury management team lead. This position will support the primary functions of the Jury Services Division, which include ensuring that an adequate pool of jurors exists and assisting jurors through the process once they are present. Approximately 40,000 juror questionnaires are mailed to Loudoun residents each year, and this number is expected to grow to meet the needs of the court with the appointment of a new judge. Once prospective jurors are identified, the Division must evaluate the excusals and postponements returned, which, if valid, require the Division to get a judge to approve them. Once jurors are selected, the Division provides an orientation and walks the jury through the entire process for the life of the case. This includes the small, but complicated motions of transitioning jurors from assembly to courtrooms, and assisting with juror acceptance or dismissal.

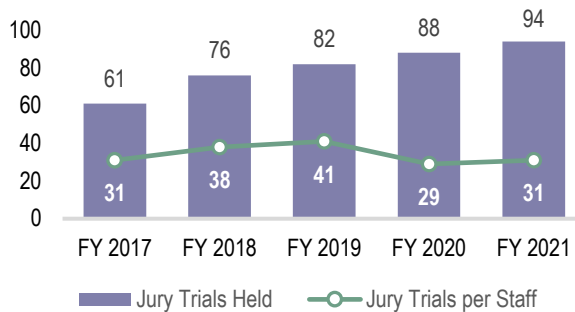
In addition to the work shared with the other members of the Jury Management Division, this position will allow the jury management division manager to delegate more advanced supervisor duties and special projects that have been carried out by that manager in the past. This position will be able to coordinate with judges and vendors. If jurors are sequestered for meals, the jury management team leader will coordinate those meals. On the whole, it allows for the workload to be better divided among staff and to maintain the current level of service as the demand for jury trials increases. This position is anticipated to reduce overtime in the long-term. As such, the Department is partially offsetting this position through a \$10,000 decrease in its overtime budget.

**Clerk of the Circuit Court****Percent Change from Adopted FY 2019 to Adopted FY 2020****Reasons for Change:****Personnel:** ↑ 1.00 FTE and salary increases ||**O&M:** ↓ elimination of one-time costs || **Revenue:** ↑ increase in recordation tax**Percent Change from Adopted FY 2020 to Projected FY 2021****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔



## Clerk of the Circuit Court

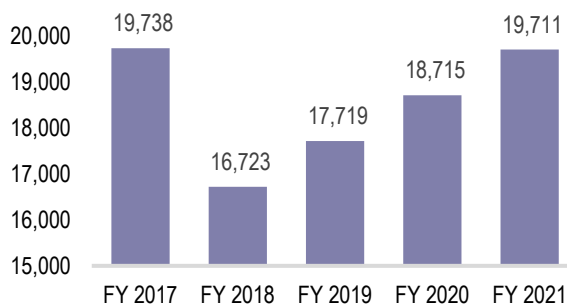
### Key Measures



**Objective:** Ensure a sufficient pool of jurors is provided for criminal and civil jury trials as required by the Code of Virginia. Issue requisite number of jury questionnaires to provide adequate numbers of qualified jurors.

**Measure:** Jury trials held and jury trials per staff.

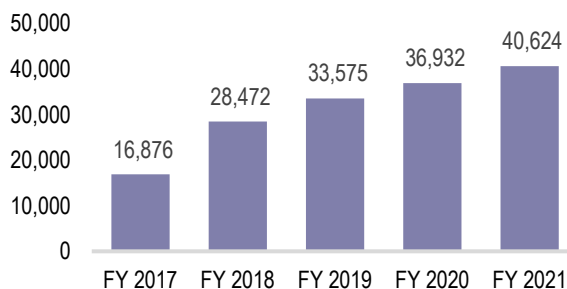
*This shows the growth of jury trials over time and the subsequent workload per staff member. The addition of the jury management team lead reduces the workload per staff member, helping to maintain service levels.*



**Objective:** Ensure a sufficient pool of jurors is provided for criminal and civil jury trials as required by the Code of Virginia. Issue requisite number of jury questionnaires to provide adequate numbers of jurors.

**Measure:** Number of summonses issued, postponements and excusals requested.

*This measure shows the growth of the jury management workload over time pertaining to activities that are outside managing juries at the courthouse.*



**Objective:** Preservation and public access to historic court records of Loudoun through the use of the latest conservation, storage, and electronic technology.

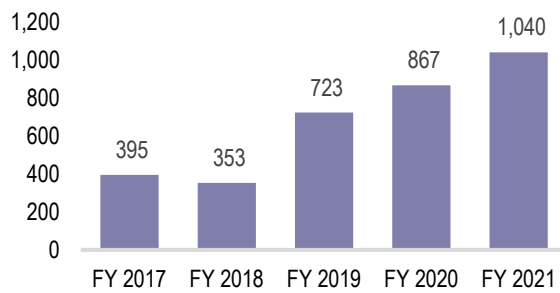
**Measure:** Number of scanned images of historic court records.

*This measure shows the increase in number of historic records that are being preserved through scanning technologies.*





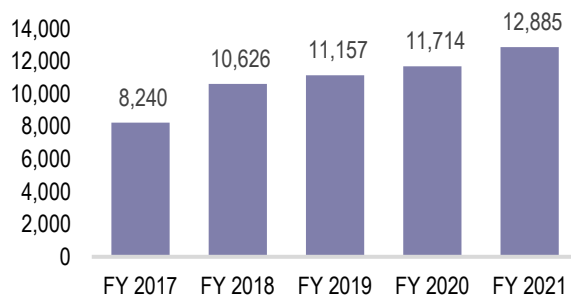
## Clerk of the Circuit Court



**Objective:** Preservation and public access to historic court records of Loudoun through the use of the latest conservation, storage, and electronic technology.

**Measure:** Number of visitors to historic records division public outreach and education programs.

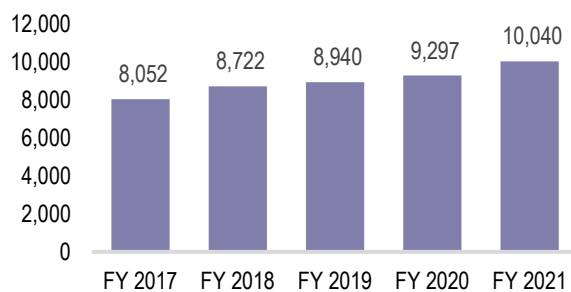
*This measure shows the impact of the FY 2019 resource request for the historic records clerk (1.00 FTE), an increase in public awareness of historic records through the use of public outreach and education.*



**Objective:** Review, process, and transmit court orders in civil court cases to counsel, litigants, and other appropriate local and state government agencies.

**Measure:** Number of civil court orders processed.

*This measure shows the increase in civil cases has continued, with the addition of a civil case management clerk (1.00 FTE) in FY 2018 which has helped the Division to maintain service levels, ensuring that orders are processed and transmitted to appropriate parties in a timely manner and within the guidelines of the Code of Virginia.*



**Objective:** Preparation, processing, issuance, and transmission of criminal conviction or sentencing orders, dismissal orders, and legal notice of fines, costs, and restitution payment to counsel, litigants, public safety agencies and other appropriate local and state agencies.

**Measure:** Number of criminal orders and notices disseminated.

*This measure shows the criminal caseload is growing. With the addition of a fourth circuit court judge in FY 2020 more criminal cases will be heard, increasing the number of orders and notices being prepared and disseminated by the Clerk's Office.*



## Commonwealth's Attorney

The Commonwealth's Attorney is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia. The primary function of the Office of the Commonwealth's Attorney is to investigate and prosecute felony, misdemeanor, traffic, and juvenile criminal cases in concert with local and federal law enforcement agencies as well as complaints from private citizens. Prosecutors are available 24 hours per day to handle law enforcement emergencies or other situations that require immediate attention. The Office also provides domestic violence prosecution and multi-agency collaboration through the Domestic Violence Steering Committee and the Domestic Abuse Response Team.

A unique aspect of the Office is its proximity to Washington, D.C. and Dulles International Airport. As such, coordination with federal law enforcement agencies and the U.S. Attorney's Office is essential. To this end, attorneys are, at times, cross designated as Special Assistant U.S. Attorneys and are able to prosecute cases in federal courts. Additionally, Assistant U.S. Attorneys have, at times, been appointed as volunteer Assistant Commonwealth's Attorneys for Loudoun County. The use of a multi-jurisdictional grand jury is another tool often used cooperatively with neighboring jurisdictions.

The Office of the Commonwealth's Attorney also oversees the Loudoun County Victim and Witness Assistance Program. The Program serves as an interface between the judicial system and crime victims and witnesses to help ensure victim and witness cooperation in prosecution, to increase witness safety, and to reduce the level of trauma often associated with criminal cases.

There are over 300 statutory duties and responsibilities of the Commonwealth's Attorney as prescribed in the Code of Virginia.

### Commonwealth's Attorney's Programs

#### Office of the Commonwealth's Attorney

Represent the interests of the Commonwealth of Virginia in a statutorily defined scope of duties.

#### Victim and Witness Assistance Program

Assist victims and witnesses of crime as they navigate the court system; seek to enhance witness safety and attempts to reduce the level of trauma often associated with criminal cases; advise victims of rights as outlined in the Code of Virginia.



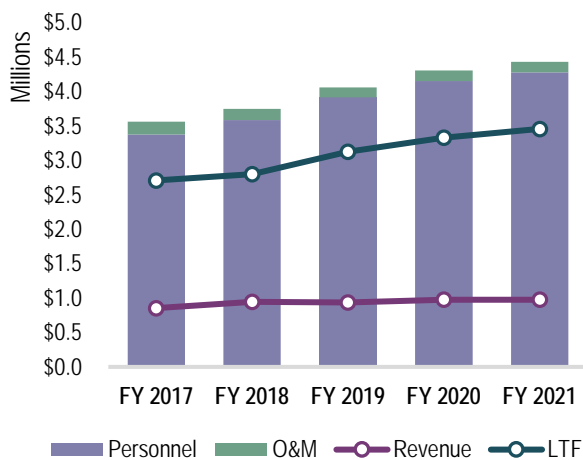
## Commonwealth's Attorney

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$3,377,787	\$3,588,278	\$3,915,369	\$4,155,411	\$4,280,073
Operating and Maintenance	185,214	158,458	145,036	151,970	153,490
<b>Total – Expenditures</b>	<b>\$3,563,001</b>	<b>\$3,746,736</b>	<b>\$4,060,405</b>	<b>\$4,307,381</b>	<b>\$4,433,563</b>
<b>Revenues</b>					
Charges for Services	\$10,871	\$11,989	\$0	\$10,000	\$10,000
Intergovernmental - Commonwealth	843,010	933,739	933,770	965,589	965,589
<b>Total – Revenues</b>	<b>\$853,880</b>	<b>\$945,728</b>	<b>\$933,770</b>	<b>\$975,589</b>	<b>\$975,589</b>
<b>Local Tax Funding</b>	<b>\$2,709,120</b>	<b>\$2,801,008</b>	<b>\$3,126,635</b>	<b>\$3,331,792</b>	<b>\$3,457,974</b>
<b>FTE</b>	<b>33.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (over 75 percent). Program-generated revenue consists of attorney fees, reimbursements from the Virginia Compensation Board, and a \$45,000 State grant.

## Expenditure

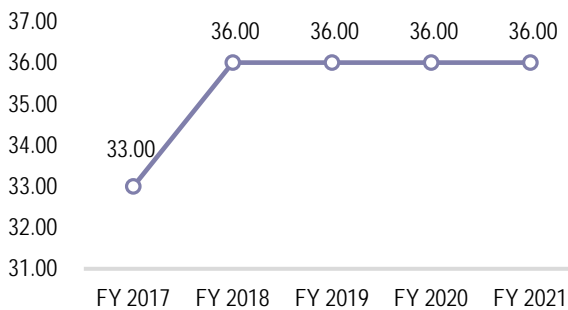
The majority of the Office's expenditure budget is dedicated to personnel costs (96 percent). The increase in personnel costs reflects additional staffing approved for FY 2018, a 3.5 percent merit increase and a 3 percent market adjustment for FY 2019, and a 3.0 percent merit increase and a 2 percent market adjustment for FY 2020.

<sup>1</sup> Sums may not equal due to rounding.



## Commonwealth's Attorney

### Staffing/FTE History



FY 2018: 1.00 FTE legal services assistant, 1.00 FTE victim witness case manager, 1.00 FTE domestic violence staff attorney

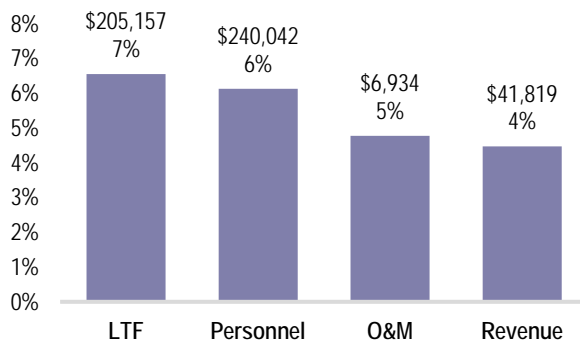
The Commonwealth's Attorney's Office manages a rather small operating budget, with the majority of its expenditure budget dedicated to personnel. While FY 2020 does not represent a change from this, it includes a minor base adjustment to support increasing costs of dues and memberships, trainings, and supplies.

While the Office had no resource requests for FY 2020, it will continue to support the departments of Community Corrections and Mental Health, Substance Abuse, and Developmental Services in the implementation of an Adult Drug Court and a Mental Health (MH) Docket. Both specialty dockets began in FY 2019, with the MH Docket established at a service level of up to ten participants and the Adult Drug Court established at a service level of up to 25 participants. The FY 2020 Adopted Budget expands the MH Docket to serve up to 25 participants. While the Commonwealth's Attorney believes both specialty dockets can be supported with existing resources, workload will be reevaluated as these specialty dockets grow.



## Commonwealth's Attorney

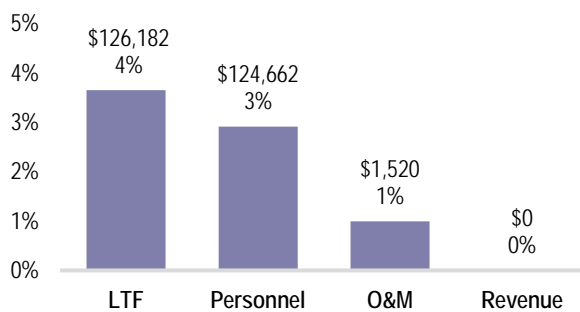
## Percent Change from Adopted FY 2019 to Adopted FY 2020



## Reasons for Change:

**Personnel:** ↑ general changes in employee pay ||  
**O&M:** ↑ base budget adjustments for membership dues and supplies || **Revenue:** ↑ Compensation Board reimbursements and attorney fees

## Percent Change from Adopted FY 2020 to Projected FY 2021



## Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
|| **Revenue:** ↔



## Community Corrections

The Department of Community Corrections (DCC) is comprised of two primary duty areas responsible for providing pretrial and post-trial (Probation) services to the Loudoun County Courts by supervising defendants and offenders for whom Loudoun County is responsible. Probation and pretrial supervision provide alternatives to costly incarceration and promote public safety and offender accountability through various forms of intervention to correct offender behavior such as: community service, sex offender treatment, restitution to crime victims, substance abuse assessment and treatment, batterer intervention/domestic violence counseling, drug testing, GPS monitoring, remote breath alcohol monitoring, shoplifting group, life skills groups, anger management, and re-entry planning. Within the Department, specialized programs exist for Driving While Intoxicated (DWI)/victim impact panels and enhanced supervision for repeat DWI offenders, Domestic Violence supervision, Mental Health Docket and Adult Drug Court.

### Community Corrections' Programs

#### Pretrial

Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning defendants' suitability for supervised release, and supervises those defendants released to the custody of DCC by the Magistrate or any of the three Loudoun County Courts.

#### Probation

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts. Probation officers supervise specialized caseloads of offenders such as those convicted of domestic assault and battery, driving while intoxicated, and sex offenses. Additionally, there are designated probation officers for Spanish-speaking offenders, Mental Health Docket participants and Adult Drug Court participants.



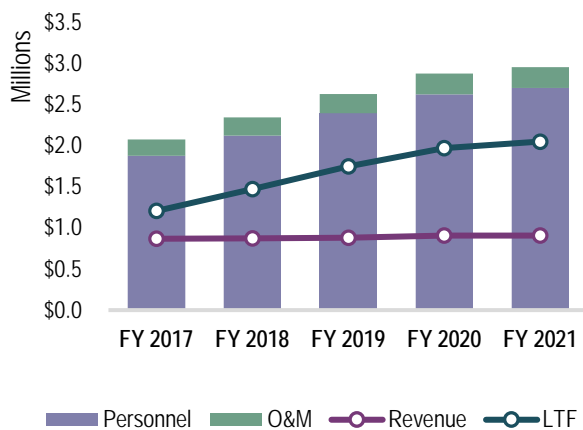
## Community Corrections

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,875,868	\$2,119,426	\$2,393,307	\$2,619,892	\$2,698,489
Operating and Maintenance	195,716	223,433	232,284	251,923	254,442
<b>Total – Expenditures</b>	<b>\$2,071,585</b>	<b>\$2,342,859</b>	<b>\$2,625,591</b>	<b>\$2,871,815</b>	<b>\$2,952,931</b>
<b>Revenues</b>					
Charges for Services	\$130,743	\$75,353	\$75,000	\$80,000	\$80,000
Recovered Costs	68,593	71,783	133,542	133,899	133,899
Intergovernmental – Commonwealth	658,764	665,986	670,874	691,511	691,511
Intergovernmental – Federal	8,838	59,478	0	0	0
Other Financial Sources	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$866,938</b>	<b>\$872,601</b>	<b>\$879,416</b>	<b>\$905,410</b>	<b>\$905,410</b>
<b>Local Tax Funding</b>	<b>\$1,204,646</b>	<b>\$1,470,259</b>	<b>\$1,746,175</b>	<b>\$1,966,405</b>	<b>\$2,047,521</b>
<b>FTE</b>	<b>21.86</b>	<b>24.80</b>	<b>26.33</b>	<b>28.33</b>	<b>28.33</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

DCC is primarily funded by local tax funding. Program-generated and intergovernmental revenues are also significant sources of funding (offsetting over 30 percent of total expenditures).

## Expenditure

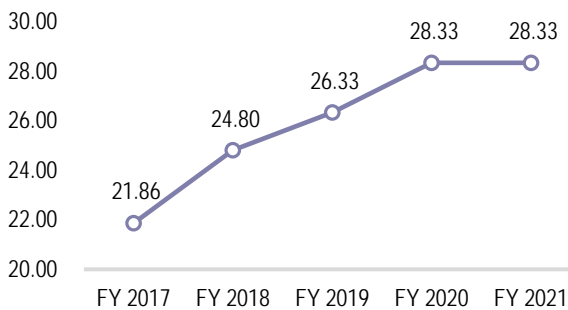
The majority of expenditures are dedicated to personnel costs (91 percent). The increase in personnel costs in FY 2019 reflects the addition of 1.53 FTE as well as a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. FY 2020 personnel costs include the FY 2019 mid-year addition of 2.00 FTE for the Adult Drug Court, and a 3 percent merit increase and a 2 percent market adjustment for FY 2020.

<sup>1</sup> Sums may not equal due to rounding.



## Community Corrections

### Staffing/FTE History



FY 2017: 0.47 FTE to convert a part-time surveillance officer to full-time

FY 2018: 1.00 FTE for a probation officer, 1.00 FTE for a pretrial officer, and 0.94 FTE to convert two part-time pretrial investigators to full-time

FY 2019: 1.00 FTE for a probation officer and 0.53 FTE for a part-time administrative assistant

FY 2019 (mid-year): 1.00 FTE for a drug court coordinator and 1.00 FTE for a probation officer (Adult Drug Court)

DCC's expenditures have increased due to personnel costs and programmatic demands from external stakeholders including the Circuit and District Courts and the Board of Supervisors (Board). Personnel costs make up most of the Department's expenditures and some increases in prior fiscal years can be attributed to service demands resulting from new alternatives to incarceration, discussed below.

In FY 2019, the Board approved one mental health probation officer (1.00 FTE) to reduce direct case supervision demands on the Probation Division manager. This position is intended to provide probation supervision for participants on the Mental Health (MH) Docket in the General District Court. The MH Docket began operations in July 2018 and is being expanded up to 25 participants, with resources approved in the FY 2020 Adopted Budget. This specialty docket is a collaborative effort between the departments of Community Corrections and Mental Health, Substance Abuse, and Development Services. Other partner agencies include the Sheriff's Office, the Office of the Commonwealth Attorney, the Office of the Public Defender, and the General District Court.

Also in FY 2019, the Board approved a part-time administrative assistant to support the Department's administrative manager (0.53 FTE), as a result of growing revenue management needs, expanding management and inventory needs related to the electronic monitoring program, and increasing office contacts for offenders and defendants. This position was filled in the second half of FY 2019.

Revenues for the Department are generated from grants and program fees (e.g., supervision fees for pre-trial and probation defendants), which vary from one year to the next depending on participation levels and the duration of grant funding. Local tax funding (LTF) increased in the FY 2019 Adopted Budget due to new personnel and supply needs. Intergovernmental transfers from the State also increased in FY 2019. The FY 2020 Adopted Budget includes increases in both LTF and anticipated revenue.

The FY 2020 Adopted Budget includes 2.00 FTE from Board-approved, mid-year requests related to the establishment of the Adult Drug Court: a drug court coordinator and drug court probation officer. Both positions were filled in March 2019. Minor adjustments for increases in operating expenses for existing and new personnel are also included.

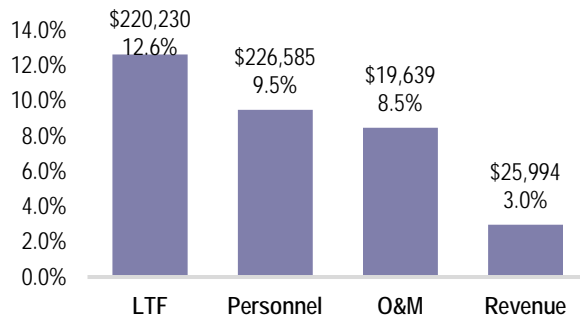
As interest in alternatives to incarceration continues to grow, the Department will see a corresponding increase in service demands, which could lead to future requests for additional probation and pre-trial officers. Demand for services and service levels are largely outside of DCC's immediate control and depend on direct referrals from the Magistrate for Pretrial Supervision; judicial referrals from arraignments and bond motions; and referrals and sentencing decisions of the General District Court, Juvenile and Domestic Relations Court, and Circuit Courts for probation supervision.





## Community Corrections

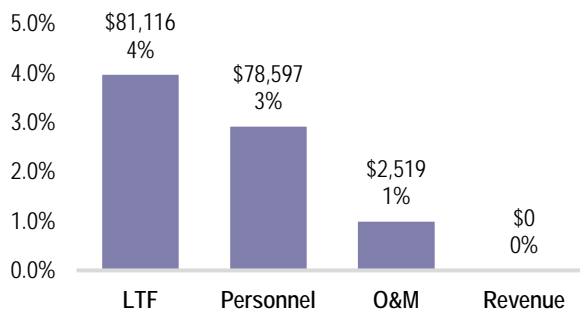
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 2.00 FTE<sup>2</sup> and general changes in employee pay || **O&M:** ↑ supply and operating needs || **Revenue:** ↑ additional revenue from specialty dockets

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

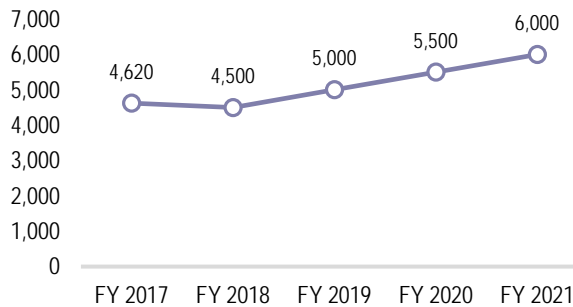
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

<sup>2</sup> This FTE change represents the 2.00 FTE approved by the Board in January 2019 for Adult Drug Court.



## Community Corrections

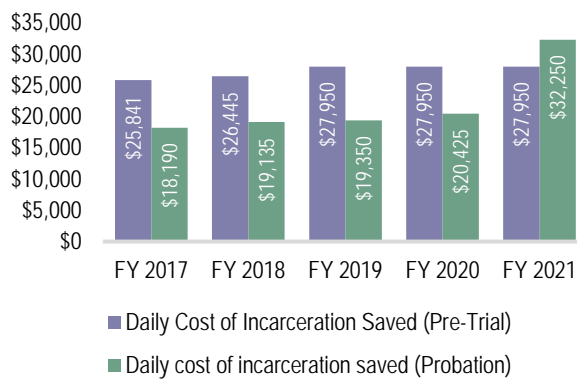
### Key Measures



**Objective:** Increase successful compliance with probation through appropriate testing and monitoring processes.

**Measure:** Number of drug tests administered

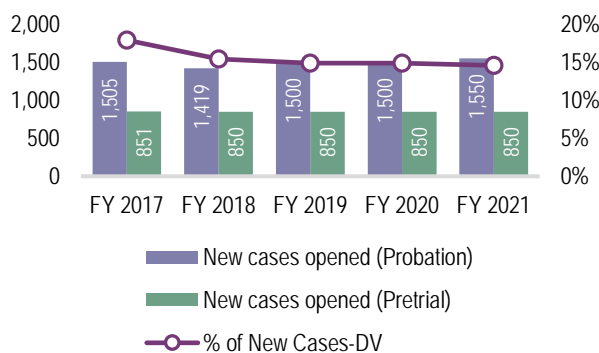
*Year-over-year increases from FY 2018 forward reflect the increasing importance of drug testing in current DCC programs. With the new Adult Drug Court, additional testing demands are expected. However, fluctuations can occur depending on the actual number of offenders requiring drug testing in a fiscal year.*



**Objective:** Promote cost savings by offering pretrial and probation supervision services as an alternative to housing offenders in the Adult Detention Center.

**Measure:** Daily cost of incarceration saved (pre-trial); daily cost of incarceration saved (probation)

*The increase in cost savings from the avoidance of incarceration generally reflect the coincident increase in incarceration expenses. Incarceration costs increase as personnel, supply, and inmate medical expenses continue to grow. Cost savings can be expected to grow as incarceration becomes more expensive.*



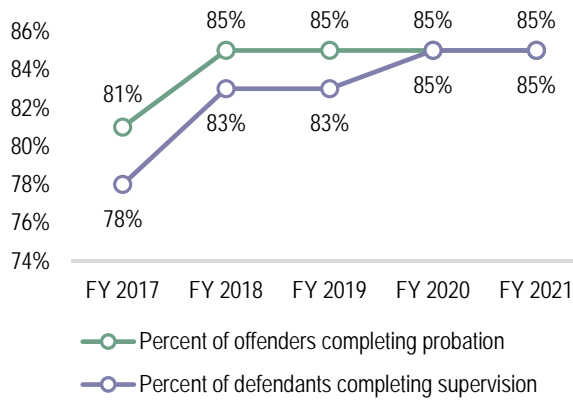
**Objective:** Promote public safety and serve Loudoun Judiciary by enforcing all general and special conditions of pretrial and probation and supervising all defendants and offenders referred by the Courts.

**Measure:** Local probation-new cases opened; pretrial-new cases opened; Domestic Violence (DV) cases % of new cases

*The level of new cases in the Probation Division can be expected to increase as new programs launch. With the new Adult Drug Court and MH Docket, probation casework will increase as participants are enrolled.*



## Community Corrections



**Objective:** Promote public safety and serve Loudoun Judiciary by enforcing all general and special conditions of pretrial and probation and supervising all defendants and offenders referred by the Courts.

**Measure:** Percent of defendants successfully completing supervision; percent of offenders successfully completing probation

*Various factors drive successful pretrial and probation program participation. Programmatic design is a key element in enabling participants to be successful.*



## Courts

The judiciary is a co-equal branch of government and the courts in Loudoun County are composed of the Circuit; General District; and Juvenile and Domestic Relations District courts, as well as the Magistrate's office. Loudoun's Circuit Court is in the 20<sup>th</sup> Judicial Circuit of Virginia and presently has three sitting judges serving Loudoun County, with the Virginia General Assembly approving funding for a fourth judge effective July 1, 2019 (FY 2020). In addition, the 20<sup>th</sup> Circuit includes a fifth judge who serves Fauquier and Rappahannock counties. The Circuit Court is the only court exercising general jurisdiction over all criminal and civil matters, including appeals from district courts. The General District Court tries criminal cases, including criminal misdemeanors and preliminary hearings for felonies. The General District Court also hears civil claims up to \$25,000. The 20<sup>th</sup> Judicial District's General District Court includes three judges for Loudoun County and one judge for Fauquier and Rappahannock counties. The Juvenile and Domestic Relations District Court provides the community access to the legal system to resolve domestic disputes and adjudicate delinquent offenses, as well as provides youth and families with the services needed to rehabilitate and to protect the community. Two judges are assigned to Loudoun and one judge is assigned to Fauquier and Rappahannock Counties in the 20<sup>th</sup> Judicial District's Juvenile and Domestic Relations Court. The Magistrate's office is the point of entry for the court system. The Magistrate's office provides 24-hours per day/7-days per week service to the public, law enforcement, and other agencies that need access to the courts. The Magistrate's office issues warrants of arrest, conducts bail bond hearings, commits offenders to jail, and releases prisoners from jail.

### Courts' Programs

#### Circuit Court

Serves as the court of record with original jurisdiction; tries civil cases involving disputes between private parties with claims in excess of \$25,000, divorces, wills and estate cases, cases involving real property, felonies, and indicted misdemeanors. Criminal and civil appeals from the General District and the Juvenile and Domestic Relations District Courts are tried de novo in this court; and hears appeals from various administrative agencies.

#### General District Court

Tries criminal, civil, and traffic court cases and arrests; holds mental health hearings; community relations; and community services programs.

#### Juvenile and Domestic Relations Court

Hears delinquent and civil cases pertaining to any person under the age of 18, as well as juvenile civil commitment hearings and adult domestic relations criminal and civil cases.

#### Magistrates

Conducts probable cause and bail hearings; commits and releases offenders to and from jail; and issues warrants, emergency custody orders, temporary detention orders, medical emergency detention orders, and emergency protective orders.



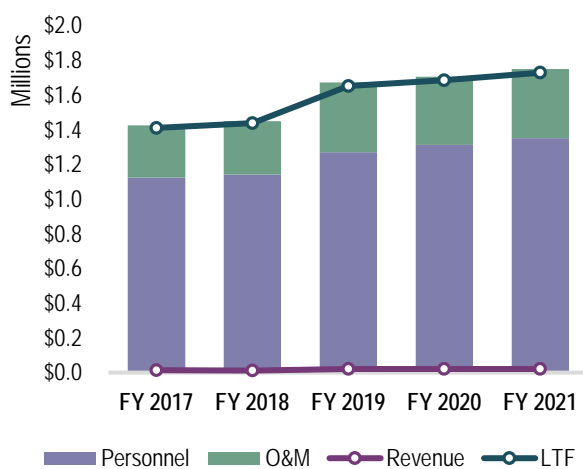
## Courts

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,125,681	\$1,142,204	\$1,270,265	\$1,313,389	\$1,352,791
Operating and Maintenance	299,666	307,803	403,615	393,531	397,466
<b>Total – Expenditures</b>	<b>\$1,425,348</b>	<b>\$1,450,007</b>	<b>\$1,673,880</b>	<b>\$1,706,920</b>	<b>\$1,750,257</b>
<b>Revenues</b>					
Recovered Costs	14,182	11,664	20,768	20,768	20,768
<b>Total – Revenues</b>	<b>\$14,182</b>	<b>\$11,664</b>	<b>\$20,768</b>	<b>\$20,768</b>	<b>\$20,768</b>
<b>Local Tax Funding</b>	<b>\$1,411,166</b>	<b>\$1,438,343</b>	<b>\$1,653,112</b>	<b>\$1,686,152</b>	<b>\$1,729,489</b>
<b>FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

As shown, the Courts budget is primarily funded by local tax funding (over 98 percent). Program-generated revenues are limited to the General District Court's recovered costs revenue for court appointed attorney fees.

## Expenditure

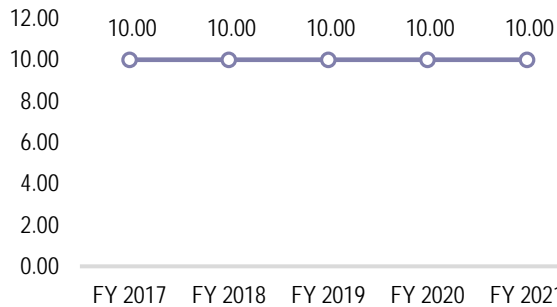
The majority of the expenditure budget is dedicated to personnel costs for the County employees of the Circuit Court Judges' office and the County salary supplements for the General District Court, the Juvenile and Domestic Relations Court, and the Magistrate's office (state employees). The FY 2020 personnel budget increase reflects the market adjustment and the merit increase for employee pay, net of the elimination of the County salary supplement for the Chief Magistrate. The FY 2020 operating and maintenance budget decrease reflects lower central service costs needed.

<sup>1</sup> Sums may not equal due to rounding.



## Courts

### Staffing/FTE History



The Circuit Court Judges' office is the only entity in this Department with County positions. Staffing has remained level for many years. State positions in the General District Court, Juvenile and Domestic Relations Court, and the Magistrate's office are not presented in the Staffing/FTE History chart.

The Department's FY 2020 personnel budget increased primarily because of the market adjustment and merit increase for employee pay, net of the decreased personnel expenditures due to the elimination of a County salary supplement for the Chief Magistrate. The Chief Magistrate retired in FY 2019, and newly hired magistrates are no longer eligible to receive a County salary supplement, per the Code of Virginia. Personnel costs make up most of the Department's expenditures. Personnel costs consist of salary and fringe benefits for the ten County employees (10.00 FTE) of the Circuit Court Judges' office and the County salary supplements for the state employees of the General District Court, Juvenile and Domestic Relations Court, and Magistrate's office. In addition, the FY 2020 operating and maintenance expenditures budget decreased due to lower central services costs.

The General District Court and to a lesser extent, the Juvenile and Domestic Relations District Court, collect a variety of revenues, including County revenue for traffic fines and tickets written by Loudoun County Sheriff's Office's (LCSO) deputies, fees for courthouse maintenance and security, court fines, and interest on delinquent fines. These revenues are budgeted and recorded in the departments and programs that generate these revenues. For example, LCSO budgets revenue for traffic fines. In addition, the General District Court collects revenue for traffic tickets written by police officers for the towns of Leesburg, Middleburg, and Purcellville and remits those revenues back to each respective town. The Court also collects revenue on behalf of the Metropolitan Washington Airports Authority Police at Washington Dulles International Airport, remitting the revenues to the Commonwealth of Virginia.

Prior to FY 2019, the General District Court and the Juvenile and Domestic Relations Court experienced significant staff retention issues due to the low judiciary salary scale, which is the responsibility of the state. To address this issue, the Board of Supervisors approved a 10 percent salary supplement, starting with the FY 2019 Adopted Budget. Since these supplements were implemented, each court has experienced improvement in both recruitment and staff retention. As a result, court operations have improved, with some backlogs being eliminated.

### Adult Drug Court – Specialty Docket in the Circuit Court

In FY 2019, the Board of Supervisors approved the creation of an Adult Drug Court, a specialty docket in the Circuit Court that serves up to 25 participants. In tandem with FY 2020 Commonwealth funding for Loudoun's fourth Circuit Court judge, the program is a cooperative effort involving the Circuit Court; the Clerk of the Circuit Court; the Department of Community Corrections; the Office of the Commonwealth's Attorney; County Administration; the Department of Mental Health, Substance Abuse, and Development Services (MHSADS); and LCSO.

### Mental Health Docket – Specialty Docket in the General District Court

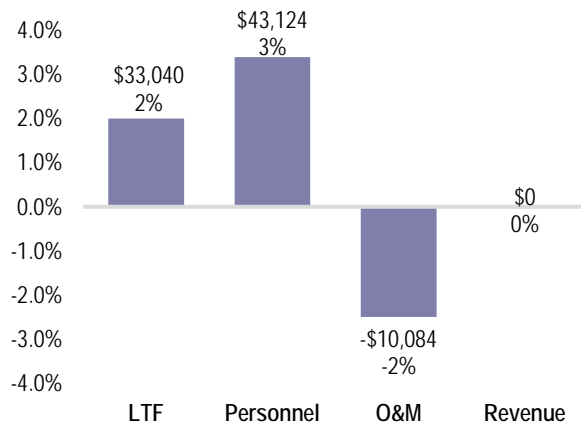
The Mental Health (MH) Docket of the General District Court began operations in July 2018, with one judge dedicated to the program and serving up to ten participants. The FY 2020 Adopted Budget includes additional resources in other County departments to expand the MH Docket to serve up to 25 participants. The goal of the program is to increase public safety,



## Courts

reduce recidivism among high risk individuals, divert individuals with serious mental illness from further progressing through the criminal justice system, and improve clinical outcomes for individuals with serious mental illness by connecting them with evidence-based treatment. This specialty docket is a collaborative effort between the departments of Community Corrections and MHSADS. Other partner agencies include LCSO, the Office of the Commonwealth's Attorney, and the Office of the Public Defender.

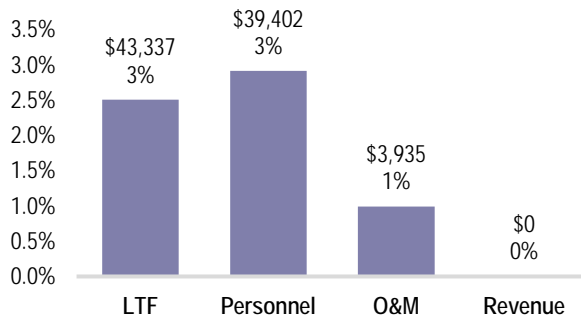
## Percent Change from Adopted FY 2019 to Adopted FY 2020



## Reasons for Change:

**Personnel:** ↑ General changes in employee pay, net of Chief Magistrate's County salary supplement no longer budgeted || **O&M:** ↓ Lower central services budget || **Revenue:** ↔

## Percent Change from Adopted FY 2020 to Projected FY 2021



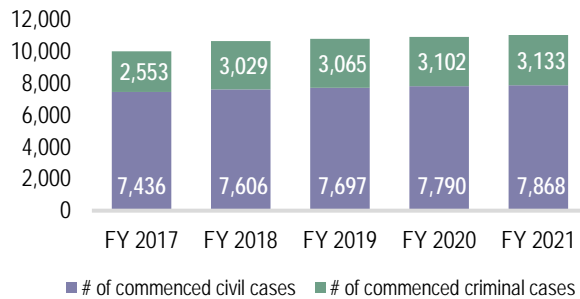
## Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Courts

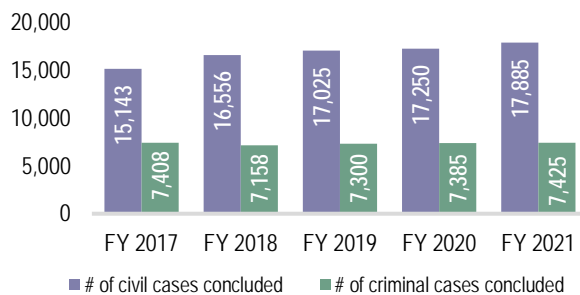
### Key Measures



**Objective:** Maintain judicious, prompt, and efficient handling of cases by concluding cases in the Circuit Court.

**Measure:** Number of commenced civil and criminal cases in the Circuit Court.<sup>1</sup>

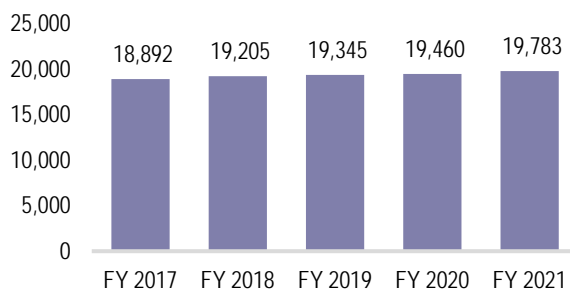
*The number of commenced civil and criminal cases in the Circuit Court has been relatively stable the past few years.*



**Objective:** Ensure court cases are resolved promptly and efficiently by processing all court cases in the General District Court.

**Measure:** Number of civil and criminal cases concluded in the General District Court.

*The number of the General District Court's civil and criminal cases concluded has been relatively stable over the last few years.*



**Objective:** Provide equitable access for juveniles and families in the judicial system for Loudoun County residents in the Juvenile and Domestic Relations Court.

**Measure:** Number of juvenile and domestic relations hearings.

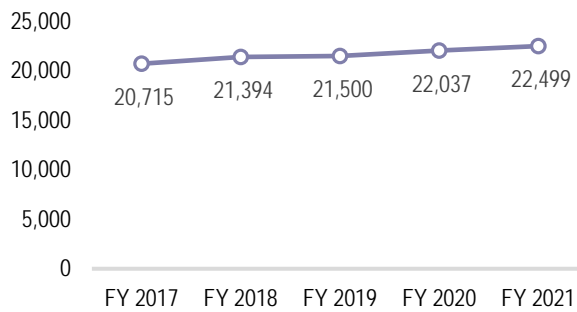
*The number of juvenile and domestic relations hearings has been relatively stable the past few years, growing more slowly than the County's population growth rate.*

<sup>1</sup> Commenced civil cases include garnishments, civil cases filed, juvenile appeals, and adoptions filed. Commenced criminal cases include indictments, waivers, bench trials, misdemeanor appeals, criminal juvenile appeals, and capias/rules.





## Courts



**Objective:** Provide judicial services and accomplish statutory responsibilities on a 24 hours per day/ 7 days per week/ 365 days per year basis in the Magistrate's office.

**Measure:** Number of processes issued in the Magistrate's Office.

*The number of processes issued by the Magistrate's office has been relatively stable in recent years. The Magistrate's office's various types of processes include arrest warrants, summonses, bonds, search warrants, subpoenas, emergency mental and medical custody orders, temporary mental and medical detention orders, emergency protective orders, and other civil processes.*



## Courts

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Circuit Court	\$1,152,568	\$1,206,211	\$1,231,795	\$1,294,816	\$1,331,082
Juvenile and Domestic Relations Court	63,061	70,012	131,876	125,213	127,288
General District Court	102,782	98,560	225,592	227,664	231,582
Magistrate's Office <sup>2</sup>	106,937	75,224	84,617	59,228	60,305
<b>Total – Expenditures</b>	<b>\$1,425,348</b>	<b>\$1,450,007</b>	<b>\$1,673,880</b>	<b>\$1,706,920</b>	<b>\$1,750,257</b>
<b>Revenues</b>					
Juvenile and Domestic Relations Court	\$72	\$0	\$0	\$0	\$0
General District Court	14,109	11,664	20,768	20,768	20,768
<b>Total – Revenues</b>	<b>\$14,182</b>	<b>\$11,664</b>	<b>\$20,768</b>	<b>\$20,768</b>	<b>\$20,768</b>
<b>Local Tax Funding</b>					
Circuit Court	\$1,152,568	\$1,206,211	\$1,231,795	\$1,294,816	\$1,331,082
Juvenile and Domestic Relations Court	62,989	70,012	131,876	125,213	127,288
General District Court	88,673	86,896	204,824	206,896	210,814
Magistrate's Office	106,937	75,224	84,617	59,228	60,305
<b>Total – Local Tax Funding</b>	<b>\$1,411,166</b>	<b>\$1,438,343</b>	<b>\$1,653,112</b>	<b>\$1,686,152</b>	<b>\$1,729,489</b>
<b>FTE<sup>3</sup></b>					
Circuit Court	10.00	10.00	10.00	10.00	10.00
<b>Total – FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> The FY 2020 Adopted Budget expenditures for the Magistrate's office are lower due primarily to the FY 2019 retirement of the Chief Magistrate. Newly hired magistrates are not eligible to receive a County salary supplement, so the FY 2020 budget does not include a salary supplement for the Chief Magistrate. For FY 2020, only one magistrate is eligible to receive the County salary supplement.

<sup>3</sup> The Courts' FTE total includes only County positions. The Circuit Court Judges' office is the only entity in the Department which has County positions. State positions in the Juvenile and Domestic Relations Court, General District Court, and the Magistrate's office are not presented in this FTE summary.





# Loudoun County Fire and Rescue

Loudoun County Fire and Rescue (LCFR) delivers emergency and non-emergency fire and emergency medical services (EMS) from 20 strategically located stations, responding to more than 29,000 incidents annually. The Department, as part of the Loudoun County Combined Fire and Rescue System (LC-CFRS), provides administrative, operational, and logistical support for the County's 15 volunteer fire and rescue companies, the LC-CFRS Executive Committee, and its associated governance structure. This support includes the management and administration of operational budget and financial programs, EMS transport reimbursement, grants management, System-wide records management, FOIA processing, and payroll administration. LCFR also is responsible for System-wide public affairs and the administration of System-wide human capital needs, to include career and volunteer human resources management, health, safety, wellness, and respiratory protection programs and logistics and supply distribution operations, apparatus/fleet and facilities management, and legislative and capital planning services. Through the Training Division, LCFR coordinates the delivery of high quality certification and continuing education programs for all System members in a variety of disciplines. LCFR functions as the Public Safety Answering Point (PSAP) for the County's 9-1-1 system and operates the County's emergency communications system. The Fire Marshal's Office (FMO) has a multi-faceted mission to include fire prevention, code and life-safety inspections, life safety education and community risk reduction, site plan review for fire and life safety, investigation of fires, explosions, and hazardous materials releases, and oversight/management of the joint LCFR/LCSO bomb squad.

## Fire and Rescue's Programs

### Administrative Services

Supports the Office of the System-wide Fire and Rescue Chief, two Assistant Chiefs, Public Information, and the EMS transport reimbursement program; and provides support for all program areas with administrative and management services, professional standards, financial and budget management, grants, procurement, payroll, and records management.

### Volunteer Administration

Supports fire and rescue volunteer System members by overseeing and providing guidance in various human resource aspects including, pre-placement physicals, training, benefits, recruitment, retention, and recognition.

### Fire Marshal's Office

Provides critical programs to ensure a safe living and working environment for residents, workers, and travelers within Loudoun County through the development and application of fire prevention engineering, education, and enforcement.

### Communications and Support Services

Provides timely and accurate data and technologies to support local and regional interoperability and emergency response through the Emergency Communications Center (ECC), which serves as the County's Public Safety Answering Point (PSAP) for all 911 calls using the County's Enhanced 9-1-1 system (E-911). Processes all incoming 911 calls and texts through the PSAP with personnel dispatching Fire-Rescue assets for incidents that require LCFR services. Route calls for other public safety to the appropriate agency.



## Loudoun County Fire and Rescue

### Operations

Provides an all-hazards response to fire, rescue, hazardous materials, water rescue, and emergency medical incidents 24 hours per day, seven days per week throughout Loudoun County. In addition to responses within Loudoun County, mutual aid is provided (and received) from surrounding jurisdictions.

### Emergency Medical Services

Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance/improvement in conjunction with the Operational Medical Director. Provides daily oversight of patient care delivery through the EMS Supervisor program and ensures compliance with applicable regulations, codes and industry standards.

### Fire-Rescue Training

Provides the LC-CFRS with high quality and comprehensive certification and continuing educational programs in a variety of disciplines to facilitate excellent service to citizens and visitors.

### Personnel and Asset Management

Ensures critical support services to include planning, facilities development and management, apparatus and fleet management, logistics and supply distribution services, health, safety and wellness, respiratory protection program management, and human resources management.



## Loudoun County Fire and Rescue

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$56,958,182	\$62,861,471	\$72,718,042	\$78,477,740	\$80,832,072
Operating and Maintenance	14,580,200	14,855,444	16,413,378	17,335,799	17,509,156
Capital	227,771	1,493,806	1,600	1,600	0
Other Uses of Funds	103,368	0	0	0	0
<b>Total – Expenditures</b>	<b>\$71,869,522</b>	<b>\$79,210,722</b>	<b>\$89,133,020</b>	<b>\$95,815,139</b>	<b>\$98,341,229</b>
<b>Revenues</b>					
Other Local Taxes	\$4,390,985	\$4,253,714	\$4,220,000	\$4,180,000	\$4,180,000
Permits, Fees, and Licenses	137,686	129,779	148,202	139,853	139,853
Fines and Forfeitures	2,960	3,756	6,650	6,650	6,650
Use of Money and Property	0	123,000	0	0	0
Charges for Services	1,413	10,203	0	0	0
Miscellaneous Revenue	39,143	144,181	0	0	0
Recovered Costs	37,970	7,772	69,000	0	0
Intergovernmental - State	608,896	1,269,692	1,153,000	1,226,173	1,226,173
Intergovernmental - Federal	442,766	543,491	9,762	0	0
Other Financing Sources	200,000	903,289	0	419,045	419,045
<b>Total – Revenues</b>	<b>\$5,861,817</b>	<b>\$7,388,877</b>	<b>\$5,606,614</b>	<b>\$5,971,721</b>	<b>\$5,971,721</b>
<b>Local Tax Funding</b>	<b>\$66,007,705</b>	<b>\$71,821,845</b>	<b>\$83,526,406</b>	<b>\$89,843,418</b>	<b>\$92,369,508</b>
<b>FTE<sup>2</sup></b>	<b>639.53</b>	<b>696.50</b>	<b>649.14</b>	<b>673.14</b>	<b>673.14</b>

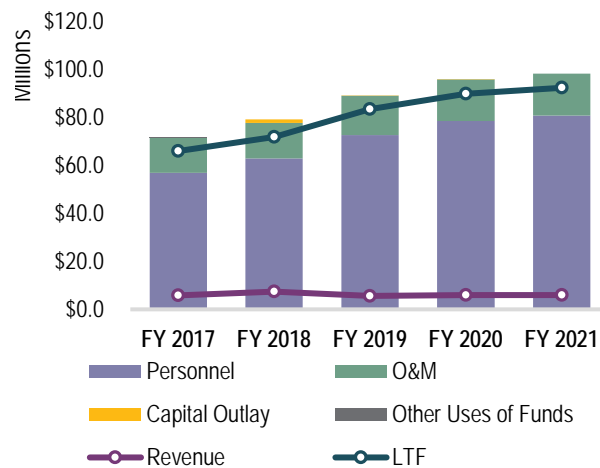
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management (HCM) module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



## Loudoun County Fire and Rescue

### Revenue and Expenditure History



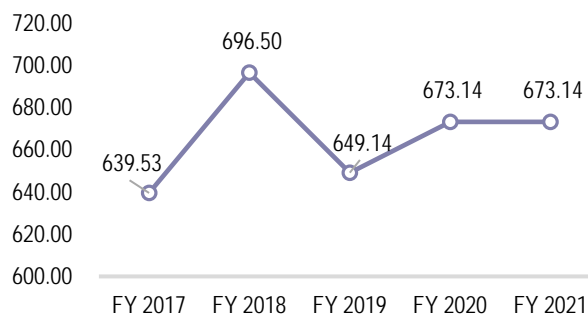
#### Revenue/Local Tax Funding

As shown, LCFR is primarily funded by local tax funding (over 90 percent). Program-generated revenue consists primarily of permits, fines, and grants, including a transfer of approximately \$420,000 from the EMS Transport Reimbursement Fund to the General Fund.

#### Expenditure

The majority of LCFR's expenditure budget is dedicated to personnel costs. The FY 2019 increase in personnel reflects both the addition of 24.00 operational and administrative FTE and a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. FY 2020 reflects the addition of 24.00 FTE and 2 percent market-based and 3 percent merit-based salary adjustments.

### Staffing/FTE History



FY 2017: 1.07 FTE HR administrative assistant, 1.07 FTE quality assurance/quality improvement officer

FY 2017 Mid-Year: 7.47 FTE transferred the Office of Emergency Management to the Office of the County Administrator, 7.84 FTE to fully staff recruit academy and conversion of 18 positions to a 40-hour workweek

FY 2018: (Total 56.97 FTE), 39.20 FTE new operational staffing, 1.07 FTE administrative assistant, 1.12 FTE shift commander, conversion of 1.07 FTE position to 1.12 FTE (0.05 FTE), 5.60 FTE ECC dispatch staff, 5.60 FTE staffing

request from Sterling Volunteer Fire Company, 2.19 FTE inspectors in the FMO, 2.14 FTE Training Academy

FY 2019: (Total 24.00 FTE), 2.00 FTE application/ data analysts, 1.00 FTE records management supervisor, 2.00 FTE shift commanders, 10.00 FTE Purcellville Volunteer Station staffing, 4.00 FTE EMS, 1.00 FTE behavioral health coordinator, 1.00 FTE accountant, 1.00 FTE deputy chief of volunteer administration, 1.00 FTE EMS training officer, 1.00 FTE EMS administrative assistant. As previously noted, beginning in FY 2019 with the full implementation of the HCM module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation explains the difference in FTE counts between FY 2018 and FY 2019.

FY 2020: (Total 24.00 FTE) 16.00 FTE Sterling Staffing, 1.00 FTE HR Specialist, 1.00 FTE Communications Specialist, 1.00 Physicals Coordinator, 1.00 Administrative Assistant (Fleet/Logistics/ Health and Wellness), 1.00 Wellness Center Manager, 2.00 Civilian Fire Marshals, and 1.00 FTE Firefighter.



## Loudoun County Fire and Rescue

LCFR continues to deliver robust emergency medical and fire suppression services to a growing community. Since FY 2015, the Department has added a total of 182.90 FTE to maintain current service levels. As uniformed, operational positions are added, administrative and support positions are needed to provide sufficient day-to-day support to the Department. It is anticipated that the need for additional administrative and support positions will continue in the coming years. LCFR's expenditures have increased primarily due to personnel costs. Non-local tax fund revenues are comprised primarily of state and other grants, fines, and permit fees and have remained steady over the past few years.

As part of the FY 2019 Adopted Budget, a total of 24.00 FTE were added. Personnel costs have risen primarily due to continued growth in the number of positions added to the Department and a 3 percent market-based salary adjustment and 3.5 percent merit-based increase. Operating and maintenance costs increased due to both rising cost of ongoing contracts and supplies required by the Department, as well as operating and maintenance needs associated with new personnel.

LCFR's FY 2020 Adopted Budget reflects the Department's continued drive to maintain current service levels with regard to the provision of fire suppression and emergency medical services, while also providing the internal administrative and management support necessary for sustained service levels. For FY 2020, the Department's Adopted Budget focuses on supporting the thematic areas of public and life safety, internal support, community outreach and education, and span of control.

### Public and Life Safety

LCFR continues to ensure minimum staffing requirements<sup>1</sup> are met by a combination of volunteer and career providers. In instances when a volunteer agency's personnel resources are no longer sufficient to meet the operational needs of the community, LCFR is typically requested to fill this gap with career personnel. Part of the Department's Adopted Budget is associated with maintaining minimum staffing.

The FY 2020 Adopted Budget includes operational staffing at Sterling Fire and Sterling Rescue volunteer companies. Additional career staffing (2.00 FTE) was requested by Sterling Volunteer Fire Company to fully staff fire engine 624 (24/7) at the Kincora Station and increase staffing coverage (4.00 FTE) from 5/12 to 7/12 at Fire Stations 11 (Sterling Park) and 18 (Cascades). The Department considers the 7/12 shift to be a more efficient use of personnel as it standardizes and streamlines staffing and scheduling and ensures effective service delivery.

In addition, the Sterling Volunteer Rescue Squad requested 7/12 (seven days per week, 12 hours per day) daytime staffing for its rescue squad unit due to increased service demands (10.00 FTE). The unit is currently cross-staffed with the crew from the fire engine at this station, meaning the engine company and the rescue squad are staffed with the same personnel such that only one apparatus is capable of responding at a time. As this model prevents both units from responding simultaneously, it increases the need for mutual aid from other counties and/or responses from units from other more distant stations within Loudoun. Given increases in call volume and EMS incidents in this unit's first due area (coverage area), this staffing provides resources to meet current service level demands.

The FY 2020 Adopted Budget also includes 2.00 FTE for Civilian Fire Inspectors to enable the Loudoun County Fire Marshal's Office to keep up with increased workload of inspections and permitting. The inspectors also will help ensure compliance with the County Fire Code, provide fire suppression system maintenance to control fires, and ensure access to facilities in the event of fire. The inspectors also will help foster an economically successful business environment by meeting timelines and maintaining the overall business impression of the County.

Lastly, the Adopted Budget includes 1.00 FTE for an additional firefighter to replace 1.00 FTE which had previously been reclassified to create a Battalion Chief of Special Operations position. Replacing this FTE will assist in offsetting overtime.

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<sup>1</sup> Minimum staffing requirements ensure that the appropriate number and type (rank) of personnel are available to execute incident response according to mandates, regulations, and LCFR adopted standards. These requirements identify the total number of personnel that must be available during a given shift to respond to calls for service.





## Loudoun County Fire and Rescue

### Internal Support

The Adopted Budget includes a human resource specialist (1.00 FTE) to assist with the increased workload and the expanding scope and complexity of HR tasks. LCFR HR functions include hiring and termination requests, workers compensation claims, and personnel transfers. Due to FTE, growth these tasks have increased significantly in volume, resulting in ongoing challenges meeting HR and administrative demands.

To mitigate expected increase in workload and facility traffic, the Adopted Budget includes 1.00 FTE for an administrative assistant. The volume of workload associated with the Department's Personnel and Asset Management Division including logistics, fleet, respiratory protection, and health and wellness functions, has increased with the growth in personnel, fleet, and other equipment (SCBA, turnout gear, etc.). The existing workload has been managed by one fleet manager, two fleet technicians, one respiratory protection manager and one uniformed technician on long-term detail to respiratory protection, and one logistics manager and one uniformed firefighter assigned to logistics. However, the growth in volume, including a 20 percent growth projected in the number of sets of turnout gear (required for fire response) submitted for cleaning between FY 2017 and FY 2021 is beyond the capacity of existing staff. In addition, in FY 2020 the logistics, fleet, respiratory protection, and health and wellness functions of the Department are moving to one centralized location. This move is expected to generate additional administrative needs and traffic due to visitors, deliveries, and phone calls which will lead to substantial workflow interruptions for existing staff.

In FY 2020, the Department anticipates the opening of the Candidate Physical Ability Test (CPAT)/ Wellness Center, which will function as the central location for wellness and injury prevention activities for LCFR. In coordination with the opening of this facility, the Adopted Budget includes 1.00 FTE for a wellness center manager. This position will develop and direct a comprehensive physical fitness program for the Department, to include holding educational sessions, conducting health and fitness assessments, and designing exercise programs to improve physical performance and health. This will include both working with groups and one-on-one training sessions. In addition, this position will oversee training and ongoing development of a group of Peer Fitness Trainers (PFTs), who will implement fitness training at worksites throughout the County. Nationally, cardiovascular disease and musculoskeletal injuries are among the top causes of firefighter deaths and injuries. Physical training can reduce this risk of these conditions. In recent years, nearly 50 percent of LCFR's on-duty injuries were from strains and sprains. As tactical athletes, firefighters must be prepared for the rigors of the occupation. This position will provide the Department expertise in exercise physiology/kinesiology and the ability to design effective training programs to assist firefighters in avoiding injury.

### Span of Control

Beginning January 1, 2019, annual physicals are required for all operational volunteers in addition to career staff. This reflects a vote by the LC-CFRS Executive Committee in 2016 to mandate physicals for all System members to ensure consistent medical standards and overall safety of Fire and Rescue operational members. Due to the expected growth in the number of physical exams performed, an increase of approximately 70 percent from 2018 actuals (915) to 2021 projected (1,555), the Adopted Budget includes a full-time physicals coordinator (1.00 FTE) to manage this increasing workload. Previously, a uniformed lieutenant performed this function, which requires regular coordination among various internal and external stakeholders to ensure that physicals are up to date and the correct follow-up action has been taken. A full-time coordinator was approved by the Board to enable this lieutenant to focus on programmatic efforts within the Office of Health, Safety, Wellness and Human Resources, while allowing for regular maintenance of physicals and follow-up actions.

### Community Outreach and Education

As internal communications have consistently been identified by System members as the number one System deficiency, the Adopted Budget includes a communications specialist position (1.00 FTE). Under the direction of the LC-CFRS System Chief and Public Information Officer (PIO), the communications specialist position will support the overall internal and external



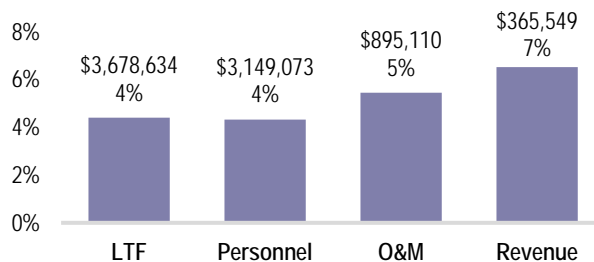
## Loudoun County Fire and Rescue

communications and marketing objectives of the LC-CFRS. This support will include writing for a wide range of communication outlets and producing content for a broad array of media, including to the web (internet and intranet), social media, posters, fact sheets, news releases, and videos. This position will serve as a backup PIO, as there is currently no identified back-up for this position.

### FTE Authority

The FY 2019 Adopted Budget included the addition of 5.00 FTE in the Department of Management and Budget for the exclusive use by LCFR to ensure that each recruit school is fully staffed. The FY 2020 Adopted Budget adds 1.00 FTE to this pool to provide FTE authority for an LCFR uniformed captain to fill an externally funded fire service liaison position with the Federal Bureau of Investigation (FBI) Washington Field Office (WFO) Joint Terrorism Task Force (JTTF).

### Percent Change from Adopted FY 2019 to Adopted FY 2020

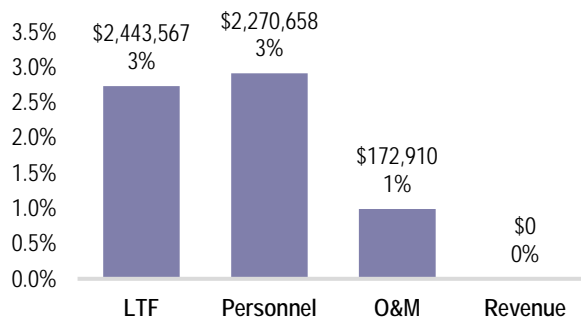


#### Reasons for Change:

**Personnel:** ↑ 24.00 FTE || **O&M:** ↑ expenditures associated with new FTE and base adjustments ||

**Revenue:** ↑ increased grant awards and transfer from EMS Transport Reimbursement Fund to fund personnel

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

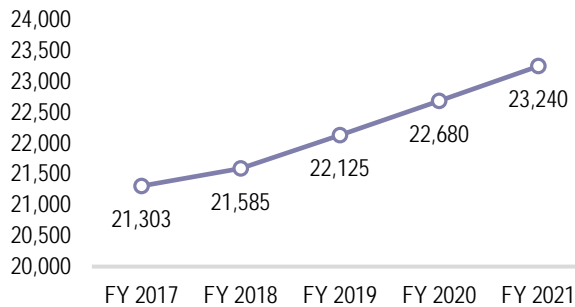
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Loudoun County Fire and Rescue

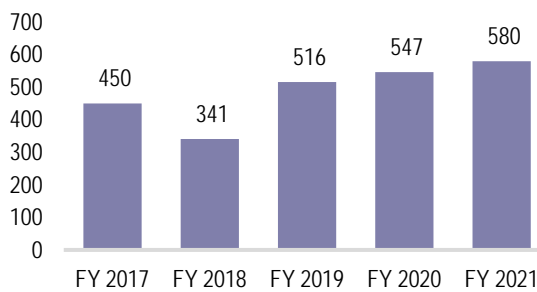
### Key Measures



**Objective:** Provide delivery of Emergency Medical Services to the community.

**Measure:** Total number of Emergency Medical Service Incidents.

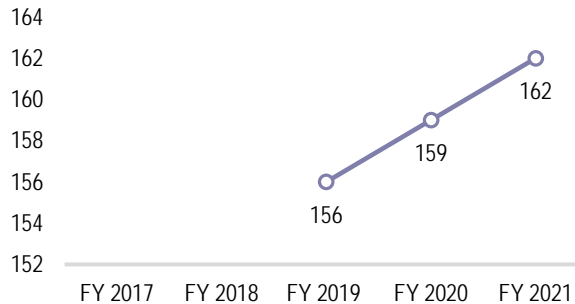
*The total number of EMS incidents in the County has steadily increased, therefore, the FY 2020 Adopted Budget includes additional operational support to meet current service levels.*



**Objective:** Ensure accuracy of personnel and financial records through timely updates to employee information.

**Measure:** Number of employee actions (EA) forms processed.

*The number of EAs is projected to increase steadily, resulting in growing workload for existing human resource personnel. The HR specialist will support LCFR in managing this workload.*



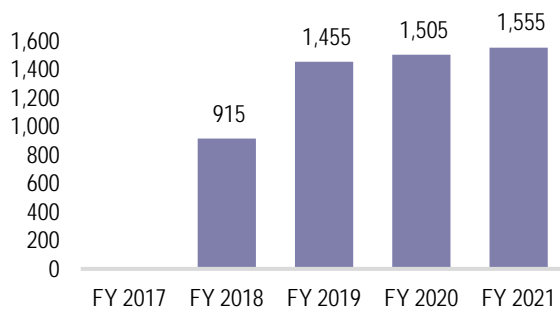
**Objective:** Provide timely and accurate information the public regarding the Fire and Rescue System and emergency incidents.

**Measure:** Number of updates to the website, intranet, and mobile applications.

*The demand for timely, accurate information is increasing in conjunction with population growth overall and increased demand for fire suppression and EMS services provided by the System. The communications specialist will help LCFR meet this demand. These are estimates for a new performance measure and FY 2017 and 2018 data are not available.*



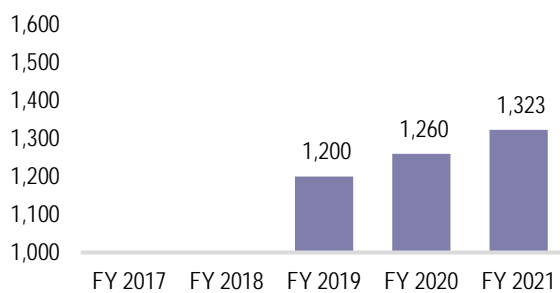
## Loudoun County Fire and Rescue



**Objective:** Provide annual physical exams to all System members and exams for candidates to ensure compliance with NFPA 1582.

**Measure:** Number of physical exams performed.

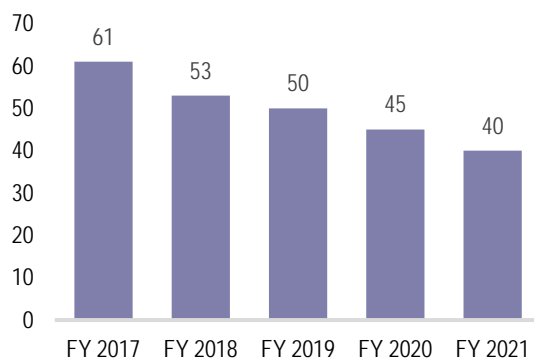
*The number of physical exams is projected to increase steadily, resulting in growing workload associated with this function, which the physicals coordinator will support. FY 2017 data are not available.*



**Objective:** Support uninterrupted delivery of Fire and Rescue Services through regular maintenance and repair of fleet vehicles and associated equipment.

**Measure:** Number of vendor work orders managed for contracted mechanical repairs.

*The number of vendor work orders managed by fleet services is expected to increase. Additional administrative staff will support this growth. FY 2017 and 2018 data are not available.*



**Objective:** Minimize on-the-job injuries and accidents.

**Measure:** Number of lost time injuries.

*The rate of lost time injuries is expected to decrease with implementation of programs for which the wellness center manager will be responsible.*

**Loudoun County Fire and Rescue****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Emergency Medical Services	\$1,736,523	\$2,785,039	\$2,124,511	\$2,534,100	\$2,600,020
Operations	45,663,452	49,053,960	58,322,439	63,020,974	64,826,595
Communications and Support Services	4,230,973	4,101,306	5,421,569	5,677,365	5,836,871
Volunteer Coordination	6,762,832	6,809,087	7,035,176	7,091,365	7,172,719
Fire-Rescue Training	4,043,248	5,957,158	4,713,450	4,989,358	5,098,276
Fire Marshal's Office	3,046,801	3,176,068	3,384,274	3,785,521	3,887,699
Office of Emergency Management	3,327	0	0	0	0
Administrative Services	1,785,595	2,109,244	2,028,617	2,229,874	2,291,318
Personnel and Asset Management	4,596,773	5,218,860	6,102,984	6,486,583	6,627,732
<b>Total – Expenditures</b>	<b>\$71,869,522</b>	<b>\$79,210,722</b>	<b>\$89,133,020</b>	<b>\$95,815,139</b>	<b>\$98,341,229</b>
<b>Revenues</b>					
Emergency Medical Services	\$0	\$1,078,337	\$9,762	\$325,937	\$325,937
Operations	692,207	264,486	0	0	0
Communications and Support Services	4,391,506	4,309,186	4,289,000	4,180,000	4,180,000
Volunteer Coordination	0	0	0	0	0
Fire-Rescue Training	598,992	1,409,877	1,153,000	1,319,281	1,319,281
Fire Marshal's Office	129,198	126,903	138,178	136,650	136,650
Office of Emergency Management	0	420	0	0	0
Administrative Services	38,290	1,149	0	0	0
Personnel and Asset Management	11,626	198,519	16,674	9,853	9,853
<b>Total – Revenues</b>	<b>\$5,861,817</b>	<b>\$7,388,877</b>	<b>\$5,606,614</b>	<b>\$5,971,721</b>	<b>\$5,971,721</b>
<b>Local Tax Funding</b>					
Emergency Medical Services	\$1,736,523	\$1,706,703	\$2,114,749	\$2,208,163	\$2,274,083
Operations	44,971,245	48,789,474	58,322,439	63,020,974	64,826,595
Communications and Support Services	(160,532)	(207,880)	1,132,569	1,497,365	1,656,871
Volunteer Coordination	6,762,832	6,809,087	7,035,176	7,091,365	7,172,719
Fire-Rescue Training	3,444,256	4,547,281	3,560,450	3,670,077	3,778,995
Fire Marshal's Office	2,917,603	3,049,165	3,246,096	3,648,871	3,751,049
Office of Emergency Management	3,327	(420)	0	0	0
Administrative Services	1,747,305	2,108,096	2,028,617	2,229,874	2,291,318
Personnel and Asset Management	4,585,147	5,020,340	6,086,310	6,476,730	6,617,879

<sup>1</sup> Sums may not equal due to rounding.



## Loudoun County Fire and Rescue

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Total – Local Tax Funding</b>	<b>\$66,007,705</b>	<b>\$71,821,845</b>	<b>\$83,526,406</b>	<b>\$89,843,418</b>	<b>\$92,369,508</b>
<b>FTE</b>					
Emergency Medical Services	8.86	8.86	13.00	13.00	13.00
Operations	491.96	544.27	496.00	513.00	513.00
Communications and Support Services	45.51	52.39	49.00	49.00	49.00
Volunteer Coordination	4.14	3.21	4.00	4.00	4.00
Fire-Rescue Training	23.13	23.15	23.08	23.08	23.08
Fire Marshal's Office	20.93	24.38	23.06	25.06	25.06
Office of Emergency Management	5.33	0	0	0	0
Administrative Services	15.61	16.05	17.00	18.00	18.00
Personnel and Asset Management	24.06	24.19	24.00	28.00	28.00
<b>Total – FTE</b>	<b>639.53</b>	<b>696.50</b>	<b>649.14</b>	<b>673.14</b>	<b>673.14</b>





## Juvenile Court Service Unit

The Juvenile Court Service Unit (JSCU) is a statutorily mandated agency that provides professional supervision and services for juvenile offenders and court access for residents to resolve domestic relations matters.

### Juvenile Court Service Unit's Programs

#### Criminal Intake

Receives and reviews delinquency complaints 24 hours a day. Determines whether a delinquency petition is to be filed with the juvenile court and, if so, whether the youth should be released to family or detained. Provides diversion and referrals to other community resources for first-time offenders.

#### Domestic Relations

Provides intake services for domestic relations complaints including protective order monitors the active protective orders.

#### Investigations and Reports

Provides court-ordered investigations to describe the social adjustment of youth. Determines appropriate services for the juvenile and family.

#### Probation

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach," focused on the principles of community protection, accountability, and competency development.

#### Parole Services

Provides parole services to help transition offenders back to the community. Initiates transitional services, provides case management, and monitors the offender's re-entry to ensure a smooth transition to the community. Provides referrals for family and individual counseling and other resources including vocational or specialized educational services.





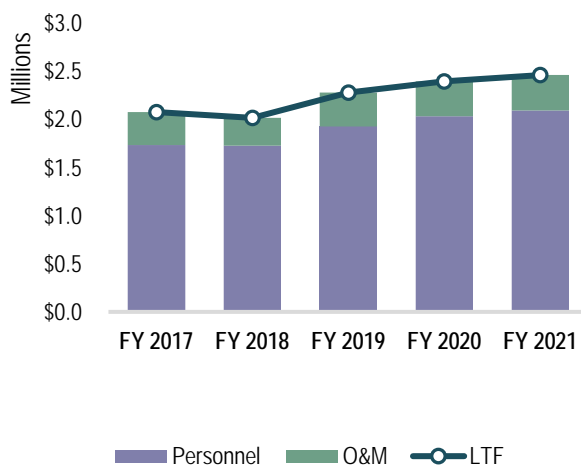
## Juvenile Court Service Unit

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,736,655	\$1,730,484	\$1,931,321	\$2,037,042	\$2,098,153
Operating and Maintenance	345,132	289,509	352,647	363,497	367,132
<b>Total – Expenditures</b>	<b>\$2,081,787</b>	<b>\$2,019,993</b>	<b>\$2,283,968</b>	<b>\$2,400,539</b>	<b>\$2,465,285</b>
<b>Revenues</b>					
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$2,081,787</b>	<b>\$2,019,993</b>	<b>\$2,283,968</b>	<b>\$2,400,539</b>	<b>\$2,465,285</b>
County FTE	18.72	18.72	17.53	17.53	17.53
State FTE	13.47	13.47	13.00	13.00	13.00
<b>Total FTE<sup>2</sup></b>	<b>32.19</b>	<b>32.19</b>	<b>30.53</b>	<b>30.53</b>	<b>30.53</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

JCSU is primarily funded by local tax funding (LTF) for those positions supported by the County. State FTE are funded by the Commonwealth of Virginia with salary supplements provided by the County.

## Expenditure

The majority of expenditures are tied to personnel costs (approximately 85 percent). The increase in personnel costs reflects a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase in FY 2019, and a 3.0 percent merit increase and 2 percent market adjustment approved in FY 2020.

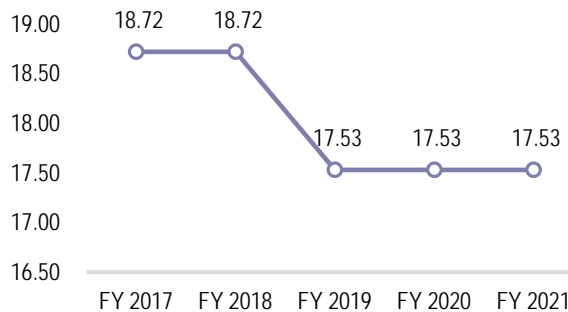
<sup>1</sup> Sums may not equal due to rounding. All financial information in this section reflects the County budget for JCSU; JCSU also has a state budget and state employees, however those costs are not reflected in the County budget document.

<sup>2</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



## Juvenile Court Service Unit

### Staffing/FTE History



The Department's expenditures have increased primarily due to personnel costs. Personnel costs make up approximately 85 percent of the Department's expenditures.

JCSU provides supervision, programs, and services to Loudoun County youth and families and has done so without the addition of new staff resources since FY 2012. JCSU personnel are comprised of both state (13.00 FTE) and County (17.53 FTE) employees. Personnel expenditures increased in both FY 2019 and FY 2020 as a result of market-based adjustments and merit-based increases approved by the Board of Supervisors (Board).

Operating and maintenance (O&M) expenditures grew in FY 2019 as a result of right-sizing efforts associated with state salary supplements and vehicle replacement expenditures. O&M expenditures grew in FY 2020 due to training needs and vehicle replacement expenditures.

JCSU started transitioning to the Effective Practices in Community Supervision (EPICS) model in FY 2018. The transition process is a project of the Virginia Department of Juvenile Justice. In prior fiscal years, supervision was primarily school-based as opposed to community-based. JCSU operates several diversion programs, which enable youth to seek treatment in the least restrictive environment possible. In determining service needs, JCSU uses the Youth Assessment and Screening Instrument (YASI) to assess a youth's risk level for re-offending (low, moderate, and high) and need for formal court supervision. JCSU remains an active participant in the Juvenile Detention Alternative Initiative. The Department's participation in this initiative has perpetuated the development and implementation of the Evening Reporting Center (ERC) and the Supervised Release Program (SRP). The ERC provides structured activities for participating youth in the evening between 4 p.m. and 8 p.m. with the goal of generating positive, pro-social behaviors. Similarly, the SRP allows participating youth a pre or post-dispositional supervision alternative to detention. Monitoring for program participants is tailored on a continuum dependent on the seriousness and risk associated with a given offender or defendant.

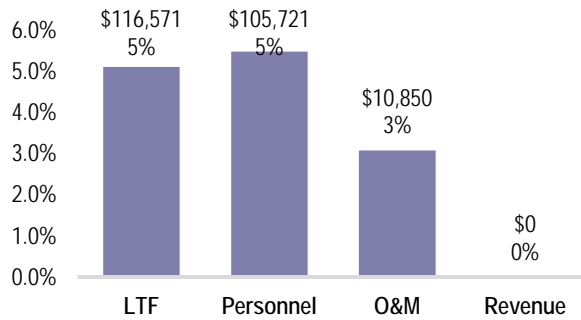
JCSU is a key participant in regional initiatives and staff chair the Gang Response and Intervention Team, a collaboration of federal, state, and local agencies aimed at preventing at-risk youth from becoming involved in gang activities.

In FY 2020, JCSU will continue to provide multiple, evidence-based intervention programs for youth offenders and defendants. Additional staff may be needed in future fiscal years to maximize the success of the SRP and related programs.



## Juvenile Court Service Unit

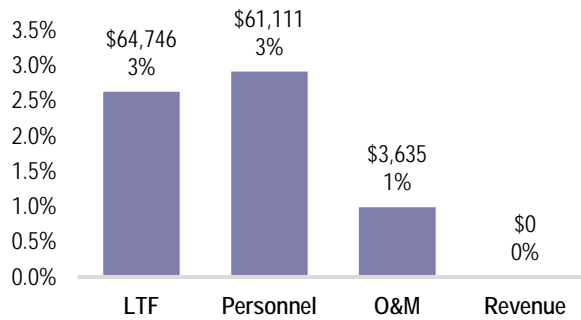
## Percent Change from Adopted FY 2019 to Adopted FY 2020



## Reasons for Change:

Personnel: ↑ General changes in employee pay ||  
O&M: ↑ Supply/equipment and training expense needs || Revenue: ↔ n/a

## Percent Change from Adopted FY 2020 to Projected FY 2021



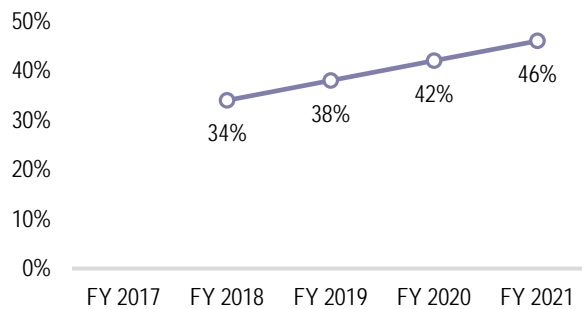
## Reasons for Change:

Personnel: ↑ 3 percent || O&M: ↑ 1 percent  
|| Revenue: ↔ n/a



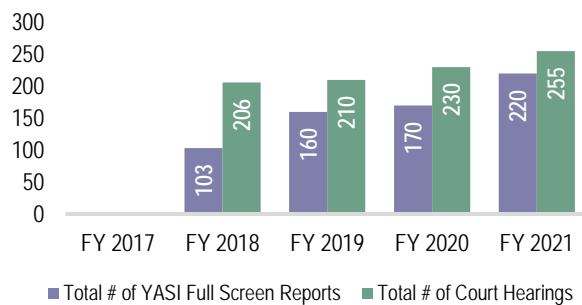
## Juvenile Court Service Unit

### Key Measures



**Objective:** Manage juvenile, domestic relations, and protective order complaints by increasing the percent of diversion by 1 percent each year.

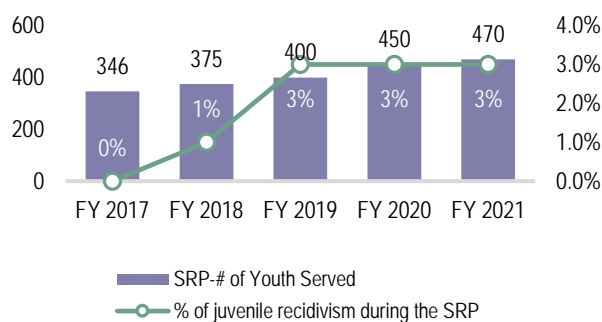
**Measure:** Percent of juvenile complaints diverted  
*JCSU focuses efforts on diverting youth from criminal behavior. At present, JCSU is exceeding its objective although additional resources may be needed in future fiscal years to continue increasing successful diversion efforts. Data are unavailable for FY 2017.*



**Objective:** Using assessment tools, screening instruments, and directed interviewing techniques, determine recommendations for case planning, while providing 100 percent of reports within 30 days to the Courts.

**Measure:** Total number of YASI full screen reports; Total number of court hearings

*Diagnostic efforts and court visits are fundamental to JCSU's service to youth offenders and defendants. The successful use of the YASI instrument and attendance at court hearings are crucial program deliverables. Additional resources may be needed in future fiscal years to meet diagnostic service requirements and to manage court hearings. Data are unavailable for FY 2017.*



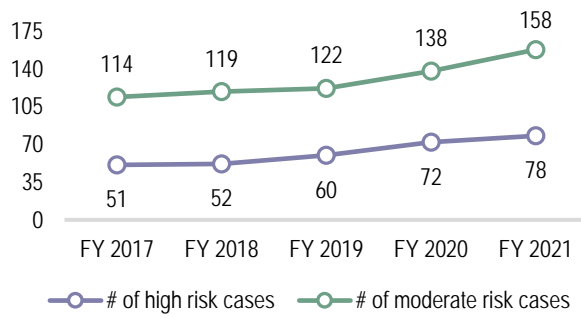
**Objective:** Offer effective detention and probation supervision alternatives to criminal intakes by continuing to develop alternatives to these formal responses by the JCSU.

**Measure:** Supervised Release Program (SRP)- number of youth served; Percent of juvenile recidivism while in Supervised Release Program

*Alternative intervention options have seen a growth in demand as both service needs and sentencing practices shift from a detention-oriented perspective. More resources may be needed in future fiscal years to address the growth in alternative intervention programs.*



## Juvenile Court Service Unit



**Objective:** Continue to maintain high quality probation and parole services.

**Measure:** Number of high risk cases; Number of moderate risk cases

*The number of high risk and moderate risk cases continues to grow as JCSU programs serve more youth defendants and offenders. Continued growth in both high-risk and moderate-risk cases could trigger a need for additional resources in future fiscal years.*



## Sheriff's Office

The Sheriff is a locally-elected constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities which are outlined by the General Assembly in the form of state statutes. The Sheriff and the Sheriff's deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Loudoun County.

### Sheriff's Office Programs

#### Criminal Investigations

Provides comprehensive follow-up investigation of criminal cases referred from other Divisions within the Sheriff's Office, other County Departments, and other federal, state, and local law enforcement partners.

#### Field Operations

Responds to all calls for service and patrols in the County 24 hours a day, 365 days a year. Provides community policing through outreach programs in each area of the County. Emergency Management provides support through the Field Operations Division.

#### Operational Support

Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Juvenile Education and Services, and Adult Crime Prevention.

#### Emergency Communications

Provides emergency 911 dispatch services and non-emergency and administrative calls for service at the Sheriff's Office.

#### Corrections

Manages the Adult Detention Center (ADC) and Work Release Program.

#### Court Services

Provides the Civil Process and Court Security Programs for the Courts.

#### Administrative & Technical Services

Provides support functions to Sheriff's Office divisions related to records management, property and evidence management, accreditation and training, human resources, IT support, and finance and administration.

#### Office of the Sheriff

Provides senior command and leadership for the Sheriff's Office.



## Sheriff's Office

## Budget Analysis

Department Financial and FTE Summary<sup>1</sup>

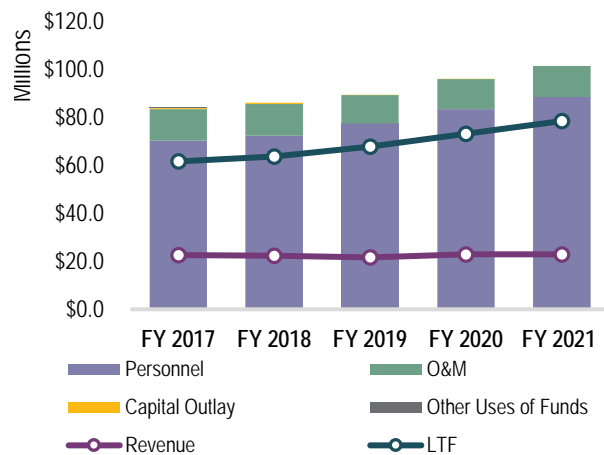
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected <sup>2</sup>
<b>Expenditures</b>					
Personnel	\$70,256,170	\$72,326,779	\$77,416,582	\$83,415,449	\$88,365,499
Operating and Maintenance	13,102,667	13,218,615	11,865,110	12,517,931	12,942,035
Capital Outlay	380,253	494,888	78,300	48,800	0
Other Uses of Funds	473,635	0	0	0	0
<b>Total – Expenditures</b>	<b>\$84,212,725</b>	<b>\$86,040,283</b>	<b>\$89,359,992</b>	<b>\$95,982,180</b>	<b>\$101,307,535</b>
<b>Revenues</b>					
General Property Taxes	\$199,550	\$202,168	\$0	\$0	\$0
Other Local Taxes	4,390,985	4,253,714	4,220,000	4,180,000	4,180,000
Permits, Fees, and Licenses	320,225	386,522	300,200	300,200	300,200
Fines and Forfeitures	1,468,705	1,498,345	1,230,000	1,470,000	\$1,470,000
Charges for Services	487,816	494,157	589,317	591,487	\$591,487
Miscellaneous Revenue	(200)	648	0	0	\$0
Recovered Costs	2,554,764	1,875,603	1,987,000	1,994,100	\$1,994,100
Intergovernmental – Commonwealth	13,033,373	13,396,676	13,275,661	14,362,373	14,362,373
Intergovernmental – Federal	176,344	243,127	0	0	0
<b>Total – Revenues</b>	<b>\$22,631,561</b>	<b>\$22,350,960</b>	<b>\$21,602,178</b>	<b>\$22,898,160</b>	<b>\$22,898,160</b>
<b>Local Tax Funding</b>	<b>\$61,581,164</b>	<b>\$63,689,323</b>	<b>\$67,757,814</b>	<b>\$73,084,020</b>	<b>\$78,409,375</b>
<b>FTE<sup>3</sup></b>	<b>790.58</b>	<b>794.95</b>	<b>730.85</b>	<b>758.48</b>	<b>777.48</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2021 projected values include estimated costs associated with the Courts Complex Expansion Project as well as full-year costs for pro-rated FY 2020 positions.<sup>3</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater were assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



## Sheriff's Office

### Revenue and Expenditure History



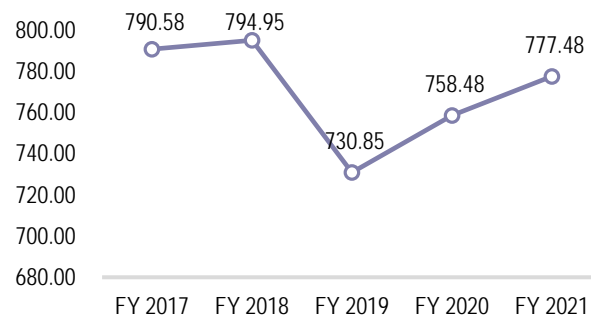
#### Revenue/Local Tax Funding

Loudoun County Sheriff's Office (LCSO) is primarily funded by local tax funding (76 percent). Program-generated revenue makes up the remaining 24 percent and consists mostly of reimbursements from the Virginia Compensation Board.

#### Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs. The increases shown in personnel expenditures include the new positions added by the Board of Supervisors (Board), a 3 percent market-based adjustment and 3.5 merit-based increase approved by the Board in FY 2019, and a 2 percent market-based adjustment and a 3 percent merit-based increase in FY 2020.

### Staffing/FTE History<sup>1</sup>



FY 2017: 1.12 FTE school resource officer (SRO), 1.00 FTE administrative assistant, 1.12 FTE deputy, 1.12 FTE juvenile and sex crimes detective, 1.12 FTE community resource officer

FY 2018: 1.12 FTE SRO, 1.00 FTE administrative assistant, 1.00 FTE crime analyst, 1.00 FTE video systems coordinator

FY 2019: 3.00 FTE SROs, 4.00 FTE patrol deputies, 2.00 FTE traffic safety deputies, 1.00 FTE evidence technician, 1.00 FTE cook

FY 2019 (Mid-Year): 1.00 FTE deputy (Adult Drug Court)

FY 2020: 1.00 FTE firing range sergeant, 2.00 FTE firing range deputies, 1.00 FTE court services major, 1.00 FTE court services 1st lieutenant, 12.00 court security deputies, 1.00 FTE administrative assistant, 1.00 FTE SRO sergeant, 1.00 FTE SRO, 2.00 FTE juvenile resource officers (JRO), 3.09 FTE background investigators, 0.77 FTE video technician, 0.77 FTE computer technician

Personnel expenditures make up approximately 87 percent of the Office's budget. The overall budget for the Sheriff's Office has increased primarily as a result of these personnel expenditures. The details of staffing changes since FY 2017 is in the Staffing/FTE History section.

The Board approved several positions in FY 2019 to maintain public safety within the County, to support and maintain current service levels in public schools, and to respond to internal support and workload needs in the Sheriff's Office. Three

<sup>1</sup> Projected FY 2021 staffing includes 19.00 FTE for positions anticipated to be requested for the second phase of staffing for the Courts Complex Expansion Project.





## Sheriff's Office

SROs (3.00 FTE) were approved to staff new school facilities and to respond to general coverage needs. Four patrol deputies (4.00 FTE) and two traffic safety deputies (2.00 FTE) were approved to maintain public safety, particularly in the Dulles South and Ashburn areas, and to address speed and traffic safety issues proactively. One evidence technician (1.00 FTE) was approved to meet internal support and evidence processing needs for the Department. Finally, one cook (1.00 FTE) was approved for the Adult Detention Center (ADC) to meet increasing workload needs at the facility and to reduce reliance on commercially-prepared food.

Similarly, resources approved in FY 2020 focus on maintaining service levels, appropriately staffing and securing new facilities, maintaining critical internal and administrative support for operations, and promoting public safety.

The FY 2020 Adopted Budget includes an increase in the operating budget for planned adjustments to contractual obligations (\$165,000), including obligations to the Northern Virginia Criminal Justice Training Academy (NVCJTA) and the health and psychiatry services contract at the ADC. Additionally, the FY 2020 budget includes one approved FY 2019 mid-year position for a drug court deputy (1.00 FTE) to support the new Adult Drug Court. At a service level of up to 25 participants, one deputy is required to support the program and is responsible for conducting pre-entry investigations, inspections of residences, and periodic home and field checks; monitoring curfew compliance; serving warrants and conducting drug testing; and attending the weekly dockets. This program is a cooperative effort between the Sheriff's Office; the judges of the Circuit Court and Clerk of the Circuit Court; the Department of Community Corrections; the Department of Mental Health, Substance Abuse, and Developmental Services; the Office of the Commonwealth's Attorney; the Office of the Public Defender; and District 25 Adult Probation and Parole.

Revenues for the Sheriff's Office originate from several sources, including fines and fees and intergovernmental revenues. Local tax funding is the largest source of funding for the Office, and the FY 2020 Adopted Budget includes an increase in local tax funding primarily due to the approved positions discussed below. Revenues increased in FY 2020 due to an increase in Virginia Compensation Board funding.

FY 2020 approved resources are related to new capital facilities, internal support needs, and public/life safety goals. Additional resources approved in FY 2020 are also linked to technology and management-related needs.

### Capital Facilities Opening

The FY 2020 Adopted Budget includes a total of 19.00 FTE for capital facility openings, including three positions (3.00 FTE) for the Public Safety Firing Range, 15 positions (15.00 FTE) for the Courts Complex Expansion Project, and one position (1.00 FTE) for Independence High School.

The Public Safety Firing Range, scheduled to be open in the summer of 2020, requires a sergeant and two deputies. Deputy positions are budgeted for six months in FY 2020 to coincide with the anticipated opening of the facility and accommodate staff training needs. The new 61,000 square foot facility features a 100-yard, 10-lane tactical firing range, a use-of-force simulator, and classroom space. This new facility replaces a leased property which is no longer adequate for the needs of the Sheriff's Office, and provides improved training capacity and flexibility over the previous facility. Approximately 7,500 hours of weapons training will be performed in FY 2019 and 8,000 hours will be performed in FY 2020.

The new Courts Complex is scheduled to open in several phases, requiring the addition of Sheriff's Office personnel over several years, beginning in FY 2020. The first group of 15 positions is included in the FY 2020 Adopted Budget; 19 additional positions are anticipated in FY 2021. In FY 2020, personnel include one major (1.00 FTE), one first lieutenant (1.00 FTE), one administrative assistant (1.00 FTE), and twelve deputies (12.00 FTE). Deputy positions are budgeted for six months in FY 2020 to coincide with staff training needs. With the major position, these resources will create a new Court Security Division which will offer increased operational efficiency and optimal span of control. Court security staff are critical to ensuring safe public access and daily operations of the Juvenile and Domestic Relations, General District, and Circuit Courts. In FY 2018, court deputies performed 268,231 individual security screenings and are expected to screen approximately 275,000 individuals in FY 2019 and FY 2020.



## Sheriff's Office

One school resource officer (1.00 FTE) is included in the Adopted Budget to staff Independence High School, which will open in the fall of 2019. This position will maintain a current service level of one SRO for each public middle and high school in Loudoun County. The duties of an SRO include, among other responsibilities, conducting security assessments, providing training sessions for Loudoun County Public Schools (LCPS) staff, and coordinating canine drug searches. SROs also administer several student programs and manage all criminal investigations that originate in schools. Service needs for middle and high schools involved 9,698 service events<sup>1</sup> at high schools and 8,716 service events at middle schools in FY 2018. In FY 2019, SROs are estimated to respond to 10,667 service events from high schools and 9,587 from middle schools. Estimates for FY 2020 include approximately 11,733 service events from high schools and 10,545 from middle schools as new school facilities open, which is expected to trigger an increase in service events.

### Public/Life Safety

The FY 2020 Adopted Budget contains several resources for public and life safety needs including FTE authority and technical resources for the Universal Call Taker Project at the Emergency Communications Center (ECC) and two positions for Juvenile Education and Service programs.

In partnership with Loudoun County Fire and Rescue (LCFR), the Sheriff's Office is implementing the Universal Call Taker Project with the goal of reducing the amount of time needed for emergency response to residents dialing 911. In the absence of universal call taking, LCFR staff answer all 911 calls and then transfer the caller to Sheriff's Office staff to respond to law enforcement-related incidents. This situation often means that a caller must answer questions twice before the appropriate resources are deployed. The project requires the addition of a fourth shift and the conversion of shifts to twelve hours for Sheriff's Office and LCFR ECC staffing to be in parity. Additionally, it includes extensive training to certify existing and new staff to be capable of quickly responding to any call. Resources to implement this project are included in the Non-Departmental budget in the Miscellaneous section of this document.

As the County's school-age population continues to grow, the need for juvenile resource officers (JRO) will also increase. Since 2010, the number of fifth-grade students served by the JRO program has increased by 30 percent. However, the size and staffing of the JRO program have not increased during that same period, which requires drawing SROs from their assigned middle or high schools to provide JRO-related programming at elementary schools. JROs provide programming to elementary school students using the Drug Abuse Resistance Education (DARE) curriculum, which targets issues including drug use, peer pressure, and violence. The FY 2020 Adopted Budget includes two JRO positions (2.00 FTE) to continue providing JRO service in County elementary schools. In FY 2018, JROs and SROs managed 3,071 presentations to fifth graders in the school system. JROs and SROs are estimated to provide 3,550 presentations to fifth graders in FY 2019 and 3,700 presentations in FY 2020.

### Internal Support

As the County grows, so too does the Sheriff's Office, creating the need for both front-line and internal support positions. Four part-time background investigators (3.09 FTE) are included in the Adopted Budget in the Administrative and Technical Services Division. Part-time staff were chosen as opposed to full-time staff because more part-time staff can handle a more significant workload and perform more background investigations than fewer full-time positions. Additionally, the most qualified candidates for these roles tend to be retired law enforcement professionals who typically seek part-time employment opportunities. The addition of more investigators to the employment services section will allow the Sheriff's Office to improve application processing time, fill more vacant positions, and increase applicant retention. Investigators completed 149 background investigations in FY 2018 and are estimated to finish 180 in FY 2019 and 200 in FY 2020.

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<sup>1</sup> Service events include both law enforcement-specific calls for service and non-police service response needs.



## Sheriff's Office

Background investigations and screening are essential to maintaining the high standards needed for positions of public trust. Uniformed officers must be thoroughly vetted through an intensive review process that can last three to six months. The addition of more background investigators will increase the number of prospective applicants that can be processed simultaneously without reducing high vetting standards.

### Technology

With the growth in the use of technology in law enforcement comes an increased need for technical support staff. The FY 2020 Adopted Budget includes resources (1.54 FTE) to create regular, part-time positions for a video technician (0.77 FTE) and a computer technician (0.77 FTE). Currently, LCSO uses one temporary part-time video technician who processes video evidence for the LCSO, the Commonwealth's Attorney, and the Courts. The video technician also provides video processing services for Freedom of Information Act (FOIA) requests and other requests. LCSO's approved request converts the temporary, part-time position to a regular position to manage the growth of video processing needs. In FY 2014, LCSO processed 582 video record requests. By FY 2018, the Sheriff's Office handled more than 6,000 requests for video records.

The FY 2020 Adopted Budget includes a regular, part-time computer technician to meet growing service needs associated with law enforcement systems. The information technology (IT) team in the Administrative and Technical Services Division currently uses a temporary, part-time computer technician to manage internal technology service requests. Converting the temporary position to a regular position prevents disruption to operations in other divisions of the Sheriff's Office related to technical resources like e-Citation devices, mobile data communicators, and law enforcement-related software. In FY 2018, the IT team received more than 6,000 service requests. For FY 2019 and FY 2020, about 6,800 and 7,000 service requests are estimated to be received, respectively.

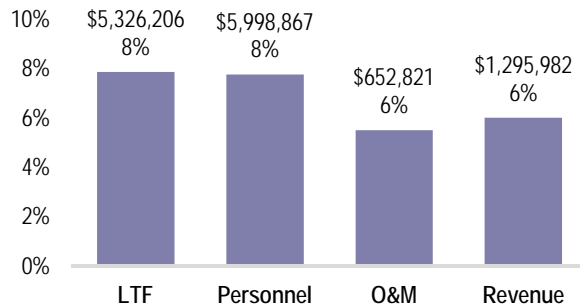
### Span of Control

Management needs for the SRO program have grown as the number of SROs has increased to provide service to new middle and high schools. The FY 2020 Adopted Budget includes one sergeant position (1.00 FTE) to bring the number of direct staff reports per supervisor to ten SROs per SRO sergeant. Currently, twenty-nine SROs report to just two sergeants which impacts LCSO's ability to provide oversight and direction to a growing SRO program.



## Sheriff's Office

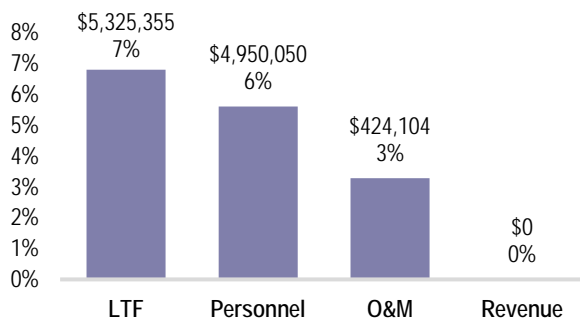
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 27.63 FTE<sup>1</sup> and general changes in employee pay || **O&M:** ↑ Contractual increases and departmental one-time costs and supply needs associated with new personnel || **Revenue:** ↑ Virginia Compensation Board revenue

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

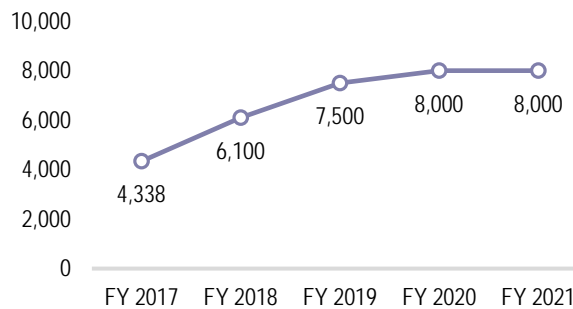
**Personnel:** ↑ 3 percent and full-year costs for pro-rated FY 2020 positions/ projected FY 2021 staffing for the Courts Complex Expansion Project || **O&M:** ↑ 1 percent and projected departmental Courts Complex Expansion Project costs || **Revenue:** ↔

<sup>1</sup> This FTE change includes 1.00 FTE approved by the Board in January 2019 for the Adult Drug Court.



## Sheriff's Office

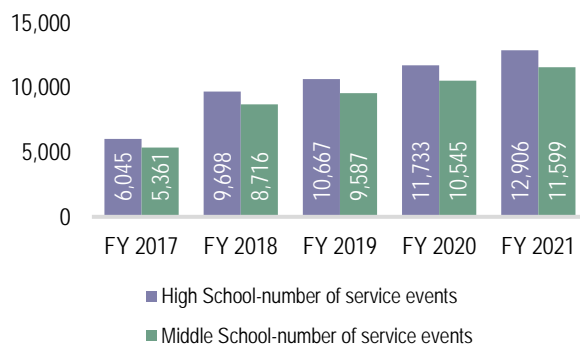
## Key Measures



**Objective:** Provide required training to all sworn and non-sworn personnel; provide bi-annual, new hire and remedial firearms training; and process all training requests and travel arrangements associated with training.

**Measure:** Number of instructor hours used for weapons training.

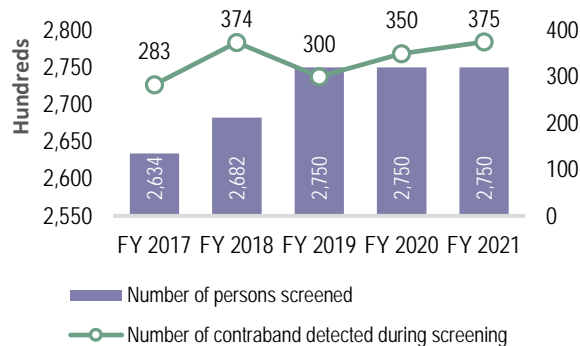
*Training capacity will increase with the new Firing Range facility once fully staffed. This facility will enable increased flexibility in the provision of firearms training to meet increased staff training needs for existing and new staff.*



**Objective:** Maintain the safety and security of middle and high schools through the School Resource Officer (SRO) program.

**Measure:** High Schools-number of service events; Middle Schools-number of service events.

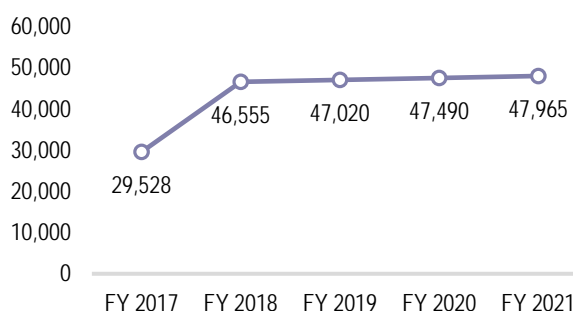
*Overall service events for LCSO will increase as new middle and high school facilities open for operation.*



**Objective:** Ensure safety by conducting security checks that minimize the number of incidents.

**Measure:** Number of persons screened; number of contraband detected during screening.

*Court service needs are anticipated to grow as both the County population increases and the expanded court facilities open.*



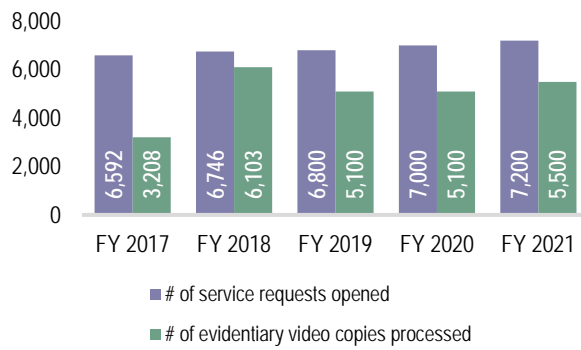
**Objective:** Continue drug prevention presentations to raise awareness of drug abuse among juveniles.

**Measure:** Number of attendees at drug prevention presentations.

*Youth-serving programs, like the JRO/DARE program, can be expected to grow as the County's student-age population grows.*



## Sheriff's Office



**Objectives:** Complete 70 percent of technology-related service requests in 8 hours; effectively process video records requests for the Courts, FOIA, and internal reviews

**Measure:** Number of service requests opened; number of evidentiary video copies processed.

*Technology-related service requests continue to grow across LCSO with growth in both the organization and its deployment of law enforcement technologies. Video processing needs have also increased as the importance of video evidence to the Courts and public grows.*



## Sheriff's Office

## Department Programs

Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected <sup>2</sup>
<b>Expenditures</b>					
Criminal Investigations	\$8,210,306	\$8,100,047	\$9,002,343	\$9,501,647	\$9,771,393
Field Operations	27,691,369	28,404,328	26,955,300	28,498,615	29,307,692
Operational Support	10,477,722	10,102,796	11,572,249	12,427,297	12,763,589
911-Emergency Communications	3,947,241	3,942,529	4,162,099	4,387,381	4,517,973
Corrections	20,157,960	21,747,675	22,411,886	23,465,845	24,079,677
Court Services	4,334,728	4,427,005	4,761,739	5,926,511	8,442,300
Administrative-Technical Services	7,957,935	7,847,500	8,841,122	10,020,090	10,618,638
Office of the Sheriff	\$1,435,464	\$1,468,403	\$1,653,253	\$1,754,795	1,806,272
<b>Total – Expenditures</b>	<b>\$84,212,725</b>	<b>\$86,040,283</b>	<b>\$89,359,992</b>	<b>\$95,982,180</b>	<b>\$101,307,535</b>
<b>Revenues</b>					
Criminal Investigations	\$1,377,683	\$1,436,243	\$1,334,136	\$1,443,247	\$1,443,247
Field Operations	4,541,811	4,656,285	3,701,246	3,913,453	3,913,453
Operational Support	3,586,025	3,221,133	3,395,580	3,843,258	3,843,258
911-Emergency Communications	4,390,985	4,253,714	4,220,000	4,180,000	4,180,000
Corrections	6,801,300	6,716,730	7,171,708	7,662,242	7,662,242
Court Services	407,882	414,046	507,907	507,907	507,907
Administrative-Technical Services	1,113,182	1,219,296	910,669	957,576	957,576
Office of the Sheriff	\$412,695	\$433,515	\$360,932	\$390,477	390,477
<b>Total – Revenues</b>	<b>\$22,631,561</b>	<b>\$22,350,960</b>	<b>\$21,602,178</b>	<b>\$22,898,160</b>	<b>\$22,898,160</b>
<b>Local Tax Funding</b>					
Criminal Investigations	\$6,832,623	\$6,663,805	\$7,668,207	\$8,058,400	\$8,328,146
Field Operations	23,149,558	23,748,044	23,254,054	24,585,162	25,394,239
Operational Support	6,891,698	6,881,663	8,176,669	8,584,040	8,920,331
911-Emergency Communications	(443,743)	(311,185)	(57,901)	207,381	337,973
Corrections	13,356,660	15,030,945	15,240,178	15,803,603	16,417,435
Court Services	3,926,846	4,012,959	4,253,832	5,418,604	7,934,393
Administrative-Technical Services	6,844,753	6,628,205	7,930,453	9,062,513	9,661,062
Office of the Sheriff	\$1,022,769	\$1,034,888	\$1,292,321	\$1,364,317	1,415,795
<b>Total – Local Tax Funding</b>	<b>\$61,581,164</b>	<b>\$63,689,323</b>	<b>\$67,757,814</b>	<b>\$73,084,020</b>	<b>\$78,409,375</b>
<b>FTE</b>					
Criminal Investigations	75.82	76.94	70.30	71.30	71.30

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2021 projected values include estimated costs associated with the Courts Complex Expansion Project as well as full-year costs for pro-rated FY 2020 positions.



## Sheriff's Office

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected <sup>2</sup>
Field Operations	264.00	267.00	242.56	242.56	242.56
Operational Support	93.48	92.61	90.99	94.99	94.99
911-Emergency Communications	45.68	46.80	42.00	42.00	42.00
Corrections	204.16	203.04	183.00	183.00	183.00
Court Services	48.92	50.04	43.00	58.00	77.00
Administrative-Technical Services	47.92	47.80	48.00	55.63	55.63
Office of the Sheriff	10.60	10.72	11.00	11.00	11.00
<b>Total – FTE</b>	<b>790.58</b>	<b>794.95</b>	<b>730.85</b>	<b>758.48</b>	<b>777.48</b>







# Health and Welfare FY 2020 Adopted Budget

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## Health and Welfare Summary

### FY 2020 Adopted Expenditures<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Extension Services	\$397,343	\$419,769	\$465,751	\$553,940	\$568,269
Family Services	32,092,069	33,972,738	38,130,927	43,077,179	43,887,214
Health	4,763,662	4,899,397	5,487,295	5,894,627	6,017,953
Mental Health, Substance Abuse, and Developmental Services	38,118,692	40,085,398	43,905,953	49,868,199	51,117,805
<b>Total</b>	<b>\$75,371,766</b>	<b>\$79,377,302</b>	<b>\$87,989,927</b>	<b>\$99,111,148</b>	<b>\$101,591,241</b>

<sup>1</sup> Sums may not equal due to rounding.



## Extension Services

The Department of Extension Services (DES) is Loudoun County's unit of Virginia Cooperative Extension (VCE) and serves its residents and local governments. DES staff members and volunteers develop and present education programs using research-based information published by Virginia's land-grant universities, Virginia Tech, and Virginia State University. The Department's education programs are specific to Loudoun's AgroEcology and its component elements: agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, and human nutrition. DES also serves as the portal through which the County can access the faculty of Virginia Tech's College of Agriculture and Life Sciences, Virginia Tech's College of Natural Resources and Environment, the Virginia-Maryland Regional College of Veterinary Medicine, Virginia's Agricultural Experiment Stations, and Virginia State University's College of Agriculture. The Department is structured to facilitate programming in three program areas: Agriculture and Natural Resources, 4-H Youth Development, and Family and Consumer Sciences, and is supported by approximately 160 resident volunteers, trained to Virginia Tech standards, who contribute services valued at \$367,893 annually, and serve as key participants in the Department's success.

### Extension Services' Programs

#### Agriculture & Natural Resources

Provides education programs and technical information relating to production agriculture, recreational farming, horse ownership, commercial horticulture, community horticulture, agronomy, pesticide application safety, natural resource conservation, water quality management, and soil health.

#### 4-H Youth Development

Provides hands-on, experiential learning in the areas of science, healthy living, and citizenship to help Loudoun youth aged five to eighteen years develop life skills.

#### Family & Consumer Sciences

Provides education and technical information related to food safety and human nutrition for County commercial and residential audiences.



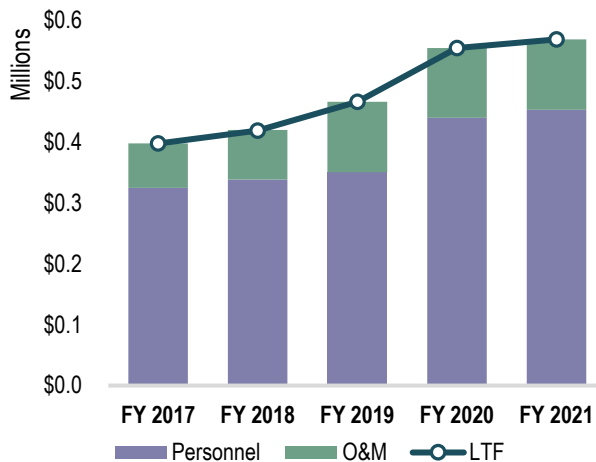
## Extension Services

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$324,685	\$338,019	\$350,226	\$439,481	\$452,665
Operating and Maintenance	72,658	81,750	115,525	114,459	115,604
<b>Total – Expenditures</b>	<b>\$397,343</b>	<b>\$419,769</b>	<b>\$465,751</b>	<b>\$553,940</b>	<b>\$568,269</b>
<b>Revenues</b>					
Recovered Costs	\$0	\$1,096	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$397,343</b>	<b>\$418,673</b>	<b>\$465,751</b>	<b>\$553,940</b>	<b>\$568,269</b>
<b>FTE</b>					
County FTE	4.00	4.00	4.00	5.00	5.00
State FTE	2.00	3.00	3.00	3.00	3.00
<b>Total – FTE</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, DES' budget is funded by local tax funding (100 percent). There is no program-generated revenue associated with this Department.

#### Expenditure

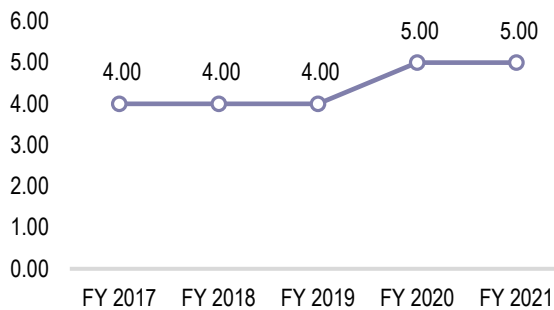
The majority of the DES' expenditure budget is dedicated to personnel costs (79 percent). The increase in personnel reflects the addition of a community engagement coordinator.

<sup>1</sup> Sums may not equal due to rounding.



## Extension Services

### Staffing/FTE History



FY 2020: 1.00 FTE community engagement coordinator

The Department has three state positions (3.00 FTE); those are not reported in the Staffing/FTE History chart.

The Department's expenditures have increased primarily due to personnel costs, which make up 79 percent of its expenditures. Personnel costs have risen primarily due to year-over-year salary and benefits changes. There is no program-generated revenue produced by this Department.

With Loudoun's growing and increasingly diverse population, the Department is seeing the demand for its services and programming increase. To meet service demand above the employed staff's capabilities, the Department trains and manages volunteers whose education and information presentations actively support the DES mission but are also relevant to public services provided by Loudoun County Government departments other than DES. These departments include General Services; Family Services; Parks, Recreation and Community Services; Library Services; and Health. The topics of these volunteer programs vary and can include vegetable gardening, minimizing stormwater runoff to comply with mandated Total Maximum Daily Load (TMDL) requirements, plant and tree health, human nutrition, large animal husbandry, shopping for healthy foods on a budget, and household water quality. Since FY 2013, when funding for the Department's urban horticulturalist was eliminated, volunteer program training and daily programming have been led by a volunteer. This volunteer, however, is stepping down from the position and no others are coming forward. Additionally, the scope and breadth of the Department's activities, including its volunteer activities which are valued at \$367,893 annually, demands a professionally trained and full-time employee to perform these and other duties related to outreach and education. This has led to the FY 2020 Adopted Budget including 1.00 FTE for a community engagement coordinator, focused on the theme of Community Outreach and Education.

### Community Outreach and Education

Currently, five staff educators, representing distinct professional disciplines, oversee the Department's programs, which are buoyed by 160 volunteers who assist with delivery of education programs throughout Loudoun County. Volunteers have always been instrumental to the Department's programming; Loudoun's increasing numbers of culturally diverse residents require volunteers who possess bilingual teaching skills relating to vegetable gardening, canning or food preservation, access to and availability of clean water, soil conservation and stormwater sediment pollution, as well as post-high school financial literacy. Prior to FY2013, the Department's urban horticulturalist oversaw volunteer administration. When that position was eliminated, the volunteers selected a coordinator from their members and refocused programming to meet new demands such as stormwater management public awareness. A volunteer, volunteer-coordinator lacks the decision-making authority of a paid employee, which impacts decision timeliness. Moreover, a volunteer's ability to authoritatively structure volunteer priorities, recruit the best personnel, or train volunteers to align their activities with departmental priorities are heavily dependent on the individual's expertise and commitment.

As mentioned earlier, the long-time *volunteer* volunteer coordinator has stepped down; no other volunteer is willing to take-on the position of coordinator because of the time needed to fulfill the duties. This position is seen as a full-time job without any compensation. To fill the immediate void, the DES director has assumed the role of volunteer coordinator. The resulting diversion of the director's time and program focus will reduce departmental program services by approximately 30



## Extension Services

percent in the information areas associated with crop and livestock production, horse care, and reducing TMDL as mandated by Chesapeake Bay Watershed Improvement Program Phase III. This resulting reduction in service level makes clear that there is a need for a full-time professional staff member managing these duties.

To meet this need, the FY 2020 Adopted Budget includes 1.00 FTE for a community engagement coordinator (CEC). This position will interact with residents where they work, live, and recreate, assisting Department staff and volunteers to achieve long-term impacts. This staff member will recruit, train, and manage all 160 volunteers who currently support DES, as well as establish a cohort of volunteers whose activities will focus on promoting environmental, social, and economic sustainability not addressed within the current state curricula. Examples include public awareness and outreach associated with MS4 stormwater runoff sediment, education programs that focus on Loudoun East/West interface connections, understanding, and reciprocal appreciation, and addressing healthy food access problems for Loudoun's low-income residents.

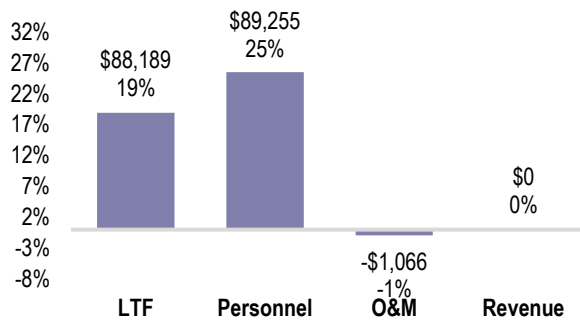
Importantly, this position will provide leadership in aligning volunteer programming and training with the mission and goals of DES. One example being, the Department's Food Safety Agent and SNAP-education program assistant develop and deliver safe food practices, healthy food choices and nutrition education programs for community members. Both educators benefit significantly from volunteer assistance. Without volunteer support, the food preservation programs important for low-income resident food access year round, are not feasible. Absent a CEC to facilitate program synergy among the educators, volunteers, and program attendees, DES services for low-income residents are curtailed.

Strategically recruited, trained, and deployed DES volunteers can provide a cost-effective and proven method to extend DES' services into Loudoun's existing and emerging communities and provide service parity across the County. The current void requires staff time to be redirected from the rural, agricultural programming, to managing volunteers who support the needs of the suburban community. Furthermore, responsibility for leading an effective cadre of volunteers of such size and for whom significant service expectations exists requires a community engagement coordinator, who, as a paid team member, will be trained and experienced beyond that of an unpaid volunteer. As noted above, the Department's service level has declined due to the need that a community engagement coordinator could fill. A community engagement coordinator will effectively expand the pool of volunteers, and guide them without diverting resources and attention from the existing department educators, whose services are focused on specific disciplines. This allocation of duties will ensure the DES staff and volunteers honor Loudoun's rich heritage, embrace new opportunities, and sustain a place where its residents are proud to live, work, and play.



## Extension Services

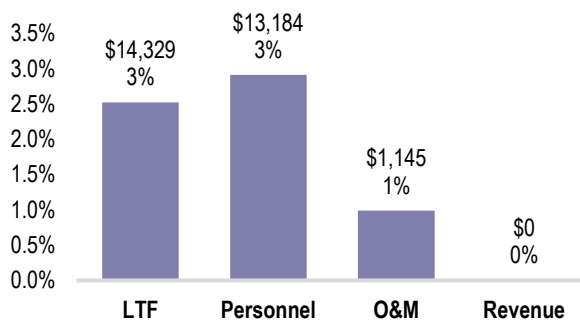
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE and salary increases || **O&M:** ↓ change in internal service charges || **Revenue:** ↔

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

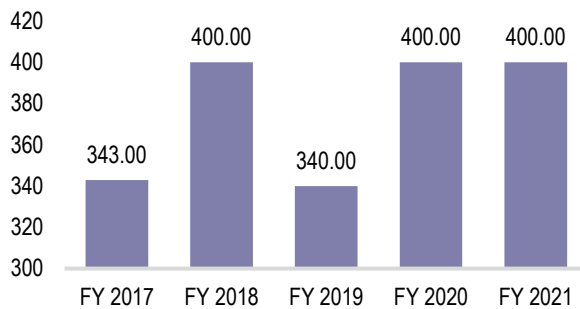
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔





## Extension Services

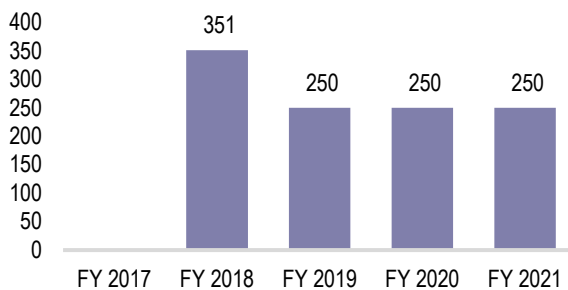
### Key Measures



**Objective:** Increase learners' awareness of best management and safety practices associated with agricultural and natural resources.

**Measure:** Number of learners participating in an Extension livestock or equestrian best management and/or safety practices program or consultation.

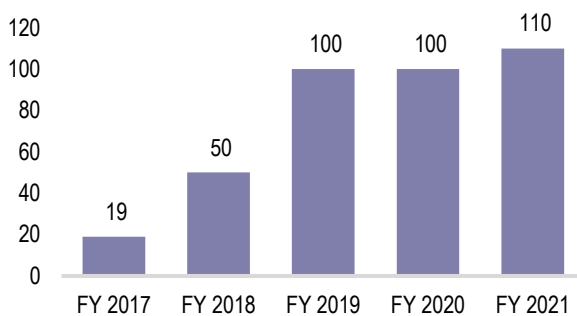
*This measure shows the number of learners returning to FY 2018 levels because of the addition of the community engagement coordinator.*



**Objective:** Increase awareness of natural resources conservation practices that help the County attain its mandated TMDL goals.

**Measure:** Number of participants in a TMDL related soil conservation, water quality, or nutrient management education program/consultation.

*This measure shows the consistent demand of the soil health and water quality programs which influence the attainment of mandated TMDL goals. With the coordinator position, soil health and water quality programs will increase and maximize public awareness of TMDL goals and enabling activities. Data are not available for FY 2017.*



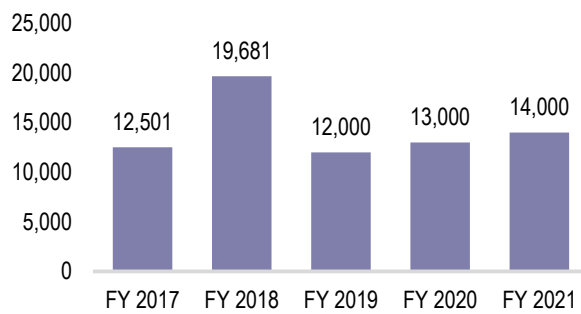
**Objective:** Increase knowledge of safe food handling processes and methods for preventing food-borne illness.

**Measure:** Number of participants in a food production or safety program/consultation.

*This measure shows the growth of food safety program over the years. With the coordinator position, better management of the Master Food Volunteers will allow a greater scope for the program.*



## Extension Services



**Objective:** Develop and present 4-H in-school programs.

**Measure:** Number of in-school participants.

*This measure shows the number of participants in 4-H programs year-over-year. The number of participants is generally consistent across the years.*

**Extension Services****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Projected</b>
<b>Expenditures</b>					
Agriculture And Natural Resources	\$198,148	\$205,057	\$223,289	\$301,979	\$309,979
4-H Youth Development	149,463	153,932	168,310	175,151	179,682
Family And Consumer Sciences	49,732	60,780	74,152	76,811	78,609
<b>Total – Expenditures</b>	<b>\$397,343</b>	<b>\$419,769</b>	<b>\$465,751</b>	<b>\$553,940</b>	<b>\$568,269</b>
<b>Revenues</b>					
Agriculture And Natural Resources	\$0	\$0	\$0	\$0	\$0
4-H Youth Development Sec	0	1,096	0	0	0
Family And Consumer Sciences	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>					
Agriculture And Natural Resources	\$198,148	\$205,057	\$223,289	\$301,979	\$309,979
4-H Youth Development	149,463	152,836	168,310	175,151	179,682
Family And Consumer Sciences	49,732	60,780	74,152	76,811	78,609
<b>Total – Local Tax Funding</b>	<b>\$397,343</b>	<b>\$418,673</b>	<b>\$465,751</b>	<b>\$553,940</b>	<b>\$568,269</b>
<b>FTE</b>					
Agriculture And Natural Resources	3.00	3.00	3.00	4.00	4.00
4-H Youth Development	1.00	1.00	1.00	1.00	1.00
Family And Consumer Sciences	0.00	0.00	0.00	0.00	0.00
<b>Extension Services</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>

<sup>1</sup> Sums may not equal due to rounding.



## Family Services

The Department of Family Services (DFS) administers a wide variety of programs and services that assist children, youth, families, individuals with disabilities, and older adults with basic supports and medical needs as well as services to protect children and vulnerable adults from abuse, neglect, and exploitation. All services are delivered under state and federal mandates or under local initiatives that seek to improve family stability, help families achieve safe and affordable housing, and increase self-sufficiency.

### Family Services' Programs

#### Clinical Programs and Protective Services

Provides adult and child protective services, foster care and adoption, juvenile detention center (JDC), and services to support at-risk youth to improve the safety and well-being of children.

#### Community Services and Outreach

Assists eligible individuals and families with accessing programs for food, shelter, medical, employment, and other basic human needs.

#### Housing and Community Development

Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low- and moderate-income households.

#### Administration, Finance, and Quality Development

Ensures efficient and effective operations of all facilities operated by the Department and that the units within the Department have the resources, materials, and data necessary to fulfill their missions.

**Family Services****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$15,853,660	\$16,295,233	\$19,607,984	\$23,055,916	\$23,747,593
Operating and Maintenance	16,201,957	17,570,614	18,426,475	19,833,873	19,928,029
Capital Outlay	3,515	18,750	10,000	10,000	10,000
Other Uses of Funds	32,937	88,142	86,468	177,390	201,591
<b>Total – Expenditures</b>	<b>\$32,092,069</b>	<b>\$33,972,738</b>	<b>\$38,130,927</b>	<b>\$43,077,178</b>	<b>\$43,887,214</b>
<b>Revenues</b>					
Use of Money and Property	\$33,589	\$35,259	\$4,047	\$4,047	\$4,047
Miscellaneous Revenue	4,139	21,046	26,271	27,371	27,371
Recovered Costs	270,341	580,073	415,374	850,374	850,374
Intergovernmental – Commonwealth	2,957,975	3,048,400	2,819,430	3,255,223	3,255,223
Intergovernmental – Federal	16,287,957	17,052,757	15,849,409	18,103,684	18,103,684
Other Financing Sources	206,363	271,142	86,468	177,390	201,591
<b>Total – Revenues</b>	<b>\$19,760,364</b>	<b>\$21,008,676</b>	<b>\$19,200,999</b>	<b>\$22,418,089</b>	<b>\$22,442,290</b>
<b>Local Tax Funding</b>	<b>\$12,331,705</b>	<b>\$12,964,062</b>	<b>\$18,929,928</b>	<b>\$20,659,089</b>	<b>\$21,444,926</b>
<b>FTE<sup>2</sup></b>	<b>196.90</b>	<b>201.84</b>	<b>215.23</b>	<b>241.23</b>	<b>241.23</b>

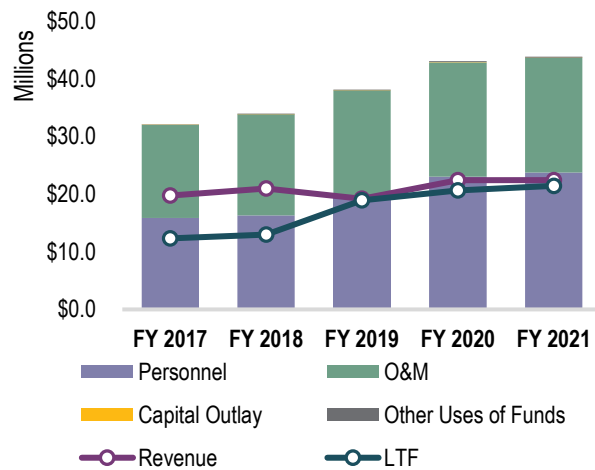
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater were assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



## Family Services

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

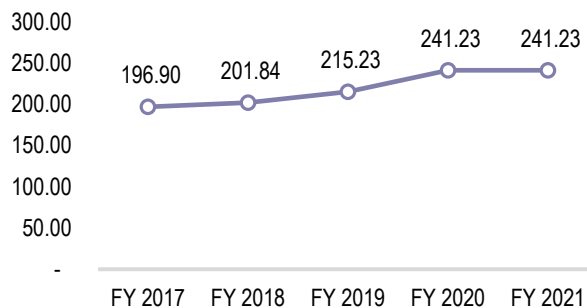
As shown, DFS is primarily funded by program-generated revenue (52 percent) but receives a significant amount of local tax funding. The increase in LTF has been driven by personnel. Program-generated revenue consists primarily of reimbursements from the state and federal governments.

#### Expenditure

The majority of DFS's expenditure budget is dedicated to personnel costs (54 percent). Increases in personnel have been driven by additional staffing, a 3.5 percent merit increase and 3 percent market adjustment during FY 2019, and a 3.0 percent merit increase and 2 percent market adjustment for FY 2020. Approximately 50 percent of the operating and maintenance budget lies in the Rental

Assistance Program Fund and the State and Federal Grant Fund (discussed in Volume 2), for which increases are driven by increased revenues.

### Staffing/FTE History



FY 2017: 0.53 FTE energy assistance program specialist

FY 2017 Mid-Year: 0.47 FTE convert part-time accounts assistant (Community Development Block Grant) to full-time

FY 2018: 0.47 FTE convert a part-time veteran services coordinator to full-time, 1.00 FTE CPS supervisor, 1.00 FTE CPS worker, 1.00 FTE APS worker, 1.00 FTE family connections worker

FY 2019: 1.00 FTE housing financier, 1.00 FTE real estate

specialist, 2.00 FTE CPS prevention workers, 1.00 FTE benefits supervisor, 2.00 FTE benefit workers, 1.00 FTE information and referral (I&R) manager, 2.00 FTE I&R specialists, 1.00 FTE employment resource specialist, 1.00 FTE quality assurance manager, 1.00 FTE employment coach, 1.00 FTE foster care permanency worker, 1.00 FTE employee development manager  
FY 2019 Mid-Year: 1.00 FTE benefits supervisor, 5.00 FTE benefit workers, 1.00 FTE eligibility screener, 1.00 FTE benefits trainer, 1.00 FTE administrative assistant (Medicaid Expansion)

FY 2020: 1.00 FTE Medicaid pre-screener, 2.00 FTE investigative/assessment CPS workers, 4.00 FTE ongoing CPS workers, 1.00 FTE CPS supervisor, 1.00 FTE CPS trainer, 2.00 FTE intake workers, 1.00 FTE intake supervisor, 1.00 FTE family partnership meeting facilitator, 1.00 FTE APS worker, 1.00 FTE APS supervisor, 1.00 FTE contract specialist, 1.00 FTE data administrator

The Department's expenditures have increased primarily due to personnel costs, which make up over 50 percent of DFS's annual budget and serve as the driver of local tax funding. The details of the staffing changes since FY 2017 can be found above in the Staffing/FTE History section with the largest impacts being 15 positions added in FY 2019, the nine positions approved mid-year for Medicaid Expansion, and 17 positions included in the FY 2020 Adopted Budget.



## Family Services

The operating and maintenance (O&M) budget, shown in the table and chart above, includes the Rental Assistance Program Fund and the State and Federal Grant Fund, which together represent approximately \$1 million in personnel and \$9.8 million in O&M. These resources support the various U.S. Department of Housing and Urban Development (HUD) programs including the Housing Choice Voucher program and the Community Development Block Grant (CDBG), both of which are accounted for in special revenue funds<sup>3</sup>. Base adjustments for these funds were approximately \$1,050,000 and are offset by increases in revenue; they include \$175,000 for increased CDBG funding; \$435,000 for Port-In vouchers; \$150,000 for Mainstream vouchers; \$100,000 for Project-Based housing vouchers; and \$190,000 for two new voucher programs: Veterans Affairs Supportive Housing program and Family Unification Program.

The FY 2020 Adopted Budget for the General Fund includes base adjustments totaling approximately \$170,000 for adoption and kinship placement programs (offset with state and federal revenues), \$25,000 for emergency funds for Adult Protective Services (APS) and Child Protected Services (CPS); and \$84,069 for the Virginia Quality Rating and Improvement System grant. Budgeted revenues have been increased to include estimated administrative revenues associated with Medicaid expansion and general growth in administrative reimbursements for mandated programs.

In FY 2019, the Board of Supervisors (Board) approved the addition of 15 positions (15.00 FTE) in DFS for programs including Housing, the Workforce Resource Center, Benefits, CPS, and Foster Care and internal support functions. Most positions have been filled. In addition to the positions approved in the FY 2019 budget, the Board approved nine positions (9.00 FTE) in October 2018 to support Medicaid expansion. The Department has successfully filled these positions and has been accepting Medicaid applications under the new eligibility criteria since January 1, 2019.

For FY 2020, the Department's budget requests focus on the community wellness and resiliency in the areas of adult and child services and internal support.

### Community Wellness and Resiliency

The Adopted Budget for DFS focuses on mandate compliance in the areas of the CPS Program and APS Program and the teams that support them. Mandate compliance in these units is essential to ensuring safe and stable families and community.

The APS Program includes mandated services: investigating claims of abuse or neglect, processing Medicaid pre-screenings and guardianship reports, and provisioning companion care services. APS also includes adult services that are non-mandated but needed to support older adults and persons with disabilities with short-term supports to provide stability, such as clothing, food, utilities, or rent. The need for mandated services has continued to grow, which reduces the Department's ability to provide the less intensive, non-mandated services. In response to growth in mandated Medicaid pre-screenings, the FY 2020 Adopted Budget includes a Medicaid pre-screener (1.00 FTE) to replace a temporary, unfunded position. This position has been in place for the past two years since the Department began to see an increase in the number of screenings requested. The screener assesses the level of need for all individuals eligible for Medicaid – or who will be within six months – for community or long-term care services. The number of screenings completed by DFS increased from 269 screenings in FY 2017 to 365 screenings in FY 2018 – a 36 percent increase. Medicaid expansion has the potential to further drive increases in the future. This request was prioritized above other requests because the Department's current service level would have been reduced, along with mandate compliance, in its absence. As the population ages and the demand for mandated services increases, the Department anticipates a need for additional resources in the APS Program.

Also in the APS Program, the FY 2020 Adopted Budget includes one APS worker (1.00 FTE) and one APS supervisor (1.00 FTE). APS workers currently manage caseloads of 24 to 36 cases per worker compared to a recommended caseload of 25 cases. Mandated quarterly companion care interviews are completed by telephone instead of in accordance with the best practice of completing them in-person. The number of guardianship cases increased from 276 in FY 2017 to 325 in FY 2018 – an increase of 17 percent. Guardianships require annual reports to be submitted to the Department; the Department is

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<sup>3</sup> More information on these funds can be found in the Other Funds section of Volume 2.



## Family Services

mandated to process these reports and file them with the Circuit Court. The Department is also mandated to report to the Court twice each year on the number of reports more than 90 days delinquent. The number of guardianship reports is expected to continue increasing, with over 400 reports anticipated in FY 2019. The Department has reclassified one position at the Juvenile Detention Center to an APS worker to assist with the growing needs of an aging population; however, an additional worker is necessary. As the size of the unit increases – two positions included in the adopted budget and one reclassification – a supervisor position is needed to maintain supervisory to staff ratios.

The FY 2020 Adopted Budget also focuses on the CPS Program. While the FY 2019 budget focused on prevention efforts in CPS, the FY 2020 budget focuses on investigation and assessment (I/A) and the effort to provide ongoing support to higher risk cases. The CPS Program includes prevention, I/A, and ongoing support. Prevention is not mandated but is a proactive means of supporting families who, without such support, would be at risk of needing mandated services in the future. I/A workers are responsible for the investigation of reports of alleged abuse and/or neglect of children received by the Department that meet the criteria established by the State for a valid complaint. Workers have 45 days to complete investigations, starting from the time the complaint is received. Once a case has been investigated, high- and very-high-risk cases are forwarded to ongoing services. Ongoing workers provide intensive case management services for child abuse and neglect cases through the development of service plans. They provide crisis intervention and continuously assess the family situation to maintain safety. In addition, they make referrals and coordinate with other professionals to assist the family in achieving goals, file petitions related to child abuse or neglect, prepare witness lists and affidavits, and work with the County Attorney's Office on the development and presentation of cases, testify in court, and provide follow-up services as directed by the court. Caseloads include many of the Virginia Children's Services Act (CSA) cases that require regular monitoring and continual contact with clients through regular home visits. Casework also includes the maintenance of service plans, as needed, and completing reassessments as specified by Virginia Department of Social Services policy. As part of its efforts to incorporate prevention activities in the CPS Program, the Department evaluated several years of caseload data for the Program. Two key issues were revealed: an inability to fully support all cases in need of ongoing services and an inability to complete investigations within mandated timeframes, both as a result of high caseloads.

The Adopted Budget includes four additional ongoing CPS workers (4.00 FTE) to provide ongoing support to all cases assessed as high or very-high-risk after completion of the investigation. Ongoing workers are responsible for providing intensive case management services post-investigation for child abuse and neglect cases through the development of service plans – services are typically provided for nine months. DFS standards limit CPS ongoing workers to 17 cases per worker, which is higher than the state recommended caseload of 12 cases per worker; average caseloads in FY 2018 were 17 to 19 cases per worker. High caseloads limit a worker's ability to fully support each case. These four positions will help ensure high and very-high-risk cases receive the support necessary to reduce the risk of recurring abuse or neglect.

Further, the Adopted Budget includes a family partnership meeting (FPM) facilitator (1.00 FTE). FPMs, which also are mandated for all high and very-high-risk cases as well as certain times during an investigation of when requested by the family or another professional, provide support to children and their families in a group setting. Currently, there are no dedicated positions to facilitate FPMs; instead, the Department relies on County and Loudoun County Public School (LCPS) social workers and staff from the Department of Mental Health, Substance Abuse, and Developmental Services. The social worker managing the case cannot facilitate an FPM for their own case. A dedicated resource for FPMs will allow CPS workers to focus on providing supportive services to families and to ensure each family has a voice in the decision-making process.

The Adopted Budget also includes two Investigative/Assessment (I/A) workers (2.00 FTE) to respond to increasing caseloads, a CPS supervisor (1.00 FTE), and a CPS trainer (1.00 FTE). Caseloads for I/A workers in FY 2018 exceeded the department standard of 15 cases – averaging up to 20 cases per worker. High caseloads reduce the level of attention that can be given to each case, thereby increasing the length of time needed for investigation and leading to employee burnout and turnover. I/A cases, by state mandate, must be completed within 45 days, 95 percent of the time – a mandate the CPS Unit struggles to meet. These additional I/A workers, together with the additional workers for Ongoing, will improve the Department's ability to meet state mandates.





## Family Services

As the CPS Program grows, a supervisory position is needed to maintain the supervisor to staff ratio of one to six. Supervisors manage staff performance in accordance with human resource policies, establish and complete performance goals and expectations for individuals and teams, lead team activities and plans to accomplish goals and provide regular feedback through weekly individual supervision. They develop plans for individual learning and professional development; ensure staff adhere to all applicable policies and procedures of the Department and the County; ensure staff are trained, and certifications are current; advise the Program Manager of challenges with staffing, workload, or performance; administer federal, state, and/or local policies; and ensure the Program is prepared and in compliance for court and audits; and manage cases on an as-needed basis.

As noted, the budget also includes a CPS trainer. The CPS Program does not have a dedicated trainer. Rather, an I/A worker provides an eight to 12 week in-house training to augment the mandated training which is provided by the State. CPS workers must be knowledgeable about the Virginia Code, state mandates, CPS policy, best practices, and court procedures and understand other resources available in the County. Providing comprehensive training reduces employee turnover, and increases employee morale as workers feel confident in their ability to successfully perform their duties, and provides for a more professional, better informed, and well-prepared workforce. As noted earlier, the I/A group is struggling to meet mandates; redeploying the I/A worker from supporting training to I/A work will further improve the Department's timeliness and mandate compliance.

While the resources included in the Adopted Budget for CPS focus on the services provided after a call is received, Family Services also has identified a need for additional resources to accept the calls at the time they are received. The Department has identified a need for two call takers (2.00 FTE) and one supervisor (1.00 FTE) for the Intake/Hotline Unit. The Intake/Hotline Unit serves as a gateway to both the APS and CPS Programs; timeliness is a critical component to successfully meeting the mandate compliance of each program. The Intake Unit staffs a hotline, operated Monday through Friday during business hours, to accept reports of potential abuse or neglect for both adults and children. The intake hotline is different from the I&R hotline in that call takers are not only accepting calls and inputting information into a database, but they are also conducting risk assessments for each case based on state-identified criteria and assigning cases to CPS and APS, as appropriate. In FY 2018, the Unit responded to 6,000 calls – averaging 2,000 calls per worker. Unfortunately, with only three workers, many callers are not able to speak to an intake worker and resort to leaving voicemails for follow-up. This delay impacts the ability of APS and CPS to complete their investigations and assessments within the mandated timeframe of 45 days as the time the call was received starts the clock on the 45-day window. These additional workers will improve the Intake/Hotline Unit's ability to answer calls as they come in instead of following-up on voicemails, thereby better positioning the APS and CPS programs to complete investigations within mandated timeframes. One supervisor is requested because these positions expand the Unit to five positions and there is currently no supervisor in place. With no two complaints being the same, it is vital that the Intake/Hotline Unit has a supervisor to support call takers and guide them when unique issues arise. The Intake/Hotline Unit will also benefit from the CPS trainer, mentioned above.

### Internal Support

In addition to program resources, the Department has identified a need for internal support resources – specifically a contract specialist and a data administrator. Contract management and data administration efforts are currently scattered throughout the Department, with little proactive follow-up on data abnormalities. Often program managers are responsible for their own contracts and data administration, which pulls them away from serving in a supervisory capacity to their programs. Some of these supervisors are also managing caseloads due to extensive vacancies in their unit. As a result of this decentralization, the Department has noticed a decrease in contract utilization. The requested contract specialist (1.00 FTE) will work with program managers to develop criteria for requests for proposals, serve on proposal analysis groups, review contract drafts, and review contract utilization to ensure maximum contract use – all saving valuable time for program managers. The Department also envisions moving towards performance-based contracts – contracts that identify specific goals and outcomes, require monthly reporting, and have timeliness requirements for incident reporting. Large contracts include



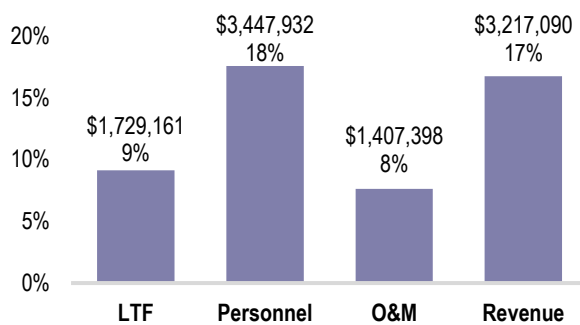
## Family Services

contracts for the operation of the Youth Shelter and Group Home, operation of the Homeless Services Center, and provision of companion care services. Together, these three contracts comprise \$3.9 million of the Department's O&M budget.

Ensuring proper management of these contracts and holding vendors accountable for outcomes is vital to the mission of the Department.

The data administrator (1.00 FTE) will ensure proper data entry and reporting for County staff and community partners who take advantage of Homeless Management Information System (HMIS) – HUD's mandated data system – for Coordinated Entry. In addition, similar to contract management, data administration is decentralized. This additional resource will collect and analyze data to support the Department in making data-informed programmatic decisions and focusing on performance outcomes and service impacts. The data administrator will also assist the Department in meeting compliance and reporting requirements for HUD and other agencies as well as for applying for external funding opportunities. The analysis of the data helps the Department identify shifting trends, changing needs in the community, and when additional resources might be needed in various programs.

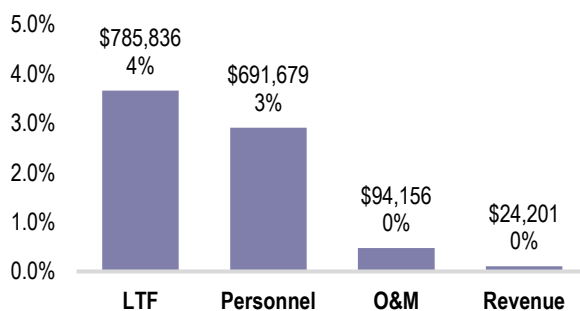
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 26.00 FTE<sup>4</sup>, general changes in employee pay || **O&M:** ↑ Adoption and kinship grants, housing grants, client emergency funds for CPS and APS || **Revenue:** ↑ Medicaid expansion, adoption and kinship grants, housing grants, administrative support for mandated programs

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

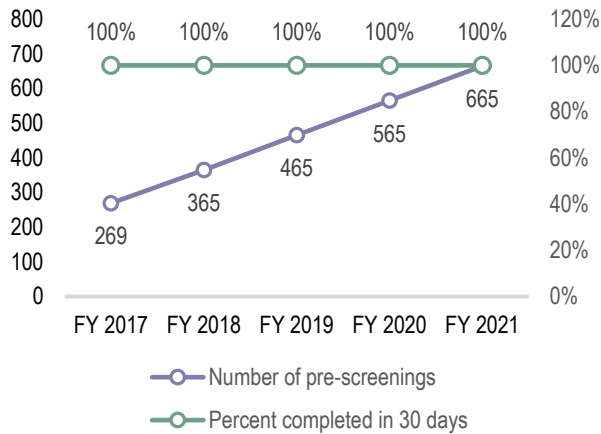
**Personnel:** ↑ 3 percent || **O&M:** ↑ less than 1 percent || **Revenue:** ↑ Rental Assistance Program Fund – increase for local transfer

<sup>4</sup> This FTE change includes 9.00 FTE approved by the Board of Supervisors in October 2018 for Medicaid expansion.



## Family Services

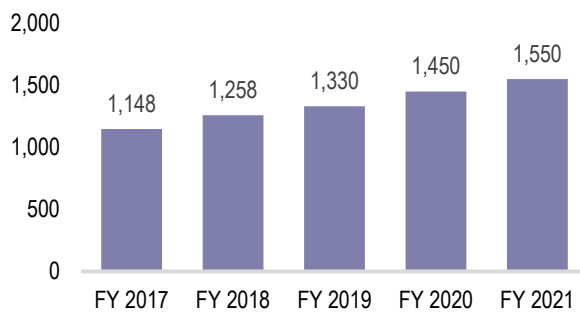
### Key Measures



**Objective:** Complete 95 percent of Medicaid Pre-Screenings within 30 days.

**Measure:** Number of Medicaid Pre-screenings; percent completed within 30 days

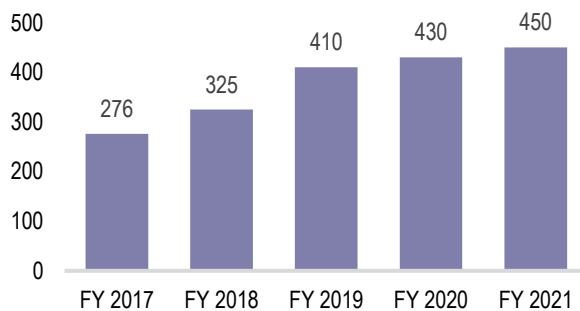
*The State mandates that Medicaid pre-screenings must be completed within 30 days, 95 percent of the time. The addition of a Medicaid pre-screener will ensure continued compliance with this mandate. The conversion of a temporary part-time position to a regular full-time position will ensure continued mandate compliance as the number of screenings continues to increase.*



**Measure:** Number of CPS cases investigated

*Caseloads for investigative/assessment (I/A) workers are in the range of 15-20 cases per worker compared to a Department recommendation of no more than 15 cases per worker. The State recommendation for I/A caseloads is 12 cases per worker.*

*High caseloads limit the level of attention that can be given to each case, thereby increasing the length of time needed for investigation and leading to employee burnout and turnover. The addition of two CPS I/A workers will reduce caseloads to increase mandate compliance for completion of investigations while allowing case workers to focus more attention to each individual case.*



**Measure:** Number of guardianship reports

*Guardianship reports are a mandated service under the APS Program. Guardians are required to submit reports to the Department which is then required to process and file the report with the Circuit Court. As the number of requests for service increases, the ability of workers to respond to increases in demand for other adult services is reduced. The addition of another APS worker will allow DFS to continue providing this mandated service without reducing the availability of other APS and AS services.*



## Family Services

### Department Programs

#### Department Financial and FTE Summary by Program<sup>5</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Clinical Programs and Protective Services	\$6,008,536	\$6,268,889	\$7,135,998	\$8,512,148	\$8,720,320
Community Services	7,581,353	8,201,624	9,627,611	11,224,367	11,499,746
Housing and Community Development	10,705,322	11,536,529	11,566,618	13,278,157	13,397,886
Administration, Finance, and Quality Development	7,796,857	7,965,696	9,800,700	10,062,507	10,269,264
<b>Total – Expenditures</b>	<b>\$32,092,069</b>	<b>\$33,972,738</b>	<b>\$38,130,927</b>	<b>\$43,077,178</b>	<b>\$43,887,214</b>
<b>Revenues</b>					
Clinical Programs and Protective Services	\$3,326,715	\$3,426,498	\$2,992,815	\$3,895,386	\$3,895,386
Community Services	3,470,466	3,856,262	3,273,751	4,367,210	4,367,210
Housing and Community Development	9,551,604	10,375,998	9,971,461	11,045,804	11,070,005
Administration, Finance, and Quality Development	3,411,579	3,349,918	2,962,972	3,109,689	3,109,689
<b>Total – Revenues</b>	<b>\$19,760,364</b>	<b>\$21,008,676</b>	<b>\$19,200,999</b>	<b>\$22,418,089</b>	<b>\$22,442,290</b>
<b>Local Tax Funding</b>					
Clinical Programs and Protective Services	\$2,681,822	\$2,842,391	\$4,143,183	\$4,616,762	\$4,824,934
Community Services	4,110,887	4,345,362	6,353,860	6,857,157	7,132,536
Housing and Community Development	1,153,718	1,160,531	1,595,157	2,232,353	2,327,881
Finance, Administration, and Quality Development	4,385,278	4,615,778	6,837,728	6,952,818	7,159,575
<b>Total – Local Tax Funding</b>	<b>\$12,331,705</b>	<b>\$12,964,062</b>	<b>\$18,929,928</b>	<b>\$20,659,089</b>	<b>\$21,444,926</b>
<b>FTE</b>					
Clinical Programs and Protective Services	49.00	51.00	54.00	63.00	63.00
Community Services	70.06	72.53	77.53	90.53	90.53
Housing and Community Development	24.53	24.00	26.00	31.00	31.00
Administration, Finance, and Quality Development	53.31	54.31	57.70	56.70	56.70
<b>Total – FTE</b>	<b>196.90</b>	<b>201.84</b>	<b>215.23</b>	<b>241.23</b>	<b>241.23</b>

<sup>5</sup> Sums may not equal due to rounding.





# Health

The Health Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community health improvement efforts in collaboration with the Loudoun Health Council. Other services include emergency preparedness and response; provision of death certificates; and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual based services to women and children who would otherwise be unable to receive medical, dental, or nutritional evaluation and care.

## Health Department's Programs

### Community Health

Provide communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency preparedness and response.

### Environmental Health

Provide for rabies surveillance and education, death certificates, restaurant and pool inspections, public health nuisance complaint investigations, and well and septic system evaluations.

**Health****Budget Analysis****Department Financial and FTE Summary<sup>1,2</sup>**

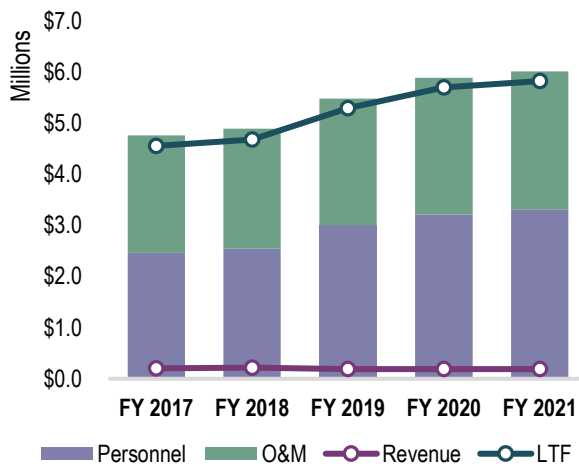
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$2,466,030	\$2,547,671	\$3,004,267	\$3,218,966	\$3,315,535
Operating and Maintenance	2,297,633	2,351,726	2,483,028	2,675,661	2,702,418
<b>Total – Expenditures</b>	<b>\$4,763,662</b>	<b>\$4,899,397</b>	<b>\$5,487,295</b>	<b>\$5,894,627</b>	<b>\$6,017,953</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$186,155	\$201,154	\$180,279	\$180,279	\$180,279
Charges for Services	5,262	5,601	8,650	8,650	8,650
Miscellaneous Revenue	1,090	268	500	500	500
Intergovernmental – Federal	10,894	11,061	0	0	0
<b>Total – Revenues</b>	<b>\$203,401</b>	<b>\$218,084</b>	<b>\$189,429</b>	<b>\$189,429</b>	<b>\$189,429</b>
<b>Local Tax Funding</b>	<b>\$4,560,261</b>	<b>\$4,681,313</b>	<b>\$5,297,866</b>	<b>\$5,705,198</b>	<b>\$5,828,524</b>
<b>FTE</b>					
County FTE	28.00	30.00	32.00	35.00	35.00
State FTE <sup>3</sup>	55.00	55.00	53.00	55.00	55.00
<b>Total – FTE</b>	<b>83.00</b>	<b>85.00</b>	<b>85.00</b>	<b>90.00</b>	<b>90.00</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> All financial information in this section reflects the County budget for the Health Department; the Health Department also has a State budget and State employees, however those costs are not reflected in the County budget document.<sup>3</sup> Increase in State FTE in FY 2020 reflects the reinstatement of two Women, Infants, and Children program positions.



## Health

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

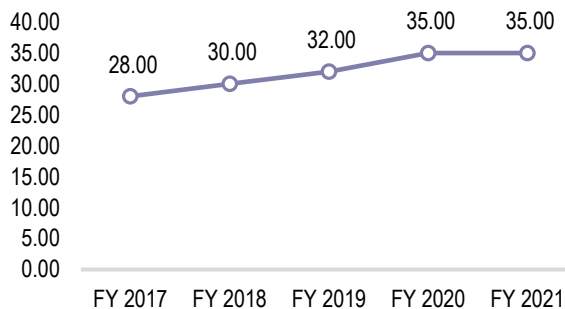
As shown, the Health Department is primarily funded by local tax funding (over 96 percent). Program-generated revenue consists mostly of permits, fees, and licenses.

#### Expenditure

The majority of the Health Department's expenditure budget is dedicated to personnel costs; however, the transfer to the state for the Local Government Agreement (LGA) also represents a significant expense (\$2.38 million in O&M). The increase in personnel reflects the additional staffing as outlined in the Staffing/FTE History section, a 3.5 percent merit increase and 3 percent market adjustment in FY 2019 for County positions, and a 3.0 percent merit increase and a 2 percent market adjustment in FY2020 for

County position.

### Staffing/FTE History



FY 2018: 1.00 FTE communicable disease nurse, 1.00 FTE health nurse

FY 2019: 2.00 FTE environmental health specialists

FY 2020: 1.00 FTE administrative assistant, 1.00 FTE MRC coordinator, 1.00 FTE MRC program assistant

The Health Department's expenditures have increased both as a result of additional staffing (personnel) approved by the Board of Supervisors (Board) and as a result of the increased, required contribution to the Cooperative Budget in accordance with the LGA (operating and maintenance). Personnel costs have risen primarily due to the new positions approved by the Board, which were the result of a growing population and increases in the number of food service establishments.

The FY 2020 Adopted Budget includes a base adjustment of \$192,000, representing the County's 45 percent share of pay raises for state employees included in the Cooperative Budget and a Board decision to support the Women, Infants, and Children (WIC) program to ensure consistent service delivery despite declining federal pass-through revenues.

In FY 2019, the Board approved two environmental specialists, which have been filled, to maintain the current service level – completing an average of 2.5 inspections per facility. For FY 2020, the Health Department's approved resources focus on the thematic areas of fiscal responsibility and FTE authority.

### Fiscal Responsibility

In FY 2018, the Board approved a public health nurse in response to the growing need for Medicaid nursing home screenings. The County is mandated by State code to provide these screenings; the Health Department completes all screenings for





## Health

children and works with the Department of Family Services to complete screenings for adults. As the number of screenings continues to grow, both departments are seeing a strain on existing resources. Medicaid expansion could further strain these resources if newly eligible individuals request a screening. For the Health Department, relief will be recognized with the addition of an administrative assistant (1.00 FTE) to manage some of the administrative tasks currently being undertaken by the health nurse. Additionally, this position will be used to support the regional organization/non-profit management functions currently supported by the Health Department Director. This resource would allow others in the Department to focus on program and service delivery and mandate compliance.

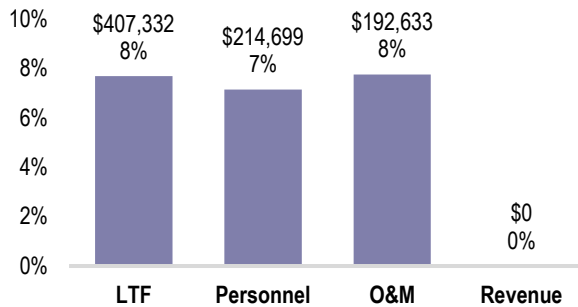
### FTE Authority

The Health Department requested FTE authority to move two positions for the Medical Reserve Corps (MRC) from the Department's State budget to the Department's County budget. The Health Department requested this transition after being notified that the State will begin charging the grant an indirect administrative fee, thereby reducing the level of funding available to support the MRC. The MRC is a community-based citizen volunteer group of pre-screened medical and nonmedical residents who could support public health and other local government activities during and between emergencies. The two positions – a MRC coordinator (1.00 FTE) and a program assistant (1.00 FTE) – are currently supported by grant revenue from the Urban Areas Security Initiative (UASI) program. Historically, grant-funded positions were not requested to be formally authorized by the Board; the implication of this practice signifying that the positions would be terminated if funding ceased. The FY 2020 Adopted Budget provides for the creation of two regular, full-time authorized positions for the MRC coordinator and program assistant so that should UASI funding cease, the County would fund these critical positions within a future base budget with local tax funding. At this time, it does not appear that UASI funding will cease in the coming fiscal year.



## Health

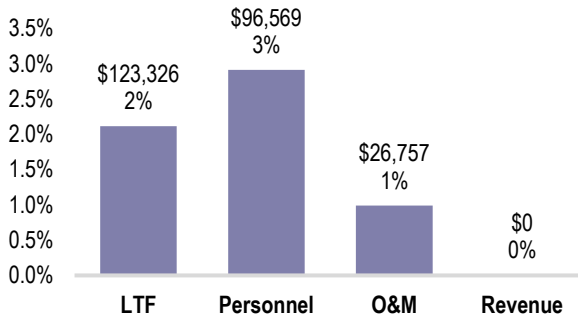
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE and general changes in employee pay || **O&M:** ↑ Additional funding for WIC; estimated increase in the County's share of the LGA || **Revenue:** ↔

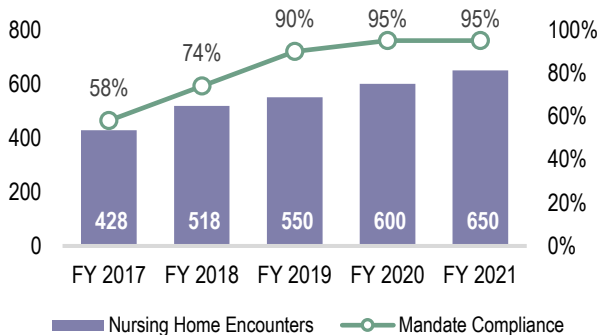
### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

## Key Measures



**Objective:** Comply with timeliness mandates (30 days) for Medicaid pre-screenings 95 percent of the time.

**Measure:** Number of nursing home encounters, Percent of screenings completed within 30 days.

*As the number of pre-screenings increases, the Health Department is challenged with completing screenings within the mandated 30 days. The addition of an administrative assistant, dedicated to the administrative component, will allow the nurse to focus on completing the screenings.*

**Health****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Community Health	\$2,092,296	\$2,266,099	\$3,507,765	\$3,814,618	\$3,879,480
Environmental Health	2,671,367	2,633,298	1,979,531	2,080,009	2,138,473
<b>Total – Expenditures</b>	<b>\$4,763,662</b>	<b>\$4,899,397</b>	<b>\$5,487,295</b>	<b>\$5,894,627</b>	<b>\$6,017,953</b>
<b>Revenues</b>					
Community Health	\$10,894	\$11,061	\$0	\$0	\$0
Environmental Health	192,507	207,023	189,429	189,429	189,429
<b>Total – Revenues</b>	<b>\$203,401</b>	<b>\$218,084</b>	<b>\$189,429</b>	<b>\$189,429</b>	<b>\$189,429</b>
<b>Local Tax Funding</b>					
Community Health	\$2,081,402	\$2,255,038	\$3,507,765	\$3,814,618	\$3,879,480
Environmental Health	2,478,859	2,426,275	1,790,102	1,890,580	1,949,044
<b>Total – Local Tax Funding</b>	<b>\$4,560,261</b>	<b>\$4,681,313</b>	<b>\$5,297,866</b>	<b>\$5,705,198</b>	<b>\$5,828,524</b>
<b>FTE</b>					
Community Health	10.00	12.00	12.00	15.00	15.00
Environmental Health	18.00	18.00	20.00	20.00	20.00
<b>Total – FTE<sup>2</sup></b>	<b>28.00</b>	<b>30.00</b>	<b>32.00</b>	<b>35.00</b>	<b>35.00</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FTE counts only reflect County staff.



## Mental Health, Substance Abuse, and Developmental Services

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is the single point of entry into the public mental health, substance abuse, and developmental services system of the County. The Department provides a wide variety of mental health, substance abuse, and developmental services to individuals of all ages promoting health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the community. This approach focuses on stabilizing acute situations and empowers people to live independently and successfully in the community. As mandated by Chapter 5, §37.2 of the Code of Virginia, the Community Services Board (CSB), an eighteen member volunteer policy-advisory board appointed by the Board of Supervisors (Board), reviews MHSADS' programs and policies and makes recommendations with respect to the development of a comprehensive, person-centered mental, behavioral, and developmental services delivery system.

### MHSADS' Programs

#### Residential Services

Provide a continuum of services that includes group homes where staff are on-site 24 hours a day; supervised living where staff are available throughout the day to provide various schedules of services specific to the support needs of the individual; in-home services where staff provide various schedules of services to individuals in their own home; and, by contract, Mental Health Skill-building Services.

#### Community-Based Support Services

Provide employment, day support, and/or psychosocial rehabilitation services to individuals who have completed secondary education; provide early intervention (EI) services to address the early identification of intellectual, developmental, and social-emotional needs including occupational therapy, physical therapy, developmental services, hearing services, vision services, speech therapy, social work, service coordination, infant mental health support, and family training to infants, toddlers, and children ages 0-36 months of age.

#### Outpatient Services

Provide treatment to individuals and families through various evidence-based models of therapy and psycho-education to promote recovery. Services offer rapid engagement in treatment with meaningful outcomes; including Emergency Services and the Crisis Intervention Team Assessment Center (CITAC), psychiatry, center and community-based nursing, behavioral Health Outpatient Treatment, Access, discharge planning, and other services, including but not limited to, Medication Assisted Treatment and Linking Individuals and Navigating Care, which are available via purchase of service or contract.

#### Outreach and Coordination Services

Provide support and coordination of care through support coordination, Wraparound Loudoun, Mental Health and Substance Use Disorder services, and case management; provide public health awareness through prevention and intervention; provide assessment, evaluation, and treatment through Court and Corrections, Intensive Community Treatment, and Projects for Transitioning from Homelessness (PATH).



## Mental Health, Substance Abuse, and Developmental Services

### Business Operations

Provide budgeting and forecasting, purchasing, State performance contract management and reconciliation, reimbursement, accounts payable, and credentialing functions (Finance); provide recruitment, employee relations, benefits, payroll, and training functions (Human Resources); organize, manage, and maintain coordination of multiple office locations, residential settings, and vehicles (Operations Support); monitor outcomes and evaluation, technology support, health information management, and regulatory compliance (Quality Assurance).

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

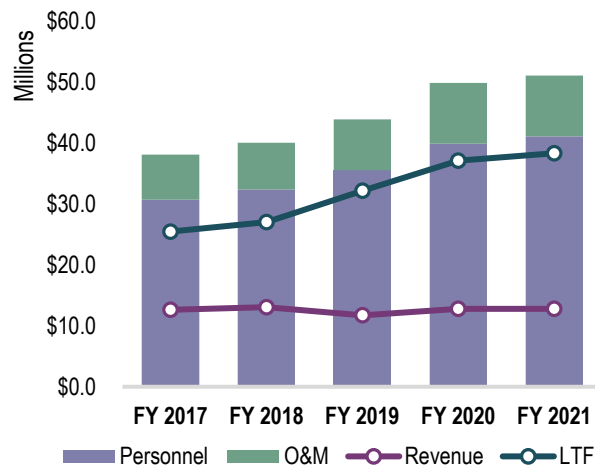
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$30,716,556	\$32,383,569	\$35,561,961	\$39,912,389	\$41,109,760
Operating and Maintenance	7,402,136	7,701,829	8,343,992	9,955,810	10,008,044
<b>Total – Expenditures</b>	<b>\$38,118,692</b>	<b>\$40,085,398</b>	<b>\$43,905,953</b>	<b>\$49,868,199</b>	<b>\$51,117,805</b>
<b>Revenues</b>					
Charges for Services	\$856,099	\$779,992	\$788,500	\$798,500	\$798,500
Miscellaneous Revenue	1,380	340	2,000	2,800	2,800
Recovered Costs	5,211,472	5,576,738	5,207,979	5,326,687	5,326,687
Intergovernmental – Commonwealth	5,287,675	5,440,247	4,834,308	5,557,524	5,557,524
Intergovernmental – Federal	1,284,459	1,272,807	894,449	1,090,086	1,090,086
<b>Total – Revenues</b>	<b>\$12,641,086</b>	<b>\$13,070,124</b>	<b>\$11,727,236</b>	<b>\$12,775,597</b>	<b>\$12,775,597</b>
<b>Local Tax Funding</b>	<b>\$25,477,606</b>	<b>\$27,015,274</b>	<b>\$32,178,717</b>	<b>\$37,092,602</b>	<b>\$38,342,208</b>
<b>FTE</b>	<b>360.37</b>	<b>372.90</b>	<b>387.43</b>	<b>406.43</b>	<b>406.43</b>

<sup>1</sup> Sums may not equal due to rounding.



## Mental Health, Substance Abuse, and Developmental Services

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

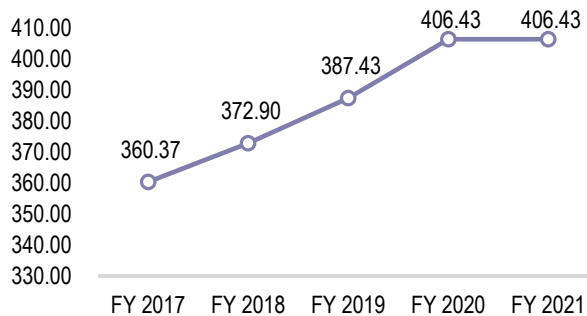
As shown, MHSADS is primarily funded by local tax funding (74 percent). LTF is increasing in FY 2020 as a result of reductions in State funding for the CSB – part of Medicaid Expansion – and the resource requests identified later in this section. Program-generated revenue consists of insurance reimbursements, state revenue, and federal revenue.

#### Expenditure

The majority of the MHSADS expenditure budget is dedicated to personnel costs (80 percent). These costs have increased since FY 2017 as a result of the Board's authorization of new staffing resources identified in the Staffing/FTE History section. O&M increases are the result

of base budget adjustments in FY 2020 for psychiatry and grant-funded programs.

### Staffing/FTE History



FY 2017: 1.00 FTE team coordinator, 2.00 FTE clinicians (ADC), 1.00 FTE assessment and evaluation liaison (Access), 2.00 FTE clinicians (Access)

FY 2018: 1.00 FTE operations support specialist (CITAC), 0.53 FTE peer specialist (CITAC), 1.00 FTE operational support assistant (CITAC), 2.00 FTE direct support specialists (In-Home Support), 1.00 FTE Substance Abuse Contract Manager, 2.00 FTE service coordinators (EI), 1.00 FTE developmental specialist (EI), 1.00 FTE clinical supervisor (EI), 1.00 FTE speech pathologist (EI), 1.00 FTE

administrative assistant (EI), 1.00 FTE job link program manager

FY 2018 Mid-Year: 0.53 FTE peer specialist (CITAC), 2.00 FTE clinicians (CITAC)

FY 2019: 3.00 FTE mental health substance abuse (MHSA) care coordinators, 2.00 FTE developmental services support coordinators, 3.00 FTE EI service coordinators, 4.00 FTE prevention and intervention specialists

FY 2019 Mid-Year: 1.00 FTE access liaison (Same Day Access), 1.00 FTE engagement clinician (Same Day Access), 1.00 FTE case manager (Adult Drug Court), 1.00 FTE clinician (Adult Drug Court)

FY 2020: 1.00 FTE compliance specialist, 1.00 FTE health information management technician, 1.00 FTE outcomes and evaluation data analyst, 1.00 FTE service coordinator, 1.00 FTE training specialist, 1.00 FTE clinician, 1.00 FTE prevention specialist, 2.00 FTE psychiatrists, 1.00 FTE payroll technician, 1.00 FTE management analyst, 1.00 FTE reimbursement specialist, 1.00 FTE case manager and 1.00 FTE clinician for Mental Health Docket, 1.00 FTE support coordinator

Expenditures for MHSADS have increased primarily due to additional staffing authorized by the Board, as outlined in the Staffing/FTE History. Personnel costs make up most of MHSADS' expenditures (80 percent). The need for these additional resources is driven primarily by caseload volume, community needs, and new programs. The FY 2020 base budget includes adjustments approved mid-year in FY 2019 for 4.00 FTE including two positions for Same Day Access and two positions for



## Mental Health, Substance Abuse, and Developmental Services

the Adult Drug Court. The mid-year adjustments for staffing and all of the positions approved for MHSADS as part of the FY 2019 budget process have been filled.

Revenues for the FY 2020 Adopted Budget have been increased to account for several ongoing grants that were not previously included in the adopted budget. The associated expenditures for those grants are also budgeted. These grants include increases to Early Intervention and the addition of Young Adult Serious Mental Illness (SMI) funds received as part of the annual performance contract with the State. Both of these adjustments are in the State and Federal Grant Fund which is discussed in more detail in Volume 2.

As noted, the operating budget includes a base budget adjustment related to increased grant revenue. In total, base budget adjustments represent an increase of \$1.4 million: \$100,000 for early intervention contracts, \$250,000 for psychiatry contracts, \$35,000 for technology needs, \$40,000 for language contracts, and \$980,000 in contracts related to grants or the performance contract. The increased costs of psychiatry contracts also led additional resources approved by the Board of Supervisors for FY 2020 – one that the Department anticipates will help to control costs going forward. In addition to accounting for new revenues from Same Day Access, the FY 2020 Adopted Budget includes a reduction of \$564,000 in state funding, reflecting a decrease in state funds received as unrestricted revenues through the Community Services Performance Contract. This reduction is a result of statewide reductions to CSBs as part of Medicaid Expansion.

For FY 2020, the Department's budget requests focus on the thematic areas of internal support; community wellness and resiliency focusing on treatment, supports, and services; fiscal responsibility; specialty dockets; and FTE authority.

### Internal Support

Over the past year, the Department evaluated the use of temporary staff to support both internal operations and programs. As part of this evaluation, it was determined that a number of temporary staff were being used to address permanent, ongoing needs as opposed to short-term, temporary needs. Temporary staff represent unbudgeted positions; typically they are funded by vacancy savings or a reallocation of existing budget within a department. As a solution, the Department also reviewed all of its vacancies and worked to restructure and reclassify chronically vacant positions into the types of positions the Department had been securing as temporary solutions. While MHSADS was able to make significant progress in reducing the number of temporary positions within the Department through this effort, there are still five outstanding temporary positions that are meeting a need that is not temporary in nature. In accordance with County practice, MHSADS requested that these positions be made regular positions to meet permanent programmatic needs through the FY 2020 budget process.

The positions in question perform a variety of duties including processing incident reports, reporting critical incidents to the State, completing human rights investigations, processing court-ordered forensic evaluations, managing electronic health records, completing data analysis reports, and supporting individuals who require prescription medication and access to psychiatry services. Without funding for these positions in a permanent capacity, temporary positions will be ended, which will require program staff to be pulled from service delivery to complete these essential tasks.

The FY 2020 Adopted Budget includes one compliance specialist (1.00 FTE), which serves a critical role for compliance with Virginia Department of Behavioral Health and Development Services (DBHDS) licensing and Human Rights, the Department of Medical Assistance Services, the Board of Pharmacy, laboratory, the Drug Enforcement Agency, and Health Insurance Portability and Accountability Act (HIPAA) regulations and requirements. These regulations require internal incident management, external incident reporting, and investigations into multiple types of incidents; HIPAA outlines the standards for protection of health information. The compliance specialist serves as one of the lead investigators and performed required external incident reporting which must be completed 365 days a year including evenings/overnight, weekends, and holidays. In FY 2018, the compliance program completed 808 departmental incident reports and submitted 252 required reports to the DBHDS. With updated licensing requirements from DBHDS effective July 2018 include more stringent quality improvement plans, risk assessments, and incident root cause analysis, further reinforcing the need for this position.





## Mental Health, Substance Abuse, and Developmental Services

This request also includes a health information management (HIM) technician (1.00 FTE) as part of the HIM team. The team is currently comprised of a temporary part-time position and five full-time positions, supporting three office locations and MHSADS operations at the Adult Detention Center. The FY 2020 Adopted Budget converts the temporary part-time position to a regular full-time position. The HIM team is responsible for maintaining individual health records for all individuals served by MHSADS, a critical component in ensuring compliance with federal HIPAA regulations and state mandates. This position, in its temporary status, is responsible for administrative tasks such as pulling information from the State information systems. These are duties that are often carried out by a support coordinator; however, the Department of Justice (DOJ) has recommended that such positions not be responsible for these duties so that they can focus on case management. Other responsibilities of this position include scanning information into health records, responding to external and internal record requests, archiving records, ensuring that data entry into the electronic health record (EHR) system is accurate, and reporting and tracking requests for information. In the summer of 2018, the temporary part-time position processed 36 requests for records per week and scanned 190 documents into individual EHR records. Even with this approved position in place, the HIM team is unable to meet record demands of the entire Department; as such, staff in two large direct-service programs maintain their own records.

The outcomes and evaluation team is comprised of one regular full-time position and one temporary full-time position. The FY 2020 Adopted Budget converts this temporary full-time position, an outcomes and evaluation data analyst (1.00 FTE), to a regular full-time position. The team provides critical consultation, support, technical assistance, and analysis for over 30 programs in MHSADS. Additionally, this team is the primary party responsible for submitting data both internally and to local, state, and federal regulatory bodies. These reports must be submitted to maintain licenses, to receive funding from grants and from the State, and to continue to bill insurance companies for services provided. The temporary outcomes and evaluation analyst doubled the number of reports produced in order to meet reporting and funding requirements. These critical reports will continue to be produced with the approved outcomes and evaluation data analyst position.

The FY 2020 Adopted Budget also includes the conversion of a temporary full-time service coordinator to a regular full-time service coordinator (1.00 FTE). This service coordinator provides basic service coordination for youth and adults enrolled in psychiatric treatment with MSHADS. Service coordination includes collaborating with other treatment providers (i.e., primary care physicians), arranging transportation for medical appointments, and accessing resources for medications. It is a required component of psychiatric treatment for MHSADS to receive reimbursement. Additionally, the service coordinator is responsible for maintaining electronic health records for clients and ensuring that the licensing and billing standards are met. This service coordinator currently provides service coordination to 95 individuals. Without this resource, the responsibility for service coordination for these individuals would fall to the prescribers (psychiatrists and nurse practitioners) at a much greater cost.

MHSADS's Business Operations program continues to support providing ongoing and state-mandated training classes to MHSADS staff, interns, volunteers, and contractors. Classes include compliance-related classes such as first aid/CPR/AED, blood borne pathogens, and therapeutic options. To meet this need, MHSADS has relied upon one regular full-time training manager and one full-time temporary training specialist. The FY 2020 Adopted Budget converts the temporary training specialist to a regular position (1.00 FTE). With the use of this temporary position, MHSADS has seen a significant increase in compliance with training requirements – up to 92 percent in FY 2018 compared to 60 percent in FY 2016. This position reduces the need for compliance training to be provided by staff who are also responsible for service delivery, thereby increasing the service hours for critical MHSADS programs including those in Residential Services and the Community Access Program. This position is vital to maintain compliance with training requirements.





## Mental Health, Substance Abuse, and Developmental Services

### Community Wellness and Resiliency

In the FY 2020 Adopted Budget for MHSADS focuses on the provision of community-based services that promote mental health, wellness, and resiliency – specifically in the area of psychiatry and case management as well as initiatives that were previously funded by grants.

The FY 2020 Adopted Budget also includes resources related to initiatives previously funded by grants whose funding has or will be ending. This includes a clinician (1.00 FTE) that was funded by a one-time, three-year grant that expired June 30, 2019; The grant was for the purpose of addressing gaps in the behavioral health response for transitional age young adults (18-24 years of age) who were involved in the criminal justice system. While the grant focused on this particular demographic, if funded, MHSADS will lift the age restriction. Additionally, since July 2018, this position has been the main clinician to assess individuals referred to the Mental Health (MH) Docket and will do so for individuals referred to the Adult Drug Court. The inclusion of this position, will ensure there is no gap in the continuum of support and treatment within the Adult Detention Center (ADC) and for individuals looking to reintegrate into the community upon release from incarceration and ensure continued support for the MD Docket and Adult Drug Court.

The FY 2020 Adopted Budget also includes \$50,000 in funding for contracted substance abuse peer recovery services to replace one-time grant funds. The current provider conducts outreach at various locations within the County and targets specific populations including individuals experiencing incarceration or transitioning from incarceration, individuals at the shelter or temporary housing options due to homelessness, and/or individuals engaged with treatment services within MHSADS. Peer recovery services are also a key element of the Adult Drug Court. The inclusion of this funding will allow the department to continue providing recovery supports for over 45 individuals and 51 family members and ensures that there is no gap in the continuum of services available for Adult Drug Court participants.

The FY 2020 Adopted Budget also includes a prevention specialist (1.00 FTE) for Prevention and Intervention. This position is partially funded by an ongoing grant; however, MHSADS has struggled with retention in the position given its temporary status without retirement benefits, a result of its temporary status. MHSADS receives \$50,000 annually from the Virginia Foundation for Healthy Youth to support this position. With this position, MSHADS has provided Life Skills Training to 400 high-risk youth via 30 sessions over a three-year grant period. Life Skills Training is focused on prevention of substance use, development of self-esteem, changing negative thoughts, social activities, refusal skills, and advertising images. The inclusion of this position in regular, full-time status will improve retention efforts for the program and ensure continued service livery to high-risk youth.

The FY 2020 Adopted Budget also focuses on the psychiatry program. Individuals accessing psychiatry services may receive services from the County psychiatrist or from contracted psychiatrists who provide services under either direct contract with the County or through County contracts with staffing agencies. In FY 2018, MHSADS served 987 individuals through the psychiatry program. The cost of contracted psychiatry services grew 32 percent from FY 2017 to FY 2018 and is expected to grow 24 percent from FY 2018 to FY 2019. To support these increasing contract costs, MHSADS has leveraged remaining prior-year performance contract dollars but these funds will have been depleted by the end of FY 2019. As a result, the FY 2020 Adopted Budget includes a \$250,000 base budget adjustment for contracted services. In addition to this adjustment, MHSADS requested a combination of staffing (2.00 FTE) and contractual funds to change the service delivery method. MHSADS' proposal reflects a total of 3.00 FTE for County psychiatrists – with one-full time position currently funded and the 2.00 FTE included in the Adopted Budget to be filled by part-time staff for a total of 37.5 hours per week. County psychiatrists are a more cost-effective solution in the long term because on-call hours are included in the annual salary and the County has more control over program costs. Additionally, the use of County personnel would increase the level of accountability MHSADS has over the program. Part-time staff are requested rather than full-time staff based on feedback from private providers who have shown interest in working a few days each week in addition to maintaining their private practices. As noted, the request also includes \$150,000 for contracted providers. This is based on anticipated increases in costs in excess of the base adjustment. With a combination of County staff and contracted services, MHSADS believes that



## Mental Health, Substance Abuse, and Developmental Services

long term it can reduce its reliance on contracts, resulting in fewer base budget adjustments for contractual increases in future years.

Also within the community wellness/resiliency theme is a support coordinator (1.00 FTE) to provide case management services for individuals with developmental disabilities. Support coordination is a person-centered, strengths-based approach that links individuals with community-based services to help the individual lead a healthy integrated life. Support Coordination is required for all individuals receiving a Medicaid Developmental Disability (DD) waiver and MHSADS is the sole entry point to the Waiver system for Loudoun residents. In order for waiver recipients to access waiver services, they must receive support coordination through MHSADS. Since FY 2014 Loudoun has received an additional 87 waiver slots (23 slots in FY 2014, 19 slots each in FY 2016 and FY 2017, and 26 slots in FY 2018. It is anticipated that Loudoun will receive another 22-40 slots in FY 2020. This additional support coordinator will allow MHSADS to take on these cases while maintaining caseloads of 20-25 individuals per support coordinator depending on frequency, intensity, and duration.

While not funded in the budget, MHSADS has also identified a need for additional staffing resources for case managers to support individuals with serious mental illness and/or substance use disorders, early intervention, outpatient services (Access), and residential services. These needs are primarily driven by the increasing number of individuals seeking access to these programs as a result of the County's growing population.

### Fiscal Responsibility

As a Department with an annual budget that exceeds \$40 million, fiscal responsibility is critical. The FY 2020 Adopted Budget includes a payroll technician (1.00 FTE) in support of the increasing staff needs for payroll and benefits. Since FY 2015, the Department's staffing level has increased 21 percent – 406.43 FTE for FY 2020. The Department's staffing is comprised of a variety of positions including exempt, non-exempt, on-call, overnight, and sub-pools. The addition of a payroll technician would provide MHSADS with a dedicated payroll resource who would assist the Department's over 400 employees with completing their timesheets, address missing pay categories, troubleshoot timecard issues prior to submission, and ensure benefit deductions are correct. As noted earlier, personnel is the largest component of the budget for MSHADS – 79 percent – so it is imperative that these expenditures are correct.

Like staffing, the budget for MHSADS continues to grow each year, which has led to the request for a management analyst (1.00 FTE). The FY 2020 Adopted Budget for MHSADS exceeds \$48 million, reflecting a 39 percent increase since the FY 2014 Adopted Budget. At current staffing levels the finance manager, who is responsible for seeing accounts payable, accounts receivable, and some payroll functions, manages the operating budget, both from a high level managerial perspective but also from a task-based perspective, manages the State Performance Contract, and completes financial reporting for grants. The addition of a management analyst would allow the finance manager to focus on high-level strategic initiatives and provide a dedicated resource for more of the task-based assignments currently managed by the finance manager, including budget adjustments and budget projections. The management analyst could also guide fiscal impact discussions such as the impacts of changes in funding streams like state revenues; examples of such discussions where a management analyst would have been great help include assessing the implications of the ever changing payment landscape; the impact of mandating Same Day Access; and the impact of any year-over-year changes in the State Performance Contract.

The inclusion of these resources along with the reimbursement specialist (discussed in more detail later) for which FTE authority is being requested will ensure proper management of MSHADS' annual budget from the expenditure, planning, and revenue collection perspectives. Proper fiscal management is vital to ensuring the effective use of local tax funding. As the number of facilities that MHSADS works out of and the number of vehicles operating out of MHSADS increases, the Department anticipates future needs to manage these assets.



## Mental Health, Substance Abuse, and Developmental Services

### Specialty Dockets

Throughout FY 2019, MHSADS has been collaborating with other departments, including Community Corrections, Loudoun County's Sheriff's Office (LCSO), and the Office of the Commonwealth's Attorney to establish two specialty dockets – the Mental Health (MH) Docket and the Adult Drug Court. The Adult Drug Court was approved by the Board in FY 2019 at a service level of up to 25 participants along with the financial and staffing resources to support the program at this level. The resources to support this service level are included in the base budget for FY 2020.

The FY 2020 Adopted Budget includes one case manager (1.00 FTE) and one mental health clinician (1.00 FTE) for the purposes of expanding the MH Docket program to serve up to 25 participants. In July 2018, the MH Docket was established with the support of existing resources to serve up to ten individuals. The establishment of the MH Docket was the culmination of efforts that began in 2013 when ten major stakeholder agencies in the County gathered to participate in a Cross Systems Mapping exercise using the Sequential Intercepts Model to map the points at which individuals with mental health issues interact with the criminal justice system. A number of initiatives have come out of the resulting action plan, including the Crisis Intervention Team (CIT), the CITAC, and screening for early identification of individuals with mental illness by the Department of Community Corrections, LCSO deputies, and MHSADS staff to initiate rapid referral for treatment. The MH Docket is another initiative identified in the action plan. The MH Docket team, comprised of staff from MSHADS, the Commonwealth's Attorneys' Office, the Office of the Public Defender, the Department of Community Corrections, and the Loudoun General District Court, meets weekly to identify potential participants in the docket. Individuals referred to the MH Docket are screened to assess criminogenic risks and needs. This risk/need assessment, along with the clinical assessment, guides the decision making process for intensity, frequency, and duration of treatment and supervision for up to 12 months. The goals of the MH Docket are to increase public safety, reduce recidivism among high-risk people, divert individuals with serious mental illness from further involvement with the criminal justice system, and improve clinical outcomes for individuals with serious mental illness by connecting them with evidence-based treatment.

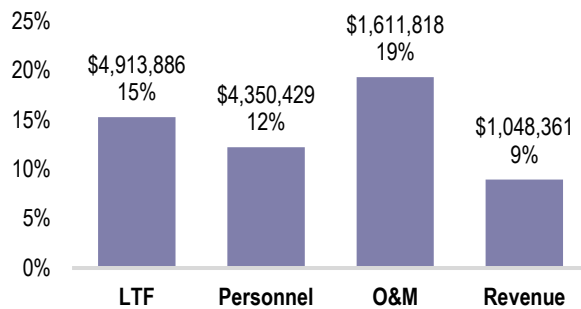
### FTE Authority

As MHSADS continues to increase the number of individuals provided services, the number of billings also increases. These billings, including charges to private insurance and Medicaid, account for over \$6 million in revenue generated annually. To support this growing function, the Adopted Budget includes a reimbursement specialist (1.00 FTE). The request for this position is presented as a request for FTE authority as funds exist to support the costs of this position. Long term this position is anticipated to have a positive effect on program-generated revenue as the result of increased collections from delinquent accounts.



## Mental Health, Substance Abuse, and Developmental Services

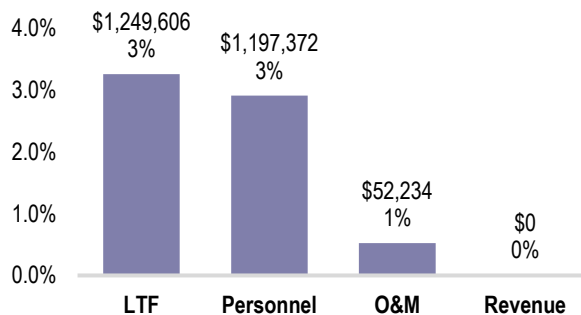
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 19.00 FTE<sup>2</sup> and general changes in employee pay || **O&M:** ↑ base adjustments for psychiatry, Early Intervention, Same Day Access, and System of Care || **Revenue:** ↑ additional grant funding (Young Adult SMI, Telepsychiatry, CIT, etc.)

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

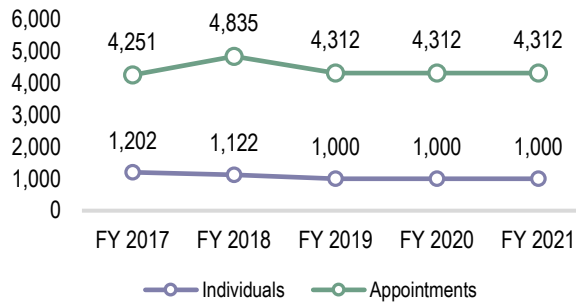
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

<sup>2</sup> This FTE change includes 2.00 FTE approved by the Board in September 2018 for Same Day Access and 2.00 FTE approved by the Board in January 2019 for Adult Drug Court.



## Mental Health, Substance Abuse, and Developmental Services

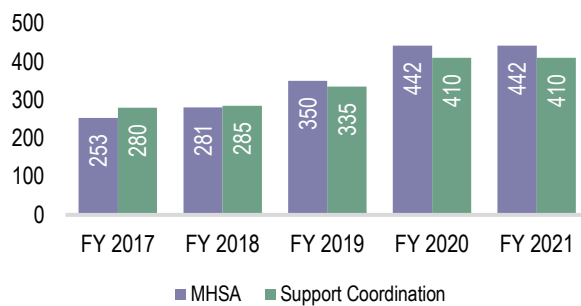
### Key Measures



**Objective:** Promote integrated healthcare services that engage individuals enrolled in MHSADS Psychiatric and Nursing services in their own care and result in positive, meaningful clinical outcomes

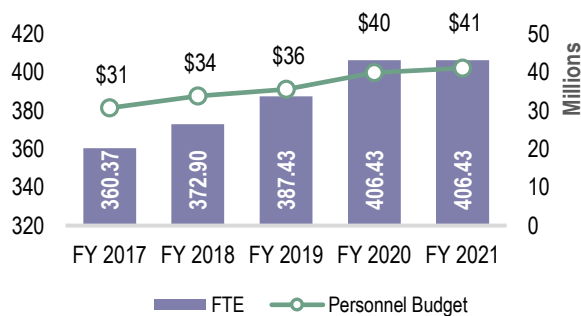
**Measure:** Number of individuals enrolled in psychiatric/nursing services; number of completed appointments.

*Additional contractual funding added for FY 2020 and additional FTE support requirements to maintain current service level delivery of psychiatric services with the goal of mitigating further increases in contract costs which are increasing 9 to 10 percent annually.*



**Measure:** Number of individuals enrolled in MHSA services, number of individuals enrolled in Support Coordination services.

*As the number of individuals in need of case management services increases, additional case managers are necessary to maintain reasonable caseload sizes. Each case manager typically carries a caseload of 20 to 25 cases depending on the needs of the individuals. The FY 2020 Adopted Budget includes an additional support coordinator, a case manager for individuals with a development and/or intellectual disability. This additional resource will allow MHSADS to take on the additional cases anticipated as a result of an increase in the number of Medicaid waivers allocated to the County. MHSADS anticipates an additional 22-40 waivers.*



**Measure:** Adopted FTE for MHSADS, adopted personnel budget for MHSADS.

*The level of MHSADS staffing has increased by 69.73 FTE since FY 2015, or by 21 percent. MHSADS' personnel budget exceeds \$40 million for FY 2020 and represents 80 percent of the annual budget for the Department. The large number of staff and associated personnel expenses have resulted in the need for a payroll technician.*



## Mental Health, Substance Abuse, and Developmental Services

### Department Programs

#### Department Financial and FTE Summary by Program<sup>3</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Residential Services	\$12,205,377	\$12,897,714	\$13,191,072	\$14,197,870	\$14,587,971
Community-Based Support Services	9,152,575	9,810,056	11,143,166	12,978,097	13,282,279
Outpatient Services	7,654,496	7,739,653	9,054,070	9,784,671	10,041,458
Outreach and Coordination Services	9,106,244	9,637,975	10,517,645	12,907,560	13,206,097
<b>Total – Expenditures</b>	<b>\$38,118,692</b>	<b>\$40,085,398</b>	<b>\$43,905,953</b>	<b>\$49,868,199</b>	<b>\$51,117,805</b>
<b>Revenues</b>					
Residential Services	\$3,363,644	\$3,210,019	\$3,698,729	\$3,780,559	\$3,780,559
Community-Based Support Services	1,443,051	1,258,210	990,256	886,372	886,372
Outpatient Services	3,780,253	4,039,824	3,542,532	3,667,673	3,667,673
Outreach and Coordination Services	4,054,139	4,562,071	3,495,719	4,440,993	4,440,993
<b>Total – Revenues</b>	<b>\$12,641,086</b>	<b>\$13,070,124</b>	<b>\$11,727,236</b>	<b>\$12,775,597</b>	<b>\$12,775,597</b>
<b>Local Tax Funding</b>					
Residential Services	\$8,841,733	\$9,687,694	\$9,492,343	\$10,417,311	\$10,807,412
Community-Based Support Services	7,709,525	8,551,846	10,152,910	12,091,725	12,395,907
Outpatient Services	3,874,243	3,699,829	5,511,538	6,116,998	6,373,785
Outreach and Coordination Services	5,052,105	5,075,904	7,021,926	8,466,567	8,765,104
<b>Total – Local Tax Funding</b>	<b>\$25,477,606</b>	<b>\$27,015,274</b>	<b>\$32,178,717</b>	<b>\$37,092,602</b>	<b>\$38,342,208</b>
<b>FTE</b>					
Residential Services	151.24	150.24	149.24	150.24	150.24
Community-Based Support Services	59.59	69.59	72.59	82.59	82.59
Outpatient Services	73.34	74.54	74.07	75.07	75.07
Outreach and Coordination Services	76.20	78.53	91.53	98.53	98.53
<b>Total – FTE</b>	<b>360.37</b>	<b>372.90</b>	<b>387.43</b>	<b>406.43</b>	<b>406.43</b>

<sup>3</sup> Sums may not equal due to rounding.





# Parks, Recreation, and Culture FY 2020 Adopted Budget

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## Parks, Recreation, and Culture Summary

### FY 2020 Adopted Expenditures<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Library Services	\$15,020,156	\$15,831,917	\$20,136,288	\$21,020,535	\$21,570,684
Parks, Recreation, and Community Services	39,070,748	40,927,788	48,411,720	52,967,866	\$55,510,000
<b>Total</b>	<b>\$54,090,904</b>	<b>\$56,759,705</b>	<b>\$68,548,008</b>	<b>\$73,988,402</b>	<b>\$77,080,684</b>

<sup>1</sup> Sums may not equal due to rounding.



## Library Services

Loudoun County Public Library (LCPL), managed by the Department of Library Services, is the information center of the community, providing free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational, and cultural interests of the community. The Department operates under the policy direction of the Library Board of Trustees, whose members are appointed by the Board of Supervisors. The Department has three operational programs: Support Services, Public Services, and Administration. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. The Public Services Program provides services through branch libraries and a mobile outreach services unit. Administration provides departmental direction and budget support.

### Library Services' Programs

#### Support Services

Selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. Also provides systems administration, technical training, and support for all automated library systems.

#### Public Services

Provides patrons access to the collection, programs, technology, and services. Promotes the joy of reading and lifelong learning through readers' advisory, early literacy programs, teen initiatives, humanities and arts events, technology training, and other educational opportunities.

#### Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees Public Services and Support Services. Manages the budget, accounting, human resources, and capital projects.

**Library Services****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$11,426,894	\$12,458,373	\$16,132,778	\$16,997,187	\$17,507,103
Operating and Maintenance	3,535,197	3,373,544	4,003,510	4,023,348	4,063,582
Other Uses of Funds <sup>2</sup>	58,065	0	0	0	0
<b>Total – Expenditures</b>	<b>\$15,020,156</b>	<b>\$15,831,917</b>	<b>\$20,136,288</b>	<b>\$21,020,535</b>	<b>\$21,570,684</b>
<b>Revenues</b>					
Fines and Forfeitures <sup>3</sup>	\$281,522	\$286,230	\$325,500	\$315,000	\$0
Revenue from Use of Money and Property	44,406	50,679	54,082	54,082	54,082
Charges for Services <sup>4</sup>	35,642	43,707	278,975	298,975	298,975
Miscellaneous Revenue	4,243	992	0	0	0
Intergovernment - Commonwealth	211,650	210,912	208,762	218,451	218,451
Intergovernment - Federal	0	690	0	0	0
<b>Total – Revenues</b>	<b>\$577,463</b>	<b>\$593,210</b>	<b>\$867,319</b>	<b>\$886,508</b>	<b>\$571,508</b>
<b>Local Tax Funding</b>	<b>\$14,442,693</b>	<b>\$15,238,707</b>	<b>\$19,268,969</b>	<b>\$20,134,027</b>	<b>\$20,999,176</b>
<b>FTE</b>	<b>179.85</b>	<b>215.47</b>	<b>219.06</b>	<b>219.06</b>	<b>219.06</b>

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> The FY 2017 actual Other Uses of Funds included a General Fund transfer from Library Services to the Legal Resource Center Fund to fund operating costs that were not offset by revenues collected in the fund.

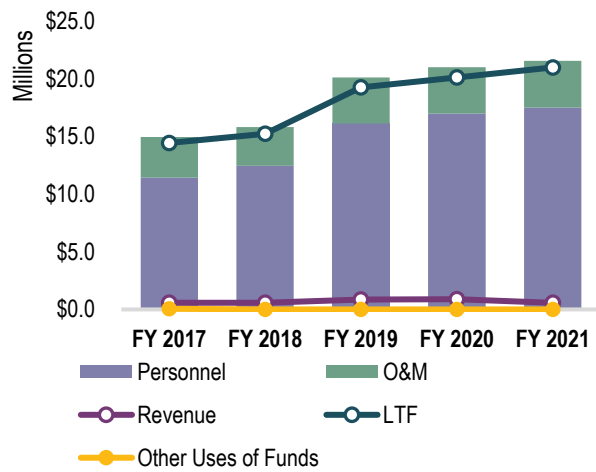
<sup>3</sup> The Library Board of Trustees will consider the elimination of overdue fines on all library circulation materials for FY 2020 in late June 2019. The Board of Supervisors approved the Library Board of Trustees' request to eliminate library overdue fines at its May 23, 2019 business meeting. The Department's overdue fines budget for FY 2021 is projected to be zero since this assumes that the Trustees will approve the elimination of overdue fines, starting in FY 2020.

<sup>4</sup> Charges for Services increased for FY 2019 due to the implementation of the new Passport Application Processing Program at the Rust Library, which includes two new revenue sources: the \$35 passport application processing fee and the \$15 passport application photo processing fee.



## Library Services

### Revenue and Expenditure History



### Revenue/Local Tax Funding

As shown, the Department of Library Services is primarily funded by local tax funding (over 95 percent). Program-generated revenues consist of charges for services and state aid. Effective July 1, 2019, the Department will no longer assess or collect overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors.

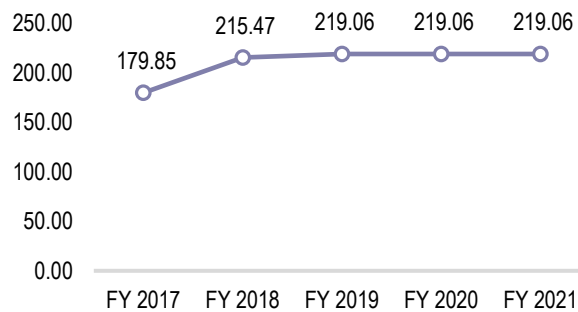
### Expenditure

The majority of the Department of Library Services' expenditure budget is dedicated to personnel. The FY 2020 increase in personnel costs relates to the 2 percent market and 3 percent merit pay increase for employees.



## Library Services

### Staffing/FTE History



FY 2017: 8.91 FTE Expanded Sterling Library staff (11 combined full-time and part-time positions)

FY 2018: 33.56 FTE Brambleton Library staff (46 combined full-time and part-time positions), 1.00 FTE administrative assistant, 1.06 FTE two part-time Teen Services Program positions. Due to the delayed opening of the Brambleton Library from July to December 2018 due to the construction delay, the Brambleton Library staff hiring was delayed to FY 2019 for most of the positions.

FY 2019: 1.53 FTE Teen Services Program's full-time librarian assistant manager and one part-time library assistant; 2.06 FTE one full-time library assistant and two part-time library assistants for the Passport Application Processing Program

The Department's FY 2020 revenue budget has increased due to anticipated revenues for the passport application processing fee and the passport application photo processing fee during the second year of the passport application processing program. The FY 2020 overdue fines budget decreased \$10,500 to align with the trend for the actual fines collected. The significant increase in the number of electronic-books circulated the past several years contributes to this trend as overdue fines do not apply to electronic-books. Increased use of email reminders to library patrons about upcoming due dates has also affected the amount of overdue fines collected. Effective July 1, 2019, the Department will no longer assess or collect overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors at its May 23, 2019 meeting. Eliminating overdue fines will make LCPL more accessible to the community while ensuring that library patrons return borrowed library circulation materials in a timely manner. Currently, patrons with an overdue fines balance of \$10 or higher have their accounts blocked. With the elimination of overdue fines, those patrons' accounts will be unblocked and the fines balance erased, resulting in the patron being able to checkout library circulation materials.

The Department's FY 2020 expenditures budget has increased primarily due to personnel costs, which increased \$864,409 due to the change in the mix of employees and the 2 percent market adjustment and 3 percent merit increase for employee pay. Personnel costs make up most of the Department's expenditures (80 percent).

The FY 2020 charges for services budget increased \$10,000 for the passport application processing fee revenue and \$10,000 for the passport application photo processing fee revenue for the passport application processing program, which was implemented in October 2018 in FY 2019. The passport program is projected to grow in popularity into FY 2020 as more people learn about the program.

The FY 2020 operating and maintenance expenditures budget increased \$19,838 due to the increased expenditures for the passport processing program since increased demand for the program is anticipated. This increase has a minimal effect on local tax funding as budgeted program revenues increased by \$20,000 to account for the anticipated service demand increase.

During the FY 2019 budget process, the Department received one full-time librarian assistant manager (1.00 FTE) and one part-time library assistant (0.53 FTE) for the teen services program; and one full-time library assistant (1.00 FTE) and two part-time library assistants (1.06 FTE) to establish the passport application acceptance center at the Rust Library. The librarian assistant manager is assisting teen services programs at the Cascades Library, including the After Hours Teen Center (AHTC) program. The part-time library assistant is working at the AHTC and is providing assistance to teen services programming system-wide, as needed, given the increased demand for teen programming.

The Department successfully planned for and implemented the new passport acceptance program at the Rust Library in October 2018, using the new program's full-time library assistant and the two part-time library assistants. The Department received approval from the Board of Supervisors to fill the Brambleton Library positions in the latter half of FY 2018, based on the initial opening date of July 2018 for the new library branch. Due to the construction delay that caused the branch to open



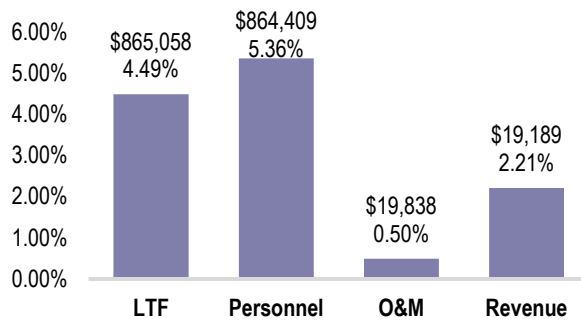
## Library Services

on December 1, 2018, the Department hired most of the Brambleton Library staff in the first half of FY 2019. The new branch, which provides services on two floors, is the first with the Department's new staffing model for large library branches, with two multi-service desks, rather than separate desks for Children, Teen, Adult, and Circulation Services. All services are available from these desks for which the library branch's assistant manager oversees services and scheduling. The Department projects that this branch will be one of the busiest.



## Library Services

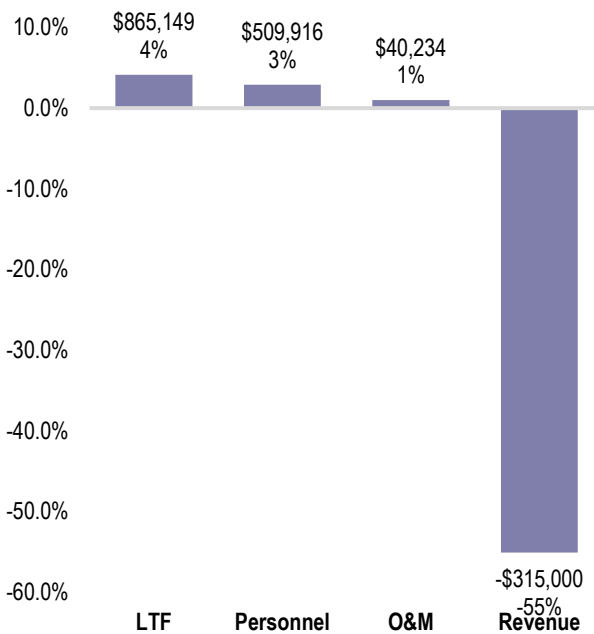
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ salary and fringe benefits changes due to the change in the mix of employees due to staff turnover and the 2 percent market adjustment and 3 percent merit increase for employee pay || **O&M:** ↑ Passport Application Processing Program expenditures increased due to higher demand. || **Revenue:** ↑ Passport Application Processing Program revenue increased due to higher demand.

### Percent Change from Adopted FY 2020 to Projected FY 2021



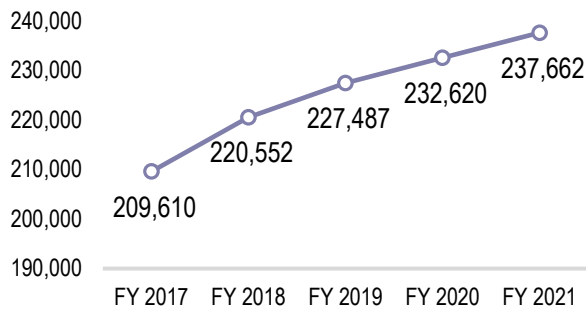
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↓ 55 percent. Library Board of Trustees approved the elimination of overdue fines on all library circulation items effective FY 2020. No amount will be budgeted for overdue fines for FY 2021.



## Library Services

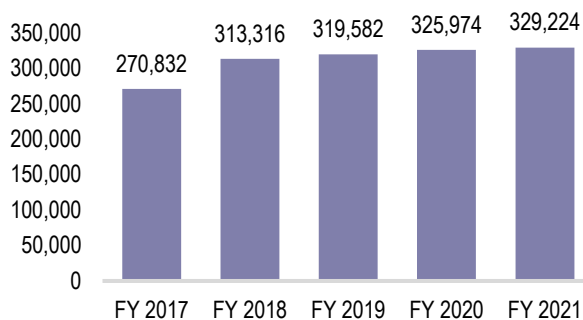
### Key Measures



**Objective:** Promote the use of library materials and internet resources.

**Measure:** Number of registered library cardholders.

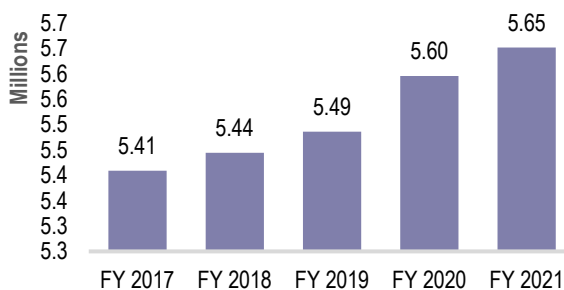
*The Department continues to see increases in the number of registered library cardholders, as the County's population continues to increase and Loudoun County Public Library continues to expand with the opening of the new Sterling Library and the Brambleton Library branches.*



**Objective:** Increase availability of programs for all ages.

**Measure:** Children, teen, and adult program attendance in the library branches.

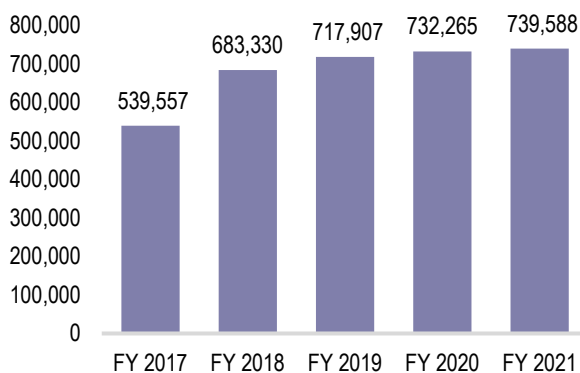
*Children, teen, and adult programs at library branches are very popular and well-attended. The number of program attendees is projected to continue to increase.*



**Objective:** Promote the use of library materials and internet resources.

**Measure:** Circulation of all library materials.

*The circulation of all library materials continues to increase with the opening of the new Brambleton Library branch.*



**Objective:** Increase the availability of electronic titles to meet patron demands.

**Measure:** Number of electronic titles downloaded/streamed.

*The Department continues to have an increase in the number of electronic titles downloaded and streamed as library patrons become more familiar with electronic materials. As the availability of electronic items increased, with vendors offering more items at relatively lower costs, the number of electronic items available in the Loudoun County Public Library increased significantly in FY 2018.*



**Library Services****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Support Services	\$3,890,477	\$4,046,955	\$4,243,672	\$4,634,443	\$4,718,913
Public Services	10,443,404	10,632,397	14,953,674	15,306,293	15,746,768
Administration	686,275	1,152,565	938,942	1,079,800	1,105,003
<b>Total – Expenditures</b>	<b>\$15,020,156</b>	<b>\$15,831,917</b>	<b>\$20,136,288</b>	<b>\$21,020,535</b>	<b>\$21,570,684</b>
<b>Revenues</b>					
Support Services <sup>2</sup>	\$420,968	\$420,123	\$445,957	\$445,646	\$255,646
Public Services <sup>3</sup>	156,495	173,087	421,362	440,862	315,862
<b>Total – Revenues</b>	<b>\$577,463</b>	<b>\$593,210</b>	<b>\$867,319</b>	<b>\$886,508</b>	<b>\$571,508</b>
<b>Local Tax Funding</b>					
Support Services	\$3,469,509	\$3,626,832	\$3,797,715	\$4,188,797	\$4,463,267
Public Services	10,286,910	10,459,311	14,532,312	14,865,431	15,430,906
Administration	686,275	1,152,565	938,942	1,079,800	1,105,003
<b>Total – Local Tax Funding</b>	<b>\$14,442,693</b>	<b>\$15,238,707</b>	<b>\$19,268,969</b>	<b>\$20,134,027</b>	<b>\$20,999,176</b>
<b>FTE</b>					
Support Services	18.00	17.00	19.00	19.00	19.00
Public Services	156.85	192.47	195.06	195.06	195.06
Administration	5.00	6.00	5.00	5.00	5.00
<b>Total – FTE</b>	<b>179.85</b>	<b>215.47</b>	<b>219.06</b>	<b>219.06</b>	<b>219.06</b>

<sup>1</sup> Sums may not equal, due to rounding.

<sup>2</sup> Overdue fines are no longer projected to be budgeted for FY 2021, assuming the Library Board of Trustees will vote to eliminate overdue fines on library circulation materials in late June 2019. \$190,000 was budgeted for overdue fines in this program for FY 2020. The overdue fines paid by patrons on the LCPL website are posted to this program.

<sup>3</sup> The Public Services Program revenues budget increased in FY 2019 for the new Passport Application Processing Program at the Rust Library, which started in October 2018. Overdue fines are no longer projected to be budgeted for FY 2021, assuming the Library Board of Trustees will vote to eliminate overdue fines on library circulation materials in late June 2019. \$125,000 was budgeted for overdue fines in this program for FY 2020. The overdue fines paid by patrons at the LCPL branches are posted to this program.



## Parks, Recreation, and Community Services

The Department of Parks, Recreation, and Community Services (PRCS) provides recreational, educational, wellness, cultural, and supportive opportunities to County residents. Facilities are located throughout the County and include recreation centers, community centers, athletic fields, swimming pools, senior centers, adult day care centers, the Central Kitchen, parks, trails, historic properties, and after school care programs. Offerings include sports activities for youth and adults, instructional and interpretive classes, programs for senior citizens, visual and performing arts, child care, preschool, after school activities, trips, camps, special events, volunteer opportunities, educational and prevention programs for youth, and programs for individuals with disabilities.

### Parks, Recreation, and Community Services' Programs

#### Adaptive Recreation

Provides accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities.

#### Administration

Provides human resources management, facility management, planning and development, training, procurement, emergency management, and financial services for the Department.

#### Aging Services

Plans, implements, and promotes programs and services to enhance well-being, independence, and quality of life for older adults and their caregivers.

#### Children's Programs

Provides after school programs that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs.

#### Community Centers

Provides recreational, educational, and cultural services for all abilities and age levels in child care and preschool programs, special events, classes and activity programs.

#### Facilities Planning and Development

Supports the Department through facility planning and design, proffer management, recreational trail development, and project management activities.

#### Maintenance Services

Maintains and repairs Department property, facilities, vehicles, and equipment and provides services in emergency response situations.



## **Parks, Recreation, and Community Services**

### **Parks**

Provides high quality outdoor park facilities, open space, cultural programs and services, and management of park facilities.

### **Recreation Centers**

Provides land and aquatic-based recreational programming and activities for youth and adults of Loudoun through three facilities, including two full-service recreation centers.

### **Sports**

Provides youth and adults with opportunities to participate in athletics in both a competitive and recreational environment and to learn and develop lifelong skills.

### **Youth Services**

Provides middle school and high school age youth with opportunities in recreational, educational, and cultural events that promote leadership development and positive choices.



## Parks, Recreation, and Community Services

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$29,909,217	\$31,408,421	\$37,846,192	\$41,561,746	\$43,578,303
Operating and Maintenance	9,017,214	9,318,067	10,404,419	11,406,120	11,931,697
Capital Outlay	117,686	201,301	161,109	0	0
Other Uses of Funds	26,631	0	0	0	0
<b>Total – Expenditures</b>	<b>\$39,070,748</b>	<b>\$40,927,788</b>	<b>\$48,411,720</b>	<b>\$52,967,866</b>	<b>\$55,510,000</b>
<b>Revenue</b>					
Permits, Fees, and Licenses	\$7,448	\$5,826	\$13,558	\$9,735	\$9,735
Use of Money and Property	1,425,532	1,214,024	2,204,000	2,256,746	2,256,746
Charges for Services	16,923,470	19,043,818	22,215,698	23,909,414	24,018,565
Miscellaneous Revenue	158,624	140,998	30,935	34,000	34,000
Recovered Costs	458,476	385,345	375,868	463,502	463,502
Intergovernmental – Commonwealth	179,894	225,842	208,699	232,416	232,416
Intergovernmental – Federal	434,398	435,066	418,544	456,228	456,228
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
<b>Total – Revenue</b>	<b>\$19,705,621</b>	<b>\$21,568,699</b>	<b>\$25,585,082</b>	<b>\$27,479,821</b>	<b>\$27,588,972</b>
<b>Local Tax Funding</b>	<b>\$19,365,126</b>	<b>\$19,359,090</b>	<b>\$22,826,638</b>	<b>\$25,488,045</b>	<b>\$27,921,028</b>
<b>FTE<sup>2</sup></b>	<b>540.23</b>	<b>608.77</b>	<b>620.02</b>	<b>654.05</b>	<b>666.21</b>

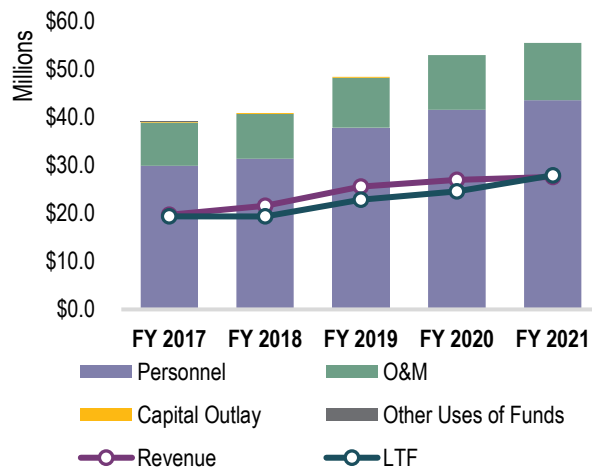
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00.



## Parks, Recreation, and Community Services

### Revenue and Expenditure History



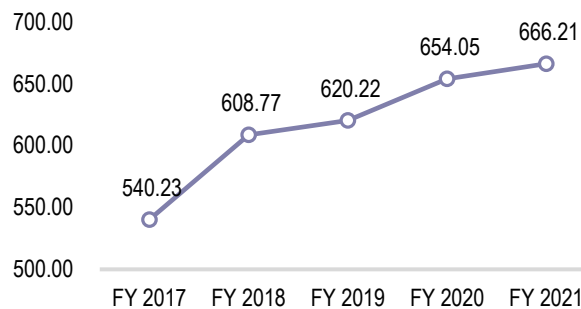
#### Revenue/Local Tax Funding

As shown, the Department of Parks, Recreation, and Community Services' is funded almost equally by a mix of local tax funding and revenue generated by PRCS programs and facilities. Department-generated revenue consists of fees associated with PRCS programs, services, and facility rentals.

#### Expenditure

The majority of the Department of PRCS's expenditure budget is dedicated to personnel costs. The increase in personnel in FY 2019 reflects the addition of 11.45 FTE. In addition, personnel increases reflect the 3 percent market-based salary adjustment and 3.5 percent merit-based increase approved in the FY 2019 Adopted Budget.

### Staffing/FTE History



FY 2017: 5.00 FTE Outdoor Maintenance, 1.48 FTE Adaptive Recreation, 2.78 FTE Children's Programs

FY 2018: 63.90 FTE for Dulles South Recreation and Community Center and Dulles South Senior Center, 1.00 FTE Administration, 1.00 FTE Children's Programs, 1.97 FTE Pre-School Programs, & .47 FTE Aging Services

FY 2019: 3.00 FTE Administration, 1.00 FTE Facilities Planning and Development, .47 FTE Aging Services, 1.00 FTE Franklin Park Arts Center, 3.00 FTE Parks Maintenance Technicians, 2.98 FTE Children's Programs

FY 2020: Total of 33.82 FTE 1.00 FTE Financial Assistant,

.47 FTE Volunteer Assistant, 1.00 Landscape Specialist, 2.00 FTE Special Event Team, 2.00 FTE Landscape Technical Team, 1.00 FTE Landscape Specialist, 4.00 FTE Outdoor Maintenance Staff, 1.00 FTE Outdoor Maintenance Manager, 8.18 FTE CASA Waxpool Elementary, Program Expansion, and Administrative Staff, .47 FTE Senior Trip Assistant, 1.00 DSRCC Custodian, 5.04 FTE Recreation Center Childcare Program, 1.00 Adaptive Recreation Inclusion Specialist, 2.87 Sports Administrative Assistant and Facility Supervisors, 3.80 FTE YAS Expansion

The Department of Parks, Recreation, and Community Services continues to provide recreational, educational, wellness, cultural, and supportive opportunities to County residents through a broad array of programs and services. PRCS's expenditures have risen primarily due to personnel costs. Personnel costs make up over 75 percent of the Department's expenditures. PRCS's revenues are driven by the Department's programs and facilities including fees associated with childcare and children's programs, adult programs, aging programs, sports, and facility rentals.

In FY 2019, PRCS added a total of 11.45 FTE to address programmatic needs for the growing population and provide the administrative and support services to sustain sufficient day to day support to the Department overall. A total of 3.00 FTE were added in the Administration Division including 1.00 FTE for an automation support specialist to manage analyze the Department's growing repository of Laserfiche data. In addition, a marketing assistant (1.00 FTE) was added to centralize the Department's social media and web presence. A human resource administrative supervisor (1.00 FTE) was added and has



## Parks, Recreation, and Community Services

increased the capacity of the Department to manage the workload associated with employee actions (e.g., hiring, payroll). An assistant park planner (1.00 FTE) was added to provide support for the design and development of parks, trails, recreation amenities, and facilities. Three regional park maintenance technicians were added to mow fields and maintain common areas used for tournaments, and sports leagues at Bolen, Claude Moore, and Franklin Regional Parks. A pool of facility supervisor hours (equivalent to 1.00 FTE) was added for the Franklin Park Arts Center to accommodate busy evening and weekend performances. Finally, 2.98 FTE were added to expand the CASA Program to the new Goshen Post Elementary School and provide necessary administrative staffing support.

The FY 2020 Adopted Budget includes base adjustments for increases in contractual costs, supplies, and expansion of landscaping contracts to new County sites. Contractual costs have increased for janitorial services provided at several PRCS community centers. PRCS maintains nearly 300 athletic fields across the County, in addition to proffered sites which include playgrounds, trails, pavilions, picnic areas, and other facilities. The volume and cost associated with supplies necessary for maintaining these facilities has increased, necessitating base adjustments to support this function. Finally, new landscape maintenance contracts are required to maintain mandated landscaping in accordance with zoning ordinances at new County facilities including Metro garages, Bolen Stadium Park & Ride lot, the Public Safety Firing Range, among others slated to open in FY 2020.

The Department's budget requests focused on the thematic areas of capital facility openings, community outreach and education, internal support, span of control, and FTE Authority. Additionally, the Department continues to prioritize the addition of internal, administrative support for its various programs and facilities due to increasing volume of acreage and public use.

### Capital Facility Openings

The Department is preparing to welcome the D.C. United's subsidiary team, Loudoun United FC, to Loudoun County's Bolen Park in 2019. The stadium will have a minimum capacity of 5,000 seats, 500-space parking lot to support the stadium, 40,000 square foot indoor training facility, and four full-size soccer fields. Two of these fields will be used by D.C. United and Loudoun United, and the other two will be for County use. The Board approved PRCS's request for a special events team (2.00 FTE for a special events coordinator and specialist) to coordinate special and other large-scale events held at the stadium and throughout the County, including acquiring permits and ensuring the County is in compliance with Health Department policies for outdoor events. Currently, the Department does not have the centralized capacity to perform these functions. The approved request included operating funds for managing parking needs at the new facility.

In addition, as the County adds new sites to its inventory, the need to maintain landscaping required at those sites has grown beyond the Department's current capacity. This need was discussed in calendar year 2018 with the Finance/Government Operations and Economic Development Committee and direction was given to bring the request back as a part of the FY 2020 budget process. A landscape specialist (1.00 FTE) was approved to maintain the current service level with regard to landscape plan review, research, and design in coordination with the Departments of Transportation and Capital Infrastructure (DTCI) and General Services (DGS). The landscape specialist will conduct quarterly inspections of County sites to ensure safety and document the need for maintenance, improvements, and renovations, which is consistent with a well-run facilities management program supporting an organization with as many public facilities as Loudoun County. Additionally, a landscape team (2.00 FTE) was approved to perform highly technical landscaping tasks at high priority County sites where contractors have been unable to maintain the current service level. Overall, these resources will ensure the safety and quality expected at the County sites maintained by PRCS staff. The landscape team request is fully offset by savings in contract expenditures and discussed in the FTE Authority section below.

Finally, growth in new parks, weekly field tournaments, and additional school fields necessitate additional maintenance technician staff (4.00 FTE) to maintain the current service level provided by PRCS's Outdoor Maintenance Program. The Board approved four maintenance technicians to satisfy this increase in need. Three of these maintenance technicians will



## Parks, Recreation, and Community Services

join crews in existing geographic areas (East, South, and Potomack Lakes) and one will join a crew dedicated to turf maintenance at athletic fields. In addition, due to the increase in staffing required in the Outdoor Maintenance Division, the Board approved one outdoor facilities manager (1.00 FTE) to shift workload associated with project coordination with DGS from existing management staff in the Maintenance Division. This will enable existing staff to manage staff responsible for maintaining the current service levels expected at new fields and parks.

### Community Outreach and Education

PRCS's Volunteer Services Program supported nearly 800 volunteers in FY 2018 who cumulatively donated a value of over \$1.7 million in service hours. PRCS volunteers support the Department's Congregate and Home Delivered Meal (HDM) programs as well as the Virginia Insurance Counseling and Assistance Program (VICAP). The Board approved 0.47 FTE to transition a part-time volunteer assistant position to full-time, enabling this position to adequately assist in satisfying the administrative, planning, implementation and management responsibilities associated with the existing volunteer base.

Additionally, during FY 2020 budget deliberations, the Board voted to expand the Youth After School (YAS) program to add additional sites at Sterling and Stone Hill Middle Schools and expand capacity at Mercer Middle School to allow students to be bused from Lunsford Middle School.

### Internal Support

The number of procurement card transactions and invoices processed by PRCS staff is projected to grow nearly 50 percent by FY 2022 from FY 2017 due to growth in the number of PRCS programs, facilities, and the creation of the Recreation Center Division. This amount of growth is beyond the capacity of the two financial assistants in the Department. Thus, the Board approved 1.00 FTE for an additional financial assistant to help manage this workload.

### FTE Authority

In addition to requests that require local tax funding, the Board approved seven requests (total of 20.56 FTE) that are fully offset by revenue generated through PRCS programs and facilities or the reallocation of budget currently allocated to contracts. As discussed above, the Department requested FTE authority for a landscape technical team (2.00 FTE) to perform highly technical tasks at high priority County sites. The cost of these positions is fully offset by savings in contractual expenditures. The Department requested FTE authority (8.18 FTE) to expand CASA programming to an additional 162 participants, including those at the new Waxpool Elementary School. This request continues the service level of providing after school care for children in most Loudoun County elementary schools while attaining the Board mandated 118.4 percent cost recovery rate program-wide.

Individuals needing accommodations in order to participate in several of PRCS's revenue-generating programs (CASA, YAS, camps, preschools, recreation center programming) have needed individualized assessments provided by the Adaptive Recreation Division. In the past, this service was provided by existing staff on an as-needed basis, which does not meet "best practices" Americans with Disability Act (ADA) guidelines. An adaptive recreation inclusion specialist (1.00 FTE) was approved to support this need and will be fully offset by program fees associated with the revenue-generating programs it will support.

The County has added ten new schools and 14 new turf fields since additional facility supervisors hours were added to the Department's budget in FY 2014. There has been an increase in the number of sports leagues and participants that utilize the additional sites, which has created the need for additional facility supervisors to manage these fields. Additional facility supervisor hours (equivalent to 1.87 FTE) were approved to accommodate the increase in scheduling of turf fields. In addition, an administrative assistant (1.00 FTE) was approved to manage the increased volume associated with scheduling facility supervisors. Other responsibilities of this position include completing timesheets, training facility supervisor staff,





## Parks, Recreation, and Community Services

invoicing sports leagues for portable toilet use, invoicing sports leagues for their sports participation fees, and providing general administrative and operational support to the Sports Division staff. This request is fully offset by sports user fee revenue, which will increase from \$12.50 to \$18.50 per participant in FY 2020 to fully offset the needs associated with the volume increase. The last time a fee increase was instituted was in FY 2013 from \$10 to the current rate of \$12.50.

The Division of Aging Services has seen an increased demand for the Senior Trips Program. To satisfy this demand for additional trips, the Board approved converting an existing part-time senior trips assistant position to full time (addition of 0.47 FTE). This additional cost will be fully offset by revenue generated by this program.

In FY 2019, the Recreation Center Division was formally created and the Dulles South Recreation and Community Center opened to the public. This facility has experienced higher than anticipated patron volume and requires a greater effort to maintain the service level expected by patrons in terms of cleanliness during business hours; the facility currently receives contractual cleaning services only during non-business hours. The Department's FY 2020 budget adds a custodian (1.00 FTE) during business hours to ensure an acceptable level of cleanliness is maintained. This resource will be fully offset by recreation center fees.

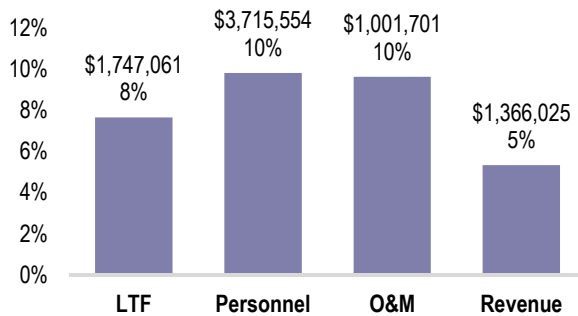
Finally, the success of the Dulles South and Claude Moore Recreation Centers have created a need for more competitive options for childcare for its patrons. Based on feedback from customers and industry standards, the Department's FY 2020 budget adds resources to create a drop-in childcare service (5.04 FTE) for annual and six-month membership holders with a nominal fee collected for use of drop-in childcare. This enhanced service level request is expected to increase the renewal rates in annual memberships purchased and will be fully offset by fees collected at Dulles South and Claude Moore Recreation Centers.





## Parks, Recreation, and Community Services

### Percent Change from Adopted FY 2019 to Adopted FY 2020

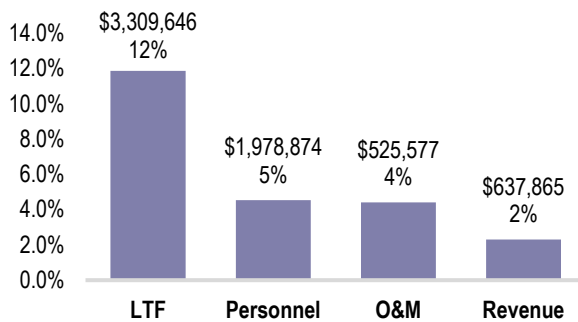


#### Reasons for Change:

**Personnel:** ↑ 33.82 FTE || **O&M:** ↑ costs associated with new personnel and base adjustments ||

**Revenue:** ↑ Slight increase in state and federal grant revenue

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

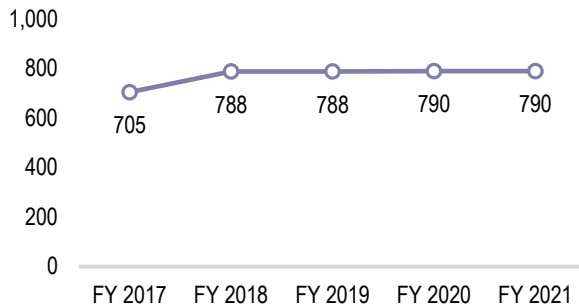
**Personnel:** ↑ 3 percent general changes in employee pay and increase for personnel associated with the opening of Ashburn Senior Center || **O&M:** ↑ 1 percent general changes in O&M and additional increases for O&M associated with the opening of new facilities

|| **Revenue:** ↑ slight increase for revenue associated with the opening of Ashburn Senior Center



## Parks, Recreation, and Community Services

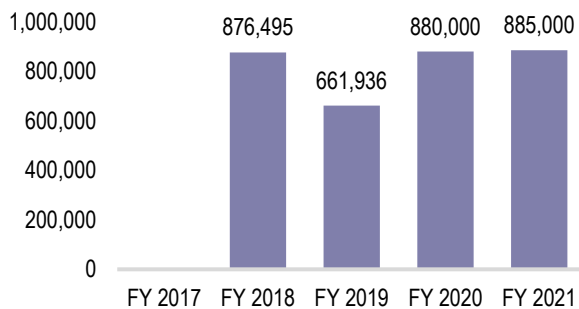
### Key Measures



**Objective:** Meet the needs of the growing senior population by sustaining contacts and providing programs to seniors, caregivers, and disabled adults.

**Measure:** Number of volunteers in Aging Services.

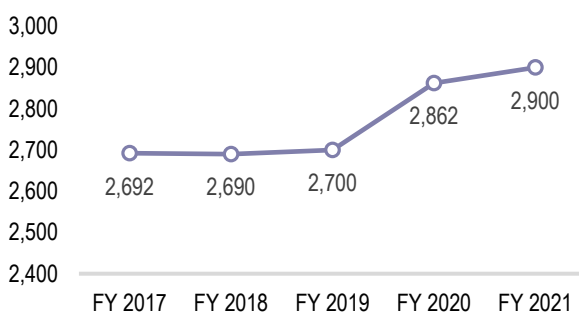
*The number of volunteers who support Aging Services programs has increased in the past three fiscal years. The full-time volunteer services assistant will help manage the additional workload associated with supporting volunteers.*



**Objective:** Increase Regional Parks and all Park Division facilities park visits by one percent annually by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.

**Measure:** Number of daily special event park visits annually.

*The number of visitors to parks is expected to increase with additional parks and programming. The special events coordinator and specialist will coordinate large-scale events at the new Loudoun United Stadium, Bolen Park, and other large scale PRCS events. FY 2017 data are not available.*



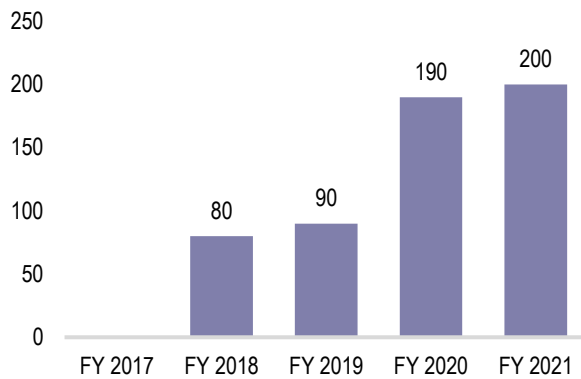
**Objective:** Provide County After School Activities by maintaining countywide 85 percent program enrollment of capacity.

**Measure:** Number of CASA participants annually

*The number of CASA participants is expected to increase, necessitating additional resources to support additional volume. The positions approved for FY 2020 will support the new CASA location at Waxpool Elementary, expansion at up to four existing locations, and expand administrative capacity.*



## Parks, Recreation, and Community Services

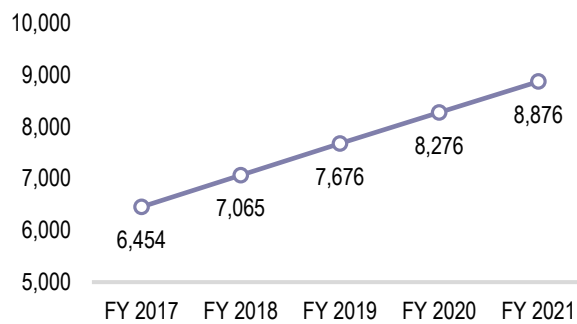


**Objective:** Maintain 97 percent customer satisfaction rate for all Adaptive Recreation programs.

**Measure:** Number of times that staff go out for inclusion support across the department.

*The number of requests for individual assessments is expected to more than double in FY 2020. The adaptive recreation inclusion specialist will enable the Department to meet this growing need.*

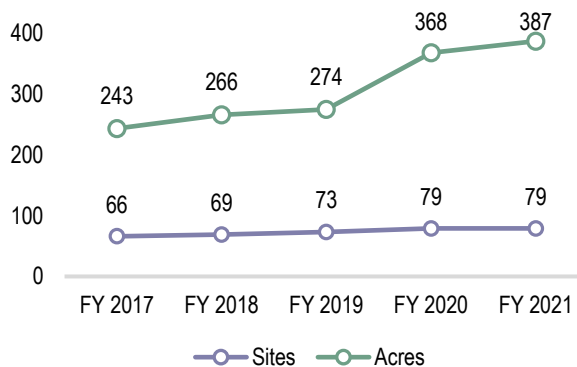
*\*Note FY 2018 and 2019 show actuals. FY 2017 data are unavailable.*



**Objective:** Ensure operational excellence to internal and external customer in procurement of goods and services by completing purchase order approvals within three days.

**Measure:** Number of invoices processed.

*PRCS projects an increase of the number of invoices processed annually. The financial assistant will help the Department keep pace with the workload growth.*



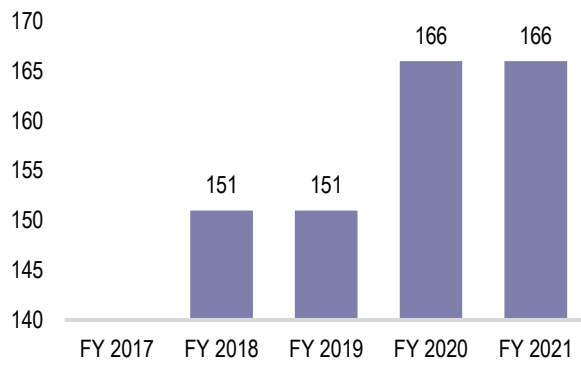
**Objective:** Effectively manage grounds and landscapes at non-PRCS municipal facilities

**Measure:** Number of sites maintained.

*The number and acres of sites maintained by PRCS has increased, which the additional landscape staff will help manage.*



## Parks, Recreation, and Community Services



**Objective:** Provide customer satisfaction by providing high quality programs and services through the Senior Centers and Senior Trips program.

**Measure:** Number of senior trips.

*The number of requests for senior trips has increased in recent years FY 2020. The full-time senior trip assistant will enable the Department to meet this growing demand.*

*\*Note FY 2018 and 2019 show actuals. FY 2017 data are unavailable.*

**Parks, Recreation, and Community Services****Department Programs****Department Financial and FTE Summary by Program<sup>1,2</sup>**

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Children's Programs	\$6,022,113	\$5,948,818	\$7,040,065	\$7,839,359	\$8,051,607
Maintenance Services	4,967,279	5,038,265	5,788,370	6,668,923	6,819,167
Sports	2,147,285	2,227,278	2,210,358	2,563,316	2,622,532
Parks	5,913,527	7,951,533	11,308,743	4,095,951	4,234,911
Community Centers	8,331,543	7,466,965	8,051,579	6,920,783	7,108,297
Adaptive Recreation	543,603	528,176	744,852	848,588	870,006
Aging Services	6,502,847	6,899,727	7,568,091	8,032,049	9,383,100
Youth Services	1,193,005	1,165,237	1,367,616	1,700,892	1,748,121
Facilities Planning And Development	268,583	284,109	389,916	409,837	421,425
Administration	3,180,962	3,415,586	3,942,129	4,613,927	4,718,313
Recreation Centers	0	2,096	0	9,274,241	9,532,521
<b>Total – Expenditures</b>	<b>\$39,070,748</b>	<b>\$40,927,788</b>	<b>\$48,411,720</b>	<b>\$52,967,866</b>	<b>\$55,510,000</b>
<b>Revenues</b>					
Children's Programs	\$7,209,000	\$7,748,390	\$8,039,596	\$9,002,744	\$9,002,744
Maintenance Services	432,967	265,239	500,916	590,916	590,916
Sports	1,335,650	1,541,525	1,681,829	1,771,953	1,771,953
Parks	2,783,665	4,802,746	7,663,940	826,071	826,071
Community Centers	5,377,079	4,760,853	5,419,992	3,837,807	3,837,807
Adaptive Recreation	149,887	131,843	147,496	235,285	235,285
Aging Services	2,231,229	2,149,429	1,959,355	2,076,121	2,185,272
Youth Services	164,445	151,158	158,400	190,120	190,120
Facilities Planning And Development	7,448	5,726	13,558	9,735	9,735
Administration	14,253	11,790	0	0	0
Recreation Centers	0	0	0	8,939,069	8,939,069
<b>Total – Revenues</b>	<b>\$19,705,621</b>	<b>\$21,568,699</b>	<b>\$25,585,082</b>	<b>\$27,479,821</b>	<b>\$27,588,972</b>
<b>Local Tax Funding</b>					
Children's Programs	\$(1,186,887)	\$(1,799,572)	\$(999,530)	\$(1,163,385)	\$(951,137)
Maintenance Services	4,534,312	4,773,026	5,287,454	6,078,007	6,228,251
Sports	811,635	685,753	528,529	791,363	850,579
Parks	3,129,862	3,148,786	3,644,803	3,269,880	3,408,840

<sup>1</sup> The Recreation Centers Division was created in FY 2019. The financial summary and FTE count reflects this adjustment in FY 2020 Proposed.

<sup>2</sup> Sums may not equal due to rounding.



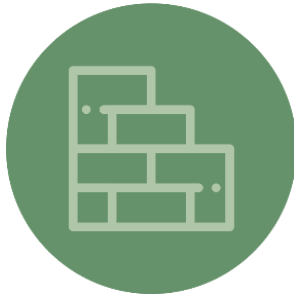
## Parks, Recreation, and Community Services

	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Community Centers	2,954,464	2,706,112	2,631,587	3,082,976	3,270,490
Adaptive Recreation	393,715	396,333	597,356	613,303	634,721
Aging Services	4,271,618	4,750,297	5,608,736	5,955,928	7,197,828
Youth Services	1,028,560	1,014,080	1,209,216	1,510,772	1,558,001
Facilities Planning And Development	261,136	278,382	376,358	400,102	411,690
Administration	3,166,709	3,403,796	3,942,129	4,613,927	4,718,313
Recreation Centers	0	2,096	0	335,172	593,452
<b>Total – Local Tax Funding</b>	<b>\$19,365,126</b>	<b>\$19,359,090</b>	<b>\$22,826,638</b>	<b>\$25,488,045</b>	<b>\$27,921,028</b>

### FTE

Children's Programs	97.37	105.57	108.55	116.73	116.73
Maintenance Services	56.03	54.63	54.63	59.63	59.63
Sports	26.79	25.19	24.19	27.06	27.06
Parks	99.07	162.97	162.97	112.97	113.47
Community Centers	136.11	133.08	133.08	107.69	107.69
Adaptive Recreation	11.16	11.16	11.16	12.16	12.16
Aging Services	73.58	81.52	81.52	82.50	94.17
Youth Services	19.12	18.12	18.12	21.92	21.92
Facilities Planning And Development	2.00	2.00	3.00	3.00	3.00
Administration	19.00	20.00	23.00	29.00	29.00
Recreation Centers	0	0	0	81.39	81.39
<b>Total – FTE</b>	<b>540.23</b>	<b>608.77</b>	<b>620.22</b>	<b>654.05</b>	<b>666.21</b>





# Community Development FY 2020 Adopted Budget

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## Community Development Summary

### FY 2020 Adopted Expenditures<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Building and Development	\$20,794,079	\$20,594,117	\$22,269,830	\$23,602,759	\$24,219,509
Economic Development	3,257,953	3,512,414	3,837,175	4,092,485	4,195,929
Mapping and Geographic Information	2,450,488	2,331,901	2,631,952	2,853,449	2,935,775
Planning and Zoning	7,209,158	7,462,969	7,629,769	8,615,962	8,863,001
Transportation and Capital Infrastructure	26,797,995	26,807,165	29,901,625	29,056,666	29,428,160
<b>Total</b>	<b>\$60,509,672</b>	<b>\$60,708,566</b>	<b>\$66,270,351</b>	<b>\$68,221,320</b>	<b>\$69,642,373</b>

<sup>1</sup> Sums may not equal due to rounding.



## Building and Development

The Department of Building and Development oversees all phases of land development throughout the County, including the review and approval of subdivision plans, construction plans, site plans, building plans, all construction related inspections, final occupancy inspections, and the issuance of County building and grading permits. The Department is responsible for managing construction sites through its Erosion and Sediment Control Enforcement Program; public improvements through its Bonding Program and Infrastructure Compliance Team; and compliance with local, state, and federal regulations through its Natural Resources and Floodplain Teams. In addition to these duties, the Department is an active participant in assisting the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses, both large and small, on the permitting process, through the Business Assistance Team (BAT).

### Building and Development's Programs

#### Land Development Planning

Provides technical review, processing, and management of land development applications related to the subdivision of property; manages performance bonds; and maintains County records on all administrative land development applications.

#### Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to road construction, and site plans to ensure conformance with all applicable ordinances, standards, and regulations. Inspects ongoing and completed construction for compliance with standards, performance bond reductions, release of performance bonds and acceptance of streets into the State system for maintenance.

#### Natural Resources

Manages the Virginia Stormwater Management Program to include Erosion and Sediment Control and Stormwater Management measures regulations, and the Floodplain Management Program, and reviews plans of development for both plan and field compliance with all applicable federal, state, and local regulations as designed to lessen the impact on County streams and other waterways. Ensures plan and field compliance with County Zoning Ordinances pertaining to steep slopes, mountainside, and limestone. Provides technical assistance and ensures Facilities Standards Manual requirement compliance in soils, geotechnical, geophysical, and hydrogeology disciplines. Monitors ground and surface water data to assist with water resources related questions and studies.

#### Building Code Enforcement

Protects the public's health, safety, and welfare through plan review and inspections by administering and enforcing the structural, electrical, mechanical, plumbing, gas, and fire protection standards of the Virginia Uniform Statewide Building Code.

#### Permit Issuance

Coordinates and schedules building inspections; issues building, zoning, and trade permits for the entire County and zoning, sign, and home occupation permits for property located outside the incorporated towns; coordinates and manages proffer collections associated with permit issuance; and provides leadership for the BAT.



## Building and Development

### Administration

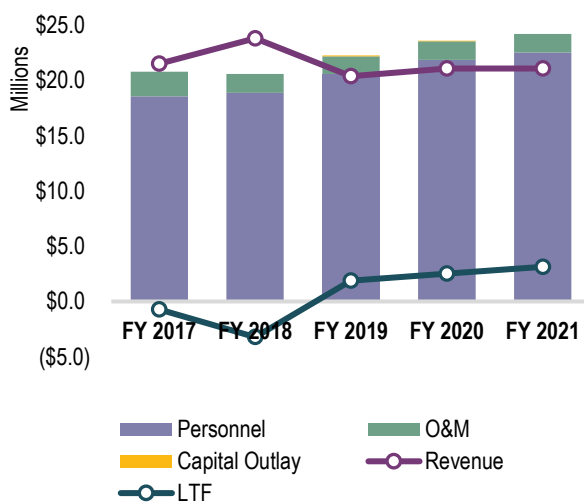
Manages budget, technology, human resources, procurement, and payroll functions for the department. Coordinates response to Freedom of Information Act (FOIA) requests. Ensures the Department is in compliance with several regulations including the Fair Labor Standards Act, Family and Medical Leave Act, Equal Employment Opportunity Act, and FOIA.

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$18,557,994	\$18,889,835	\$20,589,474	\$21,869,193	\$22,525,268
Operating and Maintenance	2,236,084	1,704,282	1,595,556	1,677,466	1,694,241
Capital Outlay	0	0	84,800	56,100	0
<b>Total – Expenditures</b>	<b>\$20,794,079</b>	<b>\$20,594,117</b>	<b>\$22,269,830</b>	<b>\$23,602,759</b>	<b>\$24,219,509</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$21,435,633	\$23,790,201	\$20,389,783	\$21,063,364	\$21,063,364
Charges For Services	52,012	31,398	0	17,500	17,500
Miscellaneous Revenue	1,769	(1,580)	0	0	0
Intergovernmental – Federal	34,119	0	0	0	0
<b>Total – Revenues</b>	<b>\$21,523,533</b>	<b>\$23,820,019</b>	<b>\$20,389,783</b>	<b>\$21,080,864</b>	<b>\$21,080,864</b>
<b>Local Tax Funding</b>	<b>\$(729,454)</b>	<b>\$(3,225,902)</b>	<b>\$1,880,047</b>	<b>\$2,521,895</b>	<b>\$3,138,645</b>
<b>FTE</b>	<b>200.27</b>	<b>199.80</b>	<b>198.80</b>	<b>199.80</b>	<b>199.80</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Department of Building and Development is primarily funded (89 percent) by programmatic revenue. Department-generated revenue consists of permits, notably building permits which have steadily increased.

#### Expenditure

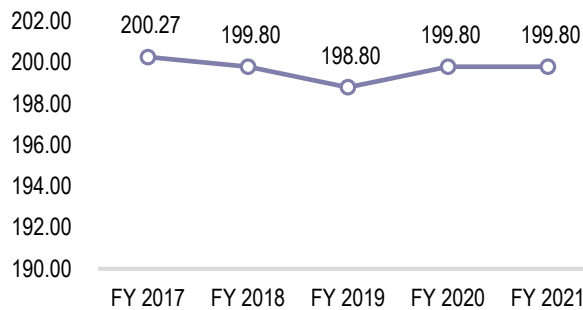
The majority of the Department's expenditure budget is dedicated to personnel costs. The increase in FY 2020 personnel reflects the addition of a fire plans reviewer and a 3 percent merit increase and 2 percent market adjustment.

<sup>1</sup> Sums may not equal due to rounding.



## Building and Development

### Staffing/FTE History



FY 2017 Mid-Year: Transferred 0.47 FTE archeologist to Planning and Zoning

FY 2018 Mid-Year: Transferred 1.00 FTE building inspector to Fire and Rescue

FY 2019 Mid-Year: Four vacant positions approved to be filled

FY 2020: 1.00 FTE fire protection plans reviewer

The Department of Building and Development's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures.

The Department's revenues have remained robust over the past several fiscal years, increasing by 11 percent between FY 2017 and FY 2018. Building permits make up a substantial portion of the Department's revenues and have been steadily increasing year-over-year. Between FY 2016 and FY 2017, building permit revenue increased by 12 percent. Between FY 2017 and FY 2018, permit revenue increased by 18 percent. Other major revenues for the Department include zoning permits and erosion and sediment control permits, both of which have seen overall increases in the past several fiscal years.

Personnel costs have risen primarily due to merit raises and a 3 percent market adjustment during FY 2019. FY 2020's personnel cost increase reflects the proposed fire plans reviewer. Personnel costs for FY 2020 increased slightly due to full-year funding of reclassifications associated with the positions that were authorized to be filled as part of the mid-year adjustment approved by the Board on January 2, 2019. Due to these reclassifications, salaries for these approved positions were adjusted for FY 2020 as part of the Department's base budget. Additionally, personnel costs for FY 2020 include a 3 percent merit increase and 2 percent market adjustment.

Operating and maintenance costs have remained fairly steady over the past several years, with small increases due to internal service charges and associated costs with the 1.00 FTE requested for FY 2020.

The Department of Building and Development has not requested resources for several fiscal years; however, the Department has faced challenges with the increasing quantity and complexity of its work. The Department has redeployed previously authorized (FY 2015) positions to meet current service demands. As development patterns have evolved, the Department has made adjustments to meet these changing needs. For FY 2020, Building and Development will use its Adopted resources to serve the business community, Loudoun residents, and other County departments, such as Economic Development, at the same level upon which these customers rely. The FY 2020 Adopted Budget for the Department of Building and Development includes a focus on the theme of evolving development patterns.

### Evolving Development Patterns

The Department continues its focus on the evolving development needs for the County. The Department of Building and Development's Adopted Budget for FY 2020 includes 1.00 FTE for a fire protection plans reviewer. As other departments face increasingly complex work due to evolving development patterns in the County, Building and Development also faces difficulty with this increase and changes in demand. As buildings plans become more complex, the fire protection plans review process correspondingly does as well. Additionally, there has been an increase in the number of plans since FY 2015 to about 1,000 plans per reviewer per year. The requirements associated with fire protection measures have become increasingly more complicated and have added to the review of plans. These reviews ensure that residents of Loudoun can purchase and



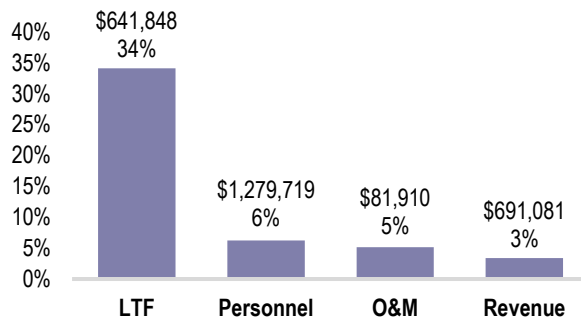
## Building and Development

live in homes that are safe for them and their families. They can work, shop, go to restaurants and movies, or enter any commercial structure knowing that the building structures are safe. The Department has a goal of reviewing commercial plans within ten days, which has become increasingly difficult to meet with the fire protection measures associated with these reviews. Prior to FY 2020, staffing for the Fire Protection Plans Review section had increased for over ten years. With this additional FTE, the ten-day review target can be met, which will allow management staff to assist in other ways. The Department continues to monitor its resource needs. Similar situations are beginning to occur in other divisions, with managers conducting day-to-day work and not able to supervise. The Department may request additional resources in future fiscal years pertaining to soil scientists, erosion and sediment control inspectors, and administrative staff.



## Building and Development

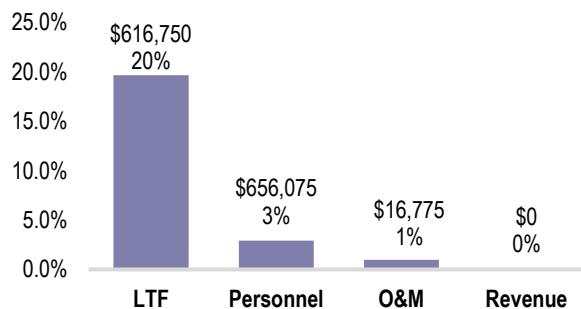
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE || **O&M:** ↑ adjustments to central services and for FTE || **Revenue:** ↑ building permits and other fees

### Percent Change from Adopted FY 2020 to Projected FY 2021



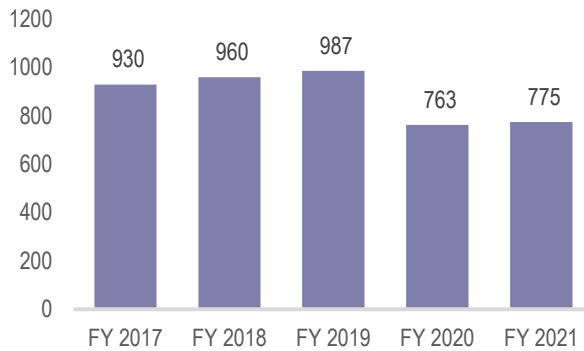
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
|| **Revenue:** ↔



## Building and Development

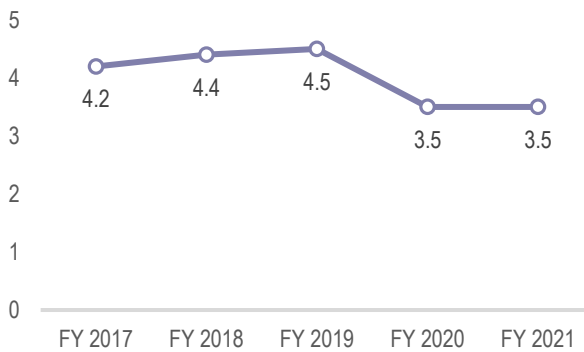
### Key Measures



**Objective:** Improve building/architectural plan turnaround time and work with the private sector to limit the average number of times plans are returned for review.

**Measure:** Fire protection plans per reviewer.

*Fire protection plan submittals have increased, which triggered the need for the additional position, which will now allow the division to meet its ten-day turnaround time for projects without the need for supervisors to perform reviews.*



**Objective:** Improve building/architectural plan turnaround time and work with the private sector to limit the average number of times plans are returned for review.

**Measure:** Fire protection plans per day per reviewer.

*The position in the Adopted Budget will allow for the number of plans per day per reviewer to reach a level for plan reviewers to devote the necessary time to effectively review fire protection plans, which have grown in number and complexity.*



## Building and Development

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Land Development Planning	\$1,678,278	\$1,658,371	\$1,925,379	\$2,013,557	\$2,073,224
Land Development Engineering	7,362,609	7,078,420	7,368,888	8,027,540	8,230,529
Building Code Enforcement	8,247,171	8,363,056	9,191,986	9,296,069	9,532,117
Administration	3,506,021	3,494,269	3,783,577	4,265,593	4,383,639
<b>Total – Expenditures</b>	<b>\$20,794,079</b>	<b>\$20,594,117</b>	<b>\$22,269,830</b>	<b>\$23,602,759</b>	<b>\$24,219,509</b>
<b>Revenues</b>					
Land Development Planning	\$1,026,324	\$945,005	\$1,102,999	\$907,743	\$907,743
Land Development Engineering	3,310,239	3,202,875	2,963,991	3,002,446	3,002,446
Building Code Enforcement	12,526,645	14,463,288	12,095,167	12,547,255	12,547,255
Administration	4,660,325	5,208,850	4,227,626	4,623,420	4,623,420
<b>Total – Revenues</b>	<b>\$21,523,533</b>	<b>\$23,820,019</b>	<b>\$20,389,783</b>	<b>\$21,080,864</b>	<b>\$21,080,864</b>
<b>Local Tax Funding</b>					
Land Development Planning	\$651,954	\$713,365	\$822,380	\$1,105,814	\$1,165,481
Land Development Engineering	4,052,370	3,875,545	4,404,897	5,025,094	5,228,083
Building Code Enforcement	(4,279,474)	(6,100,232)	(2,903,181)	(3,251,186)	(3,015,138)
Administration	(1,154,305)	(1,714,581)	(444,049)	(357,827)	(239,781)
<b>Total – Local Tax Funding</b>	<b>\$(729,454)</b>	<b>\$(3,225,902)</b>	<b>\$1,880,047</b>	<b>\$2,521,895</b>	<b>\$3,138,645</b>
<b>FTE</b>					
Land Development Planning	18.00	17.00	17.00	17.00	17.00
Land Development Engineering	62.27	61.80	61.80	63.80	63.80
Building Code Enforcement	89.00	87.00	86.00	85.00	85.00
Administration	31.00	34.00	34.00	34.00	34.00
<b>Total – FTE</b>	<b>200.27</b>	<b>199.80</b>	<b>198.80</b>	<b>199.80</b>	<b>199.80</b>

<sup>1</sup> Sums may not equal due to rounding.







# Economic Development

The Department of Economic Development's (DED) mission is to strengthen and diversify Loudoun's economy by providing world-class and innovative customer-focused services to attract, grow, and retain targeted businesses of all sizes. This focus helps DED achieve the County's vision for a diverse and globally competitive Loudoun economy.

DED works on the following strategic goals and action items that implement the County's economic development priorities utilizing diverse staff specialists, internal collaboration among departments, and community partnerships:

1. Diversify the economy by strengthening targeted clusters;
2. Create desirable places in key commercial corridors and employment centers;
3. Invest in the skilled workforce needed for continued economic growth; and
4. Market the County as a world-class business ecosystem.

DED's efforts contribute to the growth of Loudoun's commercial tax base and fiscal health, and support the Board of Supervisors' vision of a business-friendly environment. Loudoun's sustained economic growth generates significant local tax revenue from businesses that supports quality schools, parks, public facilities, and infrastructure, while reducing the pressure on residential tax rates. This environment supports a high quality of life for the County's residents, workers, and visitors.

## Economic Development's Programs

### Business Attraction and Growth

Recruits new companies in targeted sectors; retains and grows existing Loudoun businesses; strengthens the infrastructure for small businesses and entrepreneurs. Provides cluster expertise to help shape economic development policies, positioning, and marketing strategy.

### Marketing and Communications

Creates and communicates Loudoun's economic development messages using a variety of marketing tools; supports business development efforts through collateral production and event assistance and supporting the marketing of Loudoun-grown, Loudoun-made products to consumers.

### Strategic Initiatives

Researches data about economy, businesses, and workforce; provides land use, permitting, and zoning assistance on commercial development projects; supports workforce development; supports the development of economic development policies and positions.



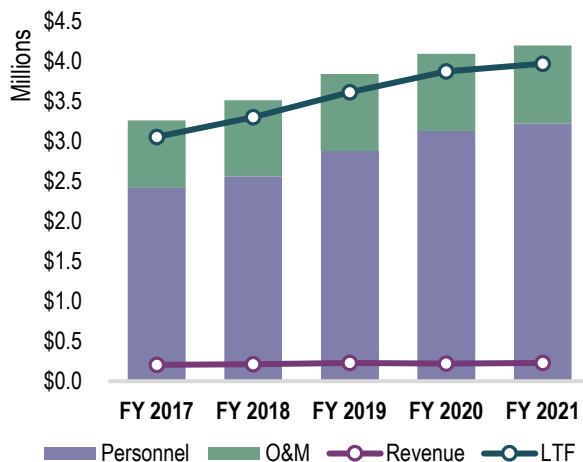
## Economic Development

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$2,414,066	\$2,558,692	\$2,873,397	\$3,125,985	\$3,219,765
Operating and Maintenance	843,887	953,722	963,778	966,500	976,165
<b>Total – Expenditures</b>	<b>\$3,257,953</b>	<b>\$3,512,414</b>	<b>\$3,837,175</b>	<b>\$4,092,485</b>	<b>\$4,195,929</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$8,511	\$8,784	\$17,817	\$7,908	\$7,908
Charges for Services	0	2,292	0	0	0
Other Financing Sources	196,300	203,050	209,877	214,199	220,625
<b>Total – Revenues</b>	<b>\$204,811</b>	<b>\$214,126</b>	<b>\$227,694</b>	<b>\$222,107</b>	<b>\$228,533</b>
<b>Local Tax Funding</b>	<b>\$3,053,142</b>	<b>\$3,298,287</b>	<b>\$3,609,481</b>	<b>\$3,870,378</b>	<b>\$3,967,396</b>
<b>FTE</b>	<b>22.77</b>	<b>22.77</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, DED is primarily funded by local tax funding (over 94 percent). The Department receives a small amount of land development revenue. The majority of the revenue consists of a transfer from the Restricted Use Transient Occupancy Tax (TOT) Fund to offset the international business development manager position and activities.

#### Expenditure

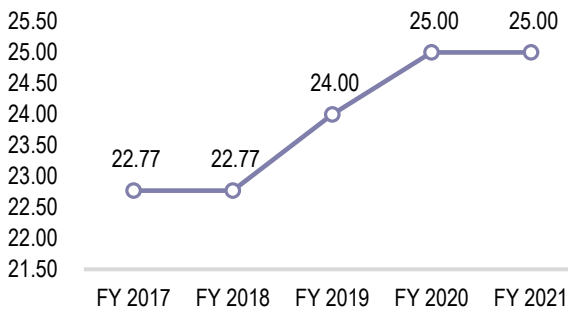
The majority of the DED's expenditure budget is committed to personnel costs. The increase in personnel reflects the addition of a business retention specialist.

<sup>1</sup> Sums may not equal due to rounding.



## Economic Development

### Staffing/FTE History



FY 2017: 1.00 FTE development process manager

FY 2019: 0.23 FTE to convert a part-time position into a full-time agricultural business development manager, 1.00 FTE workforce development analyst

FY 2020: 1.00 FTE business retention specialist

The Department's expenditures have increased primarily due to personnel costs, which comprise approximately 76 percent of the Department's expenditures. DED shares some land development revenue, though its predominant source of revenue is a transfer from the Restricted TOT Fund to offset the cost of the activities and staff within the international cluster.

DED's personnel expenditures have risen due to the gradual addition of new positions since FY 2017. As DED adapts to attract and retain businesses, the Department has shifted its structure to support different areas of service delivery. Loudoun has had great success in job creation and private investment, with more than 20,000 jobs created over the last five years. This success has placed an emphasis on resource needs in different areas of the economic development process. One of those areas is meeting the workforce needs of potential employers. In FY 2019, DED requested and received 1.00 FTE for a workforce development analyst to work with the community to develop strategic initiatives to meet the workforce demands of existing and future businesses.

DED continues to execute the cluster strategy to further diversify Loudoun's economy. Special emphasis continues to be placed on emerging clusters, international business development, small business, and start-up support, and the expansion of agriculture-based businesses. For FY 2020, DED's approved additional resources will focus on the thematic area of fiscal responsibility. While attracting businesses to Loudoun remains a goal, it is equally important to ensure that businesses in Loudoun can remain and grow in the County.

### Fiscal Responsibility

The Department continues its mission to strengthen and diversify the Loudoun economy. Business retention and expansion (BRE) is one of the core principles of Loudoun's economic development program. While DED has had success investing time and resources to recruit new businesses to the County, it is equally important to support the needs of Loudoun's current companies to ensure they remain and expand in Loudoun. DED's retention and expansion program is based on an intimate knowledge of the business community and consistent and constant outreach and communication. The team helps businesses with expansion of current sites and facilities, assistance in identifying and preparing sites for expansions that require relocation, and assistance with regulations and permits related to planning, zoning, and building. Loudoun is considered a regional leader in its business outreach efforts, designed to build relationships throughout Loudoun's clusters and associated businesses through a robust visitation program, where business issues are addressed.

As Loudoun's commercial base has grown significantly over the last decade, the additional resource will help reach as many Loudoun companies as possible. The FY 2020 Adopted Budget includes the addition of a business retention specialist to match DED's retention efforts to keep pace with the growing number of Loudoun businesses. In FY 2012, when the first business retention manager was added, there were about 9,700 businesses in Loudoun. To date, there are over 12,100. A major component of this position is to increase support to Loudoun's rural businesses and those in Loudoun's towns and villages. While DED has worked in partnership with the towns and with rural enterprises to attract businesses, this resource will allow the Department to create a dedicated and strategic business retention program.



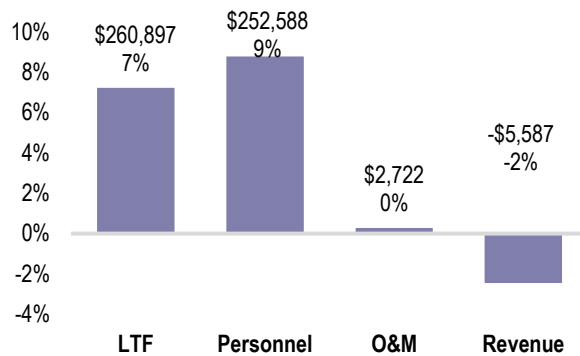
## Economic Development

Beyond FY 2020, additional commercial growth is forecasted. DED will continue to focus on implementing the Department's strategic plan and attracting anchor businesses near future Loudoun Metro stations. The Department will continue to grow established and emerging industry clusters that are the strength of the Loudoun economy. In an effort to maximize the County's competitive advantages, the Department will continue to leverage community partners and advisory bodies in FY 2020, including the Economic Development Authority, Economic Advisory Commission, the Rural Economic Development Council, local Chambers of Commerce, local universities, and industry associates.



## Economic Development

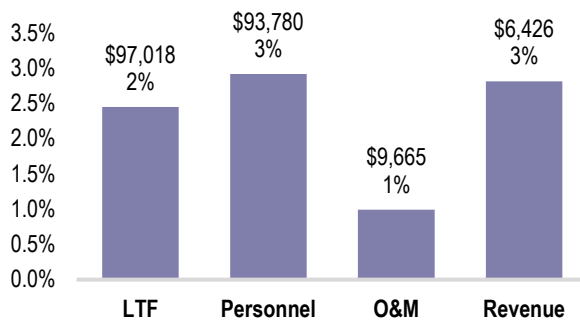
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE and approved salary increment || **O&M:** ↑ operating cost of adding the business retention specialist || **Revenue:** ↓ decrease in projected land development revenue

### Percent Change from Adopted FY 2020 to Projected FY 2021



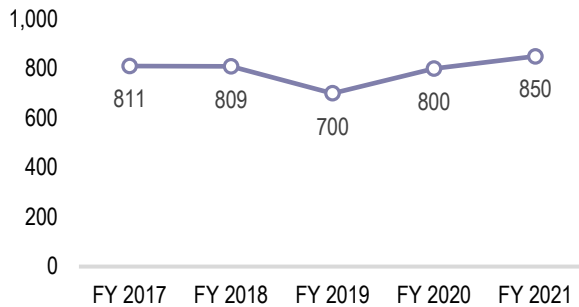
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↑ 3 increase due to projected TOT revenue



## Economic Development

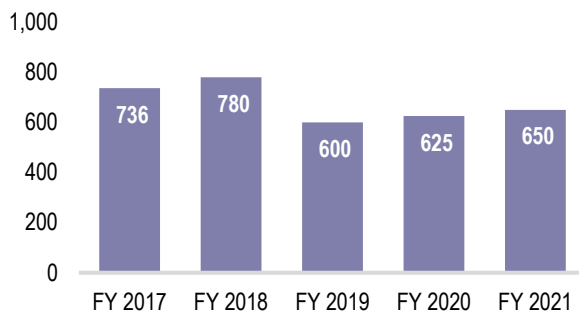
### Key Measures



**Objective:** Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

**Measure:** Number of visits to existing businesses to build new/renew relationships.

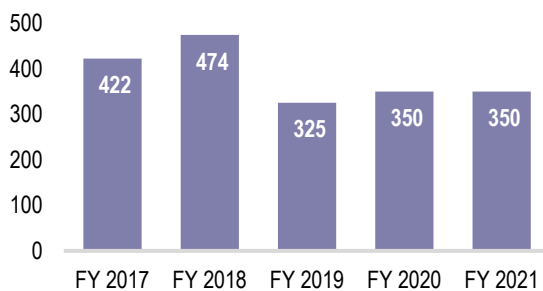
*As more complex businesses have been attracted to Loudoun, the number of visitations has plateaued. The addition of a business retention specialist will grow the visitation program beginning in FY 2020, impacting investment and job growth in the County.*



**Objective:** Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

**Measure:** Number of companies worked with.

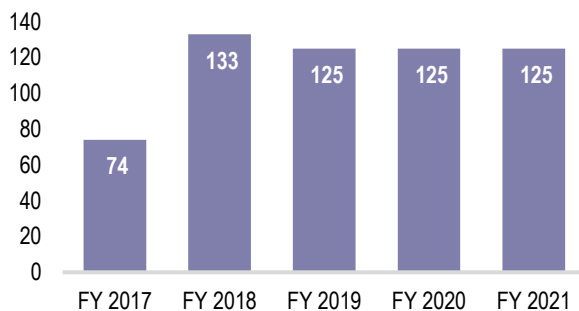
*DED conducts BRE visits with about 5 percent of businesses. This percentage is anticipated to increase with the addition of a new business retention specialist.*



**Objective:** Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

**Measure:** Number of active prospects in pipeline.

*This measure is expected to slowly rise into FY 2020 and grow with the economic development program. The data reflect the number of businesses with which DED has made meaningful progress on attraction, expansion, and retention efforts.*



**Objective:** Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

**Measure:** Total ombudsman assistance.

*Demand for DED ombudsman assistance has held steady for several years.*



## Mapping and Geographic Information

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. A significant portion of the work performed by MAGI staff involves creating, maintaining, managing, and distributing spatial data. MAGI staff also create and maintain maps and develop web applications for use by the Board of Supervisors, County staff, the public, and private sector, as well as manage the GIS software and infrastructure in collaboration with the Department of Information Technology (DIT) that supports the GIS. GIS's qualitative benefits include improved collaboration, better decision making, and more efficient business processes. Through the use of GIS, County staff map land development activity, assist with planning studies, map and maintain conservation easements data, maintain street centerline data, map and provide analytical support for economic development opportunities, assign addresses and street names, and perform many other services. County staff has access to the Office's web mapping system, including intranet mapping tools for the County's building inspectors, assessors, and public safety agencies. The Conservation Easement Stewardship Program is conducted and the County store is operated from this office.

### Mapping and Geographic Information's Programs

#### Public Information

Provides assistance and training to the public, the private sector, and other County agencies.

#### System Development and Support

Provides the critical services and products that support the functions of the GIS.

#### Development and Analysis

Develops maps and analyzes, maintains, and distributes data.

#### Land Records Maintenance

Maintains parcels, addresses, and street information then transfers these and other data to various data systems.





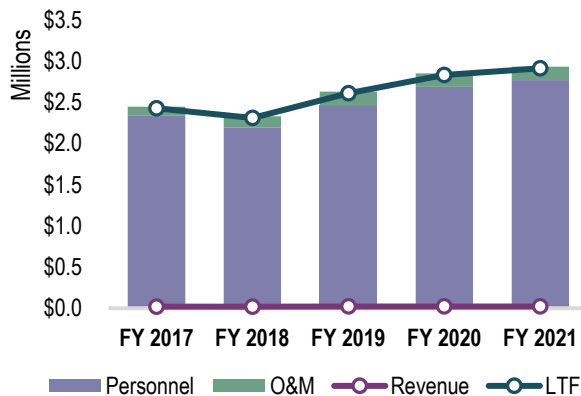
## Mapping and Geographic Information

### Budget Analysis

#### Department Financial and FTE Summary<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$2,342,746	\$2,194,091	\$2,460,195	\$2,689,583	\$2,770,271
Operating and Maintenance	107,742	137,810	171,757	163,865	165,504
<b>Total – Expenditures</b>	<b>\$2,450,488</b>	<b>\$2,331,901</b>	<b>\$2,631,952</b>	<b>\$2,853,449</b>	<b>\$2,935,775</b>
<b>Revenues</b>					
Use of Money and Property	\$6,944	\$4,818	\$5,000	\$5,000	\$5,000
Charges for Services	10,095	11,378	13,000	13,000	13,000
Miscellaneous Revenue	2,950	3,961	3,200	3,200	3,200
<b>Total – Revenues</b>	<b>\$19,989</b>	<b>\$20,157</b>	<b>\$21,200</b>	<b>\$21,200</b>	<b>\$21,200</b>
<b>Local Tax Funding</b>	<b>\$2,430,499</b>	<b>\$2,311,744</b>	<b>\$2,610,752</b>	<b>\$2,832,249</b>	<b>\$2,914,575</b>
<b>FTE</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, MAGI is primarily funded by local tax funding (over 99 percent). Program-generated revenue consists of charges for service, including requests for maps, data, and the County store. Those revenues have slowly decreased over time and are now remaining steady.

#### Expenditure

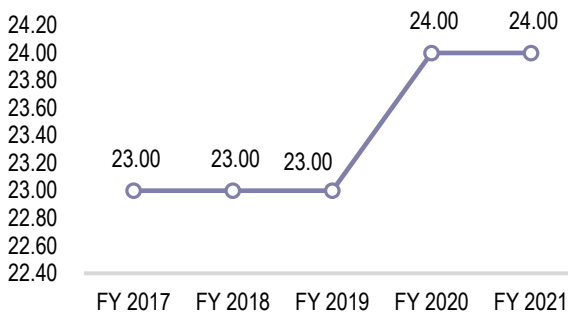
The majority of MAGI's expenditure budget is dedicated to personnel costs. FY 2020's personnel increase reflects the approved GIS website analyst and a 3 percent merit increase and a 2 percent market adjustment. The increase in personnel in FY 2019 reflects a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase.

<sup>1</sup> Sums may not equal due to rounding.



## Mapping and Geographic Information

### Staffing/FTE History



No positions have been added to MAGI for the previous five fiscal years.

FY 2020: 1.00 FTE for a GIS website analyst

MAGI's expenditures have increased primarily due to personnel costs as they make up most of the Department's expenditures.

Revenues have decreased slightly over the years as fewer residents purchase maps and data as more of these are available for free online. Historically, revenues are very small and the offset to local tax funding is very low. Revenues have leveled out over the past few fiscal years. The Office manages the County store, a small source of revenue; much of this revenue is from County staff and internal needs.

Personnel costs have risen primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase during FY 2019, and the FY 2020 request for a GIS web analyst described below. Additionally, personnel costs for FY 2020 include a 3 percent merit increase and 2 percent market adjustment.

Operating and maintenance costs have increased overall due to the increased technology needs. Additionally, base map contractual costs were right-sized for FY 2019 to map a third of the County every year. Operating and maintenance decreased slightly between FY 2019 and FY 2020 due to a reduction in one-time costs for technology needs. A small portion (\$3,200) of MAGI's operating budget provides for the Loudoun GIS Focus Group's annual forum held in the spring. The forum is a regional gathering of GIS professionals and features speakers with expertise in a variety of related topics.

The focus on digital data and web-based services has continued to drive MAGI's workload and work processes, including the GeoHub. GeoHub launched in 2018 as a central website featuring project-specific interactive map applications, informative dashboards, and topical Story Maps. Users can easily share, view, download, or map spatial data related to public safety, business support, natural resources, transportation, and current Loudoun government initiatives and programs. MAGI staff continues to respond to increasing demands for mobile-friendly applications. As the demand for map applications, dashboards, spatial analysis, and data has grown with the use of mobile devices and the release of GeoHub, the Office expects to pursue continued learning and the need to maintain a robust hardware and software environment. The approved a GIS website analyst (1.00 FTE) supports the thematic area of technology and will help meet the demand for maintenance of the infrastructure, licenses, and applications. For future year requests, MAGI may require resources within the evolving development patterns theme.

### Technology

The FY 2020 Adopted Budget includes a GIS website analyst (1.00 FTE). In spring 2019, MAGI deployed Enterprise – an internal web GIS network within which users can create, share, and collaborate within the ArcGIS Online environment. This position will help manage ArcGIS Online and Enterprise portal users and services to achieve consistent best practices and ensure the computer resources and output meet the standards set forth for application development and high quality products. Additionally, MAGI's system infrastructure, number of web mapping licenses, and demand for online services have increased substantially since FY 2016, expanding from three servers to 19 with a 120 percent increase in GIS open data



## Mapping and Geographic Information

downloads, a 59 percent increase in internet visitors, and a 32 percent increase in internal users supported. This growth has had a significant impact on the web-side of the GIS and is anticipated to continue, prompting the need for a GIS website analyst.

GIS web services are available on the County's internet website through multiple department webpages, and the ArcGIS Online system allows users to create applications. In addition to the GeoHub, these services include approximately 80 web applications supported by 282 services managed through 19 computer servers. New capabilities allow for an exponential growth in users of the GIS web environment. Year-over-year growth in the average number of internet visits per month, the number of data downloads from open data – MAGI's publically available data available for download, and the number of applications supported shows the increase in work in this division. The volume of requests to produce new applications is ever-increasing. Increased workload has occurred without an increase in staffing. With the growth of the system, the new analyst will improve efficiencies in managing the system and the increased volume of users. To maintain current service levels and improve management of the online environment, provide for efficient use of computer resources, and provide guidance to users in best practices for managing web applications, the new website analyst is necessary.

The focus on digital data and web-based services has continued to drive MAGI's workload and work processes and the Office will continue to monitor the need for future resources. Demand for mobile map applications, spatial analysis, dashboards, and data has grown with the release of the GeoHub in 2018. In an effort to help meet this demand, MAGI anticipates offering introductory GIS training to a greater number of staff. In addition, MAGI recognizes the need for a robust hardware and software environment, and expects to continue to pursue training opportunities for MAGI staff. Similarly, MAGI has periodic storage needs as the size and amount of data grow, though these resources appear in DIT's operating budget.

### Evolving Development Patterns

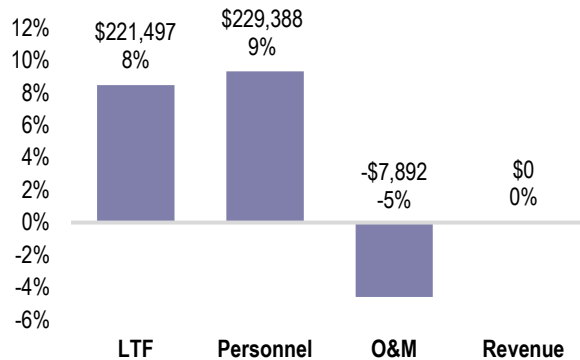
Evolving development patterns and the need to update the County Land Management Information System (LMIS) will affect MAGI's future work and potential resource needs. The replacement process for LMIS is currently underway. Replacing LMIS will heavily impact the Land Records Division and will require a significant investment of time to review and revise associated data maintenance processes. MAGI will continue to monitor the resulting impact of the updated LMIS on resource needs.

As interest and complexity of administration has grown in conservation easements, MAGI's work in supporting the Conservation Easement Stewardship Program has correspondingly increased. There have been a greater number of requests to assist in conservation easement determinations, in collaboration with staff from Building and Development and the County Attorney's Office. These requests have put a greater demand on staff, as hours dedicated to the Conservation Easement Stewardship Program are limited (approximately 0.35 FTE). MAGI will continue to monitor this work to ensure the Program has the necessary resources to maintain service levels.



## Mapping and Geographic Information

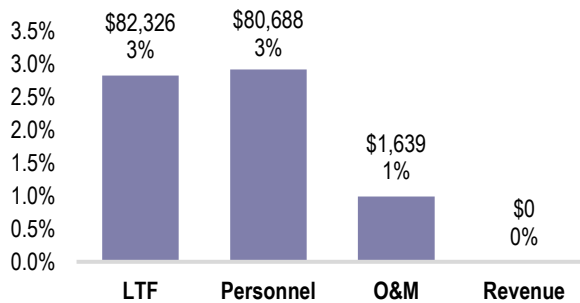
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE GIS web analyst || **O&M:** ↓ elimination of one-time costs || **Revenue:** ↔ projected to remain constant

### Percent Change from Adopted FY 2020 to Projected FY 2021



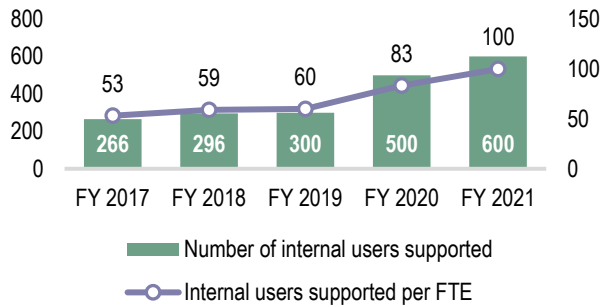
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Mapping and Geographic Information

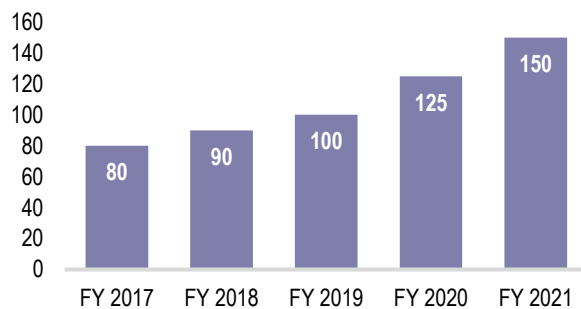
### Key Measures



**Objective:** Maintain GIS functionality to a level that supports all users of the County GIS by ensuring the system is current and available 99 percent of the time.

**Measure:** Number of internal users supported.

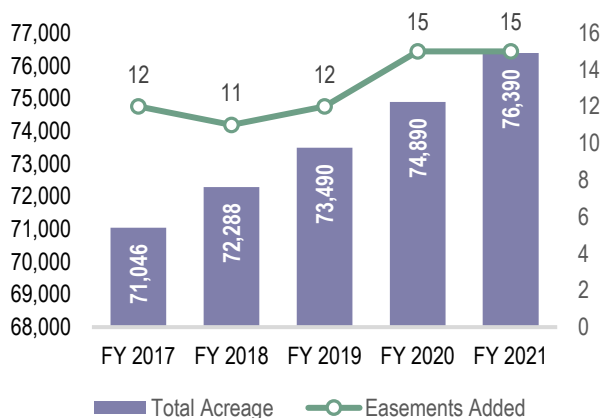
*With rollout of GeoHub and more current and projected users of internal maps and apps, the need for maintenance of these services has increased and will continue to do so. The GIS website analyst will provide support to internal users as more users work with GIS and GeoHub.*



**Objective:** Maintain GIS functionality to a level that supports all users of the County GIS by ensuring the system is current and available 99 percent of the time.

**Measure:** Number of applications supported.

*With rollout of GeoHub and more current and projected users of internal maps and apps, the need for maintenance of these services has increased and will continue to do so. The GIS website analyst will provide support to internal users as more users work with GIS and GeoHub.*



**Objective:** Provide Conservation Easement Stewardship Program review to County Attorney for 90 percent of inquiries from landowners and staff regarding allowable land use on properties with Board held easements within 48 hours, and annually maintain spatial data for 100 percent of conservation and development easements in the County.

**Measure:** Number of easements added, total acreage of County under conservation easement each year.

*Conservation easements added to the County each year are updated and reviewed by MAGI staff. As interest in conservation easements grows and with the implementation of the new Conservation Easement Assistance Program, more resources may be needed to support this potentially growing work in future fiscal years.*



## Mapping and Geographic Information

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Public Information	\$239,231	\$166,932	\$186,682	\$195,285	\$200,719
System Development and Support	683,928	796,623	908,828	1,038,916	1,068,189
Land Records Development and Analysis	612,283	492,036	747,435	790,095	813,266
Land Records Maintenance	915,046	876,311	789,007	829,152	853,599
<b>Total – Expenditures</b>	<b>\$2,450,488</b>	<b>\$2,331,901</b>	<b>\$2,631,952</b>	<b>\$2,853,449</b>	<b>\$2,935,775</b>
<b>Revenues</b>					
Public Information	\$19,989	\$20,116	\$21,200	\$21,200	\$21,200
System Development and Support	0	0	0	0	0
Land Records Development and Analysis	0	0	0	0	0
Land Records Maintenance	0	41	0	0	0
<b>Total – Revenues</b>	<b>\$19,989</b>	<b>\$20,157</b>	<b>\$21,200</b>	<b>\$21,200</b>	<b>\$21,200</b>
<b>Local Tax Funding</b>					
Public Information	\$219,242	\$146,816	\$165,482	\$174,085	\$179,519
System Development and Support	\$683,928	\$796,623	\$908,828	\$1,038,916	\$1,068,189
Land Records Development and Analysis	\$612,283	\$492,036	\$747,435	\$790,095	\$813,266
Land Records Maintenance	915,046	876,270	789,007	829,152	853,599
<b>Total – Local Tax Funding</b>	<b>\$2,430,499</b>	<b>\$2,311,744</b>	<b>\$2,610,752</b>	<b>\$2,832,249</b>	<b>\$2,914,575</b>
<b>FTE</b>					
Public Information	2.00	2.00	2.00	2.00	2.00
System Development and Support	7.00	7.00	7.00	8.00	8.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00	7.00
Land Records Maintenance	7.00	7.00	7.00	7.00	7.00
<b>Total – FTE</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>

<sup>1</sup> Sums may not equal due to rounding.





## Planning and Zoning

The Department of Planning and Zoning creates, updates, and carries out the community's comprehensive plan vision for land development and resource preservation. Planners administer the zoning ordinance, which provides property standards as well as other land use regulations to shape development based on the comprehensive plan. These efforts are largely mandated by the Code of Virginia, which also requires establishing and supporting a Planning Commission and a Board of Zoning Appeals. The Department includes six programs: Legislative Application Review and Management, Community Planning, a Customer Service Center, Zoning Administration, Administration, and the Agricultural and Forestal District Program.

### Planning and Zoning's Programs

#### Legislative Application Review and Management

Leads the evaluation and processing of legislative land development applications through project management, technical recommendations and public presentations.

#### Community Planning

Oversees the policy development process, including land use and growth management and intergovernmental planning efforts. Provides community outreach to disseminate information and collect public input.

#### Planning and Zoning Customer Service Center

Delivers "first-tier" internal and external customer service for the Department helping citizens, staff, elected officials and applicants navigate the development process.

#### Zoning Administration

Administers, interprets and enforces the local Zoning Ordinance, proffers and special exception conditions. Administers and enforces the local Codified Ordinances regarding blight, solid waste, tall grass and snow removal and portions of The Virginia Maintenance Code (Uniformed Statewide Building Code).

#### Administration

Provides leadership and overall direction and implements County policies and procedures.

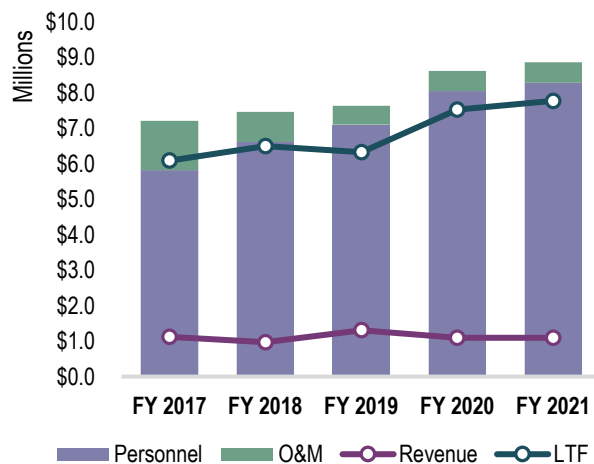
#### Agricultural and Forestal District Program

Conserves, protects, and encourages the development and improvement of agricultural and forestal lands.



**Planning and Zoning****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$5,819,726	\$6,611,338	\$7,101,293	\$8,043,943	\$8,285,261
Operating and Maintenance	1,389,431	851,631	528,476	572,019	577,739
<b>Total – Expenditures</b>	<b>\$7,209,158</b>	<b>\$7,462,969</b>	<b>\$7,629,769</b>	<b>\$8,615,962</b>	<b>\$8,863,001</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$1,086,704	\$954,213	\$1,263,898	\$1,049,229	\$1,049,229
Fines and Forfeitures	12,736	13,441	41,738	41,738	41,738
Charges for Services	1,823	2,129	0	0	0
Intergovernmental – Federal	21,333	0	0	0	0
<b>Total – Revenues</b>	<b>\$1,122,596</b>	<b>\$969,782</b>	<b>\$1,305,636</b>	<b>\$1,090,967</b>	<b>\$1,090,967</b>
<b>Local Tax Funding</b>	<b>\$6,086,562</b>	<b>\$6,493,187</b>	<b>\$6,324,133</b>	<b>\$7,524,995</b>	<b>\$7,772,034</b>
<b>FTE</b>	<b>59.00</b>	<b>60.47</b>	<b>60.47</b>	<b>66.00</b>	<b>66.00</b>

**Revenue and Expenditure History****Revenue/Local Tax Funding**

As shown, the Department of Planning and Zoning is primarily funded by local tax funding (over 85 percent). Program-generated revenue consists of fees from applications.

**Expenditure**

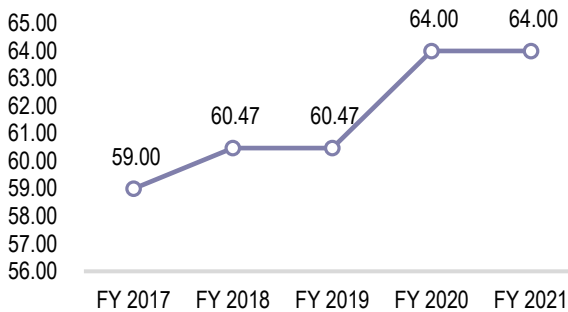
The majority of the Department of Planning and Zoning's expenditure budget is dedicated to personnel costs. The increase in personnel reflects the addition 4.53 FTE and a 3 percent merit increase and a 2 percent market adjustment

<sup>1</sup> Sums may not equal due to rounding.



## Planning and Zoning

### Staffing/FTE History



FY 2017 Mid-Year: 0.47 FTE historic resource specialist/archaeologist transferred from Building and Development

FY 2018: 1.00 FTE planning technician

FY 2019 Mid-Year: 1.00 FTE demographer transferred to Management and Budget

FY 2020: 1.00 FTE proffer manager, 1.00 FTE zoning administration legislative reviewer, 0.53 FTE conversion of part-time historic resource specialist to full-time, 2.00 FTE zoning inspectors, 2.00 legislative review planners

The Department of Planning and Zoning's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditure budget. Personnel costs have risen primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase in FY 2019, a 2 percent market-based salary adjustment and a 3 percent merit-based increase in FY 2020, and the addition of 6.53 FTE in the FY 2020 Adopted Budget. The Department has not added many positions in the past several fiscal years, though FTE has been transferred into Planning and Zoning from various departments.

Revenues have slowly decreased over the past several fiscal years as certain application numbers have dropped. Due to a policy of bundling applications, many types of applications do not collect a fee, as only the application with the highest dollar amount is charged to the customer. The Department anticipates that revenues could increase in the future once the Loudoun County 2019 Comprehensive Plan is finalized and land development applications pick up.

Operating and maintenance expenditures have decreased due to the reduction (reflected in FY 2019) of one-time consulting services for the Loudoun County 2019 Comprehensive Plan. While funds were requested during the FY 2019 budget process for the Zoning Ordinance overhaul, that request was deferred to the discussion on potential uses of fund balance. That discussion was held and funding was approved for this purpose in January 2019. The Department will begin its efforts for phase 1 of the Zoning Ordinance overhaul in the latter half of FY 2019. This funding represents a revision to the FY 2019 Adopted Budget and as such is not included in the tables of this document. The entire project (phases 1 through 3) is anticipated to cost \$1 million; the Board of Supervisors approved this full amount for fund balance in January 2019. These funds will be carried forward as needed from the approved use of fund balance and will not affect the real property tax rate.

The Department continues to see increasing complexity in land use and development and an increasing demand for community outreach and education in historic resources. These evolving development patterns and community outreach and education work prompt the need for the Department's FY 2020 resource requests.

### Evolving Development Patterns

The Department of Planning and Zoning's FY 2020 Adopted Budget includes a senior planner in proffer management, a principal planner for zoning legislative referral work, two zoning inspectors, and two planners for legislative application review. The inclusion of these positions addresses the ability to maintain service levels and overall turnaround and response times, which are partially impacted by the amount and complexity of the work caused by evolving development patterns and needs in the County.

A senior planner for proffer management, a principal planner for zoning legislative application review, and two planners for planning legislative application review will improve response time and service delivery for proffer reviews and determinations and issue resolution, zoning legislative review, and legislative development applications. The Zoning



## Planning and Zoning

Administration Division currently provides proffer determination responses within 60 days 70 percent of the time, far under the Department target goal of 80 percent on time for all reviews. Only 44 percent of the zoning legislative application reviews occur within the specified time frames for each application. Similarly, 54 percent of zoning determinations are completed within the expected 30-day turnaround time. Similarly for the Legislative Application Review and Management Division, two planners will improve response times due to the reduced caseload per planner. This Division also struggles to meet the 80 percent on schedule turnaround time. Data are not available for turnaround as this is a new measure for the Division, however, the Division has received internal and external feedback regarding its turnaround issues. The Division currently has an average caseload of 33 cases per project planner. With an ideal caseload of 10 per planner on average and an anticipated increase in the number of cases in future fiscal years, the two planners for this Division will allow for maintenance of the current service level with some reduced turnaround time. For proffer review and zoning and planning legislative review, the primary challenge with meeting service level expectations is increased workloads with a greater number and complexity of applications. The increased complexity is caused by requests to amend projects subject to multi-year proffers, concept plans, capital improvements, and other factors. Legislative reviews also have shortened timelines for Fast-Track applications that request concurrent legislative and administrative processes. For all Planning and Zoning reviews, inquiries from internal and external customers can add further delay. These inquiries make up much of the work in economic development projects, strategic initiatives established by the Board, and in supporting various capital infrastructure construction projects. The addition of a senior planner for proffer management and principal planner in zoning legislative review will improve turnaround and provide earlier feedback by improving workload distribution among both groups. The earlier feedback will result in refined applications for review by the County Attorney's Office and better issue identification for the Board's consideration. All four positions will allow for improved response time and more effective analysis with the resulting better workload distribution.

The proffer senior planner position (1.00 FTE) will allow the proffer management group to seek processes to proactively address, identify, and resolve funding related issues associated with capital facility proffers and to better coordinate solutions with the various County departments for projects involving proffer funds. The position will assist the proffer manager in responding to higher priority information requests. It also will enable the assistant proffer manager/senior planner to focus on the monitoring of cash contributions, interpretations of capital facility proffers for County projects, and addressing/identifying funding for the County's capital projects. Additionally, the addition of this position allows the assistant proffer manager/senior planner to be more engaged in the implementation of the new Land Management Information System (LMIS), with initial work already in progress. The new LMIS will foundationally change the way the entire Department conducts business, especially the proffer management team.

The zoning legislative application review principal planner (1.00 FTE) and two planning legislative application review planners (2.00 FTE), which were discussed above, will not only improve response times, but allow for improved response to Board strategic initiatives, analysis of future development patterns, and work for conclusion of the Loudoun County 2019 Comprehensive Plan and Zoning Ordinance updates. Examples of Board initiatives include rural amendments to the Zoning Ordinance and streamlining application processes. Additional resources would allow Planning and Zoning to allocate necessary and appropriate staff to handle the anticipated planning and development conditions that will be impacted with the opening of Phase Two of the Dulles Corridor Metrorail Project, including developments such as Waterside, Moorfield Station, and The Hub. These additional resources are vital to the implementation of the Loudoun County 2019 Comprehensive Plan and subsequent modernization and simplification of the Zoning Ordinance. The two legislative application review planners will allow for more independent analysis for smaller, single-use legislative applications and for greater focus on special projects and Board strategic initiatives.

Similar to the four planner positions, two additional zoning inspectors (2.00 FTE) will improve response times for resident complaints as the team's work continues to grow. The code compliance team has taken on new responsibilities over the past three fiscal years, including Solid Waste Ordinance, Tall Grass (Chapter 692), and Blight Abatement (Chapter 650) administration. Staff has found that response to complaints within 48 hours of receipt as mandated by the County's Codified



## Planning and Zoning

Ordinance is becoming increasingly difficult. As inspectors concentrate on responding to and investigating complaints, less time is available to spend in their assigned proactive inspection sectors designated by the Board. In addition to the overall workload increasing, the complexity of complaints being received is also increasing, which results in longer periods for investigation and resolution. More resources will be dedicated to proactive enforcement sectors resulting in improved overall response for service requests with the Adopted Budget.

The work of the proffer management team, zoning and planning legislative application review, and zoning inspection will only continue to grow in importance and need with evolving development patterns. As the land targeted for growth within the County diminishes, continued growth will create revisions and amendments to existing land entitlements. A significant portion of the land within the County's Suburban Policy Area is encumbered with entitlements governed by proffers, conditions, or other legal requirements affecting development. State code requires that proffer funds be spent within 12 years of receipt by the County or funds are forfeited to the State; therefore imposing deadlines to spend these funds may require diversion of resources from application review. As the Capital Improvement Plan has increased in its breadth of work, leveraging these funds becomes increasingly important to reduce the impact on local tax funding and the tax rate. Planning and zoning legislative review will continue to be needed for Fast-Track projects, and such review will correspondingly grow more complex with diminishing land and continued growth. Similarly, zoning inspection needs will only increase as the County's population grows, neighborhoods age, and new types of neighborhoods arise with evolving development patterns – from new urban transit-oriented development, to infill, to maintaining rural areas.

The Department has many other needs related to evolving development patterns not included in the FY 2020 Adopted Budget. Future needs will likely be focused on zoning administration application review and additional support for historic resource-driven work. As development patterns continue to evolve both as a result of general growth and the arrival of Metrorail, the entire Department will face similar challenges – size and complexity of work – to those driving the resources included in the FY 2020 Adopted Budget.

### Community Outreach and Education

As the County's development patterns have evolved, a corresponding increase in interest considering historic resources has occurred, creating a need to convert an existing part-time historic resource specialist to full-time. The County currently has 0.47 FTE dedicated to working with historic resources, including archaeology. This position works with a senior planner to provide timely and comprehensive reviews of land development applications, respond to public inquiries and requests for assistance, implement the Heritage Preservation Plan, and respond to Board member direction and inquiries. The historic resource specialist currently focuses on development reviews and was transferred from the Department of Building and Development to the Community Planning program in Planning and Zoning in FY 2017. Converting the part-time position to full-time, included in the FY 2020 Adopted Budget, will allow the program to continue to process legislative and administrative land development applications according to schedules identified in County and State code. This conversion also will allow the absorption of additional workload from the Zoning Ordinance amendment regarding locating and preserving historic cemeteries.

Making the historic resource specialist position full-time will provide additional resources devoted directly to the Heritage Commission. Since 2017, the Heritage Commission has undertaken several work efforts including the County Courthouse research project, cemetery and burial ground research, the stewardship program for County properties, review of the Loudoun County 2019 Comprehensive Plan, review of various Zoning Ordinance amendments, and referrals on land use applications. When originally formed, the Heritage Commission was to operate without staff support. However, in reality, Commission volunteers are unable to fulfill their mandate without significant staff assistance. Currently, a senior planner is the only full-time staff member with the necessary preservation expertise to aid the Commission. One staff member, who is responsible to a number of commissions and committees, provides management and administrative support to the Historic District Review Commission (HDRC) and the Heritage Commission. The full-time conversion of the 0.47 FTE to 1.00 FTE will allow for needed support to the Heritage Commission and its work.



## Planning and Zoning

The lack of sufficient staff devoted to historic preservation causes delays in the timely completion of HDRC reviews of Certificates of Appropriateness and in the review of other legislative and administrative land development applications by staff. Ordinance amendments currently in process requiring archaeological surveys for administrative site plans would see increased delays due to increasing the number of reviews that historic preservation-oriented staff would need to complete.

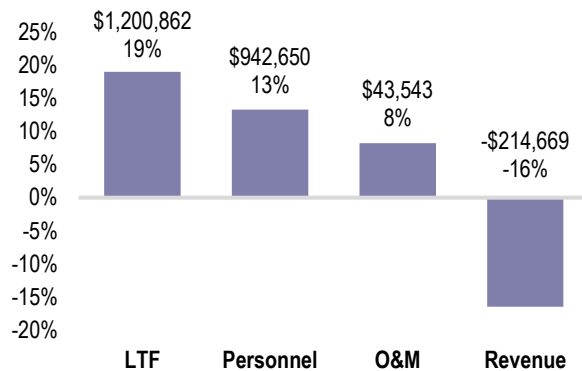
The changes to this position will allow Planning and Zoning to revive the community outreach and education programs that have been deferred for the past three years due to a lack of resources. The capacity to complete Preservation Plan implementation projects adopted by the Board and to complete other Board-initiated projects also will be improved with this conversion.

Due to the increased interest and work in historic preservation, the Department believes there may be a need greater than the additional 0.53 FTE included in the Adopted Budget. The Department will continue to monitor its community outreach and education needs for historic resource work as public interest and Board-directed initiatives and projects drive this work. Additional resources in this area may be needed in future fiscal years.



## Planning and Zoning

### Percent Change from Adopted FY 2019 to Adopted FY 2020

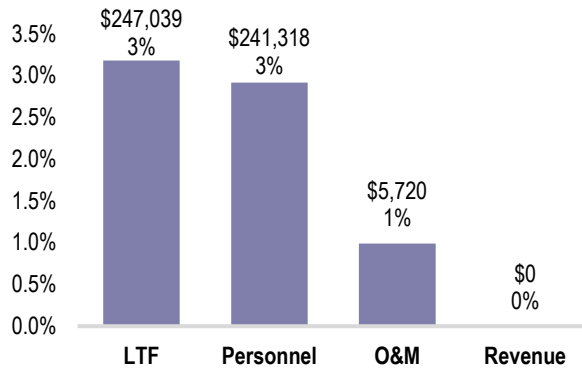


#### Reasons for Change:

**Personnel:** ↑ 5.53 FTE and raises || **O&M:** ↑ central services and costs associated with additional FTE ||

**Revenue:** ↓ revenues projected to decrease based on historical trends, though *may* increase in advance of the Zoning Ordinance update

### Percent Change from Adopted FY 2020 to Projected FY 2021



#### Reasons for Change:

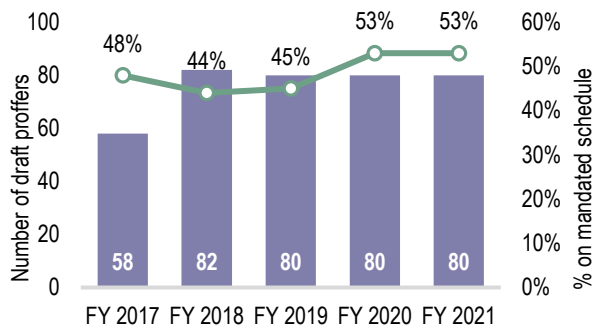
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Planning and Zoning

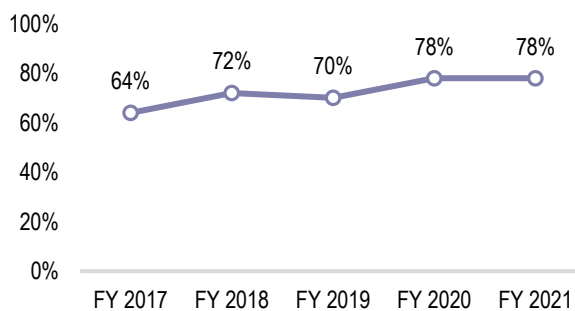
### Key Measures



**Objective:** Support proffer administration activities, including completing reviews of 80 percent of draft proffers within County targeted timelines.

**Measure:** Draft proffer review, percent on schedule.

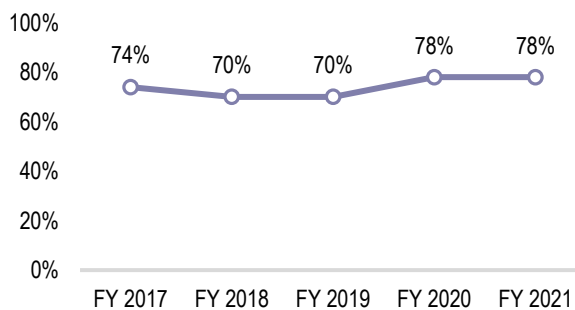
*The Department continues to have an increase in draft proffers and will be able to better meet mandated deadlines for draft proffer review with additional resources in the Adopted Budget.*



**Objective:** Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance, to include the processing of determinations, verifications, and administrative waivers and modifications, within 30 days.

**Measure:** Percent of legislative referrals completed on time.

*Zoning legislative review will be able to improve turnaround times with the zoning administration legislative reviewer.*



**Objective:** Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance, to include the processing of determinations, verifications, and administrative waivers and modifications, within 30 days.

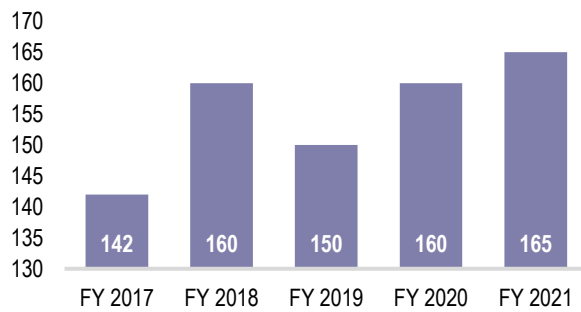
**Measure:** Percent turnaround of Fast-Track site plan referrals within 30 days.

*Zoning legislative review will be able to improve turnaround times with the zoning administration legislative reviewer.*





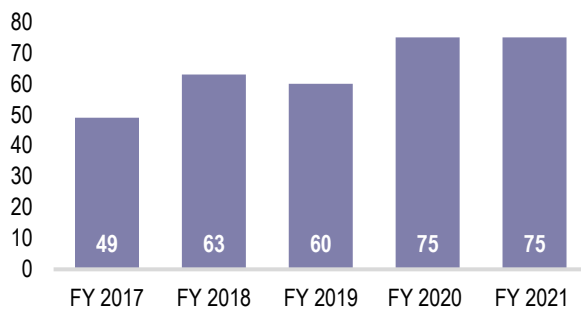
## Planning and Zoning



**Objective:** Facilitate community involvement in understanding and resolving issues that may impact quality of life and overall appearance of neighborhoods.

**Measure:** Number of voluntary compliance.

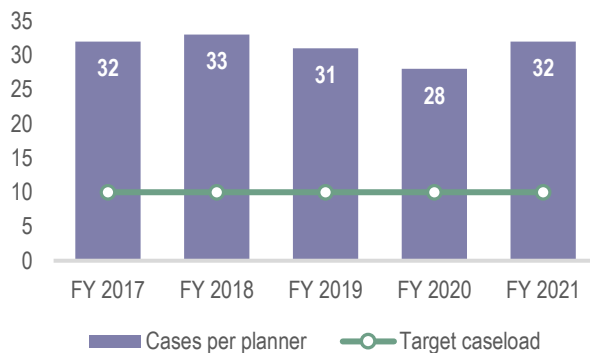
*Voluntary compliance grows with increased presence of zoning inspectors. The addition of two inspectors will increase voluntary compliance, thereby improving the community and reducing complaints.*



**Objective:** Facilitate community involvement in understanding and resolving issues that may impact quality of life and overall appearance of neighborhoods.

**Measure:** Number of historic resource referrals completed.

*The number of historic resource referrals have increased over the years. The conversion of the position to full-time will allow for more referrals to be completed and for more support to for community outreach and education programs that have been deferred.*



**Objective:** Ensure that 80 percent of legislative development applications, such as rezoning and special exceptions, are processed according to internal schedule.

**Measure:** Average number of legislative cases per project planner.

*The number of legislative cases per project planner have increased over the years – between FY 2016 and FY 2017 the average number per planner went from 18 to 32. Two legislative review planners will bring the average number of cases closer to the more ideal 10 cases per planner range. As cases become more complex with evolving development patterns, lighter caseload will help the Division reach the turnaround goal of 80 percent on schedule.*



**Planning and Zoning****Department Programs****Department Financial and FTE Summary by Program<sup>2</sup>**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Legislative Application Review and Management	\$1,993,461	\$2,392,341	\$2,592,043	\$2,976,650	\$3,063,436
Community Planning	1,635,304	1,138,350	761,377	833,218	857,237
Planning and Zoning Service Center	1,058,493	1,130,134	1,453,000	1,438,303	1,475,323
Zoning Administration	2,521,900	2,802,143	2,823,349	3,367,791	3,467,005
<b>Total – Expenditures</b>	<b>\$7,209,158</b>	<b>\$7,462,969</b>	<b>\$7,629,769</b>	<b>\$8,615,962</b>	<b>\$8,863,001</b>
<b>Revenues</b>					
Legislative Application Review and Management	\$440,597	\$298,878	\$503,347	\$389,811	\$389,811
Community Planning	0	0	0	0	0
Planning and Zoning Service Center	23,865	2,015	4,771	3,494	3,494
Zoning Administration	658,134	668,889	797,518	697,662	697,662
<b>Total – Revenues</b>	<b>\$1,122,596</b>	<b>\$969,782</b>	<b>\$1,305,636</b>	<b>\$1,090,967</b>	<b>\$1,090,967</b>
<b>Local Tax Funding</b>					
Legislative Application Review and Management	\$1,552,864	\$2,093,463	\$2,088,696	\$2,586,839	\$2,673,625
Community Planning	1,635,304	1,138,350	761,377	833,218	857,237
Planning and Zoning Service Center	1,034,628	1,128,119	1,448,229	1,434,809	1,471,829
Zoning Administration	1,863,766	2,133,254	2,025,831	2,670,129	2,769,343
<b>Total – Local Tax Funding</b>	<b>\$6,086,562</b>	<b>\$6,493,187</b>	<b>\$6,324,133</b>	<b>\$7,524,995</b>	<b>\$7,772,034</b>
<b>FTE</b>					
Legislative Application Review and Management	12.00	15.00	15.00	17.00	17.00
Community Planning	8.00	6.47	6.47	7.00	7.00
Planning and Zoning Service Center	9.00	11.00	11.00	10.00	10.00
Zoning Administration	30.00	28.00	28.00	32.00	32.00
<b>Total – FTE</b>	<b>59.00</b>	<b>60.47</b>	<b>60.47</b>	<b>66.00</b>	<b>66.00</b>

<sup>2</sup> Sums may not equal due to rounding.



## Transportation and Capital Infrastructure

The Department of Transportation and Capital Infrastructure (DTCI) manages capital facility planning, assists with the preparation of the capital budget, and the planning, design, and construction of capital projects for the County through the Capital Improvement Program (CIP). DTCI also is responsible for the County's transportation system, which includes transit and commuter services, long range transportation planning, and traffic engineering.

### Transportation and Capital Infrastructure's Programs

#### Capital Project Coordination, Funding, and Policy

Represents and advocates Loudoun County transportation-related priorities at numerous regional organizations. Participates in the review of legislative proposals, makes applications for grant funding for transportation projects, development and review of proposed projects for the CIP, oversees the financial management of capital project accounts with multiple funding sources, and prepares and monitors the department's operating budget.

#### Capital Design and Construction

Manages the design and construction of capital facilities and road projects while ensuring compliance with applicable federal, state, and local codes, standards, and specifications; administers land acquisition for public infrastructure projects and provides quality control and delivery of projects on schedule and within budget.

#### Transportation Planning and Operations

Responsible for addressing all matters relating to the County's multimodal transportation system. This includes the development and implementation of the Countywide Transportation Plan through the land development referral process, the analysis and completion of traffic engineering projects in response to community concerns, and the planning and management of the County's transit and commuter service programs.



## Transportation and Capital Infrastructure

### Budget Analysis

#### Department Financial and FTE Summary – General Fund and State and Federal Grant Fund<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$6,294,344	\$6,666,840	\$8,390,304	\$4,046,358	\$4,167,749
Operating and Maintenance	19,988,492	19,908,835	21,290,346	24,799,850	25,047,848
Capital Outlay	18,272	0	0	0	0
Other Uses Of Funds	496,888	231,491	220,975	210,458	212,563
<b>Total – Expenditures</b>	<b>\$26,797,995</b>	<b>\$26,807,165</b>	<b>\$29,901,625</b>	<b>\$29,056,666</b>	<b>\$29,428,159</b>
<b>Revenues</b>					
Permits, Fees, And Licenses	\$231,209	\$126,242	\$240,586	\$200,310	\$200,310
Charges For Services	9,192,829	9,131,128	8,591,184	9,243,484	9,243,484
Miscellaneous Revenue	0	443,501	0	1,382,077	1,382,077
Recovered Costs	440,710	453,478	452,872	460,133	460,133
Intergovernmental – Commonwealth	3,645,330	3,540,719	3,449,618	3,377,395	3,377,395
Intergovernmental – Federal	144,202	148,166	158,480	96,680	96,680
Other Financing Sources	11,225,826	4,889,769	5,640,355	0	0
<b>Total – Revenues</b>	<b>\$24,880,106</b>	<b>\$18,733,003</b>	<b>\$18,533,095</b>	<b>\$14,760,079</b>	<b>\$14,760,079</b>
<b>Local Tax Funding</b>	<b>\$1,917,889</b>	<b>\$8,074,163</b>	<b>\$11,368,530</b>	<b>\$14,296,586</b>	<b>\$14,668,080</b>
<b>FTE</b>	<b>62.00</b>	<b>63.00</b>	<b>71.00</b>	<b>33.00</b>	<b>33.00</b>

#### Department Financial and FTE Summary – Capital Projects Fund<sup>2</sup>

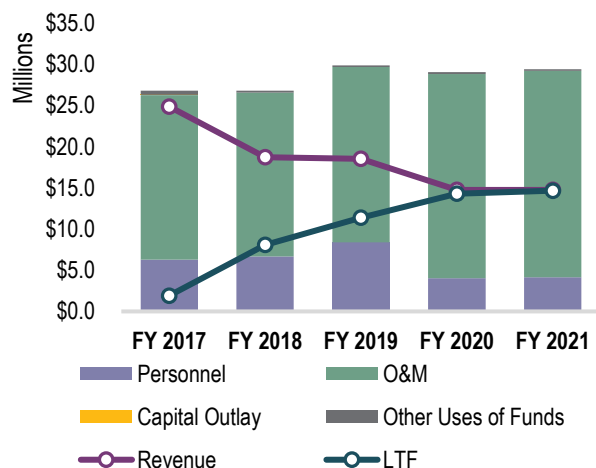
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$0	\$6,316,806	\$6,506,310
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,316,806</b>	<b>\$6,506,310</b>
<b>Revenue</b>					
Revenue	\$0	\$0	\$0	\$6,316,806	\$6,506,310
<b>Total – Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,316,806</b>	<b>\$6,506,310</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48.00</b>	<b>48.00</b>

<sup>1,2</sup> Sums may not equal due to rounding.



## Transportation and Capital Infrastructure

### Revenue and Expenditure History



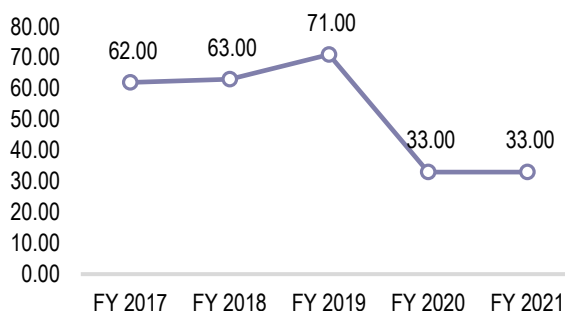
#### Revenue/Local Tax Funding

As shown, DTCI is primarily funded by Program-generated revenue (51 percent). Program-generated revenue consists of state assistance for transit operations, fares from transit operations, and some land development revenue.

#### Expenditure

The majority of DTCI's expenditure budget is dedicated to operating and maintenance costs. The increase in operating and maintenance reflects the anticipated cost of the rebid of the transit bus contract. The decrease in personnel reflects the shift of 43.00 FTE to the Capital Projects Fund.

### Staffing/FTE History



FY 2017: 1.00 FTE traffic engineer, 1.00 FTE regional program coordinator, 0.23 FTE convert a part-time position to full-time

FY 2017 Mid-Year: 2.00 FTE transferred to the Department of Management and Budget

FY 2018: 1.00 FTE civil engineer, 1.00 FTE utility engineer, 1.00 FTE management analyst

FY 2019: 3.00 FTE three civil engineers, 1.00 FTE traffic engineer, 1.00 FTE land acquisition manager, 2.00 FTE two construction managers, 1.00 FTE field technician

FY 2019 Mid-Year: 1.00 FTE senior transportation engineer

FY 2020: 2.00 FTE two senior transportation planners, 1.00 FTE administrative assistant, 1.00 chief of staff, 6.00 FTE six capital support staff were transferred to the Capital Projects Fund, 37.00 FTE 37 direct capital staff were transferred to the Capital Projects Fund.

Over the last few years, DTCI's expenditures have increased primarily due to operating and maintenance costs, which make up 85 percent of DTCI's expenditures. From FY 2019 to FY 2020 there was an overall decrease in personnel expenditures of 52 percent within DTCI's General Fund budget as 43 positions that support and execute the CIP were moved to the Capital Projects Fund.

Beginning with the FY 2020 Adopted Budget, salary, benefits, and FTE authority of staff who directly support and execute projects in the CIP are included in the Capital Projects Fund rather than the General Fund. For DTCI, this includes a total of 43.00 FTE across direct and support positions plus an additional 5.00 FTE for new FY 2020 positions. Direct positions are those in which employees directly work day-to-day on capital projects across various phases (e.g., design managers, construction managers). Support positions are those supporting the CIP more broadly (e.g., managers of capital project design, construction staff). The various operating costs associated with these positions remain within the General Fund. A summary of the personnel budgets for these positions can be found in the financial table above.



## Transportation and Capital Infrastructure

Recent changes to revenue in the General Fund for DTCI include the switch from local gasoline tax revenue to local tax funding to support the local fixed route bus system in FY 2018. The commuter long-haul bus service remains predominantly funded through fares and state operating assistance. DTCI also receives a small portion of land development revenue.

In FY 2020, the operational contracts for the transit and commuter services (local fixed route, paratransit, commuter long-haul, and metro-connector) will be rebid. Currently, these services operate via two separate contracts. In an effort to make the contract more competitive, the services will be bid as a single contract. In FY 2019, a study concluded that Loudoun County could expect a significant rate increase for the local fixed route service. The study also concluded County ownership of the fleet would help make the contract more competitive and allow the deployment of new technology on the buses. In FY 2019, the Board authorized the purchase of the local fixed route fleet to accomplish that recommendation. Currently, the local fixed route fleet is owned by the operator; the County owns the commuter long-haul buses and the metro-connector buses. An anticipated increase in local tax funding due to rate increases was included in the FY 2020 Adopted Budget but will be monitored as the contract is executed.

The FY 2020 Adopted Budget also includes other base budget adjustments. An increase of \$62,500 has been included for the Residential Parking Permit District Program (RPPD), formerly funded by local gasoline tax revenue. This program, originally established in FY 2004, imposes on-street parking restrictions in residential communities to protect residents against overflow parking by non-residents. This program reduces or prevents congestion in residential areas, provides better parking access to residences fronting publically-maintained streets and mixed-use developments, and preserves the character of the neighborhood. When a study determines the need for a special district, and the Board approves the creation of the district, residents must purchase a sticker for their vehicles to park in that area. The base adjustment amount provides funds for an annual licensing fee for software, supplies for developing and printing the RPPD stickers, and rental of flashing signs used to notify the residents and the public that a parking rule will be changing.

The FY 2020 Adopted Budget also includes a base increase of \$20,000 for certifications, professional development, license renewals, and training. As DTCI's staff has grown with the complexity and size of the CIP, the budget for professional development has not, despite the need for the capital project staff to participate in professional training or licensing to perform their job duties and retain their respective licenses and certifications.

A final base budget change for the FY 2020 Adopted Budget included adjustments for professional services. DTCI utilizes the professional services budget for studies that lead to capital projects, Board Member Initiatives, and assistance with operational decisions. Approximately \$200,000 was consolidated into the Capital Projects Fund professional services budget, moved from DTCI's General Fund operating budget.

The FY 2019 Adopted Budget added 8.00 FTE to support the CIP: three civil engineers, a traffic engineer, a land acquisition manager, a field technician, and two construction managers. Recruitment efforts have been successful and will continue; however, more support is needed as the CIP grows and becomes more complex.

For FY 2020, DTCI's budget focuses on the thematic areas of support to the CIP, evolving development patterns, and internal support.

### Support to the Capital Improvement Program

DTCI continues to manage the majority of the adopted County CIP, which totals an estimated \$1.9 billion over the six-year planning period. For the FY 2020 Adopted Budget, an internal analysis standardized the complexity of CIP projects and workloads for the various positions that work on the CIP. This analysis determined that 4.00 FTE would be needed in FY 2020 to address the increasingly complex CIP: 2.00 FTE for two civil engineers, 1.00 FTE for a design manager, and 1.00 FTE for a land acquisition manager. Design managers are professional architects who provide project management for a given capital project. This includes oversight of the entire consultant team. Design managers are typically involved throughout the life of a project, including during the construction phase. Civil engineers provide technical support to the design and construction managers for a given project, and primarily provide oversight over architectural and engineering design



## Transportation and Capital Infrastructure

consultants. Land acquisition managers are involved in the procurement of land needed to fulfill a County capital project. This involves acquiring right-of-way, easements, and negotiating and making offers on land when necessary. These positions will be funded in the CIP as direct, project-level staff. All of these positions will have operating needs that will remain budgeted in the General Fund. Looking forward, the internal complexity and workload analysis will be revisited and updated annually to anticipate future resource needs.

Similarly, the budget includes 1.00 FTE for an e-Builder and technology specialist. Previously, only one staff member supported the e-Builder system, which is the project management software used by DTIC and program departments for all capital projects. This position will provide a much needed redundancy to the Department and will allow for better service to users of the software. This FTE, including its salary and benefits, will be budgeted in the Capital Projects Fund, since the essence of the work is to support the CIP.

### Evolving Development Patterns

As the County's population has grown, so too has the level of development activity, creating a vital need in the Transportation Planning Division. DTIC's Transportation Planning program bases its service level, in part, on the on-time delivery of land development application (LDA) referrals. The number of referrals has increased significantly (61 percent between FY 2014 to FY 2018), while there has been no commensurate increase in FTE to manage this additional volume. The team's performance standard is based on delivering 90 percent of all LDA referrals on time, though the division is not able to maintain that level of service with current staffing. Additionally, this lack of staffing affects the review process of other departments, specifically Building and Development and Planning and Zoning, as LDAs are often part of a larger land development application.

Based on an assessment of LDA complexity and quantity, DTIC's FY 2020 Adopted Budget includes 2.00 FTE for two senior transportation planners to meet this need. These positions will allow the division to provide and maintain a service level expected of DTIC's peer departments and the development community.

### Internal Support

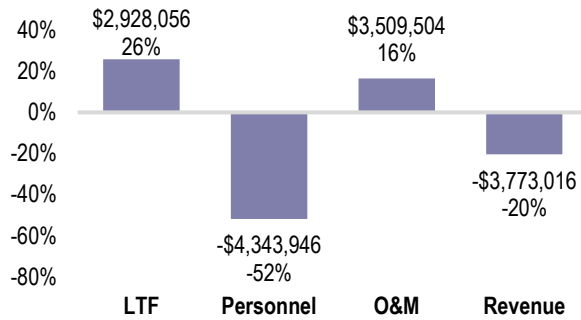
Over the last several years, project staff has been added to DTIC in order to carry-out the growing CIP. With the addition of staff comes a greater number of payroll, human resources, procurement, and record management duties. Additionally, as DTIC's projects and activities grow more complex, there is a greater need for assistance for an increased number of Board agenda items, executive assistance, and other administrative duties. In FY 2019, there were only 2.00 FTE performing these types of duties for the entire Department of 71.00 FTE.

In conjunction with the Department of Management and Budget, DTIC conducted an analysis that determined the Department needed additional staffing to properly keep up with administrative demands. The FY 2020 Adopted Budget includes 1.00 FTE for one administrative assistant. This position will support the entire Department and will spread administrative duties more efficiently over three staff rather than two, though the ideal number of administrative support is 4.00 FTE for the level of work and personnel the staff must support. DTIC will evaluate the workload and determine if further resources are needed in FY 2021.



## Transportation and Capital Infrastructure

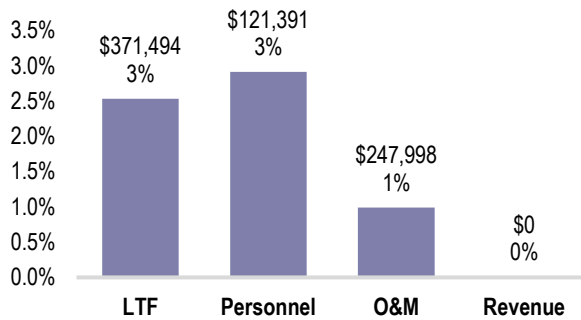
### Percent Change from Adopted FY 2019 to Adopted FY 2020



#### Reasons for Change:

**Personnel:** ↓ 43.00 FTE || **O&M:** ↑ base budget adjustments || **Revenue:** ↓ elimination of the transfer from CIP to fund capital-related positions

### Percent Change from Adopted FY 2020 to Projected FY 2021



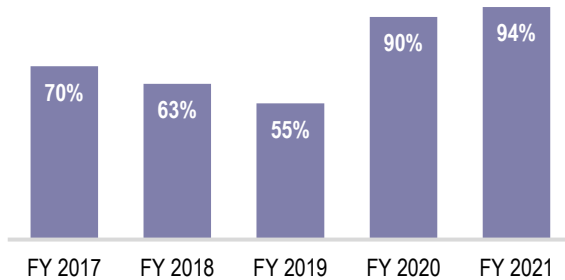
#### Reasons for Change:

**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



## Transportation and Capital Infrastructure

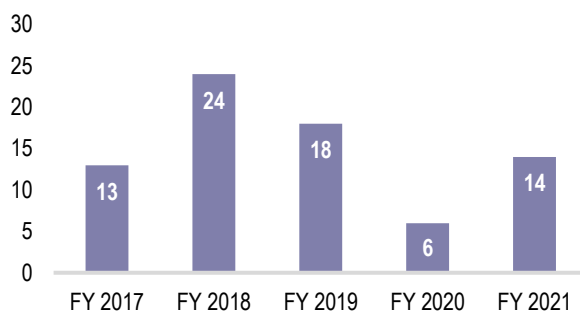
### Key Measures



**Objective:** Process 90% of LDAs on time.

**Measure:** Percent LDAs processed on time, weighted by complexity.

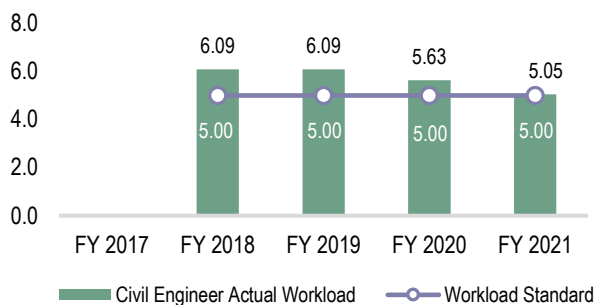
*This measure shows the percentage of LDAs processed on time by the Transportation Planning Division. The division's goal is to process 90 percent on time. This chart shows the increase in on time LDAs due to the addition of the two senior transportation planners in FY 2020.*



**Objective:** Deliver approved capital projects in accordance with established CIP schedule.

**Measure:** Capital construction projects completed.

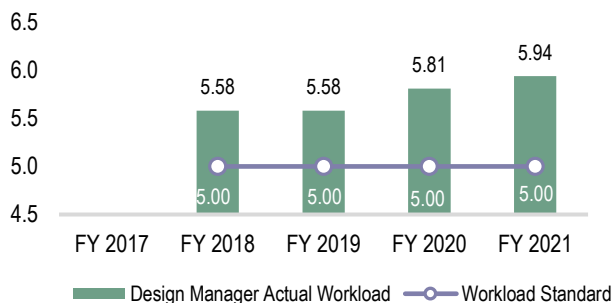
*This measure provides a summary of the number of capital projects anticipated to be completed in a given year.*



**Objective:** Deliver approved capital projects in accordance with established CIP schedule.

**Measure:** Standard workload per civil engineer versus actual workload per civil engineer.

*This measure shows the standard workload for a civil engineer against the actual workload. This includes the impact of the 2.00 FTE added for civil engineers. Data are not available for FY 2017.*



**Objective:** Deliver approved capital projects in accordance with established CIP schedule.

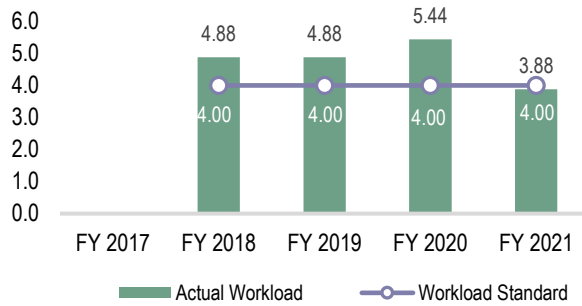
**Measure:** Standard workload per design manager versus actual workload per design manager.

*This measure shows the standard workload for a design manager against the actual workload. This includes the impact of the 1.00 FTE added for a design manager. Data are not available for FY 2017.*





## Transportation and Capital Infrastructure



**Objective:** Deliver approved capital projects in accordance with established CIP schedule.

**Measure:** Standard workload per construction manager versus actual workload per construction manager.

*This measure shows the standard workload for a construction manager against the actual workload. The analysis shows that additional construction manager staffing was not needed in FY 2020. Data are not available for FY 2017.*



## Transportation and Capital Infrastructure

### Department Programs

#### Department Financial and FTE Summary by Program<sup>1</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Capital Project Coordination, Funding, and Policy	\$377,716	\$624,840	\$723,692	\$534,005	\$545,268
Capital Design and Construction	4,421,411	4,430,652	5,327,819	282,056	284,877
Transportation Planning and Operations	21,998,869	21,751,673	23,850,113	28,240,605	28,598,015
<b>Total – Expenditures</b>	<b>\$26,797,995</b>	<b>\$26,807,165</b>	<b>\$29,901,625</b>	<b>\$29,056,666</b>	<b>\$29,428,159</b>
<b>Revenue</b>					
Capital Project Coordination, Funding, and Policy	\$389,245	\$208,439	\$220,651	0	0
Capital Design and Construction	4,606,786	4,584,193	5,319,469	0	0
Transportation Planning and Operations	19,884,075	13,940,371	12,992,975	14,760,079	14,760,079
<b>Total – Revenue</b>	<b>\$24,880,106</b>	<b>\$18,733,003</b>	<b>\$18,533,095</b>	<b>\$14,760,079</b>	<b>\$14,760,079</b>
<b>Local Tax Funding</b>					
Capital Project Coordination, Funding, and Policy	\$(11,529)	\$416,401	\$503,041	\$534,005	\$545,268
Capital Design and Construction	(185,376)	(153,541)	8,350	282,056	284,877
Transportation Planning and Operations	2,114,794	7,811,303	10,857,138	13,480,526	13,837,936
<b>Total – Local Tax Funding</b>	<b>\$1,917,889</b>	<b>\$8,074,163</b>	<b>\$11,368,530</b>	<b>\$14,296,586</b>	<b>\$14,668,080</b>
<b>FTE</b>					
Capital Project Coordination, Funding, and Policy	4.00	5.00	4.00	2.00	2.00
Capital Design and Construction <sup>2</sup>	35.00	34.00	41.00	0.00	0.00
Transportation Planning and Operations	23.00	24.00	26.00	31.00	31.00
<b>Total – FTE</b>	<b>62.00</b>	<b>63.00</b>	<b>71.00</b>	<b>33.00</b>	<b>33.00</b>

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Beginning in FY 2020, FTE supporting the CIP have been transferred to the Capital Projects Fund, out of the General Fund.





# Miscellaneous FY 2020 Adopted Budget

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## Non-Departmental Expenditures

The Non-Departmental expenditure budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves that are subsequently allocated to departments during the fiscal year.

	FY 2019 Adopted	FY 2020 Adopted
<b>Personnel</b>		
Merit Increase	\$10,000,000	\$10,300,000
Classification and Compensation Investment	8,200,000	17,100,000
Personnel Vacancy Savings	(16,000,000)	(19,000,000)
Annual and Sick Leave Payouts	1,500,000	1,500,000
LOSAP	1,225,360	1,648,403
Retiree Health Insurance	4,000,000	4,500,000
OPEB Contribution	5,500,000	5,500,000
<b>Total – Personnel</b>	<b>\$14,425,360</b>	<b>\$21,548,403</b>
<b>Operating and Maintenance</b>		
Interest Expense	\$280,000	\$280,000
Payment to Nonprofits	1,593,219	2,037,658
Payment to Nonprofits – Local Government Challenge Grant	5,000	4,500
Payment to Regional and Intergovernmental Organizations	7,094,524	7,590,885
Payment to Loudoun County Public Schools		
Operating	797,402,923	873,710,739
Capital Improvement Program	10,749,800	14,475,000
Capital Asset Preservation Program	13,973,000	14,277,500
Resource Requests – One-Time Operating Expenditures	381,455	585,096
Universal Call Taking Project Implementation	0	1,300,000
<b>Total – Operating and Maintenance</b>	<b>\$831,479,921</b>	<b>\$914,244,957</b>
<b>Capital Outlay</b>		
Resource Requests – One-Time Capital Expenditures	\$1,841,989	\$2,022,285
Computer Software and Hardware Replacement	2,000,000	2,300,000
<b>Total – Capital Outlay</b>	<b>\$3,841,989</b>	<b>\$4,322,285</b>
<b>Other Uses of Funds</b>		
Legal and Other Contingencies	\$3,543,174	\$2,159,928
Transfer to Children's Services Act Fund	3,685,000	3,685,000
Transfer to Legal Resources Center Fund	59,739	66,170
Transfer to Transportation District Fund	29,460,000	17,395,000
Transfer to Capital Projects Fund	27,436,507	45,788,227
Transfer to Capital Asset Preservation Program Fund	12,443,500	11,629,000
Transfer to Major Equipment Replacement Fund	4,000,000	4,000,000



## Non-Departmental Expenditures

	FY 2019 Adopted	FY 2020 Adopted
Transfer to Debt Service Fund	161,624,931	187,773,179
Transfer to Self-Insurance Fund	5,455,700	5,455,700
<b>Total – Other Uses of Funds</b>	<b>\$247,708,551</b>	<b>\$277,952,204</b>
<b>Total – Non-Departmental Expenditures<sup>1</sup></b>	<b>\$1,097,455,821</b>	<b>\$1,218,067,849</b>

**Merit Increase.** The FY 2020 Adopted Budget includes funding for a 3 percent merit increase for eligible regular employees. The merit increase is budgeted to begin with the first pay check in October 2019. The Board of Supervisors' (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 percent to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

This category also includes funds for EMPACT awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

**Classification and Compensation Investment.** The Board initiated a study of the County's classification and compensation structure and policies in 2017. The first phase of the study identified the County's compensation structure lags behind the Board's approved competitive market. The FY 2019 Adopted Budget included funding for the first phase of investment in the Board's competitive compensation strategy equivalent to a 3 percent salary adjustment for regular and temporary employees to address market competitiveness issues.

The second phase of the study identified a new classification methodology, established formal job descriptions, and developed market-competitive pay schedules for the general workforce and a separate step and grade schedule for sworn public safety employees. Staff anticipates the implementation of the second phase will take at least two years. The FY 2020 Adopted Budget includes a 2 percent salary adjustment for regular and temporary employees and \$11 million for individual adjustments.

**Personnel Vacancy Savings.** The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget at a rate of approximately 4.75 percent of salaries and related fringe benefits. Actual savings occur through expenditure balances in departments' personnel budgets.

**Universal Call Taking Project Implementation.** The FY 2020 Adopted Budget includes \$1,300,000 for costs associated with the implementation of the universal call taking at the Emergency Communication Center, which is a joint initiative between the Sheriff's Office and Fire and Rescue. These funds are intended to provide personnel, training, and technology for associated costs in FY 2020. Implementation also includes authority for 8.00 FTE to allow mirroring of the shift structure between each agency.

**Annual and Sick Leave Payouts.** Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

**LOSAP,** or Length of Service Award Program, is a volunteer firefighter benefit that was previously budgeted in Fire and Rescue's General Fund budget. This budget was moved to the Non-Departmental budget of the General Fund to comply with GASB #73. The FY 2020 Adopted Budget includes an overpayment of \$250,000 to address the underfunded liability in this program.

**Retiree Health Insurance and OPEB Contribution.** Expenditures for the retiree health insurance plan and the County's contribution to the Other Post-Employment Benefits (OPEB) Fund are included in this category.

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<sup>1</sup> Sums may not equal due to rounding.



## Non-Departmental Expenditures

**Interest Expense.** The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

**Payment to Nonprofits.** This category includes funding provided to nonprofit organizations through the County's human services competitive grant process, economic development process, and direct funding process. Additionally, pass-through funding associated with the Local Government Challenge Grant is budgeted here; these matching state funds are distributed to those arts-related nonprofits that receive funding through the County's grants programs.

**Payment to Regional and Intergovernmental Organizations.** The County provides funding to many regional and intergovernmental organizations from which the County receives operational support.

**Payment to Loudoun County Public Schools.** In past budget documents, the payment to Loudoun County Public Schools has been categorized as a transfer to another County fund. It is inaccurate to categorize this payment as a transfer.

**Resource Requests One-Time Operating and Capital Outlay Costs.** Resource requests approved for funding in the adopted budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, and vehicles as well as associated office renovations. These non-departmental costs are centrally budgeted.

**Computer Software and Hardware Replacement.** Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The life cycle for office computers allows for replacement of desktop computers after six years of useful life and four years for laptop computers.

**Legal and Other Contingencies.** The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis.

**Transfer to Children's Services Act Fund.** The Children's Services Act is funded through a state pool of monies allocated to each locality, which requires a local match. Annual transfers are made to this fund to provide for the County's match.

**Transfer to Legal Resource Center Fund.** Revenues for the Legal Resource Center Fund (or Law Library) have not been sufficient to fund planned expenditures for at least five fiscal years. A transfer of local tax funding is budgeted to this fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

**Transfer to Transportation District Fund.** The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The annual transfer includes an equivalent of \$0.02 of the real estate property tax as a transfer from the General Fund to the TDF. These funds represent the County's equivalent revenue that would be generated by a Commercial & Industrial Property Tax (a concept referred to as the C&I equivalent), which the County has not enacted. In previous years, the C&I equivalent was reached through aggregation of the \$0.02 of dedicated real property tax revenue and any local gasoline tax revenue collected in the TDF.

**Transfer to Capital Projects Fund.** The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

**Transfer to Capital Asset Preservation Program Fund.** The Board established the Capital Asset Preservation Fund as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts. This transfer includes funds specifically for the Computer System Replacement Fund.

**Transfer to Debt Service Fund.** Local tax funding used for the payment of principal and interest of financed capital improvement projects.

**Transfer to Major Equipment Replacement Fund.** Funding is provided to replace capitalized equipment with a value over \$5,000.





## Non-Departmental Expenditures

**Transfer to Self-Insurance Fund.** Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.



## Landfill Fee Waivers

### July 1, 2018 – June 30, 2020

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of the landfill fee:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or nonprofit organization with Internal Revenue Service 501(c)3 status.
3. Organization must provide a service for the public good. This must be explained in writing on the application for the fee waiver.

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, Fire and Rescue volunteer companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2019 is \$1,519,775. Approximately 62 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 14 percent for town governments, 1 percent for volunteer fire companies, 20 percent for other government entities, and 3 percent for nonprofit organizations. The total annual landfill fee waiver for FY 2020 is \$1,544,473. Interested organizations may apply for the landfill fee waiver on a biennial basis. The adopted fee waiver period is from July 1, 2018 through June 30, 2020.

#### Financial Summary<sup>1</sup>

	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>County Government and Public Schools</b>			
Loudoun Animal Services	\$200	\$300	\$300
Loudoun Planning and Zoning	400	400	400
Loudoun County Public Schools	465,000	480,000	480,000
Loudoun Family Services	650	750	750
Loudoun General Services	425,000	425,000	425,000
Loudoun Parks, Recreation, and Community Services	50,000	50,000	50,000
Loudoun Sheriff's Office Community Workforce Program	4,500	4,500	4,500
<b>Subtotal – County Government and Public Schools</b>	<b>\$945,750</b>	<b>\$960,950</b>	<b>\$960,950</b>
<b>Towns in County</b>			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	122,100	122,100	122,100
Town of Purcellville	30,000	35,000	35,000
Town of Round Hill	50,840	44,640	44,640
<b>Subtotal – Towns in County</b>	<b>\$207,940</b>	<b>\$206,740</b>	<b>\$206,740</b>

<sup>1</sup> Sums may not equal due to rounding.

**Landfill Fee Waivers**

	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Loudoun Fire and Rescue Companies</b>			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$4,100	\$4,100
Purcellville Volunteer Fire Company	500	500	500
Round Hill Volunteer Fire Company	300	300	300
<b>Subtotal – Loudoun Fire and Rescue Companies</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>4,900</b>
<b>Other Government Entities</b>			
Loudoun Water	\$53,625	\$58,988	\$58,988
Northern Virginia Community College	3,576	4,076	4,076
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	250,000	250,000
<b>Subtotal – Other Government Entities</b>	<b>\$310,801</b>	<b>\$316,664</b>	<b>\$316,664</b>
<b>Nonprofit Organizations</b>			
Freedom School <sup>2</sup>	\$700	\$760	\$760
Friends of Homeless Animals	100	100	100
Good Shepherd Alliance	1,600	1,675	1,675
Highroad Program Center	500	500	500
Hillsboro Ruritan Club	7,000	7,000	7,000
Keep Loudoun Beautiful	1,250	1,250	1,250
Ladies Board – INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	372	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,000	2,000	2,000
Loudoun Hunger Relief <sup>3</sup>	1,000	1,000	1,000
Lovettsville Community Center Advisory Board	1,900	2,100	2,100
Lucketts Ruritan Club	27,000	29,000	29,000
Middleburg Community Center	200	200	200
Salvation Army	3,500	6,000	6,000
Waterford Foundation	600	600	600
<b>Subtotal – Nonprofit Organizations</b>	<b>\$50,384</b>	<b>\$56,219</b>	<b>\$56,219</b>
<b>Total Landfill Fee Waivers</b>	<b>\$1,519,775</b>	<b>\$1,544,473</b>	<b>\$1,544,473</b>

<sup>2</sup> Formerly known as the Glaydin School and Camps.<sup>3</sup> Formerly known as Loudoun Interfaith Relief.



## Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that provide services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to nonprofit organizations that focus on economic development activities that support the County's overall economic development goals and strategic plan. The FY 2020 Adopted Budget includes an overall allocation of \$2,042,158. This includes FY 2020 funding of \$1,776,294 for the Human Services Nonprofit Grant Program and \$265,864 for Nonprofit Economic Development Organizations.

### Financial Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Operating and Maintenance	\$1,239,828	\$1,319,729	\$1,839,083	\$2,042,158	\$2,103,485
<b>Total – Expenditures</b>	<b>\$1,239,828</b>	<b>\$1,319,729</b>	<b>\$1,839,083</b>	<b>\$2,042,158</b>	<b>\$2,103,485</b>
<b>Revenues</b>					
Intergovernmental - Commonwealth	\$5,000	\$5,000	\$5,000	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$1,234,828</b>	<b>\$1,314,729</b>	<b>\$1,834,083</b>	<b>\$2,037,658</b>	<b>\$2,098,985</b>

### Human Services Nonprofit Grant Program

For FY 2020, the Board of Supervisors continues to improve and refine the nonprofit grant process based on the recommendations from key stakeholders, County staff, and the 2017 Nonprofit Needs Assessment. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner. The FY 2020 Adopted Budget includes \$1,092,521 for the discretionary Human Services Nonprofit Grant Program which is based on the availability of funding resources and subject to a competitive process. This represents a 3 percent increase compared to the FY 2019 Adopted Budget. A review committee of subject matter experts and the Department of Management and Budget reviewed the applications and developed funding recommendations that were submitted to and approved by the Board of Supervisors at their April 19, 2019 business meeting.

In addition to the larger competitive process, the Board created a simplified grant process for small grants in amounts up to \$5,000. The FY 2020 Adopted Budget includes \$30,900 for this program, which will involve a simplified application and process for any organization applying for a small grant for the purposes of capacity building or small-scale innovative ideas or projects.

In FY 2020, the Board continues to provide funding for nonprofit organizations which provide core safety net services. Core safety net providers meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community. Based on established criteria, six nonprofit organizations were recommended and approved for direct funding and include Healthworks, Loudoun Free Clinic, the Northern Virginia Dental Clinic, Blue Ridge Speech and Hearing, Loudoun Volunteer Caregivers, and Loudoun Abused Women's Shelter (LAWS). The FY 2020 Adopted Budget includes an allocation of \$648,373 for these organizations.



## Nonprofit Organizations

### Financial Summary – Human Services Nonprofit Grant Program

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Competitive Grant Process	\$1,014,828	\$1,073,865	\$1,060,700	\$1,092,521	\$1,125,297
Core Service Providers	0	0	502,519	648,373	667,824
Small Grant Process	0	0	30,000	30,900	40,000
Local Challenge Grant	5,000	5,000	5,000	4,500	4,500
<b>Total – Expenditures</b>	<b>\$1,019,828</b>	<b>\$1,078,865</b>	<b>\$1,598,219</b>	<b>\$1,776,294</b>	<b>\$1,837,621</b>
<b>Revenues</b>					
Intergovernmental – Commonwealth	\$5,000	\$5,000	\$5,000	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$1,014,828</b>	<b>\$1,073,865</b>	<b>\$1,593,219</b>	<b>\$1,771,794</b>	<b>\$1,833,121</b>

As part of the improvements made to the overall Nonprofit Grant Program, the Board of Supervisors adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community. The revised Areas of Need categories are listed below:

- **Prevention and Self-sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems, and reduce or prevent further penetration to more restrictive and expensive higher level services.
- **Long-term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.
- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

### Nonprofit Organizations – Economic Development

The FY 2020 Adopted Budget includes an overall allocation of \$265,864 for the economic development nonprofit organizations, which represents a 10 percent increase compared to FY 2019.

### Financial Summary – Economic Development

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Operating and Maintenance	\$220,000	\$240,864	\$240,864	\$265,864	\$265,864
<b>Total – Expenditures</b>	<b>\$220,000</b>	<b>\$240,864</b>	<b>\$240,864</b>	<b>\$265,864</b>	<b>\$265,864</b>
<b>Local Tax Funding</b>	<b>\$220,000</b>	<b>\$240,864</b>	<b>\$240,864</b>	<b>\$265,864</b>	<b>\$265,864</b>



## Nonprofit Organizations

### Economic Development Organizations – Detail

Department / Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Loudoun Small Business Development Center (SBDC) helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.					
Mason Enterprise Center	\$70,000	\$90,864	\$90,864	\$115,864	\$115,864
The Mason Enterprise Center in Loudoun focuses on the development and expansion of small businesses in the County. MEC focuses the energy, skills, and intellectual capacity of George Mason University and surrounding communities on the engagement, education, and growth of scalable businesses in order to enhance the entrepreneurial ecosystem and impact economic development. The FY 2020 Adopted Budget includes additional funding of \$25,000 for a part-time front desk assistant, which will allow Small Business Development Center Advisors to devote more time to advisory work. This funding will also enhance the Business Manager position to include additional duties such as social media, e-marketing, and online analytics.					
Washington Airports Task Force	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships in order to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.					





## Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements, and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Management and Budget. Regional organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of all Northern Virginia governments to provide recreational and park opportunities for its member jurisdictions.

Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for school resource officers (SROs) is considered an intergovernmental contribution. This contribution provides partial funding for the cost for SROs to Loudoun County Public School System middle and high schools in the Town of Leesburg.

The FY 2020 Adopted Budget includes an overall allocation of \$7,590,885 and local tax funding in the amount of \$7,061,823, which represents an increase of 11.6 percent compared to FY 2019.

### Fund Financial Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Operating and Maintenance	\$5,935,276	\$5,730,638	\$6,824,321	\$7,590,885	\$7,818,623
<b>Total – Expenditures</b>	<b>\$5,935,276</b>	<b>\$5,730,638</b>	<b>\$6,824,321</b>	<b>\$7,590,885</b>	<b>\$7,818,623</b>
<b>Revenues</b>					
Recovered Costs	\$451,951	\$476,541	\$497,765	\$529,062	\$529,062
<b>Total – Revenues</b>	<b>\$451,951</b>	<b>\$476,541</b>	<b>\$497,765</b>	<b>\$529,062</b>	<b>\$529,062</b>
<b>Local Tax Funding</b>	<b>\$5,483,325</b>	<b>\$5,254,097</b>	<b>\$6,326,556</b>	<b>\$7,061,823</b>	<b>\$7,289,561</b>





## Regional and Intergovernmental Organizations Contributions

### Regional Organizations and Intergovernmental Contributions – Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
<b>Expenditures</b>					
<b>Regional Organizations</b>					
American Red Cross – Loudoun County Office <sup>1</sup>	\$0	\$0	\$38,916	\$38,916	\$40,083
Birmingham Green – Adult Care Residence	605,184	538,526	564,525	581,059	598,491
Birmingham Green – Nursing Home Facility	288,275	355,831	350,455	348,722	359,184
Every Citizen Has an Opportunity (ECHO) <sup>2</sup>	0	0	37,700	38,400	39,552
Dulles Area Transportation Association (DATA) <sup>2</sup>	0	0	12,000	15,000	15,450
Loudoun Abused Women's Shelter – Domestic Abuse Response Team (DART) Coordinator Stipend <sup>2</sup>	15,000	15,000	60,000	76,844	79,150
Loudoun Heritage Farm Museum	141,293	141,293	141,293	141,293	145,532
Loudoun Museum <sup>3</sup>	0	117,000	156,000	156,000	160,680
Loudoun Volunteer Caregivers	0	0	177,037	180,580	186,008
Metropolitan Washington Council of Governments <sup>4</sup>	361,995	380,144	398,287	977,848	1,007,183
No. Va. 4-H Center	4,000	0	4,000	4,000	4,120
No. Va. Community College	842,111	871,324	866,986	930,898	958,825
No. Va. Regional Commission	116,967	240,086	253,350	259,091	266,864

<sup>1</sup> Previously, these organizations received funding through gasoline tax funding in the Transportation District Fund (TDF) to provide various transportation services. Beginning in FY 2019, local tax funding replaces gasoline tax funding so that the gasoline tax revenues could be redirected towards the funding contribution for the Washington Metropolitan Area Transit Authority (WMATA). Prior year budget for these organizations is shown in the Transportation District Fund page in Volume Two of this document.

<sup>2</sup> In FY 2019, the Board approved an increase of \$45,000 to convert the DART Coordinator from a part-time to a full-time position to fully achieve program goals and provide appropriate leadership. In FY 2020, the Board approved additional funding (\$16,844) to provide full-time benefits for the coordinator position. The DART Coordinator is currently managed by the Loudoun Abused Women's Shelter (LAWS).

<sup>3</sup> The Board of Supervisors currently has a Memorandum of Agreement (MOA) with the Loudoun Museum for FY 2019; the FY 2020 MOA is contingent upon appropriation of funding by the Board of Supervisors. The FY 2017 Museum contribution was budgeted in the Restricted Transient Occupancy Tax Fund. In FY 2018, the Loudoun Museum received all but one quarter of their funding due to a delay in meeting milestones. The last quarter of FY 2018 funding was carried over to FY 2019 and disbursed.

<sup>4</sup> COG recently made changes to programs previously funded by Urban Areas Security Initiatives (UASI) funding; they will now be funded through contributions from COG localities. Of the FY 2020 increase, \$39,528 is the County's contribution to the Regional Public Safety Fund and \$478,956 will directly fund seven regional public safety programs.



## Regional and Intergovernmental Organizations Contributions

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Projected
Northern Virginia Regional Park Authority	1,619,202	1,675,306	1,721,315	1,795,341	1,849,201
Occoquan Water Monitoring Program	13,466	13,826	14,379	15,090	15,543
Peumansend Creek Regional Jail <sup>5</sup>	506,297	0	0	0	0
Virginia Regional Transit <sup>1</sup>	0	0	535,280	461,448	475,291
<b>Total – Regional Organizations</b>	<b>\$4,513,790</b>	<b>\$4,348,336</b>	<b>\$5,331,523</b>	<b>\$6,020,530</b>	<b>\$6,201,157</b>
<b>Intergovernmental Organizations</b>					
Town of Leesburg: School Resource Officers	\$665,240	\$562,349	\$575,919	\$593,197	\$610,993
Loudoun County Soil and Water Conservation District	756,245	819,953	916,879	977,158	1,006,473
<b>Total – Intergovernmental Organizations</b>	<b>\$1,421,485</b>	<b>\$1,382,302</b>	<b>\$1,492,798</b>	<b>\$1,570,355</b>	<b>\$1,617,466</b>
<b>Total – Expenditures</b>	<b>\$5,935,275</b>	<b>\$5,730,638</b>	<b>\$6,824,321</b>	<b>\$7,590,885</b>	<b>\$7,818,623</b>
<b>Revenues</b>					
Loudoun County Soil and Water Conservation District	\$451,951	\$476,541	\$497,765	\$529,062	\$529,062
<b>Total – Revenues</b>	<b>\$451,951</b>	<b>\$476,541</b>	<b>\$497,765</b>	<b>\$529,062</b>	<b>\$529,062</b>
<b>Local Tax Funding</b>	<b>\$5,483,324</b>	<b>\$5,254,097</b>	<b>\$6,326,556</b>	<b>\$7,061,823</b>	<b>\$7,289,561</b>

<sup>5</sup> Contributions ended beginning in FY 2018.





# Glossary and Index FY 2020 Adopted Budget

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## Glossary of Terms

<b>501(c)3</b>	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
<b>Accrual Basis of Accounting</b>	A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
<b>Actual(s)</b>	Revenues and expenditures that occur in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
<b>Adjusted Gross Income</b>	Adjusted Gross Income is the key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
<b>Adopted Budget</b>	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, transfers and departmental goals, objectives, and performance/workload indicators. This document is commonly referred to as the Adopted Budget.
<b>Annual Budget</b>	An itemized listing of the amount of all estimated support and revenue which an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
<b>Appropriation</b>	A legal authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County government or an affiliated regional organization, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
<b>Appropriation Resolution</b>	A legally binding document prepared by the Department of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
<b>Assess</b>	To place a value on property for tax purposes.
<b>Assessed Valuation</b>	The appraised value of property for purposes of property taxation. The assigned valuation covers real and personal property at 100 percent valuation.
<b>Assessment</b>	A charge of money collected by the government from people or businesses for public use.
<b>Asset</b>	Owned resources, possibly held by Loudoun County, which have a monetary value.
<b>Audit</b>	A formal examination of an organization's or individual's accounts or financial situation.
<b>Basis Point</b>	Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
<b>Balanced Budget</b>	A financial plan in which total expenditures equal total revenue and/or fund balance.
<b>Base Budget</b>	The cost of continuing existing levels of service in the upcoming budget year.



## Glossary

<b>Benchmark</b>	A factor or standard used to assess the effectiveness of a service or program in comparison with other organizations or jurisdictions.
<b>Bond</b>	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
<b>Bond Rating</b>	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
<b>Budget</b>	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
<b>Budget Calendar</b>	Schedule of key dates which a government follows in the preparation and adoption of the budget.
<b>Business, Professional, and Occupational License (BPOL)</b>	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
<b>Capital Asset Replacement Fund</b>	A fund established to ensure a consistent means of financing and planning for Countywide major maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
<b>Capital Expenditures</b>	Expenditures on all fixed assets with a value greater than \$5,000 and an expected life of 3 years or more.
<b>Capital Facilities</b>	Fixed assets, primarily buildings, acquired or constructed by the County.
<b>Capital Improvement Program</b>	The County's plan for future capital project expenditures. The six-year plan covers public facilities, resulting in the construction or acquisition of fixed assets, primarily buildings, but also including parks, land, landfills, etc.
<b>Capital Outlay</b>	Expenditures for items of a substantial nature that are expected to have a useful life of more than one year. Examples include personal computers, vehicles, radios, and furniture.
<b>Carryover Funds</b>	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.



## Glossary

<b>Children's Services Act for At-Risk Youth (CSA)</b>	This is a joint project of the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Management and Budget; Finance and Procurement; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
<b>Code of Virginia</b>	The titles, chapters, articles, and sections of this Code contain the laws of the State.
<b>Codified Ordinance</b>	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.
<b>Comprehensive Annual Financial Report (CAFR)</b>	This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.
<b>Constituent</b>	A resident in an electoral district.
<b>Constitutional Officers</b>	Officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
<b>Contractual Services</b>	Services rendered to a government by private firms, individuals, or other governmental agencies.
<b>County Seat</b>	An administrative center of a community. Leesburg is the County Seat of Loudoun County.
<b>County Zoning Map</b>	The unincorporated areas of Loudoun County are divided into districts indicated on the Zoning Map. It is the final authority as to the current zoning status of land and water areas, buildings, and other structures in the County.
<b>County Zoning Ordinance</b>	This zoning ordinance was adopted by the County in conformance with the provisions of Title 15.1, Chapter 11, Article 8, of the Code of the Commonwealth of Virginia. Its purpose is to promote the health, safety, and general welfare of the public. The zoning ordinance is a means of controlling land use. For example, zoning ordinances can help to prevent traffic congestion, protect historic areas, and control population density.
<b>Debt</b>	An obligation resulting from the borrowing of money.
<b>Debt Service</b>	Funding as defined by the State Auditor of Public Accounts that finances and accounts for the payment of principal and interest on bonds.
<b>Department</b>	Basic organizational unit of the County government which is functionally unique in its service delivery responsibilities.
<b>Depreciation</b>	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.
<b>Division</b>	Major organizational subunits.





## Glossary

<b>Emergency Operations Center (EOC)</b>	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the County comprise the EOC staff during activation.
<b>Encumbrance</b>	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.
<b>Enhancement</b>	“Enhancement” is a general term used for new initiatives that may consist of: (1) expansions or improvements to an existing program, (2) establishment of a new program, (3) a proposal to fund from local dollars a program which has previously been supported by non-local sources of revenue, or (4) an increase in revenue due to a new fee or an increase in fee rates.
<b>Enterprise Funds</b>	Funds used to account for operations (a) that are financed through dedicated user fees, or (b) where the Board of Supervisors has decided to appropriate funding for specific operations using a periodic determination of revenues earned, expenses incurred, and/or net income.
<b>Equalization</b>	An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.
<b>Expenditures</b>	Decreases in net financial resources not properly classified as other financing uses.
<b>Facilities Standards Manual</b>	A document by the Board of Supervisors which sets out specific regulations and design standards for such facilities as water/sewer service, roads and streets, soils review, etc.
<b>Fiduciary Fund</b>	Funding used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or funds.
<b>Fire/Emergency Services Tax District</b>	A special revenue fund established by the Board of Supervisors in 2007 to provide a dedicated funding mechanism for career and volunteer fire and rescue operations in Loudoun County. The Fire/EMS District is primarily funded by a separate tax rate on real property.
<b>Fiscal Impact Model</b>	A 20-year model developed to help the County plan for future population growth. The fiscal impact model determines the financial impact of growth on the County Government, quantifying the need for services and projecting the related expenditures for providing these services.
<b>Fiscal Policy</b>	A statement of the guidelines and goals that will influence and guide financial management practices.
<b>Fiscal Trends</b>	The statistical section of the document that provides a broad range of trend data covering key financial indicators with historical and current data. The fiscal trends section also contains demographic and miscellaneous data useful in assessing the County government’s financial condition.



## Glossary

<b>Fiscal Year</b>	This is the period of time measurement used by the County for budgeting and accounting purposes. The fiscal year consists of the twelve months beginning on July 1st and ending June 30th.
<b>FTE</b>	Full-Time Equivalent, considering all full-time and part-time staff positions. One FTE consists of 1,950 work hours per year.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The amount of money or other resources remaining unspent or unencumbered in a fund at a specific point in time. This term usually refers to funding available at the end of the fiscal year.
<b>Fund Type</b>	A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts.
<b>GAAP</b>	An acronym for Generally Accepted Accounting Principles, this term refers to uniform minimum standards for financial accounting and recording.
<b>General Fund</b>	The primary location of all financial activity associated with the ordinary operations of County government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.
<b>General Obligation Bond Financing</b>	G.O. bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.
<b>General Plan</b>	An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff, and consultants. The General Plan is a long-range guide for growth, land use, and development decisions in the County and provides a framework for consistent future decision-making.
<b>Geographic Information System (GIS)</b>	The Geographic Information System (GIS) is a computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi-departmental resource integrated with several of the County's other computer systems. It is used to manage and analyze land information, produce maps in support of the assessment process, manage zoning and health information, assist with the planning process, addressing County residences, and landfill management.
<b>Goals</b>	A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").
<b>Grant</b>	A contribution by one organization to another. The contribution is usually made to aid in the support of a specified function, such as health care, housing, crime prevention, etc.



## Glossary

<b>Intergenerational Equity</b>	This is one of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.
<b>Intergovernmental Revenue</b>	Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
<b>Landfill Fee Waiver</b>	The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.
<b>Lease Purchase</b>	A method of financing that allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically reduced because the lessor does not have to pay income tax on the interest revenue.
<b>Levy</b>	The imposition of taxes for the support of government activities.
<b>Liabilities</b>	Obligations incurred in past or current transactions requiring present or future settlement.
<b>Liquidity</b>	Funds consisting, or capable, of ready conversion into cash.
<b>Local Gasoline Tax</b>	This is a 2 percent tax on gasoline sold in the County. Local gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).
<b>Local Tax Funding</b>	Represents funds that the Board of Supervisors may allocate from general tax revenues to supplement revenues received by a program.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Mission Statement</b>	A written description stating the purpose of an organizational unit (department or agency) and its function.
<b>Modified Accrual Basis of Accounting</b>	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable). Under this approach, immature interest on general long-term debt and certain similar accrued obligations are recognized when due.
<b>Non-Revenue Receipt</b>	Assets received by the County which are not in the form of cash, such as federal food commodities received at the Juvenile Detention Home and donated land from developers in the form of proffers. These are entered in the County records at their fair market value at the time of receipt.
<b>Object Classification</b>	A grouping of expenditures on the basis of goods or services purchased, such as personal services, materials, supplies, equipment, etc.



## Glossary

<b>Objective</b>	A statement of purpose defined more specifically than a goal. Objectives describe specific measurable outputs within a designated timeframe (e.g., "increase the number of children qualifying as Level I swimmers by 20%"). Program objectives are identified for each program description in the budget document.
<b>Obligation</b>	A future expenditure requirement incurred by voluntary agreement or legal action.
<b>Overlapping Debt</b>	The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.
<b>Overmatch</b>	The amount of local tax funding over and above the amount required to leverage federal and state grant revenue.
<b>Parcel Mapping</b>	The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.
<b>Pay-As-You-Go</b>	A term used to describe the practice of financing certain capital expenditures using current revenue as opposed to borrowing.
<b>Pay-For-Performance</b>	An assessment system that provides a process for appraising the quality of work performed by County employees and linking potential pay increases with work performance. The Pay-for-Performance system is designed to establish a link between performance assessment and employee performance of job duties and responsibilities.
<b>Performance Measures</b>	Data collected to assess a program's progress toward achieving established objectives and goals.
<b>Personal Property</b>	A category of property other than real estate, identified for purposes of taxation, including personally owned items, corporate property, and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers (i.e., inventory) are <u>not</u> included.
<b>Policy</b>	A high-level overall plan embracing the general goals and acceptable procedures of the governing body.
<b>Private Contributions/Donations</b>	These donations are usually from private citizens, typically one-time, non-recurring donations of cash or property.
<b>Proffer</b>	An offer of cash or property. This usually refers to property, cash, or structural improvements, offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.
<b>Program</b>	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. Examples of County government programs include fleet management, field services, outpatient services and the Loudoun Youth Initiative.



## Glossary

<b>Property Tax Rate</b>	The rate of taxes levied against real or personal property expressed as dollars or \$100 of equalized assessed valuation of the property taxed.
<b>Proposed Budget</b>	A plan of financial operations submitted by the County Administrator to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and departmental goals, objectives, and performance/workload indicators. In addition, sections are included to show major budgetary/financial policies and guidelines used in the County's fiscal management. The document is commonly referred to as the proposed budget.
<b>Proprietary Fund Types</b>	Funds that account for County activities which are similar to private sector businesses. These funds measure net income, financial position and changes in financial position.
<b>Prorate Tax System</b>	A system in which taxes are assessed proportionally during the year.
<b>Public Service Property</b>	Property specifically designated for public service use, as determined by the State Corporation Commission. This category includes designated real property, such as land and buildings and other property, such as computers, copiers and cash registers.
<b>Rating Agencies</b>	The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.
<b>Real Property</b>	Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.
<b>Referendum</b>	The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.
<b>Regional Organization</b>	Organizations to which the County is either a member or contributes as a funding source.
<b>Resolution</b>	A formal expression of opinion will, or intent voted by an official body or assembled group.
<b>Revenue</b>	An increase in assets or financial resources. Revenue types are from local sources, from the Commonwealth of Virginia, the Federal Government, and from Non-Revenue Receipts (other Financing Sources).
<b>Revolving Loan Fund</b>	A fund established by the Board of Supervisors for County government, School, and Fire and Rescue company capital projects. Loans from the fund must be repaid back into the fund.
<b>Rollback taxes</b>	Amount of the difference between the taxes calculated for a property with and without the exemption for the previous five years.
<b>Short-Term Debt</b>	Debt with a maturity of less than one year after the date of issuance.
<b>Special District</b>	An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are the Fire/EMS Tax District, the Route 28 Special Improvement District, and the Dulles Industrial Park Water and Sewer District.



## Glossary

<b>State/Federal Grant Fund</b>	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.
<b>State Compensation Board</b>	A State Board that determines the rate of State funding toward the total cost of office operations for Constitutional Officers.
<b>Task Force</b>	A group of individuals organized to discuss and research a particular topic. Task forces are often used as advisory groups on a given topic.
<b>Tax Base</b>	The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.





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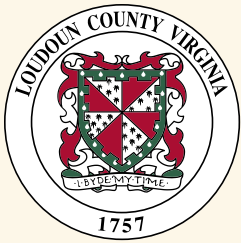
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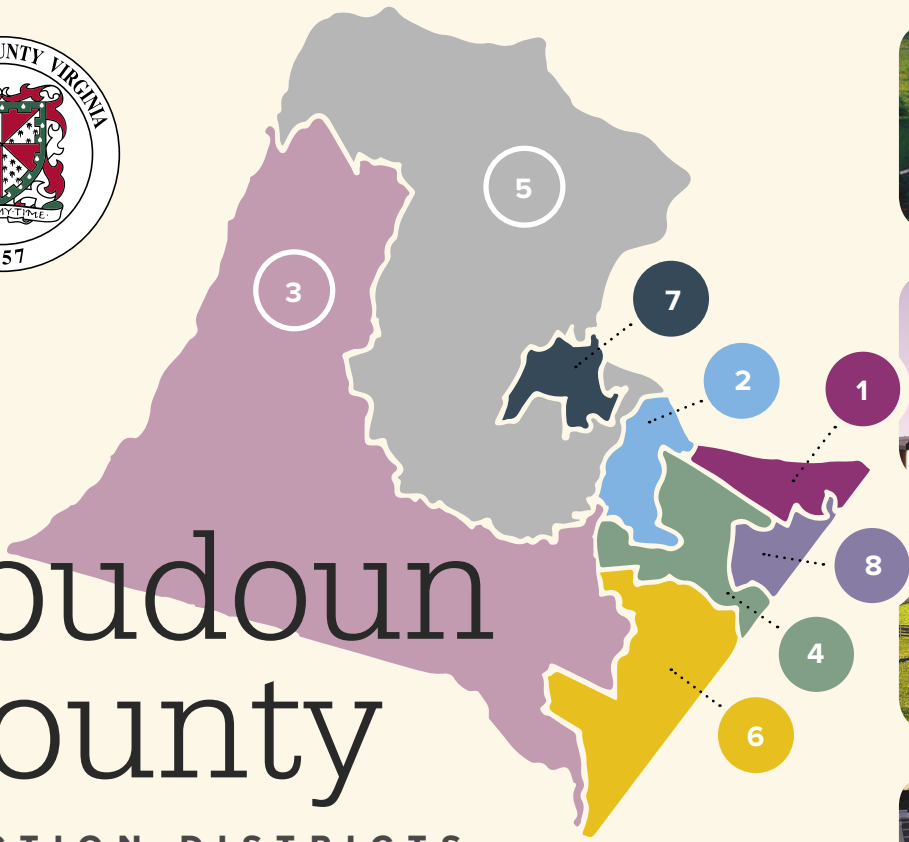
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# Loudoun County

## ELECTION DISTRICTS



1. Algonkian – George Washington University



2. Ashburn – Ashburn Library



3. Blue Ridge – Salamander Resort



4. Broad Run – One Loudoun



5. Catoctin – Luckett's Community Center



6. Dulles – Dulles Airport



7. Leesburg – Historic Downtown



8. Sterling – Claude Moore Recreation Center



### Loudoun County Board of Supervisors 2016 – 2019:

(From left to right) Tony R. Buffington, Blue Ridge; Kristen C. Umstattd, Leesburg; Koran T. Saines, Sterling; Ralph M. Buona, Vice Chair, Ashburn; Ron A. Meyer, Broad Run; Phyllis J. Randall, Chair, At Large; Matthew F. Letourneau, Dulles; Geary M. Higgins, Catoctin; Suzanne M. Volpe, Algonkian

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