



# FY 2021 Adopted Budget / vol.1

LOUDOUN COUNTY, VIRGINIA

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



Services



# Loudoun County Board of Supervisors

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*Special acknowledgement for the Division of Public Affairs and Communications and the Office of Mapping and Geographic Information for their 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, 2019. 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, 2019**

*Christopher P. Morill*

Executive Director



## Performance Management Certificate of Distinction

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Distinction for exemplifying the standards established by ICMA in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking, and accountability.



INTERNATIONAL CITY/COUNTY  
MANAGEMENT ASSOCIATION

This  
Certificate of Distinction  
is presented to

*Loudoun County, VA*

Presented at the 105th ICMA Annual Conference  
in Nashville/Davidson County, Tennessee

21 October 2019

A handwritten signature in blue ink, appearing to read "Marc A. Ott".

MARC A. OTT  
ICMA EXECUTIVE DIRECTOR

A handwritten signature in blue ink, appearing to read "Karen Pinkos".

KAREN PINKOS  
ICMA PRESIDENT

## **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 414,000 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 2018, 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>	433,065	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>	169,077
Public School Enrollment <sup>1</sup>	84,175	New Commercial Permits <sup>3</sup>	4,968,925 sf.
Cost Per Pupil <sup>4</sup>	\$14,260	New Residential Use Permits <sup>3</sup>	3,035 units
County & School Employees <sup>1</sup>	16,626	Office/Industrial Vacancy Rate <sup>3</sup>	6.3%

Top 10 Real Property Owners (2020 value)	% of Tax Base
Digital Loudoun 3 LLC	0.93%
Cyrusone LLC	0.48%
Digital Loudoun Pkwy Ctr North LLC	0.45%
Redwood-ERC Ashburn LLC	0.35%
Amazon Data Services, Inc	0.34%
Chelsea GCA Realty Partnership LP	0.33%
Equinix R P II LLC	0.30%
Smith, Verlin W ET AL TEES	0.26%
Raging Wire Data Centers, Inc	0.21%
Fox Properties	0.20%

**\*Excludes public service company properties.**

Top 10 Employers (2019)
Loudoun County Public Schools
Loudoun County Government
Verizon
U.S. Department of Homeland Security
United Airlines
Raytheon Company
Northrop Grumman
Inova Health System
Swissport USA
Amazon

<sup>1</sup> Forecast Calendar Year 2021.

<sup>2</sup> Calendar Year 2018.

<sup>3</sup> Calendar Year 2019.

<sup>4</sup> School Year 2018-2019.



## Projected FY 2021 Major Operating Indicators

### Functional Area / Measure

### Indicator

#### General Government Administration

##### County's Bond Ratings:

Moody's Aaa

Standard and Poor's AAA

Fitch AAA

Square foot cost of floor space maintained \$2.60

#### Public Safety and Judicial Administration

Number of emergency calls 47,020

Number of non-emergency calls 156,948

Number of Emergency Medical Service hospital transports 15,155

Number of deed and deed of trust recordings 81,000

#### Health and Welfare

Number of Medicaid pre-screenings requested 490

Number of vaccination visits 4,000

Number of permitted food facilities inspected 1,400

#### Parks, Recreation, and Culture<sup>1</sup>

Annual park visits 296,000

Library's children, teen, and adult program attendance 200,000

Number of senior meals provided 131,800

#### Community Development

Number of active capital projects under design 72

Number of active capital projects under construction 46

Number of current active prospects in pipeline to position  
the County for ongoing economic growth 350

<sup>1</sup> Data reflects estimated service disruptions as a result of the COVID-19 pandemic.



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# Executive Summary FY 2021 Adopted Budget

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Loudoun County, Virginia

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Board of Supervisors

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July 1, 2020

Dear Residents of Loudoun County:

On behalf of the Loudoun County Board of Supervisors, I am pleased to present the Adopted Budget for Fiscal Year 2021. 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 2021.

The public process for developing the budget began on February 12, 2020, when the County Administrator presented the FY 2021 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 residents.

On April 7, 2020, the Board voted 8-1 to set the real property tax rate at \$1.035 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 represents a \$0.01 reduction from the previous tax rate.

During the budget deliberation process, the COVID-19 pandemic struck, causing uncertainty in revenue projections. Revenues within the FY 2021 budget were built using assumptions of U.S. economic growth, which are unlikely to fully materialize due to the pandemic. To account for a potential revenue loss of up to \$100 million, the Board froze most new expenditures, which is a prudent approach to the economic uncertainty. Fortunately, the County's largest revenue sources, real property tax, and personal property tax revenue derived from data centers continue to have a stable long-term outlook.

To provide flexibility in the face of these uncertain conditions, the Board reserved \$100 million in FY 2021 General Fund expenditures as a safeguard against potential revenue shortfalls (\$40 million for the County and \$60 million for LCPS). Additions to the budget, including merit and step pay increases, base adjustments, and resource requests will be frozen at the start of the fiscal year to create this reserve. The reserved County expenditures will not impact the newly implemented employee classification and compensation system described in more detail below. The Board will release these expenditures once the economic picture becomes clearer and we are confident that revenues in FY 2021 will be available to support them. When the Board releases funding from this reserve, it will be released in a proportional manner to the County and LCPS. For example, if \$30 million was released from the reserve by the Board, \$12 million would be released to County expenditures and \$18 million to LCPS expenditures.

It was important to me that in the FY 2021 Adopted Budget the Board continued 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 Board is entering the third year of the significant effort to fund the County's new classification and compensation system. Last year, the Board provided a 2 percent, market-based salary adjustment increase to all employees in addition to a 3 percent, merit-based pay increase to address market issues with Loudoun's employee compensation. These adjustments helped bring County employee compensation closer to market value. With the adoption of the new classification and compensation system in November 2019, targeted adjustments were effective as of March 2020. For FY 2021, the Adopted Budget includes the annualized cost to fund the resulting higher compensation, which is approximately \$25 million. The Board also included funding for a step increase for public safety employees and a merit increase for eligible general workforce employees of 3.5 percent to ensure that the County continues to keep pace with the market.

As part of the FY 2021 budget, the Board continued to take a more strategic approach to utilizing personal property tax revenues begun in FY 2020, ensuring that we use revenue growth from data centers in a sustainable way to deliver services. For FY 2021, approximately \$16.4 million has been programmed into the capital fund for one-time expenditures for the renovation, alteration, and renewal program to ensure that we maximize the use of infrastructure that our community has invested in and will remain well into the future. This programmed revenue will also provide for County land acquisition projects. Additionally, should this revenue begin to change or decline in future years, because of its placement 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 this revenue source.

Delivery of current service levels year-over-year remains difficult as the County continues to add over 11,000 residents per year. Through collaborative efforts between the Board, County Administration, and our departments, the Board added \$15.3 million in local tax funding and 130.88 Full Time Equivalents (FTE) to County Government operations in such areas as: animal services, building and development, emergency preparedness, recreation and after-school care programs, planning and zoning, housing services, mental health services, appraisal and tax compliance, public works, 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. These additions will remain frozen at the beginning of FY 2021 until the Board unfreezes them when and if revenue becomes available. The Board recognizes the need for these additional positions and will authorize their utilization in a fiscally responsible way should economic conditions allow.

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, the Board added \$72.1 million to the local tax funding transfer to LCPS, which represents an 8.2 percent increase in the total local transfer over FY 2020. No gap remained between LCPS's total budget request and the Adopted Budget. However, due to the COVID-19 pandemic, \$60 million of that transfer will be reserved until revenues are determined to be available. Even when accounting for this \$60 million in reserved expenditures, the year-over-year increase in local tax funding to LCPS is \$12.1 million.

I'm proud of all we have accomplished so far in our term as well as the efforts of my fellow Board Members and staff in putting together the FY 2021 Adopted Budget, which I believe balances the diverse needs of the County with sound fiscal management to keep our County moving forward in these uncertain times. The Board expects that you, as Loudoun residents, will continue to participate in our mutual effort to make our county a great place to live, work, play, and learn. My hope is that the upcoming year finds you safe, healthy and fully engaged in the exceptional community we all call home.



Sincerely,

*Phyllis J. Randall*

Phyllis J. Randall, Chair at Large

Loudoun County Board of Supervisors





# Guide to the FY 2021 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 2021 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, 2020 and ending June 30, 2021. The resources are funded with revenue generated by a real property tax rate of \$1.035 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 2021 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 2021 Adopted Budget

### Structure of this Document

Beyond the Executive Summary, Volume I almost exclusively details revenues 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 annual 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 2021 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 2021 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 2021 Adopted Budget

### Volume II

#### Capital Improvement Program

This section summarizes the Capital Improvement Program (CIP) including the adopted 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 Previously Authorized Projects, County Projects, Transportation Projects, and School Projects. Though the CIP includes planned expenditures for six years, appropriations are only made for the Adopted 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.

#### Fiscal Trends

This section provides historical information on the economic, demographic, and fiscal trends of the County to include development activity, employment, tax information, real property assessed values, property tax levies, revenues, expenditures, and General Fund balance.



## Guide to the FY 2021 Adopted Budget

### Budget Development Calendar

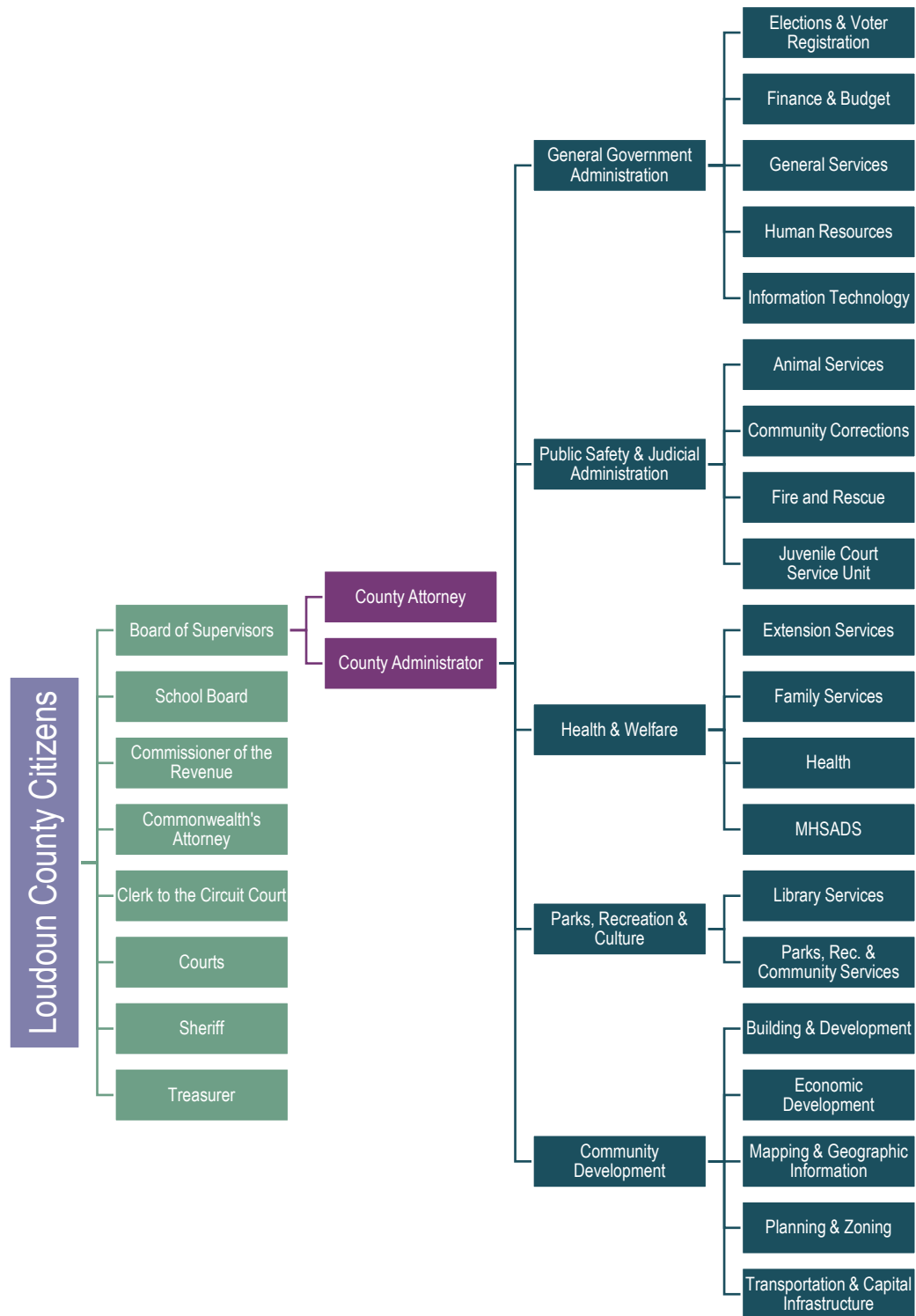
The calendar describes the County's internal budget process, which highlights the monthly activities required of County departments, as well as the external (or public) process, which highlights the role of the Board of Supervisors, its standing committees, and the public in the development process.

	Internal Process		External (Public) Process
<b>2019</b>	Departments begin <b>evaluating program resource needs</b> using performance data.	<b>July</b>	FGOEDC receives <b>FY 2021 economic outlook</b> information.
	Departments submit <b>prioritized resource requests</b> for review by Finance and Budget and County Administration.	<b>October</b>	FGOEDC and Board provide <b>preliminary budget guidance</b> .
	Finance 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>2020</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 2021 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 2021 Proposed Budget.
	Finance and Budget produces <b>adopted budget</b> document.	<b>April</b>	Board <b>adopts</b> FY 2021 Budget.



## Guide to the FY 2021 Adopted Budget

### Organizational Overview

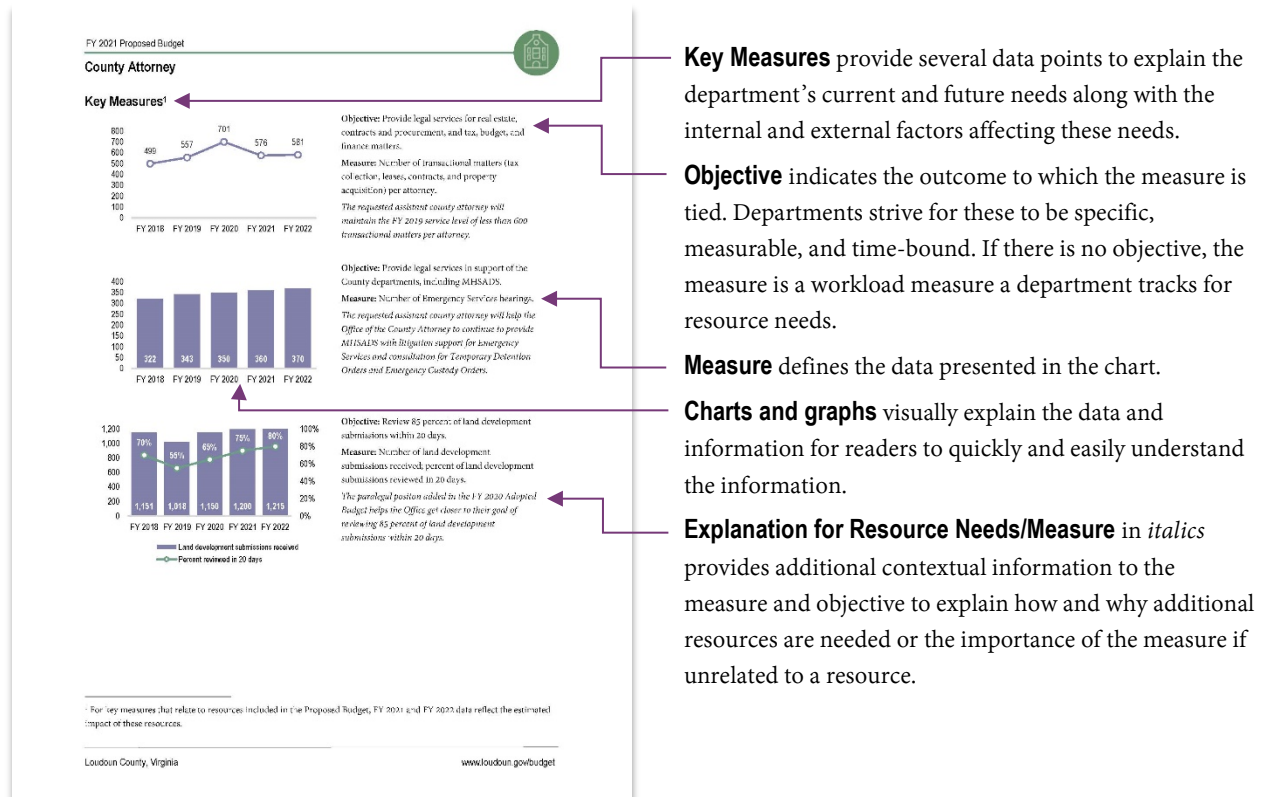




## Guide to the FY 2021 Adopted Budget

### Performance Measures

The FY 2021 Adopted Budget is designed to provide information in a clear format, notably in displaying performance measures. To fully explain resource needs and factors affecting the department, a Key Measures section visually represents performance measures. Explanations accompany these visuals to provide a clear story to the department's needs





## Guide to the FY 2021 Adopted Budget

### Budget Themes

The FY 2021 Adopted Budget displays 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. This theme indicates the pre-planned nature of these resource needs and their necessity in the success and use of the new capital facility. For example, the FY 2021 Adopted Budget includes staff for the new Animal Services facility, the Courthouse Expansion Project, Ashburn Senior Center, and Metro transit and parking garages.

#### Community Outreach and Education

As departments across the County interact with residents in a variety of ways, departments require resources for community outreach and education. Elections and Voter Registration requires a training and compliance specialist to be able to train temporary staff and election officers used for elections, while the strategic initiatives communication specialist within the County Administrator's Office will allow for improved communication to the Board and residents.

#### 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. Examples in the FY 2021 Adopted Budget include foster care and kinship care resources in Family Services, environmental health specialists to ensure food and pool safety within the Health Department, case management and intervention services in Mental Health, Substance Abuse, and Developmental Services, and an equity officer in the Office of the County Administrator.

#### 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 keep up with the demand for services, Planning and Zoning's resource needs include converting a long-term temporary planner in Zoning Administration to a regular FTE and a planning analyst to help the Department provide analysis regarding future development. Similarly, the Department of Building and Development's budget includes a natural resources engineer to keep Loudoun's streams and waterways safe as the County continues to develop.

#### Fiscal Responsibility

Loudoun County values the prudent use of Loudoun's taxpayer dollars. Resource needs in FY 2021 relating to this include an investment analyst for the Treasurer and an additional appraiser for the Commissioner of the Revenue. These resources will allow the County to better leverage revenue. Grants program staffing in the Department of Finance and Budget and a financial manager in Community Corrections will maintain oversight of County funds.

#### FTE Authority

Several departments requested FTE Authority only, indicating that expenditures associated with the requested personnel, or full-time equivalent (FTE), are funded through reallocation of department budget, existing or projected program revenue,



## Guide to the FY 2021 Adopted Budget

grant awards, or other funds. Needs 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. For example, Transportation and Capital Infrastructure's procurement and accounting support specialist will allow the Department to keep pace with the volume of purchase orders, invoices, and other tasks. An administrative assistant for General Services will allow for employees to concentrate on core duties while this position will provide administrative assistance for the entire Department.

### Judicial Administration

Providing support to the judicial administration in Loudoun County serves the residents in ensuring legal processes are timely and efficient. Resources in this theme include a chief of staff for the Circuit Court, which will allow for better organization of administrative operations and managerial oversight, and a courtroom supervisor for the Clerk of the Circuit Court, which will make courtroom assignments and supervisory duties.

### Public and Life Safety

Loudoun County prioritizes public and life safety and includes several resources tied to this need in the FY 2021 Adopted Budget. A radio communications engineer in the Department of Information Technology provides support to first responders using the radio communications system, while a domestic violence probation officer in Community Corrections will help keep Loudoun residents safe.

### 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. Examples include the technology manager in Fire and Rescue and the division manager for Fleet in General Services.

### 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. The capital budget technician in the Department of Finance and Budget will allow for continued evaluation of CIP projects and budgets.

### 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 network engineer to keep up with the growing size of the County network, while the Department of Building and Development's budget includes a technology support specialist to allow the Department to maintain responsiveness internally and externally. Mapping and Geographic Information's programmer analyst will support the growing use of the GeoHub and its applications, while the Department of Information Technology's network engineer will maintain availability of the network as its size and the number of devices on it has grown.



## Adopted Budget Overview

The FY 2021 Adopted Budget is prepared at the real property tax rate of \$1.035, which is \$0.01 less than the TY 2020 tax rate of \$1.045. On January 7, 2020, the Board of Supervisors (Board) directed the County Administrator to prepare the FY 2021 Proposed Budget with revenue generated at the current real property tax rate of \$1.045 with options to increase and decrease the real property tax rate one cent above and one cent below the current rate. Due to changes in the revenue outlook and a reduction in the Loudoun County Public School's request, the FY 2021 Proposed Budget was prepared at the rate of \$1.035 per \$100 of assessed value. During its budget deliberations during March 2020, the Board made nominal adjustments to the proposed budget, though the overall real property tax rate remained at \$1.035.

### 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. Traditionally, 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. This revenue split is an important basis for building the budget, generally guiding the amount of funding available within new revenue for County Government and Schools Division 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.

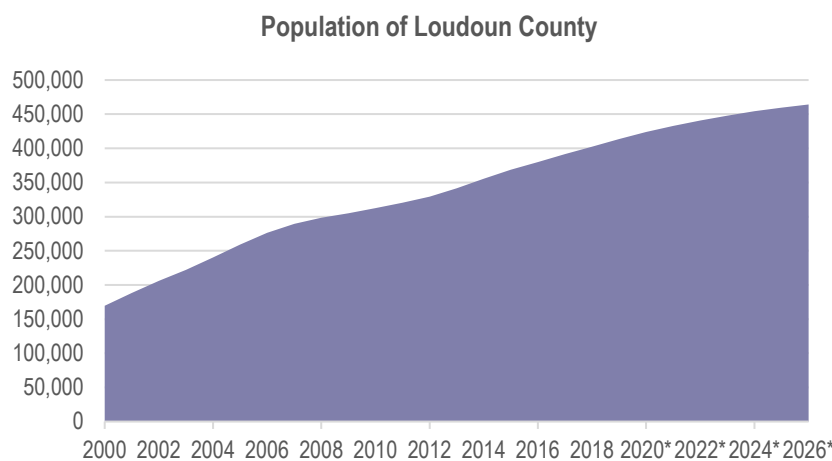




## Adopted Budget Overview

### Demographic Environment

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. Between 2010 and 2018, Loudoun was ranked the twentieth fastest growing county in the nation and number eight for jurisdictions with populations over 100,000. The County's forecasted 2020 population is 424,000. The County's continued growth is illustrated in the graph below, which shows population growth through 2019, along with forecasted growth based on the most recent forecasts submitted to the Metropolitan Washington Council of Governments (COG). Forecasts will be updated in the future based on development trends as well as the now adopted Loudoun County 2019 Comprehensive Plan, which allows more residential development.



#### Population of Loudoun County

The County's population grew almost 90 percent from 2000 to 2010. Using the COG forecasts, which reflect land use policies under the previous comprehensive plan, the County is forecast to grow almost another 50 percent from 2010 through 2026.

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.

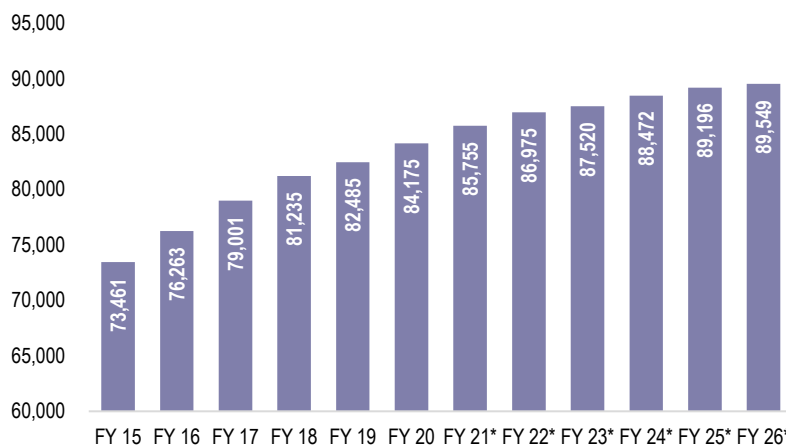
The County's high birthrate also contributes to its population growth. Loudoun's birthrate is nine to ten percent higher than both the Commonwealth of Virginia's and the national rate, a reflection of the fact that young families dominate the County's population. According to the U.S. Census Bureau Population Estimates Program, in 2018 29 percent of the County's residents were between the ages of 25 and 44, compared to 27 percent nationally. In 2018, 28 percent of the County's residents were under age 18, compared to 22 percent nationally.

### Public Schools

The high percentage of young families is responsible for the County's large population of school children. Public school enrollment increased by 15 percent between fiscal years 2015 and 2020, reaching 84,175 at the start of the 2019-2020 school year.



## Adopted Budget Overview



### Public School Enrollment

Source: Loudoun County Public Schools, School Board Adopted FY 2021 – FY 2026 Capital Improvement Program

## Economic Environment

Loudoun County's economy expanded each year from the national recession of 2008-2009 through 2019. 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 3.1 percent. The monthly unemployment rate among residents of the County averaged 5.7 percent in February 2010 and steadily declined to 2.1 percent in February 2020, which was 1.4 percentage points below the corresponding U.S. unemployment rate of 3.5 percent (not seasonally-adjusted).

Loudoun's economy weathered the 2008-2009 recession better than the national economy and many other regions. The service industries<sup>1</sup>, accounting for 57 percent of Loudoun's employment, has contributed most of the growth in employment since that time. 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 31 percent from the second quarter of 2009 (the recession trough) to the second quarter of 2019. The corresponding figures for the Washington, D.C., MSA and for Virginia are both 10.8 percent.

Loudoun's economic vitality is evidenced by its very high median household income of \$136,268 in 2018<sup>2</sup>, more than twice the national median. Likewise, in 2018 Loudoun ranked in the top 2 percent of all U.S. counties with regard to per-capita personal income. From 2009 to 2018 Loudoun's per-capita income grew from \$61,423 to \$78,070, representing average growth of 2.7 percent per year.

## Residential Construction

In 2019, the County issued building permits for 2,923 new residential units (excluding group quarter units, such as nursing homes, college dormitories, homeless shelters, and detention centers). Of the 2,923 housing units, 38 percent were for single-family detached, 33 percent for single-family attached, and 29 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 with

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

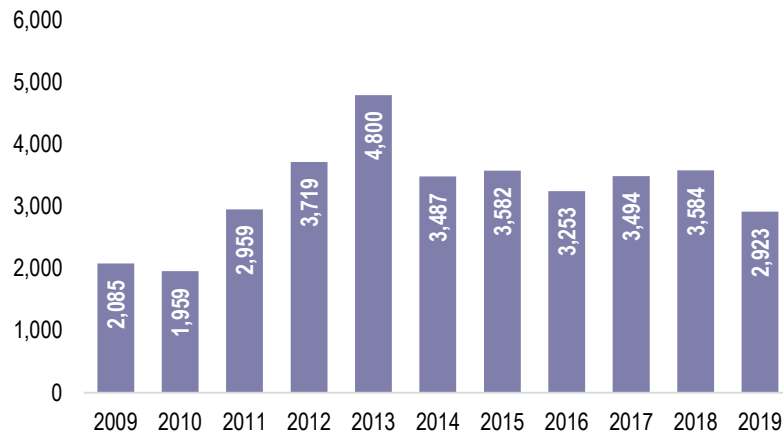
<sup>2</sup> 2018 Five-Year American Community Survey.



## Adopted Budget Overview

a peak in 2013 following by a consistent level in 2014 and subsequent years. The number of permits in 2019 was similar to the level in 2011, representing an 18.4 percent decline from 2018.

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

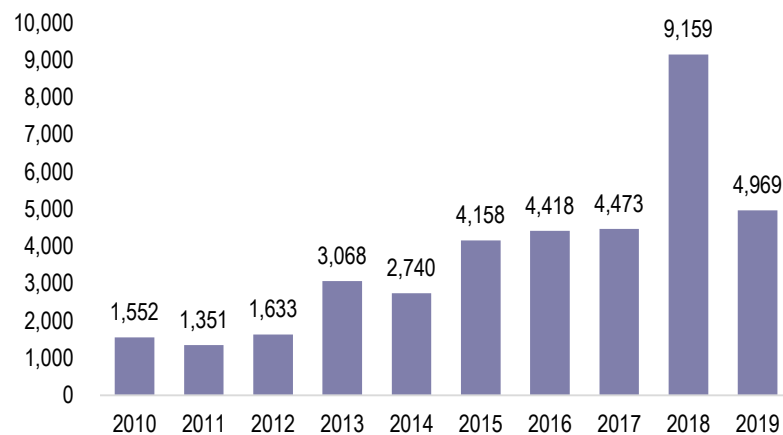


### Total Residential Housing Units Permitted for New Construction

Source: Loudoun County Department of Building and Development. Compiled by Loudoun County Department of Finance and Budget.

### Non-Residential Construction

There has been an upward trend of non-residential square feet permitted since the 2008-'09 recession, driven by favorable economic conditions, especially from the rapid expansion of the data center industry. New permitting and construction has grown at an especially rapid pace beginning in 2015. The 2018 square footage volume is the highest annual amount permitted since 2000 due to data centers. The 2019 square footage volume was approximately 5.0 million square feet.



### New Non-Residential Construction, Thousands of Square Feet Permitted

Source: Loudoun County Department of Building and Development. Compiled by Loudoun County Department of Finance and Budget.



## Adopted Budget Overview

### Economic Development

In 2004, the Board 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. In 2013, the Board reaffirmed and expanded this strategic view to include elements such as the following: fiscal responsibility, an effective transportation network, and high-quality educational opportunities.

The highly-educated workforce, proximity to Washington, D.C., and connectivity (through Washington Dulles International Airport and through the concentration of and internet infrastructure) continue to make Loudoun County a desirable business location. The data center industry continues to expand, with approximately 3.8 million square feet of new data center space permitted by the County during calendar year 2019. In addition to data centers, notable business attraction and expansion projects for Loudoun County included companies including Airbus, Aperionics, and the Washington Spirit, which will play at the newly completed minor league stadium located at Bolen Park in addition to Loudoun United minor league soccer team. 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 largest private sector employers include: Verizon, United Airlines, Raytheon, Northrop Grumman, and Inova Health System.

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. In FY 2019, the MEC/SBDC offered 141 classes, events, and partnered programs, and the SBDC served a diverse group of 250 small businesses. In calendar year 2019, the SBDC served a diverse group of 204 small businesses, 50 percent of whom were minorities, 45 percent women, and 14 percent Veterans. Those 204 total clients created 114 jobs and gained \$6.89 million in capital investments. The Incubator continues to maintain a steady flow of incoming members and graduates. In FY 2019, the incubator had six companies exit, 83 percent (five) of those remained in Loudoun and 40 percent (two) of those in Loudoun landed in the Town of Leesburg. As of the fourth quarter of FY 2019, the incubator had 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 \$6.34 billion (or 7.6 percent) from \$83.51 billion on January 1, 2019, to an estimated \$89.86 billion on January 1, 2020.<sup>1</sup> The FY 2021 Adopted Budget anticipates that the assessed value will increase by another \$4.4 billion (4.9 percent) during calendar 2020. The anticipated increase in 2020 assumes new construction and parcel development of 2.2 percent compared to the 3.6 percent that occurred in 2019, and assumes appreciation in market value of 2.2 percent overall versus the 3.6 percent that occurred during 2019. Residential property appreciated by 3.3 percent similar to appreciation in 2018 (3.4 percent). This is likely due to the low inventory of available homes for sale during 2019 and continued regional employment growth. Employment in the Washington, D.C., region grew more slowly than in the U.S. during 2013 and 2014 coincident with the reductions in federal

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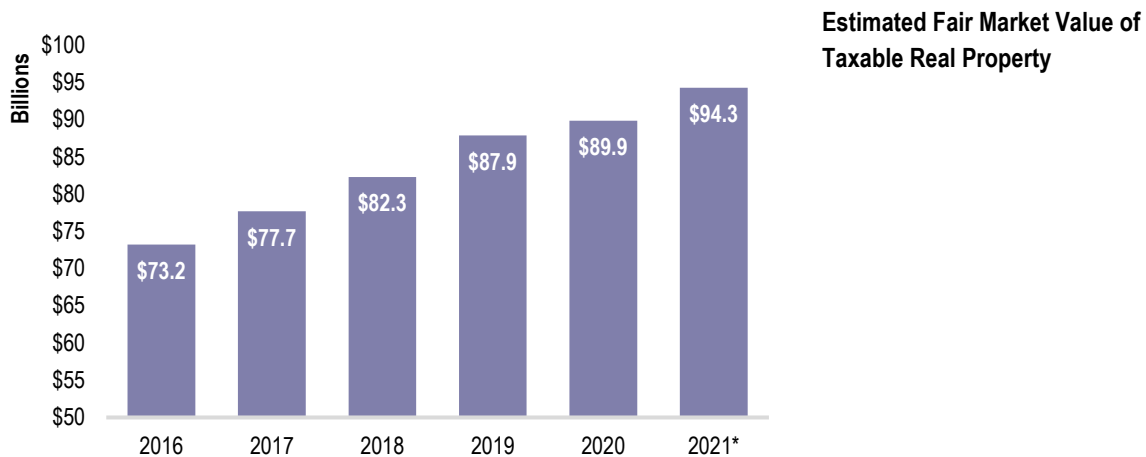
<sup>1</sup> Beginning in 2014 real property totals include public service corporation tangible personal property (excluding vehicles) along with public service real property, the values of which are assessed by the Virginia State Corporation Commission. Public service company tangible personal property 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

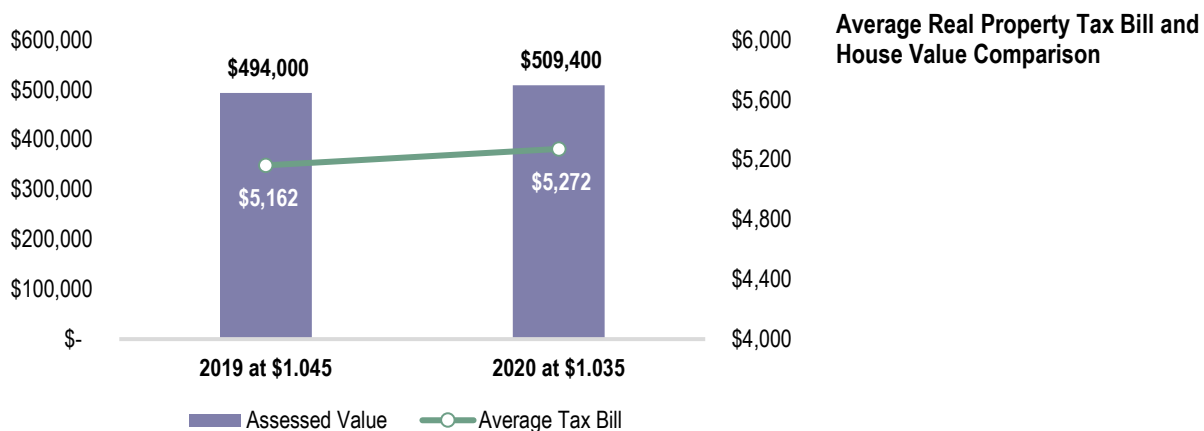
discretionary spending mandated by the Budget Control Act of 2011. Federal spending has since increased, and regional employment, including employment in the well-compensated business and professional services category, is growing at close to the national rate.

The FY 2021 Adopted Budget incorporates a real property tax rate of \$1.035 per \$100 of assessed value, which became effective on January 1, 2020, following adoption by the Board. This tax rate is the equalized tax and is one cent lower than the FY 2020 tax rate of \$1.045.



### 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, 2019, under the \$1.045 tax rate prevailing in 2019 with the average 2020 valuation and tax bill for these same homes under the adopted 2020 tax rate of \$1.035. For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2019, the average value on that date was \$494,000. The average value of these same homes on January 1, 2020, is \$509,400 (per the January 24, 2020, 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 2020 real property tax base per resident, however, is still 0.7 percent below the 2006 pre-recession peak value, as the County's population has grown by 50 percent and its school enrollment by 67 percent from 2006 to 2019. Since 2013, real property tax base growth has consistently exceeded population growth, resulting in steady improvement in the property tax base per resident.

### Local Tax Funding Revenue Sources

The table below details the line items that constitute *local tax funding*. Real property revenues reflect the Tax Year (TY) 2019 rate of \$1.045 and the TY 2020 rate of \$1.035. Each cent of the adopted tax rate for TY 2020 approximates \$9.5 million in recurring revenue.

Revenue Category	FY 2020 Adopted	FY 2021 Adopted	Variance
<b>Real Property</b>			
General Real Property Taxes	\$880,224,300	\$939,602,140	\$59,377,840
Public Service Property Taxes	28,960,000	32,919,560	3,959,560
Penalties & Interest	7,158,000	9,150,000	1,992,000
<b>Personal Property</b>			
General Personal Property	\$509,230,900	\$604,165,900	\$94,935,000
Mobile Homes	11,300	13,870	2,570
Aircraft	30,000	50,000	20,000
Heavy Equipment	1,900,000	1,862,000	(38,000)
Machinery & Tools	1,700,000	2,430,900	730,900
<b>Other Local Taxes</b>			
Sales Tax	\$78,850,000	\$81,311,500	\$2,461,500
Consumer Utility/Franchise Taxes	11,139,000	11,434,500	295,500
Short-Term Rental Tax	310,000	564,400	254,400
Transient Occupancy Tax	3,000,000	2,783,740	(216,260)
<b>Subtotal – LTF</b>	<b>\$1,522,513,500</b>	<b>\$1,686,288,510</b>	<b>\$163,775,010</b>
<b>Use of Fund Balance</b>	<b>\$39,593,227</b>	<b>\$40,000,000</b>	<b>\$406,773</b>
<b>Total – LTF</b>	<b>\$1,562,106,727</b>	<b>\$1,726,288,510</b>	<b>\$164,181,783</b>

During budget development, new local tax funding (or the variance of LTF between FY 2020 and FY 2021) 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



## Adopted Budget Overview

preparation of the proposed budget as a starting point for the Board to consider. Based on Board deliberations, the adopted split of new LTF for FY 2021 is 63 percent/37 percent.<sup>1</sup>

Revenue Category	FY 2021 Adopted	Variance
Local Tax Funding (LTF)	\$1,726,288,510	\$164,181,783
Change in Capital/Debt	(49,529,698)	(49,328,041)
LTF Available to Split	<b>\$1,676,758,812</b>	<b>\$114,652,085</b>
LCPS Share of New LTF (63%)		<b>\$72,056,546</b>
County Share of New LTF (37%)		<b>\$42,595,539</b>

<sup>1</sup> Due to the COVID-19 pandemic and revenue outlook, the Board of Supervisors established a \$100 million expenditure reserve in FY 2021. The reserve is comprised of \$60 million of the LCPS share of LTF and \$40 million for the County. These reserves are included the LTF split calculations.



## 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 on the revenue available at the real property rate of \$1.035. Due to the COVID-19 pandemic and revenue outlook, the Board established a \$100 million expenditure reserve in FY 2021. The reserve is comprised of \$60 million of the LCPS share of LTF and \$40 million for the County. The reserve for the School Operating Fund will remain in the County General Fund until the Board directs staff to release funding if revenues become available. The reserve will be released proportionally (60/40) as revenues become available.

#### FY 2021 Adopted Appropriations Schedule<sup>1</sup>

Appropriations Category	Expenditures	Revenues	Local Tax Funding	% of Total LTF
<b>Operating Appropriations</b>				
County General Fund	\$645,290,547	\$224,932,270	\$420,358,277	24.4%
School Operating Fund	1,319,089,606	433,374,707	885,714,899	51.3%
School Grant Fund	27,875,323	27,875,323	0	0.0%
School Lease Purchase Fund	10,002,000	10,002,000	0	0.0%
School Nutrition Fund	33,124,140	33,124,140	0	0.0%
Children's Services Act Fund	9,301,500	6,116,500	3,185,000	0.2%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Reimbursement Program Fund	5,600,000	5,600,000	0	0.0%
Housing Fund	5,000,000	5,000,000	0	0.0%
Legal Resource Center Fund	116,625	44,980	71,645	0.0%
Metro Garages Fund	2,373,567	2,373,567	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	9,657,187	9,479,797	177,390	0.0%
Restricted Use Transient Occupancy Tax Fund	4,071,700	4,071,700	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.3%
State and Federal Grant Fund	3,959,061	3,959,061	0	0.0%
<b>Subtotal – Operating Appropriations</b>	<b>\$2,084,507,956</b>	<b>\$769,545,045</b>	<b>\$1,314,962,910</b>	<b>76.2%</b>
<b>Debt Appropriations</b>				
County Government	\$71,427,858	\$13,719,438	\$57,708,420	3.3%
School System	149,545,510	8,407,731	141,137,779	8.2%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	13,671,900	13,671,900	0	0.0%
Tall Oaks Water and Sewer Fund	60,572	60,572	0	0.0%
<b>Subtotal – Debt Appropriations</b>	<b>\$234,749,878</b>	<b>\$35,903,680</b>	<b>\$198,846,199</b>	<b>11.5%</b>

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



**Adopted Budget Overview**

<b>Appropriations Category</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Local Tax Funding</b>	<b>% of Total LTF</b>
<b>Capital Appropriations</b>				
County Government Capital Projects	\$248,362,490	\$179,930,081	\$68,432,408	4.0%
County Asset Preservation Program	11,495,000	100,000	11,395,000	0.7%
School System Capital Projects	87,275,000	62,855,000	24,420,000	1.4%
School System Asset Preservation	24,261,000	0	24,261,000	1.4%
Capital Projects Financing Fund	127,147,874	127,147,874	0	0.0%
Major Equipment Replacement Fund	2,000,000	0	2,000,000	0.1%
Public Facilities Trust Fund	21,153,432	21,153,432	0	0.0%
Transportation District Fund	124,061,280	105,423,708	18,637,573	1.1%
<b>Subtotal – Capital Appropriations</b>	<b>\$ 645,756,075</b>	<b>\$496,610,094</b>	<b>\$149,145,981</b>	<b>8.6%</b>
<b>LCPS Reserve</b>	<b>\$60,000,000</b>	<b>\$0</b>	<b>\$60,000,000</b>	<b>3.5%</b>
<b>Unallocated Balance</b>	<b>3,333,420</b>	<b>0</b>	<b>3,333,420</b>	<b>0.2%</b>
<b>Total Appropriations</b>	<b>\$3,028,347,329</b>	<b>\$1,302,058,819</b>	<b>\$1,726,288,510</b>	<b>100.0%</b>



## Adopted Budget Overview

### Comparison of Appropriations

The table below compares the FY 2021 Adopted appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2020 Adopted appropriation level. The FY 2021 Adopted Budget includes an overall \$193.1 million decrease in expenditures, or 6.1 percent. This year-over-year decrease is largely due to the decrease in capital appropriations related to the 6-Year Capital Improvement Program (CIP). These decreases are attributable to lower appropriations for NVT A 70 percent funding (Transportation District Fund and Capital Projects Fund), lower appropriations for bond and lease financing (Capital Financing Fund and Capital Projects Fund), and lower appropriations for the School projects in the CIP.

#### Comparison of Appropriations, FY 2020 Adopted and FY 2021 Adopted<sup>1</sup>

Appropriation Category	FY 2020 Adopted	FY 2021 Adopted	Variance
<b>Operating Appropriations</b>			
County General Fund	\$597,349,201	\$645,290,547	\$47,941,346
School Operating Fund <sup>2</sup>	1,282,162,892	1,319,089,606	36,926,714
School Grant Fund	27,394,844	27,875,323	480,479
School Lease Purchase Fund	10,002,000	10,002,000	0
School Nutrition Fund	35,128,649	33,124,140	(2,004,509)
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	6,167,461	5,600,000	(567,461)
Housing Fund	5,000,000	5,000,000	0
Legal Resource Center Fund	111,150	116,625	5,475
Metro Garages Fund	1,145,850	2,373,567	1,227,717
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	9,504,288	9,657,187	152,899
Restricted Use Transient Occupancy Tax Fund	4,353,000	4,071,700	(281,300)
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	3,933,001	3,959,061	26,060
<b>Subtotal – Operating Appropriations</b>	<b>\$2,000,600,536</b>	<b>\$2,084,507,956</b>	<b>\$83,907,420</b>
<b>Debt Appropriations</b>			
County Government	\$66,912,218	\$71,427,858	\$4,515,640
School System	144,674,817	149,545,510	4,870,693
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	12,317,000	13,671,900	1,354,900

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

<sup>2</sup> Due to the COVID-19 pandemic and revenue outlook, the Board of Supervisors established a \$100 million expenditure reserve in FY 2021. The reserve is comprised of \$60 million of the LCPS share of LTF and \$40 million for the County. The reserve for the School Operating Fund will remain in the County General Fund until the Board directs staff to release funding if revenues become available. The reserve will be released proportionally (60/40) as revenues become available. The LCPS Reserve is indicated near the bottom of this table on the following page.

**Adopted Budget Overview**

<b>Appropriation Category</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>Variance</b>
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0
<b>Subtotal – Debt Appropriations</b>	<b>\$224,008,645</b>	<b>\$234,749,878</b>	<b>\$10,741,233</b>
<b>Capital Appropriations</b>			
County Government Capital Projects	\$323,722,019	\$248,362,490	(\$75,359,529)
County Asset Preservation Program	11,729,000	11,495,000	(234,000)
School System Capital Projects	167,223,000	87,275,000	(79,948,000)
School System Asset Preservation	14,277,500	24,261,000	9,983,500
Capital Projects Financing Fund	183,183,000	127,147,874	(56,035,126)
Major Equipment Replacement Fund	4,000,000	2,000,000	(2,000,000)
Public Facilities Trust Fund	17,265,629	21,153,432	3,887,803
Transportation District Fund	215,481,386	124,061,280	(91,420,106)
<b>Subtotal – Capital Appropriations</b>	<b>\$936,881,534</b>	<b>\$645,756,075</b>	<b>(\$291,125,459)</b>
<b>LCPS Reserve</b>	<b>\$0</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>
<b>Unallocated Balance</b>	<b>0</b>	<b>3,333,420</b>	<b>3,333,420</b>
<b>Total Appropriations</b>	<b>\$3,161,490,715</b>	<b>\$3,028,347,329</b>	<b>(\$133,143,386)</b>



## Adopted Budget Overview

### Comparison of Local Tax Funding

The FY 2021 Adopted Budget uses \$1.7 billion in local tax funding for all appropriated funds at the real property tax rate of \$1.035. The use of local tax funding is \$104.2 million higher than the FY 2020 Adopted Budget. Local tax support for the County's General Fund increase by \$43.1 million or 11.3 percent, while the local tax transfer for the School operating fund increased by \$12.1 million or 1.4 percent. The \$12.1 million increase does not include the \$60 million held in reserve for the School operating fund still in the County General Fund. This reserve will be released as revenues become available and Board directs staff to do so. Should the entirety of this reserve be released, the variance would increase to \$72.1 million, or 8.2 percent.

#### Comparison of the Use of Local Tax Funding, FY 2020 Adopted and FY 2021 Adopted<sup>1</sup>

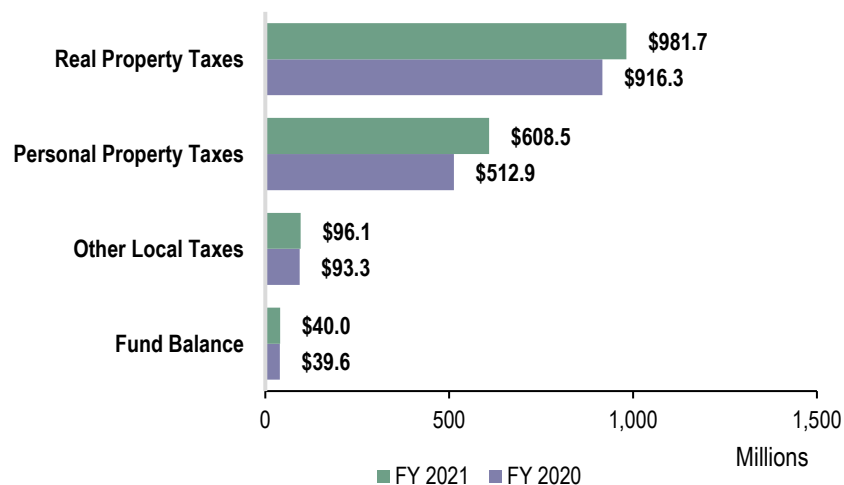
Appropriation Category	FY 2020 Adopted	FY 2021 Adopted	Variance
<b>Operating Appropriations</b>			
County General Fund	\$380,601,633	\$420,358,277	\$39,756,644
School Operating Fund	873,658,353	885,714,899	12,056,546
School Grant Fund	0	0	0
School Lease Purchase Fund	0	0	0
School Nutrition Fund	0	0	0
Children's Services Act Fund	3,685,000	3,185,000	(500,000)
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	66,170	71,645	5,475
Metro Garages Fund	0	0	0
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	177,390	177,390	0
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>\$1,263,644,246</b>	<b>\$1,314,962,911</b>	<b>\$51,318,665</b>
<b>Debt Appropriations</b>			
County Government	\$53,675,504	\$57,708,420	\$4,032,916
School System	134,812,087	141,137,779	6,325,692
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>\$188,487,591</b>	<b>\$198,846,199</b>	<b>\$10,358,608</b>
<b>Capital Appropriations</b>			
County Government Capital Projects	\$48,198,390	\$68,432,408	\$20,234,018

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



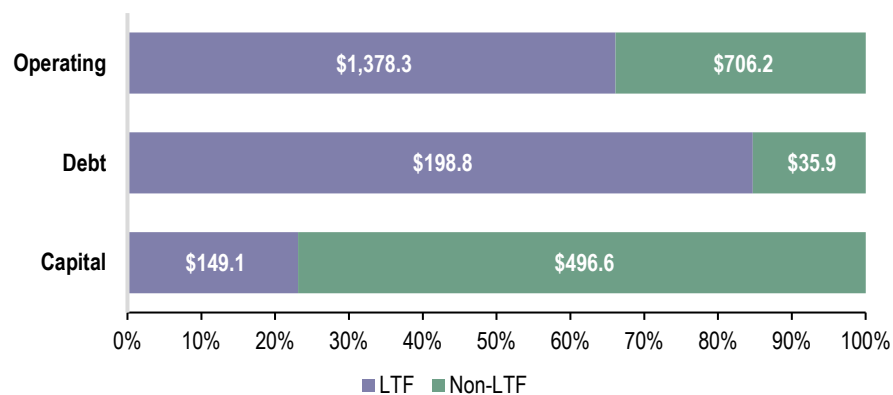
## Adopted Budget Overview

Appropriation Category	FY 2020 Adopted	FY 2021 Adopted	Variance
County Asset Preservation Program	11,629,000	11,395,000	(234,000)
School System Capital Projects	14,475,000	24,420,000	9,945,000
School System Asset Preservation	14,277,500	24,261,000	9,983,500
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	4,000,000	2,000,000	(2,000,000)
Public Facilities Trust Fund	0	0	0
Transportation District Fund	17,395,000	18,637,573	1,242,573
<b>Subtotal – Capital Appropriations</b>	<b>\$109,974,890</b>	<b>\$149,145,981</b>	<b>\$39,171,091</b>
<b>LCPS Reserve</b>	<b>\$0</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>
<b>Unallocated Balance</b>	<b>0</b>	<b>3,333,420</b>	<b>3,333,420</b>
<b>Total Local Tax Funding</b>	<b>\$1,562,106,727</b>	<b>\$1,726,288,510</b>	<b>\$164,181,783</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.



## 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 \$1,951,220,780 for the FY 2021 Adopted 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 2022 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 in FY 2022 is likely to have similar one-time capital expenditures to FY 2021. Revenue remains unchanged consistent with conservative projections.

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$346,638,785	\$376,181,103	\$416,272,949	\$452,676,147	\$466,256,431
Operating and Maintenance	921,548,864	984,547,790	1,076,076,452	1,124,361,208	1,135,604,820
Capital Outlay	2,970,946	2,771,220	5,250,725	3,637,733	3,637,733
Other Uses of Funds	285,326,877	301,678,254	281,254,169	370,545,692	370,545,692
<b>Total – Expenditures</b>	<b>\$1,556,485,472</b>	<b>\$1,665,178,368</b>	<b>\$1,778,854,295</b>	<b>\$1,951,220,780</b>	<b>\$1,976,044,676</b>
<b>Revenues</b>					
General Property Taxes	\$1,203,943,441	\$1,296,127,652	\$1,381,142,800	\$1,542,122,670	\$1,542,122,670
Other Local Taxes	160,587,446	164,062,365	165,135,250	170,242,740	170,242,740
Permits, Fees, and Licenses	26,413,319	25,850,493	23,794,484	23,874,129	23,874,129
Fines and Forfeitures	2,059,764	1,929,794	1,982,701	1,652,700	1,652,700
Use of Money and Property	14,018,102	24,414,455	13,176,167	14,927,544	14,927,544
Changes for Services	39,286,622	41,509,070	44,409,268	49,213,428	49,213,428
Miscellaneous Revenue	16,786,369	8,640,741	1,580,748	706,900	706,900
Recovered Costs	11,708,816	10,684,252	9,892,184	9,808,109	9,808,109
Intergovernmental – Commonwealth	87,771,391	88,740,239	88,033,189	88,415,916	88,415,916
Intergovernmental – Federal	9,662,906	10,448,333	9,139,790	9,130,259	9,130,259
Other Financing Sources	7,856,807	7,986,566	40,567,714	41,126,385	41,126,385
<b>Total – Revenues</b>	<b>\$1,580,094,983</b>	<b>\$1,680,393,959</b>	<b>\$1,778,854,295</b>	<b>\$1,951,220,780</b>	<b>\$1,951,220,780</b>





## Summary of Adopted Resource Requests

As part of the budget development process, departments submitted prioritized resource requests to be considered for funding in FY 2021. On January 7, 2020, the Board of Supervisors (Board) directed the County Administrator to prepare the FY 2021 Proposed Budget with revenue generated at the current real property tax rate of \$1.045 with options to increase and decrease the real property tax rate one cent above and one cent below the current rate. Due to changes in the revenue outlook and a reduction in the Loudoun County Public School's request, the FY 2021 Proposed Budget was prepared at the rate of \$1.035 per \$100 of assessed value. During its budget deliberations in March 2020, the Board made nominal adjustments to the proposed budget, though the overall real property tax rate remained at \$1.035.

The FY 2021 Adopted Budget fully funds implementation of the new classification and compensation system approved by the Board in November 2019, supports the opening of new capital facilities, continues to support the execution of the capital improvement program (CIP), and Department's first, second, and some third priority resource requests.

Summary of \$1.035 Adopted Budget	
<b>Value of Requests</b>	\$15.3 million
<b>FTE</b>	130.88 FTE
<b>Pay</b>	3.5% Merit and Step Increase
<b>Details</b>	<ul style="list-style-type: none"> <li>• New capital facilities</li> <li>• Base budget increases</li> <li>• Support to the CIP</li> <li>• Support to Board Strategic Initiatives</li> <li>• FTE authority</li> <li>• All departments' 1st priorities, 2nd priorities, some 3rd</li> </ul>

## 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 narrative 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 \$15.3 million in local tax funding and 130.88 FTE. More detailed discussion of the resources below can be found in each department's section of Volume 1. Each department budget narrative describes the need driving the resources and the resources themselves as they have been adopted.

#### Summary of Resource Requests by Functional Area

	LTF	FTE
General Government Administration <sup>1</sup>	\$2,811,606	25.33
Public Safety and Judicial Administration	3,518,491	34.47
Health and Welfare <sup>1</sup>	4,001,645	35.00
Parks, Recreation, and Culture	1,662,969	27.08
Community Development	3,141,465	9.00
Miscellaneous	197,798	0.00
<b>Total</b>	<b>\$15,333,974</b>	<b>130.88</b>

### Economic Circumstances Affecting the Adopted Budget

During the budget work session process, the COVID-19 pandemic escalated, which made reaching revenue assumptions provided in the Proposed Budget less likely. To provide flexibility to address likely revenue shortfalls in FY 2021 caused by an economic downturn as a result of the pandemic, new resource requests funded in the FY 2021 budget are frozen. In the event of a protracted economic downturn that has significant impacts to County revenues, the freezing of these resource requests and associated expenditures provides an appropriated "reserve" that would be available to manage these impacts. Freezing the new resources will provide the organization flexibility to manage the unknown economic impacts of the COVID-19 pandemic while continuing to prioritize current operations. These resources are included in the Adopted Budget and described in each department narrative in Volume 1, however, they are frozen until the Board directs staff to unfreeze funding as it is available. Periodic revenue and expenditure updates will be provided to the Board along with recommendations about when and to what effect to unfreeze resources.

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<sup>1</sup> 1.00 FTE in this total shifts out of Health and Welfare and into General Government Administration due to a planned reorganization as of July 1, 2020.



## Summary of Adopted Resource Requests

### Summary of Resource Requests Included in the Adopted Budget

Listed below are the resources included in the FY 2021 Adopted Budget, but are frozen as of the beginning of the fiscal year (July 1, 2020) until the Board directs staff to unfreeze funding. Resources are presented in the order in which resources will be unfrozen due to prioritization of need – from salary increases and base adjustments to departments' third priorities. Within each list of resources, requests are listed alphabetically by department. As noted above, department budgets reflect these adopted resources and are described in each department's section in Volume 1.

#### Salary Increases: \$10,757,070

This amount covers both step and merit increases, leaving \$1.45 million reserved for the employee bonus program. This amount is in addition to the \$15.3 million in resource requests.

#### Base Adjustments: \$10,429,300

Base adjustments include contractual increases and the general increased cost of departments conducting business year-over-year. Maintenance contracts for buildings, licensing and fees for software, janitorial contracts, and animal care services contracts are just some of the anticipated cost increases included in this number. The base adjustments for FY 2021 total \$12,858,639; however, the number listed above is lower to account for increases that have already been encumbered by Board action: increase for Board Office budgets (\$645,000), the Customs and Border Protection Incentive (\$1.65 million), Planning Commission salaries (\$21,339), and recurring costs for the Sheriff's Office executive detail (\$113,000). This amount is in addition to the \$15.3 million in resource requests.

#### Capital Facility Openings: \$5,307,698

These requests provide support for planned facility openings for FY 2021 and generally will be prioritized for unfreezing over other resource requests.

Category	FTE	LTF	Department	Request
Capital Facility Openings	6.47	\$539,803	Animal Services	Animal Shelter Staffing
				System Maintenance Technician and Facilities Security Technician
	2.00	\$317,222	General Services	
	1.00	\$0	General Services	Metro Parking Operations Manager
	7.53	\$626,055	Parks, Recreation, and Community Services (PRCS)	Ashburn Senior Center Staffing
	1.00	\$221,885	Sheriff's Office	School Resource Officer
	14.00	\$1,397,704	Sheriff's Office	Courthouse Expansion
	0.00	\$2,205,029	Transportation and Capital Infrastructure	Post-Metrorail Transit Routes
<b>Total</b>	<b>32.00</b>	<b>\$5,307,698</b>		



## Summary of Adopted Resource Requests

### Board Strategic Initiatives: \$141,167

Category	FTE	LTF	Department	Request
Board Strategic Initiatives	1.00	\$141,167	Board of Supervisors <sup>1</sup>	Strategic Initiatives Communication Manager

### FTE Authority: (\$146,236)

The following positions in the FTE Authority category will be filled only when programmatically needed and/or revenues are in place to offset expenditures. These resources do not have a major impact to expenditures and, therefore, do not produce savings either.

Category	FTE	LTF	Department	Request
FTE Authority	1.00	\$0	County Administrator	Emergency Preparedness Specialist
	1.00	\$0	Fire and Rescue	EMS Clinical Coordinator
	1.00	\$0	General Services	Stormwater Civil Engineer
	2.80	\$0	General Services	Resources for Scale Operations and CDD Unit
	0.53	\$0	Mental Health, Substance Abuse, and Developmental Services (MHSADS)	Licensed Clinical Psychologist
	2.86	(\$50,251)	PRCS	CASA Academies - Supervisor/ Leaders
	1.00	(\$54,258)	PRCS	Children's Program Manager
	4.69	(\$17,846)	PRCS	Summer Camp Staff - Licensed Programs
	2.00	(\$23,881)	PRCS	Licensed Program Assistants (Preschools)
	<b>Total</b>	<b>16.88</b>		<b>(\$146,236)</b>

### Support to the CIP: \$17,370

The following position in Support to the CIP category will be filled only when programmatically needed and/or revenues are in place to offset expenditures. This resource does not have a major impact to expenditures and, therefore, does not produce savings either.

Category	FTE	LTF	Department	Request
Support to the CIP	1.00	\$17,370	Finance and Budget	Management Analyst I (Budget Technician) for Capital Budget Division

<sup>1</sup> This position will provide support to the Board to strategically communicate Board actions and priorities through media relations, social media, and video content and will be structured in the Office of the County Administrator.



## Summary of Adopted Resource Requests

### Department Priorities: \$9,816,177

The table below presents department priorities included in the Adopted Budget in the general prioritization of unfreezing of resources as funds become available in FY 2021. Certain individual requests in this list may be prioritized differently as staff analyzes service level impacts closer to the beginning of FY 2021 and when funds will be unfrozen. Staff will apprise the Board of these recommendations once these impacts have been fully evaluated.

Category	FTE	LTF	Department	Request
First Priorities	1.00	\$89,644	Building and Development	Technology Support Specialist
	1.00	\$149,384	Circuit Court Judges Office	Chief of Staff
	1.00	\$102,798	Clerk of the Circuit Court	Courtroom Clerk Supervisor
	1.00	\$97,511	Commissioner of the Revenue	Residential Real Property Appraiser
	1.00	\$156,760	Commonwealth's Attorney	Deputy Commonwealth's Attorney
	1.00	\$103,655	Community Corrections	Financial Manager
	0.53	\$72,452	County Administrator	Television and Video Production Specialist
	1.00	\$152,108	County Attorney	Assistant County Attorney
	1.00	\$84,247	Elections and Voter Registration	Training and Compliance Specialist
	4.00	\$469,471	Family Services	Finance Division Supervisor and Staff <sup>1</sup>
	1.00	\$112,780	Finance and Budget	Functional Systems Analyst (Oracle Report Writer/Tester)
	1.00	\$151,611	Fire and Rescue	Technology Manager
	1.00	\$77,899	General Services	Administrative Assistant
	3.00	\$298,684	Health	Clinic Support
	1.00	\$440,526	Information Technology	Public Safety Communications and Engineering Support
	2.00	\$220,221	Library Services	Systemwide Support Staff - Programming Division
	1.00	\$109,486	Mapping and Geographic Information	GIS Programmer Analyst
	12.00	\$1,240,507	MHSADS	Case Management
	1.00	\$111,469	Planning and Zoning	Long-term temporary conversion (Zoning Administration planner)
	2.00	\$198,914	PRCS	HR Staff
	1.00	\$98,259	Sheriff's Office	Latent Print Examiner
	1.00	\$118,597	Transportation and Capital Infrastructure	Procurement and Accounting Support Specialist
	1.00	\$117,012	Treasurer	Investment Analyst
<b>1<sup>st</sup> Subtotal</b>	<b>40.53</b>	<b>\$4,773,995</b>		

<sup>1</sup> 1.00 FTE from this resource request shifted out of Family Services and into County Administrator effective July 1, 2020.



## Summary of Adopted Resource Requests

Category	FTE	LTF	Department	Request
Second Priorities	1.00	\$107,517	Building and Development	Natural Resources Engineer
	2.00	\$235,407	Commissioner of the Revenue	Technical and Operational Support – Systems Analysts
	2.00	\$172,046	Commonwealth's Attorney	Senior Assistant Commonwealth's Attorneys
	1.00	\$106,302	Community Corrections	Domestic Violence Probation Officer
	1.00	\$283,954	County Administrator	Equity Officer
	2.00	\$234,129	Family Services	Foster Care Supervisor & Kinship Care Specialist
	2.00	\$276,361	Finance and Budget	Grants Program – Grants Management Analyst and Grants Financial Analyst
	1.00	\$113,734	Fire and Rescue	Payroll Specialist
	1.00	\$163,984	General Services	Division Manager - Fleet
	2.00	\$285,480	Health	Urban Environmental Health Support
	1.00	\$128,216	Information Technology	Network Engineer
	2.00	\$240,676	Library Services	Systemwide Support Staff - Technology Division
	4.47	\$721,040	MHSADS	Emergency Services (ES)
	1.00	\$102,660	Planning and Zoning	Planning Analyst
	3.00	\$523,339	PRCS	Re-Org Administration
	1.00	\$92,898	Sheriff's Office	Property Evidence Technician
	1.00	\$122,132	Transportation and Capital Infrastructure	GIS Analyst
	1.00	\$93,390	Treasurer	Program Specialist
<b>2<sup>nd</sup> Subtotal</b>	<b>29.47</b>	<b>\$4,003,265</b>		
Third Priorities	1.00	\$111,652	Community Corrections	Pretrial Officer
	2.00	\$273,664	Family Services	Homeless Assistance Team
	5.00	\$478,670	MHSADS	Residential Services (1 nurse, 5 direct support specialists)
	1.00	\$91,342	Planning and Zoning	Supervisory Planning Assistant
	1.00	\$83,589	Transportation and Capital Infrastructure	Administrative Assistant
<b>3<sup>rd</sup> Subtotal</b>	<b>10.00</b>	<b>\$1,038,917</b>		
<b>Total</b>	<b>80.00</b>	<b>\$9,816,177</b>		



## Summary of Adopted Resource Requests

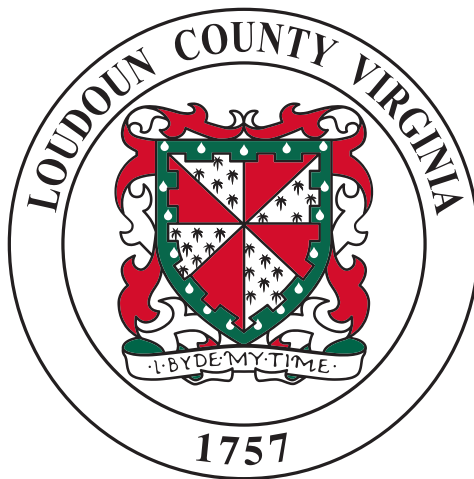
### Other Priorities: \$197,798

The Office of the Public Defender requested a salary contribution from the County to supplement their state salaries, which the Board approved during budget deliberations.

Category	FTE	LTF	Department	Request
Other Priorities	0.00	\$197,798	Office of the Public Defender	Contribution for Salary Supplements

### Unallocated Balance: \$3,333,420

The final budget work session ended at a tax rate of \$1.035 with an unallocated balance of \$3.3 million. As this is unallocated, reserving this will not affect any resources.





## 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 07/01/2020	Use of Fund Balance	Contribution to Fund Balance	Est. Ending Fund Balance 06/30/2021	% Change
<b>Operating Appropriations</b>					
General Fund	\$336,891,465	\$40,000,000	\$0	\$296,891,465	-12% <sup>1</sup>
School Funds	\$27,274,258	12,000,000	219,107	15,493,365	-43% <sup>2</sup>
Self Insurance Fund	21,138,165	0	0	21,138,165	0%
<b>Debt</b>					
County Debt Service Fund	25,778,614	10,200,000	0	15,578,614	-40% <sup>3</sup>
School Debt Service Fund	2,396,901	0	0	2,396,901	0%
Route 28 Special Imp. Fund	248,334	0	0	248,334	0%
<b>Capital Appropriations</b>					
County Capital Projects	588,090,760	0	0	588,090,760	0%
School Capital Projects	52,285,085	0	0	52,285,085	0%
County CAPP Fund	10,295,474	0	0	10,295,474	0%
School CAPP Fund	10,294,179	0	0	10,294,179	0%
Public Facilities Fund	77,286,103	0	0	77,286,103	0%
Transportation District	47,270,582	0	6,537,640	53,808,222	14% <sup>4</sup>
Capital Project Financing Fund	0	0	0	0	n/a
<b>Other Funds</b>					
Other Funds	66,070,265	768,424	2,024,630	67,326,471	2%

<sup>1</sup> The decline in General Fund of 12 percent is a strategic use of FY 2019 fund balance committed to the FY 2021 budget and is for one-time uses.

<sup>2</sup> The Contribution to Fund Balance on this page differs from that which is the Appropriations Resolution by \$60 million. This variance is attributable to the reserve for Loudoun County Public Schools which will be released as determined by the Board. It is not intended that this funding would lapse to fund balance unless revenues were not sufficient to cover expenditures.

<sup>3</sup> The County Debt Service Fund includes a \$10.2 million use of fund balance for one-time uses. More detailed information on the sustainability of this fund can be found in the Debt section of Volume 2.

<sup>4</sup> The increase of 14 percent in fund balance is due to tax collections for the Metro District that will be reserved for future debt cost.



**Sources, Uses, and Appropriated Fund Balance**

	<b>General Fund</b>	<b>School Operating Fund</b>	<b>Self Insurance Fund</b>	<b>County Debt Service Fund</b>	<b>School Debt Service Fund</b>
<b>Beginning Fund Balance</b>	<b>\$361,269,101</b>	<b>\$36,345,412</b>	<b>\$13,647,678</b>	<b>\$50,933,829</b>	<b>\$2,396,901</b>
<b>FY 2019 Actuals (Per CAFR)</b>					
Local Sources	1,572,956,680	11,624,157	62,333,588	6,211,253	0
Intergovernmental	99,188,573	362,548,447	0	0	0
Transfers In	7,986,566	797,325,815	5,455,700	175,946,480	10,326,552
Other Sources	262,140	0	0	22,868,364	0
<b>Total – Revenues</b>	<b>\$1,680,393,959</b>	<b>\$1,171,498,419</b>	<b>\$67,789,288</b>	<b>\$205,026,097</b>	<b>\$10,326,552</b>
Personnel	376,228,502	0	0	0	0
Operations and Maintenance	984,500,392	0	3,849,994	0	0
Capital	2,771,220	0	0	0	0
Transfers Out	301,678,254	0	0	4,829,007	0
Other Uses	0	1,167,504,714	56,448,807	213,352,305	10,326,552
<b>Total – Expenditures</b>	<b>\$1,665,178,368</b>	<b>\$1,167,504,714</b>	<b>\$60,298,801</b>	<b>\$218,181,312</b>	<b>\$10,326,552</b>
<i>Change in Fund Balance</i>	<i>\$15,215,591</i>	<i>\$3,993,705</i>	<i>\$7,490,487</i>	<i>(\$13,155,215)</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	0	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	211,443,712	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>FY 2021 Adopted Budget</b>					
Local Sources	1,812,548,220	10,723,000	0	2,013,898	0
Intergovernmental	97,546,175	471,653,170	0	0	0
Transfers In	1,126,385	885,714,899	5,455,700	198,302,746	10,456,725
Other Sources	0	10,000,000	0	0	0
<b>Total – Revenues</b>	<b>\$1,911,220,780</b>	<b>\$1,378,091,069</b>	<b>\$5,455,700</b>	<b>\$200,316,643</b>	<b>\$10,456,725</b>
Personnel	452,676,148	0	0	0	0
Operations and Maintenance	1,124,361,207	0	5,455,700	0	0
Capital	3,637,733	0	0	153,487	0
Transfers Out	308,200,914	0	0	210,363,156	0
Other Uses	62,344,778	1,389,871,962	0	0	10,456,725
<b>Total – Expenditures</b>	<b>\$1,951,220,780</b>	<b>\$1,389,871,962</b>	<b>\$5,455,700</b>	<b>\$210,516,643</b>	<b>\$10,456,725</b>
<i>Change in Fund Balance</i>	<i>(\$40,000,000)</i>	<i>(\$11,780,893)</i>	<i>\$0</i>	<i>(\$10,200,000)</i>	<i>\$0</i>
<b>Est. Ending Fund Balance</b>	<b>\$296,891,465</b>	<b>\$15,493,365</b>	<b>\$21,138,165</b>	<b>\$15,578,614</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>\$44,112</b>	<b>\$445,439,747</b>	<b>\$46,711,138</b>	<b>\$5,083,474</b>	<b>\$6,510,778</b>
<b>FY 2019 Actuals (Per CAFR)</b>					
Local Sources	11,482,520	1,160,308	0	1,495,402	0
Intergovernmental	0	18,687,694	0	0	0
Transfers In	0	339,296,263	177,355,688	14,183,087	13,973,000
Other Sources	0	482	0	33	0
<b>Total – Revenues</b>	<b>\$11,482,520</b>	<b>\$359,144,747</b>	<b>\$177,355,688</b>	<b>\$15,678,522</b>	<b>\$13,973,000</b>
Personnel	0	0	0	0	0
Operations and Maintenance	11,278,298	0	0	0	0
Capital	0	204,399,822	171,781,741	10,466,522	10,189,599
Transfers Out	0	12,093,912	0	0	0
Other Uses	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$11,278,298</b>	<b>\$216,493,734</b>	<b>\$171,781,741</b>	<b>\$10,466,522</b>	<b>\$10,189,599</b>
<i>Change in Fund Balance</i>	<i>\$204,222</i>	<i>\$142,651,013</i>	<i>\$5,573,947</i>	<i>\$5,212,000</i>	<i>\$3,783,401</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>FY 2021 Adopted Budget</b>					
Local Sources	13,671,900	0	0	100,000	0
Intergovernmental	0	8,250,000	0	0	0
Transfers In	0	240,112,490	87,275,000	11,395,000	24,261,000
Other Sources	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$13,671,900</b>	<b>\$248,362,490</b>	<b>\$87,275,000</b>	<b>\$11,495,000</b>	<b>\$24,261,000</b>
Personnel	0	8,075,980	0	0	0
Operations and Maintenance	13,671,900	77,506,732	0	9,470,000	0
Capital	0	159,837,566	87,275,000	2,025,000	24,261,000
Transfers Out	0	2,942,212	0	0	0
Other Uses	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$13,671,900</b>	<b>\$248,362,490</b>	<b>\$87,275,000</b>	<b>\$11,495,000</b>	<b>\$24,261,000</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>\$248,334</b>	<b>\$588,090,760</b>	<b>\$52,285,085</b>	<b>\$10,295,474</b>	<b>\$10,294,179</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>\$93,949,255</b>	<b>\$48,481,805</b>	<b>\$0</b>	<b>\$59,858,211</b>	<b>\$1,170,671,441</b>
<b>FY 2019 Actuals (Per CAFR)</b>					
Local Sources	23,007,314	28,501,990	0	16,994,918	1,735,768,130
Intergovernmental	0	0	0	16,455,588	496,880,302
Transfers In	0	50,920,668	0	7,834,005	1,600,603,824
Other Sources	0	0	313,445,668	12,006	336,588,693
<b>Total – Revenues</b>	<b>\$23,007,314</b>	<b>\$79,422,658</b>	<b>\$313,445,668</b>	<b>\$41,296,517</b>	<b>\$4,169,840,949</b>
Personnel	0	0	0	2,429,071	378,657,573
Operations and Maintenance	1,217,360	688,476	0	28,697,497	1,030,232,017
Capital	0	0	0	4,751,516	404,360,420
Transfers Out	38,453,106	84,270,356	313,445,668	1,184,172	755,954,475
Other Uses	0	0	0	0	1,447,632,378
<b>Total – Expenditures</b>	<b>\$39,670,466</b>	<b>\$84,958,832</b>	<b>\$313,445,668</b>	<b>\$37,062,256</b>	<b>\$4,016,836,863</b>
<i>Change in Fund Balance</i>	<i>(\$16,663,152)</i>	<i>(\$5,536,174)</i>	<i>\$0</i>	<i>\$4,234,261</i>	<i>\$153,004,086</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	16,919,664	590,997,468
Transfers In	0	24,637,629	183,183,000	9,074,410	1,788,690,694
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	0	37,257,767	1,163,256,761
Capital	0	0	0	4,000,000	490,727,910
Transfers Out	17,265,629	209,744,528	183,183,000	831,164	692,672,048
Other Uses	0	0	0	0	1,578,716,818
<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>FY 2021 Adopted Budget</b>					
Local Sources	21,153,432	96,290,135	0	22,021,761	1,978,522,345
Intergovernmental	0	0	0	16,958,224	594,407,569
Transfers In	0	27,771,145	127,147,874	6,026,841	1,625,045,804
Other Sources	0	0	0	0	10,000,000
<b>Total – Revenues</b>	<b>\$21,153,432</b>	<b>\$124,061,280</b>	<b>\$127,147,874</b>	<b>\$45,006,826</b>	<b>\$4,207,975,719</b>
Personnel	0	0	0	2,993,710	463,745,838
Operations and Maintenance	0	14,592,426	0	37,082,512	1,282,140,476
Capital	0	0	0	2,701,500	279,891,286
Transfers Out	21,153,432	102,931,215	127,147,874	972,898	773,711,701
Other Uses	0	0	0	0	1,462,673,465
<b>Total – Expenditures</b>	<b>\$21,153,432</b>	<b>\$117,523,640</b>	<b>\$127,147,874</b>	<b>\$43,750,620</b>	<b>\$4,262,162,766</b>
<i>Change in Fund Balance</i>	<i>\$0</i>	<i>\$6,537,640</i>	<i>\$0</i>	<i>\$1,256,206</i>	<i>(\$54,187,047)</i>
<b>Est. Ending Fund Balance</b>	<b>\$77,286,103</b>	<b>\$53,808,222</b>	<b>\$0</b>	<b>\$67,326,471</b>	<b>\$1,211,133,138</b>



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

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Animal Services	3,206,134	3,414,892	3,718,093	4,562,777	4,687,303
Board of Supervisors	2,376,663	2,331,266	2,896,440	3,721,642	3,778,754
Building and Development	20,594,117	21,194,638	23,602,759	26,461,866	27,225,242
Clerk of the Circuit Court	4,491,462	4,720,294	4,885,203	5,335,613	5,490,166
Commissioner of the Revenue	6,783,764	7,643,292	8,826,743	9,614,799	9,889,902
Commonwealth's Attorney	3,746,736	4,072,289	4,307,381	4,923,696	5,068,218
Community Corrections	2,342,859	2,646,345	2,871,815	3,396,519	3,493,017
County Administrator	5,351,417	5,890,053	6,720,506	11,357,695	11,642,827
County Attorney	3,456,178	3,897,378	3,518,029	3,926,173	4,040,135
Courts	1,450,007	1,510,833	1,706,920	1,957,159	2,007,966
Economic Development	3,512,414	3,287,162	4,092,485	4,537,580	4,651,388
Elections and Voter Registration	1,751,784	1,998,301	2,250,311	2,364,640	2,421,652
Extension Services	419,769	455,734	553,940	594,579	610,119
Family Services	25,256,646	26,337,567	33,572,891	29,479,976	30,153,980
Finance and Budget	7,506,994	8,177,619	8,856,964	9,856,891	10,129,368
Fire and Rescue	79,210,722	86,687,919	95,815,139	108,310,118	111,243,991
General Services	42,970,916	51,903,464	49,757,223	55,561,663	55,831,322
Health	4,899,397	5,466,022	5,894,627	7,001,620	7,154,977
Human Resources	6,120,714	6,650,844	7,499,104	8,849,279	9,035,840
Information Technology	33,041,603	36,656,192	37,315,111	42,376,477	42,904,074
Juvenile Court Service Unit	2,019,993	1,917,519	2,400,539	5,804,674	5,963,862
Library Services	15,831,917	18,406,224	21,020,535	22,355,255	22,944,965
Mapping and Geographic Information	2,331,901	2,395,718	2,853,449	3,218,732	3,311,129
MH, SA, and Developmental Services	40,085,398	43,828,250	49,868,199	55,195,464	56,648,317
Non-Departmental	1,074,458,882	1,141,967,181	1,204,593,280	1,309,887,337	1,316,277,459
Parks, Recreation, and Community Services	40,927,788	47,212,658	52,967,866	58,764,891	60,286,629
Planning and Zoning	7,462,969	7,496,819	8,615,962	9,561,285	9,836,836
Sheriff's Office	86,040,283	87,219,387	95,982,180	105,951,052	108,846,795
Transportation and Capital Infrastructure	26,807,165	28,582,349	29,056,666	32,888,286	33,311,738
Treasurer	6,148,661	5,813,598	6,766,938	7,362,102	7,546,488
<b>County Total</b>	<b>\$1,560,605,255</b>	<b>\$1,669,781,807</b>	<b>\$1,782,787,296</b>	<b>\$1,955,179,841</b>	<b>\$1,976,434,459</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Animal Services	35.49	34.53	35.53	42.00	42.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	199.80	198.80	199.80	201.80	201.80
Clerk of the Circuit Court	48.00	49.00	50.00	51.00	51.00
Commissioner of the Revenue	68.93	73.93	78.93	81.93	81.93
Commonwealth's Attorney	36.00	36.00	36.00	39.00	39.00
Community Corrections	24.80	26.33	28.33	31.33	31.33
County Administrator <sup>2</sup>	33.27	38.00	43.00	74.53	74.53
County Attorney	22.00	23.00	24.00	25.00	25.00
Courts	10.00	10.00	10.00	11.00	11.00
Economic Development	22.77	24.00	25.00	25.00	25.00
Elections and Voter Registration	12.00	12.00	12.00	13.00	13.00
Extension Services	4.00	4.00	5.00	5.00	5.00
Family Services <sup>2</sup>	201.84	215.23	241.23	194.53	194.53
Finance and Budget	68.00	73.00	81.00	85.00	85.00
Fire and Rescue	696.50	649.14	673.14	682.14	682.14
General Services	118.26	130.26	138.26	148.06	148.06
Health	30.00	32.00	35.00	40.00	40.00
Human Resources	32.00	33.00	38.00	38.00	38.00
Information Technology	106.47	108.47	109.47	111.47	111.47
Juvenile Court Service Unit <sup>2</sup>	18.72	17.53	17.53	44.69	44.69
Library Services	216.47	220.06	220.06	224.06	224.06
Mapping and Geographic Information	23.00	23.00	24.00	25.00	25.00
MH, SA, and Developmental Services	372.90	387.43	406.43	433.63	433.63
Non-Departmental <sup>3</sup>	0.00	0.00	8.00	0.00	0.00
Parks, Recreation, and Community Services	608.77	620.22	654.05	677.13	678.63
Planning and Zoning	60.47	60.47	66.00	69.00	69.00
Sheriff's Office	794.95	730.85	758.48	786.49	803.49
Transportation and Capital Infrastructure	63.00	72.00	81.00	84.00	84.00
Treasurer	50.00	51.00	53.00	55.00	55.00
<b>County Total</b>	<b>3,978.41</b>	<b>3,953.25</b>	<b>4,152.24</b>	<b>4,298.79</b>	<b>4,315.29</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 Funds.

<sup>2</sup> Due to a reorganization, FTE shifted from Family Services to Juvenile Court Service Unit and County Administrator.

<sup>3</sup> In FY 2020, 8.00 FTE were originally added in Non-Departmental for the Emergency Call-taker Program. In FY 2021 and beyond, these FTE are shown in their respective departments: 7.00 FTE to the Sheriff's Office, 1.00 FTE for Fire and Rescue.



## Long Range Planning

Loudoun County identifies strategic trends and infrastructure issues with a variety of tools. The Loudoun County 2019 Comprehensive Plan, adopted by the Board of Supervisors on June 20, 2019, 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 County's Fiscal Impact Analysis Technical Review Committee**, comprised of citizen representatives supported by County and Loudoun County Public Schools 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 community. 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 April 21, 2020**

## 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 the 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 percent 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

Adopted program expansions above existing service levels must be submitted as budgetary enhancements requiring detailed justification. Every Adopted 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

Adopted new programs also must 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 Adopted 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 five 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 use 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 Adopted 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 Improvement 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 December 2015 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 Improvement 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 Improvement 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. Budget transfers between contingency accounts and other accounts within the Capital Budget to the appropriated capital projects or new Board-initiated projects, as needed, are permitted under staff authority to execute the County's Capital Plan. Transfers or appropriations that increase or decrease the overall appropriation level of capital funds require approval 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 Improvement 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.
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- 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, Adopted 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 Adopted 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 Adopted 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 Adopted District. This submission must include as a minimum:

- The special assessment district's Adopted petition to the County Board of Supervisors;
- A map of district boundaries and properties served;
- A general development plan of the district;
- Adopted district infrastructure including probable cost;
- A preliminary feasibility analysis showing project phasing, if applicable, and projected land absorption with the district;
- A schedule of Adopted special assessment district financings and their purpose;
- A discussion of the special assessment district's Adopted 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 Adopted Plan of Finance.

The petitioner shall respond to and incorporate changes to the Adopted 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 Adopted 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 Adopted 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 Adopted development, financial, and business plan is sound, and the Adopted 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 Adopted 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 Adopted 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 (formerly §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 Adopted 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 Adopted 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 Adopted 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 that are recognized when paid, and (2) principal and interest payments on general long-term debt that are also 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 Combined Fire and Rescue System 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 cultural 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 associated 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 sub-fund 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	Urban 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 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 Finance and Budget 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 2021 Appropriations Resolution

*The FY 2021 Appropriations Resolution was adopted by the Board of Supervisors at its Business Meeting on April 7, 2020 (Item VI).*

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 2021 (beginning on the first day of July 2020 and ending on the thirtieth day of June 2021) from the funds and for the purposes indicated on the following pages unless the Board of Supervisors amends this resolution on or before June 30, 2020.

BE IT FURTHER RESOLVED that not more than \$885,714,899 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. These funds will be available for transfer on July 1, 2020.

BE IT FURTHER RESOLVED that an additional \$60,000,000 of funds derived from local property taxes and other local revenues will be held in reserve in the General Fund of the County until such time as the Board of Supervisors authorizes release through a supplemental appropriation and transfer to Loudoun County Public Schools. This reserve shall be dedicated to uses to be determined by the Loudoun County School Board.

BE IT FURTHER RESOLVED that the actions described for new County expenditures in the April 7, 2020 staff report shall constitute a reserve of \$40,000,000 of funds derived from local property taxes and other local revenues until action authorizing the release of these expenditures by the Board of Supervisors.

BE IT FURTHER RESOLVED that of the total amount of funds reserved in the General Fund of the County, any amount released for expenditure by the County Government shall be proportionate to the amount concurrently released for supplemental appropriation and transfer to Loudoun County Public Schools.

BE IT FURTHER RESOLVED that no new County capital projects funded with local tax funding or debt will be bid AND that the County does not intend to issue debt for new County and Loudoun County Public Schools capital projects until such time as the County Administrator and the Chief Financial Officer and/or Director of Finance and Budget (collectively, the "Finance Director") have determined that conditions are appropriate for entry into the debt market and bonds can be successfully sold.

**FY 2021 Appropriations Resolution: General Fund****ESTIMATED REVENUE**

<b>Local, State, and Federal Sources</b>	
General Property Taxes	\$1,542,122,670
Other Local Taxes	\$170,242,740
Permits, Fees, and Licenses	\$23,874,129
Fines and Forfeitures	\$1,652,700
Revenues from Use of Money and Property	\$14,927,544
Charges for Services	\$49,213,428
Miscellaneous Revenue	\$706,900
Recovered Costs	\$9,808,109
Intergovernmental - Commonwealth	\$88,415,916
Intergovernmental - Federal	\$9,130,259
<b>SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES</b>	<b>\$1,910,094,395</b>
<b>Transfers From Other Funds</b>	
Restricted Use Transient Occupancy Tax Fund	\$434,639
County Debt Service Fund	\$153,487
EMS Transport Reimbursement Program Fund	\$538,259
<b>SUBTOTAL - TRANSFERS FROM OTHER FUNDS</b>	<b>\$1,126,385</b>
<b>Use of Fund Balance</b>	<b>\$40,000,000</b>
<b>TOTAL REVENUE</b>	<b>\$1,951,220,780</b>

**APPROPRIATIONS**

<b>Initial Appropriations</b>	<b>\$648,623,967</b>
<b>Transfers To Other Funds</b>	
Children's Services Act Fund	\$3,185,000
Legal Resource Center Fund	\$71,645
Rental Assistance Program Fund	\$177,390
Transportation District Fund	\$18,637,573
County Capital Projects Fund	\$68,432,408
County Capital Asset Preservation Program Fund	\$11,395,000
Major Equipment Replacement Fund	\$2,000,000

**FY 2021 Appropriations Resolution: General Fund**

APPROPRIATIONS		
	County Debt Service Fund	\$188,389,474
	Self-Insurance Fund	\$5,455,700
	School Capital Projects Fund	\$24,420,000
	School Capital Asset Preservation Program Fund	\$24,261,000
	School Debt Service Fund - Leases	\$10,456,725
	School Fund	\$885,714,899
	<b>SUBTOTAL - TRANSFERS TO OTHER FUNDS</b>	<b>\$1,242,596,813</b>
	<b>Reserve - Loudoun County Public Schools</b>	<b>\$60,000,000</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>\$1,951,220,780</b>

**FY 2021 Appropriations Resolution: Loudoun County Public Schools****Operating Fund**

ESTIMATED REVENUE	
<b>Local, State, and Federal Sources</b>	
Charges for Services	\$10,721,000
Commonwealth	\$409,291,271
Federal	\$1,362,436
<b>SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES</b>	<b>\$421,374,707</b>
<b>Transfers From Other Funds</b>	
County General Fund	\$875,714,899
County General Fund - OPEB	\$10,000,000
<b>SUBTOTAL - TRANSFERS FROM OTHER FUNDS</b>	<b>\$885,714,899</b>
<b>Use of Fund Balance</b>	<b>\$12,000,000</b>
<b>TOTAL REVENUE</b>	<b>\$1,319,089,606</b>
<b>INITIAL APPROPRIATION</b>	<b>\$1,319,089,606</b>

**Grant Fund**

<b>ESTIMATED REVENUE</b>	<b>\$27,875,323</b>
<b>INITIAL APPROPRIATION</b>	<b>\$27,875,323</b>

**School Nutrition Fund**

<b>ESTIMATED REVENUE</b>	<b>\$33,124,140</b>
<b>INITIAL APPROPRIATION</b>	
Initial Appropriation	\$32,905,033
<b>Addition to Fund Balance</b>	<b>\$219,107</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$33,124,140</b>



## FY 2021 Appropriations Resolution: Loudoun County Public Schools

### Lease Purchase Fund

ESTIMATED REVENUE	\$10,002,000
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INITIAL APPROPRIATION	\$10,002,000
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**FY 2021 Appropriations Resolution: Capital Funds****County Capital Projects Funds**

ESTIMATED REVENUE	
Estimated Revenue	\$8,250,000
Transfers From Other Funds	
Capital Projects Financing Fund	\$64,292,874
County General Fund	\$68,432,408
Public Facilities Fund	\$12,019,859
Transportation District Fund	\$95,367,349
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$240,112,490</b>
<b>TOTAL REVENUE</b>	<b>\$248,362,490</b>
APPROPRIATIONS	
Initial Appropriation	\$245,420,278
Transfers To Other Funds	
Debt Service Fund	\$2,942,212
<b>SUBTOTAL - TRANSFERS TO OTHER FUNDS</b>	<b>\$2,942,212</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$248,362,490</b>

**School Capital Projects Fund**

ESTIMATED REVENUE	
Transfers From Other Funds	
Capital Projects Financing Fund	\$62,855,000
County General Fund	\$24,420,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$87,275,000</b>
<b>TOTAL REVENUE</b>	<b>\$87,275,000</b>
<b>INITIAL APPROPRIATION</b>	<b>\$87,275,000</b>



## FY 2021 Appropriations Resolution: Capital Funds

### County Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$100,000
Transfers From Other Funds	
County General Fund	\$11,395,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$11,395,000</b>
<b>TOTAL REVENUE</b>	<b>\$11,495,000</b>

INITIAL APPROPRIATION	\$11,495,000
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### School Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$24,261,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$24,261,000</b>
<b>TOTAL REVENUE</b>	<b>\$24,261,000</b>

INITIAL APPROPRIATION	\$24,261,000
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### Capital Projects Financing Fund

ESTIMATED REVENUE	\$127,147,874
APPROPRIATIONS	
Transfers From Other Funds	
County Capital Projects Fund	\$64,292,874
School Capital Projects Fund	\$62,855,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$127,147,874</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$127,147,874</b>



**FY 2021 Appropriations Resolution: Capital Funds****Major Equipment Replacement Fund**

ESTIMATED REVENUE	
<b>Transfers From Other Funds</b>	
County General Fund	\$2,000,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$2,000,000</b>
<b>TOTAL REVENUE</b>	<b>\$2,000,000</b>
<b>INITIAL APPROPRIATION</b>	
	<b>\$2,000,000</b>

**Public Facilities Fund**

ESTIMATED REVENUE	\$21,153,432
<b>APPROPRIATIONS</b>	
<b>Transfers To Other Funds</b>	
County Capital Projects Fund	\$12,019,859
Transportation District Fund	\$9,133,573
<b>SUBTOTAL -TRANSFERS TO OTHER FUNDS</b>	<b>\$21,153,432</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$21,153,432</b>

**Transportation District Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$96,290,135
<b>Transfers From Other Funds</b>	
County General Fund	\$18,637,573
Public Facilities Fund	\$9,133,573
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$27,771,145</b>
<b>TOTAL REVENUE</b>	<b>\$124,061,280</b>



## FY 2021 Appropriations Resolution: Capital Funds

APPROPRIATIONS	
<b>Initial Appropriation</b>	<b>\$14,592,426</b>
<b>Transfers From Other Funds</b>	
County Capital Project Funds	\$95,367,349
Debt Service	\$6,971,060
Metro Garages Fund	\$592,806
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$102,931,215</b>
<b>Addition to Fund Balance</b>	<b>\$6,537,640</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$124,061,280</b>

**FY 2021 Appropriations Resolution: Debt Funds****County Debt Service Fund**

ESTIMATED REVENUE		
	<b>Estimated Revenue</b>	<b>\$2,013,898</b>
<b>Transfers From Other Funds</b>		
	County Capital Projects Fund	\$2,942,212
	County General Fund	\$188,389,474
	Transportation District Fund	\$6,971,060
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$198,302,746</b>
	<b>Use of Fund Balance</b>	<b>\$10,200,000</b>
	<b>TOTAL REVENUE</b>	<b>\$210,516,643</b>
APPROPRIATIONS		
	<b>Initial Appropriation</b>	<b>\$210,363,156</b>
<b>Transfers To Other Funds</b>		
	County General Fund	\$153,487
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$153,487</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>\$210,516,643</b>

**School Debt Service Fund – Leases**

ESTIMATED REVENUE		
	<b>Transfers From Other Funds</b>	
	County General Fund	\$10,456,725
	<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$10,456,725</b>
	<b>TOTAL REVENUE</b>	<b>\$10,456,725</b>
INITIAL APPROPRIATION		<b>\$10,456,725</b>



## FY 2021 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	\$13,671,900
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INITIAL APPROPRIATION	\$13,671,900
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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 2021 Appropriations Resolution: Other Operating Funds****Children's Services Act Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$5,378,076
Transfers From Other Funds	
County General Fund	\$3,185,000
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$3,185,000</b>
Use of Fund Balance	\$738,424
<b>TOTAL REVENUE</b>	<b>\$9,301,500</b>

INITIAL APPROPRIATION	\$9,301,500
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**Dulles Town Center CDA Fund**

ESTIMATED REVENUE	\$3,500,000
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INITIAL APPROPRIATION	\$3,500,000
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**EMS Transport Reimbursement Program Fund**

ESTIMATED REVENUE	\$5,600,000
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APPROPRIATIONS	
Initial Appropriation	\$3,497,397
Transfers To Other Funds	
County General Fund	\$538,259
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$538,259</b>
Addition to Fund Balance	\$1,564,344
<b>TOTAL APPROPRIATIONS</b>	<b>\$5,600,000</b>



## FY 2021 Appropriations Resolution: Other Operating Funds

### James Horton Program for the Arts Fund

ESTIMATED REVENUE	\$1,000
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INITIAL APPROPRIATION	\$1,000
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### Housing Fund

ESTIMATED REVENUE	\$5,000,000
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INITIAL APPROPRIATION	\$5,000,000
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### Legal Resource Center Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$44,980
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#### Transfers From Other Funds

County General Fund	\$71,645
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<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$71,645</b>
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<b>TOTAL REVENUE</b>	<b>\$116,625</b>
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INITIAL APPROPRIATION	\$116,625
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### Metro Garages Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$1,780,761
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#### Transfers From Other Funds

Transportation District Fund	\$592,806
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<b>SUBTOTAL - TRANSFERS FROM OTHER FUNDS</b>	<b>\$592,806</b>
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<b>TOTAL REVENUE</b>	<b>\$2,373,567</b>
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INITIAL APPROPRIATION	\$2,373,567
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**FY 2021 Appropriations Resolution: Other Operating Funds****Rental Assistance Program Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$9,479,797
Transfers From Other Funds	
County General Fund	\$177,390
<b>SUBTOTAL – TRANSFERS FROM OTHER FUNDS</b>	<b>\$177,390</b>
<b>TOTAL REVENUE</b>	<b>\$9,657,187</b>
INITIAL APPROPRIATION	
	\$9,657,187

**Restricted Use Transient Occupancy Tax Fund**

ESTIMATED REVENUE	\$4,071,700
APPROPRIATIONS	
Initial Appropriation	\$3,176,775
Transfers To Other Funds	
County General Fund	\$434,639
<b>SUBTOTAL -TRANSFERS FROM OTHER FUNDS</b>	<b>\$434,639</b>
<b>Addition to Fund Balance</b>	<b>\$460,286</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$4,071,700</b>



## FY 2021 Appropriations Resolution: Other Operating Funds

### Self-Insurance Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
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>
INITIAL APPROPRIATION	
	\$5,455,700

### State and Federal Grant Fund

ESTIMATED REVENUE	\$3,959,061
INITIAL APPROPRIATION	\$3,959,061

### Symington Fund

ESTIMATED REVENUE	\$60,000
INITIAL APPROPRIATION	\$60,000

### Uran Holocaust Library Fund

ESTIMATED REVENUE	
Use of Fund Balance	\$30,000
<b>TOTAL REVENUE</b>	<b>\$30,000</b>
INITIAL APPROPRIATION	
	\$30,000





## FY 2021 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 Finance Director or designee, 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 Finance Director 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 Finance Director, 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, 2020, are hereby re-appropriated to the 2021 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 Fund).

**Section 4.** Appropriations designated for capital projects, unexpended as of June 30, 2020, are hereby reappropriated 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, 2020, and appropriations for capital projects in the FY 2021 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, 2020, 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. This applies to appropriations for grants outstanding at June 30, 2020, and appropriations of grants in the FY 2021 budget.



## FY 2021 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, agencies, and projects as long as the total net appropriation for the fund is neither increased nor decreased, consistent with established internal procedures and County fiscal policy. The County Administrator or designee is authorized to approve transfers of estimated revenue among departments, agencies, and projects as long as total net revenue is neither increased nor decreased at the level of the fund.

**Section 8.** The Finance Director or designee 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 Finance Director or designee 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. A pay supplement of 20 percent shall be created for employees of the Loudoun Office of the Public Defender, subject to the mutual agreement and execution of a Memorandum of Understanding (MOU) between the County and the Public Defender’s Office (or appropriate state agency). 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 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.** A 3.5 percent merit increase will be effective for regular eligible general workforce employees as of a date to be determined by the Board of Supervisors, which shall occur no earlier than September 19, 2020, for regular general workforce County employees who achieve a “fully successful” rating on their annual performance appraisals. Regular eligible uniformed Fire and Rescue and sworn Sheriff’s Office employees who achieve a “fully successful” rating on their annual performance appraisals shall be granted one step in grade effective as of a date to be determined by the Board of Supervisors, which shall occur no earlier than September 19, 2020.

The County Attorney will receive a 3.5 percent merit increase at the same time as County employees. The County Attorney will receive a \$10,000 contribution for FY 2021 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 3.5 percent merit increase at the same time as County employees. The County Administrator will receive a \$10,000 contribution for FY 2021 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.



## FY 2021 Appropriations Resolution: Appendix

Constitutional Officers will receive a 3.5 percent merit increase. Any pay increases provided by the State to the Constitutional Officers in FY 2021 will offset the merit-based salary increases provided by the County to ensure the combination of State and County salary increases does not exceed 3.5 percent in FY 2021. The General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2021. General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2021.

**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 2020 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 2020’s self-insurance claims should the combined amount of fund balance, including reserves in that fund, fall below 10 percent of FY 2020’s claims. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2020 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 2020’s claims.

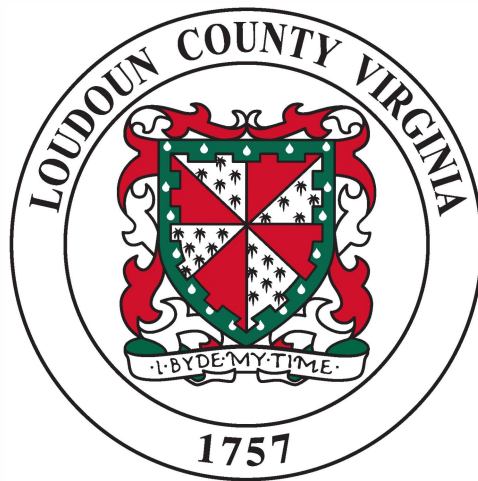


# General Fund Revenue and Trends

## FY 2021 Adopted Budget

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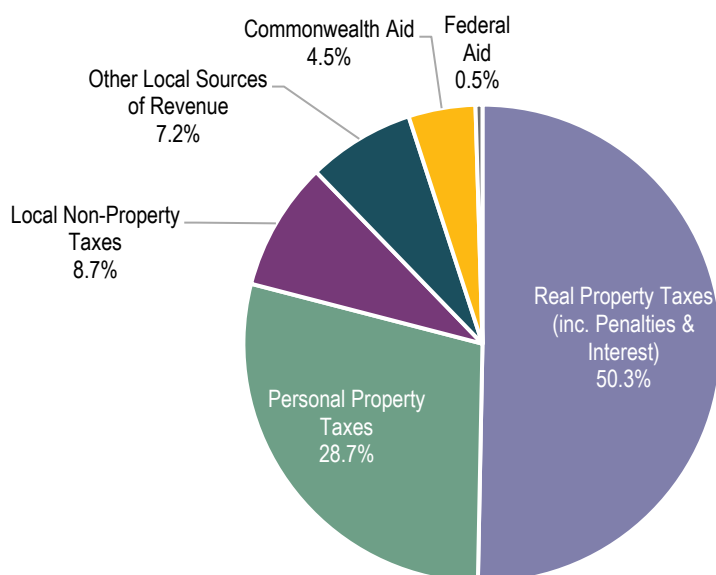




## General Fund Revenue and Trends

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. General Fund revenue consists of money that goes directly to the Fund when realized by the County and money initially appropriated in other funds that are then 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 percent each revenue category comprises in FY 2021, with the largest being General Property Tax revenues (separated into its Real and Personal Property tax components) at 79 percent.

### FY 2021 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 Treasurer, the Clerk of the Circuit Court, the Chief Financial Officer, and representatives of several County 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 their 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 Property Taxes****General Fund Revenue Summary**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>General Property Taxes</b>					
Real Property	\$820,954,120	\$859,469,049	\$878,132,958	\$909,154,300	\$972,456,700
Personal Property	280,250,324	334,761,967	408,557,285	464,830,500	560,515,970
Penalties & Interest	12,721,331	9,712,425	9,437,408	7,158,000	9,150,000
<b>Total – General Property</b>	<b>\$1,113,925,774</b>	<b>\$1,203,943,441</b>	<b>\$1,296,127,652</b>	<b>\$1,381,142,800</b>	<b>\$1,542,122,670</b>
<b>Local Non-Property Taxes</b>					
Sales & Use Tax	\$72,469,150	\$74,095,287	\$77,782,399	\$78,850,000	\$81,311,500
Consumers Utility Taxes	21,807,354	22,094,646	22,173,117	22,637,000	21,359,600
Business License (BPOL)	35,210,681	36,760,291	40,070,878	37,523,250	42,162,900
Franchise Fees & Misc.	31,992,966	27,637,222	24,035,971	26,125,000	25,408,740
<b>Total – Non-Property Taxes</b>	<b>\$161,480,152</b>	<b>\$160,587,446</b>	<b>\$164,062,365</b>	<b>\$165,135,250</b>	<b>\$170,242,740</b>
<b>Total – Local Tax Revenue</b>	<b>\$1,275,405,926</b>	<b>\$1,364,530,887</b>	<b>\$1,460,190,016</b>	<b>\$1,546,278,050</b>	<b>\$1,712,365,410</b>
<b>Other Local Sources of Revenue</b>					
Permits, Fees, & Licenses	\$24,158,503	\$26,413,319	\$25,850,493	\$23,794,484	\$23,874,129
Fines & Forfeitures	2,068,578	2,059,764	1,929,794	1,982,701	1,652,700
Use of Money & Property	8,569,985	14,018,102	24,414,455	13,176,167	14,927,544
Charges for Services	36,969,037	39,286,622	41,509,070	44,409,268	49,213,428
Miscellaneous Revenue	28,925,802	16,786,369	8,640,741	1,580,748	706,900
Recovered Costs	9,674,223	11,708,816	10,684,252	9,892,184	9,808,109
Other Financing Sources	13,129,985	7,856,807	7,986,566	40,567,714	41,126,385
<b>Other Local Revenue</b>	<b>\$123,496,113</b>	<b>\$118,129,799</b>	<b>\$121,015,371</b>	<b>\$135,403,266</b>	<b>\$141,309,195</b>
<b>Total – Local Revenue</b>	<b>\$1,398,902,039</b>	<b>\$1,482,660,686</b>	<b>\$1,581,205,387</b>	<b>\$1,681,681,316</b>	<b>\$1,853,674,605</b>
<b>Commonwealth Aid</b>					
Non-Categorical	\$57,861,493	\$58,382,879	\$58,369,174	\$58,121,693	\$58,034,693
Shared Expenses	15,578,644	16,153,368	16,485,903	17,160,105	17,160,105
Categorical – Unrestricted	2,737,965	2,711,430	3,020,784	3,319,460	5,361,343
Categorical – Restricted	9,688,241	10,523,714	10,864,378	9,431,931	7,859,775
<b>Total – Commonwealth Aid</b>	<b>\$85,866,343</b>	<b>\$87,771,391</b>	<b>\$88,740,239</b>	<b>\$88,033,189</b>	<b>\$88,415,916</b>
<b>Federal Aid</b>					
Payment in Lieu of Taxes	\$3,292	\$3,360	\$3,435	\$1,800	\$1,800
Categorical Aid	8,187,401	9,659,546	10,444,898	9,137,990	9,128,459
<b>Total – Federal Aid</b>	<b>\$8,190,693</b>	<b>\$9,662,906</b>	<b>\$10,448,333</b>	<b>\$9,139,790</b>	<b>\$9,130,259</b>
<b>General Fund Revenue</b>	<b>\$1,492,959,075</b>	<b>\$1,580,094,983</b>	<b>\$1,680,393,959</b>	<b>\$1,778,854,295</b>	<b>\$1,951,220,780</b>



## General Property Taxes

### General Property Taxes

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Real Property Taxes</b>					
Current Real Property Taxes	\$806,932,680	\$837,436,076	\$855,783,653	\$892,395,000	\$951,765,460
Real Property – Rollback	455,790	2,802,935	1,365,967	0	0
Relief for Elderly & Disabled	(10,571,362)	(8,913,786)	(10,900,358)	(12,420,000)	(12,420,000)
Payment in Lieu of Taxes	227,900	234,800	241,900	249,300	256,680
<b>Total – Real Property Taxes</b>	<b>\$797,045,008</b>	<b>\$831,560,026</b>	<b>\$846,491,162</b>	<b>\$880,224,300</b>	<b>\$939,602,140</b>
<b>Public Service Corp (PSC) Property Taxes</b>					
PSC Real Property Taxes <sup>1</sup>	\$23,909,112	\$27,909,023	\$31,641,796	\$28,930,000	\$32,854,560
PSC Vehicle Taxes	39,422	33,144	72,410	30,000	65,000
<b>Total – PSC Property Taxes</b>	<b>\$23,948,534</b>	<b>\$27,942,167</b>	<b>\$31,714,206</b>	<b>\$28,960,000</b>	<b>\$32,919,560</b>
<b>Personal Property Taxes</b>					
Aircraft Taxes	\$28,870	\$30,624	\$42,673	\$30,000	\$50,000
Computer Equipment	150,543,010	195,159,471	255,064,043	313,450,000	394,508,100
Furniture & Fixtures	23,595,330	26,541,445	28,690,506	30,960,000	32,297,400
Heavy Equipment Taxes	2,075,124	2,026,607	1,972,747	1,900,000	1,862,000
Machinery & Tools Taxes	1,627,470	1,967,965	2,336,432	1,700,000	2,430,900
Mobile Home Taxes	13,579	14,560	13,877	11,300	13,870
Satellite Mfg. Equipment	4,284	4,980	5,297	4,200	5,000
Vehicle Taxes	102,323,235	108,921,319	120,291,289	116,680,000	129,218,700
Broadband Wireless Business Equipment	0	61,854	68,013	65,000	65,000
<b>Total – Personal Property</b>	<b>\$280,210,902</b>	<b>\$334,728,823</b>	<b>\$408,484,875</b>	<b>\$464,800,500</b>	<b>\$560,450,970</b>
<b>Property Tax Penalty &amp; Interest</b>					
Penalties	\$4,757,153	\$7,699,490	\$7,256,080	\$4,158,000	\$7,500,000
Super Penalty	2,616,060	0	0	0	0
Interest	5,348,118	2,012,935	2,181,328	3,000,000	1,650,000
<b>Total – Penalties &amp; Interest</b>	<b>\$12,721,331</b>	<b>\$9,712,425</b>	<b>\$9,437,408</b>	<b>\$7,158,000</b>	<b>\$9,150,000</b>
<b>Total – General Property Taxes</b>	<b>\$1,113,925,774</b>	<b>\$1,203,943,441</b>	<b>\$1,296,127,652</b>	<b>\$1,381,142,800</b>	<b>\$1,542,122,670</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.

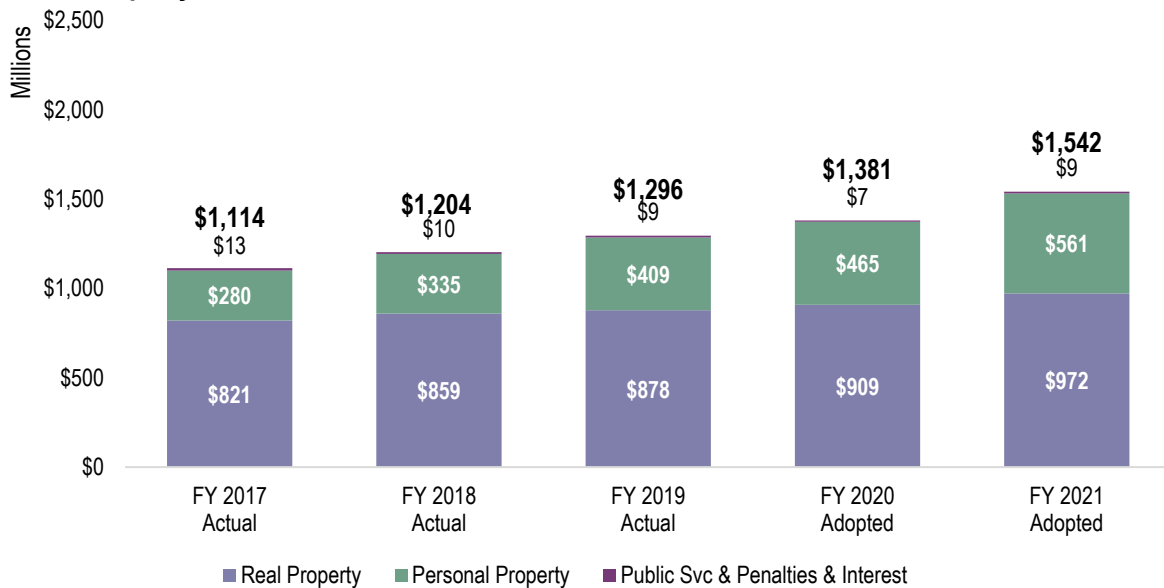
<sup>1</sup> All PSC personal property other than motor vehicles is taxed at the real property tax rate and included in the PSC Real Property total.





## General Property Taxes

### General Property Tax Revenue



### Real Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Virginia § 58.1-3200 et seq.; Loudoun County Ordinances § 4-860, 864, 870, and 872.
- **Description** – All land, structures, improvements, mineral deposits, and timber that 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 (see the “Real Property Tax Relief” section on the next page for more information). In calendar year 2019, an estimated 7.7 percent (or \$7.5 billion) of the county’s real property assets were qualified as tax exempt under the provisions of the code. Real property zoned for agricultural use, or zoned for commercial use but utilized for agricultural purposes, may qualify for the County’s land use assessment 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 use is changed or is rezoned to a more intensive, non-agricultural use. Such conversion requires the payment of deferred taxes (plus interest) for the current and past five years (shown as Rollback revenue in the table above). In 2019, the County’s land use assessment program permitted deferral of taxes on approximately \$1.3 billion (or 1.5 percent) of Loudoun’s taxable real property. Property assessed at use value due to a Permanent Open Space Easement or due to location within an Agricultural District is not subject to rollback taxes on the difference between the “use value” and the fair market value of land subject to permanent easement.
- **Administration** – The Commissioner of the Revenue for Loudoun County assesses the fair market value of all real property other than property owned by public service corporations, operating property of railroads, and interstate pipelines<sup>1</sup>. The State Land Evaluation Advisory Council provides recommended values to the Commissioner of the Revenue for agricultural property enrolled in the land use assessment program. Assessments are performed annually and

<sup>1</sup> Public service corporations are assessed by the Virginia State Corporation Commission and railroad and interstate pipelines are assessed by the Virginia Department of Taxation.



## General Property Taxes

are subject to appeal. Assessed values are provided by mail to property owners in February. The Treasurer for Loudoun County bills and collects real property taxes semiannually with payments due on June 5 and December 5. Owners of new structures or those 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.

- Tax Rate** – The FY 2021 Adopted real property tax revenue estimate reflects a real property tax rate of \$1.035 per \$100 of assessed value for Tax Year (TY) 2020, one cent below the TY 2019 rate of \$1.045. During calendar 2019, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of taxable property and improvements that existed in the County at the start of the year increased by approximately 3.97 percent. The equalized tax rate, which for TY 2020 is \$1.010, is the rate that would offset the change in market value of all real property that is not attributable to new structures and parcel development over the previous calendar year. 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 a public hearing. Historic real property tax rates are shown in the table on page R-8. The County also establishes special tax districts, each with its own tax levy and unique revenue fund. The table on page R-8 also shows real property tax rates for these 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 a specific purpose for which the tax district was created. Loudoun's incorporated towns impose an additional tax on real estate within their respective jurisdictions.
- Supplemental Information** – Additional information on the real property tax revenue forecast appears in the last section of the chapter entitled "Forecast Discussion and Analysis". The FY 2020 Adopted budget line item for 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 became taxable in 2019 and had an assessed value of approximately \$200 million.

Real Property Tax Relief – Foregone Revenue	Tax Year 2017 Actual	Tax Year 2018 Actual	Tax Year 2019 Actual	Tax Year 2020 Est.	Tax Year 2021 Est.
Elderly & Disabled	\$7,800,029	\$7,681,038	\$7,893,615	\$9,884,000	\$8,980,000
Disabled Veterans/KIA Spouse	1,923,119	2,540,768	3,093,968	2,596,000	3,500,000
<b>Total – Real Property Tax Relief</b>	<b>\$9,723,148</b>	<b>\$10,221,806</b>	<b>\$10,987,583</b>	<b>\$12,480,000</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 household income and total financial net worth (excluding the value of the home and up to 10 acres) are less than \$72,000 and \$440,000, respectively. Beginning January 1, 2019, eligibility for partial relief is also extended to property owners with a net worth exceeding \$440,000 but less than \$920,000.01 and who meet the age or disability criteria. These 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 full property tax exemption irrespective of their financial status. A surviving spouse of a disabled veteran is also eligible for this 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. Tax relief is provided on a tax year basis.



## General Property Taxes

- **Administration** – The Commissioner of the Revenue administers applications 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** – Beginning with tax year 2019, the amount of tax relief in the table above 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. Four new partial relief ranges 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 anything other than real property that can be used in the operations of a business or rental property (e.g., computer software, accounts receivable, manufacturing equipment) and merchant's capital, which includes inventory of stock on hand, and daily rental motor vehicles. State law establishes a set of personal property categories for the purpose of establishing assessed values 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 amongst property owners. State law also provides for exemptions 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 comprising the largest portion of overall personal property value 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 and Department of Taxation. Owners of vehicles 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, no filing is required unless there is a change in taxable status such as a vehicle sale or address change. All owners of business tangible personal property, aircraft, and mobile homes are required to file annual declarations regarding property located in the county 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 subcategories shown in the previous table. For subcategories, 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 "Forecast Discussion and Analysis" section.



## General Property Taxes

### Real and Personal Property Tax Rates by Tax Year (Calendar Year)

\$Tax per \$100 Assessed Value

Property Tax Category	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
<b><i>Taxable Real Property</i></b>					
Real Property – General	1.145	1.125	1.085	1.045	1.035
Public Utility Property – General	1.145	1.125	1.085	1.045	1.035
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.170
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
Loudoun Gateway-Airport Station Service Tax District	0.000	0.000	0.000	0.000	0.000
Ashburn Station Service 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	2.100	2.100	2.100
PSC Personal Property (Vehicles Only)	4.200	4.200	4.200	4.200	4.200
PSC Personal Property (Aircraft Only)	0.010	0.010	0.010	0.010	0.010
PSC Personal Property (Excluding Aircraft & Vehicles) – General	1.145	1.125	1.085	1.045	1.035
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	0.010	0.010	0.010
Personal Property – Eligible Vehicle of Permanently Qualifying Disabled Veteran	n/a	0.010	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	0.010	0.010	0.010
Personal Property – Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	1.000	0.010	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	1.145	1.125	1.085	1.045	1.035
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



## Local Non-Property Taxes

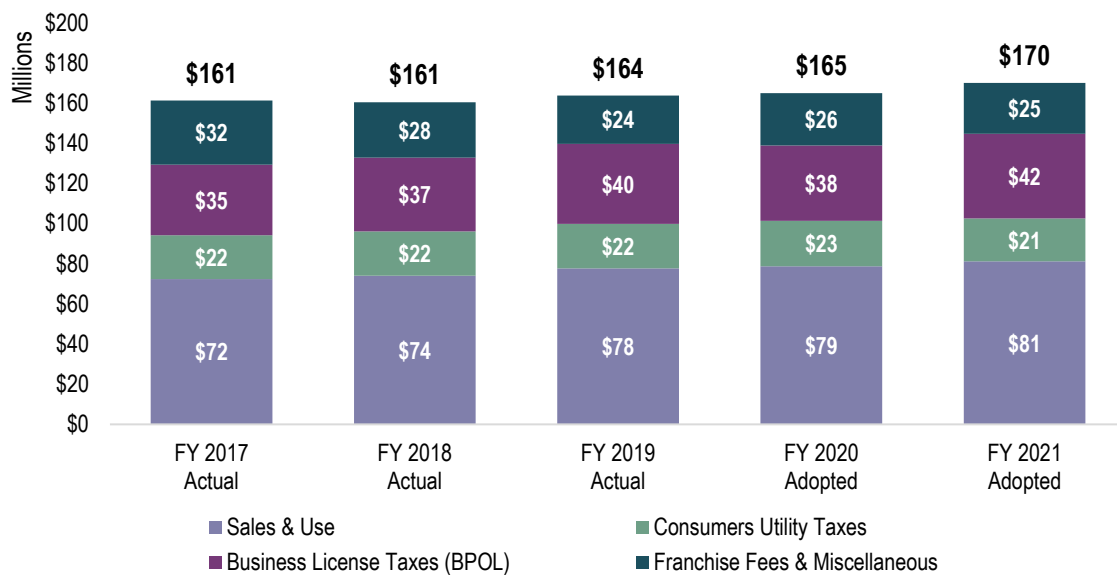
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Sales and Use Tax</b>	<b>\$72,469,150</b>	<b>\$74,095,287</b>	<b>\$77,782,399</b>	<b>\$78,850,000</b>	<b>\$81,311,500</b>
<b>Consumers Utility</b>					
Electric – State	\$1,569,948	\$1,855,076	\$2,101,424	\$1,879,000	\$2,164,900
Natural Gas – State	218,336	263,133	261,772	250,000	269,700
Electric – Local	6,112,651	6,204,469	6,323,690	6,510,000	6,418,800
Natural Gas – Local	2,312,536	2,449,897	2,505,441	2,500,000	2,581,100
Communication Tax – State	10,977,461	10,634,284	9,865,473	10,450,000	8,809,800
PSAP E-911	616,421	687,787	1,115,317	1,048,000	1,115,300
<b>Total – Utility Taxes</b>	<b>\$21,807,354</b>	<b>\$22,094,646</b>	<b>\$22,173,117</b>	<b>\$22,637,000</b>	<b>\$21,359,600</b>
<b>Business License (BPOL)</b>					
Amusements	\$113,854	\$99,773	\$151,011	\$118,000	\$123,700
Business Svc Occupations	8,613,837	8,861,464	9,036,072	9,210,000	9,679,500
Business Svc Aircraft Lease	10,721	8,991	8,618	10,000	10,000
Business Svc Computer Info	605,266	600,452	670,270	600,000	650,000
Federal R&D	22,951	41,299	26,614	40,000	30,000
Personal Svc Occupations	1,702,163	1,786,669	1,909,588	1,890,000	2,064,100
Contractors & Contracting	7,875,757	9,935,272	10,359,481	9,860,000	11,203,800
Hotels and Motels	362,273	363,259	380,299	375,000	395,800
Professional & Specialized	3,002,078	2,832,624	3,321,047	3,180,000	3,455,300
Renting by Owner	1,519,193	1,732,360	1,879,353	1,770,000	2,032,200
Repair Service Occupation	482,966	459,044	718,692	502,000	502,000
Retail Merchant	7,587,958	7,503,199	8,238,792	8,040,000	8,665,900
Retail Merchant Cert STR	82,621	99,683	124,880	94,000	134,900
Wholesale Merchant	962,448	136,713	554,880	150,000	555,000
Money Lenders	445,010	431,975	452,212	425,000	493,800
Coin Operated Machines	350	1,000	200	150	0
Fortune Tellers and Related	0	0	500	100	0
Itinerant Merchants	15,500	15,000	13,500	14,000	12,500
Professional Bondsmen	50	0	0	0	0
Other Business	64,190	330,291	(30,875)	0	0
Satellite Imaging Services	64,952	71,898	1,865	70,000	70,000
Going out of Business Sales	0	0	130	0	0
Mixed Beverage Licenses	67,975	65,300	69,450	65,000	65,000
Public Svc. Corp. License Tax	816,443	733,125	914,327	700,000	816,000
Short-Term Rental (STR)	329,397	395,316	526,971	310,000	564,400
Penalties and Interest	462,728	255,585	743,000	100,000	417,500
<b>Total – BPOL</b>	<b>\$35,210,681</b>	<b>\$36,760,291</b>	<b>\$40,070,878</b>	<b>\$37,523,250</b>	<b>\$42,162,900</b>



## Local Non-Property Taxes

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Franchise Fees &amp; Miscellaneous</b>					
Motor Vehicle License Fees	\$7,091,919	\$7,096,295	\$7,081,843	\$7,475,000	\$7,475,000
Bank Franchise Tax	8,916,977	6,113,457	4,012,088	3,100,000	3,100,000
Recordation Taxes	13,444,167	11,664,184	10,244,703	12,500,000	12,000,000
Taxes On Wills	51,372	51,287	45,165	50,000	50,000
Hotel and Motel Room Tax	2,488,530	2,711,998	2,652,172	3,000,000	2,783,740
<b>Total – Franchise Fees &amp; Misc.</b>	<b>\$31,992,966</b>	<b>\$27,637,222</b>	<b>\$24,035,971</b>	<b>\$26,125,000</b>	<b>\$25,408,740</b>
<b>Total – Local Non-Property Taxes</b>					
	<b>\$161,480,152</b>	<b>\$160,587,446</b>	<b>\$164,062,365</b>	<b>\$165,135,250</b>	<b>\$170,242,740</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, County ordinance, 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 grants counties and cities the authority to levy this tax within their jurisdictions. The revenue reported in the table above represents the County's share of the revenue collected in each fiscal year, as towns located within the County receive a share proportionate to their school age population. The County currently receives about 91.1 percent of this revenue.



## Local Non-Property Taxes

- **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 to localities are corrected by rebates, refunds, or reductions in future distributions. Amounts shown in the tables above are net of any prior period refunds or reductions.
- **Tax Rate** – One percent of the sales 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. 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 decline. Refunds or receipts resulting from audits of prior year collections significantly can impact reported revenue in a given year. In 2012, for example, the County received \$3.2 million in additional revenue as a result of an audit while 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.
- **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, 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 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 Treasurer.





## Local Non-Property Taxes

- **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 pay the maximum tax each month. 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 during times of 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.
- **Description** – The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia residents and businesses. 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 per month), and a public rights-of-way use fee for cable television providers (\$0.75 per access line per month). The sales tax applies to a host of communications services including, but not limited to landline, wireless, and satellite phone services; teleconferencing and voice-over-internet protocol (VoIP) services; and toll-free telephone services.
- **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 description above.
- **Supplemental Information** – Communications Tax is a declining revenue stream for two main reasons: a growing number of cell phone subscribers have discontinued landline phone service and more people are using 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).





## Local Non-Property Taxes

- **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.
- **Administration** – Business owners are required to report their prior year gross receipts, the basis of the tax, to the Commissioner of the Revenue by March 1 of each year. Payment is remitted to the Treasurer.
- **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). Renewal licenses for businesses having gross receipts less than \$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 regardless of their gross receipts.

Business Class	Tax Rate	Business Class	Tax Rate
Amusements	\$0.21/\$100	Retail Merchant/Cert Short-term Rental	\$0.20/\$100
Business Service Occupations	0.17/100	Wholesale Merchant	0.05/100
Business Services/Aircraft Lease	0.05/100	Money Lenders	0.16/100
Business Services /Computer Info	0.15/100	Coin Operated Machines, 10 or fewer	150/year
Federal R&D	0.03/100	Coin Operated Machines, 10 or more	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 Services	0.15/100
Professional & Specialized	0.33/100	Going Out of Business Sale Permits	65
Renting by Owner	0.16/100	Mixed Beverage Licenses	200-500
Repair Service Occupation	0.16/100	Public Svc Corporations. License	0.50/100
Retail Merchant	0.17/100	Short-term Rental	0.20/100

- **Supplemental Information** – Flat \$30 fees for business licenses 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.



## Local Non-Property Taxes

- **Description** – Owners of all motor vehicles regularly housed or stored in the County must pay an annual vehicle license fee to the County unless otherwise exempted by law. Prior to July 1, 2018 vehicle owners were required to display a windshield decal on the vehicle to signify payment of the license fee and of registration for vehicle personal property tax. The Board of Supervisors eliminated the decal requirement effective July 1, 2018, but retained the license fee. Owners of vehicles with taxable situs in an incorporated town obtain their decal, if any, from the respective town. Motor vehicles comprising the inventory of car dealers, daily rental vehicles, and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue.
- **Tax Rate** – Effective July 1, 2019, the annual fee for motor vehicles is \$25, with the term “motor vehicles” including automobiles, trucks, and motorcycles regularly housed or stored in Loudoun County. On April 10, 2019, the Board approved a \$100 annual license tax on owners of vehicles garaged in the County but that fail to display current Virginia license plates and are 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.

### 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 net capital value of each bank operating within the county but outside of its 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.

### 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.



## Local Non-Property Taxes

- **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.
- **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 (TOT)

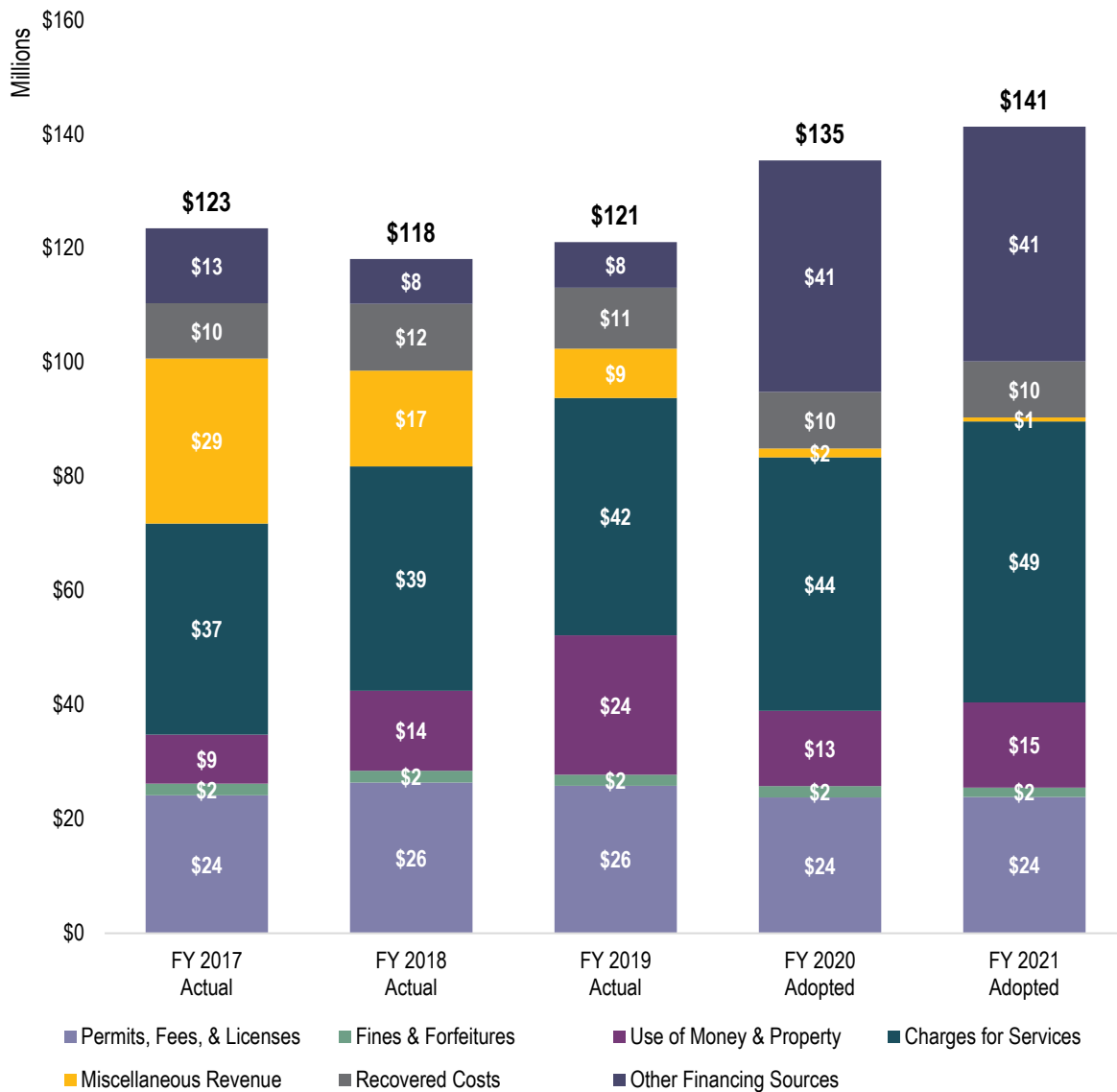
- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3819 et seq.; Loudoun County Ordinances § 4-878.
- **Description** – This tax is imposed on the rental of lodging or sleeping accommodation for fewer than thirty consecutive days by operators of hotels, motels, boarding 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 7 percent in total of the proceeds from lodging room rental, comprised of a local five cent tax and a regional two cent tax. Two cents of the local tax revenue accrues to the General Fund and three cents of the local tax is directed to the Restricted Use Transient Occupancy Tax Fund<sup>1</sup>, which must be used to promote travel and tourism to the County. The two cent regional tax is directed to the Northern Virginia Transportation Authority (NVTa) and is not reflected in the tables above. Through FY 2020, the proceeds diverted to NVTa were used to fund regional and local transportation improvements. Beginning in FY 2021, this portion of TOT continues to be remitted to the Northern Virginia Transportation Authority but must 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 affecting homeowners or long-term leaseholders who host short-term rentals of residential property, which is often done through internet-based platforms such as VRBO or Airbnb. Individuals are required to register annually with the County and to collect and remit TOT taxes from their rental operations.

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<sup>1</sup> More information can be seen in Volume Two of this document.



## Other Local Sources of Revenue



**Charges for Services** for FY 2021 include increases of approximately \$600,000 for commuter bus fares, \$1.0 million for landfill operations (restricted for use at the landfill), and \$2.3 million for services through the Department of Parks, Recreation, and Community Services (PRCS). The increased revenue for PRCS reflects additional revenue associated with resources added in the FY 2021 budget process. **Miscellaneous Revenue** in FY 2017 included a \$28.4 million return of excess fund balance by Loudoun County Public Schools (LCPS) from its Self-Insurance Fund. Nearly all of the Miscellaneous Revenue in FY 2018 and FY 2019 represents return of funds to the County by LCPS.

The increase in **Other Financing Sources** reflected in the FY 2020 and FY 2021 Adopted Budgets are the result of the use of prior-year General Fund balance in the amount of \$39.6 million and \$40 million, respectively. Additionally, in prior years a transfer from the Capital Projects Fund to the General Fund offset the cost of staff associated with executing the County's Capital Improvement Program (CIP). Beginning in FY 2020, those staff are directly funded by the Capital Projects Fund.

**Other Local Sources of Revenue**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Permits, Fees, and Licenses</b>					
<b>Animal Services</b>					
Dog Licenses	\$464,095	\$469,235	\$487,065	\$430,000	\$430,000
Pet Shop and Dealer Fees	350	250	550	250	250
Vicious & Dangerous Dog Lic.	4,295	4,460	4,470	2,500	2,500
<b>Subtotal – Animal Services</b>	<b>\$468,740</b>	<b>\$473,945</b>	<b>\$492,085</b>	<b>\$432,750</b>	<b>\$432,750</b>
<b>Sheriff</b>					
False Alarm Fee	\$216,831	\$259,808	\$297,098	\$225,000	\$225,000
Massage Parlor Permits	16,800	15	0	0	0
Pawn Broker License Fees	1,800	2,000	2,000	1,200	1,200
Solicitor Permits	3,695	3,165	3,045	4,000	4,000
Weapons Permits	81,099	81,584	70,614	70,000	70,000
E-Citation Service Fee	0	\$39,871	116,438	0	0
LEOSA <sup>1</sup> Fees	0	\$80	100	0	0
<b>Subtotal – Sheriff</b>	<b>\$320,225</b>	<b>\$386,522</b>	<b>\$489,294</b>	<b>\$300,200</b>	<b>\$300,200</b>
<b>Health</b>					
BOCA Clearance Fees	\$12,875	\$11,075	\$10,525	\$11,000	\$10,000
Health and Sites Evaluation	2,238	4,912	6,207	2,000	4,000
Perc Test Monitor Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,600	1,202	600	500	500
Sanitation and Water Permits/Fees	38,430	50,692	53,790	40,000	40,000
Sanitation Licenses	10,082	8,946	8,520	14,200	14,200
Septic Tank Permits	42,350	40,850	42,050	44,000	40,000
Swimming Pool and Permits	57,200	63,030	63,580	49,799	55,000
Tech Sewage Plan Review	10,200	9,150	13,800	5,250	8,000
Water Supply Licenses	3,302	3,697	4,090	4,000	4,000
Well and Septic Re-inspection	725	525	475	1,500	400
<b>Subtotal – Health</b>	<b>\$179,002</b>	<b>\$194,079</b>	<b>\$203,637</b>	<b>\$173,249</b>	<b>\$177,100</b>
<b>Development Fees</b>					
Appeals	\$2,450	\$1,050	\$2,800	\$1,676	\$1,640
As-Built Submission Fees	33,300	33,300	28,500	33,000	33,000
Boundary Line Adjustments	89,700	94,950	103,775	94,222	94,022
Bond Final Release Fees	207,196	232,254	184,156	200,000	218,000
Bond Reduction Processing Fees	57,575	52,865	34,460	64,893	65,000
Building Permits	13,409,799	15,844,922	14,474,666	13,500,000	13,810,000

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



## Other Local Sources of Revenue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Cert of Approp. Amend.	0	0	0	186	0
Cert of Approp. Admin.	420	480	900	0	0
CAPP-Cert of Appropriateness-HDRC <sup>1</sup>	540	780	720	703	0
Commission Permits	27,960	0	13,980	19,161	19,080
Construction Plans & Profiles	312,611	272,245	313,055	251,893	272,200
Electrical Permits	698,225	739,650	791,055	700,000	720,000
Erosion & Sediment Control Permits	1,135,029	1,048,789	878,452	1,003,000	1,002,000
Easement	40,940	90,165	66,530	48,438	48,250
Final Development Plan Fee	45,007	0	24,020	9,684	9,990
Fire Permits	\$476,780	\$492,578	545,973	500,000	490,000
Floodplain Alterations	\$22,100	\$23,200	40,050	19,436	21,600
Floodplain Study Fees	8,650	26,425	47,800	6,348	15,700
Base Density Division	14,115	1,094	5,470	6,460	3,875
Mechanical Fees	374,365	384,825	380,410	370,000	360,000
Occupancy Permits	289,160	313,810	317,640	299,850	299,650
Overlot Grading Fees	684,170	646,350	591,480	666,588	490,000
Performance Bond Ext. Fees	161,100	145,500	164,100	160,000	160,000
Plumbing Permits	695,380	693,639	728,095	686,000	660,000
Plat of Correction	9,450	5,670	7,875	9,461	8,300
Rural Site Plan Fees	2,300	9,200	4,600	2,706	2,722
Road Dedication Plats	45,081	53,945	39,275	50,053	50,150
Preliminary Subdivisions	89,100	64,415	162,476	50,317	105,650
Preliminary Record Subdivisions	157,335	112,480	256,040	207,914	127,170
Record Subdivisions	212,420	191,824	122,380	158,916	116,504
Subdivision Waiver	44,760	52,865	42,345	56,950	40,470
Special Exception – Sign Dev Plan	20,480	21,504	15,360	20,000	20,000
Sign Permits	104,130	101,360	118,635	105,000	100,000
Soils Map Reviews and Map Fees	9,065	7,125	11,538	5,000	10,000
Site Plan Amendments	291,468	374,550	322,113	357,549	330,685
Special Exception Error – Bldg Loc	460	920	0	0	0
Special Exceptions	185,895	140,434	139,140	179,854	180,354
Minor Special Exception	11,485	27,635	26,010	35,773	24,978
Final Site Plans	587,060	585,657	802,235	506,634	525,200
Zoning Variances	1,610	805	805	805	810

<sup>1</sup> HDRC: Historic District Review Committee



## Other Local Sources of Revenue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
FMS Waiver Fees	36,890	53,550	49,980	51,430	51,430
Zoning Correspondence	64,455	61,955	65,435	64,675	64,000
Zoning Concept Plan Amend.	164,594	150,030	247,081	185,279	189,965
Rezoning	431,590	171,700	574,605	342,541	400,470
Rezoning Ordinance Modification	30,340	60,680	40,570	32,210	32,954
Zoning Permits	1,320,845	1,369,715	1,345,132	1,300,000	1,300,000
Rezone – Rt. 28 Tax District	29,631	16,660	11,900	0	9,580
VSMP <sup>1</sup> Application Fee	266,369	242,741	175,075	250,000	205,000
VSMP Modification Transfer	119,950	156,035	164,588	125,000	125,000
VSMP Renewal – Annual	11,860	11,470	19,552	12,000	12,000
VSMP Renewal – 5 Year	1,500	440	0	0	0
FMS Waiver Fees – PZ	\$5,950	\$9,520	4,760	0	0
<b>Subtotal – Development Fees</b>	<b>\$23,042,645</b>	<b>\$25,193,755</b>	<b>\$24,507,592</b>	<b>\$22,751,605</b>	<b>\$22,827,399</b>
<b>Other</b>					
Agricultural and Forestal District Withdraw Fee	\$1,000	\$1,000	\$500	\$0	\$0
Alcohol Permit Fee	0	100	\$100	0	0
Land Use Tax Application Fee	106,327	113,239	\$109,743	\$100,000	\$100,000
Refuse Vehicle Hauling Licenses	17,170	26,700	\$24,440	\$12,180	\$12,180
Residential Parking Permits – Decals	0	0	\$1,565	0	0
Residential Parking Permits – Fees	0	0	45	0	0
Solid Waste Facility Permits	9,110	11,590	\$9,432	\$14,500	\$14,500
Transfer Fees	14,284	12,389	\$12,060	\$10,000	\$10,000
<b>Subtotal – Other</b>	<b>\$147,891</b>	<b>\$165,018</b>	<b>\$157,885</b>	<b>\$136,680</b>	<b>\$136,680</b>
<b>Permits, Fees, &amp; Licenses</b>	<b>\$24,158,503</b>	<b>\$26,413,319</b>	<b>\$25,850,493</b>	<b>\$23,794,484</b>	<b>\$23,874,129</b>

## Permits, Fees, and Licenses

- **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.
- **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.

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



## Other Local Sources of Revenue

- **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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Fines &amp; Forfeitures</b>					
Animal Law Violation Fees	\$4,363	\$4,657	\$6,388	\$6,000	\$6,000
Court Fines and Forfeitures	1,187,279	1,243,868	1,141,822	1,240,000	1,240,000
Delinquent Charges/Late Fees	15,428	12,929	11,977	15,000	15,000
Environmental Health Violation Fines	4,550	8,687	19,666	50	50
Fire Lane Violation Fines	268,958	245,305	207,105	221,650	221,650
Overdue Book Fines <sup>1</sup>	281,522	286,230	254,755	315,000	0
Parking and Traffic Fines – Dulles Airport	164,151	184,033	218,056	140,000	140,000
Parking Fines	127,716	56,558	5,903	0	0
Zoning Violation Fines	14,611	17,499	64,124	45,001	30,000
<b>Total – Fines &amp; Forfeitures</b>	<b>\$2,068,578</b>	<b>\$2,059,764</b>	<b>\$1,929,794</b>	<b>\$1,982,701</b>	<b>\$1,652,700</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.

<sup>1</sup> In May 2019, the Board of Supervisors approved the elimination of fines for overdue library materials effective July 1, 2019.



**Other Local Sources of Revenue**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Use of Money &amp; Property</b>					
Interest on Investment	\$5,592,088	\$11,498,950	\$20,920,524	\$9,000,000	\$12,000,000
Interest on Loans	43,012	40,043	27,236	2,546	0
Gain on Sale of Investments – Realized	(9,339)	173,184	837	0	0
Gain on Sale of Investments – Unrealized	23,064	(354,937)	543,263	0	0
Interest on Investment Contra Account	(62,412)	(39,563)	(17,368)	0	0
General Property Rental	1,347,732	1,160,194	1,124,006	1,754,167	437,977
Recreational Property Rental	1,347,760	1,153,451	1,468,841	2,142,732	2,168,967
Concessions and Commissions	9,472	6,011	30,433	14,030	23,703
Sale of Artwork	1,733	500	4,539	0	4,000
Sale of Concessions	66,567	54,062	65,367	99,984	88,189
Sale of Materials & Supplies	49,610	54,077	60,441	54,708	54,708
Sale of Salvage & Surplus	160,697	272,130	186,335	108,000	150,000
<b>Total – Use of Money &amp; Property</b>	<b>\$8,569,985</b>	<b>\$14,018,102</b>	<b>\$24,414,455</b>	<b>\$13,176,167</b>	<b>\$14,927,544</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 activities which generate revenue from the use of County money and property. Historic and projected revenue from this source is reported in budget pages for the various departments involved. The Department of Parks, Recreation, and Community Services and the Office of the Treasurer are the two departments responsible for the components of this revenue.
- **Supplemental Information** – Forecasts of future revenue from the use of money and property are prepared by the responsible department. The forecast of revenue from Interest on Investments is regularly reviewed by the County's Revenue Committee.



## Other Local Sources of Revenue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Charges for Services</b>					
<b>Clerk of the Circuit Court</b>					
Clerk of Court Copy Fees	\$40,218	\$27,827	\$33,214	\$45,000	\$45,000
Excess Fees of Clerks	1,006,790	905,861	768,661	950,000	950,000
<b>Subtotal – Clerk of the Circuit Court</b>	<b>\$1,047,008</b>	<b>\$933,688</b>	<b>\$801,875</b>	<b>\$995,000</b>	<b>\$995,000</b>
<b>Sheriff</b>					
Accident Report Charges	\$30,890	\$31,910	\$34,750	\$27,000	\$27,000
ATF Form	200	0	0	2,000	2,000
Courthouse Security Fees	399,975	406,139	424,218	500,000	500,000
DNA Analysis Fees	2,486	2,385	5,079	2,200	2,200
Fingerprinting	7,940	6,954	4,852	9,900	9,900
Good Conduct Letters	453	450	280	550	550
House Arrest Fees	9,075	7,275	2,145	9,000	9,000
Incident Reports	1,560	2,160	1,970	2,000	2,000
Loss of Summons Copy	15	20	25	30	30
Record Checks	4,665	4,276	4,412	6,400	6,400
Adult Detention Center Fees	20,354	19,053	20,166	23,000	23,000
Civil Process Fees	7,907	7,907	7,907	7,907	7,907
Supervision Fees	65,645	63,253	59,425	65,000	65,000
<b>Subtotal – Sheriff</b>	<b>\$551,166</b>	<b>\$551,781</b>	<b>\$565,229</b>	<b>\$654,987</b>	<b>\$654,987</b>
<b>Other Protection</b>					
Animal Adoption Fees	\$98,137	\$114,906	\$115,418	\$75,000	\$75,000
Animal Protection Charges	9,545	10,550	14,887	15,200	15,200
Board of Animals	5,868	4,668	5,870	8,000	8,000
ORE Disposal Fees	1,079	1,620	1,175	750	750
<b>Subtotal – Other Protection</b>	<b>\$114,628</b>	<b>\$131,744</b>	<b>\$137,350</b>	<b>\$98,950</b>	<b>\$98,950</b>
<b>Landfill</b>					
Contract MSW <sup>1</sup>	\$10	\$0	\$0	\$0	\$0
Construction	544	485	0	0	0
Construction 2	0	438	0	0	0
MSW	7,124,006	7,535,146	8,554,772	7,537,683	8,605,658
Sale/Recycle – Scrap Metal	113,750	245,853	202,727	100,000	100,000
Sale/Recycle – Oil/Battery/ Antifreeze	5,074	2,979	3,133	5,000	5,000
<b>Subtotal – Landfill</b>	<b>\$7,243,384</b>	<b>\$7,784,901</b>	<b>\$8,760,632</b>	<b>\$7,642,683</b>	<b>\$8,710,658</b>

<sup>1</sup> MSW: Municipal Solid Waste

**Other Local Sources of Revenue**

	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>
<b>Library</b>					
Inter-Library Loan Fees	\$1,770	\$2,636	\$2,676	\$4,674	\$4,674
Damaged & Lost Book Fees	33,872	41,071	39,171	35,049	35,049
Passport Processing Fees <sup>1</sup>	0	0	126,900	221,995	174,085
Passport Application Photo <sup>1</sup>	0	0	23,790	37,257	31,155
<b>Subtotal – Library</b>	<b>\$35,642</b>	<b>\$43,707</b>	<b>\$192,537</b>	<b>\$298,975</b>	<b>\$244,963</b>
<b>Mental Health, Substance Abuse, and Developmental Services (MHSADS)</b>					
Aftercare Service Fees	\$4,689	\$2,846	\$1,832	\$5,000	\$4,000
Court Evaluation Charges	76,229	73,316	93,999	76,000	100,000
Day Treatment Clinic Fees	7,738	7,187	6,448	8,500	5,000
JobLink Fees	0	0	0	500	0
Labs and Meds	5,485	1,599	956	5,000	0
Outpatient Clinic Fees	131,545	95,000	78,872	135,000	78,000
Parent-Infant Development	118,771	112,051	115,373	110,000	110,000
Residential Services	331,968	299,277	289,673	338,000	300,000
Substance Abuse Counselor	81,616	78,580	48,644	110,000	50,000
<b>Subtotal – MHSADS</b>	<b>\$758,042</b>	<b>\$669,856</b>	<b>\$635,797</b>	<b>\$788,000</b>	<b>\$647,000</b>
<b>Parks, Recreation, and Community Services (PRCS)</b>					
Admission Charges	\$826,221	\$2,483,629	\$1,818,747	\$3,868,660	\$3,475,282
After School Activities	6,373,084	6,829,815	7,025,615	8,414,844	9,107,493
Cafeteria Sales	2,162	1,721	20,461	22,544	22,544
Community Center Fees	1,706,959	1,487,693	1,954,376	1,915,229	2,854,074
Daycare Fees	882,967	1,007,105	1,016,659	1,454,697	1,424,697
Group Events	797,531	610,016	943,336	554,062	567,189
League Sports	176,773	247,730	170,686	300,556	315,556
Preschool Fees	2,132,324	2,181,935	2,332,329	2,850,838	3,228,201
Recreation Fees	858,360	830,319	827,216	322,745	623,375
Respite Care Fees	390,981	385,125	413,050	326,636	326,636
Summer Camp	1,710,371	1,937,144	2,229,789	2,525,264	2,982,479
Swimming Pool	381,704	314,882	355,789	278,422	278,658
Tournaments	22,298	60,695	56,834	55,019	57,535
Transportation Fees – Group Events	57,620	50,130	41,989	113,013	75,174
Youth Sports User Fees	606,252	618,255	575,449	955,310	934,486
<b>Subtotal – PRCS</b>	<b>\$16,925,605</b>	<b>\$19,046,192</b>	<b>\$19,782,323</b>	<b>\$23,957,839</b>	<b>\$26,273,379</b>

<sup>1</sup> Passport services were first offered by Library Services in FY 2019.



## Other Local Sources of Revenue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Other</b>					
Administration Fees	\$9,837	\$7,535	\$11,027	\$0	\$2,500
Case Management Fees	110,246	63,432	53,540	15,500	65,000
Collection Fees – Bad Checks	13,368	12,514	14,856	12,500	13,000
Collection Fees – Delinquent Taxes	542,779	484,024	567,546	300,000	400,000
Commonwealth's Attorney Fees	10,678	9,626	9,739	10,000	10,000
Commuter Bus Advertising	93,856	121,968	105,829	100,000	735,700
Commuter Bus Fares	9,098,510	9,008,850	9,406,245	9,044,000	9,640,057
Court Fines	229,890	204,665	172,009	250,000	200,000
DMV Select Services Fees	1,326	0	0	0	0
Electric Vehicle Charging Service Fees	246	21	43	5,100	5,000
Emergency Service Fees	52,909	66,971	76,876	10,000	99,800
Freedom of Information Fees	16,407	29,459	36,606	6,600	9,100
Hydrogeologic Fees	1,742	1,742	5,226	850	850
Well and Septic Evaluation	3,520	3,850	3,300	5,300	5,300
Credit Card Fees	60,807	78,239	57,092	85,500	85,500
Cartographic Map Sales	2,311	2,403	3,754	1,500	1,500
Digital Data Sales	5,527	3,675	3,470	7,500	7,500
Maps, Plats, Survey Sales	27	420	0	0	0
Publication Sales	37,115	24,745	12,125	19,000	4,000
Other Charges for Services	2,460	616	4,377	99,484	99,484
Collection Fees – Towns <sup>1</sup>	0	0	89,669	0	204,200
<b>Subtotal – Other</b>	<b>\$10,293,562</b>	<b>\$10,124,754</b>	<b>\$10,633,328</b>	<b>\$9,972,834</b>	<b>\$11,588,491</b>
<b>Total – Charges for Services</b>	<b>\$36,969,037</b>	<b>\$39,286,622</b>	<b>\$41,509,070</b>	<b>\$44,409,268</b>	<b>\$49,213,428</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 programs which generate revenue for this category. Historic and projected revenue from this source is reported in the budget pages of the responsible departments. The largest components of this category are revenues administered by the Department of Parks, Recreation, and Community Services; the Department of General Services (Landfill operations); and the Department of Transportation and Capital Infrastructure (commuter fares).

<sup>1</sup> In the FY 2020 Adopted Budget, Collection Fees – Towns was budgeted under recovered costs for the same amount reflected in the FY 2021 Adopted column.



## Other Local Sources of Revenue

- **Supplemental Information** – Forecasts of future revenue from charges for services are prepared by the responsible department in County government.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Miscellaneous Revenue</b>					
Private Donations	\$162,436	\$106,498	\$172,075	\$38,600	\$40,500
Donations from Other Org.	30,129	871	0	0	0
Sale of Machinery & Equipment	47,716	167,149	183,040	0	9,000
Sale of Vehicles	0	172,052	79,100	0	0
Rebate – Solar Energy Credits	6,073	4,800	4,054	6,000	6,000
Other Rebate	89,402	242,658	252,643	120,000	120,000
Insurance Recovery	88,816	0	0	0	0
Overpayment to be Refunded	2,520	4,847	104	0	0
Payments for Damaged Property	3,725	200	4	0	0
Primary Fees	1,058	0	12,475	0	0
Repayment of Loans – Principal Only	0	13,990	0	0	0
Other Misc. Revenue	76,814	125,153	122,081	34,071	21,400
Payment from LCPS	28,417,114	15,674,101	6,881,758	0	0
I-66 Toll Revenue	0	274,051	933,407	1,382,077	510,000
<b>Total – Misc. Revenue</b>	<b>\$28,925,802</b>	<b>\$16,786,369</b>	<b>\$8,640,741</b>	<b>\$1,580,748</b>	<b>\$706,900</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** – none



## Other Local Sources of Revenue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Recovered Costs</b>					
Extradition of Prisoners	\$22,482	\$41,650	\$49,543	\$85,000	\$85,000
Housing of Prisoners (Federal)	1,430	550	990	1,000	1,000
Housing of Prisoners (State)	970,920	770,948	856,607	950,000	950,000
Medical Co-Payments	9,062	11,936	12,106	37,000	9,000
Prisoner Per-Diem (State)	105,568	125,838	117,369	115,000	115,000
Work Release Room & Board	69,182	56,547	63,257	78,000	78,000
DOC Inmate Medical Care Reimbursements	66,454	4,573	(1,691)	5,000	5,000
CSA – Mental Health Svc	48,461	64,431	26,374	69,000	30,000
Medicaid Reimbursements	4,528,579	4,691,401	3,308,483	4,549,479	3,813,800
Charges to Other Insurance	587,434	570,284	393,664	551,500	375,000
Friendship House Food Unit	375	915	1,135	14,000	0
Juvenile Detention Center – Contract	120,645	120,846	60,225	120,450	84,315
Juvenile Detention Center – Food	50,776	31,548	9,504	25,644	10,644
Loudoun Hospital	(5,141)	496	837	13,000	0
MHSADS Services	50,070	23,429	16,846	43,000	22,500
Duplicating	0	(26)	0	0	0
SWCD <sup>1</sup> Personnel	453,054	476,541	504,161	529,062	568,778
PRCS Facility Supervisors	201,833	196,527	218,384	184,575	204,700
Protective Services	1,287,924	813,278	967,092	750,000	750,000
Misc. Recovered Costs	1,092,607	3,684,703	4,053,902	1,771,474	2,705,372
Task Force Reimbursement	12,509	22,251	24,966	0	0
<b>Total – Recovered Costs</b>	<b>\$9,674,223</b>	<b>\$11,708,816</b>	<b>\$10,684,252</b>	<b>\$9,892,184</b>	<b>\$9,808,109</b>

### Recovered Costs

- **Description** – The primary components of Recovered Costs are Medicaid reimbursements and charges to insurance for services delivered by the Department of Mental, Health, Substance Abuse, and Developmental Services. Other revenues include reimbursements for the housing of federal and state prisoners in Loudoun's adult detention center. 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.

<sup>1</sup> SWCDB: Soil and Water Conservation District

**Other Local Sources of Revenue**

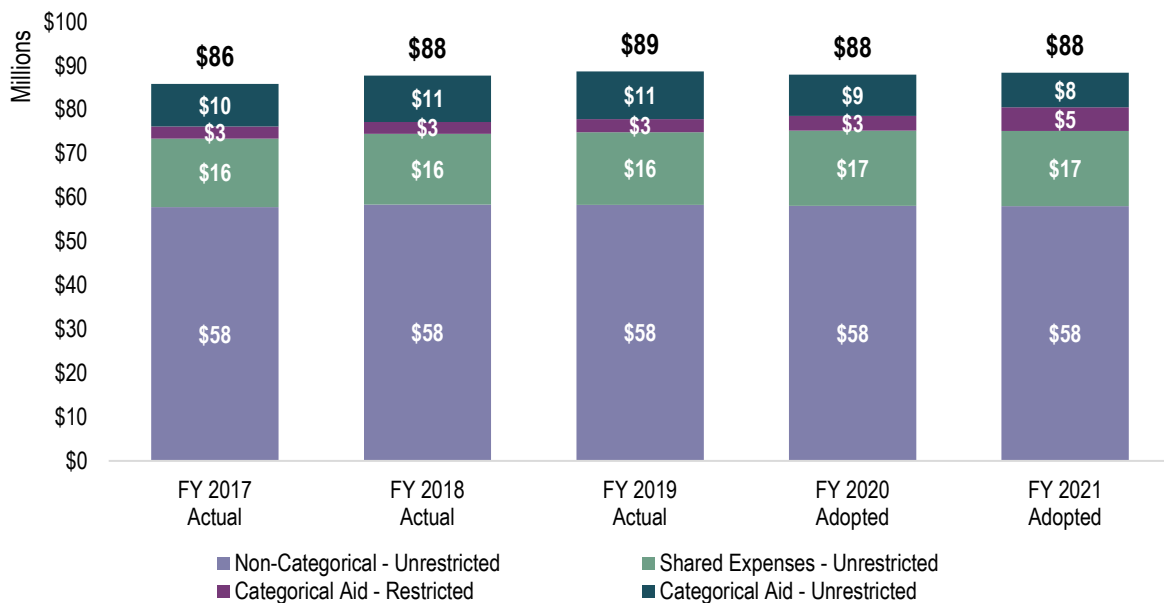
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Other Financing Sources</b>					
Transfer from the CSA Fund	\$183,000	\$183,000	\$0	\$0	\$0
Transfer from the TOT Fund	398,223	404,045	415,817	412,119	434,639
Transfer from the Animal Trust Fund	39,119	29,871	19,611	0	0
Transfer from the TDF	6,316,957	0	0	0	0
Transfer from EMS Transport Fund	200,000	903,289	768,355	419,045	538,259
Transfer from the Capital Projects Fund	5,867,576	6,206,181	6,645,632	0	0
Transfer from the Debt Service Fund	125,110	130,421	137,151	143,323	153,487
Use of Prior Year Fund Balance	0	0	0	39,593,227	40,000,000
<b>Total – Other Financing Sources</b>	<b>\$13,129,985</b>	<b>\$7,856,807</b>	<b>\$7,986,566</b>	<b>\$40,567,714</b>	<b>\$41,126,385</b>

**Other Financing Sources**

- **Description** – Other Financing Sources is revenue arising from the issuance of bonds, capital leasing agreements, as well as transfers between the General Fund and various other funds. The FY 2021 Adopted budget transfers \$1.26 million from other funds into the General Fund during the fiscal year. It also authorizes the use of \$40.0 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. Additional information about these and other funds can be found in Volume 2 of this document.



## Commonwealth Aid



	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Commonwealth Aid</b>					
Non-Categorical Aid – Unrestricted	\$57,861,493	\$58,382,879	\$58,369,174	\$58,121,693	\$58,034,693
Shared Expenses – Unrestricted	15,578,644	16,153,368	16,485,903	17,160,105	17,160,105
Categorical Aid – Unrestricted	2,737,965	2,711,430	3,020,784	3,319,460	5,361,343
Categorical Aid – Restricted	9,688,241	10,523,714	10,864,378	9,431,931	7,859,775
<b>Total – Commonwealth Aid</b>	<b>\$85,866,343</b>	<b>\$87,771,391</b>	<b>\$88,740,239</b>	<b>\$88,033,189</b>	<b>\$88,415,916</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 cars, trucks, and motorcycles with a gross weight under 7,501 according to the Virginia Department of



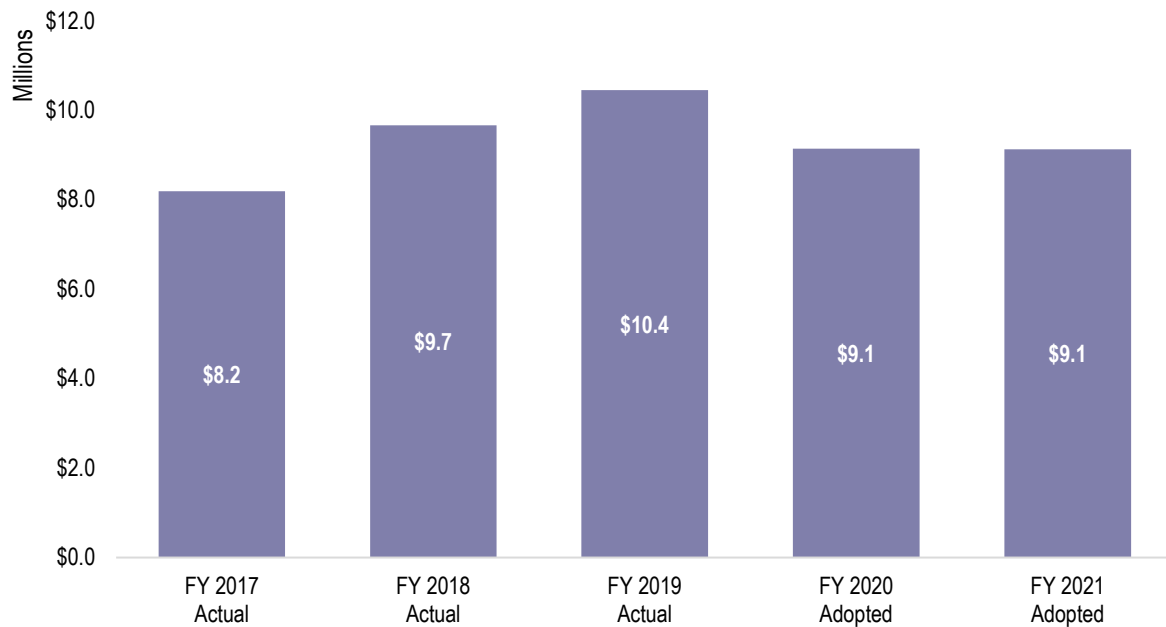


## Commonwealth Aid

Motor Vehicles that are housed within the County. In calendar 2019, the State's contribution covered an estimated 38 percent of the personal property tax levy on qualifying vehicle value. Over time, this percentage will decline as the fixed value of the State's annual contribution is spread across a growing number of qualifying vehicles in the County. 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 Commonwealth's Attorney).



## Federal Aid



	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
<b>Federal Aid</b>					
Non Categorical Aid- Unrestricted	\$3,292	\$3,360	\$3,435	\$1,800	\$1,800
Categorical Aid - Restricted	8,187,401	9,659,546	10,444,898	9,137,990	9,128,459
<b>Total – Federal Aid</b>	<b>\$8,190,693</b>	<b>\$9,662,906</b>	<b>\$10,448,333</b>	<b>\$9,139,790</b>	<b>\$9,130,259</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 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 2020.

Organization	Real Property		Personal Property		TOTAL
	CY 2020 Assessment	CY 2020 Foregone Revenue <sup>2</sup>	CY 2020 Assessment	CY 2020 Foregone Revenue	CY 2020 Foregone Revenue
Air Force Retired Officers Community	\$103,708,130	\$1,073,378	\$1,369,709	\$42,776	\$1,116,155
Americas 911 Foundation, Inc.	n/a	0	67,991	1,805	1,805
ARC of Loudoun	n/a	0	58,225	2,250	2,250
Archaeological Conservancy	215,500	352	n/a	0	352
Between the Hills Community Association, Inc.	n/a	0	473,600	19,451	19,451
Birthright of Loudoun County	419,240	4,339	n/a	0	4,339
Boulder Crest Retreat Foundation	n/a	0	1,386	58	58
Broad Run Crew	3,966,850	41,057	103,889	3,406	44,463
Christian Service Charities, Inc.	n/a	0	12,083	291	291
Endeppence Center of Northern Virginia, Inc.	n/a	0	7,216	303	303
Evelyn Alexander Home for Animals Foundation, Inc.	494,680	5,120	n/a	0	5,120
Faith and Family Foundation, Inc.	n/a	0	43,962	1,210	1,210
Friends of Homeless Animals, Inc.	2,079,930	21,527	252,785	2,853	24,380
Habitat for Humanity International	999,240	10,342	11,225	471	10,814
Hero Homes, Inc.	0	0	5,875	219	219
Home School Foundation	0	0	8,984	158	158
Howard Hughes Medical Institute	0	0	249,217	10,467	10,467
Integrated Justice Information Systems Institute, Inc.	187,938,510	1,945,164	22,835,002	923,586	2,868,750
Jack Kent Cooke Foundation	11,446,460	118,471	239,741	10,069	128,540
Journey Through Hallowed Ground Partnership	n/a	0	8,304	349	349
Life Line, Inc.	759,500	7,861	8,556	359	8,220

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

<sup>2</sup> CY 2020 personal and real estate foregone revenue estimates assume that currently owned property of each organization is owned for all of CY 2020.



## Tax Exemptions by Board Action

Organization	Real Property		Personal Property		Total
	CY 2020 Assessment	CY 2020 Foregone Revenue	CY 2020 Assessment	CY 2020 Foregone Revenue	CY 2020 Foregone Revenue
Loudoun Cares	\$1,195,780	\$12,376	\$1,278	\$54	\$12,430
Loudoun Community Health Center	8,623,820	89,257	124,220	5,217	94,474
Loudoun County Transportation Association	4,174,700	43,208	n/a	0	43,208
Loudoun Habitat for Humanity <sup>1</sup>	616,210	6,378	50,848	839	7,216
Loudoun Hunger Relief, Inc.	n/a	0	211,702	4,770	4,770
Loudoun Therapeutic Riding Foundation, Inc.	n/a	0	34,076	877	877
Loudoun Youth Soccer Association	3,315,860	34,319	103,625	3,303	37,622
Lovettsville Lions Charities, Inc.	n/a	0	6,960	58	58
Makersmiths, Inc.	n/a	0	42,289	1,776	1,776
Margaret Paxton Memorial for Convalescent Children	861,000	8,911	n/a	0	8,911
Meridians Recovery, Inc.	n/a	0	22,030	925	925
Mobile Hope, Association	n/a	0	31,499	781	781
Northern Virginia Dental Clinic, Inc.	n/a	0	32,309	1,357	1,357
Old Dominion Land Conservancy, Inc.	2,541,360	8,848	13,950	586	9,434
Prison Fellowship Ministries Foundation	26,836,160	277,754	331,358	13,917	291,671
Sterling Playmakers	298,820	3,093	n/a	0	3,093
<b>Stones of Herndon, Inc.</b>	456,370	4,723	n/a	0	4,723
TOL Ministries, Inc.	n/a	0	6,524	177	177
Unison Preservation Society, Inc.	257,240	2,662	n/a	0	2,662
Virginia Regional Transportation Association	1,576,060	16,312	3,822,101	32,179	48,491
Virginia Rides	n/a	0	237,064	3,003	3,003
<b>Total</b>	<b>\$362,781,420</b>	<b>\$3,735,454</b>	<b>\$30,844,231</b>	<b>\$1,090,515</b>	<b>\$4,825,969</b>

The table above 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), nonprofit burial grounds, etc. (See Article X, Section 6 of the Constitution of Virginia.) In 2020, the total assessed value of all tax-exempt real property in the County amounts to \$7.5billion<sup>2</sup>.

<sup>1</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 15, 2020.

<sup>2</sup> Source: Commissioner of the Revenue’s Loudoun County Assessment Summary (1/24/2020).



## School Fund<sup>1,2</sup>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted <sup>2</sup>
<b>Local Funding</b>					
General Fund Transfer	\$681,864,398	\$732,512,736	\$797,325,815	\$873,658,353	\$885,714,899
Rebates and Refunds	65,109	291,859	339,644	50,000	335,000
Sales of Textbooks	0	723	7,792	15,000	10,000
E-Rate Reimbursement	1,642,457	1,346,551	0	1,500,000	1,500,000
Tuition	1,647,996	1,822,049	1,858,511	1,900,000	2,001,000
Use of Buildings	1,124,234	1,272,679	1,151,429	1,500,000	1,250,000
Athletic, Parking, AP Test Fee	3,473,381	3,551,793	3,539,399	3,625,000	2,860,000
Hughes Foundation	852,327	854,554	2,019,180	1,000,000	1,000,000
PAVAN <sup>1</sup>	35,753	0	12,980	18,800	0
Local Grants & Contributions	168,413	211,462	665,506	22,483	70,186
Sales of Equip. & Supplies	344,465	209,174	152,383	365,000	365,000
Miscellaneous	1,977,434	1,432,729	2,748,009	2,179,343	2,400,000
<b>Subtotal – Local Funding</b>	<b>\$693,195,967</b>	<b>\$743,506,309</b>	<b>\$809,820,648</b>	<b>\$885,833,979</b>	<b>\$897,506,085</b>
<b>Commonwealth Funding<sup>3</sup></b>					
Sales Tax	\$77,150,605	\$76,573,689	\$82,103,621	\$90,481,812	\$95,893,755
Basic Aid	171,381,162	175,187,156	190,636,555	191,624,914	207,384,744
Fringe Benefits	30,990,397	34,194,124	35,510,830	36,113,305	40,242,522
Textbooks	3,866,051	3,968,109	3,791,713	3,843,815	4,126,778
Special Education	19,844,084	20,409,791	22,639,742	21,960,280	24,737,434
Vocation Education	1,333,443	1,418,775	1,494,030	1,615,559	1,875,837
Supplemental Support	2,188,472	11,582,728	13,712,904	25,783,279	19,579,090
SOL Materials/Training	163,613	266,207	292,472	299,452	341,432
Technology Plan	3,617,057	544,526	4,536,306	2,390,000	2,494,000
Other	12,752,764	13,427,051	15,114,436	16,624,463	19,485,057
<b>Subtotal – Commonwealth</b>	<b>\$323,287,648</b>	<b>\$337,572,156</b>	<b>\$369,832,609</b>	<b>\$390,736,879</b>	<b>\$416,160,649</b>

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

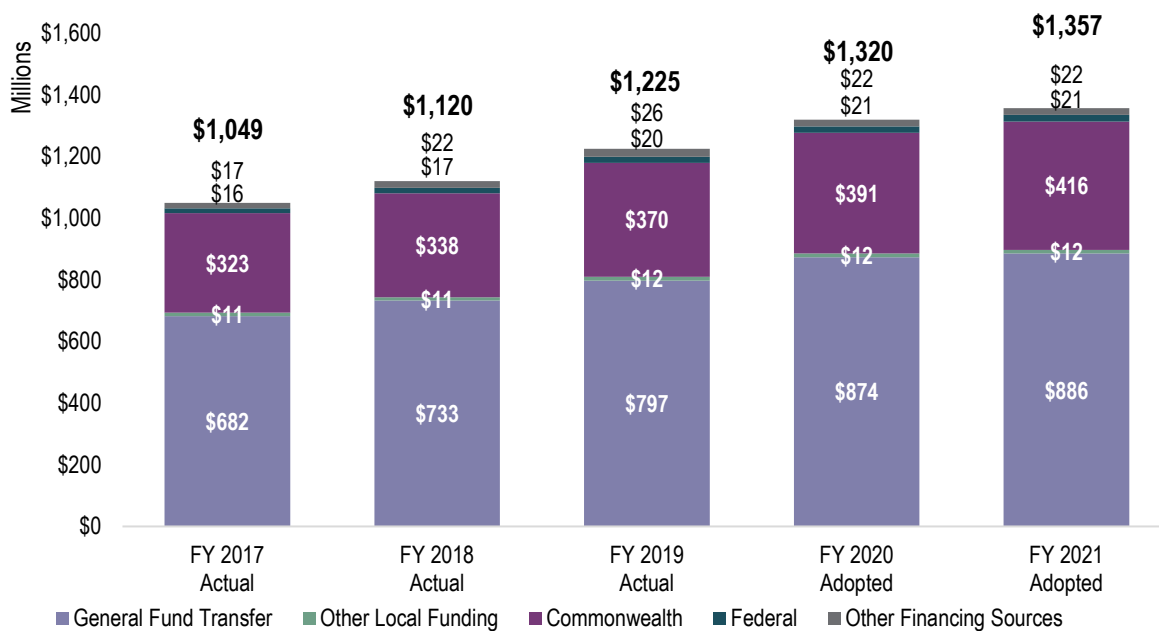
<sup>2</sup> Reflects the local transfer to LCPS as identified in the FY 2021 Appropriations Resolution (AR). Due to the COVID-19 pandemic, the AR included a reserve of \$100 million until revenues are determined to be available to support those expenditures. Of the reserve amount, \$60 million is for LCPS and is not included in these numbers. Monthly revenue and expenditure projections will be provided to the Finance/Government Operations and Economic Development Committee until such time as it is deemed that monies from the reserve can be released. Funding will be released to the County and LCPS proportionate to their share of the reserve, 40/60 respectively.

<sup>3</sup> Amounts shown for FY 2021 reflect the amounts approved by the Board of Supervisors in the FY 2021 AR. LCPS has identified a potential decline of \$9.3 million in state revenue that is not reflected in this table.



## School Fund

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted <sup>2</sup>
<b>Federal Funding</b>					
Title I	\$2,138,156	\$2,137,848	\$1,653,902	\$1,832,788	\$1,999,821
Head Start	904,413	856,333	923,972	893,638	950,657
Handicapped Education	9,622,926	9,971,680	12,430,708	12,764,516	13,027,941
Other	3,337,276	4,092,849	4,793,052	5,495,936	5,319,776
<b>Subtotal – Federal</b>	<b>\$16,002,771</b>	<b>\$17,058,710</b>	<b>\$19,801,634</b>	<b>\$20,986,878</b>	<b>\$21,298,195</b>
<b>Other Financing Sources<sup>1</sup></b>	<b>\$17,000,000</b>	<b>\$22,000,000</b>	<b>\$25,630,206</b>	<b>\$22,002,000</b>	<b>\$22,002,000</b>
<b>Total – School Fund</b>	<b>\$1,049,486,386</b>	<b>\$1,120,137,175</b>	<b>\$1,225,085,097</b>	<b>\$1,319,559,736</b>	<b>\$1,356,966,169</b>
<b>General Fund Transfer – Percent of Total</b>	<b>65.0%</b>	<b>65.4%</b>	<b>65.1%</b>	<b>66.2%</b>	<b>65.3%</b>



- **Description** – The table above shows the various sources of annual operating revenues for the Loudoun County Public 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 2021 revenue proposal to arrive at its own 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 2019, enrollment in Loudoun County Public Schools increased by 165 percent from 31,804 students to 84,175. Over the next five years, the Superintendent's

<sup>1</sup> Other Financing Sources includes funding for school buses, vehicle leases, and fund balance rollovers.



## School Fund

Recommended FY 2021-2026 Capital Improvement Program anticipates annual enrollment growth averaging approximately 1.0 percent or 805 students per year. The decline in enrollment growth has reduced, but not eliminated, the need to construct and operate additional schools.



# Forecast Discussion and Analysis

## The Economic Outlook

Revenues within the FY 2021 budget were constructed on assumptions of economic growth that are unlikely to be realized due to the COVID-19 pandemic. The FY 2021 revenue budget assumed the U.S. economy would continue to expand in 2020 and 2021 with real Gross Domestic Product (GDP) increasing at approximately 2.0 percent annually. During March, as the Board of Supervisors (Board) was engaged in budget discussions, COVID-19 spread across the globe with an increasing number of positive cases identified daily in the United States, the Washington DC Metropolitan Area, and Loudoun County. The economic situation continues to be uncertain, making it difficult to project with specificity the magnitude of impacts to Loudoun's economy in the medium to long-term timeframe. In the face of this uncertainty, the FY 2021 Appropriations Resolution was prepared in a manner to provide the Board maximum flexibility for future decision-making related to expenditures in FY 2021.

To estimate the potential impact of the COVID-19 pandemic on local revenues, staff prepared three revenue scenarios for FY 2021 using two economic forecasts from Moody's Analytics – an upside and a downside – both of which had a 10 percent probability. The upside economic forecast served as the foundation for staff's upside revenue estimate and the downside economic forecast as the foundation for staff's baseline revenue estimate. In recognition of other economic projections that were predicting more significant impacts on indicators such as unemployment, staff modelled a downside revenue estimate that accounted for even greater revenue impacts.

## Economic Scenarios Used to Prepare Staff Revenue Estimates

	10% Upside (Staff Upside Estimate)	10% Downside (Staff Baseline Estimate)
Peak Unemployment	8% (2020Q2)	13% (2020Q2)
Full Employment	2022	2025
Confirmed U.S. Infections	1-2 million	9-15 million
New Infections Peak	April	June
Infections Abate	June	September
Additional Federal Stimulus	2020Q4 and 2021Q1	None

As noted, the downside estimate is an enhanced version of the Moody's 10 percent downside economic forecast that was used to develop the staff baseline and generally assumes a greater decline in real property values as real property is the greatest single source of revenue. Under these economic scenarios, staff forecasts a revenue shortfall of \$26.3 million (upside), \$67.8 million (baseline), and \$96.0 million (downside). Staff believes the specific economic forecasts from Moody's Analytics that were used to build the staff FY 2021 revenue projections support a conservative revenue forecasting methodology. Revenue estimates were constructed with the assumption that quarterly economic changes forecasted for the U.S. as a whole would be applied to the Loudoun economy. This further supports that these estimates are conservative as historically, Loudoun's economy has outperformed the national economy.

Based on the downside revenue estimate, the FY 2021 budget was adopted with the establishment of a \$100 million expenditure reserve as a safeguard against potential revenue shortfalls. Establishing a reserve allowed the Board to adopt the FY 2021 budget with the desired service level and the real property tax rate of \$1.035 to support these services. The reserve also allowed the Board to defer decision making on many new expenditures until staff is confident that revenues in FY 2021





## Forecast Discussion and Analysis

will be available to support them. More information on the composition of the reserve, which was split \$40 million County Government and \$60 million Loudoun County Public Schools can be found in the Executive Summary.

### 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 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 2021 (July 1, 2020 to June 30, 2021) forecast combines the forecasts for Tax (Calendar) Year 2020 and Tax (Calendar) Year 2021. 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 2020 and 2021.

### 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 \$3.1 billion on January 1, 2019). 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 2019, the taxable value of real property is estimated to have increased by \$6.3 billion or 7.6 percent. The value of residential property increased by 5.5 percent of which 2.2 percentage points were due to new development while existing properties appreciated in value by 3.3 percent. In TY 2019, the rate of appreciation for commercial/industrial property was 7.4 percent, 0.8 percentage points below the rate of appreciation in TY 2018.

Real Property Class	Taxable Assessed Value (Billions)		Value \$	Value %	Equalized %	Develop. %
	Jan 1, 2019	Jan 1, 2020 <sup>1</sup>	Change	Change	Change	Change
Residential – Single Family and Condo	\$62.18	\$65.59	\$3.41	5.5%	3.3%	2.2%
Comm. & Industrial <sup>2</sup>	19.86	22.95	3.09	15.6%	6.8%	8.7%
Agricultural <sup>3</sup>	1.47	1.32	(0.16)	(10.6%)	(7.1%)	(3.5%)
<b>Total Taxable</b>	<b>\$83.51</b>	<b>\$89.86</b>	<b>\$6.34</b>	<b>7.6%</b>	<b>4.0%</b>	<b>3.6%</b>

<sup>1</sup> Source: the Commissioner of the Revenue's Loudoun County Assessment Summary (1/24/2020). Individual values may not sum to totals due to rounding.

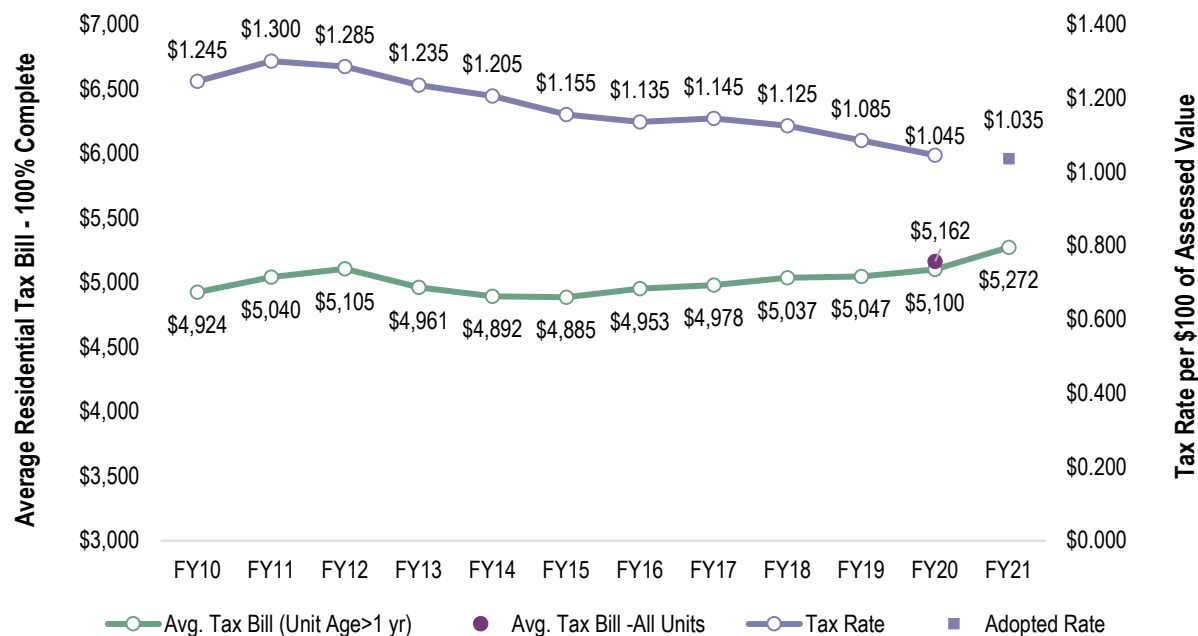
<sup>2</sup> Includes commercial apartment buildings.

<sup>3</sup> Taxable value is land use value, not fair market value for properties in the land use program. Additional information about the land use program can be found on page R-5.



## Forecast Discussion and Analysis

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 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 2019 is 3.6 percent overall and 2.2 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 4.0 percent in TY 2019<sup>1</sup>. The FY 2021 Adopted Budget is predicated on a real property tax rate of \$1.035 effective January 1, 2020. The estimated equalized tax rate – the rate that would yield approximately the same tax revenue in 2020 from completed properties in existence in 2019 as that yielded by the actual 2019 tax rate – is \$1.010<sup>2</sup>. Even at the equalized tax rate, new revenue is generated as a result of new construction and improvements. If overall equalization in 2019 had been 2.0 percent, the 2020 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 \$1.035 increases the annual tax bill for the average home in existence as of January 1, 2019 by \$110, from \$5,162 in 2019 to \$5,272 in 2020.

### Personal Property Taxes

The table of General Property Taxes on page R-4 contains nine 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

<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

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 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. In 2019, an estimated 6.4 million in square footage related to data centers came online, bringing the total estimate to 20 million square feet of data center facilities. In each of the past seven 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 2020 and 2021 of 23 and 21 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. For this reason, starting in FY 2020, a portion of the business personal property tax (BPPT) rate on computer equipment has been programmed into the 6-Year Capital Improvement Program each year for use in the renovation, alteration, and renewal program. This strategy continues in the FY 2021 Adopted Budget, with the allocation of \$16.4 million for the renovation, alteration, and renewal program and for County land acquisition. This strategy provides an opportunity to program an incremental amount of BPPT revenue while providing maximum flexibility. Should BTPP experience a decline due to market or economic changes, these one-time expenditures can be scaled back rather than reducing operating expenditures in the General Fund. Staff believes this is a prudent and conservative use of the additional expected incremental increase of BPPT.

Vehicle 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 2021 Adopted Budget

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## General Government Administration Summary

### FY 2021 Adopted Expenditures<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Board of Supervisors	\$2,376,663	\$2,331,266	\$2,896,440	\$3,721,642	\$3,778,754
Commissioner of the Revenue	6,783,764	7,643,292	8,826,743	9,614,799	9,889,902
County Administrator	5,351,417	5,890,053	6,720,506	21,014,882	21,412,719
County Attorney	3,456,178	3,897,378	3,518,029	3,926,173	4,040,135
Elections and Voter Registration	1,751,784	1,998,301	2,250,311	2,364,640	2,421,652
Finance and Budget	7,506,994	8,177,619	8,856,964	9,856,891	10,129,368
General Services	42,970,916	51,903,464	49,757,223	55,561,663	55,831,322
Human Resources	6,120,714	6,650,844	7,499,104	8,849,279	9,035,840
Information Technology	33,041,603	36,656,192	37,315,111	42,376,477	42,904,074
Treasurer	6,148,661	5,813,598	6,766,938	7,362,102	7,546,488
<b>Total</b>	<b>\$115,508,694</b>	<b>\$130,962,009</b>	<b>\$134,407,369</b>	<b>\$151,502,866</b>	<b>\$153,657,597</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, 2020, through December 31, 2023.

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.

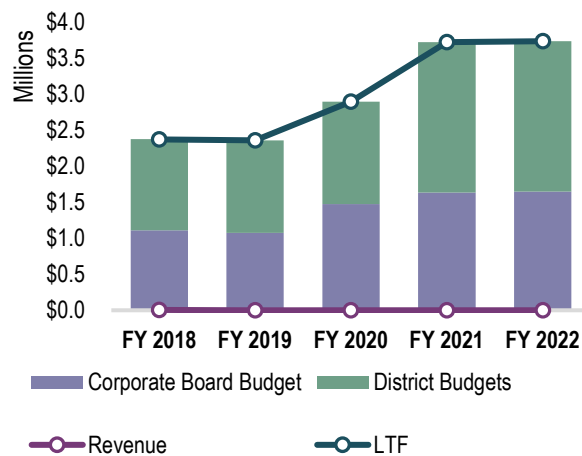
## Board's Programs

### Corporate Board and District Budgets

Represents corporate funds for operating the Board of Supervisors' (Board) offices and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries, health and dental benefits for all Board aides, the County's accounting and auditing services, legal advertising, and internal services. Each district office is allocated Board-approved funds for Board aide salaries and operating costs.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Corporate Board Budget	\$1,108,351	\$1,075,514	\$1,474,241	\$1,633,693	\$1,647,222
District Budgets	1,268,312	1,284,874	1,422,199	2,087,949	2,087,949
<b>Total – Expenditures</b>	<b>\$2,376,663</b>	<b>\$2,360,383</b>	<b>\$2,896,440</b>	<b>\$3,721,642</b>	<b>\$3,729,871</b>
<b>Revenues</b>					
Charges for Services	\$4,951	\$1,207	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$4,951</b>	<b>\$1,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$2,371,712</b>	<b>\$2,582,146</b>	<b>\$2,896,440</b>	<b>\$3,721,642</b>	<b>\$3,729,871</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 and generally does not have program-generated revenues.

**Expenditure**

For ease of understanding, the budget summary is represented comparing the Corporate Board budget and the aggregation of all district budgets. The Corporate Board budget includes previously authorized increases in Board member salaries for calendar years 2020 through 2023. To account for inflation, district budgets were increased by 3 percent in FY 2020.<sup>2</sup> The FY 2021 Adopted Budget includes a \$645,000 increase for district budgets, as directed by the Board at the December 3, 2019 business meeting.

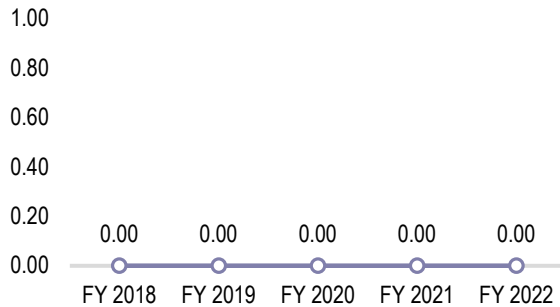
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> FY 2020 is the Adopted Budget and does not reflect the use of fund balance for a mid-year increase approved by the Board at the December 3, 2019 business meeting. The FY 2020 Revised Budget increased the Chair-at-Large District budget by \$42,500 and all other District Board Office budgets by \$35,000 effective January 1, 2020.



## 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 2020-2023 Board will have the opportunity to establish Strategic Initiatives that reflect the policy priorities of the governing body and prioritize work to be conducted by staff for the duration of the term. After the Board establishes goals and objectives in alignment with the Board's policy priorities, staff will develop a work plan for the Board's consideration. The Strategic Initiatives Work Plan provides a framework through which progress on the Board's goals and objectives can be tracked, the public can stay informed, and staff can receive additional direction and guidance. The first year of the Board's term generally serves as the development year for the Strategic Initiatives Work Plan while the subsequent three years serve as implementation years. County Administration staff anticipate that the Board will develop their policy priorities and goals by early fall 2020 and that staff will return to the Board with a work plan that addresses these goals.

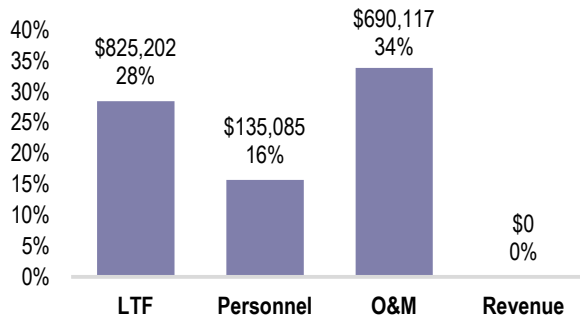
### Board Compensation and District Budgets

Expenditures have increased primarily due to increased Board member salaries and district budgets. On July 20, 2017, the 2016 – 2019 Board approved compensation increases for the 2020 – 2023 Board effective January 1, 2020. The 2016 to 2019 Board formally adopted a compensation schedule for the 2020 – 2023 Board 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 2016 to 2019 Board also voted to increase Board compensation by 2 percent for calendar years 2020 through 2023. Board member salaries are budgeted in the Corporate Board budget.

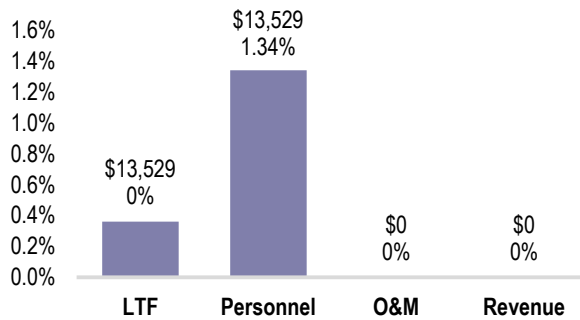
The FY 2020 Adopted Budget increased district budgets by 3 percent, or approximately \$41,400, to account for inflation. This base budget adjustment was similar to those authorized for other County departments to address changes in personnel costs and contractual services. The base budget adjustment resulted in the following district budgets in FY 2020: Chair \$196,730 (increase from \$191,000) and all other District Board Offices \$155,115 (increase from \$150,597).

As directed at the December 3, 2019 business meeting, the FY 2021 Adopted Budget increases district budgets by \$645,000, with an \$85,000 increase for the Chair-at-Large District budget and a \$70,000 increase for all other District Board Office budgets. The FY 2021 Budget also includes Corporate Board budget base adjustments totaling \$20,000 for travel expenses for Virginia Association of Counties and National Association of Counties meetings and for increases in membership dues.



**Board of Supervisors****Percent Change from Adopted FY 2020 to Adopted FY 2021****Reasons for Change:**

**Personnel:** ↑ full year of higher Board salaries plus 2 percent calendar year increase || **O&M:** ↑ full year of higher district budgets and base adjustments for increased membership fees and travel for conferences || **Revenue:** ↔

**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:**

**Personnel:** ↑ 2 percent calendar year increase in Board Member salaries || **O&M:** ↔ || **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 ("the Office") forwards the assessment information necessary for preparing tax bills to the County's Office of the Treasurer and incorporated towns that require it for billing purposes. 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, assess, value, and defend valuations for real estate; identify, classify, and assess personal property, business license taxes, and business personal property taxes. Tax assessment also includes audits and field inspections to ensure equitable assessment of taxes.

### 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; administer 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

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

### Administration

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



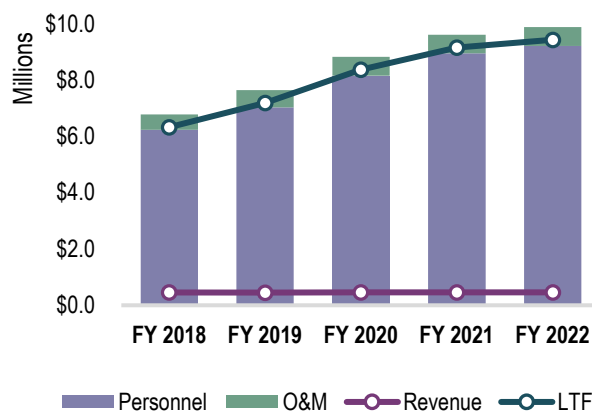
## Commissioner of the Revenue

## Budget Analysis

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$6,234,132	\$7,029,487	\$8,156,709	\$8,947,747	\$9,216,179
Operating and Maintenance	549,633	613,805	670,034	667,052	673,723
<b>Total – Expenditures</b>	<b>\$6,783,764</b>	<b>\$7,643,292</b>	<b>\$8,826,743</b>	<b>\$9,614,799</b>	<b>\$9,889,902</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$113,239	\$109,743	\$100,000	\$100,000	\$100,000
Intergovernmental – Commonwealth	342,303	341,951	355,122	355,122	355,122
<b>Total – Revenues</b>	<b>\$455,543</b>	<b>\$451,694</b>	<b>\$455,122</b>	<b>\$455,122</b>	<b>\$455,122</b>
<b>Local Tax Funding</b>	<b>\$6,328,222</b>	<b>\$7,191,598</b>	<b>\$8,371,621</b>	<b>\$9,159,677</b>	<b>\$9,434,780</b>
<b>FTE</b>	<b>68.93</b>	<b>73.93</b>	<b>78.93</b>	<b>81.93</b>	<b>81.93</b>

## Revenue and Expenditure History



## Revenue/Local Tax Funding

As shown, the Office operates primarily with local tax funding (over 95 percent). Program-generated revenue consists of land use application fees. Other revenue is derived from reimbursements from the Virginia Compensation Board.

## Expenditure

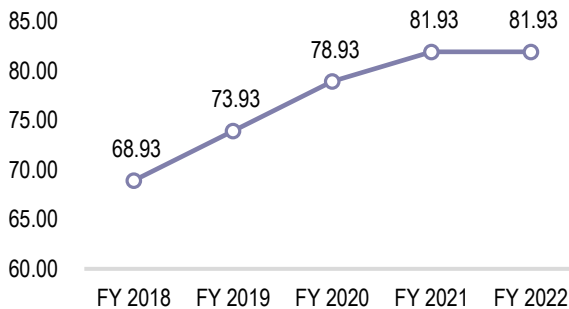
The majority of the Office's expenditure budget is dedicated to personnel costs (93 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

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



## Commissioner of the Revenue

### Staffing/FTE History



FY 2018: 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

FY 2021<sup>1</sup>: 1.00 FTE real estate appraiser, 2.00 system analysts

The Office of the Commissioner of the Revenue's expenditure increases are primarily attributed to personnel costs including higher compensation and added positions, as indicated in the Staffing/FTE History graph above.

The FY 2020 Adopted Budget added two real estate appraisers, one residential supervising appraiser, one senior business tax compliance auditor, and one senior business tax compliance officer, all of which are filled. The appraiser positions assist the Office in addressing the general growth in overall parcels as well as the evolution in the complexity of properties to be assessed – particularly in the commercial sector. The residential supervising appraiser maintains the appropriate supervisor to staff ratio based on the appraiser positions added in FY 2019 and FY 2020. The FY 2020 Adopted Budget also added staff focusing on tax compliance and audit functions for business personal property and business, professional, and occupational license taxes. Compliance initiatives are necessary to ensure fair and equitable taxation, thereby reducing the number of appeals and refunds to taxpayers and increasing revenue collection. These positions have helped the Office meet its goal to audit at least 25 percent of accounts annually.

Operating and maintenance expenditures reflect gradual increases for postage and mailing services due to the increased number of parcels, vehicles, and business accounts in the County. In addition, the FY 2021 Adopted Budget includes a base adjustment of approximately \$5,000 for electronic subscriptions. In FY 2021, vehicle replacement charges are adjusted based on an annual review of the resources available in the vehicle replacement fund. The FY 2021 Adopted Budget for the Office of the Commissioner of the Revenue includes a \$20,000 reduction from FY 2020 to reflect this change in addition to regular adjustments.

The FY 2021 Adopted Budget includes positions focused on the thematic area of fiscal responsibility.

### Fiscal Responsibility

As the County's population continues to grow, the number of parcels to be assessed also increases annually. Based on a workload study completed in FY 2018, it was determined that there was an overall need in the Real Property Tax Assessment division for additional appraisers by FY 2022. As a result of recruitment challenges and the extensive training required for appraisers, the Office has requested real property appraisers incrementally (three in FY 2019, three in FY 2020, and one in FY 2021) and anticipates requesting one or two positions in FY 2022.

The FY 2021 Adopted Budget includes the addition of one residential appraiser. Work assignments, on average, have exceeded 7,200 parcels per appraiser, significantly above the industry standard of 5,000. Additional staff capacity will help to

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Commissioner of the Revenue

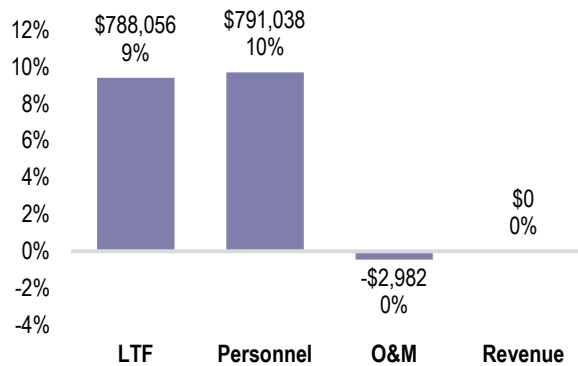
address the sketching backlog and increase the frequency of parcel and field reviews. The Office has a backlog of approximately 40,000 residential parcels that need to be confirmed in the County's assessment system with a new or revised sketch—a digital rendering of the building's exterior dimensions and size calculations. The optimal service level for field and parcel reviews is at least one review every five years per parcel to reconcile previously collected data and guarantee accuracy. However, current staffing levels do not provide for the adequate reconciliation of this important information and the review schedule is six to seven 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 capture future revenue and assessment growth.

The FY 2021 budget also includes two additional systems analysts. Each analyst will serve as a subject matter expert on their respective system. One position will provide additional support for iasWorld, the County's computer assisted mass appraisal (CAMA) system that is used to value all real estate in the County. This position will support the evolving complexity of real property assessment functions of the residential and commercial CAMA system. As the number of requests for information from the public and County agencies increases, this systems analyst will provide necessary coverage for this function. The second systems analyst will support the PCI RBS (revenue billing system), the County's tax assessment system that maintains data on all vehicle personal property, business taxes, and tax relief programs. This position is needed to support the increased complexities of business tax, personal property tax, tax relief and exemptions, tax compliance, and public-facing tax filing and parcel web portals. Together, these two positions will shepherd systems improvements from idea or problem identification to requirements gathering, testing, and finally implementation. These analysts will also address day-to-day system function issues as well as develop queries to respond to Freedom of Information Act requests, the Board, County Administration, other County departments, other localities, and required state reporting. The direct customer base for the mass appraisal, appraisal and tax, and public access systems includes 78 Commissioner of the Revenue staff, 75 County staff from other departments and offices, regional title examiners, real estate professionals, and members of the public. As such, these positions will respond to requests from various County departments including Building and Development, Planning and Zoning, Mapping and Geographic Information, and the Department of Budget and Finance. The addition of these positions increases the technical and operational support team's staff from three to five systems analysts. With these additional resources, the Office anticipates more timely responses to support tickets, ongoing support for existing data sates, and continued systems enhancements for field data collection, geographic information system (GIS) integration, and assessment methodologies. These positions allow the Office to maintain responsiveness to business needs, provide more robust and timely reporting, and reduce response times for staff and public support.



## Commissioner of the Revenue

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



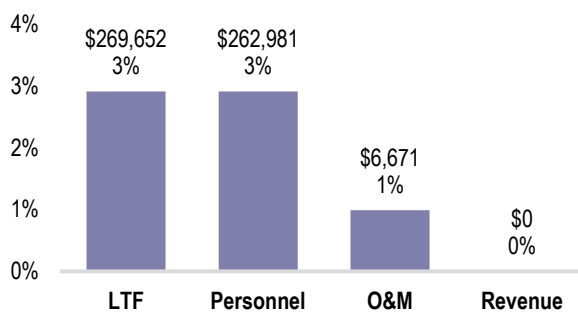
#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay changes ||

**O&M:** ↓ decrease in vehicle replacement costs ||

**Revenue:** ↔

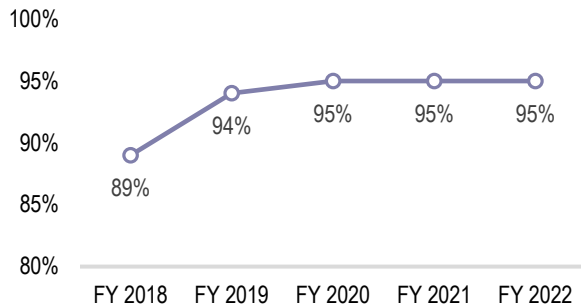
### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

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

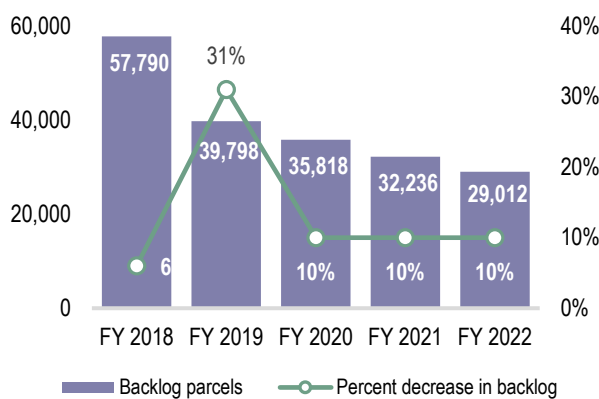
**Revenue:** ↔

**Commissioner of the Revenue****Key Measures<sup>1</sup>**

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

**Measure:** Percent of sales verified.

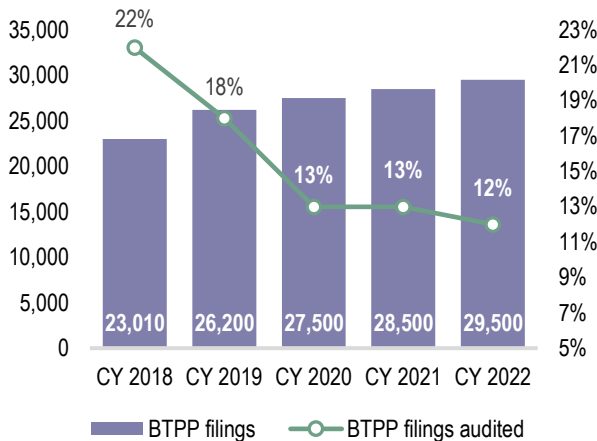
*With appraisers approved in previous fiscal years and in the FY 2021 Adopted Budget, the Office will continue to verify an estimated 95 percent of sales. Without additional appraisers, this rate would decrease. An inability to verify sales could result in less accurate assessments. The Office anticipates requesting one or two more appraisers in FY 2022*



**Objective:** Reduce the backlog of residential parcels that need to be sketched by 10 percent each year.

**Measure:** Number of backlog parcels; Percent decrease in residential parcels that need to be sketched.

*With appraisers added in FY 2019 and FY 2020, the Office has reduced the number parcels that need to be sketched. The appraiser added in the FY 2021 Adopted Budget will maintain the Office's ability to reduce the number of residential parcels that need to be confirmed in the County's assessment system with a new or revised sketch.*



**Objective:** Audit Business Tangible Personal Property (BTPP) filings.

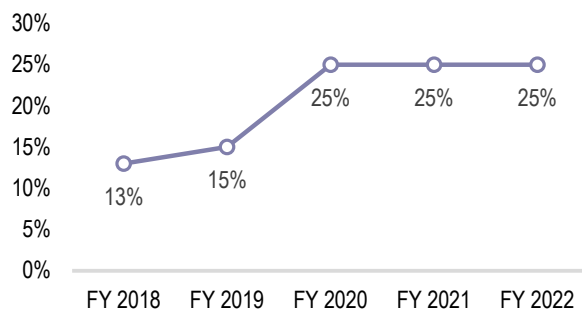
**Measure:** Number of BTPP filings; Percent of BTPP with desk audits.

*BTPP filings revenue continues to increase every year. From CY 2016 to CY 2019, BTPP tax filings increased 31 percent, and taxes assessed increased over 105 percent (\$157.9 million to \$326.5 million). Since business taxes are self-reported, staff must review individual filings to verify accuracy.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Commissioner of the Revenue



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

**Measure:** Percent of business personal property accounts audited.

*The tax compliance position added in the FY 2020 Adopted Budget will help the Office meet the goal of auditing 25 percent of business personal property accounts.*







# 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. The Administration Program also 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 service 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. The Office of Housing develops and executes strategic housing programs to improve the living environment of Loudoun's low- to moderate-income households and to increase affordable housing production and opportunities.

## Office of the County Administrator's Programs<sup>1</sup>

### Administration

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

### Public Affairs and Communications

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

### Emergency Management

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. Conducts community outreach and education as well as training.

### Office of Housing

Facilitates, informs, and advises on the development and implementation of strategies to address the housing affordability needs of County residents; Develops funding opportunities and provides grants and loans to help preserve, provide access to, and add to the supply of affordable housing. Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low- to moderate-income households, which includes the newly established Affordable Multi-family Housing Loan program.

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<sup>1</sup> As part of planned County reorganizations, the Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 Adopted Budget reflects all changes related to that reorganization from FY 2021 and forward.



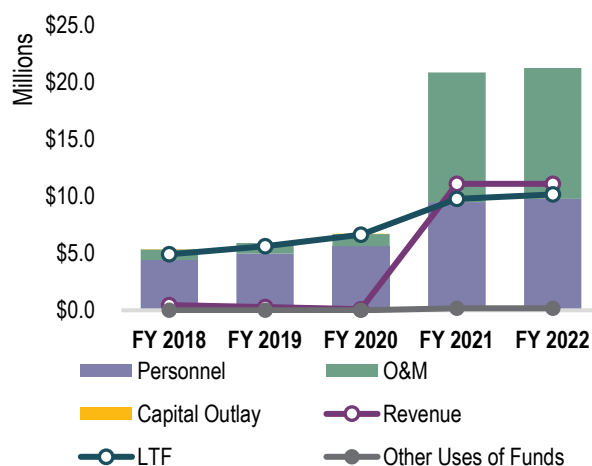
## County Administrator

### Budget Analysis

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$4,421,837	\$4,979,998	\$5,611,912	\$9,473,128	\$9,757,322
Operating and Maintenance	903,605	910,055	1,063,154	11,364,364	11,478,008
Capital Outlay	25,975	0	45,440	0	0
Other Uses of Funds	0	0	0	177,390	177,390
<b>Total – Expenditures</b>	<b>\$5,351,417</b>	<b>\$5,890,053</b>	<b>\$6,720,506</b>	<b>\$21,014,882</b>	<b>\$21,412,719</b>
<b>Revenues</b>					
Use of Money and Property	\$0	\$0	\$0	\$4,400	\$4,400
Charges for Services	268	2,947	0	0	0
Miscellaneous Revenue	0	282	0	100,000	100,000
Recovered Costs	0	0	0	750,000	750,000
Intergovernmental – Commonwealth	22,467	0	0	0	0
Intergovernmental – Federal	339,353	182,736	20,000	9,959,697	9,959,697
Other Financing Sources	83,215	88,160	80,140	270,090	270,090
<b>Total – Revenues</b>	<b>\$445,303</b>	<b>\$274,124</b>	<b>\$100,140</b>	<b>\$11,084,187</b>	<b>\$11,084,187</b>
<b>Local Tax Funding</b>	<b>\$4,906,114</b>	<b>\$5,615,929</b>	<b>\$6,620,366</b>	<b>\$9,930,695</b>	<b>\$10,328,532</b>
<b>FTE</b>	<b>33.27</b>	<b>38.00</b>	<b>43.00</b>	<b>74.53</b>	<b>74.53</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Office of the County Administrator is primarily funded by department-generated revenue (46 percent). With the addition of the Office of Housing, federal revenue in the table above is composed of funding for the Housing Choice Voucher (HCV) program in the Rental Assistance Program Fund and the Community Development Block Grant (CDBG) program in the State and Federal Grant Fund (discussed in Volume 2). A portion of the Office of Emergency Management is funded through a transfer from the Restricted Transient Occupancy Tax Fund.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs (54 percent).

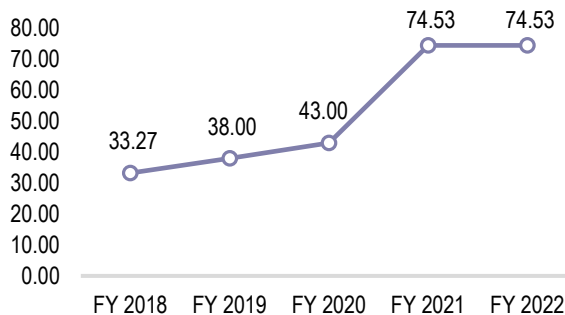
<sup>1</sup> Sums may not equal due to rounding.



## County Administrator

Overall, expenditures increased in FY 2021 due to the addition the Office of Housing, transferred from Family Services to the Office of the County Administrator. Approximately 88 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. Drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2018: 1.00 FTE legislative liaison

FY 2019: 2.00 FTE communications managers, 1.00 FTE communications specialist, 1.00 FTE 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

FY 2020 Mid-Year: 1.00 FTE juvenile probation officer

transferred from Department of Juvenile Court Services and reclassified as project manager

FY 2021<sup>1</sup>: 0.53 FTE television and video production specialist; 1.00 FTE authority for emergency preparedness specialist; 27.00 FTE transferred from Family Services to reorganize the Housing Division as the Office of Housing under the Office of the County Administrator, including 1.00 FTE financial supervisor/accountant approved in FY 2021; 1.00 FTE equity officer; 1.00 FTE communications manager

Expenditures have increased primarily due to the reorganization of the Office of Housing under the Office of the County Administrator, including additional personnel costs for 27.00 FTE and related operating and maintenance (O&M) costs.

In addition to personnel costs associated with the reorganization in FY 2021, personnel costs have increased from higher compensation and added positions. The details of the staffing changes since FY 2018 can be found in the Staffing/FTE History section above. In FY 2020, the Board added two assistant deputy clerks and one communications specialist, all of which are filled. One assistant deputy clerk supports the Clerk's office's meeting management responsibilities, which include coordinating and reviewing meeting agenda packets, completing an action report within two business days of the meeting, and managing the Board's process for appointments to advisory boards, commissions, and committees. The second assistant deputy clerk also supports the Clerk's office with meeting management responsibilities, and ensures compliance with state-mandated FOIA request deadlines. In the Public Affairs and Communications (PAC) Program, the communication specialist creates visual communications content in support of the Board, the Office of the County Administrator, and all County departments. The FY 2020 Adopted Budget also included FTE authority to convert two federally-funded emergency preparedness specialists from temporary to regular, full-time authorized positions. The FY 2021 Adopted Budget converts the third federally-funded emergency preparedness specialist from a temporary to a regular, full-time authorized position.

The O&M budget includes the Rental Assistance Program Fund and the State and Federal Grant Fund, which together represent approximately \$1.0 million in personnel and \$10.0 million in O&M. These resources support various U.S.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## County Administrator

Department of Housing and Urban Development programs, including the HCV and CDBG programs, which are accounted for in special revenue funds<sup>1</sup>.

The FY 2021 Adopted Budget includes a base adjustment totaling \$130,000. These base adjustments include an increase in the County's state lobbyist contract, maintenance of emergency management communication systems, contracting funds to refresh and update the employee intranet website, and increases for annual subscriptions and membership fees. The FY 2021 Adopted Budget also includes a base adjustment to support Board directed community initiatives.

The FY 2021 Adopted Budget includes positions focused on the thematic areas of FTE authority, technology, internal support, community wellness and resiliency, and support to the Board's strategic initiatives.

### FTE Authority

The Office of Emergency Management has three 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. 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 included FTE Authority for two of these three positions. In the FY 2021 Adopted Budget, the Board approved the creation of one regular, full-time authorized position (1.00 FTE) for the third UASI-supported emergency preparedness specialist.

Funding is currently secured for all three positions through December 31, 2020. 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.

### Technology

The FY 2021 Adopted Budget includes one part-time (0.53 FTE) television production specialist to provide critical redundancy in cable channel operations. The County's practice is to televise, webcast, and record 100 percent of Board and Planning Commission meetings. There are more than 70 Board and Planning Commission meetings annually, amounting to more than 350 recorded hours. In addition, testing equipment and setting up for meetings takes approximately two hours per meeting. Prior to the FY 2021 Adopted Budget, there was only one staff member dedicated to this work and fully trained in the technical skills required to produce the televised meetings. When this employee was sick or on leave, PAC's ability to fully meet televising requirements was nearly eliminated. On evenings when simultaneous recording of meetings is required through the webcast system (for example, a Board meeting and a Planning Commission meeting), two people are required to operate the television equipment. Prior to the FY 2021 Adopted Budget, on evenings with two simultaneous recordings, one of the County's executives was pulled away from their position to perform these technical tasks. The Board-approved part-time television production specialist will provide critical redundancy to the County's television operations.

### Internal Support

In addition to the existing 26.00 FTE transferred from Family Services to reorganize the Office of Housing under the Office of the County Administrator, the FY 2021 Adopted Budget includes a financial supervisor position (1.00 FTE) to manage the finance, accounting, and grants unit in the Office of Housing. The financial supervisor's duties will include activities related

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<sup>1</sup> More information on these funds can be found in the Other Funds section of Volume 2.



## County Administrator

to monthly reporting requirements, reconciliations, and reviews/approvals. The types and complexity of funding managed by the Office of Housing has increased in areas such as the large loans to multi-family developers from the Housing Fund, State Rental Assistance Program (SRAP), and CDBG which will be managed by this position and office.<sup>1</sup> Advanced accounting expertise is needed for the financial supervisor position.

### Community Wellness and Resiliency

For over a year, Loudoun County staff has participated in a regional workgroup on racial equity with the Metropolitan Washington Council of Governments. As part of a regional cohort of 11 jurisdictions, Loudoun County staff have been working to build operational capacity and achieve community-level outcomes on equity. Currently, staff from several departments are collectively working on this initiative in addition to their normal workloads; however, a concerted, focused effort is needed to make an impact on equity. Therefore, the FY 2021 Adopted Budget includes an equity officer position.

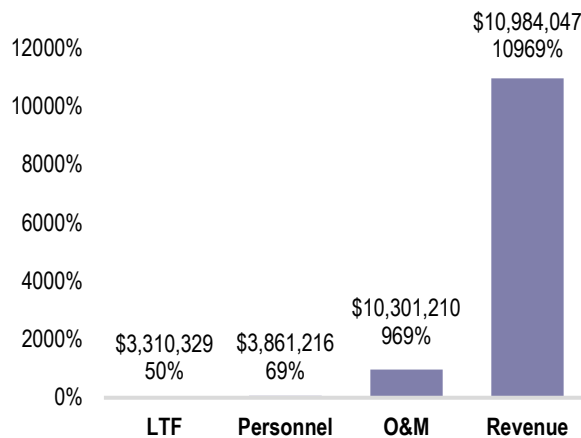
The equity officer will collaborate with County departments, community members, and other stakeholders to develop a work plan to make the County organization and community more equitable. In addition, the FY 2021 Adopted Budget includes one-time contractual funds to identify potential equity disparities in the County and assist in making recommendations on a specific work plan for Loudoun County government, including staffing to implement the work plan. The equity officer will work in conjunction with the contractor to research current policies and practices and analyze data to conduct this work. The position, in conjunction with consulting services, will develop an equity and inclusion program specific to Loudoun County to ensure key organizational actions are evaluated through an equity lens.

### Support to Board Strategic Initiatives

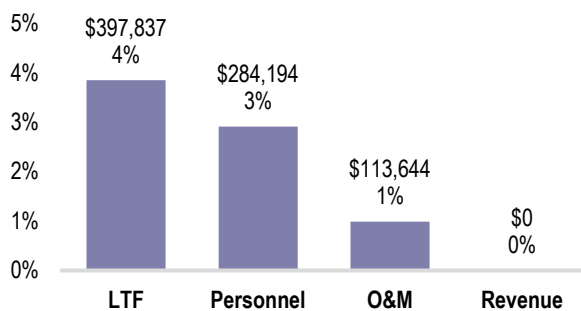
To advance communications regarding Board actions and strategic initiatives and other critical public information campaigns, the FY 2021 Adopted Budget includes a communications manager. This position adds capacity that PAC needs to more effectively and efficiently provide the public with the information they need to understand the Board's actions and priorities. For example, the position will provide strategic communication concerning the 2019 Comprehensive Plan implementation, the Zoning Ordinance Rewrite process, fiscal year budget decisions, and the County's Unmet Housing Needs Strategic Plan. Structured in the Office of the County Administrator, the communications manager will provide support to the Board to strategically communicate Board actions and priorities through media relations. This position will identify opportunities to communicate with the public before, during, and after significant items are considered by the Board. Through strategic communication activities, this position will increase public understanding of Board policies and directives as well as other important initiatives.

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<sup>1</sup> More information on these funds can be found in the Other Funds section of Volume 2.

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

**Personnel:** ↑ 30.53 FTE<sup>1</sup>, general pay changes ||  
**O&M:** ↑ addition of the Office of Housing operating costs, including HCV and CDBG, and base adjustments for legislative contracts, membership dues, training, subscription licenses, emergency management equipment maintenance, and employee intranet website || **Revenue:** ↑ federal grant revenue from the funds for the Office of Housing's HVC and CDBG programs<sup>2</sup>

**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:**

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

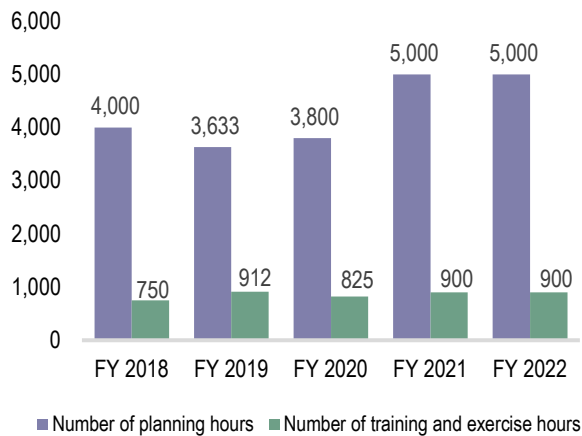
<sup>1</sup> FY 2021 added resources and 27.00 FTE transferred from Family Services to reorganize the Office of Housing under the Office of the County Administrator.

<sup>2</sup> More information on these funds can be found in the Other Funds section of Volume 2.



## County Administrator

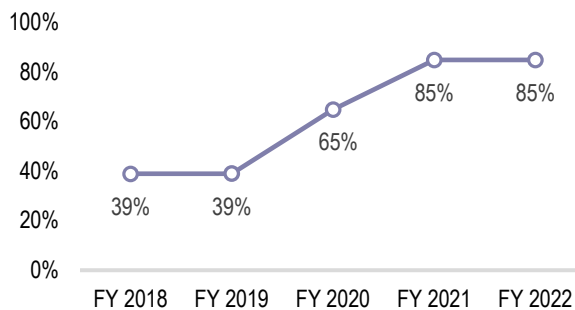
### Key Measures<sup>1</sup>



**Objective:** Conduct planning and training and exercise activities associated with significant events.

**Measure:** Number of planning hours; Number of training and exercise hours.

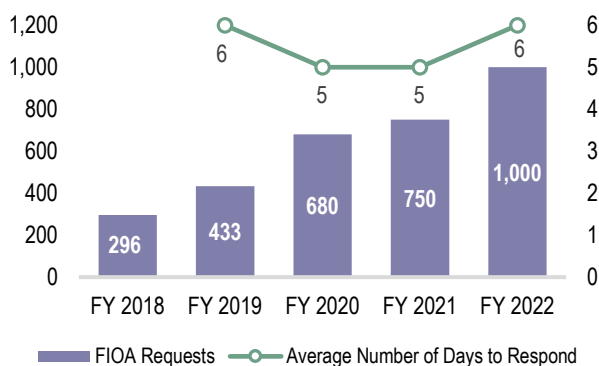
*In FY 2019, the number of planning hours decreased because of the vacant emergency preparedness specialist position. FTE authority will improve recruitment and retention efforts. This position is a substantial contributor to planning hours.*



**Objective:** Publish 95 percent of the Board's meeting packets by established deadline.

**Measure:** Percent of agenda packets published by deadline.

*In FY 2020, the Board approved one additional deputy assistant clerk dedicated to meeting management, improving the publishing timeliness of meeting packets.*



**Objective:** Respond to Freedom of Information Act (FOIA) requests within five business days.

**Measure:** Number of FOIA requests coordinated by the FOIA officer; Average number of days to respond to FOIA requests.

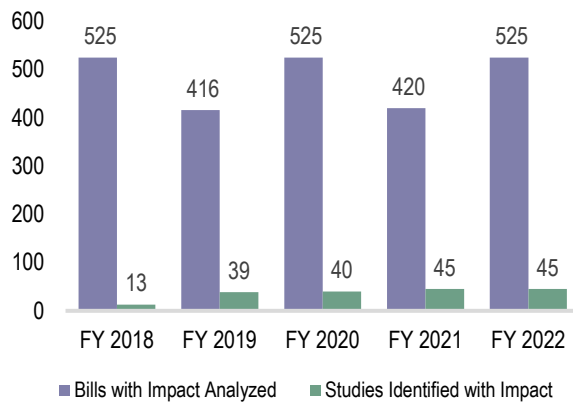
*In FY 2020, the Board approved one additional assistant deputy clerk to assist with FOIA management, maintaining the average number of days to respond to FOIA requests. FY 2018 data for the average number of days to respond to FOIA requests are not available.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.





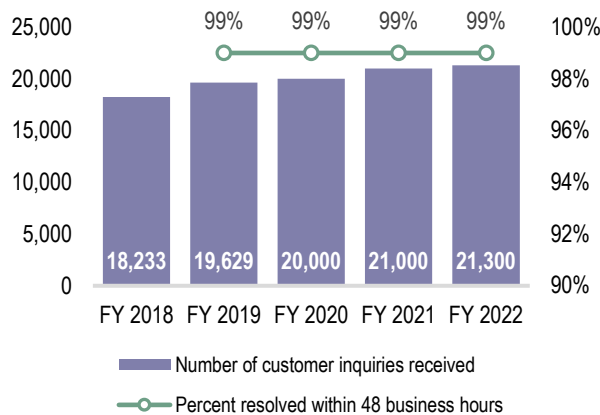
## County Administrator



**Objective:** Analyze all state legislation with a potential impact on County operations.

**Measure:** Legislative bills with impact analyzed; Number of work groups/studies identified for potential impact on County operations.

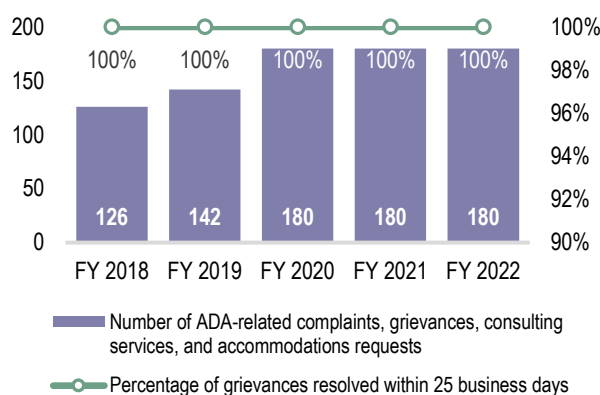
*All introduced state bills, approximately 3,000 bills during both the short and long sessions, are screened and approximately 400 or 500 pieces of legislation are analyzed for impact. The number of work group, studies, reports, or regulations occurring between sessions that could impact the County outcome has increased.*



**Objective:** Resolve public inquiries within 48 business hours.

**Measure:** Number of customer inquiries received through all communication channels; Percentage of public inquiries resolved within 48 business hours.

*Current service level reflects approximately 20,000 customer inquiries received annually through all communication channels, with 99 percent of inquiries resolved within 48 business hours. FY 2018 data for percentage of public inquiries resolved within 48 business hours are not available.*



**Objective:** Resolve 100 percent of the Americans with Disabilities Act (ADA) complaints and/or grievances within the mandated 25 business days.

**Measure:** Number of ADA-related complaints, grievances, consulting services, and accommodations requests; Percentage of grievances resolved within 25 business days.

*The County resolves approximately 180 requests for ADA-related services, with 100 percent of ADA grievances resolved within the mandated 25 business days.*



## County Administrator

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Executive Management	\$2,242,478	\$2,345,747	\$2,521,827	\$3,047,806	\$3,134,548
Support to the Board	961,275	1,067,962	1,367,263	1,428,913	1,464,017
Public Affairs and Communication	1,042,131	1,314,478	1,711,797	2,234,954	2,293,625
Emergency Management	1,105,533	1,161,866	1,119,619	1,157,527	1,187,873
Office of Housing	0	0	0	13,145,682	13,332,657
<b>Total – Expenditures</b>	<b>\$5,351,417</b>	<b>\$5,890,053</b>	<b>\$6,720,506</b>	<b>\$21,014,882</b>	<b>\$21,412,719</b>
<b>Revenues</b>					
Executive Management	\$4	\$2,291	\$0	\$0	\$0
Support to the Board	87	656	0	0	0
Public Affairs and Communication	177	0	0	0	0
Emergency Management	445,035	271,177	100,140	92,700	92,700
Office of Housing	0	0	0	10,991,487	10,991,487
<b>Total – Revenues</b>	<b>\$445,303</b>	<b>\$274,124</b>	<b>\$100,140</b>	<b>\$11,084,187</b>	<b>\$11,084,187</b>
<b>Local Tax Funding</b>					
Executive Management	\$2,242,474	\$2,343,456	\$2,521,827	\$3,047,806	\$3,134,548
Support to the Board	961,188	1,067,306	1,367,263	1,428,913	1,464,017
Public Affairs and Communication	1,041,954	1,314,478	1,711,797	2,234,954	2,293,625
Emergency Management	660,499	890,688	1,019,479	1,064,827	1,095,173
Office of Housing	0	0	0	2,154,195	2,341,170
<b>Total – Local Tax Funding</b>	<b>\$4,906,114</b>	<b>\$5,615,929</b>	<b>\$6,620,366</b>	<b>\$9,930,695</b>	<b>\$10,328,532</b>
<b>FTE</b>					
Executive Management	12.00	13.00	13.00	15.00	15.00
Support to the Board	6.00	6.00	8.00	8.00	8.00
Public Affairs and Communication	7.80	12.00	13.00	14.53	14.53
Emergency Management	7.47	7.00	9.00	10.00	10.00
Office of Housing	0.00	0.00	0.00	27.00	27.00
<b>Total – FTE</b>	<b>33.27</b>	<b>38.00</b>	<b>43.00</b>	<b>74.53</b>	<b>74.53</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 Program

#### Legal Services

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.



## Budget Analysis

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

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$2,993,300	\$3,248,048	\$3,343,265	\$3,735,005	\$3,847,055
Operating and Maintenance	462,878	649,616	174,764	191,168	193,080
<b>Total – Expenditures</b>	<b>\$3,456,178</b>	<b>\$3,897,664</b>	<b>\$3,518,029</b>	<b>\$3,926,173</b>	<b>\$4,040,135</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$203,524	\$185,653	\$300,856	\$204,954	\$204,954
Fines and Forfeitures	4,364	2,496	3,313	2,225	2,225
Charges for Services	276	5,387	0	0	0
Miscellaneous Revenue	5,827	8,385	10,000	10,000	10,000
Other Financing Sources	263,317	274,647	0	0	0
<b>Total – Revenues</b>	<b>\$477,308</b>	<b>\$476,568</b>	<b>\$314,169</b>	<b>\$217,179</b>	<b>\$217,179</b>
<b>Local Tax Funding</b>	<b>\$2,978,870</b>	<b>\$3,421,096</b>	<b>\$3,203,860</b>	<b>\$3,708,994</b>	<b>\$3,822,956</b>
<b>FTE</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>

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

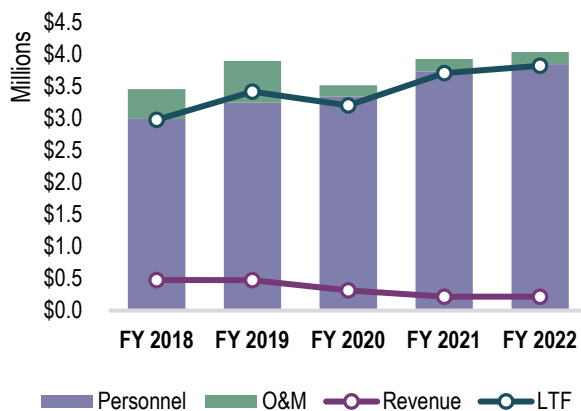
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$166,694	\$174,865	\$180,111
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,694</b>	<b>\$174,865</b>	<b>\$180,111</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$166,694	\$174,865	\$180,111
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,694</b>	<b>\$174,865</b>	<b>\$180,111</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>1.00</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



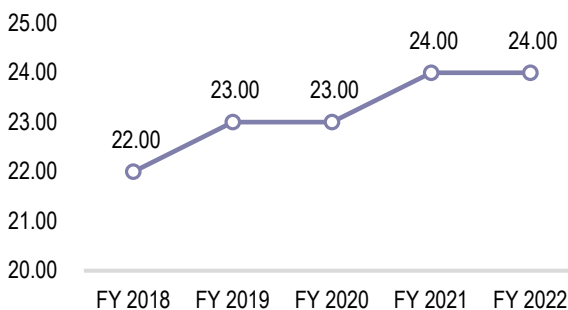
#### Revenue/Local Tax Funding

As shown, the Office of County Attorney is primarily funded by local tax funding (over 94 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's expenditure budget is dedicated to personnel costs (95 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History<sup>1</sup>



FY 2019: 1.00 FTE housing attorney

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

FY 2021: 1.00 FTE assistant county attorney

The Office of the County Attorney's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditures. The increase in personnel in FY 2019 reflects the addition of a housing attorney (1.00 FTE) and higher compensation associated with Board-approved market and merit increases. The net increase in personnel in FY 2020 reflects the transfer of personnel costs for one position from the General Fund to the Capital Projects Fund, the addition of a paralegal, and higher compensation. Operating and maintenance expenditures have increased as the need for outside counsel has increased with litigation work. The FY 2021 Adopted Budget includes a \$6,000 base adjustment for staff development.

Revenue has slightly decreased year-over-year. Starting in FY 2020, positions related to the execution and support of the Capital Improvement Program 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, which was shown as revenue in the

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## County Attorney

Department budget. 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 with local tax funding, and the full position is now fully funded within the Capital Projects Fund. The decrease in revenues in FY 2020 was caused by this transfer ending; however, the corresponding 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. FY 2021 revenues reflect anticipated revenues related to development activities.

For FY 2020, the Board approved resources for 1.00 FTE for a paralegal. The position is filled and supports the Department of Building and Development's bonds management work and provides backup support to the paralegal reviewing land development documents and to attorneys in the land use section.

The County Attorney's Office continues to face new and complex challenges in its legal services. The need for land development review services has and may continue to increase over the next two to three fiscal years due to the County's evolving development patterns and work on the Zoning Ordinance update. To meet this need, the Office moved one deputy county attorney from the litigation and transactions section to the land use section in FY 2020. This movement created a need for an additional attorney in the litigation and transactions section.

The FY 2021 Adopted Budget includes one position focused on the thematic area of internal support.

### Internal Support

The FY 2021 Adopted Budget includes the addition of one assistant county attorney (1.00 FTE) to maintain service levels provided to departments it supports countywide. In FY 2020, to address an immediate need in the land use section, the Office of County Attorney moved one deputy county attorney from the litigation and transactions section to oversee the land use section. As a result, the litigation and transaction workload previously distributed among five county attorneys is currently distributed among four attorneys. For FY 2020, the number of transactional matters (leases, contracts, and property acquisition) per attorney is on track to increase from approximately 560 to 700. The assistant county attorney position will return the workload to a more manageable level of less than 600 transactional matters per attorney.

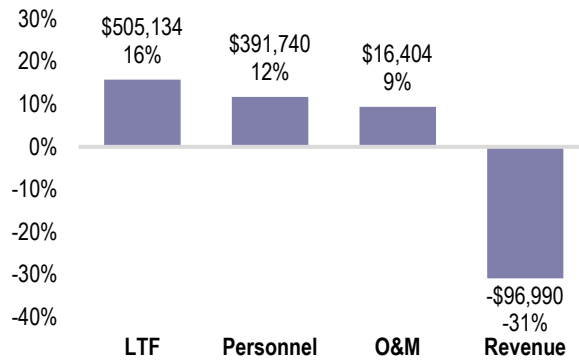
The litigation and transactions section provides legal support for real estate transactions, contracts and procurement, and matters pertaining to taxes, budget, and finance, as well as legal advice and services to County agencies, including litigation support to the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) for emergency services hearings. In addition, MHSADS consults with the County Attorney's Office on temporary detention orders and emergency custody orders. With added capacity, the litigation and transactions section will be able to provide MHSADS with litigation support for guardianship cases. MHSADS currently contracts with outside counsel for guardianship cases.

The assistant county attorney position will primarily provide review of contractual documents for the County procurement office and departments of Transportation and Capital Infrastructure; General Services; Information Technology; Parks, Recreation, and Community Services; and other County departments. In addition, this position will provide additional oversight of contracts for capital construction projects. With this resource, the Office expects to maintain turnaround times for tax collection enforcement, review of contracts, leases and property acquisition, and required support to department clients and maintain the current level of use of outside counsel.



## County Attorney

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



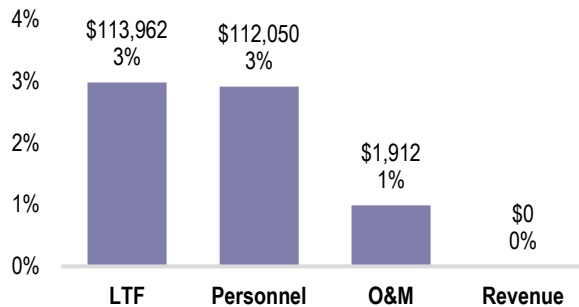
#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE, general pay changes ||

**O&M:** ↑ base adjustments for staff development ||

**Revenue:** ↓ reflect anticipated revenues related to development activities

### Percent Change from Adopted FY 2021 to Projected FY 2022

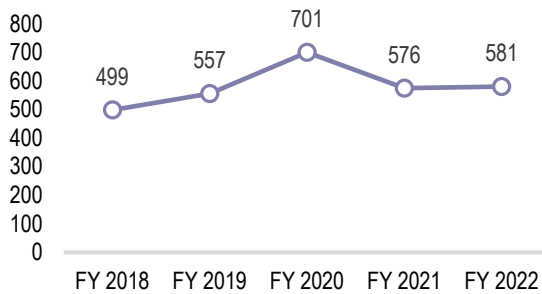


#### Reasons for Change:

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

**Revenue:** ↔

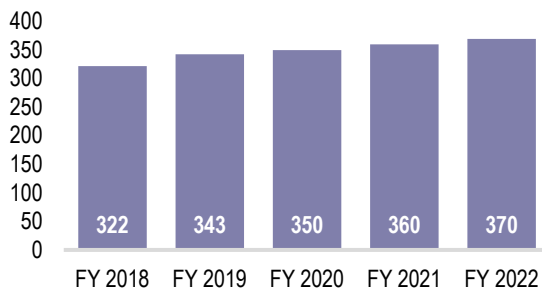


**County Attorney****Key Measures<sup>1</sup>**

**Objective:** Provide legal services for real estate, contracts and procurement, and tax, budget, and finance matters.

**Measure:** Number of transactional matters (tax collection, leases, contracts, and property acquisition) per attorney.

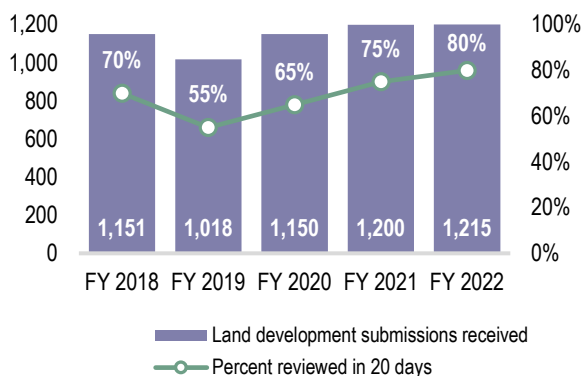
*The approved assistant county attorney will maintain the FY 2019 service level of less than 600 transactional matters per attorney.*



**Objective:** Provide legal services in support of the County departments, including MHSADS.

**Measure:** Number of Emergency Services hearings.

*The approved assistant county attorney will help the Office of the County Attorney to continue to provide MHSADS with litigation support for Emergency Services and consultation for Temporary Detention Orders and Emergency Custody Orders.*



**Objective:** Review 85 percent of land development submissions within 20 days.

**Measure:** Number of land development submissions received; percent of land development submissions reviewed in 20 days.

*The paralegal position added in the FY 2020 Adopted Budget helps the Office get closer to their goal of reviewing 85 percent of land development submissions within 20 days.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## **Elections and Voter Registration**

To provide each resident of Loudoun County with the opportunity to exercise his or her right to vote in an efficient and equitable manner and in accordance with the Constitution of the United States and the Code of Virginia.

### **Elections and Voter Registration's Programs**

#### **Voter Registration**

Provides a comprehensive year-round program of voter registration and voter outreach to ensure that Loudoun voters are well served and informed.

#### **Elections**

Manages all aspects of operating the County's voting precincts during each election, processes election results, handles candidate filings, and oversees absentee and early voting before each election.

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

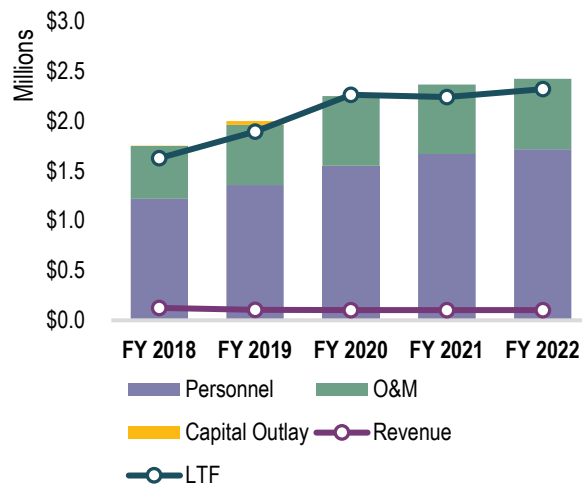
	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>
<b>Expenditures</b>					
Personnel	\$1,219,950	\$1,357,241	\$1,549,538	\$1,668,272	\$1,718,320
Operating and Maintenance	528,094	604,786	700,773	696,368	703,332
Capital Outlay	3,740	36,240	0	0	0
<b>Total – Expenditures</b>	<b>\$1,751,784</b>	<b>\$1,998,267</b>	<b>\$2,250,311</b>	<b>\$2,364,640</b>	<b>\$2,421,652</b>
<b>Revenues</b>					
Miscellaneous Revenue	\$0	\$12,475	\$0	\$0	\$0
Recovered Costs	37,082	4,842	15,000	15,000	15,000
Intergovernmental - Commonwealth	87,762	88,003	87,762	87,762	87,762
<b>Total – Revenues</b>	<b>\$124,844</b>	<b>\$105,320</b>	<b>\$102,762</b>	<b>\$102,762</b>	<b>\$102,762</b>
<b>Local Tax Funding</b>	<b>\$1,626,941</b>	<b>\$1,892,948</b>	<b>\$2,147,549</b>	<b>\$2,261,878</b>	<b>\$2,318,890</b>
<b>FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>

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



## Elections and Voter Registration

### Revenue and Expenditure History



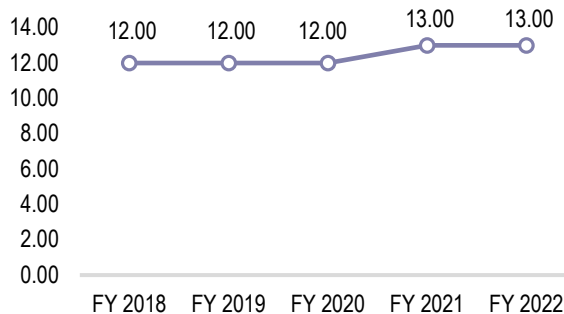
#### Revenue/Local Tax Funding

As shown, the Department of Elections and Voter Registration is primarily funded by local tax funding (approximately 95 percent). The largest source of revenue is reimbursement from the state. Program-generated revenue fluctuates based on the number of elections each year.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (71 percent). Major drivers of personnel expenditures increases are additional staff as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2021<sup>1</sup>: 1.00 FTE training and compliance specialist

The Department of Elections and Voter Registration's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditures. Personnel costs have risen primarily from higher compensation. In FY 2021, personnel costs also increased due to the addition of the training and compliance specialist, and additional temporary staff and election officers needed for the implementation of early voting.

The Department's revenue sources include reimbursements from the state and recovered costs. Recovered costs consist of late campaign filing fees and reimbursements from the towns for conducting their elections (even numbered years) and special elections. Recovered costs fluctuate based on the number of elections each year. In FY 2020, state reimbursement slightly decreased.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Elections and Voter Registration

The FY 2021 Adopted Budget includes base adjustments totaling \$80,000. These base adjustments represent increases for contractual obligations and additional expenditures needed for conducting the Presidential Election in November 2020, which is anticipated to have significantly high voter turnout. Overall, operating and maintenance expenditures have decreased slightly due to the decrease in the number of elections in FY 2021 due primarily to the budgeted expenditures for printing ballots and for moving the voting machines to and from the voting precincts.

As the County population and the number of voting precincts have grown, the number of election officers and temporary workers needed for Election Day and during the absentee and early voting period have increased. Beginning with the November 2020 presidential election, the Department will implement early voting. This implementation will likely increase the number of voters choosing to vote prior to Election Day. Additional temporary staff and election officers will help to handle the expected increase. The Department has received the additional training position, dedicated to training election officers and temporary workers. In addition, the implementation of early voting will result in the early voting centers to ensure that voters can do so in an efficient manner. Another challenge related to the growth in the number of voting precincts is finding available buildings for new voting precincts. In new, rapidly growing areas of the County, which have high residential growth, there are few suitable buildings available for new voting precincts.

On December 3, 2019, the Board approved the Department of Elections and Voter Registration's carryover request for the use of \$640,000 of the FY 2019 yearend General Fund balance for the purchase and implementation of a new poll books system. The new system will enhance security and improve efficiency in the elections operations. The Department plans to implement the new system for checking in voters for the 2020 Presidential Election, which is expected to have record high voter turnout.

Included in the FY 2021 Adopted Budget for the Department, the Department's budget request for a training and compliance specialist (1.00 FTE) focuses on the thematic area of community outreach and education.

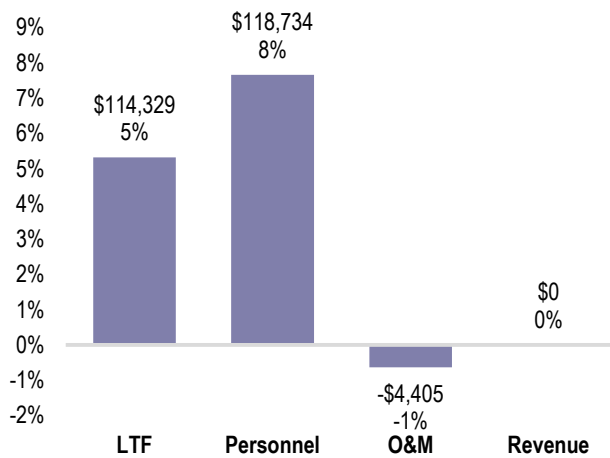
### Community Outreach and Education

The Department currently uses up to 2,000 election officers to assist voters on Election Day, during absentee voting periods, and – starting in FY 2021 – during the early voting period, which the Commonwealth of Virginia will implement to allow for no excuse absentee voting. Additionally, a large team of temporary workers assist with the workload around elections. Currently, senior office staff train election officers, providing between 30 and 60 training sessions in the six weeks leading up to each election. This practice consumes up to 25 percent of senior staff time during a crucially busy period. The FY 2021 Adopted Budget includes a full-time training and compliance specialist. This position will conduct training sessions, which will allow senior staff to focus on management issues. Election law, procedures, and policies are continually changing. More changes will be implemented in FY 2021 than in prior years. Having a dedicated training and compliance specialist will help ensure election officers, temporary workers, and permanent staff are fully trained to perform their duties in accordance with federal, state, and local laws and ordinances. In addition, this position will allow the Department to move to a year-round comprehensive training program, enhance and improve the online training program, and develop new and innovative ways to train staff.



## Elections and Voter Registration

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



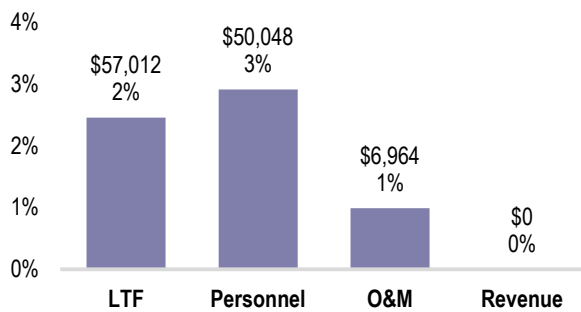
#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE, general pay changes ||

**O&M:** ↓ FY 2021 has fewer elections than FY 2020, resulting in lower expenditures ||

**Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

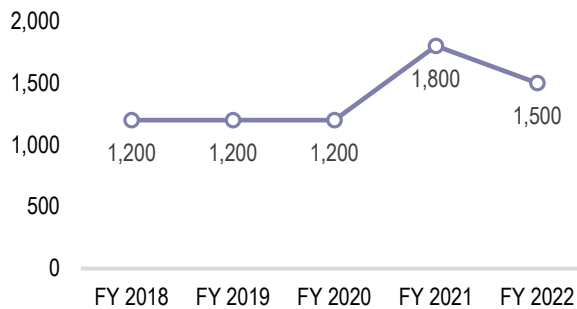
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Elections and Voter Registration

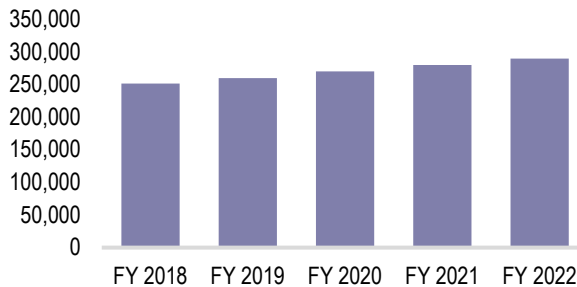
### Key Measures



**Objective:** Provide each citizen of the County with the opportunity to exercise his or her right to vote.

**Measure:** Number of election officers used.

*As the County's population and number of voting precincts have increased, the number of election officers needed has increased. The number of election officers needed depends on the number of elections held and the projected voter turnout for each election. The new training and compliance specialist will help to prepare and provide the training for the election officers and staff.*



**Objective:** Provide each citizen of the County with the opportunity to exercise his or her right to vote.

**Measure:** Number of registered voters.

*The County's population growth leads to an increasing number of registered voters, which increases the need for more election officers.*



## Elections and Voter Registration

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Voter Registration	\$753,190	\$941,807	\$930,376	\$990,301	\$1,015,905
Elections	998,594	1,056,460	1,319,935	1,374,339	1,405,747
<b>Total – Expenditures</b>	<b>\$1,751,784</b>	<b>\$1,998,267</b>	<b>\$2,250,311</b>	<b>\$2,364,640</b>	<b>\$2,421,652</b>
<b>Revenues</b>					
Voter Registration	\$27,697	\$72,261	\$73,720	\$73,720	\$73,720
Elections	97,147	33,059	29,042	29,042	29,042
<b>Total – Revenues</b>	<b>\$124,844</b>	<b>\$105,320</b>	<b>\$102,762</b>	<b>\$102,762</b>	<b>\$102,762</b>
<b>Local Tax Funding</b>					
Voter Registration	\$725,493	\$869,546	\$856,656	\$916,581	\$942,185
Elections	901,447	1,023,401	1,290,893	1,345,297	1,376,705
<b>Total – Local Tax Funding</b>	<b>\$1,626,941</b>	<b>\$1,892,948</b>	<b>\$2,147,549</b>	<b>\$2,261,878</b>	<b>\$2,318,890</b>
<b>FTE</b>					
Voter Registration	11.00	10.00	10.00	10.00	10.00
Elections	1.00	2.00	2.00	3.00	3.00
<b>Total – FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>

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







## Finance and Budget

In FY 2020, the Department of Finance and Procurement and the Department of Management and Budget were combined to form the Department of Finance and Budget (DFB) for the following benefits:

- Improved internal operating efficiencies regarding financial issues
- Increased synergies associated with combining the staff of the departments together
- Better utilization of the departments' resources

DFB 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 capital and operating budget management; revenue forecasting; demographic, economic, and fiscal impact analysis; long range fiscal planning; program evaluation and improvement; accounting and financial analysis; procurement; accounts payable and receivable; capital financing; debt management; and support of the County's financial reporting and payroll systems. In addition, the department functions as the County liaison to the Board of Equalization and the Fiscal Impact Committee.

### Finance and Budget's Programs

#### Accounting, Finance, and Operations

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.

#### Finance and Budget Administration

Responsible for the issuance and management of the County's debt, including ongoing compliance requirements and management of the debt service fund. This Program provides debt analysis and counsel on financing options and issues. Provides support in development, analysis, and execution of special projects and fiscal analysis based on best practices and data to improve program execution and outcomes. This program provides support to the organization through the provision of research support, grants coordination, and program evaluation.

#### Operating Budget

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.

#### Capital Budget and Planning

Provides support to the County Administrator in the development, analysis, review, planning and monitoring of the County's capital budget; uses research methods and demographic and economic analysis to perform long-range fiscal planning.

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

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$6,904,424	\$7,511,883	\$7,801,121	\$8,695,416	\$8,956,278
Operating and Maintenance	602,569	665,736	1,055,843	1,161,475	1,173,090
<b>Total – Expenditures</b>	<b>\$7,506,994</b>	<b>\$8,177,619</b>	<b>\$8,856,964</b>	<b>\$9,856,891</b>	<b>\$10,129,368</b>
<b>Revenues</b>					
Miscellaneous Revenue	246,423	257,535	124,500	124,500	124,500
Other Financing Sources	683,516	867,781	143,323	153,487	158,091
<b>Total – Revenues</b>	<b>\$929,939</b>	<b>\$1,125,316</b>	<b>\$267,823</b>	<b>\$277,987</b>	<b>\$282,591</b>
<b>Local Tax Funding</b>	<b>\$6,577,055</b>	<b>\$7,052,303</b>	<b>\$8,589,141</b>	<b>\$9,578,904</b>	<b>\$9,846,777</b>
<b>FTE</b>	<b>68.00</b>	<b>73.00</b>	<b>72.00</b>	<b>75.00</b>	<b>75.00</b>

**Department Financial and FTE Summary – Capital Improvement Program<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$1,086,743	\$1,220,068	\$1,256,670
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,086,743</b>	<b>\$1,220,068</b>	<b>\$1,256,670</b>
<b>Revenue</b>					
Revenue	\$0	\$0	\$1,086,743	\$1,220,068	\$1,256,670
<b>Total – Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,086,743</b>	<b>\$1,220,068</b>	<b>\$1,256,670</b>
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FTE<sup>2</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>

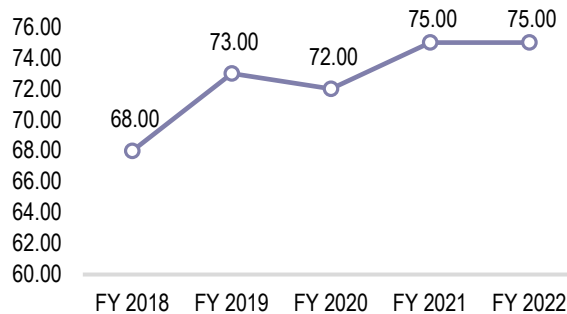
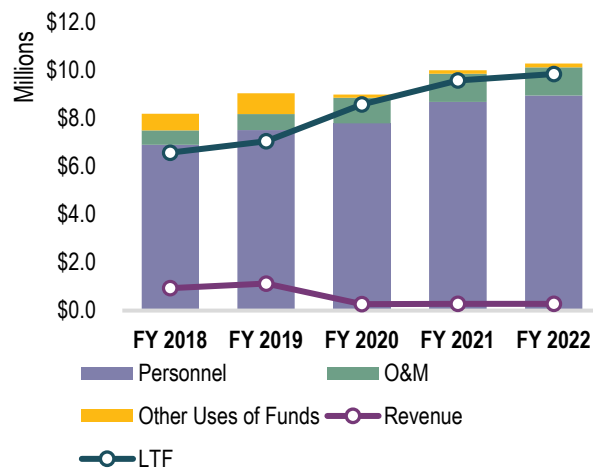
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Prior to the FY 2020 budget, three Procurement positions, including the assistant purchasing agent and two contracting officers (3.00 FTE), and three Capital Budget Planning and Policy Division positions (3.00 FTE) were budgeted in the General Fund and funded by the Capital Projects Fund transfer to the General Fund. Starting in the FY 2020 budget, the two contracting officers (2.00 FTE) and three Capital Budget Planning and Policy positions are budgeted in the Capital Projects Fund and are not part of the department's General Fund FTE count. The Board of Supervisors approved an additional 4.00 FTE for the Capital Projects Fund for the following Procurement Division positions for the FY 2020 budget: 1) one assistant purchasing agent (1.00 FTE), 2) two contracting officers (2.00 FTE), and 3) one senior buyer (1.00 FTE). The FY 2021 Adopted Budget includes the requested resource request for the Budget Technician (1.00 FTE), funded by the Capital Improvement Program.



## Finance and Budget

### Revenue and Expenditure History



budget manager, 1.00 FTE capital budget analyst, and 1.00 FTE capital budget specialist were transferred out of the General Fund to the Capital Projects Fund. 4.00 FTE were added to the Capital Projects Fund for the following: 1) one assistant purchasing agent (1.00 FTE), 2) two contracting officers (2.00 FTE), and 3) one senior buyer (1.00 FTE). 1.00 FTE financial analyst, 1.00 FTE for the unclassified, unfunded FTE pool position, and 1.00 FTE revenue analyst were added to the General Fund.

FY 2021<sup>1</sup>: 1.00 FTE Budget Technician was added to the Capital Projects Fund; 1.00 FTE functional systems analyst, 1.00 FTE grants management analyst, and 1.00 FTE grants financial analyst were added to the General Fund.

DFB's expenditures have increased primarily due to personnel costs, which make up most of the department's expenditures. Increases in personnel have been driven by higher compensation and the addition of new positions in the last several years. In FY 2021, the transfer from the Debt Service Fund to the General Fund (other financing sources) increased by \$10,164 for the

#### Revenue/Local Tax Funding

As shown, DFB is primarily funded by local tax funding (over 97 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.

#### Expenditure

Over 88 percent of DFB's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

#### Staffing/FTE History

FY 2018: 1.00 FTE capital budget analyst, 1.00 FTE grants coordinator, 1.00 FTE contracting officer, and 1.00 FTE accounts receivable administrator

FY 2019: 5.00 FTE added to the unclassified, unfunded FTE position pool 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: 2.00 FTE contracting officers, 1.00 FTE capital

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Finance and Budget

personnel expenditures related to the salary increase for the position that is funded by the Debt Service Fund transfer. The FY 2021 Adopted Budget includes a base adjustment of \$50,000 for contractual internal audits.

The FY 2020 Adopted Budget included an additional 4.00 FTE for the Capital Projects Fund: 1) one assistant purchasing agent (1.00 FTE), 2) two contracting officers (2.00 FTE), and 3) one senior buyer (1.00 FTE) in the Procurement Division. These positions focus on support for the Board's 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 Capital Improvement Program (CIP), these four positions augment the capital support team for the Division. Creating a capital project-focused procurement team allows for more effective execution of contracts for capital projects and renovations and more efficient coordination with departments.

In FY 2020, the Board also added an additional 3.00 FTE for the General Fund: 1.00 FTE financial analyst, 1.00 FTE revenue analyst, and 1.00 FTE for the unclassified, unfunded FTE pool position for the exclusive use by Loudoun County Fire and Rescue (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. The financial analyst supports the growing workload attributable to the increasing complexity of transactions related to County programs. In addition, the implementation of new accounting standards requires extensive changes related to both capital and operating leases.<sup>1</sup> The financial analyst is working on the implementation of and ongoing work associated with the new accounting standards. As the County's budget has increased in both size and complexity, the revenue analyst analyzes and forecasts revenue sources, performs fee analyses for programmatic revenues, and provides support to the revenue committee. The resources added in FY 2020 help the department to appropriately manage a complex and increasing workload while continuing to protect the organization from financial risk.

The department maintains a pool of unclassified, unfunded FTE for the organization, including 6.00 FTE available for LCFR and 5.00 FTE available for departments other than LCFR. Periodically and on a case-by-case basis, the department loans FTE authority to departments to support short-term position needs. Most often FTE authority is loaned when a department wishes to recruit and hire for a mission-critical position while the incumbent is still employed so that onboarding of new staff can overlap with the departing employee. LCFR uses FTE authority for the recruit academy. This additional FTE authority is not funded, and departments are required to fund the temporary use of these positions within their existing budgets.

The FY 2021 Adopted budget includes positions (4.00 FTE) focused on the thematic areas of support to CIP, internal support, and fiscal responsibility.

### Support to the Capital Improvement Program

The FY 2021 Adopted Budget converts a temporary capital budget technician to a regular position in the Department. This position will be dedicated to the capital budget to alleviate the pressure of administrative duties on senior staff and to allow analysts and the assistant director to complete the high-level and strategic aspects of their roles. The Department requested this permanent resource due to the increasing capital budget workload. With the additional position performing the transactional capital budget workload, the capital budget analysts will be able to develop costing methodologies, research financial trends in the construction industry, ensure data integrity, track contingency and land acquisition funds, proactively manage the programming of cash proffers in coordination with the Department of Planning and Zoning, meet with client departments throughout the year to discuss capital needs, and manage the Major Equipment Replacement and Capital Asset Replacement Funds. Over the past five years, not only have the total number of CIP projects increased, but the overall

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<sup>1</sup> The Governmental Accounting Standards Board (GASB) Statement No. 87 was originally to be in effect beginning in July 2020; however, due to the global coronavirus pandemic, the implementation of this standard has been delayed until July 1, 2021 to allow government's sufficient time to apply the authoritative guidance.



## Finance and Budget

complexity and proliferation of special projects have increased as well. Examples include the Major Equipment Replacement Fund (FY 2016), the Sidewalk and Trail Program (FY 2019), and Intersection Improvement Program (FY 2019).

### Internal Support

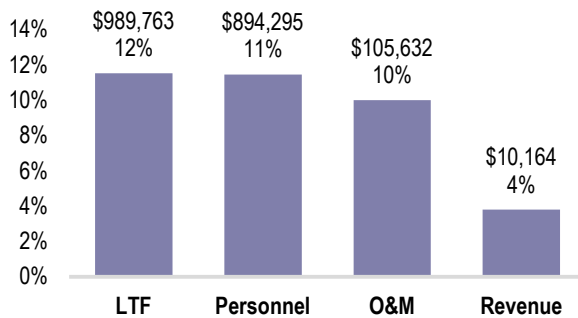
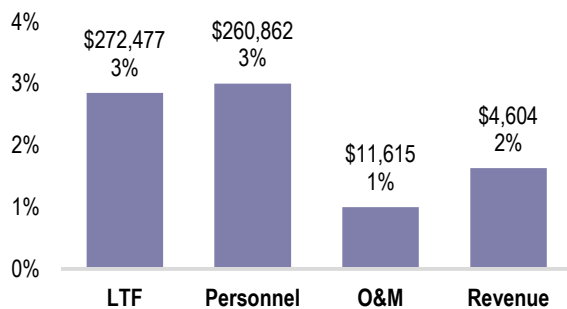
The FY 2021 Adopted Budget includes a functional systems analyst position (1.00 FTE) to meet the current demand from departments for system improvements and new reports and to complete the backlog of projects. There is currently a backlog of 90 foundational issues and 10 transformational enhancements and numerous department reports that are needed to improve the efficiency of operations. The department currently has a long-term temporary position to support reporting, but the position is vacant since it turned over within the first year and the department has not been able to re-fill the position. Before this additional resource was added, resources were often not able to address the backlog because of the large amount of day-to-day systems issues, user requests, reporting needs, testing of upgrades and patches, and system related projects. Additionally, the department has been using a temporary accountant with a contract vendor to assist with validating reports and running test scripts. This temporary accountant only completed basic testing. With the additional resource, there is a substantially lower risk of production problems since full testing will be performed. The current reporting tool will be replaced and will be tested. As the financial system becomes more complex by adding more integration points, for example the eBuilder project and the General Ledger to projects and grants budget adjustment integration project, testing scenarios will continue to increase for each future testing event.

### Fiscal Responsibility

The department is responsible for administering the County's human service nonprofit grant program and assisting departments in navigating external grant funding opportunities. The grants coordinator is at capacity providing technical assistance and ad hoc training to County departments and local nonprofits. More robust training and oversight is needed to effectively manage current grant resources and ensure success of the County's nonprofit program. In FY 2019, the County conducted a grants management audit. The audit report provided implementable recommendations, including a recommendation to add centralized positions to DFB to increase grant funding, improve monitoring, and ensure compliance. Additionally, the report cites the need for additional training for departments to successfully seek out new grant opportunities. Supported by the findings of the audit report, the FY 2021 Adopted Budget includes a grants management analyst (1.00 FTE) and a grants financial analyst (1.00 FTE). These two positions are necessary to handle the additional financial, compliance, and training aspects resulting from an intentional growth of the program.

The grants management analyst will improve management of grant funding, assist in department searches for new grant funding, and develop and manage grant communication resources to the public and County staff. This position will help ensure grant requirements are clear and communicated to stakeholders, and key compliance factors are effectively monitored to reduce the risks associated with noncompliance (i.e. loss of funding). The request includes contractual funding for recurring resources to develop a regular training curriculum to enhance grant compliance and to increase grant writing assistance.

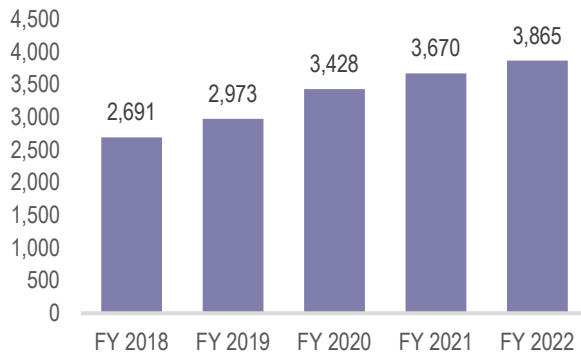
The number and value of grants has increased due to the Board's initiative to grow the grants program. The grants financial analyst will provide grant monitoring and reconciliation, grants financial training for County staff, and compliance monitoring and ensure reporting is accurate and timely. While departments receiving grants are tasked with requesting and reviewing documentation from sub-recipients, finance staff are needed to provide additional oversight. Before this resource was added, finance staff were unable to effectively monitor and follow up on audit findings, which could have affected the amount of future grant funding. This position with specific grant compliance and financial reporting knowledge will help ensure compliance with reporting requirements, award conditions, internal policies and procedures, and Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements under 2 CFR Part 200 (2 CFR 200).

**Finance and Budget****Percent Change from Adopted FY 2020 to Adopted FY 2021****Reasons for Change:****Personnel:** ↑ 3.00 FTE, general pay changes ||**O&M:** ↑ increased internal audit expenditures ||**Revenue:** ↑ transfer from the Debt Service Fund to the General Fund increased to cover the increased personnel expenditures for the position covered by this annual transfer**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↑ transfer from the Debt Service Fund to the General Fund increased to cover the increased personnel expenditures for the position covered by this annual transfer



## Finance and Budget

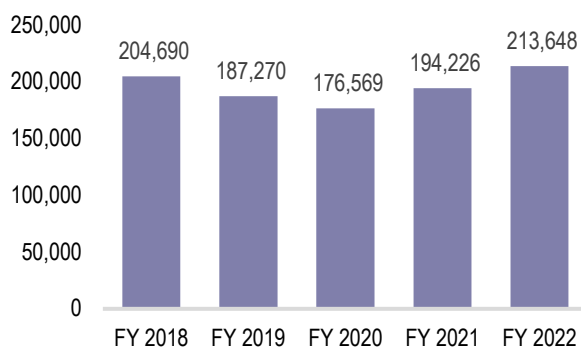
### Key Measures<sup>1</sup>



**Objective:** Maintain a maximum workload of less than 4,000 test scripts tested per functional systems analyst.

**Measure:** Number of test scripts tested per functional systems analyst.

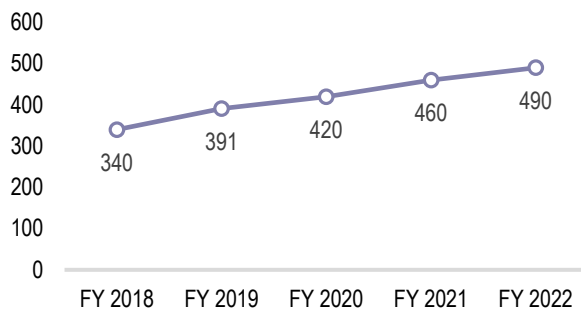
*The functional systems analyst position approved for the FY 2021 budget will help the department to maintain the service level of less than 4,000 test scripts per functional systems analyst.*



**Objective:** Maintain a workload of less than 200,000 transactions reviewed and reconciled per analyst.

**Measure:** Number of general ledger transactions reviewed and reconciled per analyst.

*In FY 2020, the Board approved one financial analyst to address the increasing volume and complexity of accounting transactions. This position has helped the department meet the objective of less than 200,000 transactions reviewed and reconciled per analyst.*



**Objective:** Assemble and provide a full accounting of the stewardship of financial resources.

**Measure:** Number of active grant awards.

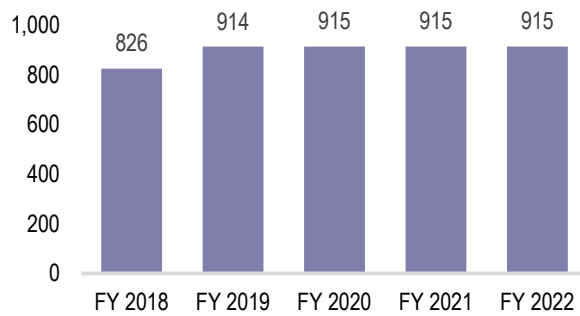
*The number of active grant awards steadily increased. Grant funding reduces the need for local tax funding to support the County's programs.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.





## Finance and Budget



**Objective:** Process and approve budget adjustment requests received.

**Measure:** Number of budget adjustments.

*The budget technician approved for the FY 2021 Adopted Budget will help to process the budget adjustments workload, which is becoming more complex, with budget adjustments for capital projects including multiple funding sources.*



## Finance and Budget

### Department Programs

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

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Accounting, Financial Operations, and Financial Systems Support	\$3,554,418	\$3,984,327	\$4,330,743	\$0	\$0
Accounting, Finance, and Operations	0	0	0	3,963,416	4,072,744
Procurement	1,444,779	1,567,985	1,572,993	1,680,475	1,729,037
Debt Management and Financing	0	279,150	354,263	0	0
Finance and Budget Administration	0	0	0	1,901,320	1,950,778
Budget Planning and Policy	1,426,577	1,522,238	1,816,476	0	0
Operating Budget	0	0	0	1,937,687	1,992,399
Program Evaluation and Research	779,674	753,938	923,574	0	0
Capital Budget Planning and Policy	301,544	349,131	213,178	373,993	384,4100
<b>Total – Expenditures</b>	<b>\$7,506,994</b>	<b>\$8,177,619</b>	<b>\$8,856,964</b>	<b>\$9,856,891</b>	<b>\$10,129,368</b>
<b>Revenues</b>					
Accounting, Financial Operations, and Financial Systems Support	\$134,186	\$142,043	\$4,500	\$0	\$0
Accounting, Finance, and Operations	0	0	0	4,500	4,500
Procurement	586,392	599,699	120,000	120,000	120,000
Debt Management and Financing	0	137,151	143,323	0	0
Finance and Budget Administration	0	0	0	153,487	158,091
Capital Budget Planning and Policy	209,361	383,574	0	0	0
<b>Total – Revenues</b>	<b>\$929,939</b>	<b>\$1,125,316</b>	<b>\$267,823</b>	<b>\$277,987</b>	<b>\$282,591</b>
<b>Local Tax Funding</b>					
Accounting, Financial Operations, and Financial Systems Support	\$3,420,233	\$3,842,284	\$4,182,920	\$0	\$0
Accounting, Finance, and Operations	0	0	0	3,958,916	4,068,244
Procurement	858,387	968,286	1,452,993	1,560,475	1,609,037
Debt Management and Financing	0	141,999	210,940	0	0
Finance and Budget Administration	0	0	0	1,747,833	1,797,291
Budget Planning and Policy	1,426,577	1,522,238	1,816,476	0	0
Operating Budget	0	0	0	1,937,687	1,992,399
Program Evaluation and Research	779,674	753,938	923,574	0	0
Capital Budget Planning and Policy	92,183	(34,443)	213,178	373,993	384,410
<b>Total – Local Tax Funding</b>	<b>\$6,577,055</b>	<b>\$7,052,303</b>	<b>\$8,589,141</b>	<b>\$9,578,904</b>	<b>\$9,846,777</b>

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

**Finance and Budget**

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>FTE</b>					
Accounting, Financial Operations, and Financial Systems Support	30.00	30.00	29.00	0.00	0.00
Accounting, Finance, and Operations	0.00	0.00	0.00	27.00	27.00
Procurement	14.00	14.00	12.00	12.00	12.00
Debt Management and Financing	0.00	0.00	2.00	0.00	0.00
Finance and Budget Administration	0.00	0.00	0.00	10.00	10.00
Budget Planning and Policy	18.00	23.00	25.00	0.00	0.00
Operating Budget <sup>1</sup>	0.00	0.00	0.00	25.00	25.00
Program Evaluation and Research	3.00	3.00	4.00	0.00	0.00
Capital Budget Planning and Policy	3.00	3.00	0.00	1.00	1.00
<b>Total – FTE</b>	<b>68.00</b>	<b>73.00</b>	<b>72.00</b>	<b>75.00</b>	<b>75.00</b>

<sup>1</sup> The Operating Budget Program includes the 6.00 FTE for the unclassified, unfunded pool available for temporary use by LCFR and the 5.00 FTE for the unclassified, unfunded pool available for temporary use by other County departments.



## 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 DGS 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

Performs maintenance and inspections on stormwater facilities Countywide, administers the County Asphalt Maintenance and Repair Program, responds to County emergencies, maintains street name signs and certain traffic calming measures, maintains water and wastewater systems, and provides other essential public works functions.

#### Facilities Support

Operates, manages, maintains, 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; manages the Metro Parking Garages contracts; coordinates Safety and Security initiatives.

#### Water and Environmental

Develops and implements the Stormwater Management Program, manages water and wastewater projects, performs energy and environmental management functions, and provides coordination for compliance with state and federal mandates.

#### Waste Management

Constructs, 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<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$10,797,703	\$12,264,390	\$13,546,485	\$15,164,260	\$15,619,188
Operating and Maintenance	25,160,736	31,339,827	32,746,621	36,473,088	36,837,819
Capital Outlay	90,029	390,972	550,000	550,000	550,000
Other Uses Of Funds	6,922,447	7,908,275	2,914,117	3,374,315	3,374,315
<b>Total – Expenditures</b>	<b>\$42,970,916</b>	<b>\$51,903,464</b>	<b>\$49,757,223</b>	<b>\$55,561,663</b>	<b>\$56,381,322</b>
<b>Revenues</b>					
Use of Money and Property	\$1,307,254	\$1,309,791	\$1,856,293	\$582,103	\$582,103
Charges For Services	7,785,722	8,760,971	7,647,783	8,715,658	8,715,658
Miscellaneous Revenue	21,407	36,649	6,300	15,700	15,700
Recovered Costs	284,202	0	0	0	0
Intergovernmental – Commonwealth	63,026	139,030	60,408	60,000	60,000
Intergovernmental – Federal	460,864	0	0	0	0
<b>Total – Revenues</b>	<b>\$9,922,475</b>	<b>\$10,246,441</b>	<b>\$9,570,784</b>	<b>\$9,373,461</b>	<b>\$9,373,461</b>
<b>Local Tax Funding</b>	<b>\$33,048,440</b>	<b>\$41,657,023</b>	<b>\$40,186,439</b>	<b>\$46,188,202</b>	<b>\$47,007,861</b>
<b>FTE</b>	<b>114.73</b>	<b>126.73</b>	<b>133.73</b>	<b>142.53</b>	<b>142.53</b>

**Department Financial and FTE Summary – Metro Garages Fund**

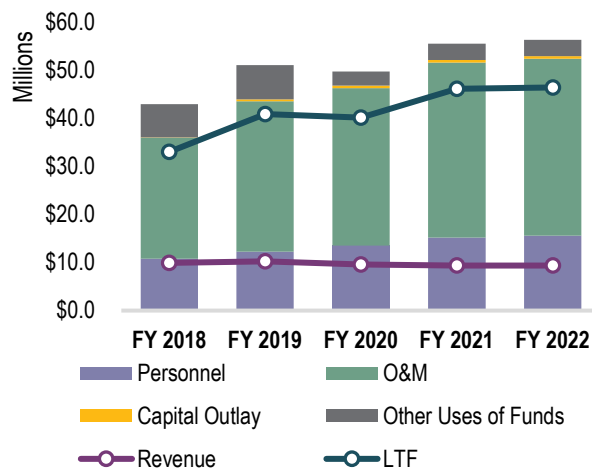
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$93,118	\$190,637	\$196,356
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,118</b>	<b>\$190,637</b>	<b>\$196,356</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$93,118	\$190,637	\$196,356
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,118</b>	<b>\$190,637</b>	<b>\$196,356</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>1.00</b>	<b>2.00</b>	<b>2.00</b>

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



## General Services

### Revenue and Expenditure History



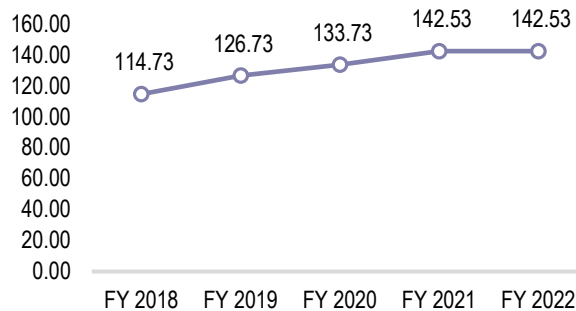
#### Revenue/Local Tax Funding

As shown, the DGS is primarily funded by local tax funding (over 83 percent). Programmatic revenue consists primarily of landfill tipping fees and revenue from tenants.

#### Expenditure

The majority of the DGS' expenditure budget is dedicated to operating and maintenance costs. Recent increases can mainly be attributed to the growth in cost of leased space, along with escalating costs of utilities, janitorial, and other contractual obligations. Personnel expenditures have risen due to additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



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

FY 2020 Mid-year: 1.00 FTE recycling program maintenance helper

FY 2021<sup>1</sup>: 1.00 FTE systems maintenance technician, 1.00 FTE security maintenance technician, 1.00 FTE stormwater civil engineer, 1.80 FTE scale house operator, 1.00 FTE safety flagger, 1.00 FTE administrative assistant, 1.00 FTE fleet division manager.

DGS' 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 and managing janitorial services, lease payments, and utility costs. In previous years, the most notable change is the shift from charging vehicle maintenance costs to each department's budget to budgeting them centrally in DGS' budget, which

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## General Services

accounted for a large increase from FY 2018 to FY 2019. As the County fleet grows, this cost is expected to increase. Personnel expenditures have also increased over the years due to the addition of new positions and salary increases.

The primary source of revenue for DGS is landfill fees, which have increased slightly year-over-year. These fees offset the cost of operations, including personnel costs tied to the landfill. The other major source of revenue is rent from tenants on County property. Rent revenue decreased as anticipated from FY 2020 to FY 2021 due to non-renewal of leases from tenants occupying space in County-owned facilities. Last, DGS operates the County 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 or capital assets are returned to the Department; vehicle surplus revenue is used to fund the purchase of replacement vehicles.

The FY 2021 Adopted Budget includes several base adjustments for DGS, largely tied to the growing space needs of the County workforce. The largest increase is \$2,692,440, which accounts for increases to lease, janitorial, and utility costs, as well as the funding needed for these items for new leased space and newly opening County facilities in FY 2021. Many of these costs experience annual contractual increases, and much of the large jump from FY 2020 is due to newly added lease space.

Also included in the FY 2021 Adopted Budget is an increase of \$150,000 for the recycling program. This increase reflects necessary contractual increases for existing recycling services, such as hauling from the recycling centers and the cost to manage hazardous household waste. This should be distinguished from the funding of the glass-only recycling program that the Board approved in December 2019, which included funding for staff to oversee it.

An additional \$100,000 was added to continue the County's Safety and Security Program, which began in earnest in FY 2020. This funding is needed to support the initiatives that came out of the Threat Management Steering Committee, including contractual services for security-related trainings and assessments county-wide. These trainings and assessments will lead to security improvements across the County's facilities.

The final area of base adjustments involves the maintenance of County facilities. The number of work orders that DGS has received has grown from 12,444 in FY 2018 to an estimated 21,128 in FY 2020 due to the growing number of County facilities and staff. Additionally, DGS has identified needs across the County, such as replacing sprinkler heads and adding security cameras. The Adopted Budget includes \$500,000 to address maintenance needs and \$80,000 to address snow removal at new facilities.

For FY 2021, the Department's additional resources focus on the thematic areas of capital facility openings, FTE authority, and internal support.

### Capital Facility Openings

As County facilities open, staff must be available to provide a consistent level of maintenance. DGS follows the International Facility Management Association (IFMA) standard of one technician per 45,000 square feet of space. In FY 2021 there will be an additional 28,400 square feet of office space for the new Animal Service Facility and the Purcellville Group Residence Home and 58,275 square feet for the Pennington Parking Garage, necessitating two additional maintenance technicians. The FY 2021 Adopted Budget includes 2.00 FTE for one systems maintenance technician and one security maintenance technician. The systems maintenance technician will perform standard maintenance, both responding to work orders and carrying-out preventative maintenance. The security maintenance technician will be dedicated to security systems, which are largely driven by the growth in County staff. These include the key card access, elevator maintenance, cameras, and other security-related systems.

The FY 2021 Adopted Budget includes 1.00 FTE for an operations manager for the Metro Parking Garages. This position will oversee daily operations as well as closely monitor customer service and responsiveness to issues that arise. This includes the management of the maintenance program at the Metro Garages. This position will be responsible for working with various departments to ensure effective interoperability related to the success of the Parking Garage programs. This position will be funded in the Metro Parking Garage Fund, which is a special revenue fund created in FY 2020.



## General Services

### FTE Authority

Since FY 2017, the number of County facilities and stormwater structures, including the amount of mandated Best Management Practices (BMPs) has increased. Stormwater structures have increased by nearly 5 percent and BMPs have increased 36 percent in this time period. This led to the need for additional civil engineering services. The Public Works Division has utilized contractual services for this need in the past; however, this has become expensive and slow. Many of the contractual options are only available two to three days per week due to the cost, causing a timeliness and efficiency issue. To tackle this issue, the FY 2021 Adopted Budget includes 1.00 FTE for a stormwater civil engineer, funded by a reallocation of DGS' contractual services budget.

DGS continues to support revenue neutrality for current landfill disposal operations; per Board policy, all landfill disposal operations must be funded from landfill revenue. In FY 2021, the construction demolition debris (CDD) cell is anticipated to open, providing for a 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. This capital project was authorized by the Board in FY 2019. In order to support the CDD unit, the FY 2021 Adopted Budget includes FTE authority for 3.80 FTE for one safety flagger, one scale operator, and a pool of hours for part-time scale operators. The safety flagger will prevent dangerous incidents at the landfill by managing traffic as customers come to dispose of waste at the CDD unit. The scale operators are needed in order to manage the demand at the landfill that was being addressed by maintenance crew chiefs on an as needed basis at the scale house. This took them away from their primary duties in the field, creating a potentially hazardous condition for the maintenance teams. The scale house operator positions will meet the increased demand at the scale house, allowing for the crew chiefs to return to their normal duties.

### Internal Support

From FY 2017 to FY 2020, the DGS staff has increased by 21 percent, up to 133.73 FTE from 110.73 FTE. These additions have been predominantly programmatic, largely supporting the front-line work of the Department. Many of these positions are technicians who support the County's facilities, which drive the administrative workload in the form of increased invoices and payments to vendors. Further, there is only one administrative assistant for the department. This position plays a vital role in processing invoices within 30 days, ensuring there are no work delays. This temporary, unfunded position is scheduled to expire after its two-year term ends in FY 2020. The FY 2021 Adopted Budget includes 1.00 FTE to make this position a regular, funded position.

The administrative assistant will continue to provide administrative support, including: providing customer service to other departments and vendors; receiving and distributing mail; sorting invoices and distributing to appropriate staff for approval; performing receiving when requested; maintaining conference room scheduling for DGS staff; putting together interview packets for DGS staff; acting as the point-of-contact for office supplies in the DGS Administration building; maintaining, ordering, and distributing office supplies; maintaining alpha phone list for General Services; and gathering all Purchasing Card (pcard) receipts and coding transactions in Works.

### Span of Control

With the addition of new staff has come an increase in the County fleet. Since FY 2018, the fleet has grown by 7 percent to approximately 1,550 vehicles, including general fleet, public safety, and transit vehicles all under the responsibility of a division manager. This manager is responsible for maintenance and repairs for all County-owned vehicles, title and tagging of new vehicles, assisting with motor pool operations, fleet reservations, up-fitting public safety/specialized vehicles, purchasing all County-owned vehicles, managing sales of vehicles, submitting claims on damaged vehicles, assigning appropriate vehicles to meet transportation needs, developing and implementing policy and procedures for vehicle maintenance, and conducting inspections. Public safety vehicles comprise 48 percent of the fleet. Due to the specialized equipment and technology needed





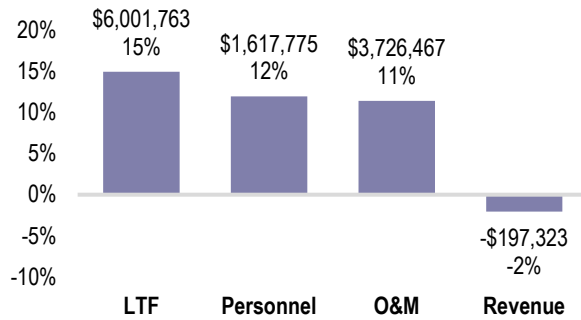
## General Services

on these vehicles, more time is generally required to ensure the needs for those vehicles are met. This takes the fleet manager's attention away from the general fleet. This, plus the growth of the fleet in general, result in vehicles returning to service slower. The FY 2021 Adopted Budget includes 1.00 FTE for a higher level division manager creating a new structure of Division Manager and Assistant Division Manager to ensure proper span of control and a division of labor. This new position will lead the Division and directly manage the aforementioned duties for the public safety fleet, allowing the current fleet manager position, reclassified to the Assistant Division Manager, to support the general and transit fleets. Clearly defined division of labor and dedicated leadership for both the public safety and general fleets will create a more responsive and efficient fleet operation, supporting greater customer service by returning vehicles to service faster.



## General Services

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



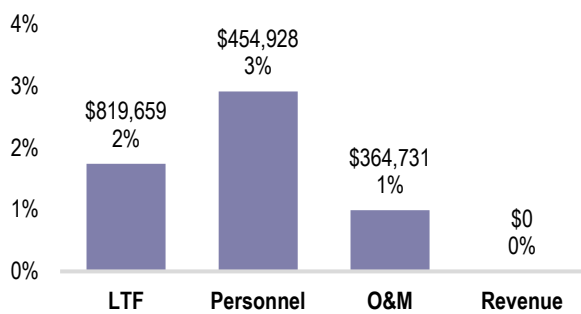
#### Reasons for Change:

**Personnel:** ↑ 7.80 FTE<sup>1</sup>, general pay changes ||

**O&M:** ↑ base adjustments for lease, utility, janitorial, and other contractual increases ||

**Revenue:** ↓ Non-renewal of some tenant leases, increase in landfill revenue

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

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

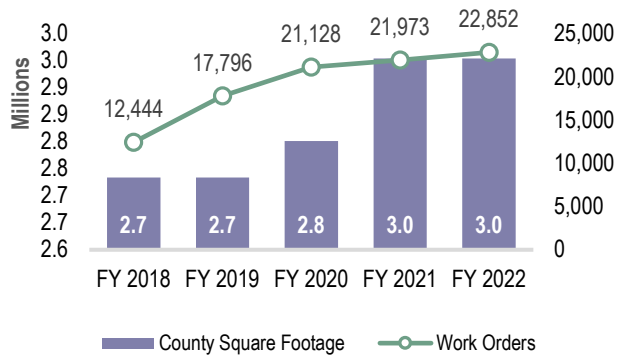
**Revenue:** ↔

<sup>1</sup> This chart is representative of only the General Fund. This excludes 1.00 FTE Adopted in the Metro Garages Fund.



## General Services

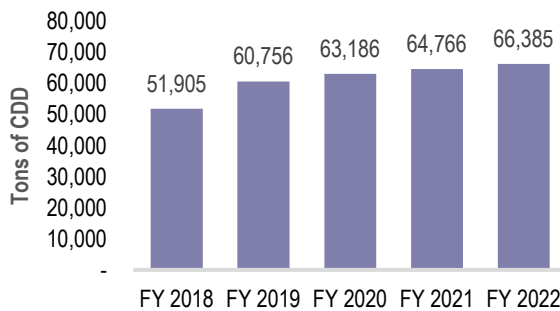
## Key Measures



**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.

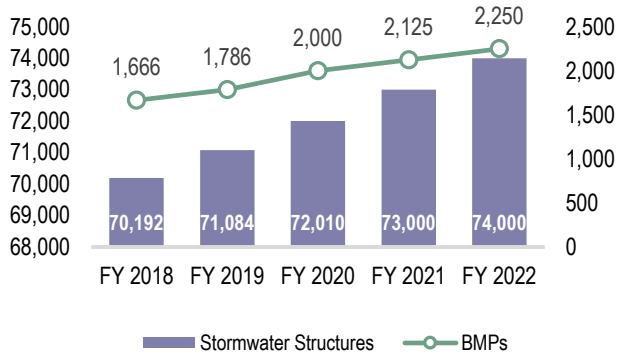
*This measure shows the growth in the number of work orders over the years. This is anticipated to increase as square footage increases and as facilities age. This also shows the need for more maintenance technicians as square footage increases.*



**Objective:** Process the increase in CDD while preserving the term life of the landfill.

**Measure:** Tons of CDD processed.

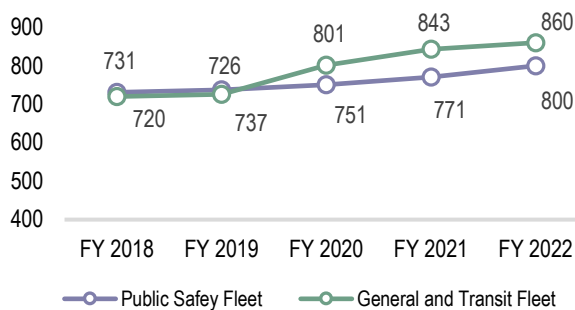
*This measure shows the anticipated demand for CDD waste disposal. The growth of this type of waste necessitates the new CDD staffing.*



**Objective:** Maintain the County stormwater infrastructure.

**Measure:** Number of stormwater structures and number of Best Management Practices (BMPs).

*This measure shows the growth of stormwater structures and BMPs which increase the workload of the Public Works Division. The addition of the stormwater civil engineer will allow DGS to better respond to this demand.*



**Objective:** Operate and maintain County vehicles to provide safe, cost-effective transportation.

**Measure:** Number of County vehicles in service.

*This measure shows the growth of the County public safety and general fleet. The growth necessitates an additional division manager to support the needs of the fleet.*



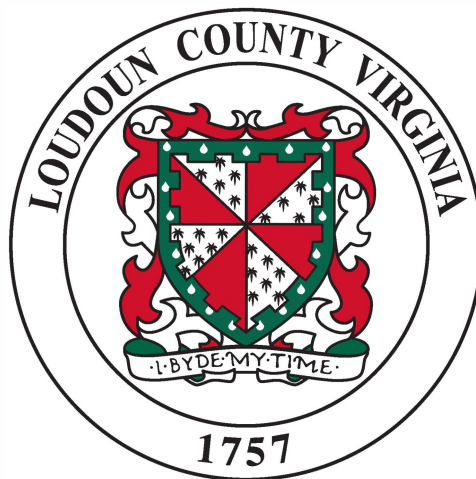
## General Services

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Public Works	\$4,119,808	\$3,390,378	\$3,057,855	\$3,219,527	\$3,280,422
Facilities Support	24,794,796	27,860,172	29,338,660	32,766,800	33,217,792
Fleet Management	1,893,794	4,048,543	4,328,249	4,607,725	4,668,676
Management Support Services	2,296,053	3,887,809	2,312,827	2,996,495	3,071,139
Water and Environmental	351,715	1,753,036	2,072,542	2,152,515	2,200,433
Waste Management	9,514,749	10,963,526	8,647,089	9,818,601	9,942,861
<b>Total – Expenditures</b>	<b>\$42,970,916</b>	<b>\$51,903,464</b>	<b>\$49,757,223</b>	<b>\$55,561,663</b>	<b>\$56,381,323</b>
<b>Revenues</b>					
Public Works	\$471,858	\$82,101	\$0	\$9,500	\$9,500
Facilities Support	1,457,971	1,131,360	1,759,393	443,103	443,103
Fleet Management	100	4	0	0	0
Management Support Services	149,552	186,335	108,000	150,000	150,000
Water and Environmental	343	296	0	0	0
Waste Management	7,842,651	8,846,346	7,703,391	8,770,858	8,770,858
<b>Total – Revenues</b>	<b>\$9,922,475</b>	<b>\$10,246,441</b>	<b>\$9,570,784</b>	<b>\$9,373,461</b>	<b>\$9,373,461</b>
<b>Local Tax Funding</b>					
Public Works	\$3,647,949	\$3,308,277	\$3,057,855	\$3,210,027	\$3,270,922
Facilities Support	23,336,826	26,728,812	27,579,267	32,323,697	32,774,689
Fleet Management	1,893,694	4,048,539	4,328,249	4,607,725	4,668,676
Management Support Services	2,146,501	3,701,474	2,204,827	2,846,495	2,921,139
Water and Environmental	351,372	1,752,740	2,072,542	2,152,515	2,200,433
Waste Management	1,672,098	2,117,180	943,698	1,047,743	\$1,172,003
<b>Total – Local Tax Funding</b>	<b>\$33,048,440</b>	<b>\$41,657,023</b>	<b>\$40,186,439</b>	<b>\$46,188,202</b>	<b>\$47,007,862</b>
<b>FTE</b>					
Public Works	21.00	20.00	14.00	15.00	15.00
Facilities Support	45.00	54.00	59.00	61.00	61.00
Fleet Management	6.00	6.00	6.00	7.00	7.00
Management Support Services	16.00	17.00	16.53	17.53	17.53
Water and Environmental	3.00	3.00	10.00	10.00	10.00
Waste Management	23.73	26.73	28.20	32.00	32.00
<b>Total – FTE</b>	<b>114.73</b>	<b>126.73</b>	<b>133.73</b>	<b>142.53</b>	<b>142.53</b>

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





## 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 Resource's Programs

#### Employee and Management Services

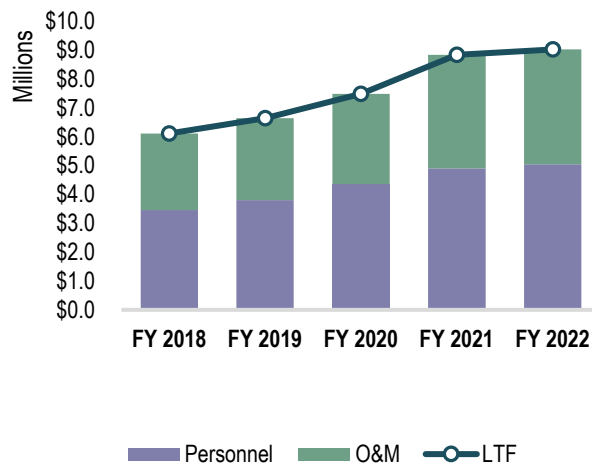
Provide human resources related customer service to employees and management.

#### Administration and Internal Operations

Ensure updating, maintenance, and compliance of all human resources, benefits, and risk related systems.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$3,464,936	\$3,811,578	\$4,358,537	\$4,903,429	\$5,050,532
Operating and Maintenance	2,655,778	2,839,266	3,140,567	3,945,850	3,985,309
<b>Total – Expenditures</b>	<b>\$6,120,714</b>	<b>\$6,650,844</b>	<b>\$7,499,104</b>	<b>\$8,849,279</b>	<b>\$9,035,840</b>
<b>Revenues</b>					
Charges for Services	\$42	\$0	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$6,120,672</b>	<b>\$6,650,844</b>	<b>\$7,499,104</b>	<b>\$8,849,279</b>	<b>\$9,035,840</b>
<b>FTE</b>	<b>32.00</b>	<b>33.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>

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

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

**Expenditure**

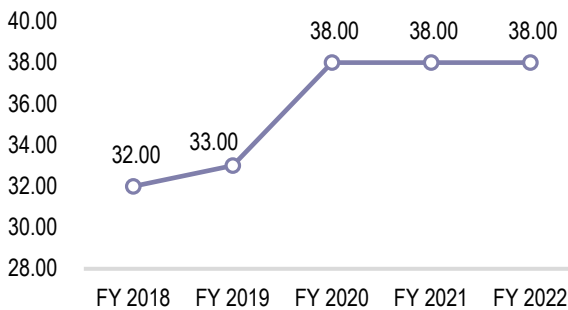
The majority of the Department's expenditure budget is dedicated to personnel costs (55 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

<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's expenditures have increased over the last few fiscal years primarily due to personnel costs. Personnel costs make up most of HR's expenditures – 55 percent – however, the Department also has a substantial level of operating and maintenance expenditures. These operating expenditures are primarily contractual and include such items as the occupational health contract, which is managed by HR for other departments. These resources are used to support HR's mission as an internal operations agency.

As shown in the revenue and expenditure history chart, personnel costs have increased. This increase can be attributed to the additional staffing needs, primarily driven by growth in the organization, approved by the Board of Supervisors (Board) in prior fiscal years and the merit increases and market adjustments approved in FY 2021 and prior fiscal years. In FY 2020, the Board approved 5.00 FTE: a Human Resources Information System (HRIS) specialist (1.00 FTE), a training specialist (1.00 FTE), a classification and compensation analyst (1.00 FTE), and two administrative assistants (2.00 FTE). Some of these positions were filled in the first half of FY 2020, reflecting the importance of these positions in bolstering HR's internal support function. Others were either filled and became vacant, or were otherwise put on hold due to the hiring freeze issued in spring 2020 as a result of COVID-19.

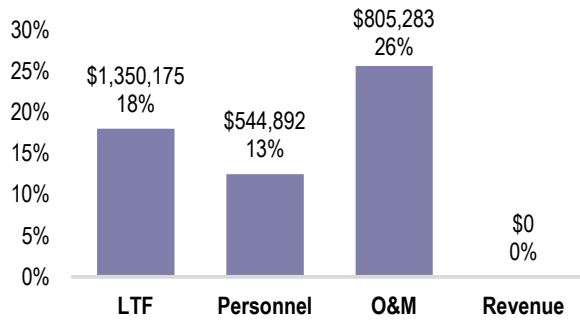
Because of these positions, the Department has been able to manage the increased growth in processing Employee Actions (EAs), which are submitted and processed for all new hires, employee transfers, promotions or demotions, or timecard classification changes, among other functions. Similarly, the Department has increased its ability to deliver compliance-related training programs for County employees, which helps mitigate risk associated with state and federal employment regulations, and its ability to process and manage official personnel file (OPF) documentation, while also managing Department visitors and associated requests.

The FY 2021 Adopted Budget includes base adjustments associated with various contractual services, including the occupational health contract, which covers annual physicals for all public safety personnel, and to address the full-year costs associated with the pro-rated classification and compensation analyst (1.00 FTE) added in FY 2020<sup>1</sup>. The FY 2021 Adopted Budget increases the occupational health contract to support additional vaccination protocols and Calcium-CT testing for applicable public safety employees. Starting in FY 2021, first responders in the Sheriff's Office and/or the Loudoun County Combined Fire and Rescue System (LC-CFRS) will receive additional vaccination options to mitigate risks associated with Measles and will have Calcium-CT Testing available to better address heart-related health risks. The FY 2020 Adopted Budget also included adjustments for the occupational health contract to cover the cost of annual physicals for volunteer firefighters in the LC-CFRS, who were required to receive periodic physicals starting in January 2019.

In FY 2021, Human Resources will continue to provide internal support services across the County. Additional staff may be needed in future fiscal years to continue supporting the County as the organization continues to grow and evolve.

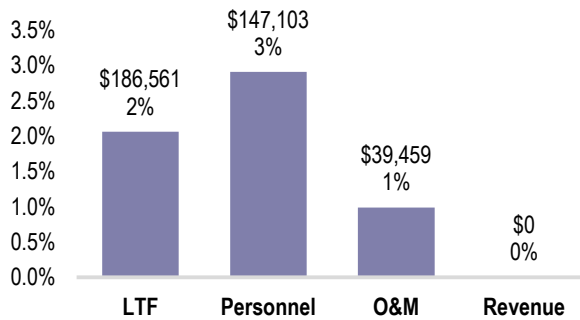
<sup>1</sup> The position was pro-rated in FY 2020 for six months with funding effective in January 2020.



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

**Personnel:** ↑ General pay changes || **O&M:** ↑ Base adjustments for contractual services ||

**Revenue:** ↔

**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:**

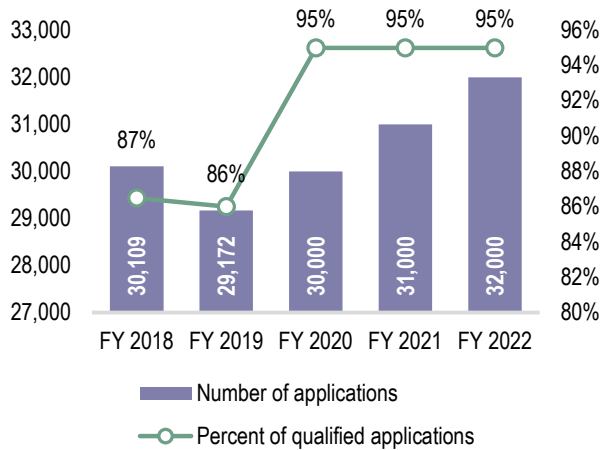
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Human Resources

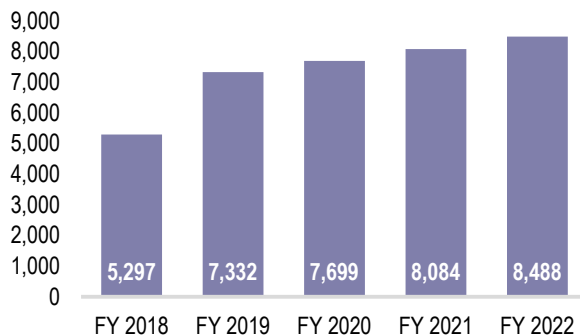
### Key Measures



**Objective:** Refer 95 percent of qualified applicants to County departments within three business days of close date.

**Measure:** Number of applications received each year; Percentage of qualified applications referred to County departments within three business days of close date.

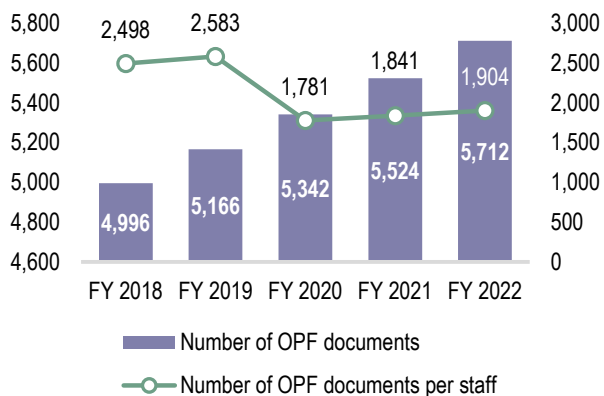
*HR screens all job applications received for positions in the County to ensure a fair and competitive process is conducted and that minimum qualifications are met for each position.*



**Objective:** Process employee actions (EAs) in a timely and accurate manner.

**Measure:** Number of EAs processed.

*Processing EAs in a timely manner is important to HR's internal support role. Resources added in FY 2020 enabled HR to manage the increasing number of EAs that need to be processed for new hires and/or promotions and transfers for existing employees.*



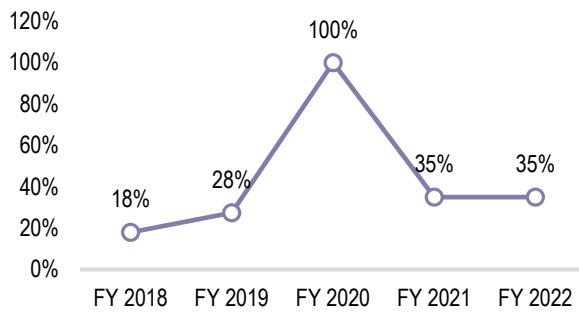
**Objective:** Efficiently process all Official Personnel File (OPF) documentation.

**Measure:** Number of OPF documents processed to employee files; Number of OPF documents processed per administrative staff.

*HR staff process personnel-related records to employee files on a daily basis. With growth in the organization, demands associated with processing OPFs increase. The Administrative Assistant added in FY 2020 reduced the number of OPF files entered per FTE.*



## Human Resources



**Objective:** Benchmark a minimum of 15 percent of all County position salary ranges against the comparator market salary ranges per fiscal year.

**Measure:** Percentage of County positions benchmarked.

*To maintain the Board's compensation philosophy requires regular benchmarking. Benchmarking allows HR to track how competitive the County's compensation systems are against comparator organizations. As part of the classification and compensation study, the County benchmarked all position salary ranges against like positions at comparator organizations in FY 2020.*



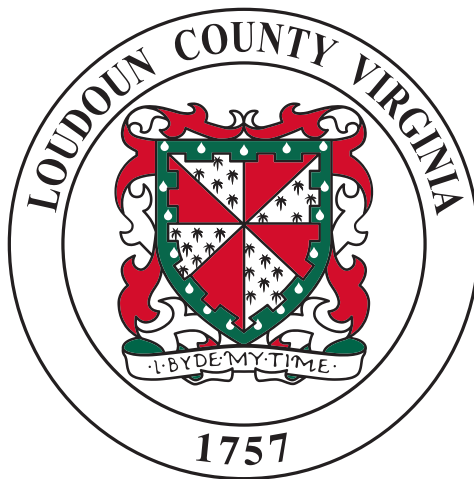
## Human Resources

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Operations	\$3,093,845	\$3,284,480	\$3,493,908	\$3,896,922	\$4,000,786
Benefits and Risk	2,409,066	2,827,476	3,270,058	4,180,304	4,247,154
Learning and Organizational Development	617,803	538,889	735,138	772,053	787,901
<b>Total – Expenditures</b>	<b>\$6,120,714</b>	<b>\$6,650,844</b>	<b>\$7,499,104</b>	<b>\$8,849,279</b>	<b>\$9,035,840</b>
<b>Revenues</b>					
Operations	\$42	\$0	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$42</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>					
Operations	\$3,093,803	\$3,284,480	\$3,493,908	\$3,896,922	\$4,000,786
Benefits and Risk	2,409,066	2,827,476	3,270,058	4,180,304	4,247,154
Learning and Organizational Development	617,803	538,889	735,138	772,053	787,901
<b>Total – Local Tax Funding</b>	<b>\$6,120,672</b>	<b>\$6,650,844</b>	<b>\$7,499,104</b>	<b>\$8,849,279</b>	<b>\$9,035,840</b>
<b>FTE</b>					
Operations	20.00	21.00	25.00	25.00	25.00
Benefits and Risk	10.00	10.00	10.00	10.00	10.00
Learning and Organizational Development	2.00	2.00	3.00	3.00	3.00
<b>Total – FTE</b>	<b>32.00</b>	<b>33.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>

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





## Department of 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 technology 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.

### Department of Information Technology's Programs

#### Infrastructure and Customer Service

Provides support, troubleshooting and assistance to County staff, for mainframe and data center support, management of desktop performance, training, and broadband and cable TV oversight. Supports all networks providing connectivity to County staff and administration of the County's virtual infrastructure and physical data server systems.

#### Public Safety Support

Provides server support and Computer Aided Dispatch support for public safety departments. Supports the radio system and the Emergency Communications Center (ECC).

#### Enterprise Systems Support

Provides support, troubleshooting, consultation, and analysis of all County enterprise application systems and data across the Software Development Life Cycle (SDLC).

#### Technology Services

Provides the Department with business operation services, including budget, accounting, administrative, human resources, and buyer support. Conducts asset management and manages telephone and duplicating services for the County.

#### Security

Monitors and manages security, risk analysis, and vulnerability assessment for all incoming technologies, infrastructure, and data traveling through County networks.

#### Project Analysis and Management

Provides the Department with project portfolio analysis and strategic direction as well as training on processes and tools, including meeting with departments to understand their technology related needs. Helps with the management of projects, including administration, reporting, and overall communication of schedule, costs, and risks.

**Information Technology****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$12,898,497	\$13,936,295	\$15,033,426	\$16,538,952	\$17,035,121
Operating and Maintenance	19,361,545	21,804,743	22,065,185	25,612,825	25,868,953
Capital Outlay	781,561	915,153	216,500	224,700	0
<b>Total – Expenditures</b>	<b>\$33,041,603</b>	<b>\$36,656,192</b>	<b>\$37,315,111</b>	<b>\$42,376,477</b>	<b>\$42,904,074</b>
<b>Revenues</b>					
Other Local Taxes	\$2,148,877	\$1,993,639	\$2,090,000	\$1,761,960	\$1,761,960
Charges for Services	338	98	0	0	0
Miscellaneous Revenue	1,543	794	0	0	0
<b>Total – Revenues</b>	<b>\$2,150,759</b>	<b>\$1,994,532</b>	<b>\$2,090,000</b>	<b>\$1,761,960</b>	<b>\$1,761,960</b>
<b>Local Tax Funding</b>	<b>\$30,890,845</b>	<b>\$34,661,661</b>	<b>\$35,225,111</b>	<b>\$40,614,517</b>	<b>\$41,142,114</b>
<b>FTE</b>	<b>106.47</b>	<b>108.47</b>	<b>108.47</b>	<b>110.47</b>	<b>110.47</b>

**Department Financial and FTE Summary – Capital Projects Fund<sup>2</sup>**

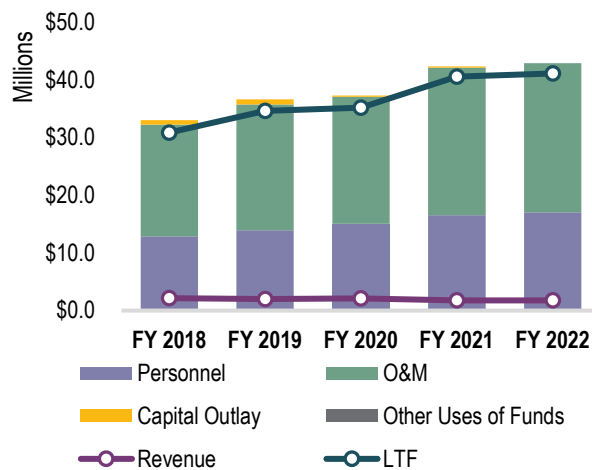
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$174,438	\$179,671	\$185,061
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,438</b>	<b>\$179,671</b>	<b>\$185,061</b>
<b>Revenues</b>					
Revenue	\$0	\$0	\$174,438	\$179,671	\$185,061
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,438</b>	<b>\$179,671</b>	<b>\$185,061</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>1.00</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



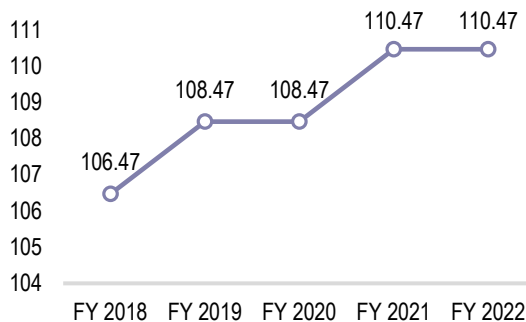
#### Revenue/Local Tax Funding

As shown, DIT is primarily funded by local tax funding (over 95 percent). Program-generated revenue consists of communication tax revenue, which has been steadily decreasing.

#### 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. Major drivers of personnel costs increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



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

FY 2020: 1.00 FTE, public safety project manager (CIP funded)

FY 2021<sup>1</sup>: 2.00 FTE, radio engineer and network engineer

The Department of Information Technology's (DIT) expenditures have increased primarily due to operating and maintenance costs associated with the operationalization of several large enterprise systems 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 to Loudoun County Public Schools. Large contracts with Microsoft and its licensing, the Oracle Enterprise 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.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.





## Information Technology

The Department's revenues are solely reliant upon the communication tax, budgeted at \$1.8 million for FY 2021, which the Commonwealth distributes to each locality based on a determined percentage. This revenue is split between DIT, Loudoun County Fire and Rescue (LCFR), 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, with an overall downward trend as these services have declined. This revenue continues to decline as consumers transition away from landline telephones, traditional cable video services, and prepaid telecommunications.

The FY 2021 Adopted Budget includes a base adjustment totaling approximately \$3.5 million for increases in technology system contracts, licensing, and costs associated with an increase in the number of users and greater connectivity. Major projects affecting the base budget increase include transitioning to a SaaS-based Microsoft O365 platform, which will have a cost increase in FY 2021, but will save time and money in transitioning between Microsoft versions as they are phased out. Another portion of the base increase, in FY 2021, is the implementation of a dark fiber Wide Area Network in the western part of the County. This expenditure, in FY 2021, will level off in future fiscal years and eventually save the County approximately \$16 million in infrastructure costs as the County will be able to lease fiber instead of having to build the infrastructure as previously planned. Finally, as the radio network continues to grow and more support is needed for first responders, the radio infrastructure for the County is part of the base increase in FY 2021.

The FY 2020 Adopted Budget for DIT included funding for security consulting and 1.00 FTE for a public safety project manager for Capital Improvement Program (CIP) projects. The security consulting has helped identify risks and provided further support to the Security team. The CIP project manager position will support planned public safety projects.

The FY 2021 Adopted budget includes positions and resources focused on the thematic areas of public and life safety and technology. A radio engineer and contractual support will help ensure needed support for the public safety radio system, and a network engineer will help ensure the County's network is responsive and reliable.

### Public and Life Safety

The FY 2021 Adopted Budget includes 1.00 FTE for a radio engineer and contractual support to this activity by maintaining the public safety radio system and the microwave networks. One radio engineer position (1.00 FTE) and contractual funds (\$250,000) will allow for maintenance of current service levels for the radio system and will support planned CIP and department projects. The public safety radio and microwave system supports communications for the Loudoun County first responders (LCFR and Sheriff's Office) and interoperability across jurisdictions in the National Capital Region including the counties in the central and Shenandoah regions, as well as nearby counties in West Virginia and Maryland. Staff in this activity support radio sites to include microwave links to connect public safety radio towers to the master/prime site, which hosts the processing/computing equipment and programming that allows the enterprise public safety radio system to function. This activity manages one master/prime site and a backup site and maintains portable, mobile, and control station subscriber radios, which have increased in number. As the radio system has become more complex, the Department must have highly technical staff members manage this critical system. As of FY 2020, the DIT had only 1.00 FTE supporting these systems. The approved radio communications engineer will perform technical tasks needed to support the microwave and radio system as the size and complexity of the system has grown. The number of radio sites and subscribers has increased and will continue to do so. DIT determined the addition of 1.00 FTE and contractual funding (needed additional contractual expertise from Motorola) will allow the Department to keep pace with growth. In addition, the engineer and contractual support will assist with implementation of planned CIP projects such as the school radio coverage program, radio tower expansion program, handheld radio replacement program, school bus radio system replacement, and the redundant master/prime site.

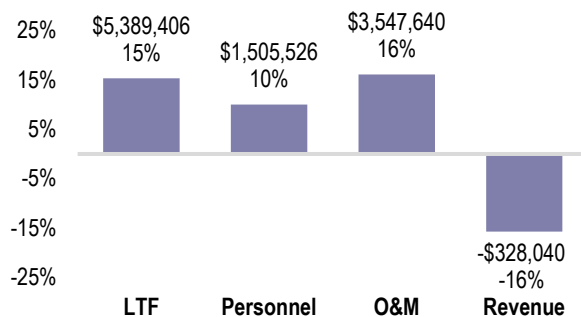


## Information Technology

### Technology

The FY 2021 Adopted Budget for DIT includes 1.00 FTE for a network engineer position to help manage the increased growth in size, complexity, and scope of the County's network, supporting the Technology theme. The County's network is the backbone for all automation and electronic communications. Sufficient staffing is needed to ensure it is responsive and reliable. Staff supporting the network enable connectivity to County facilities through hardware and software support and configuration for all County network equipment. This position will monitor, troubleshoot, design, implement, optimize, renovate, and upgrade all aspects of County network infrastructure to ensure this critical infrastructure is stable, available, and resilient. The supported networks include local wired networks and staff and public wireless networks, virtual private networks (VPNs) for remote sites, microwave and fiber backbone networks, circuits for connectivity to all sites, and internet circuits. The Network Services team provides support for all of the physical cabling required to support the network, including copper and fiber for site connectivity, cabling for user systems and phones, network closets, and core network and server connectivity. This activity performs project management for addressing technology needs associated with new employees, building renovations, and/ or new facilities that require cabling and network services. From 2014 to 2019, the number of facilities on the Wide Area Network (WAN) increased by 14, the network ports managed by this team tripled, and internet bandwidth increased by tenfold. Over the next one to two years, the Network Services team will complete the implementation of the Technology Roadmap – architecting the network for a resilient data center architecture, migrating the County's existing WAN to a Segra/Lumos leased dark fiber solution, and completing other projects including renovations and improvement of wireless network coverage at all County facilities. The increased growth in the size, complexity, and scope of the County's network as well as the anticipated and ongoing projects resulted in the Department identifying the network engineer position as a resource needed in the FY 2021 Adopted Budget.

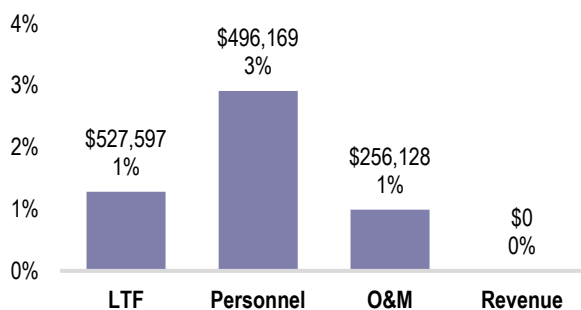
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 2.00 FTE, general pay changes ||  
**O&M:** ↑ base adjustments for enterprise systems, licensing, and dark fiber project and contractual support for radio communication ||  
**Revenue:** ↓ decrease in communication tax revenue

### Percent Change from Adopted FY 2021 to Projected FY 2022



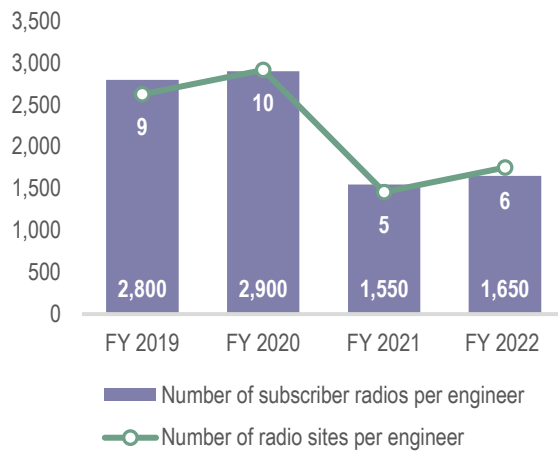
#### Reasons for Change:

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



## Information Technology

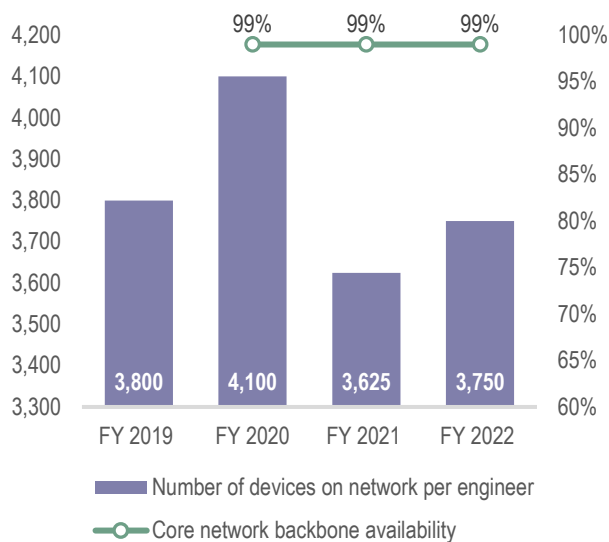
### Key Measures<sup>1</sup>



**Objective:** Maintain minimum number of radio engineers per category.

**Measure:** Number of subscriber radios per engineer, Number of subscriber radio sites per engineer.

*Public safety subscriber radio ratio per engineer will remain below the target of 3,000 per engineer with 1.00 FTE for the radio engineer in the Adopted Budget, maintaining system availability and responsiveness. The number of radio sites per engineer also would be maintained.*



**Objective:** Maintain minimum ratio of engineers/project managers per category. Maintain 99 percent operational availability of core network systems.

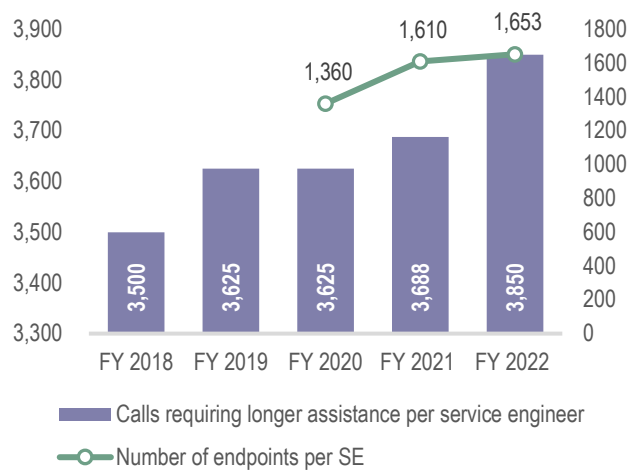
**Measure:** Number of devices on network per engineer, Core network backbone availability.

*There has been an increase in demand on the network, with the number of devices on network per engineer increasing correspondingly. With the network engineer in the Adopted Budget, DIT can continue maintain service levels for backbone availability. This position also keeps devices per engineer at a sustainable level.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Information Technology



**Measure:** Number of calls requiring longer assistance per service engineer, number of endpoints per service engineer (Help Desk).

*With a projected 28 percent increase in calls per engineer over 5 years and a 21 percent increase over 3 years in endpoints per service engineer, DIT will struggle to maintain current service levels on the Help Desk.<sup>1</sup>*

<sup>1</sup> Data not available for number of endpoints per SE for FY 2018 and 2019.

**Information Technology****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Infrastructure and Customer Service	\$12,197,108	\$14,830,915	\$13,783,146	\$15,792,340	\$15,898,583
Enterprise Systems Support	11,083,969	12,086,739	11,633,795	12,568,790	12,806,576
Public Safety Support	6,633,064	6,287,929	7,356,331	9,180,818	9,266,928
Technology	3,120,737	3,449,481	2,765,291	2,963,918	3,042,670
Security	0	0	1,611,548	1,705,611	1,722,667
Project Analysis and Management	0	0	165,000	165,000	166,650
<b>Total – Expenditures</b>	<b>\$33,041,603</b>	<b>\$36,656,192</b>	<b>\$37,315,111</b>	<b>\$42,376,477</b>	<b>\$42,904,074</b>
<b>Revenues</b>					
Infrastructure and Customer Service	\$1,882	\$794	\$0	\$0	\$0
Enterprise Systems Support	0	98	0	0	0
Public Safety Support	2,148,877	1,993,639	2,090,000	1,761,960	1,761,960
Technology	0	0	0	0	0
Security	0	0	0	0	0
Project Analysis and Management	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$2,150,759</b>	<b>\$1,994,532</b>	<b>\$2,090,000</b>	<b>\$1,761,960</b>	<b>\$1,761,960</b>
<b>Local Tax Funding</b>					
Infrastructure and Customer Service	\$12,195,226	\$14,830,120	\$13,783,146	\$15,792,340	\$15,898,583
Enterprise Systems Support	11,083,969	12,086,641	11,633,795	12,568,790	12,806,576
Public Safety Support	4,484,187	4,294,290	5,266,331	7,418,858	7,504,968
Technology	3,120,737	3,449,481	2,765,291	2,963,918	3,042,670
Security	0	0	1,611,548	1,705,611	1,722,667
Project Analysis and Management	0	0	165,000	165,000	166,650
<b>Total – Local Tax Funding</b>	<b>\$30,890,845</b>	<b>\$34,661,661</b>	<b>\$35,225,111</b>	<b>\$40,614,517</b>	<b>\$41,142,114</b>
<b>FTE</b>					
Infrastructure and Customer Service	44.07	48.07	48.07	45.07	45.07
Enterprise Systems Support	37.60	32.60	32.60	35.40	35.40
Public Safety Support	10.80	10.80	10.80	11.00	11.00
Technology	14.00	17.00	17.00	12.00	12.00
Security	0.00	0.00	0.00	4.00	4.00
Project Analysis and Management	0.00	0.00	0.00	3.00	3.00
<b>Total – FTE</b>	<b>106.47</b>	<b>108.47</b>	<b>108.47</b>	<b>110.47</b>	<b>110.47</b>

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



## 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 County and School revenue, including real and tangible personal property taxes for the County and five of the seven incorporated towns, and serve as the depository for cash receipts for all County and School agencies.

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

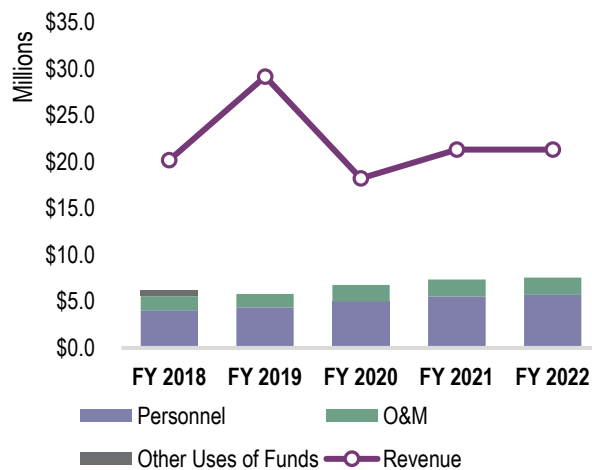
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$4,041,895	\$4,359,491	\$4,978,779	\$5,538,254	\$5,704,402
Operating and Maintenance	1,521,767	1,454,106	1,788,159	1,823,848	1,842,086
Other Uses of Funds	585,000	0	0	0	0
<b>Total – Expenditures</b>	<b>\$6,148,661</b>	<b>\$5,813,598</b>	<b>\$6,766,938</b>	<b>\$7,362,102</b>	<b>\$7,546,488</b>
<b>Revenues</b>					
General Property Taxes <sup>2</sup>	\$780,053	\$0	\$0	\$0	\$0
Other Local Taxes	7,096,295	7,096,118	7,475,000	7,475,000	7,475,000
Fines and Forfeitures <sup>2</sup>	56,558	5,903	0	0	0
Use of Money and Property	10,592,417	20,109,626	9,000,000	12,000,000	12,000,000
Charges for Services	786,557	972,971	648,100	902,300	902,300
Miscellaneous Revenue	44,948	87,828	2,500	2,500	2,500
Recovered Costs	513,532	568,882	754,700	600,000	600,000
Intergovernmental – Commonwealth	335,796	336,203	347,674	347,674	347,674
<b>Total – Revenues</b>	<b>\$20,206,157</b>	<b>\$29,177,532</b>	<b>\$18,227,974</b>	<b>\$21,327,474</b>	<b>\$21,327,474</b>
<b>Local Tax Funding</b>	<b>\$(14,057,496)</b>	<b>\$(23,363,934)</b>	<b>\$(11,461,036)</b>	<b>\$(13,965,372)</b>	<b>\$(13,780,986)</b>
<b>FTE</b>	<b>50.00</b>	<b>51.00</b>	<b>53.00</b>	<b>55.00</b>	<b>55.00</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 revenue 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

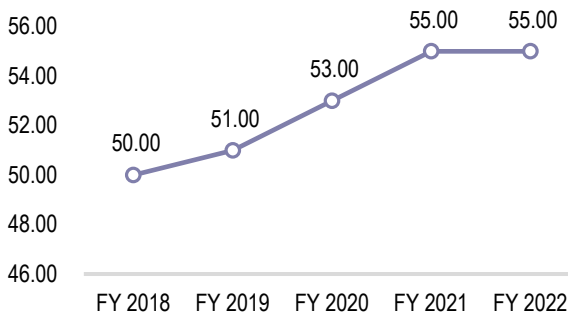
As shown, the Office of the Treasurer generates more revenue than necessary to support its own operations. The largest component of this revenue is interest revenue, which is budgeted for FY 2021 at \$12 million, followed by vehicle license fees at \$7.5 million. Interest revenue in FY 2019 increased as a result of better rates on short-term investments and a larger investment portfolio. Given the uncertainty of market conditions, the FY 2020 and FY 2021 estimates reflect an assumption of lower rates for these investments.

#### Expenditure

The majority of the Office of the Treasurer's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the

Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2018: 1.00 FTE information services assistant

FY 2019: 1.00 financial control specialist for town billing

FY 2020: 1.00 banking specialist, 1.00 FTE collections program assistant for town billing

FY 2021<sup>1</sup>: 1.00 investment analyst, 1.00 program specialist

The Office of the Treasurer's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Office's expenditures and have increased primarily due to higher compensation and the addition of resources for town billing. In FY 2019 and FY 2020, the County added positions in the Office for administration, billing, and collection of real and personal property taxes on behalf of participating towns, which are offset by fees charged to the respective towns. The other positions in the Office have been added to support the growing investment portfolio and the growing number of transactions both from taxpayers and from County operations.

The FY 2021 Adopted Budget includes base adjustments to revenues to include \$3 million for additional interest revenue and revenue from collections of delinquent taxes. Additionally, the budget includes a base adjustment for the cost of initiating

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.





DMV stops for delinquent personal property accounts, which is offset by additional revenues received at the time the taxes are paid.

In FY 2020, the Board approved a collections program assistant for town billing and a banking specialist for County operations. This position supports the banking team as the bank transactions continue to increase and the investment portfolio continues to grow. While this resource has proven valuable to the banking team, it did not fully address the growth in this activity. Therefore, the Office requested additional resources in the FY 2021 Proposed Budget to further support this team.

The FY 2021 Adopted budget includes positions focused on the thematic area of fiscal responsibility.

### **Fiscal Responsibility**

As noted earlier, the FY 2020 Adopted Budget included an additional position for the banking team. The number of bank transactions continues to increase and this position has provided vital support to ensure that bank statements continue to be reconciled within 60 days of the end of the month. Despite this additional resource to the team, the Office's investment analyst, who is responsible for managing an investment portfolio that now exceeds \$1 billion on average, continues to provide support to the banking team. This leaves less time for the investment officer to research investment opportunities and support security and fraud prevention efforts. The FY 2021 budget includes an investment analyst (1.00 FTE) to support cash management and banking related services with a focus on the areas of security and fraud control, reporting, and the treasury management process for both the County and LCPS. This position will provide additional research and market analysis to identify potential investments, aimed at improving the rate of return (dependent on market conditions).

The Office also anticipates that the requested position will allow the Office to reach its goal to maintain 30 percent of available funds for liquidity. Funds are maintained for liquidity to make payments on behalf of the County and LCPS. Any funds not retained for liquidity could be invested. Historically, the Office has retained an average of more than 40 percent of available funds for liquidity, limiting investment opportunities and potentially revenue from investment activities. With this additional resource, the Office anticipates reducing the average available funds maintained for liquidity to a level more consistent with the goal of 30 percent.

Additionally, the banking team is the last line of defense against any fraud. This position would assist in ensuring banking and financial transactions are properly reviewed and vetted. As the population of the County continues to grow, the complexities and time needed to properly handle changes in banking, investment, fraud control, and financial security regulations grows as well.

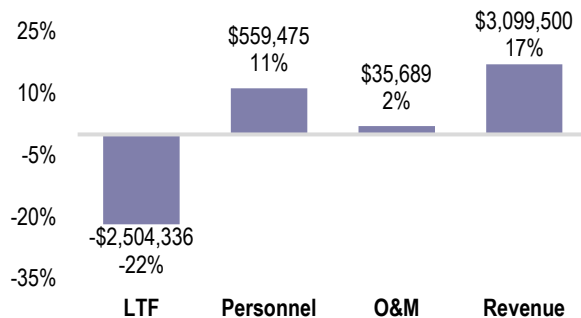
As the County continues to grow, so too does the level of activity in the Treasurer's Office. Workload in the Office is cyclical in nature, with increased activity around tax deadlines. Ahead of tax deadlines, the Office experiences increases in the number of phone calls, tax payments, necessary refunds/adjustments, and collections before the cycle begins for the next tax deadline. Often, resources are diverted from other areas to support customer-facing activities at these busy times to ensure quality customer service to taxpayers. The FY 2021 Adopted Budget includes a program specialist (1.00 FTE) to support each team during its peak time so other staff do not have to be diverted from their primary activities. Diverting resources leads to delays in collections and refunds and may affect service to other County departments. This position will support various operations, moving throughout the Office in sync with the cyclical workload throughout the year. This position will require the right set of expertise to support a variety of activities. Due to the nature of the role and responsibilities envisioned for this position, the Office intends to leverage the position as a career development opportunity for existing staff. This could improve retention and reduce staff turnover. This request reflects an innovative and cost-effective approach to addressing a need identified across multiple activities. With this resource, staff responsible for collections will be permitted to focus on



## Treasurer

collection efforts year-round. Staff anticipates that this will increase the number of delinquent actions<sup>1</sup> taken by 6 percent. Managing appropriate actions for delinquent accounts ensures fair and equitable treatment of all taxpayers. Without this resource, the Office expects that timeliness of refund checks could diminish, collection rates could decrease, and there could be delays in processing and depositing tax payments. Support to other departments including Building and Development, County Attorney, General Services, and Procurement, could also be delayed.

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



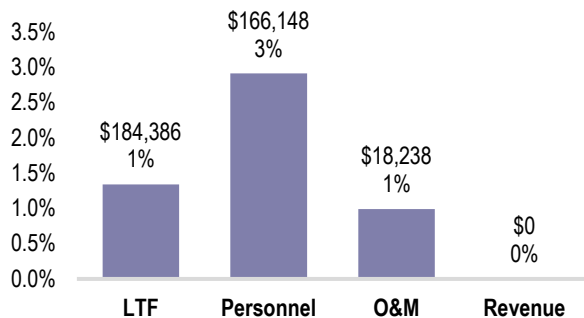
#### Reasons for Change:

**Personnel:** ↑ 2.00 FTE, general pay changes ||

**O&M:** ↑ base adjustment for DMV stop fees ||

**Revenue:** ↑ interest revenue and revenue for collection of delinquent taxes

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

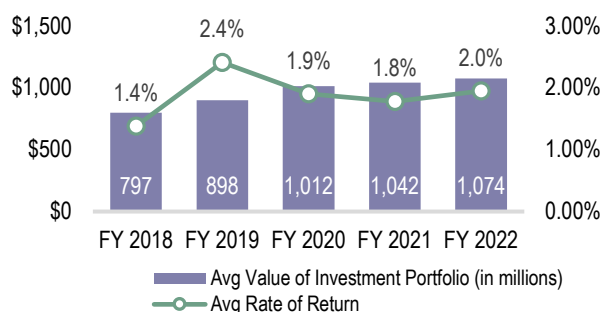
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔

<sup>1</sup> Delinquent collection actions include liens, DMV stops, bankruptcy, court filings, etc. Multiple delinquent actions can be taken for a single account if it remains uncollected.



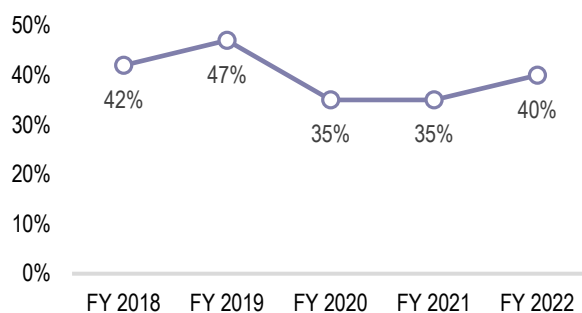
## Key Measures<sup>1</sup>



**Objective:** Meet and exceed the established benchmark rate of return for the County portfolio

**Measure:** Average dollar value of investment portfolio (in millions), average rate of return.

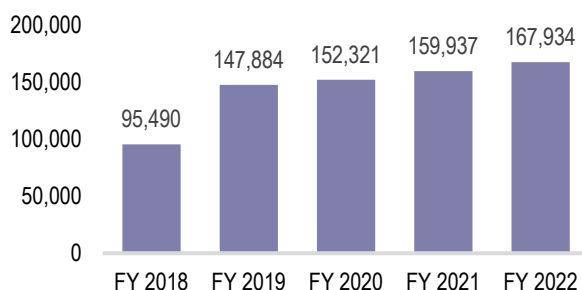
*With an average investment portfolio of over \$1 billion, the investment analyst included in the FY 2021 budget will assist in reducing risk of fraud and supporting investment opportunities.*



**Objective:** Analyze and determine cash flows to ensure no less than 30 percent of available funds are maintained for liquidity for the purposes of meeting the County's daily needs.<sup>2</sup>

**Measure:** Average percent of available funds maintained for liquidity.

*While a responsible level of available funds should be maintained for liquidity for the purpose of paying County and LCPS obligations, an excess of funds maintained for liquidity limits investment opportunities.*



**Objective:** Take proper collection actions for any delinquent accounts.<sup>3</sup>

**Measure:** Number of delinquent collection actions taken.

*Taking action on delinquent accounts is vital to ensuring fair and equitable taxation. With the additional program specialist included in the FY 2021 budget, the Office will be able to adequately support collection efforts.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.

<sup>2</sup> Actual percentages will vary depending on market conditions. A higher rate of available funds maintained for liquidity may indicate better rates of return on short-term investments.



## Treasurer

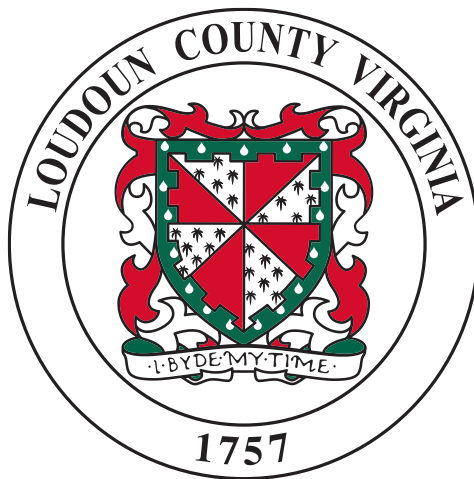
### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Administration of the Revenue	\$6,069,220	\$5,813,598	\$6,766,938	\$7,362,102	\$7,546,488
Project Fairness/Cost Recovery <sup>2</sup>	79,441	0	0	0	0
<b>Total – Expenditures</b>	<b>\$6,148,661</b>	<b>\$5,813,598</b>	<b>\$6,766,938</b>	<b>\$7,362,102</b>	<b>\$7,546,488</b>
<b>Revenues</b>					
Administration of the Revenue	\$19,306,285	\$29,171,629	\$18,227,974	\$21,327,474	\$21,327,474
Project Fairness/Cost Recovery <sup>2</sup>	899,872	5,903	0	0	0
<b>Total – Revenues</b>	<b>\$20,206,157</b>	<b>\$29,177,532</b>	<b>\$18,227,974</b>	<b>\$21,327,474</b>	<b>\$21,327,474</b>
<b>Local Tax Funding</b>					
Administration of the Revenue	\$(13,237,064)	\$(23,358,031)	\$(11,461,036)	\$(13,965,372)	\$(13,780,986)
Project Fairness/Cost Recovery <sup>2</sup>	(820,431)	(5,903)	0	0	0
<b>Total – Local Tax Funding</b>	<b>\$(14,057,496)</b>	<b>\$(23,363,934)</b>	<b>\$(11,461,036)</b>	<b>\$(13,965,372)</b>	<b>\$(13,780,986)</b>
<b>FTE</b>					
Administration of the Revenue	49.00	51.00	53.00	55.00	55.00
Project Fairness/Cost Recovery <sup>2</sup>	1.00	0.00	0.00	0.00	0.00
<b>Total – FTE</b>	<b>50.00</b>	<b>51.00</b>	<b>53.00</b>	<b>55.00</b>	<b>55.00</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.





# Public Safety and Judicial Administration FY 2021 Adopted Budget

## Contents

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## Public Safety and Judicial Administration Summary

### FY 2021 Adopted Expenditures<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Animal Services	\$3,206,134	\$3,414,892	\$3,718,093	\$4,562,777	\$4,687,303
Clerk of the Circuit Court	4,491,462	4,720,294	4,885,203	5,335,613	5,490,166
Commonwealth's Attorney	3,746,736	4,072,289	4,307,381	4,923,696	5,068,218
Community Corrections	2,342,859	2,646,345	2,871,815	3,396,519	3,493,017
Courts	1,450,007	1,510,833	1,706,920	1,957,159	2,007,966
Fire and Rescue	79,210,722	86,687,919	95,815,139	108,310,118	111,243,991
Juvenile Court Service Unit	2,019,993	1,917,519	2,400,539	5,804,674	5,963,862
Sheriff's Office	86,040,283	87,219,387	95,982,180	105,951,052	111,084,942
<b>Total</b>	<b>\$182,508,197</b>	<b>\$192,189,479</b>	<b>\$211,687,269</b>	<b>\$236,859,026</b>	<b>\$249,039,465</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 Loudoun's homeless, unwanted, stray, abused, abandoned, and impounded companion and domestic animals and facilitates placement through a variety of adoption and alternative placement programs.

#### Animal Control/ Humane Law Enforcement

Provides for the health, safety, and welfare of the residents and animals in Loudoun County through the enforcement of both state and local animal laws; protects the public's health and safety from sick, stray, 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$2,639,150	\$2,843,465	\$3,084,878	\$3,944,892	\$4,063,239
Operating and Maintenance	566,985	564,663	633,214	617,885	624,064
Capital Outlay	0	6,764	0	0	0
<b>Total – Expenditures</b>	<b>\$3,206,134</b>	<b>\$3,414,892</b>	<b>\$3,718,093</b>	<b>\$4,562,777</b>	<b>\$4,687,303</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$ 473,945	\$ 492,085	\$ 432,750	\$ 432,750	\$ 432,750
Fines and Forfeitures	4,657	6,388	6,000	6,000	6,000
Use of Money and Property	650	550	1,500	1,500	1,500
Charges for Services	133,924	139,547	101,950	101,950	101,950
Miscellaneous Revenue	3,203	0	0	0	0
Recovered Costs	6,342	6,913	0	0	0
Other Financing Sources	29,871	19,611	0	0	0
<b>Total – Revenues</b>	<b>\$652,592</b>	<b>\$665,095</b>	<b>\$542,200</b>	<b>\$542,200</b>	<b>\$542,200</b>
<b>Local Tax Funding</b>	<b>\$2,553,542</b>	<b>\$2,749,797</b>	<b>\$3,175,893</b>	<b>\$4,020,577</b>	<b>\$4,145,103</b>
<b>FTE<sup>2</sup></b>	<b>35.49</b>	<b>34.53</b>	<b>35.53</b>	<b>42.00</b>	<b>42.00</b>

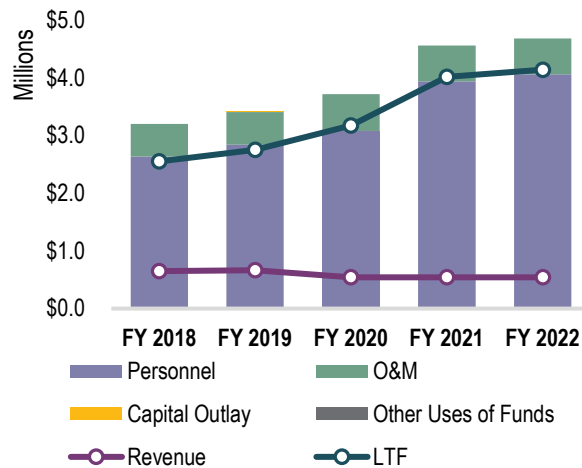
<sup>1</sup> Sums may not equal due to rounding.

<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.



## Animal Services

### Revenue and Expenditure History



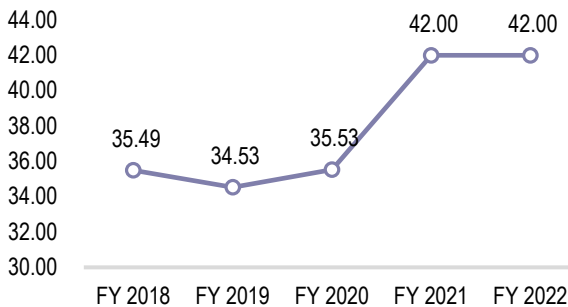
#### Revenue/Local Tax Funding

As shown, the Department of Animal Services is primarily funded by local tax funding (over 85 percent). Program-generated revenue consists primarily of permits, fees (including adoption), and dog licenses.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel costs increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2019: 1.00 FTE customer services 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: 1.00 FTE shelter veterinarian

FY 2021<sup>1</sup>: 3.00 FTE animal care technician, 2.00 FTE customer service assistant, 1.00 veterinary technician, 0.47 FTE humane education coordinator

Loudoun County Animal Services' expenditures have grown steadily over the past few years. The details of the staffing changes since FY 2018 can be found in the Staffing/FTE History section above. Personnel costs make up most of the Department's expenditures – over 85 percent.

The FY 2021 Adopted Budget includes base adjustments for increased contractual costs associated with animal care contracts, increased laundry and housekeeping needs for the new facility, and telecommunications service increases. The revenue in the FY 2021 Adopted Budget is consistent with revenue in the FY 2020 Adopted Budget.

In FY 2020, the Board approved 1.00 FTE for a shelter veterinarian associated with the new facility. Substantial completion of the animal shelter is anticipated in fall 2020 and the veterinarian needs to be hired three months prior to that

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Animal Services

date in order to open the shelter. The shelter veterinarian is responsible for preparing the facility for opening to the public in FY 2021.

The FY 2021 Adopted Budget includes positions solely focused on staffing the new animal shelter (6.47 FTE).

### 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. The new facility, twice the size of the current facility, will be the first publicly-run animal shelter to meet all ASV guidelines. This includes providing comprehensive preventative care to reduce transmission of disease and mitigate suffering for all animals who arrive at the new shelter. All animals adopted through the Department will continue to be vaccinated, and sterilized in accordance with the Code of Virginia, as well as microchipped and dewormed.

The new facility will bring the majority of veterinary services into the control of the Department, rather than the current arrangement of enlisting these services through a contractor. Currently, prior to opening the new shelter, animals must be transported to contracted clinics in Leesburg and Manassas for care multiple times per week. This shift enables the Department to follow national standards as set forth in the ASV's Animal Shelter Guidelines, including upholding standards associated with sterilization, veterinary management 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 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.

As previously noted, the new facility will be almost twice the size of the current facility and will have adequate staff to maintain service levels while expanding hours five days a week until 6:00 p.m. and maintaining weekend hours in order to provide licensing, lost pet reclaims and pet adoptions during hours when working citizens are most available.

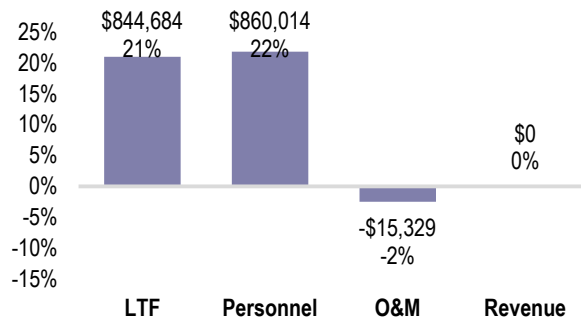
For a County average, animal intakes have remained at a steady per capita rate, however, intakes are significantly skewed to come from the population in the immediate vicinity of the animal shelter. With the facility relocating to a more population-dense area, an increase in visibility and accessibility is expected, leading to an unavoidable increase in demand for animal services. Three animal care technicians (3.00 FTE) will manage the additional capacity at the facility. Animal care technicians work one-on-one with animals to maintain the welfare of animals under their care. In addition, two front counter customer service assistants (2.00 FTE) will receive stray animals, conduct general business, and support general customer service needs. A veterinary technician (1.00 FTE) will provide medical and surgical support and will not need to be staffed until the new clinic opens.

Finally, the FY 2021 Adopted Budget includes the conversion of an existing part-time animal care technician position to a full-time humane education coordinator (0.47 FTE). Currently, this responsibility is handled by the volunteer coordinator, however, the increased foot traffic and facility space will warrant separate full-time positions for each function.



## Animal Services

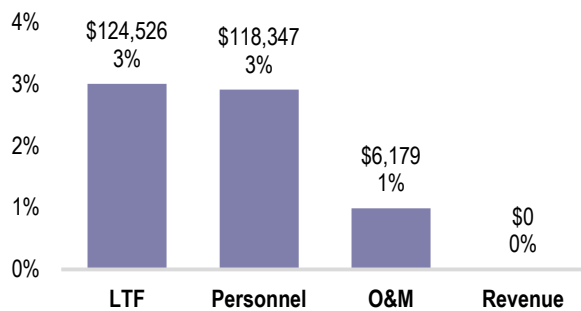
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 6.47 FTE, general pay changes ||  
**O&M:** ↓ internal services || **Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



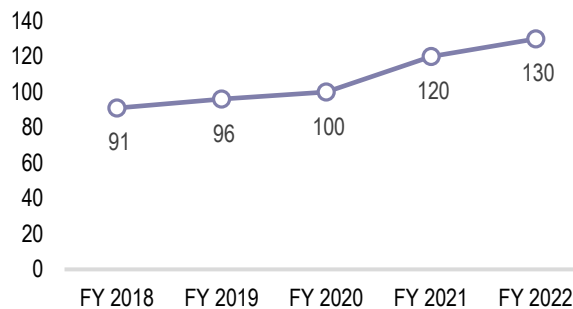
#### Reasons for Change:

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



## Animal Services

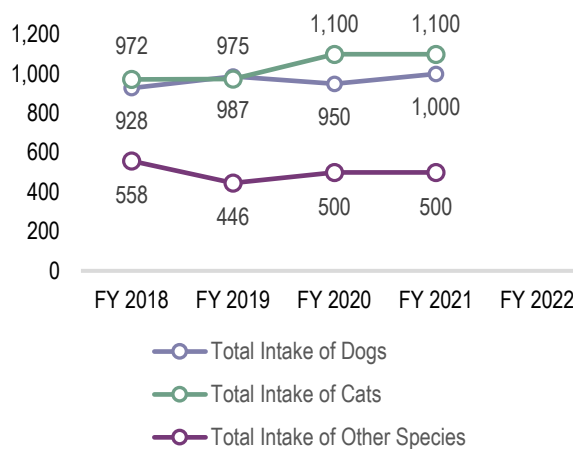
### Key Measures<sup>1</sup>



**Objective:** Increase presence in community through social media, online, and outreach activities.

**Measure:** Number of humane education activities.

*Resources added in FY 2021 will enable the Department to keep up with the increase in demand for humane education activities and outreach programs in order to continue to sustain the volunteer program.*



**Objective:** Achieve an 85 percent or higher rate of live animal outcomes.

**Measures:** Total intake of dogs, cats, and other species.

*The Department anticipates steady growth of intakes of dogs, cats, and other species. With the opening of the new shelter in FY 2021 in a larger, more centrally located facility, intake numbers may increase in future fiscal years. Projected data are not available for FY 2022 due to the transition into the new facility.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



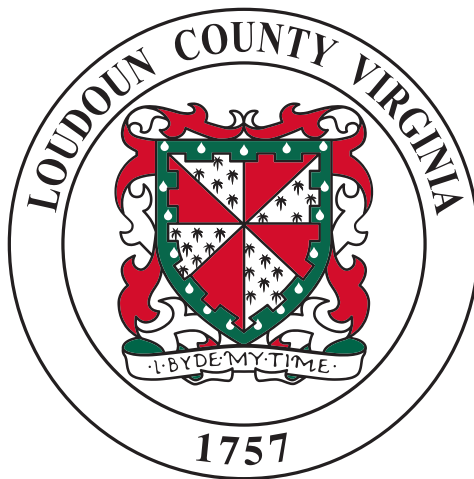
## Animal Services

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Animal Shelter	\$1,770,363	\$1,825,000	\$1,917,166	\$2,672,531	\$2,743,847
Animal Control	1,435,771	1,589,892	1,800,927	1,890,246	1,943,456
<b>Total – Expenditures</b>	<b>\$3,206,134</b>	<b>\$3,414,892</b>	<b>\$3,718,093</b>	<b>\$4,562,777</b>	<b>\$4,687,303</b>
<b>Revenues</b>					
Animal Shelter	\$148,140	\$133,688	\$88,250	\$88,250	\$88,250
Animal Control	504,452	531,407	453,950	453,950	453,950
<b>Total – Revenues</b>	<b>\$652,592</b>	<b>\$665,095</b>	<b>\$542,200</b>	<b>\$542,200</b>	<b>\$542,200</b>
<b>Local Tax Funding</b>					
Animal Shelter	\$1,622,223	\$1,691,312	\$1,828,916	\$2,584,281	\$2,655,597
Animal Control	931,319	1,058,485	1,346,977	1,436,296	1,489,506
<b>Total – Local Tax Funding</b>	<b>\$2,553,542</b>	<b>\$2,749,797</b>	<b>\$3,175,893</b>	<b>\$4,020,577</b>	<b>\$4,145,103</b>
<b>FTE</b>					
Animal Shelter	18.51	18.53	19.53	26.00	26.00
Animal Control	16.98	16.00	16.00	16.00	16.00
<b>Total – FTE</b>	<b>35.49</b>	<b>34.53</b>	<b>35.53</b>	<b>42.00</b>	<b>42.00</b>

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





## 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 Clerk's Office works to facilitate the orderly conduct of governmental, judicial, commercial, and quasi-legal affairs for the residents of Loudoun County by collecting the appropriate taxes and fees; processing legal documents; retaining permanent court records, land records, judgment records, and legal documents; providing public inspection of permanent records; and providing efficient administration of court cases and Clerk's Office services. The Code of Virginia mandates more than 800 duties for the Clerk of the Circuit Court meaning this entity offers a wide variety of services to the residents of Loudoun County.

### Clerk of the Circuit Court's Program

#### Clerk of the Circuit Court

Provides services including issuance of marriage licenses, recording of deeds and land documents, coordinating juror services for jury trials, probate of wills and estates, assisting judges with courtroom proceedings, managing court files and legal documents, preserving historic court papers and many other services. The Clerk of the Circuit Court is organized into nine divisions: Criminal Case Management, Civil Case Management, Deed and Judgment Recording, Probate, Judicial Services, Jury Management, Historic Records and Deed Research, Administrative, and Public Services.





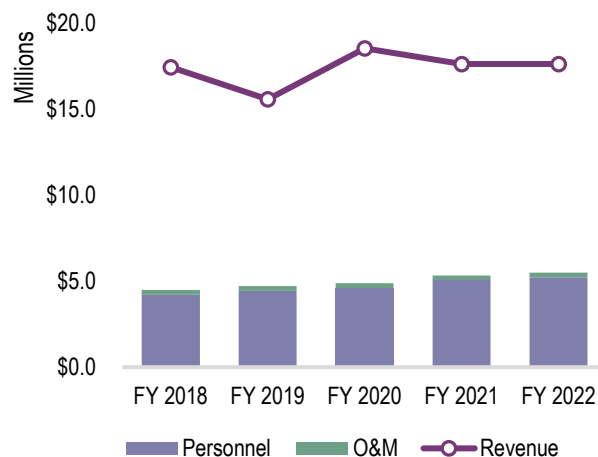
## Clerk of the Circuit Court

### Budget Analysis

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$4,216,886	\$4,444,793	\$4,612,017	\$5,059,857	\$5,211,653
Operating and Maintenance	274,576	275,501	273,186	275,756	278,514
<b>Total – Expenditures</b>	<b>\$4,491,462</b>	<b>\$4,720,294</b>	<b>\$4,885,203</b>	<b>\$5,335,613</b>	<b>\$5,490,166</b>
<b>Revenues</b>					
Other Local Taxes	\$11,715,471	\$10,289,868	\$12,550,000	\$12,050,000	\$12,050,000
Permits, Fees, and Licenses	12,389	12,060	10,000	10,000	10,000
Charges for Services	931,324	801,875	995,000	995,000	995,000
Recovered Costs	225,119	161,640	38,809	39,513	39,513
Intergovernmental – Commonwealth	4,559,292	4,302,883	4,936,585	4,536,585	4,536,585
<b>Total – Revenues</b>	<b>\$17,443,595</b>	<b>\$15,568,326</b>	<b>\$18,530,394</b>	<b>\$17,631,098</b>	<b>\$17,631,098</b>
<b>Local Tax Funding</b>	<b>\$(12,952,133)</b>	<b>\$(10,848,032)</b>	<b>\$(13,645,191)</b>	<b>\$(12,295,485)</b>	<b>\$(12,140,932)</b>
<b>FTE</b>	<b>48.00</b>	<b>49.00</b>	<b>50.00</b>	<b>51.00</b>	<b>51.00</b>

#### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Office of the Clerk of the Circuit Court is funded by program-generated revenue (100 percent).

Program-generated revenue consists primarily of recordation taxes (68 percent).

#### Expenditure

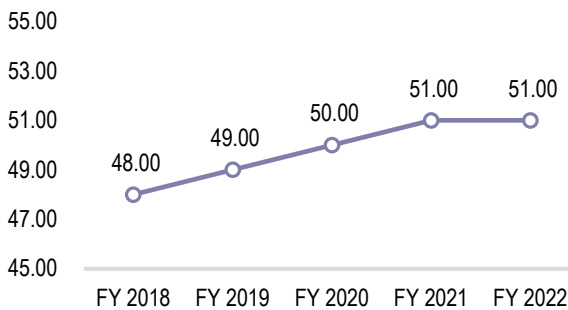
The majority of the Clerk's expenditure budget (95 percent) is dedicated to personnel costs. Major drivers of personnel cost increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board of Supervisors (Board) in November 2019, and a 3.5 percent merit increase for FY 2021.

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



## Clerk of the Circuit Court

### Staffing/FTE History



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

FY 2021<sup>1</sup>: 1.00 FTE courtroom clerk supervisor

The Clerk of the Circuit Court's expenditures have increased primarily due to personnel costs, which make up 95 percent of the Office's expenditures. Increases in personnel have been driven by higher compensation and the addition of new positions in the last several years. Revenue estimates for FY 2021 have been adjusted to reflect anticipated revenues based on historical trends, particularly for recordation taxes and grantor's taxes. As noted above, recordation taxes reflect 68 percent of the Clerk's revenue.

In FY 2020, the Board added 1.00 FTE for a jury management team lead. This position is filled and supports 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. Overall, this position 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.

As the population of the County has grown, so has the number of cases being heard, and this number is anticipated to continue growing. Additionally, in FY 2020, the Circuit Court received an additional judge to hear cases in the 20<sup>th</sup> Judicial Circuit Court. The Clerk's Office is projecting a workload increase from both the growth in population and from the addition of a fifth judge regularly presiding in Loudoun County.

The FY 2021 Adopted Budget includes a position focused on the thematic area of judicial administration.

### Judicial Administration

Loudoun, Fauquier, and Rappahannock counties are part of the 20th Judicial Circuit in Virginia. Circuit court judges appointed to the 20th Judicial Circuit are authorized to adjudicate cases in all three circuit courts. Previously, the judge in Fauquier County only presided over cases in Fauquier and Rappahannock counties while the four judges in Loudoun County typically remain exclusively in Loudoun. However, this approach changed when the judge in Fauquier County retired in November 2019 and Judge James E. Plowman commenced his tenure in the 20th Judicial Circuit as a circuit court judge. The 20th Judicial Circuit Court judges have decided to manage the docket differently, resulting in five resident judges regularly presiding at the Loudoun County Circuit Court. In addition to having five resident judges in the circuit court, the use of retired and visiting judges to assist with the court docket will continue in FY 2021. In FY 2019, visiting judges were deployed 222 days out of maximum 238 days that judges are present annually. The deployment of retired judges and the presence of five resident judges in the Loudoun County Circuit Court requires an additional resource for the judicial services team.

The Judicial Services Division includes a division manager and six (6.00 FTE) courtroom clerks. Each court proceeding (civil and criminal) requires the presence of a member of the courtroom clerk team to assist a judge with the proceedings.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.

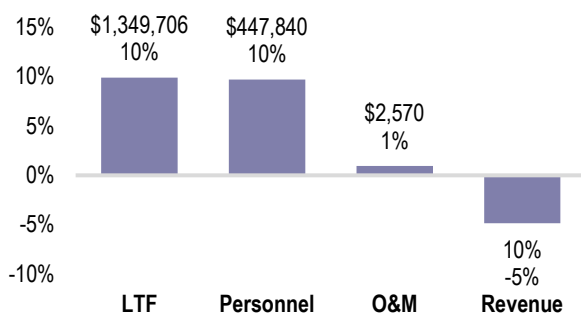


## Clerk of the Circuit Court

Courtroom clerks are responsible for monitoring the status of a criminal case, issuing relevant paperwork for the Sheriff's Office (jail transfer), preparation of conviction and sentencing orders, other criminal court orders, data entry of relevant court transactions in the case management database, operation of the digital audio recording system, administration of oaths, tracking status of jurors in a jury trial, and other relevant judicial support services during the court hearing, bench trial, or jury trial. Implemented in the Loudoun County Circuit Court in April 2019, the Adult Drug Court is held weekly and prior to the normal court dockets and requires a courtroom clerk to be present to assist the judges during these proceedings. Adult Drug Court requires the preparation of legal paperwork and court orders prior to and after each weekly hearing. As the number of court hearings and trials increases from the deployment of more judges in Loudoun County Circuit Court, other workload also increases including: scheduling court reporters for criminal court proceedings, coordinating foreign language interpreters for court hearings and trials, and preparing pre-trial paperwork.

The increasing number of judicial support activities necessitated the need for a courtroom clerk supervisor. The added position will properly maintain service levels to meet judicial operation requirements for the judges as well as other county departments and other external agencies. This position will be responsible for making courtroom assignments for staff, scheduling court reporters and foreign language interpreters, and other essential supervisory duties. This position will assist the judges (resident and retired) when other team members are fully deployed or otherwise unavailable for courtroom assignments due to other court case commitments or are out of the office. The Office expects that the position will help to limit overtime costs over the next few fiscal years as there will be sufficient staff to provide courtroom proceeding support to the judges. In addition, the Office anticipates that this position will maintain processing time of critical legal processes, including criminal case paperwork, criminal court orders, and criminal case financial oversight, to ensure due process and meet state mandates. This position will help to ensure efficient and accurate delivery of information and services, transmission of critical public safety information, dissemination of accurate sentencing and conviction data, and processing of accurate financial data for other internal divisions, external agencies, and internal county departments.

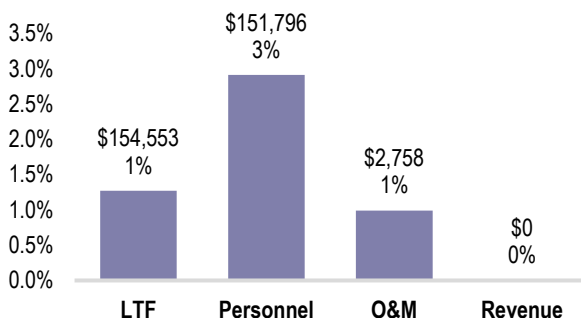
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE, general pay changes ||  
**O&M:** ↑ internal services || **Revenue:** ↓ adjustments to recordation taxes and grantor's taxes to align with historical trends

### Percent Change from Adopted FY 2021 to Projected FY 2022



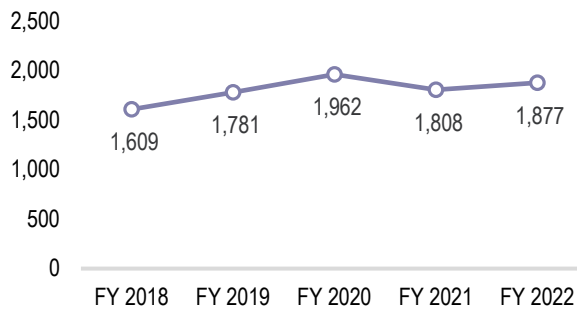
#### Reasons for Change:

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



## Clerk of the Circuit Court

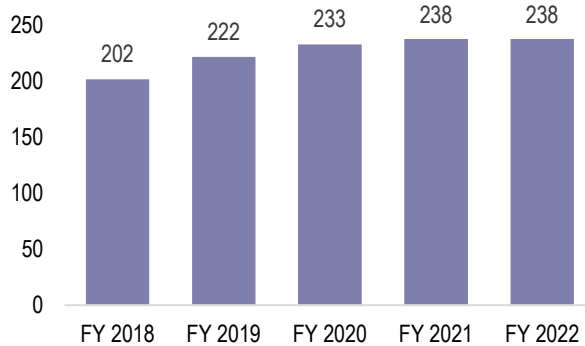
### Key Measures<sup>1</sup>



**Objective:** Support and assist the judges of the 20th judicial circuit in criminal and civil court hearings.

**Measure:** Number of court hearings (criminal, civil, and juvenile appeal) per courtroom clerk.

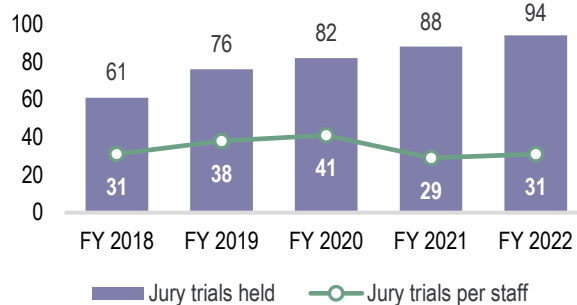
*The FY 2021 approved courtroom clerk supervisor position will maintain service level of less than 2,000 court hearings per courtroom clerk.*



**Objective:** Support and assist the judges of the 20th judicial circuit in criminal and civil court hearings.

**Measure:** Number of days annually with a visiting judge.<sup>2</sup>

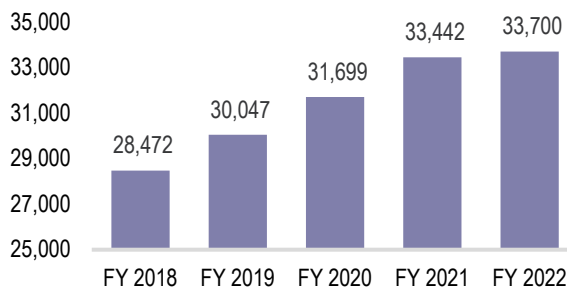
*The FY 2021 approved courtroom clerk supervisor will support the increased workload associated with regular deployment of visiting judges and the presence of five resident judges regularly presiding in the Loudoun County Circuit Court.*



**Objective:** Provide jury management services to support criminal and civil jury trials.

**Measure:** Jury trials held and jury trials per staff.

*The FY 2020 Adopted Budget added a jury management team lead position, reducing the workload per staff member.*



**Objective:** Support 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.

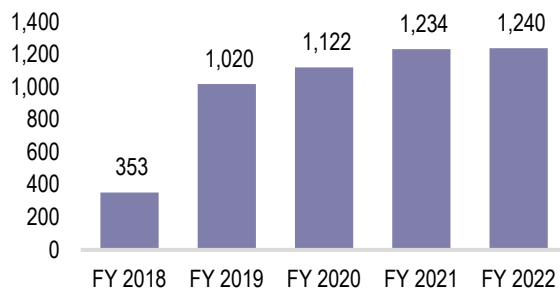
*This measure shows the increase in number of historic records that are being preserved through scanning technologies.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.

<sup>2</sup> Court is held Monday through Friday except for County holidays. There is also no court held approximately 10 other days a year. The maximum number of days for a judge to be present is 238 days each year.



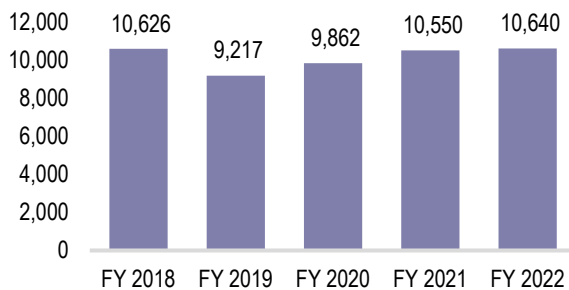
## Clerk of the Circuit Court



**Objective:** Support 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.

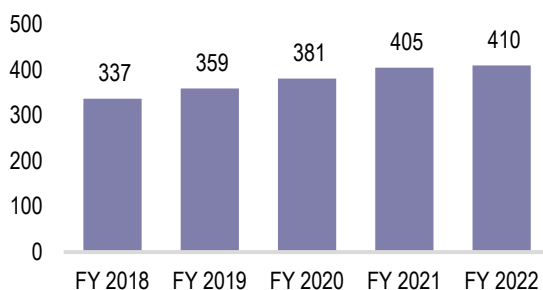
*The FY 2019 Adopted Budget added a historic records clerk, increasing public awareness of historic records through the use of public outreach and education.*



**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.

*The addition of a civil case management clerk in FY 2018 Adopted Budget helps ensure orders are processed and transmitted to appropriate parties in a timely manner and within the guidelines of the Code of Virginia.*



**Objective:** Provide IT Help Desk support to the Clerk of Circuit Court, other agencies of the courts complex and the Virginia Department of Judicial Information Technology

**Measure:** Number of Help Desk support requests.

*This measure demonstrates a steady increase in the number of Help Desk support requests.*



## 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, state, 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 Sexual Assault Response Team, 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 Loudoun County Sheriff's Office is essential. Additionally, the attorneys are, at times, requested to and assist other jurisdictions throughout Virginia as "Special Prosecutors" to assist with the prosecution of sensitive cases in those jurisdictions. 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 prevent initial or repeat victimization, 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>**

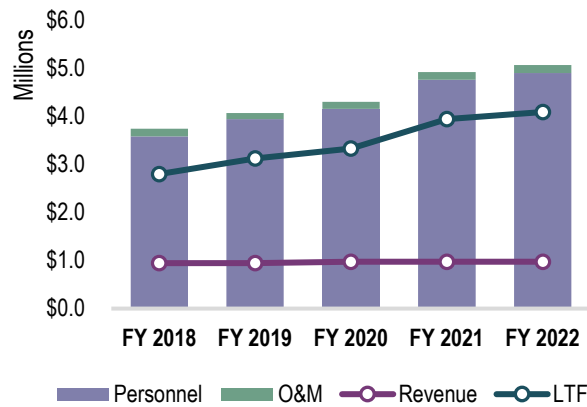
	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$3,588,278	\$3,944,855	\$4,155,411	\$4,764,270	\$4,907,198
Operating and Maintenance	158,458	127,434	151,970	159,426	161,020
<b>Total – Expenditures</b>	<b>\$3,746,736</b>	<b>\$4,072,289</b>	<b>\$4,307,381</b>	<b>\$4,923,696</b>	<b>\$5,068,218</b>
<b>Revenues</b>					
Charges For Services	11,989	10,295	10,000	10,000	10,000
Intergovernmental - Commonwealth	933,739	939,403	965,589	965,589	965,589
<b>Total – Revenues</b>	<b>\$945,728</b>	<b>\$949,698</b>	<b>\$975,589</b>	<b>\$975,589</b>	<b>\$975,589</b>
<b>Local Tax Funding</b>	<b>\$2,801,008</b>	<b>\$3,122,591</b>	<b>\$3,331,792</b>	<b>\$3,948,107</b>	<b>\$4,092,629</b>
<b>FTE</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>39.00</b>	<b>39.00</b>

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



## Commonwealth's Attorney

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

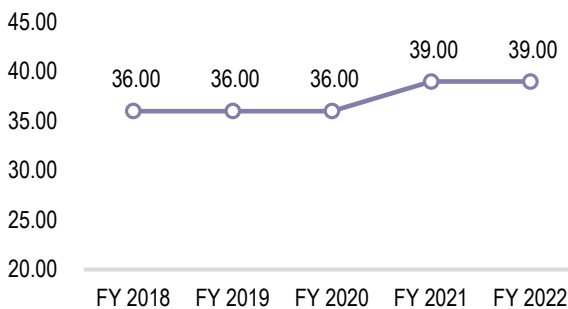
As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (~80 percent). Program-generated revenue consists of attorney fees, reimbursements from the Virginia Compensation Board, and a \$45,000 State grant.

#### Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (97 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit

increase for FY 2021.

### 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

FY 2021<sup>1</sup>: 1.00 FTE Deputy Commonwealth's Attorney, 2.00 FTE Senior Assistant Attorneys

The Commonwealth's Attorney's Office manages a relatively small operating budget, with the majority of its expenditure budget dedicated to personnel. While the Office had no resource requests for FY 2020, it continued 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 expanded the MH Docket to serve up to 25 participants. The Commonwealth's Attorney continues to analyze workload as these specialty dockets grow. The Department is also assessing and reevaluating its body-worn-camera support needs and requirements.

In the FY 2021 Adopted Budget, the Office's budget additions focus on the thematic areas of internal support and public and life safety.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.





## Commonwealth's Attorney

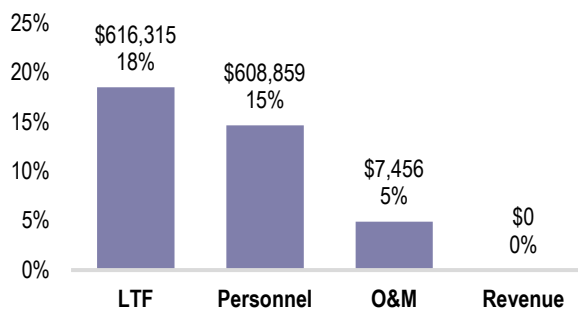
### Internal Support

The FY 2021 Adopted Budget includes one Deputy Commonwealth Attorney (1.00 FTE) to address a need indicated by the Office for support to specialty dockets. It is the goal of the Office to redirect the County's criminal prosecutions from punitive to productive outcomes, thus focusing resources toward encouraging court-involved persons into acts of community service in order to hold an offender accountable. It will also help offenders reintegrate into the community and become contributors to a safe and successful community. This position builds on an identified need to bring staffing and support to levels that provide efficient and effective management of caseload for the County's growing population.

### Public and Life Safety

The Office of the Commonwealth's Attorney currently staffs 19 attorneys, five of which are supervisory, leaving 14 attorneys with the ability to carry full caseloads. In order to ensure attorney caseloads remain at a level that allows for thorough case preparation while also addressing the victims' and community's needs, the Adopted Budget includes two additional senior assistant attorneys (2.00 FTE). These two positions will add bandwidth to all attorneys in the Office as it relates to the time needed to interview witnesses, research the law, respond to discovery, review body/dash cam videos, and other essential case management duties. Two additional attorneys will also support the Office's commitment to better understanding the root causes of offenses, appreciating and supporting the delicate needs of the victims, and securing the resources necessary to achieve compliance and prevent recidivism. The two positions are funded beginning January 1, 2021.

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



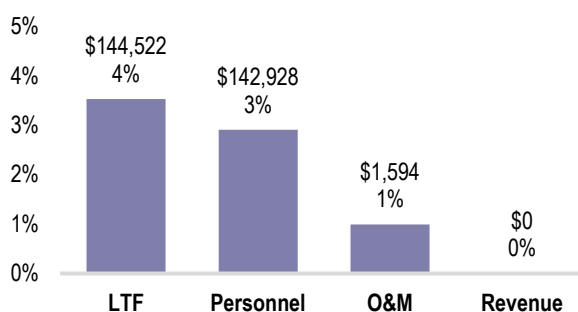
#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay changes ||

**O&M:** ↑ internal services ||

**Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### 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 Correction's Programs

#### Pretrial Services

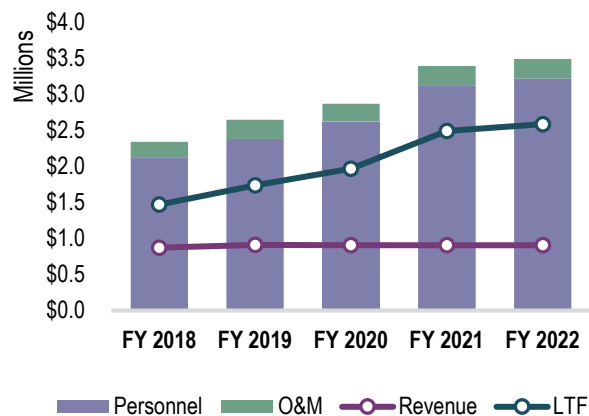
Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning defendants' suitability for supervised release, and supervises defendants released to the custody of the Department by the Magistrate or any of the three Loudoun County Courts.

#### Probation Services

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts. Probation officers supervise specialized caseloads of offenders with convictions such as domestic assault and battery, driving while intoxicated, and sex offenses. Additionally, there are designated probation officers for Spanish-speaking offenders, as well as Mental Health Docket and Adult Drug Court participants.

**Community Corrections****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$2,119,426	\$2,381,291	\$2,619,892	\$3,126,650	\$3,220,450
Operating and Maintenance	223,433	265,054	251,923	269,869	272,568
<b>Total – Expenditures</b>	<b>\$2,342,859</b>	<b>\$2,646,345</b>	<b>\$2,871,815</b>	<b>\$3,396,519</b>	<b>\$3,493,017</b>
<b>Revenues</b>					
Charges for Services	\$75,353	\$73,825	\$80,000	\$80,000	\$80,000
Recovered Costs	71,783	63,474	133,899	134,483	134,483
Intergovernmental – Commonwealth	665,986	686,709	691,511	691,511	691,511
Intergovernmental – Federal	59,478	86,433	0	0	0
<b>Total – Revenues</b>	<b>\$872,601</b>	<b>\$910,440</b>	<b>\$905,410</b>	<b>\$905,994</b>	<b>\$905,994</b>
<b>Local Tax Funding</b>	<b>\$1,470,259</b>	<b>\$1,735,905</b>	<b>\$1,966,405</b>	<b>\$2,490,525</b>	<b>\$2,587,023</b>
<b>FTE</b>	<b>24.80</b>	<b>26.33</b>	<b>28.33</b>	<b>31.33</b>	<b>31.33</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 approximately 27 percent of total expenditures). Intergovernmental revenue has grown as additional grants have been awarded to the Department.

**Expenditure**

The majority of the Department's expenditure budget is dedicated to personnel costs (92 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by

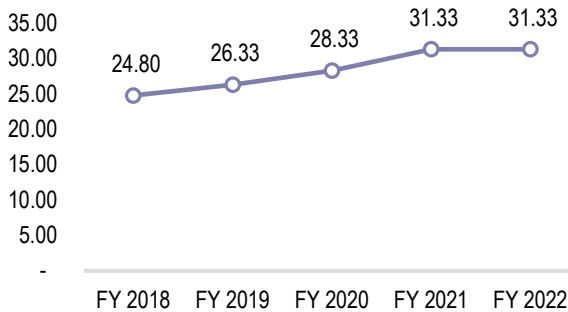
the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

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



## Community Corrections

### Staffing/FTE History



FY 2018: 1.00 FTE probation officer, 1.00 FTE pretrial officer, and 0.94 FTE convert two part-time pretrial investigators to full-time

FY 2019: 1.00 FTE probation officer and 0.53 FTE part-time administrative assistant

FY 2019 Mid-Year: 1.00 FTE drug court coordinator and 1.00 FTE probation officer (Adult Drug Court)

FY 2021<sup>1</sup>: 1.00 FTE financial manager, 1.00 FTE domestic violence probation officer, and 1.00 FTE pretrial officer

The 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 (92 percent) 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 provides probation supervision for participants on the Mental Health (MH) Docket in the General District Court. The MH Docket began operations in July 2018 and the Board of Supervisors expanded the program in the FY 2020 Adopted Budget to allow up to 25 participants. 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), because 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. In addition, the FY 2020 Adopted Budget included 2.00 FTE related to Board-approved, mid-year requests associated with the re-establishment of an Adult Drug Court; a drug court coordinator and a drug court probation officer. The Department filled these positions in March 2019.

Revenue for the Department has also grown over the last few fiscal years through program-generated revenue and intergovernmental revenue from the Commonwealth and the federal government. Over the last few fiscal years, Community Corrections has secured several multi-year federal grants in support of specialty dockets and funding from the State for service needs associated with Department clients.

The FY 2021 Adopted Budget includes increases to the operating budget for uniform needs for probation and parole officers, and for equipment-support and supply needs.

In future fiscal years, the greatest challenges for the Department will be meeting the needs of external stakeholders, servicing specialty docket programs, and keeping up with internal support needs.

The FY 2021 Adopted Budget includes positions focused on the thematic areas of fiscal responsibility and public and life safety.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Community Corrections

### Fiscal Responsibility

The FY 2021 Adopted Budget includes 1.00 FTE for a financial manager for the Department. The financial manager will enable DCC to meet financial management responsibilities, which have grown in volume and complexity in the last few fiscal years due to the increasing number of grants and programs the Department manages. From FY 2018 to FY 2020, program-generated and grant-related revenue have grown by more than 104 percent as the Department has secured several large grants including the Drug Court Grant secured in FY 2019 (four years, \$500,000) and the multi-departmental, multi-year Domestic Violence Grant secured in FY 2020 (three years, \$750,000).

Several of the grants secured by the Department involve collaborations with other County agencies and partner governments or nonprofits, and have complex reporting requirements. Without the financial manager, the Department's administrative manager would have to continue managing complex financial reporting requirements and the day-to-day operations of the Department's operating locations.

In FY 2021 and beyond, the Department will continue to pursue grant funding in order to deliver robust services to the offenders and defendants that it serves. These grants may help establish new specialty dockets, increase service level options for existing dockets, or provide wrap-around services for the Department's clients. While the Department will continue to pursue grant funding where appropriate, the success in receiving additional awards is largely dependent on the availability of grant funding at the State and federal level.

### Public and Life Safety

The FY 2021 Adopted Budget also includes 1.00 FTE for a domestic violence probation officer and 1.00 FTE for a pretrial officer in support of the Department's public and life safety goals. The probation officer will enable the DCC to reduce caseload demands placed on the Department's deputy director and probation manager, who have previously maintained significant caseloads in addition to their supervisory duties. Additionally, the position will enable the Department to manage the anticipated caseload impacts expected from the multi-year Domestic Violence Grant awarded in FY 2020 and from increased referrals from partner agencies, including the Commonwealth's Attorney, and the Judiciary (the Courts and magistrates), which have added resources in recent years dedicated to domestic violence and public safety. Meanwhile, the pretrial officer will reduce pretrial case management demands on pretrial supervisors, while keeping up with the growth in pretrial referrals from agency stakeholders.

Domestic violence probation staff managed an average daily caseload of 220 offenders in FY 2018 and are expected to manage an average daily caseload of 250 offenders by FY 2021, an almost 14 percent growth in caseload demands. The approved probation officer will enable the Department to maintain case-related service levels, while also bringing the Department closer to the state recommended caseload of 60 offenders per officer. Without the position, existing staff would face challenges in managing domestic violence-related case needs.

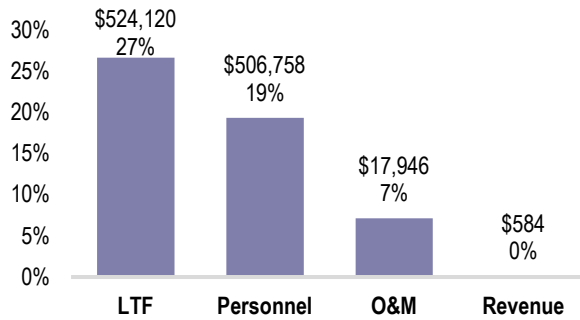
Similarly, pretrial staff managed an average daily caseload of about 255 defendants in FY 2018 and are expected to manage an average daily caseload of 350 defendants by FY 2021, a more than 37 percent increase in caseload demands. The approved pretrial officer will better enable the Department to maintain pretrial service levels, and bring the department closer to the state recommended pretrial caseload of 40 defendants per officer. Without the position, supervisory staff would continue needing to manage full caseloads, while still meeting their supervisory responsibilities.

In FY 2021 and future fiscal years, the DCC will continue to deliver probation and pretrial services while responding to service demands from external stakeholders, continuing to support specialty docket programs, and managing varied caseload needs. Additional resources may be needed in future fiscal years to manage growing caseload demands and to maintain support to existing or new programs.



## Community Corrections

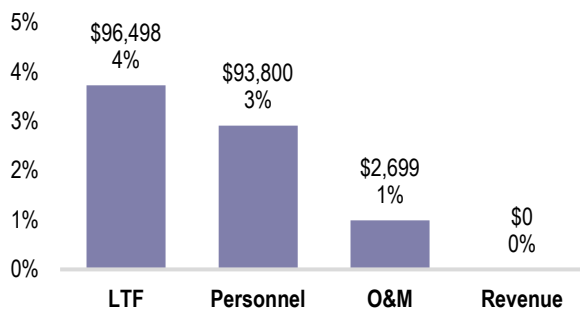
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay changes ||  
**O&M:** ↑ Base adjustments for uniform needs and equipment-support/supply needs || **Revenue:** ↑ Recovered programmatic costs

### Percent Change from Adopted FY 2021 to Projected FY 2022



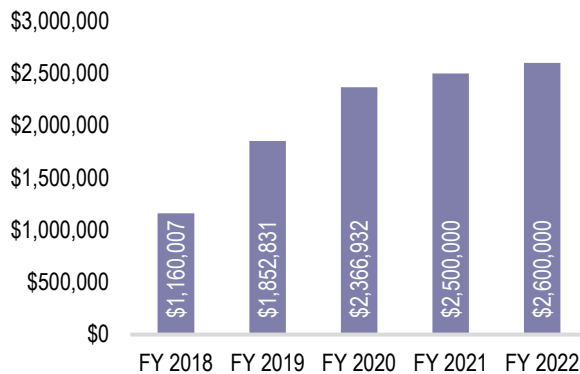
#### Reasons for Change:

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



## Community Corrections

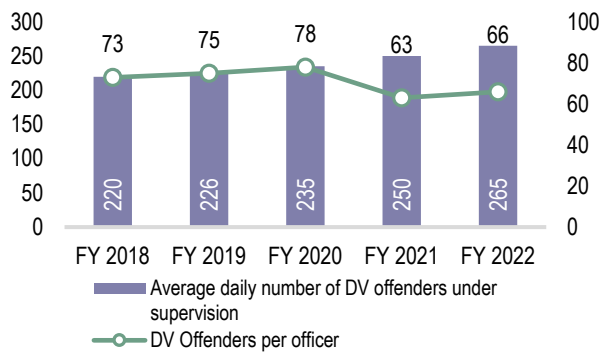
### Key Measures<sup>1</sup>



**Objective:** Pursue grant funding to support Department programs.

**Measure:** Net revenue and grant revenue budget managed.

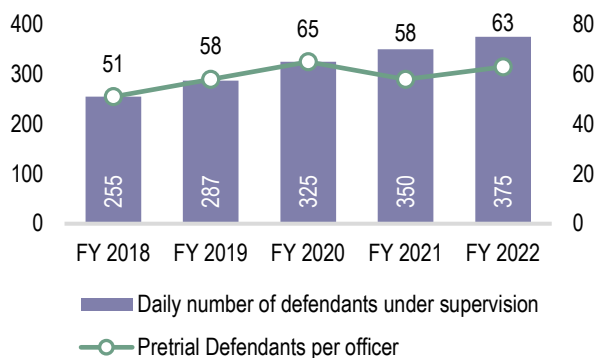
*The DCC has secured significant multi-year grants. The Department will continue to pursue grant funding based on the availability of funds from the State and federal government. The growth in grants drives financial management and reporting needs.*



**Objective:** Achieve an 80 percent successful probation completion rate for DV offenders.

**Measure:** Average daily number of DV cases under supervision; Average daily caseload per DV probation officer (excluding managers).

*Caseload demand for domestic violence supervision is expected to grow based on new referrals from grant-funded domestic violence positions and because of the increased potential referrals from the new magistrate and the Courts. Although the State recommends a caseload of 60 cases per officer for general probation cases, 40 DV cases per officer would be considered reasonable in light of the intensive supervision needs and high risk nature associated with DV offenders.*



**Objective:** Promote public safety by enforcing all conditions associated with pre-trial release.

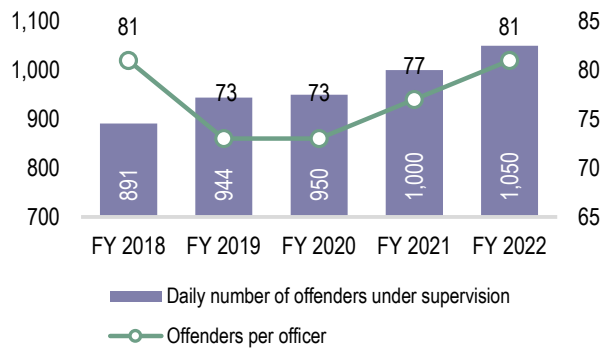
**Measure:** Average daily number of defendants under supervision; Average daily caseload per pretrial officer (excluding managers).

*Caseload demand for pretrial supervision is expected to grow as interest in pre-trial alternatives to incarceration grow in popularity (as a cost-saving tool to incarceration). The recommended caseload for pretrial supervision is 40 cases per officer.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Community Corrections



**Objective:** Promote public safety by enforcing all general and special conditions of probation for offenders.

**Measure:** Average daily number of offenders under supervision; Average daily caseload per probation officer (excluding managers).

*Caseload demand for probation supervision is expected to grow as new inter-agency projects and programs drive additional referrals for supervision. The recommended caseload for probation supervision is 60 cases per officer.*







## Courts

To serve the public through support of the judicial system of Loudoun County by providing an independent, accessible, and responsive forum for the just resolution of disputes. Both the State Constitution and the Code of Virginia require the County to provide suitable facilities for the Courts, including the Circuit Court, General District Court, and the Juvenile and Domestic Relations Court, and the Magistrates, although the County is not required to provide any personnel or related expenses. The County provides employees for the Circuit Court while the Commonwealth of Virginia provides the employees to staff the General District Court, Juvenile and Domestic Relations Court, and the Magistrates Office. The Commonwealth also provides the judges for the courts.

### Courts' Programs

#### Circuit Court

Serves as the court of record with original jurisdiction (i.e. the matter can only originate in the Circuit Court); 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, as new trials, 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; conducts community relations and community services programs.

#### Juvenile and Domestic Relations Court

Hears delinquent and civil cases for 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 arrest warrants, search 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>**

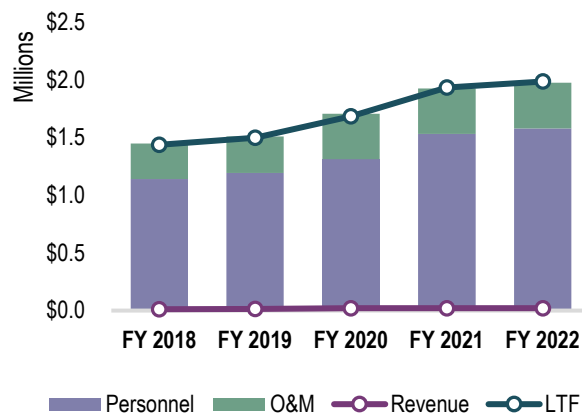
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$1,142,204	\$1,193,592	\$1,313,389	\$1,561,746	\$1,608,598
Operating and Maintenance	307,803	317,241	393,531	395,413	399,367
<b>Total – Expenditures</b>	<b>\$1,450,007</b>	<b>\$1,510,833</b>	<b>\$1,706,920</b>	<b>\$1,957,159</b>	<b>\$2,007,966</b>
<b>Revenues</b>					
Recovered Costs	\$11,664	\$12,593	\$20,768	\$20,768	\$20,768
<b>Total – Revenues</b>	<b>\$11,664</b>	<b>\$12,593</b>	<b>\$20,768</b>	<b>\$20,768</b>	<b>\$20,768</b>
<b>Local Tax Funding</b>	<b>\$1,438,343</b>	<b>\$1,498,240</b>	<b>\$1,686,152</b>	<b>\$1,936,391</b>	<b>\$1,987,198</b>
<b>FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>

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



## Courts

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

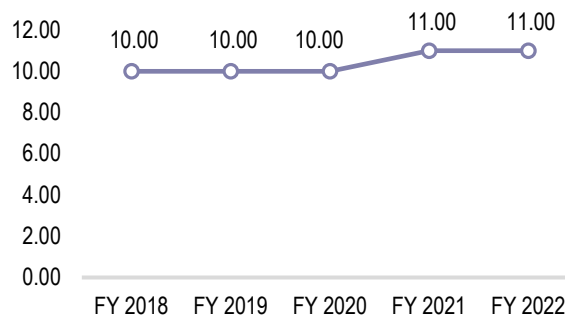
As shown, the Courts Department is primarily funded by local tax funding (over 98 percent). Program-generated revenues are limited to the General District Court's recovered costs revenue for court appointed attorney fees.

#### 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 and the Juvenile and Domestic Relations Court staff (state employees), and the County salary supplement for the last remaining magistrate that was grandfathered in when the state prohibited local government supplements for magistrates years ago. Major

drivers of personnel cost increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board of Supervisors (Board) in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2021<sup>1</sup>: 1.00 FTE chief of staff position

The Circuit Court Judges' office is the only entity in this Department with County positions. 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 expenditures have increased primarily because of personnel costs, which make up most of the Department's expenditures. Increases in personnel have been driven by higher compensation and the expenditures for the Circuit Court Judges office's chief of staff position that is included in the FY 2021 Adopted Budget. Personnel costs consist of salary and fringe benefits for the County employees 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 2021 operating and maintenance expenditures budget increased due to higher 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

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Courts

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 and the Virginia State Police, remitting the revenues to the Commonwealth of Virginia.

In FY 2019, the Board 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 state funding for the fifth Circuit Court judge for the 20<sup>th</sup> Judicial Circuit, which includes Loudoun, Fauquier, and Rappahannock counties, 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 Loudoun County Sheriff's Office (LCSO).

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 included 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, 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.

The FY 2021 Adopted budget includes a chief of staff position focused on the thematic area of judicial administration.

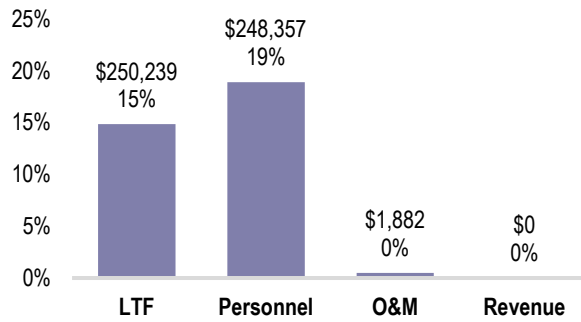
### Judicial Administration

The fifth judge approved for the 20<sup>th</sup> Judicial Circuit for FY 2020 has helped and will continue to help process the increasing workload of the Loudoun Circuit Court, as the County continues to experience significant population growth. The FY 2021 budget includes a chief of staff position to provide senior level management support for the Chief Circuit Court Judge in the execution of the plenary authority to ensure the smooth and efficient system of justice in the 20<sup>th</sup> Judicial Circuit, including the Loudoun County Circuit Court, as mandated by Code of Virginia § 17-501. In accordance with this same statute, the new Chief Judge was elected by a majority of the Loudoun Circuit Court judges for a two year term. The chief of staff will serve at the behest of the Chief Judge and assist with fulfilling many of their statutory responsibilities, which include: monitoring and managing the Court's caseloads and schedules, formulating requests for additional judges from the Commonwealth, preparing and presenting operating budget requests to the Board, and negotiating agreements with the Sheriff and Loudoun's District Courts with respect to court room security, and other areas. This position's need has been necessitated by an increase in the number of Circuit Court judges and the increased focus by the new Chief Judge to carry out his duties as prescribed by the Code of Virginia. The chief of staff position will provide managerial oversight of several key Circuit Court staff in addition to the overall operations of the Circuit Court on his behalf. The new Chief Judge, as part of the majority of Circuit Court judges, identified this need to better organize administrative operations, which will be greatly enhanced with the addition of this position.



## Courts

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

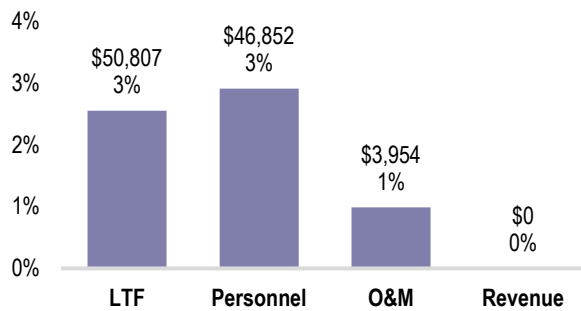


#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE, general pay changes ||

**O&M:** ↑ internal services || **Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

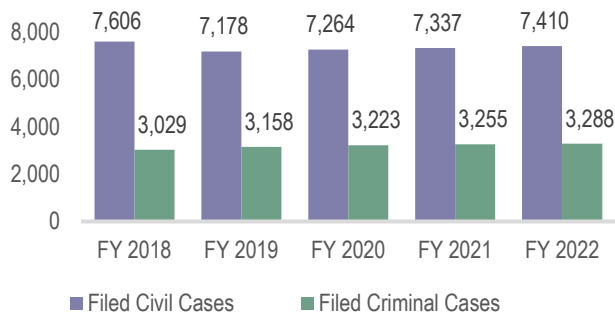
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent ||

**Revenue:** ↔



## Courts

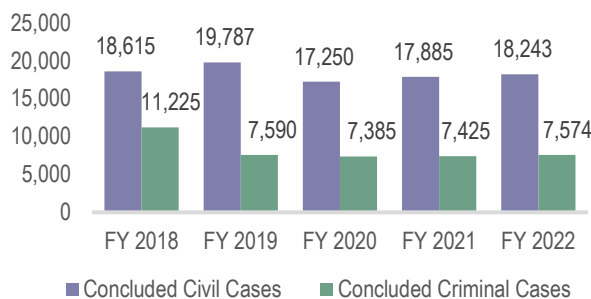
### Key Measures<sup>1</sup>



**Objective:** Maintain judicious, prompt, and efficient handling of Circuit Court cases by concluding cases.

**Measure:** Number of filed civil cases and criminal cases in the Circuit Court.<sup>2</sup>

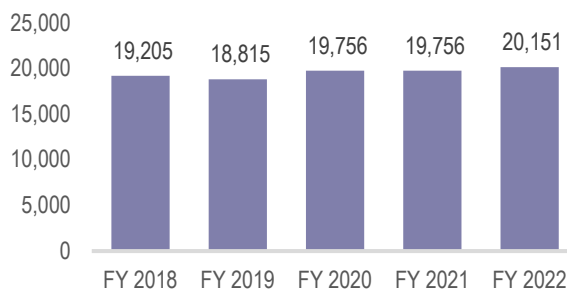
*The number of Circuit Court cases filed is expected to remain relatively stable.*



**Objective:** Ensure General District Court cases are resolved promptly and efficiently by processing all court cases.

**Measure:** Number of concluded civil and criminal cases in the General District Court.

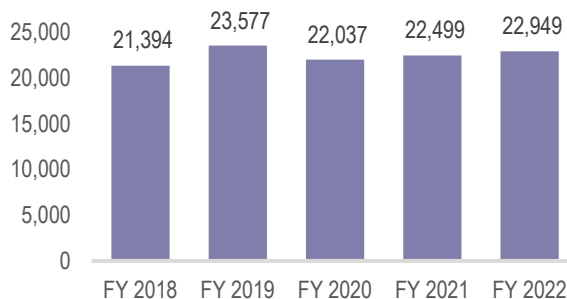
*The number of General District Court cases are projected to increase.*



**Objective:** Provide equitable services for juveniles and families in the judicial system for Loudoun County residents.

**Measure:** Number of Juvenile and Domestic Relations Court hearings.

*The number of Juvenile and Domestic Relations Court hearings is expected to steadily increase.*



**Objective:** Provide judicial services and accomplish statutory responsibilities of the Magistrate's Office on a 24 hours per day/7 days per week/365 days per year basis.

**Measure:** Number of magistrate processes.

*The number of magistrate processes is expected to steadily increase. Position vacancies in the Magistrate's Office affect this measure's data.*

<sup>1</sup> For key measures that relate to resources approved in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.

<sup>2</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

### Department Programs

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

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Circuit Court	\$1,206,211	\$1,193,739	\$1,294,816	\$1,546,675	\$1,590,547
Juvenile and Domestic Relations Court	70,012	99,144	125,213	124,436	126,462
General District Court	98,560	161,445	227,664	224,799	228,611
Magistrate's Office	75,224	56,505	59,228	61,249	62,346
<b>Total – Expenditures</b>	<b>\$1,450,007</b>	<b>\$1,510,833</b>	<b>\$1,706,920</b>	<b>\$1,957,159</b>	<b>\$2,007,966</b>
<b>Revenues</b>					
General District Court	\$11,664	\$12,593	\$20,768	\$20,768	\$20,768
<b>Total – Revenues</b>	<b>\$11,664</b>	<b>\$12,593</b>	<b>\$20,768</b>	<b>\$20,768</b>	<b>\$20,768</b>
<b>Local Tax Funding</b>					
Circuit Court	\$1,206,211	\$1,193,739	\$1,294,816	\$1,546,675	\$1,590,547
Juvenile and Domestic Relations Court	70,012	99,144	125,213	124,436	126,462
General District Court	86,896	148,852	206,896	204,031	207,843
Magistrate's Office	75,224	56,505	59,228	61,249	62,346
<b>Total – Local Tax Funding</b>	<b>\$1,438,343</b>	<b>\$1,498,240</b>	<b>\$1,686,152</b>	<b>\$1,936,391</b>	<b>\$1,987,198</b>
<b>FTE</b>					
Circuit Court	10.00	10.00	10.00	11.00	11.00
<b>Total – FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>

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







## Loudoun County Fire and Rescue

The Loudoun County Combined Fire and Rescue System (LC-CFRS) provides residents and visitors with efficient and cost-effective fire protection, rescue, and emergency medical services. LC-CFRS also responds to and mitigates hazardous materials and related life safety and property threatening incidents, utilizing state-of-the-art equipment and a staff of highly trained volunteer and career personnel located in strategically placed facilities 24 hours a day, seven days a week.

Loudoun County Fire and Rescue (LCFR) is a component of the LC-CFRS. The Combined System (System) was established by the Board of Supervisors in July 2014 and codified by ordinance in Chapter 258 of the Loudoun County, Virginia, Codified Ordinances. This ordinance created a governance structure to coordinate Fire, Rescue, and Emergency Medical Services (EMS) service provision between LCFR and the established volunteer Fire and EMS agencies in the County. As part of the Combined System, LCFR's role includes providing operational, administrative, and logistical support for the 15 volunteer companies, as well as supporting the LC-CFRS Executive Committee and the overall LC-CFRS governance structure. Additionally, LCFR manages many functions for the Combined System, including but not limited to: financial affairs; career and volunteer human resources; health, safety, wellness, and respiratory protection programs; public information; records management and FOIA processing; facilities and apparatus support; logistics and supply distribution; and capital planning services. The Department also coordinates training, certification, and continuing education for career and volunteer providers through the Training Division at the Oliver Robert Dubé Fire and Rescue Training Academy.

### Loudoun County Fire and Rescue's Programs

#### Administrative Services

Includes the Office of the System-wide Fire and Rescue Chief, Assistant Chiefs, Public Information, Financial and Budget Management, and the Office of Professional Standards. This division provides support for all program areas with administrative and management services, to include grant administration, procurement, payroll, and records management; and administers the EMS transport reimbursement program.

#### Volunteer Administration

Supports volunteer fire and rescue 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 safe living and working environment for residents, workers, and visitors within Loudoun County through the development and application of fire prevention engineering, education, and enforcement activities.

#### 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 9-1-1 calls using the County's Enhanced 9-1-1 system (Fire and Rescue). The ECC processes all incoming 9-1-1 calls and texts through the PSAP with personnel dispatching Fire and Rescue assets for incidents that require LCFR services. Routes calls for other public safety incidents to the appropriate agency.



## Loudoun County Fire and Rescue

### Operations

Provides an all-hazards response to fire, rescue, hazardous materials, water rescue, mass transportation, 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 (OMD). Provides daily oversight of patient care delivery through the EMS Supervisor program and ensures compliance with applicable regulations, codes and industry standards.

### Fire and 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$62,861,471	\$69,771,051	\$78,477,740	\$92,619,367	\$95,397,948
Operating And Maintenance	14,855,444	16,049,314	17,335,799	15,689,151	15,846,043
Capital Outlay	1,493,806	867,554	1,600	1,600	0
<b>Total – Expenditures</b>	<b>\$79,210,722</b>	<b>\$86,687,919</b>	<b>\$95,815,139</b>	<b>\$108,310,118</b>	<b>\$111,243,991</b>
<b>Revenues</b>					
Other Local Taxes	\$4,253,714	\$3,946,189	\$4,180,000	\$3,523,920	\$3,523,920
Permits, Fees, and Licenses	129,779	158,137	139,853	140,161	140,161
Fines and Forfeitures	3,756	3,808	6,650	6,650	6,650
Use of Money and Property	123,000	0	0	0	0
Charges For Services	10,203	1,944	0	0	0
Miscellaneous Revenue	144,181	49,306	0	0	0
Recovered Costs	7,772	5,940	0	0	0
Intergovernmental – Commonwealth	1,269,692	1,623,155	1,226,173	1,298,995	1,298,995
Intergovernmental – Federal	543,491	2,108,466	0	0	0
Other Financing Sources	903,289	768,355	419,045	538,259	538,259
<b>Total – Revenues</b>	<b>\$7,388,877</b>	<b>\$8,665,299</b>	<b>\$5,971,721</b>	<b>\$5,507,985</b>	<b>\$5,507,985</b>
<b>Local Tax Funding</b>	<b>\$71,821,845</b>	<b>\$78,022,621</b>	<b>\$89,843,418</b>	<b>\$102,802,133</b>	<b>\$105,736,006</b>
<b>FTE<sup>2</sup></b>	<b>696.50</b>	<b>649.14</b>	<b>673.14</b>	<b>682.14</b>	<b>682.14</b>

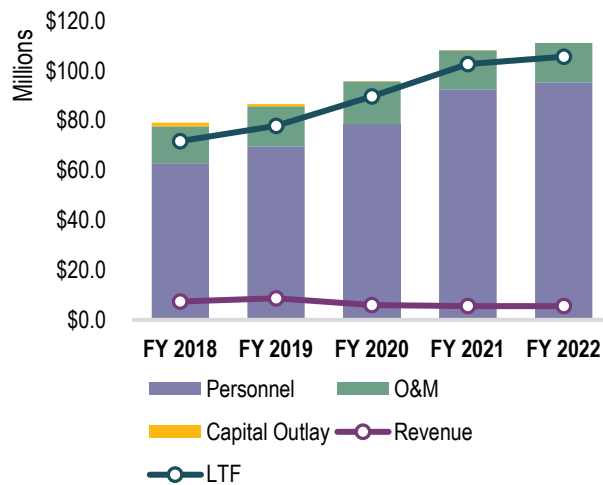
<sup>1</sup> Sums may not equal due to rounding.

<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



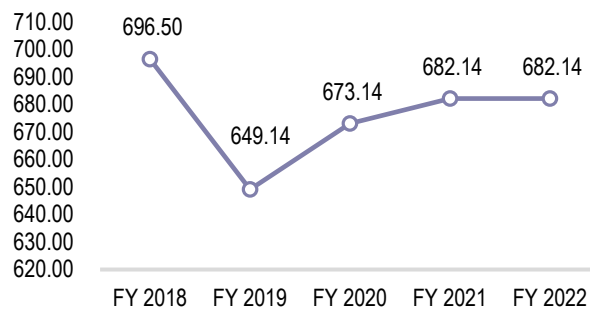
#### Revenue/Local Tax Funding

As shown, LCFR is primarily funded by local tax funding (approximately 95 percent). Programmatic revenue consists of grants, permits, fines, and fees for service including a transfer of approximately \$540,000 from the EMS Transport Reimbursement Fund to the General Fund.

#### Expenditure

The majority of LCFR's expenditure budget is dedicated to personnel costs. Major drivers of personnel costs increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a step increase for public safety employees for FY 2021.

### Staffing/FTE History



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 supervisors, 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.

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.

FY 2020 Mid-Year: 1.00 FTE was moved from non-departmental to LCFR for the communications training coordinator position associated with universal call taking, 5.00 FTE approved for tanker staffing at Loudoun Heights Station.

FY 2021<sup>1</sup>: 1.00 FTE technology manager, 1.00 FTE payroll specialist, 1.00 FTE EMS clinical coordinator

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Loudoun County Fire and Rescue

LCFR continues to deliver robust emergency medical and fire suppression services to a growing community. 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.

As noted above, LCFR's expenditures have increased primarily due to increases in personnel costs, which make up approximately 85 percent of the Department's expenditures. 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. In FY 2020, the Board approved a total of 24.00 FTE, including 16.00 FTE for Sterling staffing; 1.00 each for a human resource specialist, communications specialist, physicals coordinator, administrative assistant, and wellness center manager. The Board approved 2.00 FTE for civilian fire marshals and 1.00 FTE for a firefighter to replace a position which had been previously reclassified to create a battalion chief of special operations position. During the FY 2020 budget process, the Board approved 1.00 FTE for a communications training coordinator position associated with Universal Call Taker project at the Emergency Communications Center (ECC), which was moved to LCFR's budget in FY 2020. Also during FY 2020, 5.00 FTE were approved mid-year for tanker staffing for the Loudoun Height Station. The full implementation of classification and compensation in FY 2021 results in a significant increase in personnel costs. With this implementation, starting annual salaries for firefighters are competitive with Loudoun County's comparator jurisdictions and market competitive grade and step plans are implemented for existing operational personnel.

Finally, operating and maintenance expenditures will decline in FY 2021 due to the removal of one-time and decreases in vehicle replacement costs. In FY 2021, vehicle replacement charges have been adjusted based on an annual review of the resources available in the vehicle replacement fund. The Adopted Budget for LCFR includes a \$1.93 million reduction from FY 2020 to reflect this change in addition to regular adjustments.

The FY 2021 Adopted Budget for revenue shows a decline in other local property taxes as a result of lower estimates for communication sales and use tax. This revenue continues to decline as consumers transition away from landlines telephones, traditional cable video services, and prepaid telecommunications.

LCFR's FY 2021 Adopted Budget reflects the priorities of fully implementing classification and compensation for existing employees and the thematic areas of span of control, internal support, and FTE authority.

### Span of Control

Included in the Adopted Budget for LCFR is a civilian technology manager position (1.00 FTE). This position will centralize elements of technology, currently spread widely across the Department. The position will oversee all aspects of technology within LCFR, including but not limited to: managing the design, configuration, and implementation of technology solutions across LCFR; developing and implementing technology-related policies and procedures; and serving as a primary liaison for the Department of Information Technology (DIT). This position will supervise the Department's existing records security systems administrator and application/ data analysts, as well as the payroll specialist discussed below.

### Internal Support

LCFR's FY 2021 Adopted Budget includes a payroll specialist to manage payroll for the Department's 682.14 FTE (FY 2021 Adopted). The Department's payroll function is complex, and this responsibility is currently spread out among many positions within LCFR. This position will be the centralized point of contact responsible for this task.



## Loudoun County Fire and Rescue

The implementation of electronic timesheets through Orion AgencyWeb<sup>1</sup> shifted much of the responsibility for payroll from the administrative manager to the public safety technology group (PSTG), specifically an application manager dedicated to Orion AgencyWeb and a battalion chief. Payroll consumes an enormous amount of these employees' time, as they have the technical expertise required to investigate errors in AgencyWeb and in the bi-weekly export file that is transferred to Oracle. Both employees work closely with LCFR staffing personnel to fix programming errors and identify bugs in the system. They also interact frequently with County payroll to analyze the payroll export and correct errors as needed. These tasks take these two employees away from their core responsibilities. The payroll specialist position will allow the Department to manage payroll efficiently, in a more consistent and predictable manner, and to continue to be responsive to requests from internal customers (employees) and external partners elsewhere in County government. The payroll specialist will centralize the payroll function with duties including serving as the central point of contact for payroll questions and issues; working cross-functionally with LCFR staffing, HR, and the PSTG to ensure time and leave is entered appropriately; serving as a subject matter expert on federal and state laws and County pay policies; and analyzing the bi-weekly pay export from Orion to ensure that any technical and/or human error issues are addressed. The payroll specialist also will allow the battalion chief and application manager to focus on their core job duties.

### FTE Authority

The Adopted Budget includes an EMS clinical coordinator (1.00 FTE), which is fully offset by EMS Transport revenue. This position will support the activities of EMS training at the LCFR Training Academy. EMS training teaches all levels of emergency medical services classes to over 1,500 career and volunteer members of LC-CFRS. This position's primary role will be management of the Field Internship Student Data Acquisition Project (Fisdap) schedule calendar, which assigns EMS students to mandatory clinical assignments in the hospital operating room, emergency department, pediatrics, intensive care, behavioral health, and labor and delivery, as well as mandated field hours and capstone requirements.

This position will verify and audit all information entered into Fisdap by the student and evaluators. This includes all students for Emergency Medical Responder (EMR), Emergency Medical Technician (EMT), Advanced EMT, EMT-Intermediate to Paramedic, and EMT to Paramedic classes. The EMS clinical coordinator will also act as the liaison between the Fire and Rescue Training Division and the hospitals with which LCFR has clinical agreements, and monitor students while at those hospitals. Clinical students are expected to be in excess of 200 each year in FY 2021 and beyond.

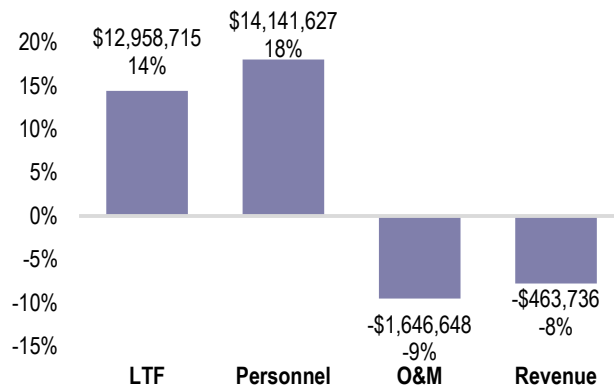
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<sup>1</sup> Orion AgencyWeb is LCFR's electronic time management system. While general workforce employee data are housed in Oracle, public safety uniformed employee data are housed in Orion AgencyWeb. These data must be transferred from Orion to Oracle. This was implemented in July 2017.



## Loudoun County Fire and Rescue

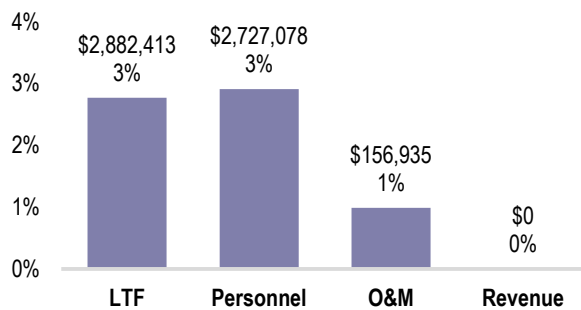
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay changes ||  
**O&M:** ↓ removal of one-time costs & decrease in vehicle replacement costs || **Revenue:** ↓ reduction in revenue associated with communication sales and use tax

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

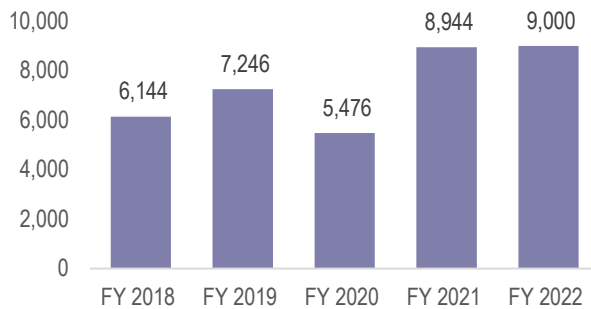
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
 || **Revenue:** ↔





## Loudoun County Fire and Rescue

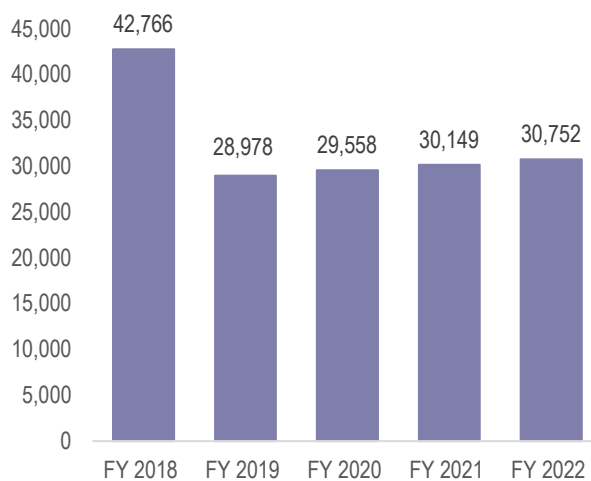
### Key Measures<sup>1</sup>



**Objective:** Provide comprehensive Emergency Medical Services training programs in line with local, state, and national standards.

**Measure:** Total number of clinical hours.

*The number of clinical hours required for EMS training continues to increase. The EMS clinical coordinator will coordinate clinical hours.*



**Objective:** Provide for the prompt and efficient processing of requests for emergency fire and rescue services through the E-911 system.

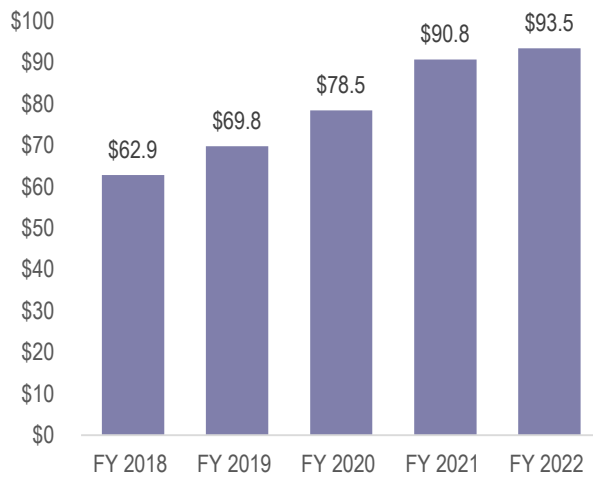
**Measure:** Total number of incidents created in Computer Aided Dispatch System (CAD).

*The technology manager will oversee LCFR's growing technology functions, including the CAD system, which is increasingly interconnected with a number of other complex systems including Orion (electronic time management), Alpine (records management), and GIS. Overall call volume and associated information management needs continue to grow.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of new resources added in FY 2021.



## Loudoun County Fire and Rescue



**Objective:** Ensure timely and accurate processing of payroll for all LCFR employees.

**Measure:** LCFR personnel expenditures (in millions).

*Personnel expenditures increase with the number of LCFR personnel. The payroll specialist will manage the coordination of Orion, LCFR's electronic time management system, and Oracle, the County's payroll system to address technical issues.*

**Loudoun County Fire and Rescue****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Emergency Medical Services	\$2,785,039	\$2,724,129	\$2,534,100	\$2,797,314	\$2,871,120
Operations	49,053,960	52,964,369	63,020,974	71,914,955	74,019,493
Communications and Support Services	4,101,306	5,047,562	5,677,365	6,418,337	6,595,848
Volunteer Coordination	6,809,087	6,621,804	7,091,365	7,190,652	7,273,365
Fire-Rescue Training	5,957,158	6,642,705	4,989,358	6,359,933	6,510,681
Fire Marshal's Office	3,176,068	3,795,771	3,785,521	4,021,255	4,132,679
Administrative Services	2,109,244	1,755,311	2,229,874	2,659,563	2,734,273
Asset Management	5,218,860	7,136,267	6,486,583	6,948,109	7,106,533
<b>Total – Expenditures</b>	<b>\$79,210,722</b>	<b>\$86,687,919</b>	<b>\$95,815,139</b>	<b>\$108,310,118</b>	<b>\$111,243,991</b>
<b>Revenues</b>					
Emergency Medical Services	\$1,078,337	\$552,327	\$325,937	\$324,453	\$324,453
Operations	264,486	146,408	0	0	0
Communications and Support Services	4,309,186	3,946,194	4,180,000	3,523,920	3,523,920
Volunteer Coordination	0	72,630	0	0	0
Fire-Rescue Training	1,409,877	1,881,073	1,319,281	1,512,801	1,512,801
Fire Marshal's Office	126,903	576,517	136,650	136,650	136,650
Administrative Services	1,149	6,056	0	0	0
Personnel and Asset Management	198,519	1,484,093	9,853	10,161	10,161
<b>Total – Revenues</b>	<b>\$7,388,877</b>	<b>\$8,665,299</b>	<b>\$5,971,721</b>	<b>\$5,507,985</b>	<b>\$5,507,985</b>
<b>Local Tax Funding</b>					
Emergency Medical Services	\$1,706,703	\$2,171,802	\$2,208,163	\$2,472,861	\$2,546,667
Operations	48,789,474	52,817,961	63,020,974	71,914,955	74,019,493
Communications and Support Services	(207,880)	1,101,368	1,497,365	2,894,417	3,071,928
Volunteer Coordination	6,809,087	6,549,174	7,091,365	7,190,652	7,273,365
Fire-Rescue Training	4,547,281	4,761,632	3,670,077	4,847,132	4,997,880
Fire Marshal's Office	3,049,165	3,219,254	3,648,871	3,884,605	3,996,029
Administrative Services	2,108,096	1,749,255	2,229,874	2,659,563	2,734,273
Personnel and Asset Management	5,020,340	5,652,175	6,476,730	6,937,948	7,096,372
<b>Total – Local Tax Funding</b>	<b>\$71,821,845</b>	<b>\$78,022,621</b>	<b>\$89,843,418</b>	<b>\$102,802,133</b>	<b>\$105,736,006</b>

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



## Loudoun County Fire and Rescue

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>FTE<sup>1</sup></b>					
Emergency Medical Services	8.86	13.00	13.00	13.00	13.00
Operations	544.27	496.00	513.00	517.00	517.00
Communications and Support Services	52.39	49.00	49.00	50.00	50.00
Volunteer Administration	3.21	4.00	4.00	4.00	4.00
Fire-Rescue Training	23.15	23.08	23.08	23.08	23.08
Fire Marshal's Office	24.38	23.06	25.06	25.06	25.06
Administrative Services	16.05	17.00	18.00	20.00	20.00
Personnel and Asset Management	24.19	24.00	28.00	30.00	30.00
<b>Total – FTE</b>	<b>696.50</b>	<b>649.14</b>	<b>673.14</b>	<b>682.14</b>	<b>682.14</b>

<sup>1</sup> Due to payroll costing adjustments done in FY 2020 to re-align FTE with reporting structures, some FTE have shifted between FY 2020 Adopted and FY 2021 Adopted.





## Juvenile Court Service Unit

To serve the Loudoun County Juvenile and Domestic Relations Court by allowing individuals access to the court to resolve domestic relations matters. The Juvenile Court Service Unit (JCSU) is a statutorily mandated agency that also assists the Virginia Department of Juvenile Justice (DJJ) with the protection of the public by preparing court involved youth to be successful citizens through professional supervision and services to juvenile offenders and families.

### Juvenile Court Service Unit's Programs<sup>1</sup>

#### 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; determines jurisdiction, venue, and controversy in domestic relations matters.

#### Probation and Parole Services

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach," focused on the principles of community protection, accountability, and competency development. 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.

#### Intervention Programs

Intervention programs assist juveniles and their families prior to Court involvement. Program participation can also be court-ordered.

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<sup>1</sup> Starting in FY 2021, the Juvenile Detention Center (JDC) was shifted under the JCSU as part of planned County re-organizations. Historical data related to the JDC prior to FY 2021 will continue to be found under the Department of Family Services.

**Juvenile Court Service Unit****Budget Analysis****Department Financial and FTE Summary<sup>1,2,3</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$1,730,484	\$1,586,722	\$2,037,042	\$5,057,078	\$5,208,790
Operating and Maintenance	289,509	330,797	363,497	747,596	755,072
<b>Total – Expenditures</b>	<b>\$2,019,993</b>	<b>\$1,917,519</b>	<b>\$2,400,539</b>	<b>\$5,804,674</b>	<b>\$5,963,862</b>
<b>Revenues</b>					
Recovered Costs	\$0	\$0	\$0	\$95,459	\$95,459
Intergovernmental – Commonwealth	0	0	0	752,255	752,255
Intergovernmental – Federal	0	0	0	12,500	12,500
<b>Total – Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$860,214</b>	<b>\$860,214</b>
<b>Local Tax Funding</b>	<b>\$2,019,993</b>	<b>\$1,917,519</b>	<b>\$2,400,539</b>	<b>\$4,944,460</b>	<b>\$5,103,648</b>
<b>County FTE</b>	<b>18.72</b>	<b>17.53</b>	<b>17.53</b>	<b>44.69</b>	<b>44.69</b>
<b>State FTE</b>	<b>13.47</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
<b>Total – FTE<sup>4</sup></b>	<b>32.19</b>	<b>30.53</b>	<b>30.53</b>	<b>57.69</b>	<b>57.69</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 JCSU; JCSU also has a State budget and State employees, however, those costs are not reflected in the County budget document.

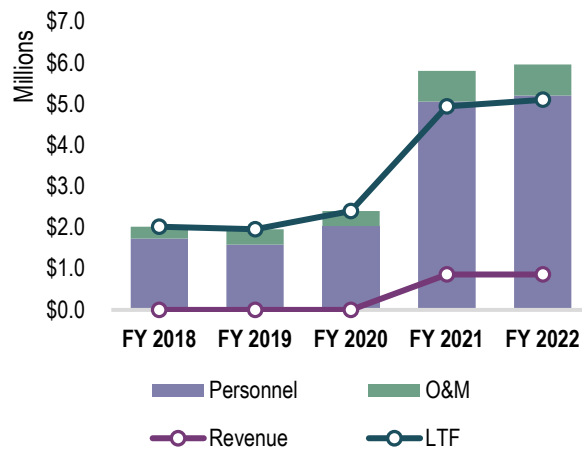
<sup>3</sup> FY 2021 and 2022 data reflect the planned reorganization of the JDC into JCSU. Historic data for FY 2018-2020 reflects JCSU before the reorganization.

<sup>4</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.



## Juvenile Court Service Unit

### Revenue and Expenditure History



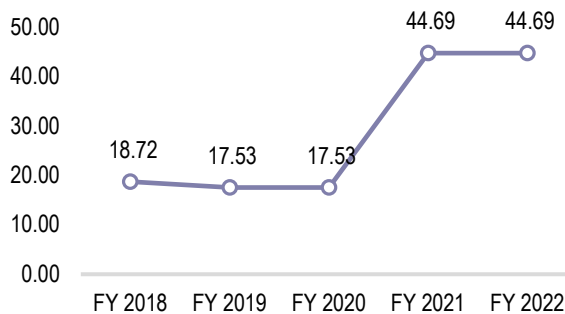
#### Revenue/Local Tax Funding

JCSU has historically been funded by local tax funding for those positions supported by the County. With the JDC reorganization, non-tax revenues will also be available to the Department. State FTE are funded by the Commonwealth with salary supplements provided by the County.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (87 percent). Major drivers of personnel costs have been staffing changes as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2020 Mid-Year: Shift of one position (1.00 FTE) to County Administration (reflected in FY 2021 FTE)

FY 2021: Transfer of 28.16 FTE from the Department of Family Services to JCSU for the JDC reorganization

The JCSU's expenditures have changed primarily because of the changes to personnel, outlined in earlier sections, in the last few fiscal years. Personnel costs make up about 87 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 (44.69 FTE) employees. Personnel expenditures increased in FY 2021 and prior fiscal years because of market-based adjustments and merit-based increases approved by the Board of Supervisors (Board), and because of the implementation of the new classification and compensation system.

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 also grew in FY 2020 due to training needs and vehicle replacement expenditures.

The FY 2021 Adopted Budget includes additional changes to personnel and O&M expenditures associated with the transfer of one position (1.00 FTE) from JCSU to County Administration in FY 2020, the reclassification of an existing position into an assistant director role, and the reorganization of the JDC into JCSU (28.16 FTE). It also includes a base adjustment to right-size state salary supplements.

JCSU started transitioning to the Effective Practices in Community Supervision (EPICS) model in FY 2018. The EPICS model is a project of the Virginia Department of Juvenile Justice (DJJ) that focuses on addressing the individual criminogenic risk factors that contribute to the initiation and continuation of delinquent behavior. In 2019, the JCSU also began using the





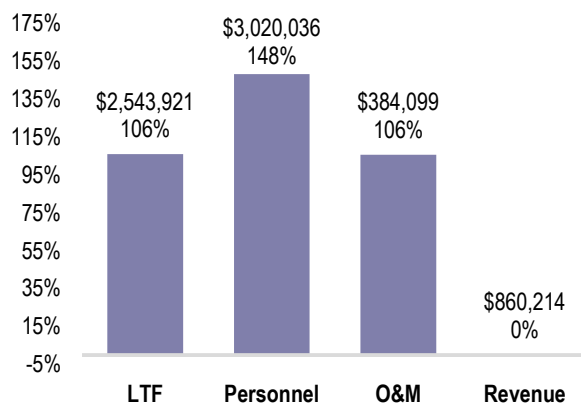
## Juvenile Court Service Unit

Standardized Disposition Matrix (SDM). This tool is an evidence-based system, introduced by DJJ, that is used to promote consistency and equity in dispositional recommendations. 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 implementation of the Supervised Release Program (SRP). 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 (GRIT). GRIT is a collaboration of federal, state, and local agencies aimed at preventing at-risk youth from becoming involved in gang activities.

In FY 2021, JCSU will continue to provide evidence-based intervention programs for youth offenders and defendants, while also operating the Juvenile Detention Center following its reorganization into the Department. Additional resources may be needed in future fiscal years to continue to support these programs.

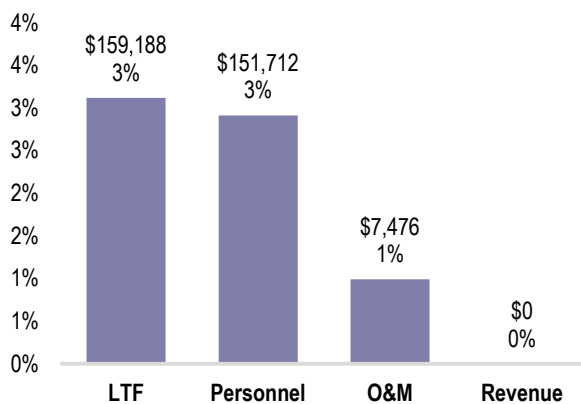
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE transferred to County Administration, reclassified assistant director position, JDC reorganization, general pay changes || **O&M:** ↑ base adjustments for salary supplements, JDC reorganization || **Revenue:** ↑ reorganization-related revenues

### Percent Change from Adopted FY 2021 to Projected FY 2022



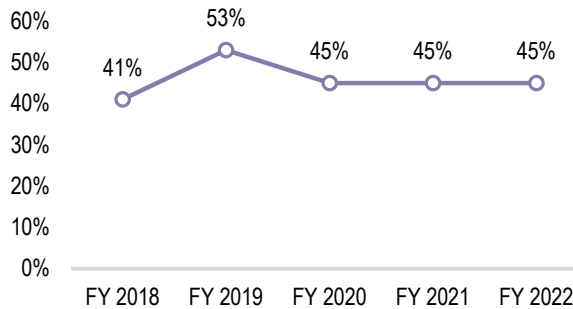
#### Reasons for Change:

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



## Juvenile Court Service Unit

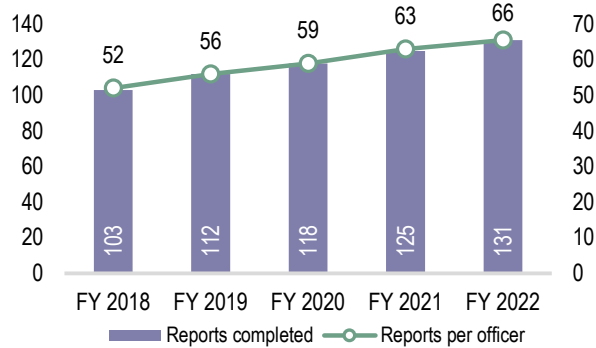
### Key Measures



**Objective:** Maintain a 40 percent diversion rate for juvenile complaints.

**Measure:** Percent of juvenile complaints diverted.

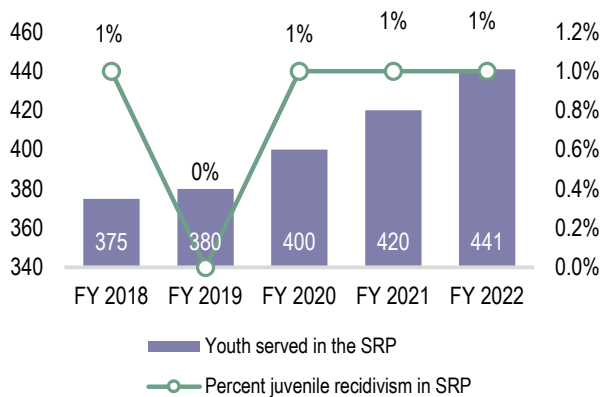
*As JCSU receives juvenile complaints, the Department will continue to process and divert more than 40 percent of complaints from further penetration into the justice system.*



**Objective:** Maintain a workload of 100 reports or less per officer.

**Measure:** Number of pre-dispositional reports completed; Number of reports completed per officer.

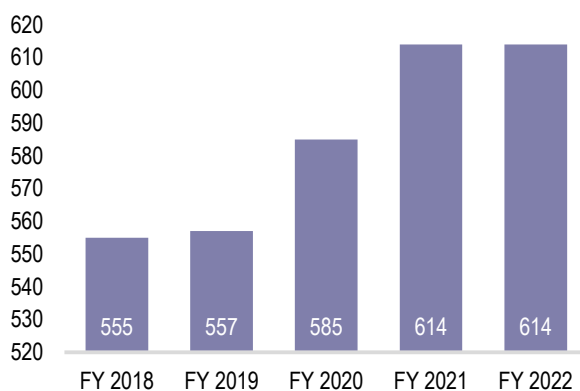
*As the Juvenile and Domestic Relations Court continues to need investigative reports for supervision determinations, JCSU will maintain a workload of 100 or less reports per officer to service those reporting needs.*



**Objective:** Maintain a rate of recidivism while in the Supervised Release Program (SRP) at or below 3 percent.

**Measure:** Number of youth served by SRP; Percent of juvenile recidivism while in SRP.

*As the number of youth served in the SRP grows, JCSU will maintain a recidivism rate of less than 3 percent for participating juveniles.*



**Objective:** Meet County residents' needs related to the resolution of domestic violence matters.

**Measure:** Total number of civil domestic violence complaints issued.

*As the number of domestic violence complaints grows, the JCSU will support County residents and the Juvenile and Domestic Relations Court by issuing civil domestic violence complaints.*





## 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 that 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's 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 enforcements partners.

#### Field Operations

Provides service to the County 24 hours a day, 365 days a year. Responsible for pro-active patrol, response to calls for service and routine traffic enforcement. Engages the community through outreach and communication strategies that improve the quality of life for County residents, businesses, and visitors.

#### Operational Support

Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Juvenile Education and Services, and Adult Crime Prevention. The Operational Support Division provides support through a liaison to the County of Loudoun's, Office of Emergency Management.

#### Emergency Communications

Provides Sheriff's Office emergency 911 dispatch services and non-emergency and administrative calls for service. Enables 24/7 access to all Loudoun County law enforcement activity.

#### Corrections

Manages the Adult Detention Center (ADC) and Work Release Program.

#### Court Services

Provides Court Security for the Loudoun County Courthouse Complex and Civil Process enforcement for Loudoun County.

#### Administrative and 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, the False Alarm Reduction Unit (FARU), Employment Services, 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>**

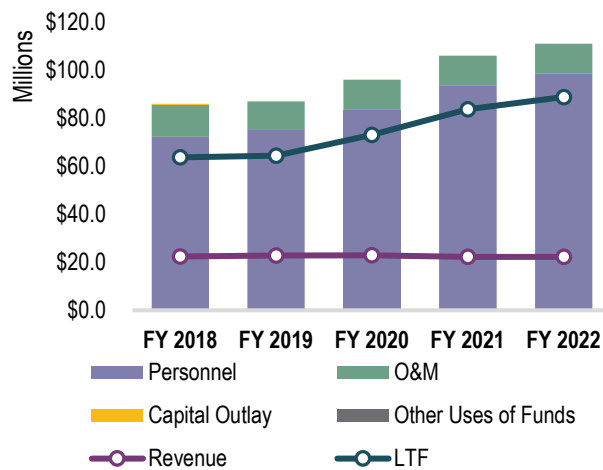
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected <sup>2</sup>
<b>Expenditures</b>					
Personnel	\$72,326,779	\$75,516,395	\$83,415,449	\$93,718,013	\$98,465,020
Operating and Maintenance	13,218,615	11,211,883	12,517,931	12,195,289	12,619,922
Capital Outlay	494,888	491,110	48,800	37,750	0
Other Uses of Funds	0	0	0	0	0
<b>Total – Expenditures</b>	<b>\$86,040,283</b>	<b>\$87,219,387</b>	<b>\$95,982,180</b>	<b>\$105,951,052</b>	<b>\$111,084,942</b>
<b>Revenues</b>					
General Property Taxes	\$202,168	\$0	\$0	\$0	\$0
Other Local Taxes	4,253,714	3,946,189	4,180,000	3,523,920	3,523,920
Permits, Fees, and Licenses	386,522	489,294	300,200	300,200	300,200
Fines and Forfeitures	1,498,345	1,357,096	1,470,000	1,470,000	1,470,000
Use of Money and Property	0	0	0	0	0
Charges for Services	494,157	514,878	591,487	591,487	591,487
Miscellaneous Revenue	648	380	0	0	0
Recovered Costs	1,875,603	2,127,628	1,994,100	1,994,100	1,994,100
Intergovernmental – Commonwealth	13,396,676	13,896,414	14,362,373	14,362,373	14,362,373
Intergovernmental – Federal	243,127	425,465	0	0	0
<b>Total – Revenues</b>	<b>\$22,350,960</b>	<b>\$22,757,344</b>	<b>\$22,898,160</b>	<b>\$22,242,080</b>	<b>\$22,242,080</b>
<b>Local Tax Funding</b>	<b>\$63,689,323</b>	<b>\$64,462,043</b>	<b>\$73,084,020</b>	<b>\$83,708,972</b>	<b>\$88,842,862</b>
<b>FTE<sup>3,4</sup></b>	<b>794.95</b>	<b>730.85</b>	<b>758.48</b>	<b>786.49</b>	<b>803.49</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2022 projected values include estimated costs associated with the Courts Complex Expansion Project as well as full-year costs for pro-rated FY 2021 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.<sup>4</sup> Due to rounding, FTE may appear to vary by hundredths of a decimal from one fiscal year to the next (beyond FTE added as part of the budget process).



## Sheriff's Office

### Revenue and Expenditure History



FY 2021.

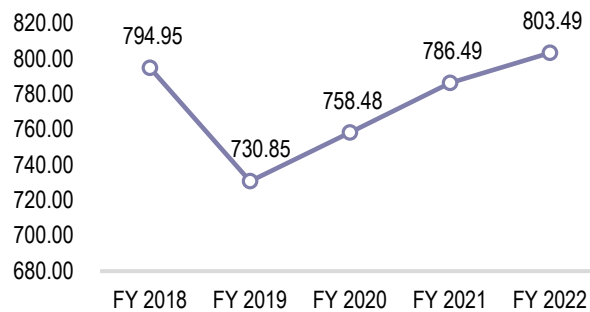
### Revenue/Local Tax Funding

The Loudoun County Sheriff's Office (LCSO) is primarily funded by local tax funding (79 percent). Programmatic and intergovernmental revenue makes up the remaining 21 percent and primarily consists of reimbursements from the Virginia Compensation Board.

### Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (89 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for

### Staffing/FTE History<sup>1,2</sup>



FY 2018: 1.12 FTE school resource officer (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 FTE court services 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

FY 2020 Mid-Year: 1.00 FTE executive detail sergeant, 2.00 FTE executive detail deputies, 1.00 FTE domestic violence detective<sup>3</sup>

FY 2021<sup>4</sup>: 1.00 FTE SRO, 10.00 FTE court services deputies, 3.00 FTE court services sergeants, 1.00 FTE IT technician, 1.00 FTE latent print examiner, 1.00 FTE property evidence technician

<sup>1</sup> FY 2021 FTE includes 7.00 FTE added in FY 2020 for implementation of the Universal Call Taker project. These FTE were previously located in the Non-Departmental section of the FY 2020 Adopted Budget.

<sup>2</sup> Projected FY 2022 staffing includes 17.00 FTE for positions that will be requested in the third phase of staffing for the Courts Complex Expansion Project.

<sup>3</sup> The domestic violence detective position (1.00 FTE) is grant-funded through September 2022.

<sup>4</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Sheriff's Office

Personnel expenditures make up 89 percent of LCSO's budget and changes to compensation and staffing, as outlined in the previous sections, are responsible for most of the expenditure increases in LCSO's overall budget.

The Board of Supervisors (Board) approved several resources in the FY 2020 Adopted Budget focused on supporting capital facility openings, meeting public/life safety priorities, managing internal support and technology needs, and providing effective managerial oversight. Capital facility resources included two deputies and one sergeant for the Public Safety Firing Range facility (3.00 FTE), and fifteen positions for the Courts Complex Expansion Project (15.00 FTE) to meet state-mandated safety and security needs associated with Court facilities. Capital facility additions also included one SRO for Independence High School (1.00 FTE), which allowed LCSO to continue providing one SRO per middle or high school in the County. For public/life safety priorities, the Sheriff's Office added FTE authority (7.00 FTE) and technical resources for the Universal Call Taker project at the Emergency Communications Center (ECC) to provide staffing parity with Loudoun County Fire and Rescue, the partner agency in the project.

The Office also added two JROs (2.00 FTE) to continue meeting juvenile education needs associated with the Drug Abuse Resistance Education (D.A.R.E.) program and related juvenile education efforts. In addition, LCSO added 3.09 FTE for part-time background investigators to continue to support the Office's recruitment process and 1.54 FTE for two part-time technical staff to meet demands associated with internal computer support or video evidence processing needs. Finally, LCSO received 1.00 FTE for an SRO sergeant to provide efficient oversight for the SRO program.

Additionally, the FY 2020 budget included one FY 2019 mid-year position for a drug court deputy (1.00 FTE) to support the Adult Drug Court.

The FY 2021 Adopted Budget includes increases to the operating budget associated with contractual items, including increased obligations involving the NVCJTA, and supply needs at the ADC related to rising food costs. In addition, the FY 2021 budget includes funding for personnel and ongoing support costs for three mid-year positions (3.00 FTE) approved by the Board for two deputies and one sergeant to expand the executive detail program to cover the Ridgetop Facility. The FY 2021 Adopted Budget also includes funding to support ongoing operational needs associated with seven positions (7.00 FTE) added as part of the Universal Call Takers project in FY 2020.

In FY 2021, vehicle replacement charges have been adjusted based on an annual review of the resources available in the vehicle replacement fund. The Adopted Budget for the Sheriff's Office includes a \$1,181,427 reduction from FY 2020 to reflect this change (in addition to regular adjustments), which is reflected in the slight O&M decrease in the financial and FTE summary table.

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. The FY 2021 Adopted Budget includes an increase in local tax funding primarily attributable to the adopted positions discussed below and a decline in projected revenue in FY 2021. Revenues are projected to decrease in FY 2021 due to an anticipated reduction in the transfer of communications tax revenue from the State. The decline shown in Other Local Property Taxes is a result of lower estimates for Communication Sales and Use Tax. This revenue continues to decline as consumers transition away from landline telephones, traditional cable video services, and prepaid telecommunications.

The FY 2021 Adopted Budget includes positions focused on the thematic areas of capital facility openings and internal support.

### Capital Facilities Opening

The FY 2021 Adopted Budget includes 15.00 FTE dedicated to providing services at capital facilities opening in FY 2021 and FY 2022. Fourteen positions (14.00 FTE) are included for the second phase of the Court Expansion Project and one position (1.00 FTE) for the new Lightridge High School.



## Sheriff's Office

The new Courts Complex will be constructed and opened in several phases. To staff the facility appropriately, LCSO has taken a multi-phased approach to adding personnel to service the facility. The first phase of staffing was approved in the FY 2020 Adopted Budget and included a major (1.00 FTE), lieutenant (1.00 FTE), administrative assistant (1.00 FTE), and twelve deputies (12.00 FTE). The FY 2021 Adopted Budget includes fourteen additional positions for the second phase of staffing. These positions include ten deputies (10.00 FTE), three sergeants (3.00 FTE), and one IT technician (1.00 FTE). The approved staff in the second phase will allow LCSO to continue staffing the new facilities and provide additional managerial support and technical expertise to manage multiple court facilities and multiple security systems. The multi-phased staffing approach will continue in FY 2022 with seventeen additional positions anticipated. 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 2019, court deputies performed 265,812 individual security screenings and are expected to screen approximately 274,000 and 282,000 individuals in FY 2020 and FY 2021, respectively.

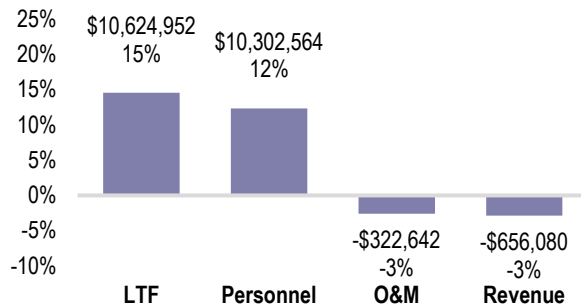
One SRO position is included in the FY 2021 Adopted Budget to staff Lightridge High School, which will open in the fall of 2020. This position will maintain a current service level of one SRO for each public middle and high school in Loudoun County. The duties of an SRO include, among other responsibilities, conducting threat assessments, security checks of the building, providing training sessions for Loudoun County Public Schools staff, and presentations to the student and parent body on various topics that are school related. SROs also administer several student programs and manage all criminal investigations that originate in schools. Service needs for middle and high schools involved a combined 5,521 calls for service between middle and high schools in FY 2019, or 191 calls per SRO. In FY 2020 and FY 2021, SROs are estimated to respond to a combined 5,040 and 5,280 calls for service, or 168 and 170 per SRO.

### Internal Support

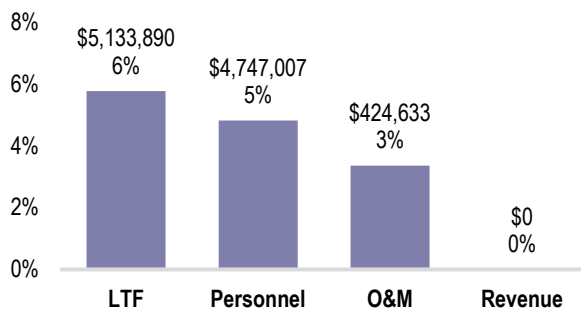
In addition to several positions to support new capital facilities, the FY 2021 Adopted Budget includes two positions for a civilian latent print examiner (1.00 FTE) and a property evidence technician (1.00 FTE) to meet the Office's internal support needs. The latent print examiner will join a team of one full-time and two part-time examiners and enable the Sheriff's Office to operate the latent print examination unit completely in-house. It would also allow the Sheriff's Office to address review needs involving the Northern Virginia Regional Identification System. The approved latent print examiner will reduce latent print processing times by allowing for in-house validation as opposed to submitting prints to the Commonwealth's Department of Forensic Science, which can involve a wait time of two to six months.

The approved property evidence technician will help the Sheriff's Office maintain current service levels by providing a regular, full-time staff member to replace a temporary position expiring at the end of FY 2020. This position will allow the Office to continue meeting evidence management needs, which have increased year-over-year since FY 2018. In FY 2018, the Sheriff's Office stored 52,218 pieces of evidence and expects to store approximately 60,000 pieces of evidence by FY 2021. The approved property evidence technician will allow the LCSO to continue meeting state and federal evidence management mandates while also helping the Office with overtime demands on current staff.



**Sheriff's Office****Percent Change from Adopted FY 2020 to Adopted FY 2021****Reasons for Change:**

**Personnel:** ↑ 28.00 FTE<sup>1</sup>, general pay changes ||  
**O&M:** ↓ base adjustments for contractual service needs and other needs associated with mid-year personnel; vehicle replacement fund adjustments ||  
**Revenue:** ↓ decline in communication tax revenue from the State

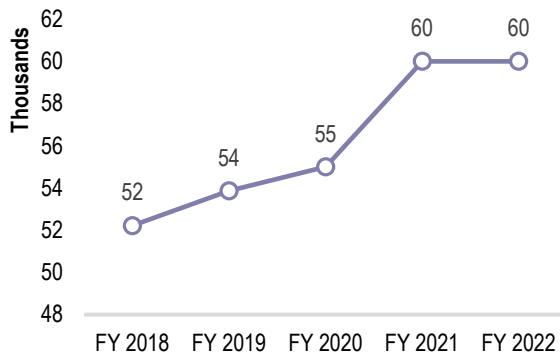
**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:**

**Personnel:** ↑ 3 percent and full-year costs for prorated FY 2021 positions/ projected FY 2022 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 4.00 FTE added mid-year in FY 2020 and the 7.00 FTE moved over from Non-Departmental.



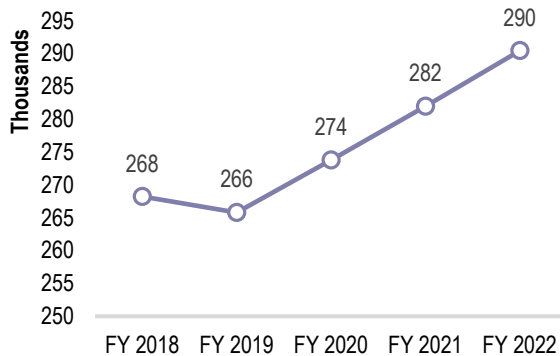
## Key Measures



**Objective:** Ensure that all evidence is located, entered into computer-aided dispatch (CAD), available for court or transport at the time of the request, returned or destroyed as required and handled in accordance with the Code of Virginia.

**Measure:** Pieces of evidence being stored/kept by the Sheriff's Office due to pending disposition.

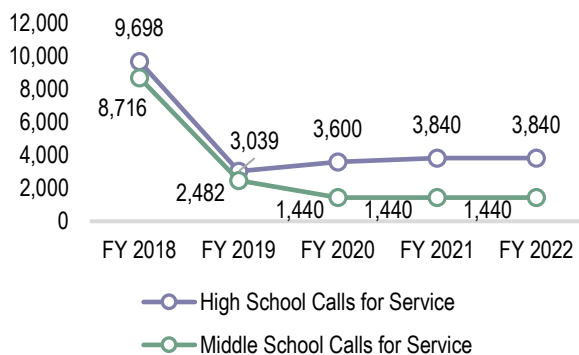
*Evidence management is an important function for the Sheriff's Office. The number of items kept or maintained as evidence has grown since FY 2018.*



**Objective:** Provide safety to the Court Complex by conducting security screenings of all visitors and employees who enter the Court Complex.

**Measure:** Number of persons screened.

*Court service needs are anticipated to grow as both the County population increases and the expanded court facilities open.*



**Objective:** Maintain safety and security of middle and high schools through the School Resource Officer (SRO) program.

**Measure:** High school and middle school calls for service

*Overall, calls for service for LCSO will increase as new school facilities open for operation. Starting in FY 2019, the measures referenced above were revised to include only law enforcement events as opposed to all service events.*

**Sheriff's Office****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected <sup>2</sup>
<b>Expenditures</b>					
Office of the Sheriff	\$1,468,403	\$1,389,125	\$1,754,795	\$1,963,590	\$2,021,452
Field Operations	28,404,328	27,624,247	28,498,615	32,561,656	33,487,760
Criminal Investigations	8,100,047	7,876,915	9,501,647	10,023,600	10,311,324
Operational Support	10,102,796	10,439,049	12,427,298	11,474,417	11,792,512
911-Emergency Communications	3,942,529	3,890,711	4,387,381	5,477,220	5,635,501
Administrative-Technical Services	7,847,500	8,544,034	10,020,090	11,099,592	11,622,603
Corrections	21,747,675	22,661,591	23,465,845	25,272,342	25,940,875
Court Services	4,427,005	4,793,716	5,926,511	8,078,635	10,272,915
<b>Total – Expenditures</b>	<b>\$86,040,283</b>	<b>\$87,219,387</b>	<b>\$95,982,180</b>	<b>\$105,951,052</b>	<b>\$111,084,942</b>
<b>Revenues</b>					
Office of the Sheriff	\$433,515	\$437,991	\$390,477	\$390,477	\$390,477
Field Operations	4,656,285	4,654,465	3,913,453	4,663,453	4,663,453
Criminal Investigations	1,436,243	1,481,731	1,443,247	1,443,247	1,443,247
Operational Support	3,221,133	3,185,774	3,843,258	3,093,258	3,093,258
911-Emergency Communications	4,253,714	3,946,189	4,180,000	3,523,920	3,523,920
Administrative-Technical Services	1,219,296	1,368,171	957,576	957,576	957,576
Corrections	6,716,730	7,250,898	7,662,242	7,662,242	7,662,242
Court Services	414,046	432,125	507,907	507,907	507,907
<b>Total – Revenues</b>	<b>\$22,350,960</b>	<b>\$22,757,344</b>	<b>\$22,898,160</b>	<b>\$22,242,080</b>	<b>\$22,242,080</b>
<b>Local Tax Funding</b>					
Office of the Sheriff	\$1,034,888	\$951,134	\$1,364,317	\$1,573,113	\$1,630,975
Field Operations	23,748,044	22,969,782	24,585,162	27,898,203	28,824,307
Criminal Investigations	6,663,805	6,395,184	8,058,400	8,580,353	8,868,077
Operational Support	6,881,663	7,253,275	8,584,040	8,381,159	8,699,254
911-Emergency Communications	(311,185)	(55,479)	207,381	1,953,300	2,111,581
Administrative-Technical Services	6,628,205	7,175,863	9,062,513	10,142,016	10,665,027
Corrections	15,030,945	15,410,693	15,803,603	17,610,100	18,278,633
Court Services	4,012,959	4,361,591	5,418,604	7,570,728	9,765,008
<b>Total – Local Tax Funding</b>	<b>\$63,689,323</b>	<b>\$64,462,043</b>	<b>\$73,084,020</b>	<b>\$83,708,972</b>	<b>\$88,842,862</b>
<b>FTE</b>					
Office of the Sheriff	10.72	11.00	11.00	11.00	11.00

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> FY 2022 projected values include estimated costs associated with the Courts Complex Expansion Project as well as full-year costs for pro-rated FY 2021 positions.



## Sheriff's Office

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected <sup>2</sup>
Field Operations	267.00	242.56	242.56	251.56	251.56
Criminal Investigations	76.94	70.30	71.30	73.30	73.30
Operational Support	92.61	90.99	94.99	88.99	88.99
911-Emergency Communications	46.80	42.00	42.00	49.00	49.00
Administrative-Technical Services	47.80	48.00	55.63	57.64	57.64
Corrections	203.04	183.00	183.00	183.00	183.00
Court Services	50.04	43.00	58.00	72.00	89.00
<b>Total – FTE</b>	<b>794.95</b>	<b>730.85</b>	<b>758.48</b>	<b>786.49</b>	<b>803.49</b>





# Health and Welfare FY 2021 Adopted Budget

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## Health and Welfare Summary

### FY 2021 Adopted Expenditures<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Extension Services	\$419,769	\$455,734	\$553,940	\$594,579	\$610,119
Family Services	33,972,738	35,301,725	43,077,179	29,479,976	30,153,980
Health	4,899,397	5,466,022	5,894,627	7,001,620	7,154,977
Mental Health, Substance Abuse, and Developmental Services	40,085,398	43,828,250	49,868,199	55,195,464	56,648,317
<b>Total</b>	<b>\$79,377,302</b>	<b>\$85,051,731</b>	<b>\$99,393,945</b>	<b>\$92,271,639</b>	<b>\$94,567,393</b>

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



## Extension Services

The Department of Extension Services' (DES) mission is to build local relationships and collaborative partnerships that improve economic, environmental, and social well-being by helping people put scientific knowledge to work through learning experiences. Its topic areas include agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, human nutrition, and community development. DES is also Loudoun County's office of Virginia Cooperative Extension (VCE) representing the Commonwealth's land-grant universities: Virginia Tech and Virginia State University. As such, DES serves as the portal through which the county government can access 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. DES employees are supported by as many as 150 volunteers who are trained to serve as key participants in the Department's success.

### Extension Services' Programs

#### Agriculture and 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 (ages five to eighteen) develop life skills.

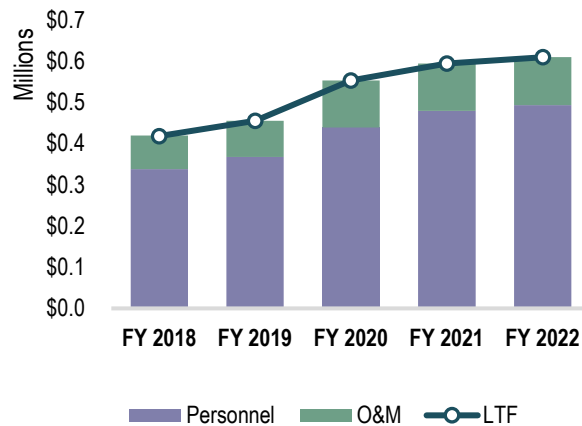
#### Family and Consumer Sciences

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>1,2</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2021 Projected
<b>Expenditures</b>					
Personnel	\$338,019	\$368,101	\$439,481	\$479,723	\$494,115
Operating and Maintenance	81,750	87,633	114,459	114,856	116,005
<b>Total – Expenditures</b>	<b>\$419,769</b>	<b>\$455,734</b>	<b>\$553,940</b>	<b>\$594,579</b>	<b>\$610,119</b>
<b>Revenues</b>					
Recovered Costs	\$1,096	\$0	\$0	\$0	\$0
<b>Total – Revenues</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>	<b>\$418,673</b>	<b>\$455,734</b>	<b>\$553,940</b>	<b>\$594,579</b>	<b>\$610,119</b>
<b>FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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

As shown, DES's budget is funded by local tax funding (100 percent). There is no program-generated revenue associated with this Department.

**Expenditure**

The majority of DES's expenditure budget is dedicated to personnel costs (81 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board of Supervisors (Board) in November 2019, and a 3.5 percent merit increase for FY 2021.

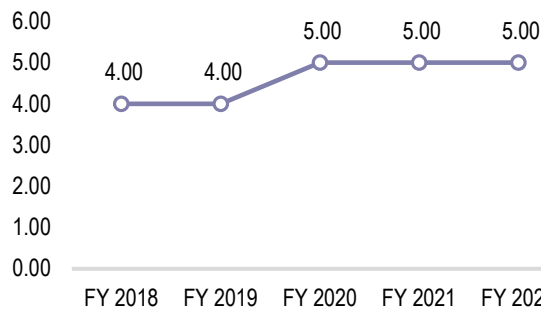
<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> All financial information in this section reflects the County budget for the DES; DES also has a State budget and State employees, however, those costs are not reflected in the County budget document.



## Extension Services

### Staffing/FTE History



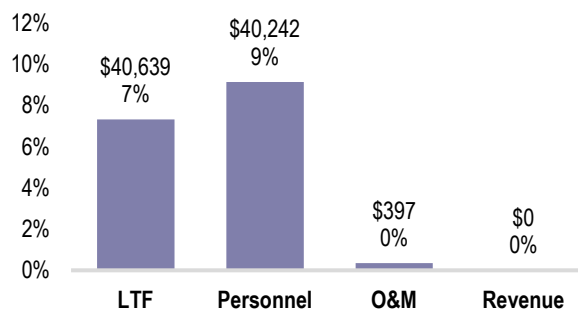
FY 2020: 1.00 FTE community engagement coordinator

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 81 percent of its expenditures. Personnel costs have risen primarily due to higher compensation and the addition of a community engagement coordinator position in FY 2020. DES has no program-generated revenue.

In FY 2020, the Board approved 1.00 FTE community engagement coordinator. The position is filled and recruits, trains, and manages approximately 150 volunteers who support DES. The community engagement coordinator is establishing a cohort of volunteers whose activities will focus on promoting environmental, social, and economic sustainability not addressed within the current state curricula.

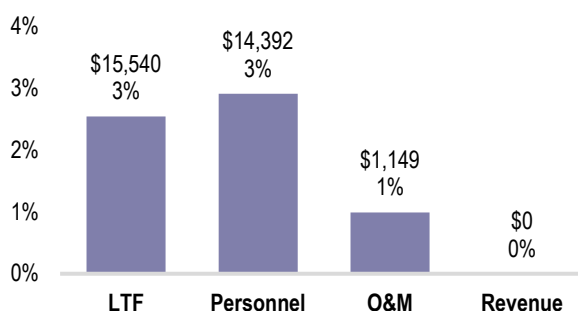
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ General pay changes || **O&M:** ↑ Internal services || **Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



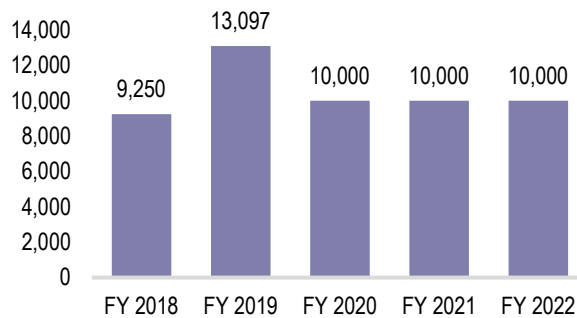
#### Reasons for Change:

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



## Extension Services

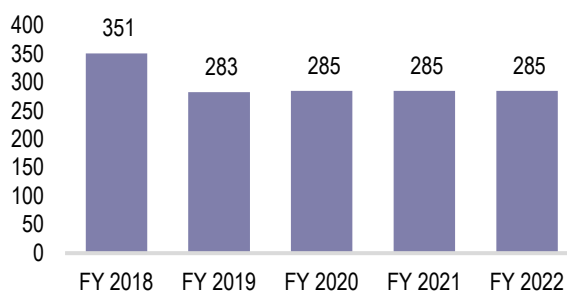
### Key Measures



**Objective:** Increase awareness of best management and safety practices associated with agriculture and horticulture.

**Measure:** Number of participants in an agricultural or horticulture program/consultation.

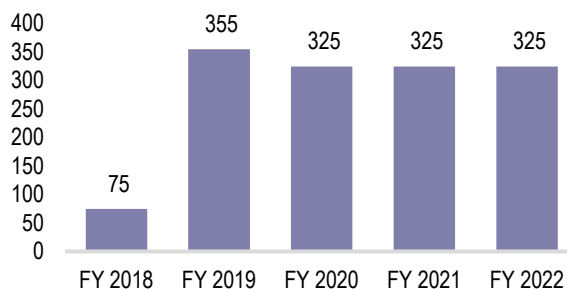
*Through instructional programs and consultation, this activity helps sustain the profitability of agricultural production in the County and enhance the quality of Loudoun's natural resources.*



**Objective:** Increase awareness of natural resources conservation practices that help the County attain its mandated Total Maximum Daily Load (TMDL) goals.

**Measure:** Number of participants in a TMDL related soil conservation, water quality, or nutrient management education program/consultation.

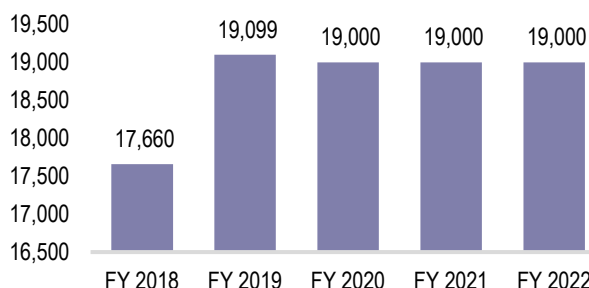
*This activity supports the County's efforts to address stormwater run-off and attainment of Chesapeake Bay TMDL mandates.*



**Objective:** Increase knowledge of safe food handling processes and methods for preventing food-borne illness.

**Measure:** Number of commercial and residence participants in a food production or safety program/consultation.

*Through programing, this activity helps mitigate the common factors of foodborne illness, such as purchasing food from unsafe sources, failing to adequately cook and store food, using contaminated equipment and supplies, and poor personal hygiene, in turn, reducing the incidence of illness.*



**Objective:** Develop and present 4-H in-school programs.

**Measure:** Number of in-school participants.

*At little to no cost for the youth of Loudoun County, the 4-H program provides hands-on learning experiences. This program serves as an educational vehicle for youth and helps develop them into contributing members of their community.*



## Extension Services

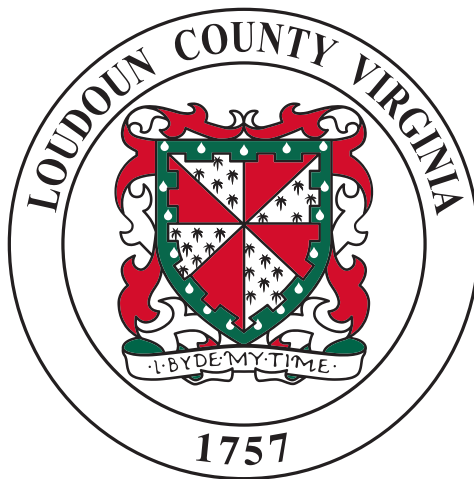
### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Agriculture and Natural Resources	\$205,057	\$231,242	\$301,979	\$332,343	\$341,256
4-H Youth Development	153,932	156,655	175,151	182,395	187,137
Family and Consumer Sciences	60,780	67,837	76,811	79,841	81,726
<b>Total – Expenditures</b>	<b>\$419,769</b>	<b>\$455,734</b>	<b>\$553,940</b>	<b>\$594,579</b>	<b>\$610,119</b>
<b>Revenues</b>					
4-H Youth Development	1,096	0	0	0	0
<b>Total – Revenues</b>	<b>\$1,096</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Tax Funding</b>					
Agriculture and Natural Resources	\$205,057	\$231,242	\$301,979	\$332,343	\$341,256
4-H Youth Development	152,836	156,655	175,151	182,395	187,137
Family and Consumer Sciences	60,780	67,837	76,811	79,841	81,726
<b>Total – Local Tax Funding</b>	<b>\$418,673</b>	<b>\$455,734</b>	<b>\$553,940</b>	<b>\$594,579</b>	<b>\$610,119</b>
<b>FTE</b>					
Agriculture and Natural Resources	3.00	3.00	4.00	4.00	4.00
4-H Youth Development	1.00	1.00	1.00	1.00	1.00
<b>Total – FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</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 DES; DES also has a State budget and State employees, however, those costs are not reflected in the County's budget document.





## Family Services

The Department of Family Services (DFS) administers programs and services that support all individuals and families in the community to live their best lives and protect and advocate for those most vulnerable in the community. DFS partners with community groups, businesses, nonprofits, the faith community, and other County entities to develop an array of high quality human services, housing, and employment resources. The Department's vision is to build a diverse, inclusive, engaged, connected, and livable community for all Loudoun County residents.

### Family Services' Programs<sup>1</sup>

#### Clinical Programs and Protective Services

Provides protective services for vulnerable children and adults, foster care and adoption services, opportunities to support at-risk youth, temporary and emergency residential services, juvenile detention services<sup>2</sup>, and services to support at-risk youth to improve the safety and well-being of children.

#### Community Services and Outreach

Links County residents to local programs and resources. Provides financial assistance and supportive services to eligible individuals and families to include basic human needs such as food, shelter, medical, and employment. Facilitates the community's awareness of all County health and human services related programs and services.

#### Housing and Community Development

Provides programs to increase affordable housing opportunities, improve the living environment of Loudoun's low- to moderate-income households, and provide no-cost resources and equipment to both job seekers and businesses. The programs remaining in this section after FY 2021 reorganization activities will be absorbed into other areas of the Department as of the FY 2022 budget.

#### Administration, Finance, and Quality Development

Ensures the efficiency and effectiveness of the Department of Family Services and its operations by maintaining a high performing organization, maximizing available resources, meeting or exceeding all federal, state, and local compliance requirements while being fiscally sound. Provides no-cost resources and equipment to both job seekers and businesses via the Workforce Resource Center.

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<sup>1</sup> Starting in FY 2021, the Housing and Community Development Division was partially reorganized under the County Administrator's Office as the Office of Housing. The FY 2021 Adopted Budget reflects all changes related to that reorganization from FY 2021 and forward.

<sup>2</sup> Starting in FY 2021, the Juvenile Detention Center was reorganized under the Juvenile Court Services Unit (JCSU). Historical data related to JCSU prior to FY 2021 will continue to be found under the Department of Family Services.

**Family Services****Budget Analysis****Department Financial and FTE Summary<sup>1,2</sup>**

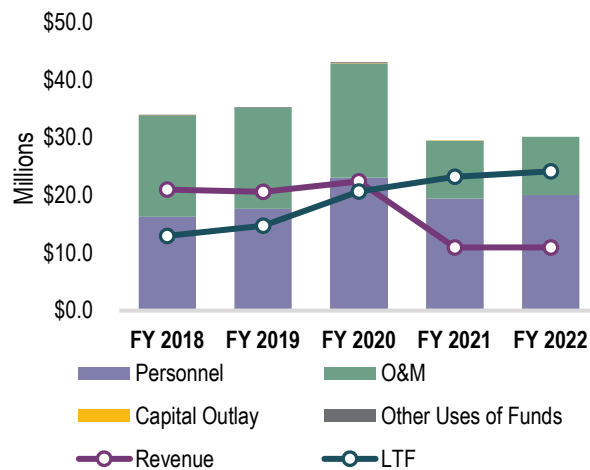
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$16,295,233	\$17,680,397	\$23,055,916	\$19,465,192	\$20,049,148
Operating and Maintenance	17,570,614	17,534,860	19,833,873	10,004,784	10,104,832
Capital Outlay	18,750	0	10,000	10,000	0
Other Uses of Funds	88,142	86,468	177,390	0	0
<b>Total – Expenditures</b>	<b>\$33,972,738</b>	<b>\$35,301,725</b>	<b>\$43,077,179</b>	<b>\$29,479,976</b>	<b>\$30,153,980</b>
<b>Revenues</b>					
Use of Money and Property	\$35,259	\$24,673	\$4,047	\$0	\$0
Miscellaneous Revenue	21,046	26,864	27,371	3,500	3,500
Recovered Costs	580,073	791,761	850,374	3,280	3,280
Intergovernmental – Commonwealth	3,048,400	3,187,530	3,255,223	2,884,218	2,884,218
Intergovernmental – Federal	17,052,757	16,486,981	18,103,684	8,065,732	8,065,732
Other Financing Sources	271,142	86,468	177,390	0	0
<b>Total – Revenues</b>	<b>\$21,008,676</b>	<b>\$20,604,277</b>	<b>\$22,418,089</b>	<b>\$10,956,730</b>	<b>\$10,956,730</b>
<b>Local Tax Funding</b>	<b>\$12,964,062</b>	<b>\$14,697,448</b>	<b>\$20,659,090</b>	<b>\$18,523,246</b>	<b>\$19,197,250</b>
<b>FTE</b>	<b>201.84</b>	<b>215.23</b>	<b>241.23</b>	<b>194.53</b>	<b>194.53</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> All amounts shown for FY 2021 account for County reorganizations and the transition of the Office of Housing and the Juvenile Detention Center out of the Department of Family Services and into the Office of the County Administrator and the Juvenile Court Services Unit, respectively.



## Family Services

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

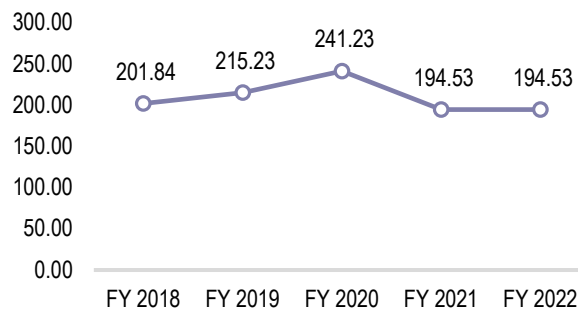
As shown, funding for DFS is split between program-generated revenue (37 percent) and local tax funding (LTF) (63 percent). Personnel costs drive the increase in LTF. Program-generated revenue consists primarily of reimbursements from the federal government and the Commonwealth of Virginia. The significant decrease in revenue shown in the table for FY 2021 reflects the transition of the Office of Housing and the Juvenile Detention Center out of DFS.

#### Expenditure

The majority of DFS's expenditure budget is dedicated to personnel costs (approximately 66 percent). Major drivers of personnel increases are additional staffing, as outlined in

the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board of Supervisors (Board) in November 2019, and a 3.5 percent merit increase for FY 2021. The significant decrease in expenditures and revenues shown in the chart above reflects the transition of the Office of Housing and the Juvenile Detention Center out of DFS.

### Staffing/FTE History



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

FY 2020 Mid-Year: 0.46 FTE foster care worker





## Family Services

FY 2021<sup>1</sup>: 1.00 FTE finance manager for the Office of Housing, 1.00 FTE accountant, 1.00 FTE foster care accounts payable technician, 1.00 FTE facility/safety coordinator, 1.00 FTE foster care supervisor, 1.00 FTE kinship care specialist, 1.00 FTE case manager, 1.00 FTE housing locator, transfer of 28.16 FTE to the Juvenile Court Services Unit for the Juvenile Detention Center, transfer of 27.00 FTE to the Office of Housing under the Office of the County Administrator

The Department's expenditures have increased primarily due to personnel costs, which make up over 66 percent of DFS's annual budget and serve as the driver of local tax funding. The details of the staffing changes since FY 2018 can be found in the Staffing/FTE History section. The resources provided in the FY 2020 adopted budget added 17 positions primarily in child services and internal support for which the Department has worked diligently to fill. Reorganization activities in FY 2021 resulted in a reduction of personnel costs as 55.16 FTE moved to other county departments.

The FY 2021 Adopted Budget for the General Fund includes base adjustments for the following: \$5,000 for communication services; \$100,000 for an increase in the contract that plays a role in managing services to the homeless; \$10,000 to support needs of the foster care program for expenses beyond state-covered allocations; and \$245,000 funding increase for the Youth Shelter/Group Home contract (Grafton).

For FY 2021, the Department's Adopted Budget also includes positions focused on the thematic areas of internal support in order to apply resources toward the growing department and its operational needs associated with support for that growth as well as community wellness and resiliency in the area of foster care and adoptions and homeless support.

### Internal Support

The Department identified a need for internal support, specifically for the finance unit, as program services have continued to grow. The FY 2021 Adopted Budget includes two positions (2.00 FTE) that will set a foundation toward restructuring the Finance Unit into two divisions (Operations and Accounting/Reporting) and to reflect the segregation of duties that currently exists in the Department of Finance and Budget. Restructuring is intended to help ensure that all financial transactions are processed accurately and reviewed timely to prepare reimbursement requests and required reports for timely submission in order for the County to receive earned revenue. Increased scrutiny has been placed on these reports, both at the state and federal level, for the last four to five years. Meanwhile, one position (1.00 FTE) will support workload related to the Office of Housing, which will be created as of July 1, 2020 and will transition into the Office of the County Administrator. These positions all address the need for support of programmatic growth that has occurred in the Department as well as the increased need for specific knowledge, skills, and abilities related to the advanced accounting functions of the Oracle system and other upgraded reporting requirements.

Support is also added in the form of one foster care accounts assistant (1.00 FTE) assigned to duties in support of the Foster Care unit. The financial duties of this position will facilitate the processing of adoption subsidy payments and other foster care financial maintenance to the Finance Unit. These payments account for \$1.8 million annually via various federal, state, and local funds including Title IV-E (Child Welfare Waivers), CSA, and donations. Additional responsibilities of this position will include reviewing budgets and coordinating with the Finance Unit to request additional state and federal funding when necessary as well as providing necessary information for budget adjustments to be completed when increases in funding are received.

The FY 2021 Adopted Budget includes an additional accountant (1.00 FTE) to address workload created by consistent growth in both the number and value of grants as the Department seeks all potential venues for successfully serving the

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<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Family Services

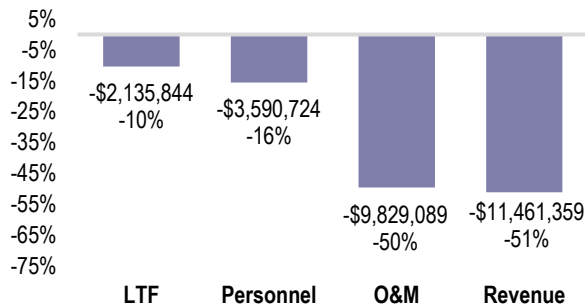
community and workload generated by programs that have been started in the Department. The supervisor in the Finance Unit has been tasked with completing necessary reporting requirements, with the finance manager completing all reviews and approvals. This is no longer sustainable due to increased monthly reporting requirements and scrutiny by funding agencies. The new accountant position will report directly to the accounting/reporting supervisor with responsibilities related to reconciliations and required state and federal reporting requirements.

The Department also received one facility/safety coordinator (1.00 FTE) to fulfill needs that have grown beyond the scope of supplemental support and into full-time duties. For example, DFS is the County's lead agency responsible for Emergency Service Function (ESF)-6/mass care, emergency assistance, housing, and human services during all hazardous events, weather or mass casualty related, and with a growing county comes a larger responsibility and need for expertise. This position will manage day-to-day training/exercise programs and safety/security audits in conjunction with the Office of Emergency Management (OEM) and Department of General Services (DGS); develop, coordinate, and maintain a variety of department-specific plans, policies, procedures, and processes; and meet with staff regularly to ensure readiness for an all-hazards response as it relates to mass care/shelter operations, family assistance centers, and friends and relative centers to include National Incident Management System (NIMS) compliance. Staffing of this position will centralize an effort that is currently spread across multiple employees of the Department.

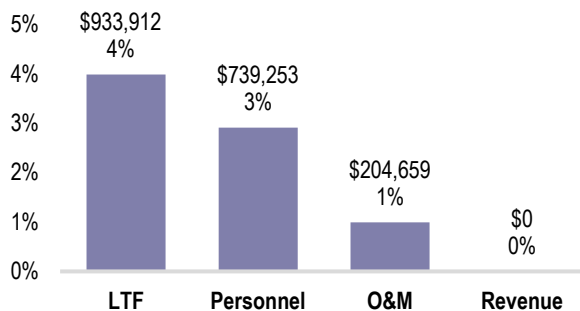
## Community Wellness and Resiliency

With the FY 2021 Adopted Budget, the Department received two positions (2.00 FTE) in the Foster Care and Adoptions program to address the need to apply resources toward the state and federal guidance related to the placement of children in foster care. The state has set a new guideline requiring at least 25 percent of placements of children in foster care with either relatives or fictive kin (identified as someone who, though unrelated by birth or marriage, has such a close emotional relationship with another that they may be considered part of the family). This mandate requires not only more rigorous research and labor, to find and establish eligible certified foster homes, but also more intensive engagement strategies and casework with kin that may not have been ready to care for their relative's children. Therefore, the FY 2021 Adopted Budget includes one foster care supervisor (1.00 FTE) to address increased needs for support as well as to maintain proper span of control so that employees are provided adequate supervisory support and to fulfill their strategic management duties and needs. To address the updated focus on placement with relatives and fictive kin, the FY 2021 Adopted Budget includes one kinship care specialist (1.00 FTE), who will be able to address compliance requirements as well as aid other foster care related positions in the Department toward a culture shift that prioritizes and effectively maximizes kinship care.

The FY 2021 Adopted Budget also includes support for homeless services in the form of one case manager (1.00 FTE) and one housing locator (1.00 FTE). As the population of homeless adults and families has grown (26 percent increase in Loudoun County from 2018 to 2019 per data generated from the Metropolitan Washington Council of Governments via the HUD Point-In-Time Homelessness Count), the Board recognized a need for support in seeking and securing housing for those individuals. A case manager will support individuals with unique needs and barriers in order to connect them with housing options, while working in tandem with a housing locator/navigator who will maintain a relationship with the community in order to identify appropriate housing options for individuals with unique needs and high barriers. These activities align with the Human Services Strategic Plan by addressing critical service gaps.

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

**Personnel:** ↓ net 46.70 FTE, general pay changes<sup>1</sup> || **O&M:** ↓ transfer of Juvenile Detention Center and housing activities to other department<sup>1</sup> || **Revenue:** ↓ transfer of Juvenile Detention Center and housing activities to other departments including approximately \$10 million for the Rental Assistance Fund and the State and Federal Grant Fund<sup>1</sup>

**Percent Change from Adopted FY 2021 to Projected FY 2022****Reasons for Change:**

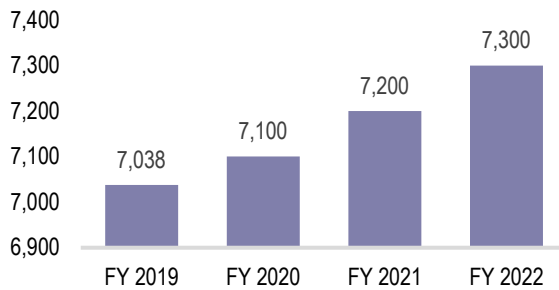
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

<sup>1</sup> The large negative net change from FY 2020 to FY 2021 reflects the transfer of the Juvenile Detention Center (28.16 FTE) from the Department of Family Services to the Juvenile Court Services Unit and transfer of the Office of Housing (27.00 FTE) from the Department of Family Services to the Office of the County Administrator. Excluding these changes, 0.46 FTE was approved by the Board mid-year in 2020 and 8.00 FTE were added for FY 2021.



## Family Services

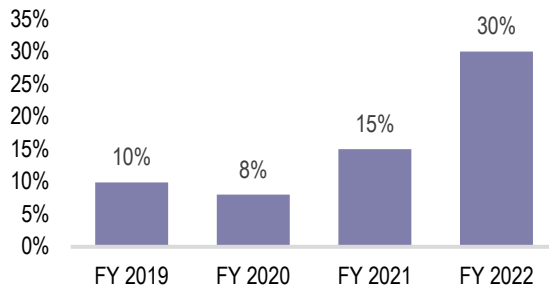
### Key Measures<sup>1</sup>



**Objective:** Process transactions accurately and timely via a comprehensive, department-wide information and financial system (Harmony).

**Measure:** Number of Harmony transactions processed.

*As demand from the community grows, Harmony transactions increase in response. Each transaction also represents greater complexity and time requirements as report scrutiny has amplified at the state and federal level. The additional resources in the FY 2021 Adopted Budget will help the department to process the increasing requests.*



**Objective:** Achieve 25 percent or greater rate of placement of foster children with relatives or fictive kin.

**Measure:** Percentage of children in foster care placed with relatives and/or fictive kin.

*Onus has been placed on ensuring that the Department places foster children with relatives or fictive kin as a top priority. The state set a new guideline minimum, a 25 percent placement rate with relatives/fictive kin. The additional resources in the FY 2021 Adopted Budget will help the department to meet the new state guideline.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.

**Family Services****Department Programs****Department Financial and FTE Summary by Program<sup>1,2</sup>**

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Clinical Programs and Protective Services	\$6,268,889	\$6,538,920	\$8,512,148	\$8,930,482	\$9,156,532
Community Services and Outreach	8,201,624	8,594,024	11,224,367	11,857,079	12,149,083
Housing and Community Development	11,536,529	11,957,060	13,278,157	1,069,882	1,095,444
Administration, Finance, and Quality Development	7,965,696	8,211,721	10,062,507	7,622,533	7,752,921
<b>Total – Expenditures</b>	<b>\$33,972,738</b>	<b>\$35,301,725</b>	<b>\$43,077,179</b>	<b>\$29,479,976</b>	<b>\$30,153,980</b>
<b>Revenues</b>					
Clinical Programs and Protective Services	\$3,426,498	\$3,189,565	\$3,895,386	\$3,777,229	\$3,777,229
Community Services and Outreach	3,856,262	3,850,123	4,367,210	4,487,822	4,487,822
Housing and Community Development	10,375,998	10,054,449	11,045,804	287,771	287,771
Administration, Finance, and Quality Development	3,349,918	3,510,139	3,109,689	2,403,908	2,403,908
<b>Total – Revenues</b>	<b>\$21,008,676</b>	<b>\$20,604,277</b>	<b>\$22,418,089</b>	<b>\$10,956,730</b>	<b>\$10,956,730</b>
<b>Local Tax Funding</b>					
Clinical Programs and Protective Services	\$2,842,391	\$3,349,355	\$4,616,762	\$5,153,253	\$5,379,303
Community Services and Outreach	4,345,362	4,743,902	6,857,157	7,369,257	7,661,261
Housing and Community Development	1,160,531	1,902,611	2,232,353	782,111	807,673
Administration, Finance, and Quality Development	4,615,778	4,701,581	6,952,818	5,218,625	5,349,013
<b>Total – Local Tax Funding</b>	<b>\$12,964,062</b>	<b>\$14,697,448</b>	<b>\$20,659,090</b>	<b>\$18,523,246</b>	<b>\$19,197,250</b>

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> All amounts shown for FY 2021 account for County reorganizations and the transition of the Office of Housing and the Juvenile Detention Center out of the Department of Family Services and into the Office of the County Administrator and the Juvenile Court Services Unit, respectively.



## Family Services

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>FTE</b>					
Clinical Programs and Protective Services	51.00	54.00	63.00	66.00	66.00
Community Services and Outreach	72.53	77.53	90.53	90.53	90.53
Housing and Community Development	24.00	26.00	31.00	9.00	9.00
Administration, Finance, and Quality Development	54.31	57.70	56.70	29.00	29.00
<b>Total – FTE</b>	<b>201.84</b>	<b>215.23</b>	<b>241.23</b>	<b>194.53</b>	<b>194.53</b>





# 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-based health improvement efforts in collaboration with the Loudoun Health Council. Other services include emergency preparedness and response; the provision of birth and 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, birth and death certificates, restaurant and pool inspections, public health nuisance complaint investigations, and well and septic system evaluations.



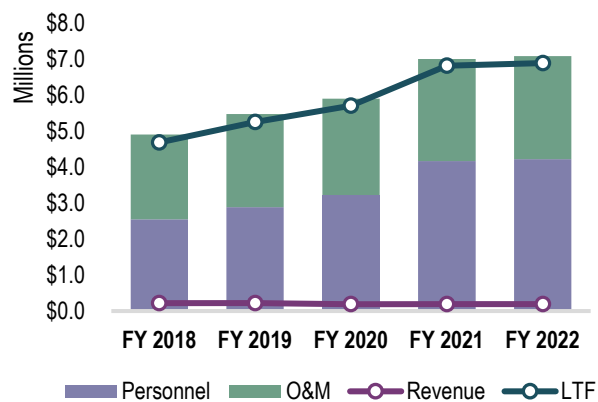


## Budget Analysis

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$2,547,671	\$2,888,225	\$3,218,966	\$4,167,060	\$4,292,072
Operating and Maintenance	2,351,726	2,577,797	2,675,661	2,834,560	2,862,906
<b>Total – Expenditures</b>	<b>\$4,899,397</b>	<b>\$5,466,022</b>	<b>\$5,894,627</b>	<b>\$7,001,620</b>	<b>\$7,154,977</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$201,154	\$212,335	\$180,279	\$184,003	\$184,003
Charges for Services	5,601	8,526	8,650	8,650	8,650
Miscellaneous Revenue	268	304	500	500	500
Intergovernmental – Federal	11,061	0	0	0	0
<b>Total – Revenues</b>	<b>\$218,084</b>	<b>\$221,165</b>	<b>\$189,429</b>	<b>\$193,153</b>	<b>\$193,153</b>
<b>Local Tax Funding</b>	<b>\$4,681,313</b>	<b>\$5,244,857</b>	<b>\$5,705,198</b>	<b>\$6,808,467</b>	<b>\$6,961,824</b>
<b>FTE</b>					
County FTE	30.00	32.00	35.00	40.00	40.00
State FTE	55.00	55.00	54.00	54.00	54.00
<b>Total – FTE</b>	<b>85.00</b>	<b>87.00</b>	<b>89.00</b>	<b>94.00</b>	<b>94.00</b>

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Health Department is primarily funded by local tax funding (over 97 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. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

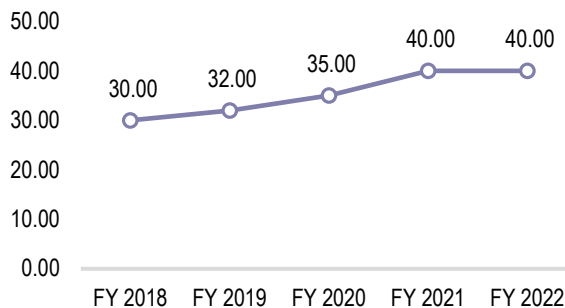
<sup>1</sup> Sums may not equal due to rounding.

<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.



## Health

### 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

FY 2021<sup>1</sup>: 2.00 FTE nurses, 1.00 FTE administrative assistant, 2.00 FTE environmental health specialists

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 Local Government Agreement (LGA) (operating and maintenance). Personnel costs have risen primarily due to the new positions approved by the Board and merit increases and market adjustments. In FY 2020, the Board approved a 2 percent market adjustment and a 3 percent merit increase in addition to the three positions for Health. In FY 2021, the Board approved a 3.5 percent merit pay increase in addition to five positions.

The FY 2021 Adopted Budget includes a base adjustment increase of \$135,000 for the increase in the required 45 percent local match set out in the LGA, in the Cooperative Budget between the County and the State, and \$35,000 for hosting the Live Healthy Loudoun website, which was previously hosted via grant funding that is no longer available.

The FY 2020 Adopted Budget included 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 2020, the Board approved 1.00 FTE to provide for a nurse for the growing Medicaid nursing home screenings need. The Board also approved 2.00 FTE to move two positions for the Medical Reserve Corps (MRC) from the Department's State budget to the County budget. This transition was requested after the Health Department was notified that the State would begin charging the grant an indirect administrative fee, thereby reducing the level of funding to support the MRC. The two positions remain grant-funded through the Urban Areas Security Initiative (UASI) program.

The FY 2021 Adopted Budget includes 3.00 FTE for two nurses and one administrative assistant to provide women's health services to low-income women in Loudoun County in order to support the thematic area of community wellness and resiliency. Additionally, the FY 2021 Adopted Budget includes 2.00 FTE for environmental health specialists.

### Community Wellness and Resiliency

The FY 2021 Adopted Budget includes 5.00 FTE to support the theme of community wellness and resiliency: 3.00 FTE to support women's health services to low-income women, and 2.00 FTE for environmental health specialists, which will allow for inspections of pools and food establishments. Supporting women's health services for low-income women improves the wellness of the County as a whole. The environmental health specialists will ensure the safety of pool and food establishments, ensuring Loudoun residents have safe places to eat and swim.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.

**Health**

The FY 2021 Adopted Budget includes 2.00 FTE for nurse positions and 1.00 FTE for an administrative assistant to support women's health service to low-income, uninsured women in Loudoun County. The Department is required by the state to provide or ensure the County's vulnerable women have access to women's health services. The Health Department provided this service with nurses to approximately 600 women each year prior to 2017. In 2017, the Health Department contracted with HealthWorks, the only 340B<sup>1</sup> low-cost medication provider in the area, to provide this service through the state budget. Since the contract's inception, the number of patients served dropped from approximately 600 to less than 300 annually. Low-income, uninsured women require consistent and repetitious follow-up in order to provide optimal healthcare. Due to the reduced service level provided by the vendor, the Health Department determined it necessary to discontinue the contract and return to local funding. In order to facilitate that shift, the Department is able to reallocate state funding to provide for some staff and supplies; however, the Department requires two additional nurses and an administrative assistant to achieve pre-2017 service levels to provide women's health services. This staff will conduct needed follow-up with patients to ensure they have access to the comprehensive healthcare and family planning services they need to enhance community wellness and resiliency.

In addition, the Adopted Budget includes 2.00 FTE for environmental health specialists, including one position with explicit knowledge of specialty water features. As the number of pools and their specialized nature has grown, the Health Department identified the need for these two positions, which would also be available to inspect food establishments. Between FY 2017 and FY 2021, the number of permitted food establishments is expected to increase by 17 percent and the number of permitted pools by 14 percent. These services are critical to the health of anyone who eats at a Loudoun County restaurant, sleeps in a Loudoun County hotel, or swims in a community or commercial swimming pool. This service helps to ensure the safe construction and management of these facilities. Periodic increases in staffing is critical to maintaining the level of oversight to prevent the spread of disease. Additionally, the types of facilities that come under Loudoun County's pool ordinance has broadened recently- in addition to traditional community pools, a wide variety of interactive children's water features are being proposed and permitted. These new interactive water playgrounds and other similar water facilities require increased levels of plan review and inspections. This increased difficulty has resulted in the need for a staff member with specialized pool knowledge, similar to what currently exists in the Health Department for food establishments and onsite septic systems. This position will also allow the Health Department to maintain the current number of inspections per food establishment, which will help limit foodborne and waterborne illnesses in Loudoun County permitted facilities, thereby enhancing community wellness and resiliency.

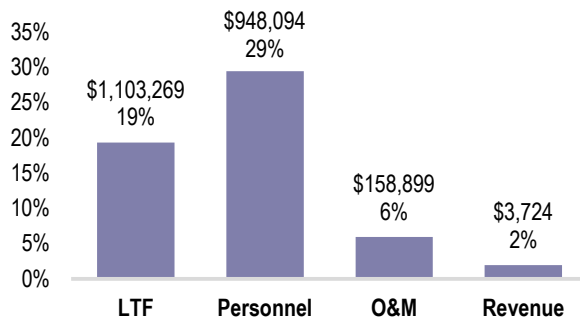
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<sup>1</sup> 340B is a federal designation for an organization that can access very low-cost medication for patients, thereby significantly lowering costs for the Health Department for the needed medications low-income women would need.



## Health

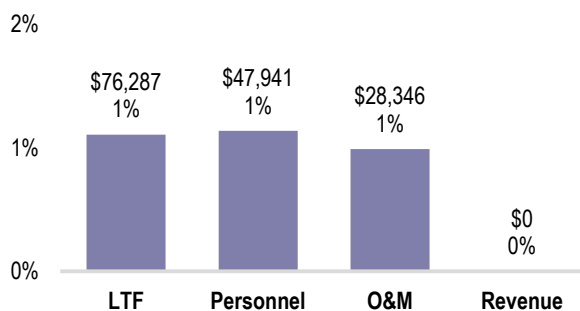
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 5.00 FTE, general pay changes ||  
**O&M:** ↑ Base adjustments for cooperative budget and health data website **Revenue:** ↑ Anticipated slight increase in permits, fees, and licenses

### Percent Change from Adopted FY 2021 to Projected FY 2022

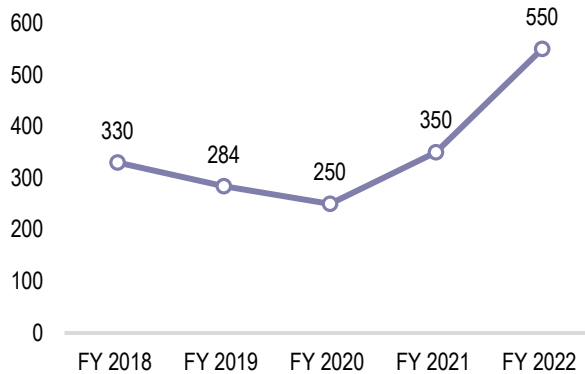


#### Reasons for Change:

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



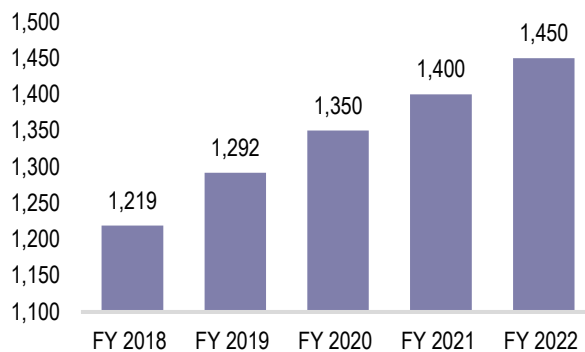
## Health

Key Measures<sup>1</sup>

**Objective:** Ensure access to core women's health services for everyone who lives in Loudoun County regardless of ability to pay.

**Measure:** Number of low-income, uninsured women who receive family planning services under the Health Department.

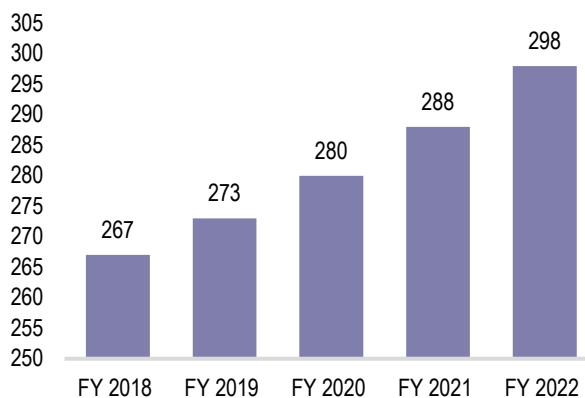
*Historically, the Health Department provided family planning services to approximately 600 women per year. In FY 2017, the Health Department contracted out this service with the expectation that this would result in more comprehensive women's health services to these women. Since then, the number of women served continued to fall, so the Health Department will fully resume this service in FY 2021. Two nurses and one administrative assistant are needed to meet the expected demand for services.*



**Objective:** Ensure the health and safety of everyone who lives, works, or visits Loudoun County by maintaining the rate of food establishment inspections.

**Measure:** Number of permitted food facilities.

*As the number of food establishments continues to increase, there is a greater demand for inspections.*



**Objective:** Ensure the health and safety of anyone who has access to a Loudoun County pool facility or water feature.

**Measure:** Number of permitted pool facilities.

*The number of permitted pool facilities is steadily increasing, increasing the workload for pool inspections.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Health

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Community Health	\$2,266,099	\$3,595,758	\$3,814,618	\$4,425,631	\$4,505,975
Environmental Health	2,633,298	1,870,264	2,080,009	2,575,989	2,649,002
<b>Total – Expenditures</b>	<b>\$4,899,397</b>	<b>\$5,466,022</b>	<b>\$5,894,627</b>	<b>\$7,001,620</b>	<b>\$7,154,977</b>
<b>Revenues</b>					
Community Health	\$11,061	\$0	\$0	\$0	\$0
Environmental Health	207,023	221,165	189,429	193,153	193,153
<b>Total – Revenues</b>	<b>\$218,084</b>	<b>\$221,165</b>	<b>\$189,429</b>	<b>\$193,153</b>	<b>\$193,153</b>
<b>Local Tax Funding</b>					
Community Health	\$2,255,038	\$3,595,758	\$3,814,618	\$4,425,631	\$4,505,975
Environmental Health	2,426,275	1,649,099	1,890,580	2,382,836	2,455,849
<b>Total – Local Tax Funding</b>	<b>\$4,681,313</b>	<b>\$5,244,857</b>	<b>\$5,705,198</b>	<b>\$6,808,467</b>	<b>\$6,961,824</b>
<b>FTE</b>					
Community Health	12.00	12.00	15.00	18.00	18.00
Environmental Health	18.00	20.00	20.00	22.00	22.00
<b>Total – FTE<sup>2</sup></b>	<b>30.00</b>	<b>32.00</b>	<b>35.00</b>	<b>40.00</b>	<b>40.00</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

Provides a range of community residential living service options from settings requiring 24/7 intensive staff support to settings with staff support provided on a scheduled basis throughout the community to promote independence. Services are provided in County owned residential settings, as well as to individuals living in their own homes.

### Community-Based Support Services

Provides treatment and support to develop strategies for adult individuals to continue to live, work and play in the Loudoun community; provides a range of treatments, therapies and strategies to support infants and toddlers born with developmental delays.

### Outpatient Services

Provides 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.

### Outreach and Coordination Services

Provides support, treatment, and coordination of care in settings such as the community, the shelter, or the adult detention center; provides public health awareness to promote resilience and wellness; ensure service coordination; provide assessment, evaluation, and treatment with an emphasis on building natural supports, diversion from the criminal justice system, and engagement in treatment.

### Business Operations

Provides internal operations support for all MHSADS programs in accordance with the rules, regulations and policies of federal, state and County government; address administrative expectations of the state Department of Behavioral Health and Developmental Services (DBHDS) performance contract while remaining accountable to the direction of the Board of Supervisors and coordinated with the CSB.



**Mental Health, Substance Abuse, and Developmental Services****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

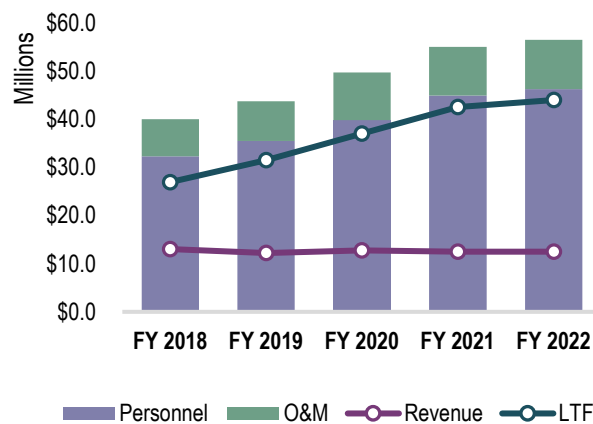
	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>
<b>Expenditures</b>					
Personnel	\$32,383,569	\$35,584,936	\$39,912,389	\$45,044,920	\$46,396,268
Operating and Maintenance	7,701,829	8,243,816	9,955,810	10,150,544	10,252,049
<b>Total – Expenditures</b>	<b>\$40,085,398</b>	<b>\$43,828,752</b>	<b>\$49,868,199</b>	<b>\$55,195,464</b>	<b>\$56,648,317</b>
<b>Revenues</b>					
Charges for Services	\$779,992	\$756,809	\$798,500	\$796,800	\$796,800
Miscellaneous Revenue	340	230	2,800	1,800	1,800
Recovered Costs	5,576,738	4,656,530	5,326,687	5,261,410	5,261,410
Intergovernmental – Commonwealth	5,440,247	5,452,130	5,557,524	5,397,001	5,397,001
Intergovernmental – Federal	1,272,807	1,377,723	1,090,086	1,090,086	1,090,086
<b>Total – Revenues</b>	<b>\$13,070,124</b>	<b>\$12,243,421</b>	<b>\$12,775,597</b>	<b>\$12,547,097</b>	<b>\$12,547,097</b>
<b>Local Tax Funding</b>	<b>\$27,015,274</b>	<b>\$31,585,331</b>	<b>\$37,092,602</b>	<b>\$42,648,367</b>	<b>\$44,101,220</b>
<b>FTE</b>	<b>372.90</b>	<b>387.43</b>	<b>406.43</b>	<b>433.63</b>	<b>433.63</b>

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



## Mental Health, Substance Abuse, and Developmental Services

### Revenue and Expenditure History



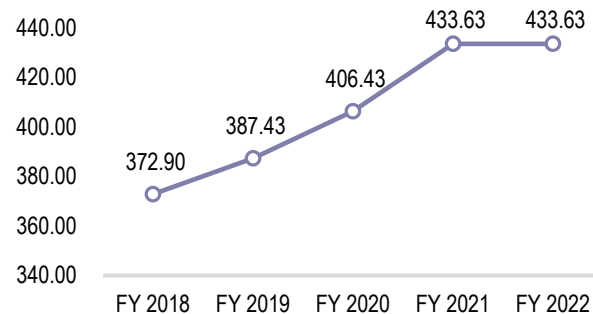
#### Revenue/Local Tax Funding

As shown, MHSADS is primarily funded by local tax funding (approximately 77 percent). Program-generated revenue consists of insurance reimbursements, self-pay, state revenue, and federal revenue.

#### Expenditure

The majority of MHSADS expenditure budget is dedicated to personnel costs (approximately 82 percent). Personnel costs have increased consistently since FY 2018 as a result of the Board's authorization of new staffing resources identified in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and 3.5 percent merit-based increase for FY 2021.

### Staffing/FTE History



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

FY 2020 Mid-Year: 2.00 FTE support coordinators and 2.00 FTE clinicians, 1.20 FTE operations assistants (STEP-VA).

FY 2021<sup>1</sup>: 0.53 FTE authority licensed psychologist, 5.00 FTE care coordinators, 1.00 FTE Early Intervention coordinator, 2.00 FTE support coordinators, 1.00 FTE team coordinator, 1.00 FTE finance assistance, 1.00 FTE operations assistant, 1.00

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support



## Mental Health, Substance Abuse, and Developmental Services

FTE reimbursement specialist, 2.00 FTE emergency service clinicians, 0.47 FTE emergency service clinician subpool, 1.00 FTE system administrator, 1.00 FTE data analyst, 4.00 FTE direct support specialists, 1.00 FTE nurse

The Department of MHSADS' expenditures have increased primarily due to personnel costs as noted earlier. Personnel costs make up most of the Department's expenditures (approximately 81 percent) and are driven primarily by caseload size, complexity and duration, increased behavioral health and developmental disability requirements levied by the state, and community needs. The FY 2021 base budget includes adjustments approved mid-year in FY 2020 for 5.20 FTE including 3.20 FTE for STEP-VA<sup>1</sup> and 2.00 FTE for support coordination. The base budget also includes funding for a contractual rate increase for employment and day support contracts.

Revenues for the FY 2021 Adopted Budget have been updated to account for the new revenue associated with the expansion of services related to the mid-year adjustments and to incorporate new revenue related to resources included in the Adopted Budget.

The FY 2021 Adopted budget includes positions focused on the thematic areas of Community Wellness and Resiliency with concentrations in case management, emergency services and residential services.

### Community Wellness and Resiliency

The FY 2021 Adopted Budget for MHSADS focuses on the provision of community-based services that promote behavioral and developmental health, wellness, and resiliency – specifically in the areas of case management and emergency services.

A total of twelve positions (12.00 FTE) are included to provide case management, service coordination, and support coordination, and ensure core business functions continue to support these roles. The Adopted Budget includes five care coordinators (5.00 FTE) to provide case management for youth who have serious emotional disturbance and adults who have serious mental illness, a substance use disorder, or are dually diagnosed. MHSADS is the single point of access for all case management services and is the sole licensed provider of case management for this population. Individuals who meet the criteria for case management require multiple supports across various life domains such as medical, housing, legal, and employment. The Department also provides case management services to individuals in the Mental Health Docket, the Adult Drug Court, or those seeking services provided through the Children Services Act. During the last three years, the Department has experienced an increase in the number of individuals referred and requesting case management services, resulting in a waitlist that MHSADS expects will continue to grow. These care coordinators will eliminate the current waitlist, improve rapid access, address Medicaid expansion of eligibility guidelines, and ensure compliance with state performance expectations for discharge planning.

In further support of case management needs, the Adopted Budget includes one early intervention service coordinator (1.00 FTE) to provide service planning for infants and families referred to and/or receiving early intervention, as this service experienced a 10 percent increase in FY 2019 and has seen consistent increases in referrals and need for services in recent years. The current service level for this program is to support all infants and families eligible for services with a service coordinator whose caseload is approximately 40-50 families. It is anticipated that the number of children served will continue to increase through efforts to increase community awareness and strengthen public/private partnerships, as population data indicates that at least 2.89 percent of children under the age of 36 months require Early Intervention services, and in FY 2019 services were provided to 2.55 percent of these children in Loudoun.

Case managers are also needed to provide support coordination for individuals with developmental disabilities, and case management services are mandated for individuals receiving the developmental disabilities waiver from the state or

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those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.

<sup>1</sup> STEP-VA is an initiative by the Commonwealth of Virginia to strengthen behavioral health infrastructure across the state.



## Mental Health, Substance Abuse, and Developmental Services

diagnosed with an intellectual disability regardless of waiver status when funding is available. Typically, the Department receives approximately 25 additional waiver slots annually from the state; however, in FY 2020 the department received an additional 50 waiver slots. The positions added in the FY 2021 Adopted Budget are in anticipation of a similar number of new waivers in FY 2021; therefore two support coordinators (2.00 FTE) with caseloads of typically 20-25 individuals each depending on frequency, intensity, and duration will provide case management to individuals with developmental disabilities. The Adopted Budget also includes one team coordinator (1.00 FTE) to ensure adequate supervision and quality for support coordination.

With the public-facing services of the previously mentioned case management positions in the FY 2021 Adopted Budget also comes the need for internal support to ensure the Department is able to continue business efficiently and effectively. To support this, three positions will provide operational support within a complex health care regulatory and reimbursement system and in support of the aforementioned positions. One finance assistant (1.00 FTE) will support payable transactions, which increase in volume year-over-year in tandem with staff growth and the number individuals in service. One operations assistant (1.00 FTE) will address administrative functions within the Early Intervention Program associated with reporting and workload, including entry of contracted provider service data into the Department's electronic health record for records management and billing purposes and data entry and management for the state's mandated Infant and Toddler Online Tracking System for program statistics and reporting. This position will assist with workload generated by Virginia's Medicaid expansion initiative which became effective January 1, 2019, and the introduction of complex billing requirements as a result of managed care, including the time necessary to credential service providers, verify insurance benefits and obtain pre-authorization for services. Finally, one reimbursement specialist (1.00 FTE) will process receivables and maximize revenue collections related to increases in billings related to the growing number of individuals provided services by the additional case managers and support coordinators. These billings, including charges to private insurance and Medicaid, contribute to over \$6 million in revenue generated annually. The inclusion of these resources will help ensure proper management of MSHADS' annual budget from the expenditure, planning, and revenue collection processes that are driven by case management services.

The FY 2021 Adopted Budget for MHSADS also focuses on support related to Emergency Services (ES) within the Outpatient Services Program. ES operates 24 hours per day, 365 days per year and experiences significant demands for service that generate overtime usage while experiencing difficult to fill vacancies. The addition of two emergency services clinicians (2.00 FTE) will directly support the increase in crisis intervention services and the complexity and duration of the evaluations. The emergency services activity must meet demands of the Crisis Intervention Team Assessment Center (CITAC) and the community. Crisis intervention service hours increased approximately 20 percent between FY 2018 and FY 2019. In FY 2019, ES clinicians and relief clinicians worked approximately 5,000 hours of overtime, which strains staff and can lead to staff burnout. ES has relied on existing emergency services clinicians and part-time relief staff to support the demand for crisis intervention services. Like overtime usage, relief staff are often used during periods of vacancies, holiday and County closures, vacations/leave, staff attendance at required professional trainings, and periods of high emergency services utilization. Accordingly, MHSADS' Adopted Budget includes an increase to the existing emergency services sub pool position (1.53 FTE) to maintain the clinical operations at the CITAC and provide emergency services at the current service level. Also in response to ES needs, the Adopted Budget includes conversion of two part-time peer specialist emergency services positions (1.06 FTE) to contractual funds. Peer specialists are individuals with experience living with mental health and/or substance use disorder(s). Peer specialists work with the individual or the individual's family to help them understand and navigate the treatment and/or recovery process. These positions were approved by the Board in FY 2018, however, the Department had significant difficulties recruiting and retaining staff in the part-time positions. These positions are funded with restricted state funds and cannot be reallocated for other purposes. The Department is confident that peer specialist services can be delivered through a contract to serve the community.

With provision of needed ES support in the field comes a driver for additional data measurement and reporting. Data related to this program must be maintained and integrated in health records and updated in multiple state and local



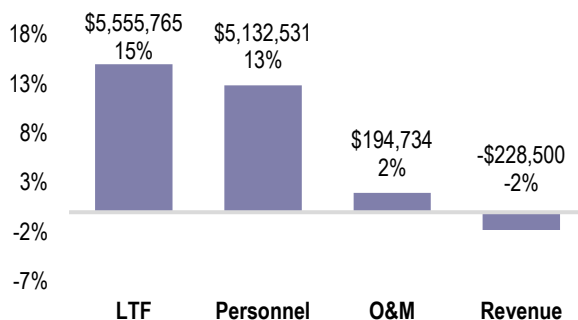
## Mental Health, Substance Abuse, and Developmental Services

electronic health platforms. In support of behavioral health care and quality standards, the Department has included one systems administrator (1.00 FTE) and one data analyst (1.00 FTE) to address data functions and multiple health record databases. This includes configuration of electronic health records, training workforce members, and supporting documentation and billing needs, as well as analysis and reporting of all activities. The data analyst sets the foundation for informed decision making and compliance with the state performance contract while addressing additional work related to Medicaid and Medicare as they move to value-based payment expectations.

The FY 2021 Adopted Budget also includes support for residential services in the form of four direct support specialists and one nurse (5.00 FTE). These positions will assist in mitigating the need for unbudgeted overtime in residential services. The Department is supporting individuals diagnosed with severe mental illness and intellectual developmental disabilities in eight group homes and 11 supervised living residences and has recognized the need for increased staff support due to the complexity of behavioral and medical conditions of the individuals in service. These positions will help provide safe and efficient services around the clock to these individuals while staying within budget.

Finally, MHSADS received FTE authority to eliminate one part-time temporary psychologist position and create a 0.53 FTE regular licensed clinical psychologist supported by state funding as part of the performance contract. This is based on regulatory requirements that MHSADS have a psychologist to provide independent evaluations and monitoring as part of the civil commitment process set by the state and enforced by the CSB which includes recommendations for increasing voluntary admission as well as removal of the 'imminent danger' criterion.

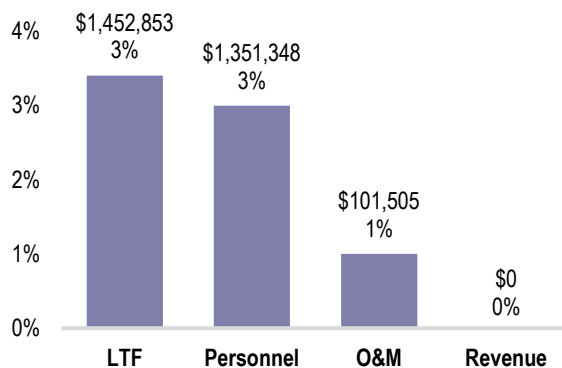
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 27.20 FTE<sup>1</sup>, general pay changes ||  
**O&M:** ↑ base adjustment for the employment and day support contract || **Revenue:** ↓ adjusted to reflect anticipated program-generated revenues

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

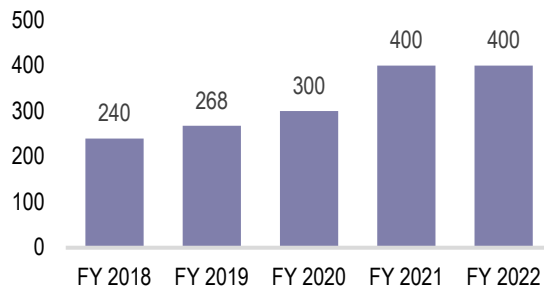
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
|| **Revenue:** ↔

<sup>1</sup> This FTE change includes 5.20 FTE approved by the Board in FY 2020 as part of mid-year FY 2020 adjustments.



## Mental Health, Substance Abuse, and Developmental Services

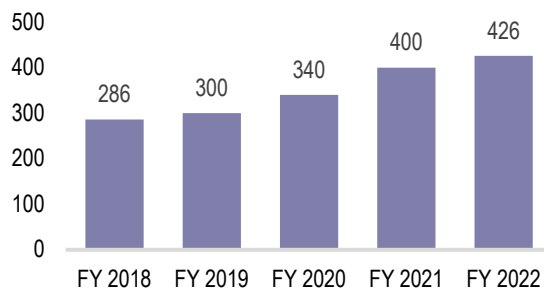
### Key Measures<sup>1</sup>



**Objective:** Provide case management to all individuals identified to have a mental health/substance use disorder (MHSUD).

**Measure:** Number of individuals receiving MHSUD case management.

*Current service level reflects a caseload size of approximately 23 individuals per case manager and is within the industry standard. During the last three years, MHSADS has experienced a sharp increase in the number of individuals referred to and requesting case management services, leading to the establishment of a waitlist that must be addressed.*



**Objective:** Provide support coordination (SC) for enhanced case management (ECM).

**Measure:** Number of individuals in SC receiving ECM.

*MHSADS is the sole licensed provider for SC. Additional staffing will address the waitlist and provide support to the additional waiver slots recipients.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Mental Health, Substance Abuse, and Developmental Services

### Department Programs<sup>1</sup>

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Residential Services	\$12,897,714	\$14,145,911	\$14,197,870	\$13,582,176	\$13,963,422
Community-Based Support Services	9,810,056	10,801,846	12,978,097	11,975,408	12,249,785
Outpatient Services	7,739,653	7,713,859	9,784,671	9,346,058	9,589,904
Outreach And Coordination Services	9,637,975	11,128,096	12,907,560	13,307,068	13,664,836
Business Operations	0	39,041	0	6,984,754	7,180,369
<b>Total – Expenditures</b>	<b>\$40,085,398</b>	<b>\$43,828,752</b>	<b>\$49,868,199</b>	<b>\$55,195,464</b>	<b>\$56,648,317</b>
<b>Revenues</b>					
Residential Services	\$3,210,019	\$2,819,221	\$3,780,559	\$2,851,812	\$2,851,812
Community-Based Support Services	1,258,210	1,193,438	886,372	790,903	790,903
Outpatient Services	4,039,824	3,378,289	3,667,673	3,841,744	3,841,744
Outreach And Coordination Services	4,562,071	4,852,473	4,440,993	5,062,638	5,062,638
<b>Total – Revenues</b>	<b>\$13,070,124</b>	<b>\$12,243,421</b>	<b>\$12,775,597</b>	<b>\$12,547,097</b>	<b>\$12,547,097</b>
<b>Local Tax Funding</b>					
Residential Services	\$9,687,694	\$11,326,689	\$10,417,311	\$10,730,364	\$11,111,610
Community-Based Support Services	8,551,846	9,608,408	12,091,725	11,184,505	11,458,882
Outpatient Services	3,699,829	4,335,569	6,116,998	5,504,314	5,748,160
Outreach And Coordination Services	5,075,904	6,275,623	8,466,567	8,244,430	8,602,198
Business Operations	0	39,041	0	6,984,754	7,180,369
<b>Total – Local Tax Funding</b>	<b>\$27,015,274</b>	<b>\$31,585,331</b>	<b>\$37,092,602</b>	<b>\$42,648,367</b>	<b>\$44,101,220</b>
<b>FTE</b>					
Residential Services	150.24	149.24	150.24	124.24	124.24
Community-Based Support Services	69.59	72.59	82.59	70.59	70.59
Outpatient Services	74.54	74.07	75.07	68.74	68.74
Outreach And Coordination Services	78.53	91.53	98.53	103.53	103.53
Business Operations	0	0	0	66.53	66.53
<b>Total – FTE</b>	<b>372.90</b>	<b>387.43</b>	<b>406.43</b>	<b>433.63</b>	<b>433.63</b>

<sup>1</sup> The Business Operations Division was created as part of a departmental reorganization requiring no additional resources in FY 2020 and is discussed in the program description section. Business Operations FTE are reflected in FY 2021.

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



# Parks, Recreation, and Culture FY 2021 Adopted Budget

## Contents

Parks, Recreation, and Culture Summary	4-1
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Parks, Recreation, and Community Services	4-10





## Parks, Recreation, and Culture Summary

### FY 2021 Adopted Expenditures<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2019 Adopted	FY 2021 Adopted	FY 2022 Projected
Library Services	\$15,831,917	\$18,403,425	\$21,020,535	\$22,355,255	\$22,944,965
Parks, Recreation, and Community Services	40,927,788	47,212,658	52,967,866	58,764,891	60,357,629
<b>Total</b>	<b>\$56,759,705</b>	<b>\$65,616,083</b>	<b>\$73,988,402</b>	<b>\$81,120,146</b>	<b>\$83,302,594</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, provides 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: Public Services, Support Services, and General Library Administration. The Public Services Program provides services and resources through branch libraries and a mobile outreach services unit. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. General Library Administration provides departmental direction and budget support.

### Library Services' Programs

#### Public Services

Provides patrons access to the Library collection, programs, technology, and services (including Passport and Notary services). Promotes the joy of reading and lifelong learning through readers' advisory; early literacy programs; teen initiatives; humanities, arts and science events; technology training; and educational opportunities.

#### 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 and technologies.

#### General Library Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees the Public Services and Support Services Programs. Manages the budget, accounting, human resources, training needs, and Library Capital Improvement Program for Library Services.

**Library Services****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$12,458,373	\$14,488,947	\$16,997,187	\$18,307,892	\$18,857,129
Operating and Maintenance	3,373,544	3,885,324	4,023,348	4,047,363	4,087,837
Capital Outlay	0	29,154	0	0	0
<b>Total - Expenditures</b>	<b>\$15,831,917</b>	<b>\$18,403,425</b>	<b>\$21,020,535</b>	<b>\$22,355,255</b>	<b>\$22,944,965</b>
<b>Revenues</b>					
Fines and Forfeitures <sup>2</sup>	\$286,230	\$254,755	\$315,000	\$0	\$0
Revenue From Use of Money and Property	50,679	57,244	54,082	54,082	54,082
Charges For Services <sup>3</sup>	43,707	192,537	298,975	244,963	244,963
Miscellaneous Revenue	992	111	0	0	0
Intergovernment - Commonwealth	210,912	212,957	218,451	225,256	225,256
Intergovernment - Federal	690	0	0	0	0
<b>Total - Revenues</b>	<b>\$593,210</b>	<b>\$717,603</b>	<b>\$886,508</b>	<b>\$524,301</b>	<b>\$524,301</b>
<b>Local Tax Funding</b>	<b>\$15,238,707</b>	<b>\$17,685,822</b>	<b>\$20,134,027</b>	<b>\$21,830,954</b>	<b>\$22,420,664</b>
<b>FTE</b>	<b>215.47</b>	<b>219.06</b>	<b>219.06</b>	<b>223.06</b>	<b>223.06</b>

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

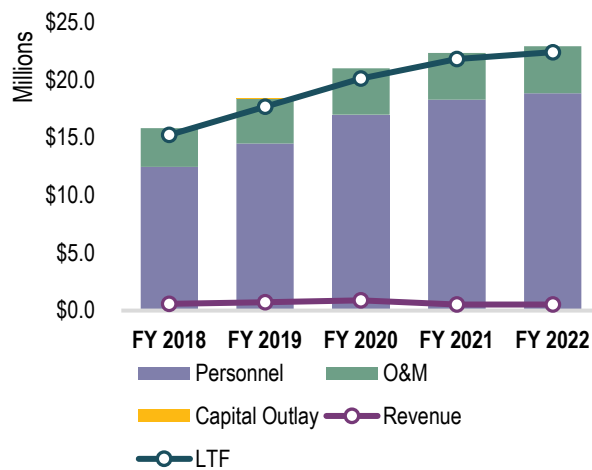
<sup>2</sup> Library Services eliminated the assessment and collection of overdue fines on circulation items for the Loudoun County Public Library in August 2019. All overdue fine unpaid balances for library patrons were eliminated then.

<sup>3</sup> The passport program's budgeted revenue for the FY 2021 budget was lowered to reflect the actual revenue collected for the processing of passport applications and passport photos at the Rust library branch. The actual number of passport applications processed has been less than initial estimates.



## Library Services

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

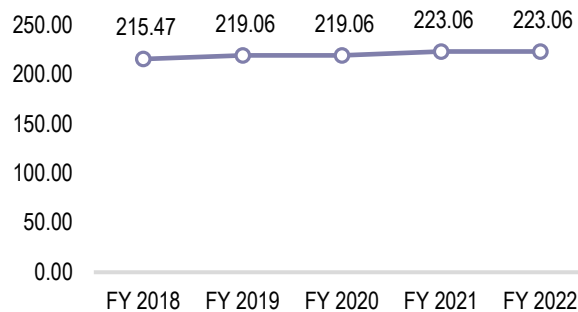
As shown, the Library Services Department is primarily funded by local tax funding (over 97 percent). Program-generated revenues consist of charges for services and state aid. Effective August 30, 2019, the Department no longer assessed or collected overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors. The Department lowered the budget for passport program's revenues to better align the budget with the actuals.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in

each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2018: Increase consisted of: 33.56 FTE Brambleton Library staff (46 full-time and part-time positions), 1.00 FTE administrative assistant, and 1.06 FTE for two part-time Teen Services Program positions.

FY 2019: 1.53 FTE Teen Services Program's full-time librarian assistant manager and part-time library assistant, 2.06 FTE for one full-time library assistant and two part-time library assistants for the Passport Application Processing Program.

FY 2021<sup>1</sup>: 2.00 FTE Program Coordinators for system wide support for the Programming Division and 2.00 FTE Systems Analysts for system wide support for the Technology Division.

Significant changes in the Department's revenues are reflected in the FY 2021 budget. Effective August 30, 2019, the Department no longer assesses or collects 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 has made the library system more accessible to the community. With the elimination of overdue fines, patrons, who had their library accounts blocked due to an overdue fine balance of \$10 or more, had their fine balance erased and the block on their account removed, allowing them to again checkout library materials. Beginning with the FY 2021 budget, no overdue fines are budgeted, resulting in increased local tax funding.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Library Services

The Department's FY 2021 revenues for Rust Library, which include the passport application processing fee and the passport photo revenues, were reduced by \$47,910 and \$6,102, respectively, to better align with the actual revenue collections. The Department has determined that the number of patrons who use the Rust Library to obtain a first-time passport is lower than initially projected. There are other places to apply for a passport, including select post offices throughout the County, as well as the U.S. Passport Agency in Washington, D.C. Passport renewal is not available at Rust Library or other acceptance facilities and can only be completed through the mail or at a Passport Agency office.

The Department's FY 2021 expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures. 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 adjustments in FY 2021 to reflect a new classification and compensation system approved by the Board in November 2019. In addition, the FY 2021 Adopted Budget includes the additional 4.00 FTE approved and the 3.5 percent merit increase. The Department's FY 2021 operating and maintenance expenditures are slightly higher than FY 2020 due to increased central services and other operating supplies expenditures.

The Loudoun County Public Library has experienced significant expansion in recent years, with the opening of the Gum Spring Library branch, Brambleton Library branch, and the expanded and relocated Sterling Library branch. With the growth of the library branches and in the number of branch staff for the new facilities, there had been little corresponding growth in the number of internal support resources, which provide system-wide oversight, coordination, training and supervision. For FY 2021, the Department received additional system-wide internal support resources (4.00 FTE) in the areas of programming and technology services.

Since 2011, Loudoun County Public Library has experienced significant growth, adding three branches and expanding two additional locations. The overall square footage of the library branches has increased 68.9 percent, from 129,840 to 219,260. Electronic circulation of items has grown by over 200 percent. The number of library programs has increased by 123 percent, from 4,612 to 10,289, and program attendance has grown 152 percent to over 370,000 attendees. The number of library staff has increased by 56.4 percent, with an additional 78.00 FTE. The number of support staff had not kept pace with this growth, only increasing by 10 percent (3.00 FTE) during the same period. Therefore, the FY 2021 budget includes the four additional positions, including the two program coordinators (2.00 FTE) and two system analysts (2.00 FTE) focusing on the thematic area of Internal Support.

### Internal Support/ Programming

The FY 2021 Adopted Budget includes two program coordinators (2.00 FTE) to provide internal support for the Department. These positions will provide the Department with the resources to keep pace with the increased number of program offerings and program attendance. These positions will ensure a standardized patron experience across all branches through centralized coordination and oversight of branch programming. The program coordinators will also assist in the following: community needs assessments, consistent program development and marketing across branches, program guidance and training of new programming staff, ongoing maintenance and updates of written programming standards, promotion of programs to targeted audiences, and coordination with community partners.

### Internal Support/ Technology

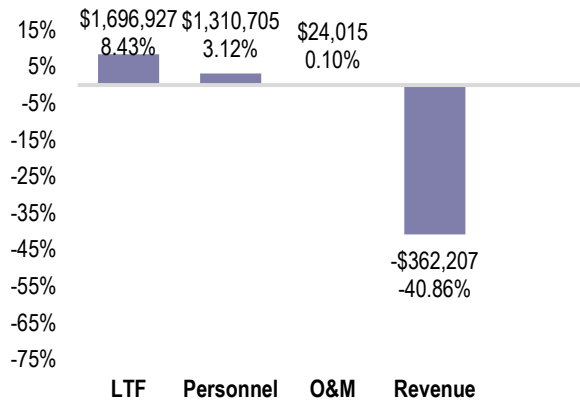
The FY 2021 Adopted Budget for Library Services includes two systems analysts (2.00 FTE), which will allow the Department to meet the technological demands that come with the rapid growth of the LCPL. Not only has the number of programs and attendance increased, but electronic circulation of items has grown by over 200 percent since 2011. Due to the Department's heavy reliance on various technology, these positions are vital to maintain current services levels for patrons. These positions will allow for maintenance of response time for staff and customer issues, efficient implementation of large projects, and support to the integrated library system (ILS). These positions will provide support for library hardware, software and ILS



## Library Services

issues (not supported by the Department of Information Technology); database maintenance; management of equipment inventory; installation and troubleshooting of library software and equipment; website support and development; and management and oversight of the Integrated Library System (ILS), which provides the technical infrastructure necessary for the majority of library operations. These positions will allow the department to meet the technological and infrastructure demands that come with growth; including faster response time to staff and customer issues, ability to implement large projects more efficiently, and to provide support for the ILS.

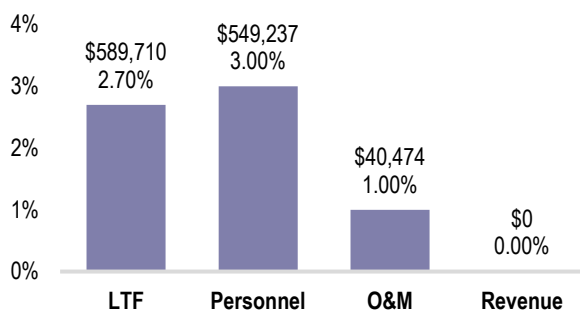
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 4.00 FTE, general pay changes || **O&M:** ↑ internal services and other operating expenditures. **Revenue:** ↓ elimination of overdue fines and adjustment to passport application fee and passport photo revenues.

### Percent Change from Adopted FY 2021 to Projected FY 2022



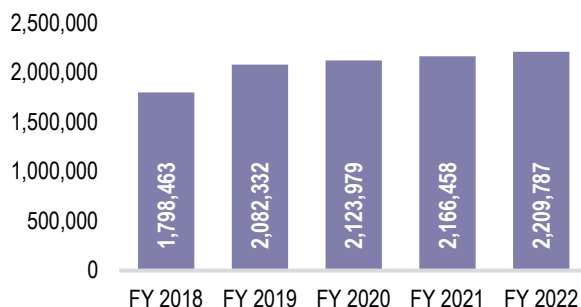
#### Reasons for Change:

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



## Library Services

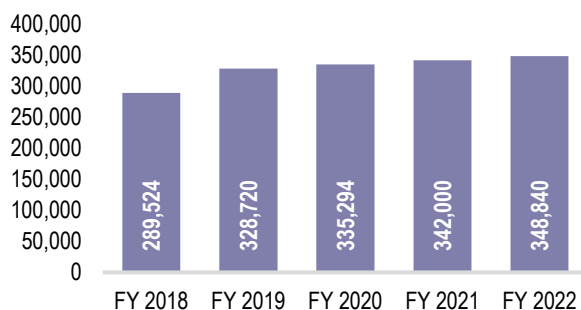
### Key Measures<sup>1</sup>



**Objective:** Increase the number of library facilities visits by 2 percent each year.

**Measure:** Number of visits to library facilities.

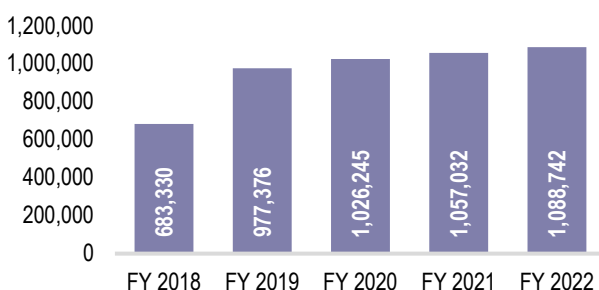
*In FY 2019, the Brambleton Library branch opened, increasing the number of visits to library facilities. The two program coordinator positions added to the FY 2021 budget will allow for the continued support of these visitors.*



**Objective:** Increase Loudoun County Public Library wifi sessions by 2 percent each year.

**Measure:** Number of wifi sessions provided at Loudoun County Public Library branches.

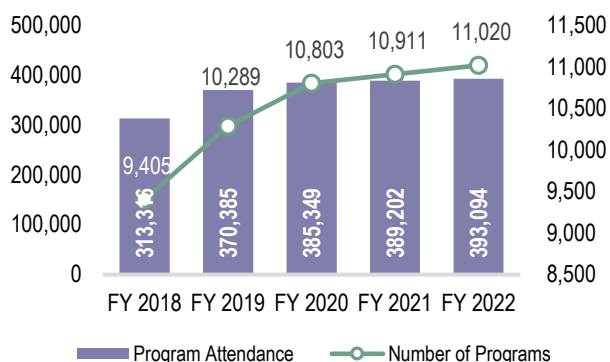
*The number of wifi sessions provided at Loudoun County Public Library branches will continue to increase, with support provided by the two systems analysts added to the FY 2021 budget.*



**Objective:** Increase the availability of electronic titles to meet patron demands.

**Measure:** Number of electronic titles downloaded/streamed.

*Library patrons' significant demand for electronic titles will continue, with support provided by the two systems analysts added to the FY 2021 budget.*



**Objective:** Increase the number of programs for all ages.

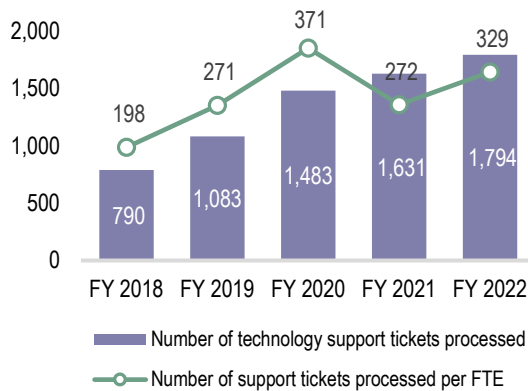
**Measure:** Program attendance and the number of programs.

*The number of library programs and program attendance will continue to increase. The two program coordinators added to the FY 2021 budget will allow for the current service levels provided for programs to be maintained.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Library Services



**Objective:** Reduce the number of support tickets per FTE

**Measure:** Number of technology support tickets processed and tickets processed per FTE.

*The number of support tickets processed for technology requests for the library branches is on an increasing trend. The two additional technology positions added to the FY 2021 budget will provide for a decrease in the number of support tickets per FTE. These positions will allow for these tickets to continue to be addressed in a timely manner.*

## Department Programs

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

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Support Services	\$4,046,955	\$4,248,645	\$4,634,443	\$4,917,229	\$5,011,158
Public Services	10,632,397	12,957,271	15,306,293	16,329,068	16,798,486
Administration	1,152,565	1,197,510	1,079,800	1,108,958	1,135,321
<b>Total - Expenditures</b>	<b>\$15,831,917</b>	<b>\$18,403,425</b>	<b>\$21,020,535</b>	<b>\$22,355,255</b>	<b>\$22,944,965</b>
<b>Revenues</b>					
Support Services	\$420,123	\$414,799	\$445,646	\$262,451	\$262,451
Public Services	173,087	302,804	440,862	261,850	261,850
<b>Total - Revenues</b>	<b>\$593,210</b>	<b>\$717,603</b>	<b>\$886,508</b>	<b>\$524,301</b>	<b>\$524,301</b>
<b>Local Tax Funding</b>					
Support Services	\$3,626,832	\$3,833,846	\$4,188,797	\$4,654,778	\$4,748,707
Public Services	10,459,311	12,654,467	14,865,431	16,067,218	16,536,636
Administration	1,152,565	1,197,510	1,079,800	1,108,958	1,135,321
<b>Total - Local Tax Funding</b>	<b>\$15,238,707</b>	<b>\$17,685,822</b>	<b>\$20,134,027</b>	<b>\$21,830,954</b>	<b>\$22,420,664</b>
<b>FTE</b>					
Support Services	17.00	19.00	19.00	23.00	23.00
Public Services	192.47	195.06	195.06	195.06	195.06
Administration	6.00	5.00	5.00	5.00	5.00
<b>Total - FTE</b>	<b>215.47</b>	<b>219.06</b>	<b>219.06</b>	<b>223.06</b>	<b>223.06</b>

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







## 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, childcare, 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, public relations, communications and marketing, 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 childcare and pre-school 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$31,408,421	\$36,440,315	\$41,561,746	\$46,704,430	\$48,150,563
Operating and Maintenance	9,318,067	10,206,554	11,406,120	12,060,462	\$12,207,067
Capital Outlay	201,301	565,789	0	0	0
<b>Total – Expenditures</b>	<b>\$40,927,788</b>	<b>\$47,212,658</b>	<b>\$52,967,866</b>	<b>\$58,764,891</b>	<b>\$60,357,630</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$5,826	\$15,041	\$9,735	\$10,425	\$10,425
Use of Money and Property	1,214,024	1,569,180	2,256,746	2,284,859	2,284,859
Charges For Services	19,043,818	19,779,902	23,909,414	26,270,379	26,270,379
Miscellaneous Revenue	140,998	287,541	34,000	35,200	35,200
Recovered Costs	385,345	348,722	463,502	389,759	389,759
Intergovernmental - Commonwealth	225,842	241,128	232,416	249,869	249,869
Intergovernmental – Federal	435,066	502,419	456,228	555,052	555,052
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
<b>Total – Revenues</b>	<b>\$21,568,699</b>	<b>\$22,861,712</b>	<b>\$27,479,821</b>	<b>\$29,913,323</b>	<b>\$29,913,323</b>
<b>Local Tax Funding</b>	<b>\$19,359,090</b>	<b>\$24,350,945</b>	<b>\$25,488,045</b>	<b>\$28,851,568</b>	<b>\$30,444,307</b>
<b>FTE<sup>2</sup></b>	<b>608.77</b>	<b>620.22</b>	<b>654.05</b>	<b>677.13</b>	<b>678.63</b>

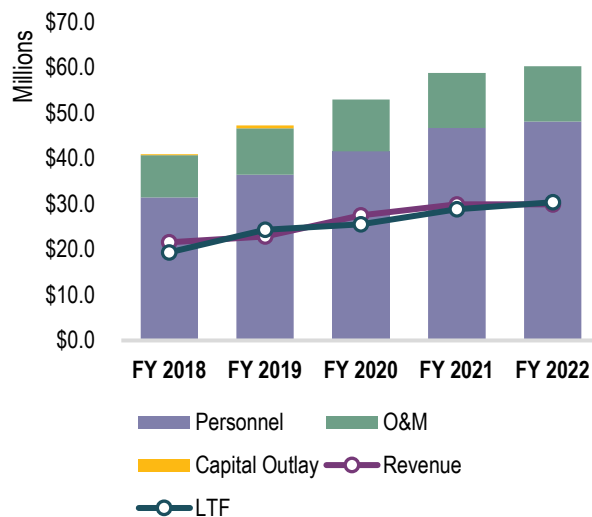
<sup>1</sup> Sums may not equal due to rounding.

<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



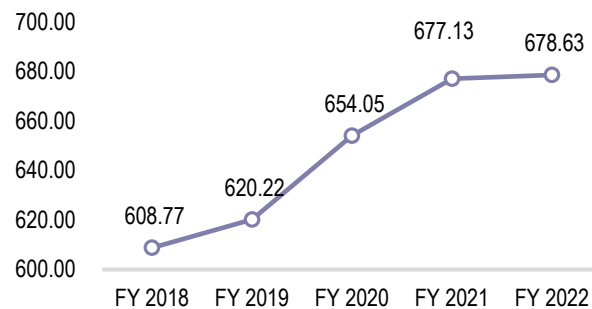
#### Revenue/Local Tax Funding

As shown, the Department of Parks, Recreation, and Community Services (PRCS) is funded almost equally by local tax funding and program-generated revenue. Program-generated revenue consists of charges for services, programs, and facility rentals.

#### Expenditure

Over three quarters of PRCS'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, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2018: 63.90 FTE 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, and 0.47 FTE Aging Services

FY 2019: 3.00 FTE Administration, 1.00 FTE Facilities Planning and Development, 0.47 FTE Aging Services, 1.00 FTE Franklin Park Arts Center, 3.00 FTE Parks Maintenance Technicians, 2.98 FTE Children's Programs

FY 2020: 5.00 FTE Administration, 1.00 FTE Adaptive

Recreation, 0.93 FTE Aging Services, 8.18 FTE Children's Programs, 5.00 FTE Maintenance Services, 6.04 Recreation Centers, 2.87 FTE Sports, 3.80 FTE Youth Services

FY 2021<sup>1</sup>: 7.53 FTE Ashburn Senior Center Staffing, 2.86 FTE CASA Academies Staffing, 4.69 FTE Summer Camp Staff – Licensed Programs, 2.00 FTE licensed program assistants (Preschools), 1.00 FTE children's program manager, 2.00 FTE HR Staff, 3.00 Re-org positions (2.00 FTE assistant directors, 1.00 FTE aquatics manager)

The Department of Parks, Recreation, and Community Services (PRCS) provides 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 nearly 80 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.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Parks, Recreation, and Community Services

In FY 2020, PRCS added a total of 33.83 FTE associated with capital facility openings, community outreach and education, internal support, span of control, and FTE authority. Several of these positions were not filled prior to the COVID-19 pandemic of 2020 and were frozen mid-year including 2.00 FTE added for a special events coordinator and specialist to coordinate special events at the new Loudoun United stadium at Bolen Park and other PRCS-sponsored events. Additionally, landscape specialist (1.00 FTE) was added to manage the growing inventory of County sites requiring landscaping along with a landscaping technical team of 2.00 FTE to perform highly technical tasks at high priority County facilities. It is anticipated that these positions will be filled when the economic picture improves.

The remaining positions added in FY 2020 were filled prior to the implementation of the hiring freeze due to the economic impact of COVID-19. Outdoor maintenance staff (4.00 FTE) were added to address the need for field and park maintenance in new County parks and schools and a maintenance manager (1.00 FTE) was added to coordinate maintenance and projects with the Department of General Services (DGS).

Also in FY 2020, a volunteer services assistant (0.47 FTE) was added to manage additional workload associated with new volunteers, who support the Area Agency on Aging's (AAA) home delivered meals among other programs. The Board added 3.80 FTE to expand the Youth After School (YAS) Program. A financial assistant (1.00 FTE) was added to manage additional financial workload associated with PRCS's expanding programs and facilities. The remaining requests approved in FY 2020 (18.56 FTE) required no local tax funding and addressed growing needs in PRCS's County After School (CASA), Senior Trips, Recreation Centers, Adaptive Recreation, and Sports programs.

PRCS's operating and maintenance budget has increased due to the increased cost of contracts and materials necessary to deliver programs and services. The FY 2021 Adopted Budget includes a base adjustment of approximately \$280,000 for increases in contract prices for outdoor maintenance, supply costs, and contract costs associated with a federal requirement to provide nutrition counseling to high-risk older adults through PRCS's AAA program.

For FY 2021, the Department's budget additions focused on the thematic areas of capital facility openings, internal support, and FTE authority.

### Capital Facility Openings

PRCS is preparing to open its fifth senior center, Ashburn Senior Center, in spring 2021. As with the other senior centers, this site will provide administrative and program space for staff, older adults age 55 and above, and volunteers. Activities planned for this approximately 16,000 square foot facility include arts and fitness classes, pickleball, social engagement programs, card games, billiards, cooking classes, day trips, special events, and other learning opportunities. Staffing (7.53 FTE) added for this facility is consistent with other senior centers including one manager, assistant manager, café supervisor, recreation programmer, customer service assistant, part-time facility supervisor, and two passenger vehicle operators.

### Internal Support

The Adopted Budget includes funding for additional human resources (HR) staff. Two HR assistants are included in the FY 2021 Adopted Budget to manage the routine workload associated with hiring and managing PRCS positions. Employee actions (EAs), are required for changes to employee assignment, costing, supervisor, and other human resource related changes. The total number of employees on-boarded annually is approximately 2,800. The existing PRCS HR staff is strained to manage this volume along with other responsibilities including employee retention and recognition, customer service, other personnel actions, and projects. Additionally, the Proposed Budget included an HR specialist (1.00 FTE) to serve as a recruiter focused on outreach for key, hard to fill PRCS positions including temporary and permanent part-time staff for PRCS programs. However, during budget deliberations, the Board voted to remove this position.

In FY 2019, PRCS contracted with GreenPlay LLC to conduct an organizational analysis and benchmarking study, which recommended changes to the Department's organizational structure. Included in the study was a recommendation to reduce



## Parks, Recreation, and Community Services

the number of divisions and increase the number of assistant directors by 2.00 FTE as well as add an aquatics manager (1.00 FTE) to oversee all PRCS aquatic operations. These resources will increase the strength of PRCS operations and assist in short and long-term strategic planning efforts, which will enable the Department director to focus on the higher level demands of that role.

### FTE Authority

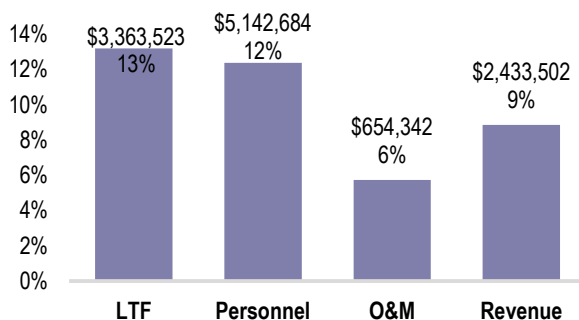
In addition to its CASA program, which PRCS provides at Loudoun County Public School (LCPS) school sites with large waiting lists, PRCS also offers after-school programs (K-5th grade) at recreation and community centers throughout the County. Within this program, there is currently inconsistency in licensing where some, not all, are licensed. Licensed programs ensure consistency in training (including CPR, first aid, medication administration [MAT], and annual continuing education) and student/teacher ratios. The Department's Adopted Budget includes additional staffing for three sites (2.86 FTE) to ensure that all after-school programs offered by PRCS demonstrate consistency, continuity, and suitability to the public for this programming area. These positions are fully offset by revenue.

The Adopted Budget also includes an additional children's program manager (1.00 FTE) to assist in overseeing operations of a growing number of CASA sites and summer camps. Currently there are 47 CASA sites serving approximately 2,900 students throughout the County with only one program manager. This new position will oversee facility usage, budget, accident and incident response, family response for the CASA program, and monitor quality and consistency of programming. This position is fully offset by program-generated revenue.

New licensing requirements (issued July 1, 2019) require all pre-school age summer camps to increase student-teacher ratios for programs if children are in the care of the facility six or more hours per week or more than 1.5 hours per day. PRCS's Adopted Budget includes additional summer camp leader and supervisor hours (4.69 FTE) to bring PRCS summer camps into compliance with licensing standards. These positions are fully offset by program-generated revenue.

PRCS's final FTE Authority addition is two licensed program assistants (2.00 FTE) to facilitate improvements of licensed programs offered at PRCS recreation centers. Claude Moore and Dulles South Recreation Center pre-school programs anticipate significant growth in the next few fiscal years. Along with growth comes the need to keep up to date with paperwork, manage parental interaction, give tours, and handle other non-routine tasks. These responsibilities are currently dispersed to other program staff, but this detracts from their ability to focus on the delivery of programs. The addition of a licensed program assistant is fully offset by program-generated revenue.

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



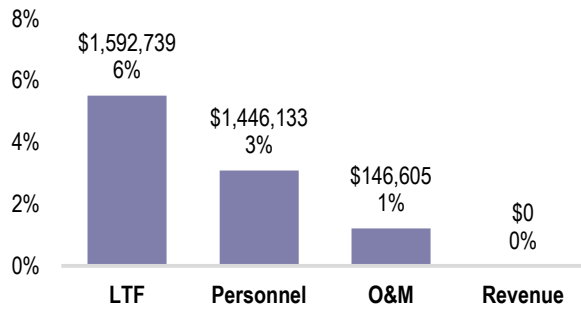
#### Reasons for Change:

**Personnel:** ↑ 23.08 FTE, general pay changes ||  
**O&M:** ↑ base adjustments for supplies and contractual increases || **Revenue:** ↑ revenue associated with the new facility and program fees



## Parks, Recreation, and Community Services

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

**Personnel:** ↑ 3 percent, 1.50 FTE associated with the opening of Scott Jenkins Memorial Park (capital facility) || **O&M:** ↑ 1 percent, new capital facility expenditures

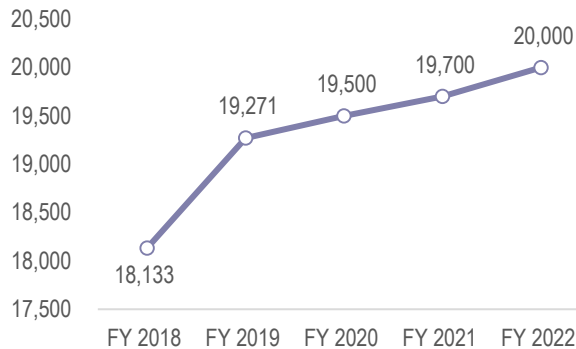
**Revenue:** ↔





## Parks, Recreation, and Community Services

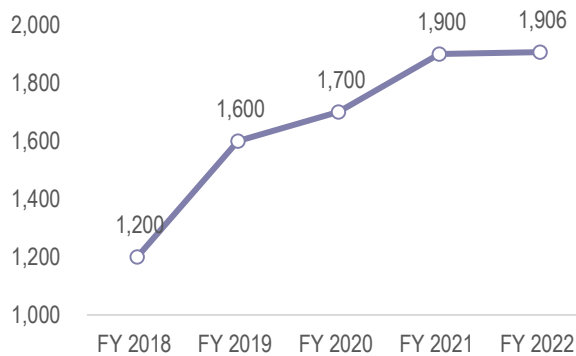
### Key Measures<sup>1</sup>



**Objective:** Maintain 95 percent or above customer satisfaction by providing high quality programs and services through the senior centers and senior trips program.

**Measure:** Number of Senior Center Activities.

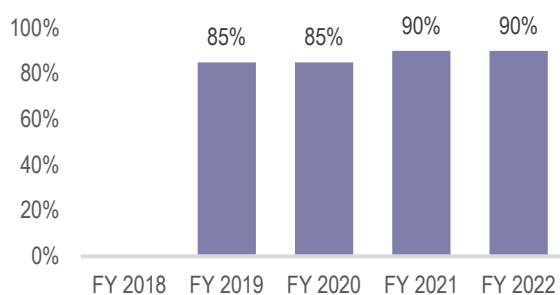
*The Ashburn Senior Center is expected to increase the number of senior center activities that PRCS is able to provide to the Loudoun County residents age 55 plus.*



**Objective:** Provide excellence in executing the hiring process with anticipated growth of programs and facilities supported in the CIP.

**Measure:** Number of Employee Actions (EAs) Processed.

*As the number of County and PRCS programs has increased so has the number of employee actions, such as those to hire, terminate, and change assignments, supervisors, or costing. The 1.00 FTE in HR staff will help meet this demand.*



**Objective:** Meet the demand for programs and services by providing programs for all age groups at a 90 percent or above utilization rate.

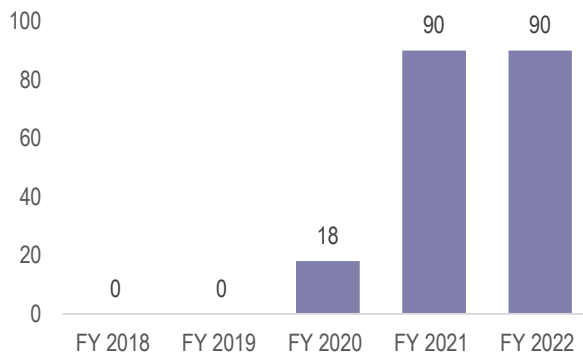
**Measure:** Satisfaction Rate of Center Participants.

*The aquatics manager will oversee all PRCS aquatic operations, leading to more streamlined operations and is expected to increase satisfaction of PRCS recreation and community center participants. Data for FY 2018 is not available.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



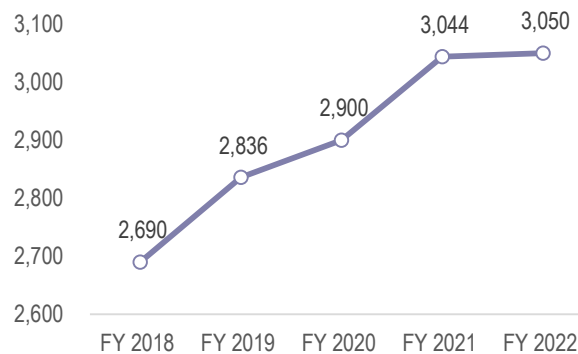
## Parks, Recreation, and Community Services



**Objective:** Meet the demand for programs and services by providing successful programs for all ages.

**Measure:** Number of Participants in the Licensed After-School Program at PRCS Facilities.

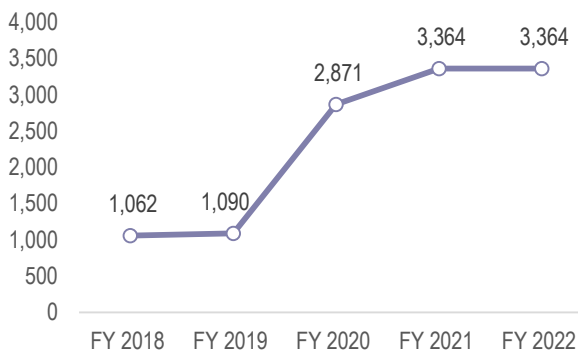
*With the additional resources in the after-school program, licensing standards will be consistent across three sites (Dulles South, Claude Moore, and Philomont Community Centers) serving a total of 90 participants. Data for FY 2018 and 2019 are not available.*



**Objective:** Provide County After-School Activities by maintaining countywide 95 percent program enrollment of capacity.

**Measure:** Number of CASA Participants Annually.

*The number of CASA participants is expected to continue to increase in future fiscal years. The additional program management staff will support program growth.*



**Objective:** Support the development of pre-school age children in Loudoun County by ensuring 100% of eligible PRCS pre-school students graduate from pre-school annually.

**Measure:** Number of Children Served by PRCS preschool programs.

*The number of children served by PRCS preschool is expected to continue to increase in future fiscal years. The additional staff added will support program growth.*

**Parks, Recreation, and Community Services****Department Programs****Department Financial and FTE Summary by Program<sup>1,2</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Children's Programs	\$5,948,818	\$6,355,759	\$7,839,359	\$8,468,785	\$8,698,455
Maintenance Services	5,038,265	5,540,955	6,668,923	6,847,500	7,003,615
Sports	2,227,278	2,474,150	2,563,316	2,770,389	2,835,947
Parks	7,951,533	4,258,641	4,095,951	4,564,863	4,752,302
Community Centers	7,466,965	6,273,901	6,920,783	7,775,562	7,987,030
Adaptive Recreation	528,176	647,121	848,588	884,279	906,749
Aging Services	6,899,727	7,706,289	8,032,049	9,128,916	9,360,321
Youth Services	1,165,237	1,277,185	1,700,892	1,855,343	1,907,257
Facilities Planning and Development	284,109	355,791	409,837	445,680	458,349
Administration	3,415,586	3,999,067	4,613,927	5,848,569	5,988,949
Recreation Centers	2,096	8,323,797	9,274,241	10,175,005	10,458,654
<b>Total - Expenditures</b>	<b>\$40,927,788</b>	<b>\$47,212,658</b>	<b>\$52,967,866</b>	<b>\$58,764,891</b>	<b>\$60,357,630</b>
<b>Revenues</b>					
Children's Programs	\$7,748,390	\$7,920,257	\$9,002,744	\$9,801,744	\$9,801,744
Maintenance Services	265,239	171,692	590,916	599,745	599,745
Sports	1,541,525	1,742,511	1,771,953	1,547,886	1,547,886
Parks	4,802,746	804,655	826,071	792,784	792,784
Community Centers	4,760,853	3,235,350	3,837,807	4,822,710	4,822,710
Adaptive Recreation	131,843	141,133	235,285	235,285	235,285
Aging Services	2,149,429	2,742,554	2,076,121	2,161,812	2,161,812
Youth Services	151,158	142,395	190,120	190,120	190,120
Facilities Planning and Development	5,726	14,941	9,735	10,425	10,425
Administration	11,790	15,044	0	0	0
Recreation Center	0	5,931,180	8,939,069	9,750,812	9,750,812
<b>Total – Revenues</b>	<b>\$21,568,699</b>	<b>\$22,861,712</b>	<b>\$27,479,821</b>	<b>\$29,913,323</b>	<b>\$29,913,323</b>
<b>Local Tax Funding</b>					
Children's Programs	\$(1,799,572)	\$(1,564,498)	\$(1,163,385)	\$(1,332,959)	\$(1,103,289)
Maintenance Services	4,773,026	5,369,263	6,078,007	6,247,755	6,403,870
Sports	685,753	731,639	791,363	1,222,503	1,288,061

<sup>1</sup> Sums may not equal due to rounding.<sup>2</sup> The Recreation Center Division was created in FY 2019. This addition redistributed resources from the Parks and Community Center divisions where the associated programs and facilities were previously housed.



## Parks, Recreation, and Community Services

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Parks	3,148,786	3,453,986	3,269,880	3,772,079	3,959,518
Community Centers	2,706,112	3,038,551	3,082,976	2,952,852	3,164,320
Adaptive Recreation	396,333	505,988	613,303	648,994	671,464
Aging Services	4,750,297	4,963,735	5,955,928	6,967,104	7,198,509
Youth Services	1,014,080	1,134,790	1,510,772	1,665,223	1,717,137
Facilities Planning and Development	278,382	340,850	400,102	435,255	447,924
Administration	3,403,796	3,984,023	4,613,927	5,848,569	5,988,949
Recreation Center	2,096	2,392,617	335,172	424,193	707,842
<b>Total – Local Tax Funding</b>	<b>\$19,359,090</b>	<b>\$24,350,945</b>	<b>\$25,488,045</b>	<b>\$28,851,568</b>	<b>\$30,444,307</b>

<b>FTE</b>					
Children's Programs	105.57	108.55	116.73	117.73	117.73
Maintenance Services	54.63	54.63	59.63	59.63	59.63
Sports	25.19	24.19	27.06	27.06	27.06
Parks	157.50	162.97	112.97	79.54	81.04
Community Centers	133.08	133.08	107.69	112.26	112.26
Adaptive Recreation	11.16	11.16	12.16	12.16	12.16
Aging Services	81.52	81.52	82.50	90.63	90.63
Youth Services	18.12	18.12	21.92	21.92	21.92
Facilities Planning and Development	2.00	3.00	3.00	3.00	3.00
Administration	20.00	23.00	29.00	34.00	34.00
Recreation Center	0.00	0.00	81.39	119.2	119.2
<b>Total – FTE<sup>1</sup></b>	<b>608.77</b>	<b>620.22</b>	<b>654.05</b>	<b>677.13</b>	<b>678.63</b>

<sup>1</sup> During 2020, an audit of PRCS positions was conducted to ensure all positions were in the appropriate programs. Some positions were moved to the appropriate program area, thus some FTE values shifted for FY 2021.





# Community Development FY 2021 Adopted Budget

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## Community Development Summary

### FY 2021 Adopted Expenditures<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Building and Development	\$20,594,117	\$21,194,638	\$23,602,759	\$26,461,866	\$27,225,242
Economic Development	3,512,414	3,287,162	4,092,485	4,537,580	4,651,388
Mapping and Geographic Information	2,331,901	2,395,718	2,853,449	3,218,732	3,311,129
Planning and Zoning	7,462,969	7,496,819	8,615,962	9,561,285	9,836,836
Transportation and Capital Infrastructure	26,807,165	28,582,349	29,056,666	32,888,286	33,311,738
<b>Total</b>	<b>\$60,708,566</b>	<b>\$62,956,685</b>	<b>\$68,221,320</b>	<b>\$76,667,749</b>	<b>\$78,336,333</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, approval, 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. Provides excellent customer service as the Department of Building and Development's first point of contact for the public.

#### Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to subdivision and road construction, as well as 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 County's natural resources to ensure compliance with applicable federal, state, and local regulations to lessen the impact on County natural resources. Oversees the County's Virginia Stormwater Management Program (VSMP) and Floodplain Management Program, including enforcement of erosion and sediment control and stormwater management regulations. Provides technical assistance and ensures Facilities Standards Manual (FSM) requirement compliance in soils, geotechnical, geophysical, urban forestry, wetlands, 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 enforcement of the structural, electrical, mechanical, plumbing, gas, and fire protection standards of the Virginia Unified Statewide Building Code (USBC). Conducts code inspections.

#### Permit Issuance

Coordinates and schedules inspections; issues building and trade permits for the entire County and sign, zoning, and home occupation permits for property located outside the incorporated towns; manages proffer collection; and provides leadership for the BAT.





## Building and Development

### Administration

Manages budget, technology, human resources, procurement, and payroll functions for the Department. Coordinates responses to Freedom of Information Act (FOIA) requests. Ensures the Department complies with several regulations including the Fair Labor Standards Act (FLSA), Family and Medical Leave Act (FMLA), Equal Employment Opportunity (EEOC), and FOIA.

### Budget Analysis

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

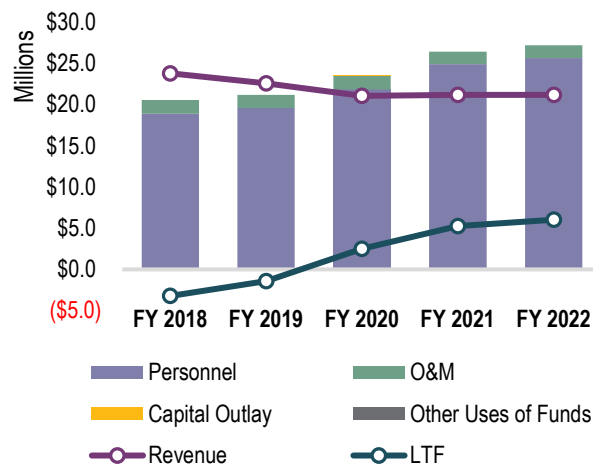
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$18,889,835	\$19,606,881	\$21,869,193	\$24,937,843	\$25,685,978
Operating and Maintenance	1,704,282	1,587,757	1,677,466	1,524,023	1,539,263
Capital Outlay	0	0	56,100	0	0
<b>Total – Expenditures</b>	<b>\$20,594,117</b>	<b>\$21,194,638</b>	<b>\$23,602,759</b>	<b>\$26,461,866</b>	<b>\$27,225,242</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$23,790,201	\$22,579,594	\$21,063,364	\$21,185,960	\$21,185,960
Charges for Services	31,398	23,835	17,500	8,000	8,000
Miscellaneous Revenue	(1,580)	508	0	0	0
<b>Total – Revenues</b>	<b>\$23,820,019</b>	<b>\$22,603,937</b>	<b>\$21,080,864</b>	<b>\$21,193,960</b>	<b>\$21,193,960</b>
<b>Local Tax Funding</b>	<b>\$(3,225,902)</b>	<b>\$(1,409,299)</b>	<b>\$2,521,895</b>	<b>\$5,267,906</b>	<b>\$6,031,282</b>
<b>FTE</b>	<b>199.80</b>	<b>198.80</b>	<b>199.80</b>	<b>201.80</b>	<b>201.80</b>

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



## Building and Development

### Revenue and Expenditure History



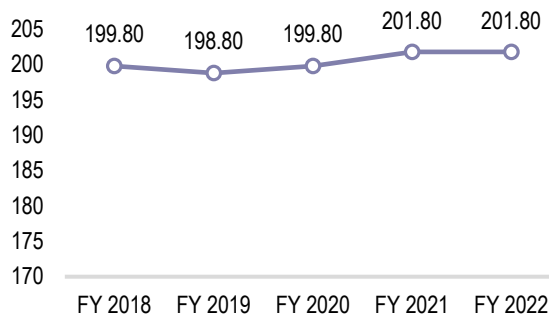
#### Revenue/Local Tax Funding

As shown, the Department of Building and Development is primarily funded (80 percent) by program-generated revenue. Program-generated revenue consists of permits, notably building permits, which have been leveling off in recent years.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### 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

FY 2021<sup>1</sup>: 2.00 FTE, technology support specialist, natural resource engineer

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 – generally over 90 percent.

The Department's revenues have begun to level off over the past several fiscal years, with overall adopted revenues in FY 2021 remaining close to FY 2020 levels. Building permits make up a substantial portion of the Department's revenues. 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, with revenues projected to maintain current levels in FY 2021. As noted in the Executive Summary, the COVID-19 pandemic may have a negative impact on these land development revenues, but the actual effects of the pandemic remain unclear.

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Building and Development

Personnel costs have risen primarily due to general pay increases during FY 2020 and a 3.5 percent merit increase and additional positions in the FY 2021 Adopted Budget. FY 2020's personnel cost increase also reflects the approved 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.

Operating and maintenance costs have remained fairly steady over the past several years, with a decrease due to central service charges lowering for FY 2021 and moving \$12,500 to the Health Department for contractual review of hydrogeological studies. In FY 2021, vehicle replacement charges have been adjusted based on an annual review of the resources available in the vehicle replacement fund. The Adopted Budget for the Department of Building and Development includes a \$131,523 reduction from FY 2020 to reflect this change in addition to regular adjustments.

During FY 2019, the Department 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. Building and Development has used its FY 2020 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 1.00 FTE added for the fire protection plans reviewer resulted from the evolving development patterns of the County, with increasing workloads for fire plan review.

The Department's FY 2021 Adopted Budget includes a technology support specialist and a natural resource engineer to address the themes of technology and evolving development patterns. As the County's development continues, the resource demands for community development departments continues to grow in size and complexity.

### Technology

The FY 2021 Adopted Budget includes 1.00 FTE for a technology support specialist in the Department of Building and Development's budget. The Department's mission requires that technology be available to staff without interruption. With the high volume of work that flows through the Department from code inspections, permits, and financial transactions, there is a strong need for real-time technology support to keep operations moving to provide customer service, to maintain efficiency, and to have appropriate records management. Problems with hardware, software, connectivity, and others issues require embedded technology support to address these issues quickly and effectively. In years past, all members of embedded technology staff provided this support in addition to their specialized subject matter expertise. With the transition to EnerGov (the land management information system [LMIS] replacement), the technology staff have not been able to provide this support and are dedicated to the EnerGov project on a full-time basis. A long-term temporary position currently provides this support. The Department has identified that this resource need will not cease with the transition of the land records database from LMIS to EnerGov. Current technology staff will be assigned new roles and responsibilities due to this EnerGov application transition post Go Live. Therefore, the FY 2021 Adopted Budget includes the technology support specialist position in order to maintain current service level. With the technology support specialist, existing levels of service will be maintained for all types of technology for the department, including but not limited to, time spent on software management, hardware management, website management, LMIS/EnerGov coordination, mobile phone/device management, requests management, and special projects management. With this position, the Department will continue to have a dedicated staff member available to staff to ensure that any technology issues can be immediately addressed, thereby allowing customer service downtime to be kept to a minimum. The support from this position will ensure continuity of service for land development plan reviews. In addition, the mobile field application interface for the land management database for inspections and enforcement will need to be maintained and supported – this planned deployment will add to the current technology workload.

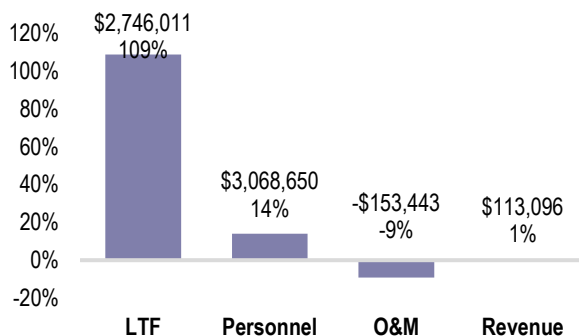


## Building and Development

### Evolving Development Patterns

The FY 2021 Adopted Budget for Building and Development also includes 1.00 FTE for a natural resource engineer due to the increased workload the natural resource team has faced. The number of applications the team receives and reviews has increased dramatically, from 537 reviews in FY 2017, 672 reviews in FY 2018, to 972 reviews in FY 2019 – an 80 percent increase from FY 2017. The increase in application review is primarily due to internal programmatic and process improvements initiated to ensure that the County is compliant with federal, state, and local mandates in the areas of administration of the floodplain and urban forestry programs. The Natural Resources Team reviews all land development applications to ensure compliance with federal, state, and local regulations, and reviews zoning permits for compliance with environmental overlays. In FY 2018, Natural Resources staff met review timelines 92 percent of the time for all plans and permits. This number dropped to 66 percent in FY 2019, and it is not anticipated that the review rate will improve with current staffing levels due to the projected workload. With this position, staff anticipates meeting the timeline 80 percent of the time. This work is growing in both complexity and importance as development patterns shift toward more challenging sites. Not only does this work ensure compliance with laws and regulations, but the work helps sustain Loudoun's natural resources by considering the future effects of development.

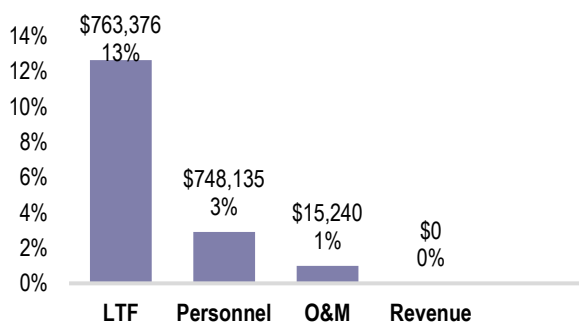
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change<sup>1</sup>:

**Personnel:** ↑ 2.00 FTE, general pay changes ||  
**O&M:** ↓ central service decreases || **Revenue:** ↑ leveling off of revenue

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

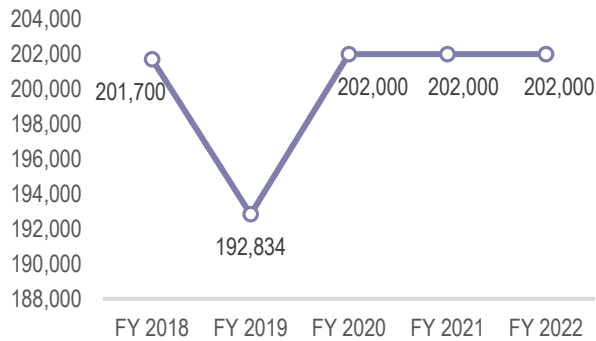
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent  
**Revenue:** ↔

<sup>1</sup> The percent change from Adopted FY 2020 to Adopted FY 2021 LTF is relatively high because in previous years, LTF was negative, to very low, as revenues exceeded or nearly exceeded expenditures. Because revenues are projected to remain relatively flat while expenditures increase, the LTF percentage increase is very high as the FY 2020 total LTF was around the same amount as the expenditure increase.



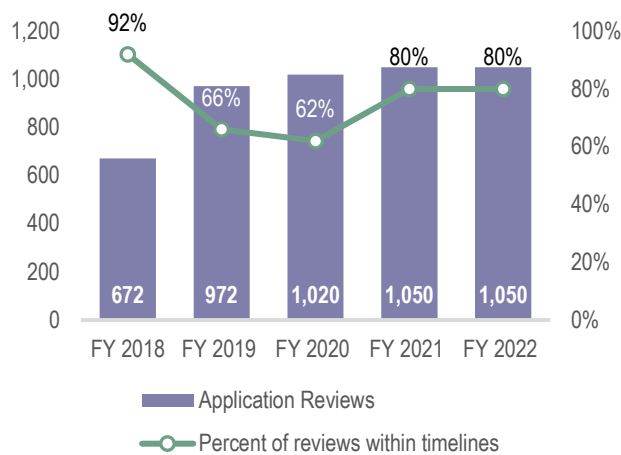
## Building and Development

### Key Measures<sup>1</sup>



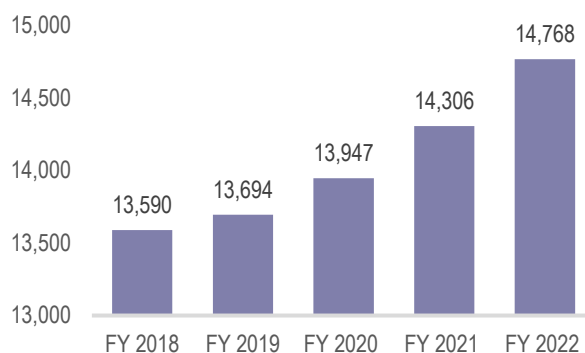
**Measure:** Number of building and trade code inspections performed.

*The sheer volume of work in the Department, including building and code inspections performed, requires timely and effective technology support, prompting the need for an embedded technology support specialist position. Work, such as code inspections, building permits, application review, and financial transactions, heavily rely on the availability of technology. The technical support specialist position will allow the Department to continue supporting this volume of work.*



**Measure:** Natural Resources team application reviews, Percent of reviews within timelines.

*The number of applications for review by the Natural Resources Team have increased, causing review turnaround time to increase. Due to the increased workload, this team requires another natural resources engineer (included in the budget) to improve response times.*



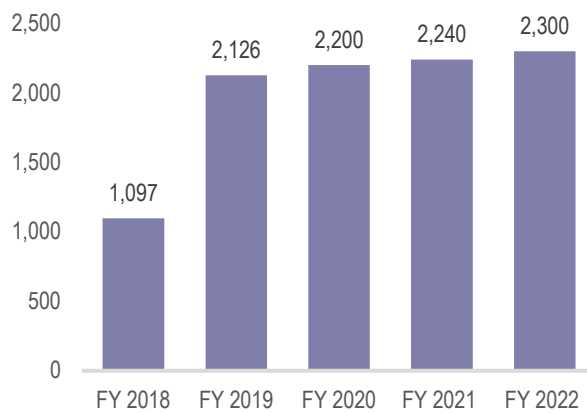
**Measure:** Number of permits, applications, reviews, inspections, and complaints

*The Erosion and Sediment Control and Virginia Stormwater Management Program (VSMP) has seen steadily increasing workloads, with grading permits, VSMP inspections, land development applications, complaints, and Erosion and Sediment Control inspections all growing in number.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Building and Development



**Measure:** Number of inspections and compliance reviews.

*Erosion and Sediment Control and Virginia Stormwater Management Program - plan reviews, Stop Work Orders, Storm Water Pollution Prevention Plan inspections, which are required for compliance with state mandates, have increased nearly 100 percent.*

**Building and Development****Department Programs****Department Financial and FTE Summary by Program<sup>1</sup>**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Land Development Planning	\$1,658,371	\$1,662,907	\$2,013,557	\$2,307,003	\$2,375,574
Land Development Engineering	7,078,420	7,612,939	8,027,540	3,771,955	3,879,768
Natural Resources	0	0	0	4,614,313	4,749,928
Building Code Enforcement	8,363,056	8,323,245	9,296,069	10,574,285	10,880,170
Permit Issuance	3,494,411	3,595,546	4,265,593	2,713,650	2,793,511
Administration	(142)	0	0	2,480,660	2,546,290
<b>Total – Expenditures</b>	<b>\$20,594,117</b>	<b>\$21,194,638</b>	<b>\$23,602,759</b>	<b>\$26,461,866</b>	<b>\$27,225,242</b>
<b>Revenues</b>					
Land Development Planning	\$945,005	\$999,060	\$907,743	\$886,210	\$886,210
Land Development Engineering	3,202,875	3,155,851	3,002,446	1,485,150	1,485,150
Natural Resources	0	0	0	1,387,000	1,387,000
Building Code Enforcement	14,463,288	13,490,667	12,547,255	12,891,500	12,891,500
Permit Issuance	5,208,850	4,958,358	4,623,420	4,537,100	4,537,100
Administration	0	0	0	7,000	7,000
<b>Total – Revenues</b>	<b>\$23,820,019</b>	<b>\$22,603,937</b>	<b>\$21,080,864</b>	<b>\$21,193,960</b>	<b>\$21,193,960</b>
<b>Local Tax Funding</b>					
Land Development Planning	\$713,365	\$663,846	\$1,105,814	\$1,420,793	\$1,489,364
Land Development Engineering	3,875,545	4,457,088	5,025,094	2,286,805	2,394,618
Natural Resources	0	0	0	3,227,313	3,362,928
Building Code Enforcement	(6,100,232)	(5,167,422)	(3,251,186)	(2,317,215)	(2,011,330)
Permit Issuance	(1,714,439)	(1,362,812)	(357,827)	(1,823,450)	(1,743,589)
Administration	(142)	0	0	2,473,660	2,539,290
<b>Total – Local Tax Funding</b>	<b>\$(3,225,902)</b>	<b>\$(1,409,299)</b>	<b>\$2,521,895</b>	<b>\$5,267,906</b>	<b>\$6,031,282</b>
<b>FTE</b>					
Land Development Planning	17.00	17.00	17.00	17.00	17.00
Land Development Engineering	61.80	61.80	63.80	23.00	23.00
Natural Resources	0.00	0.00	0.00	40.80	40.80
Building Code Enforcement	87.00	86.00	85.00	85.00	85.00
Permit Issuance	34.00	34.00	34.00	23.00	23.00
Administration	0.00	0.00	0.00	13.00	13.00
<b>Total – FTE</b>	<b>199.80</b>	<b>198.80</b>	<b>199.80</b>	<b>201.80</b>	<b>201.80</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, innovative, and 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 uses diverse staff specialists, internal collaboration among departments, and community partnerships towards the following strategic goals and action items to implement the County's economic development priorities:

1. Diversify the economy by strengthening targeted clusters;
2. Create places where businesses want to be;
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' (Board) 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, Retention, and Expansion

Recruits new companies in targeted sectors; retains and grows existing Loudoun businesses; strengthens the infrastructure for small businesses and an ecosystem to support entrepreneurs; provides research and industry expertise to inform data-driven input on economic development policies, market conditions, and outreach 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 marketing of Loudoun-grown, Loudoun-made products to consumers.

### Strategic Initiatives

Researches data about the economy, businesses, workforce, and real estate; 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>**

	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>
<b>Expenditures</b>					
Personnel	\$2,558,692	\$2,468,408	\$3,125,985	\$3,421,599	\$3,524,247
Operating and Maintenance	953,722	820,897	966,500	1,115,981	1,127,141
<b>Total – Expenditures</b>	<b>\$3,512,414</b>	<b>\$3,289,305</b>	<b>\$4,092,485</b>	<b>\$4,537,580</b>	<b>\$4,651,388</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$8,784	\$12,847	\$7,908	\$7,915	\$7,915
Charges For Services	2,292	0	0	0	0
Other Financing Sources	203,050	209,877	214,199	224,159	230,884
<b>Total - Revenues</b>	<b>\$214,126</b>	<b>\$222,724</b>	<b>\$222,107</b>	<b>\$232,074</b>	<b>\$238,799</b>
<b>Local Tax Funding</b>	<b>\$3,298,287</b>	<b>\$3,066,581</b>	<b>\$3,870,378</b>	<b>\$4,305,506</b>	<b>\$4,412,589</b>
<b>FTE</b>	<b>22.77</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

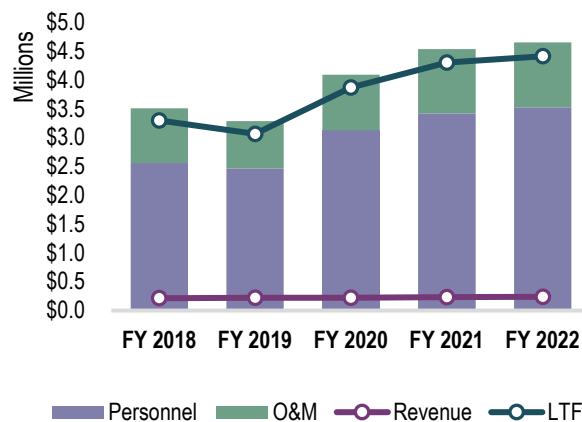
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<sup>1</sup> Sums may not equal due to rounding.



## Economic Development

### Revenue and Expenditure History



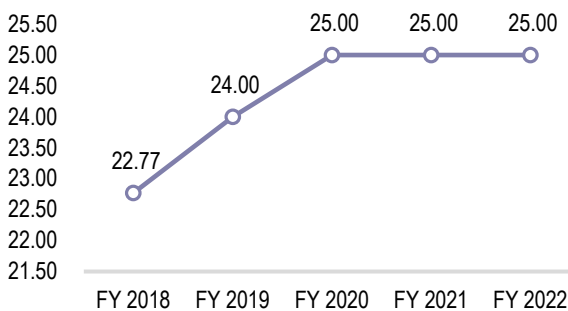
#### Revenue/Local Tax Funding

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 DED's expenditure budget is dedicated to personnel costs. Personnel expenditures have risen due to additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



FY 2019: 1.00 FTE workforce development analyst, 0.23 FTE convert part-time position into a full-time agricultural business development manager

FY 2020: 1.00 FTE business retention specialist

The Department's expenditures have increased primarily due to personnel costs, which comprise approximately 75 percent of the Department's expenditures. DED shares some land development revenue, though the 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. The slight decrease in spending from FY 2018 to FY 2019 was the result of several vacancies occurring at the same time. As DED adapts to attract and retain businesses, the Department has shifted its structure to support different areas of service delivery. This includes building on the success of job creation through approved positions in FY 2019 and FY 2020 that support workforce development and business retention.

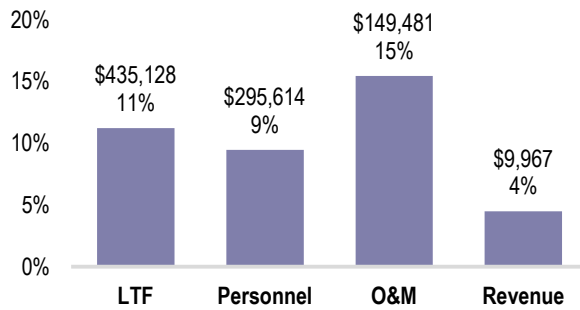
The opening of the Silver Line Metro stations is anticipated to occur in late FY 2021 or early FY 2022. The FY 2021 Adopted Budget includes a base increase of \$150,000 to support an extensive marketing campaign called "Dulles Difference." This campaign will increase marketing of transit-oriented development opportunities in the County, highlight convenient access to the international airport, and reinforce how these sites are best-positioned to attract a highly skilled workforce. The scope for this campaign will leverage traditional and new media, a direct marketing campaign, and multiple familiarization tours. The plan will target not only key U.S. markets but also the five top international markets for business development.



## Economic Development

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 startup support, and the expansion of agriculture-based businesses. For FY 2021, DED did not request additional resources.

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

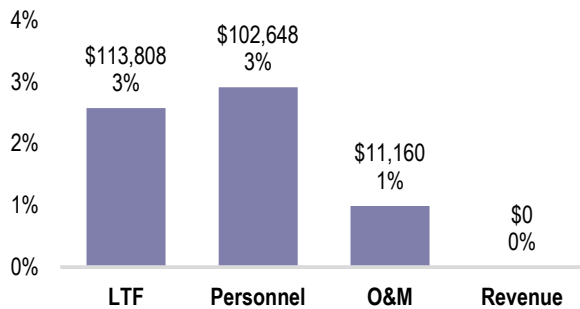


#### Reasons for Change:

**Personnel:** ↑ general pay changes || **O&M:** ↑ base adjustments for Dulles Difference Campaign ||

**Revenue:** ↑ transfer from Restricted TOT Fund

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

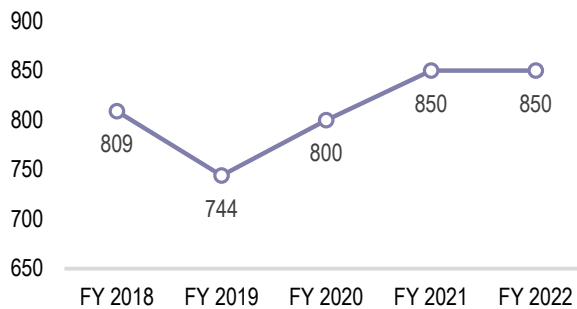
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

|| **Revenue:** ↑ projected TOT revenue



## Economic Development

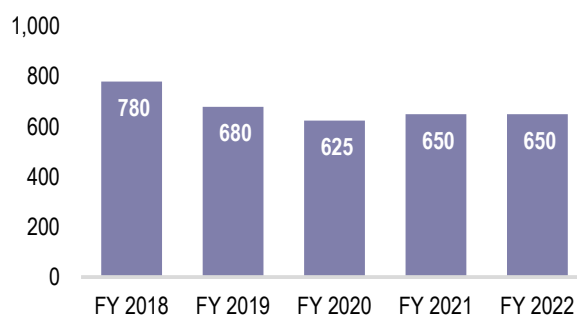
### Key Measures



**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.

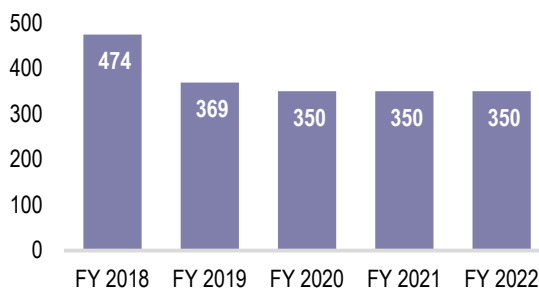
*The addition of a business retention specialist in FY 2020 is anticipated to grow the visitation program, impacting investment and job growth in the County.*



**Objective:** Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

**Measure:** Number of companies worked with.

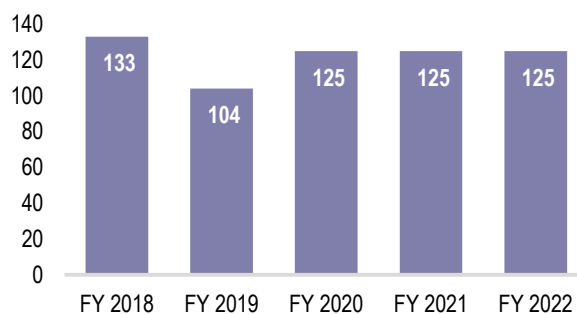
*As business retention is a key strategy in the growth of the commercial tax base, business outreach is critical to building and maintaining relationships. The total number of companies worked with is expected to hold steady with consistent numbers for ombudsman assistance and new prospects in the pipeline.*



**Objective:** Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

**Measure:** Number of active prospects in pipeline.

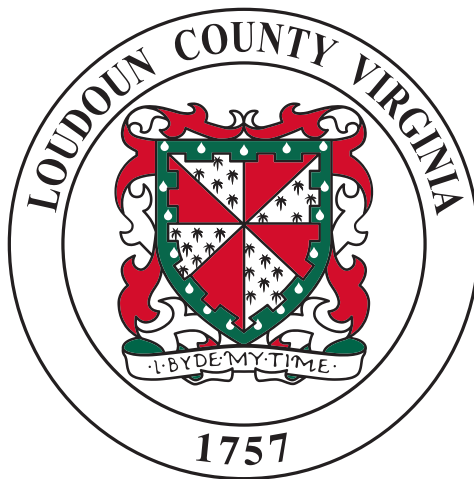
*This measure is expected to continue at a measured pace through the focused economic development program. The data reflect the number of businesses with which DED has made meaningful progress on attraction, expansion, and retention efforts.*



**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 the 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, street names, and parcel identification numbers (PINs); and perform many other services. GIS data feeds a number of County systems or processes, such as the Land Management Information System (LMIS), Computer-aided Dispatch (CAD), or permits. 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 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 geospatial data – mappable data layers maintained and uploaded into the GIS or the GeoHub, a central website featuring project-specific interactive map applications, informative dashboards, and topical story maps.

#### Land Records Maintenance

Maintains parcels, addresses, and street information, per the Loudoun County Codified Ordinances, then transfers these and other data to various data systems.



## Mapping and Geographic Information

### Budget Analysis

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

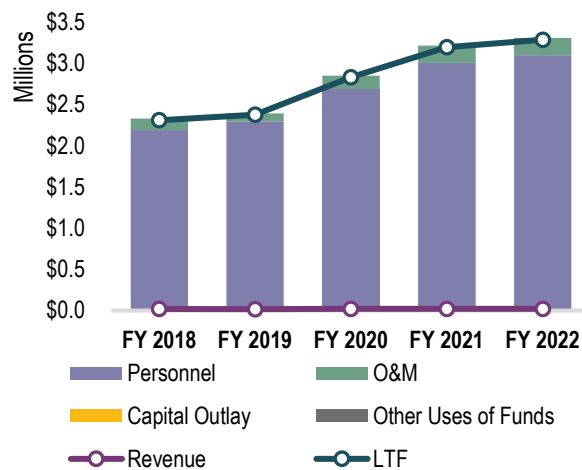
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$2,194,091	\$2,297,421	\$2,689,583	\$3,010,501	\$3,100,816
Operating and Maintenance	137,810	98,297	163,865	208,231	210,313
<b>Total – Expenditures</b>	<b>\$2,331,901</b>	<b>\$2,395,718</b>	<b>\$2,853,449</b>	<b>\$3,218,732</b>	<b>\$3,311,129</b>
<b>Revenues</b>					
Use of Money and Property	\$4,818	\$3,198	\$5,000	\$5,000	\$5,000
Charges for Services	11,378	10,153	13,000	13,000	13,000
Miscellaneous Revenue	3,961	3,960	3,200	3,200	3,200
<b>Total – Revenues</b>	<b>\$20,157</b>	<b>\$17,311</b>	<b>\$21,200</b>	<b>\$21,200</b>	<b>\$21,200</b>
<b>Local Tax Funding</b>	<b>\$2,311,744</b>	<b>\$2,378,407</b>	<b>\$2,832,249</b>	<b>\$3,197,532</b>	<b>\$3,289,929</b>
<b>FTE</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>

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



## Mapping and Geographic Information

### Revenue and Expenditure History



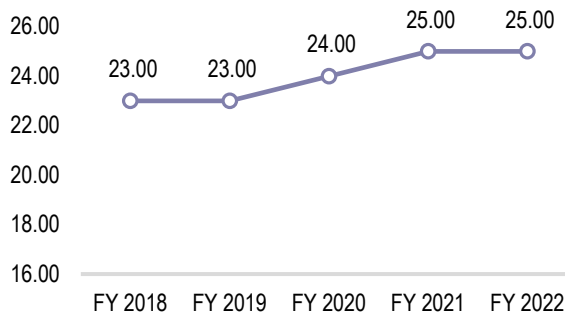
#### Revenue/Local Tax Funding

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 the Department's expenditure budget is dedicated to personnel costs (94 percent). Major drivers of personnel costs increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

### Staffing/FTE History



No positions have been added to MAGI for the previous five fiscal years before FY 2020.

FY 2020: 1.00 FTE, GIS website analyst

FY 2021<sup>1</sup>: 1.00 FTE, programmer analyst

MAGI's expenditures have increased primarily due to personnel costs as they make up most of the Office's expenditures. Personnel costs have risen due to a 3 percent merit increase and 2 percent market adjustment and the addition of a GIS website analyst in FY 2020 and a 3.5 percent merit increase and the programmer analyst position for FY 2021. Operating and maintenance costs have increased overall due to increased technology needs and increases in contracts.

Revenues have decreased over the years as fewer residents purchase maps and data with more data available for free online, though historically, MAGI's revenues have not been high. The Office manages the County Store, a small source of revenue; much of this revenue is from County staff and internal needs.

The FY 2021 Adopted Budget includes base adjustments totaling approximately \$43,000 for an increase for the base map contract. The base map provides the foundation for much of the work in MAGI, including providing information to

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.





## Mapping and Geographic Information

emergency responders and the development community. The information provided in the base map allows for updated details for driveways, structures, and more features. This contract is also used to collect yearly aerial photography.

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 GIS website analyst (1.00 FTE) included in the FY 2020 Adopted Budget supports the thematic area of technology and will help meet the demand for maintenance of the infrastructure, licenses, and applications.

FY 2021 needs in the Office include an additional programmer analyst position and servers for the Public Safety Portal. Work for MAGI continues to increase as the use of the GeoHub continues to grow, prompting the need for the analyst position, which is included in the FY 2021 Adopted Budget. The next step in the GeoHub is the Public Safety Portal, which will allow public safety agencies to share and create maps in a secure space; however, the FY 2021 Adopted Budget does not include this resource.

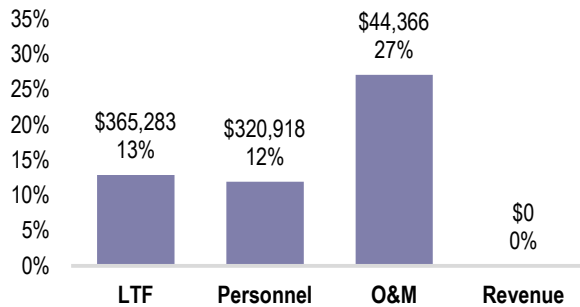
### Technology

The FY 2021 Adopted Budget includes 1.00 FTE for a programmer analyst position to address growing workloads within the Office. The position will conduct advanced spatial analysis, solve complex GIS problems, and assist staff throughout the County in efficiently delivering services through application development and programming. MAGI staff, along with other Departments' staff, have been focused on the development and eventual implementation of the replacement to the County's current land management information system, EnerGov. This information system holds data used by various community development-related departments in the County and will be used by other agencies, residents, and businesses. The EnerGov project requires MAGI to redirect an existing programmer analyst towards a number of tasks, including project administration and establishing appropriate GIS workflows in support of the project. The redeployment of this position will affect existing service level delivery and will be a particular challenge in FY 2021, as a programmer analyst also will be required to support redistricting. MAGI does not anticipate a decrease in demand from EnerGov with go-live of the product, thus the Office has identified this position as a permanent need. The programmer analyst position will work on GIS application development and long-term application support. Recent examples include the Find My Bus Stop application, the Commercial Land Inventory application, and the Firearms Ordinance application.



## Mapping and Geographic Information

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



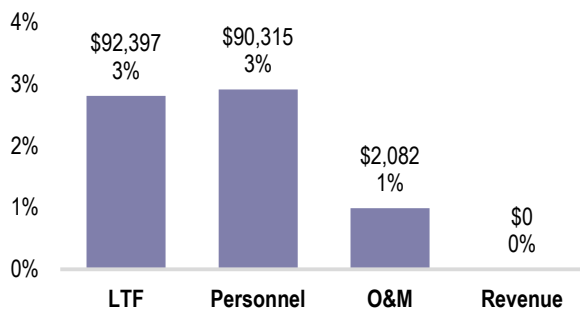
#### Reasons for Change:

**Personnel:** ↑ 1.00 FTE, general pay changes ||

**O&M:** ↑ base adjustments for base map ||

**Revenue:** ↔

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

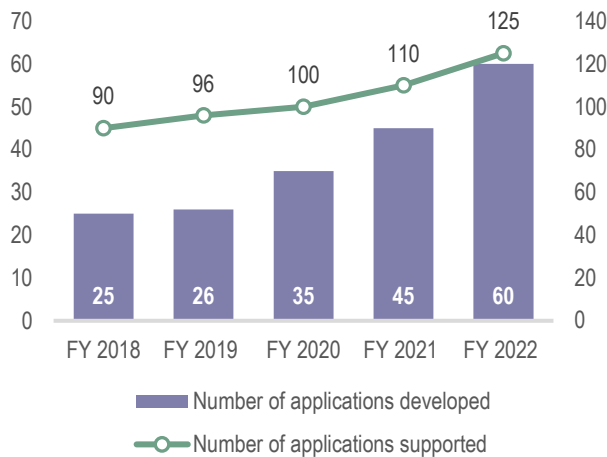
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Mapping and Geographic Information

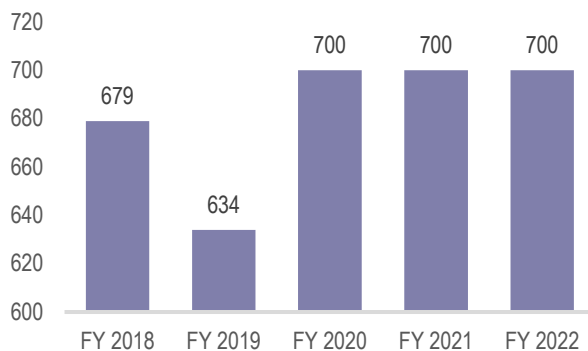
### Key Measures<sup>1</sup>



**Objective:** Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.

**Measure:** Number of applications developed; number of applications supported.

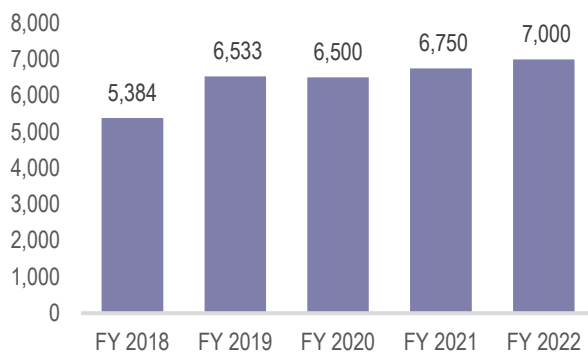
*A programmer analyst will help MAGI continue to support the growing use and demand of the GeoHub's applications, along with the growing work needed to support EnerGov (the new Land Management Information System).*



**Objective:** Maintain parcel, address, and street data on an hourly basis to a level that supports E911, the Land Management Information System (LMIS), Computer Aided Mass Appraisal (CAMA) system, and the Automatic Vehicle Location (AVL) system.

**Measure:** Number of street name referrals.

*MAGI assists in the community development referral process with the street name referrals associated with site plans, boundary line adjustments, and more.*



**Objective:** Educate customers and County staff on access, use, and understanding of spatial data, interactive map tools, and maps.

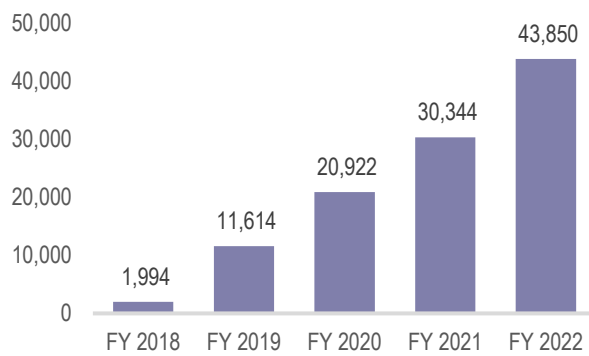
**Measure:** Number of customers served.

*The Office continues to serve a steady number of customers.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Mapping and Geographic Information



**Objective:** Ensure GIS data is current and available for public and staff use 99% of the time.

**Measure:** Number of data engagements from open data completed.

*Residents and other users have continued to increase their use of the available open data the Office provides.*



## Mapping and Geographic Information

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Public Information	\$166,932	\$157,736	\$195,285	\$211,279	\$217,178
System Development and Support	796,623	739,763	1,038,916	1,258,675	1,293,680
Land Records Development and Analysis	492,036	554,759	790,095	854,788	879,897
Land Records Maintenance	876,311	943,459	829,152	893,990	920,374
<b>Total – Expenditures</b>	<b>\$2,331,901</b>	<b>\$2,395,718</b>	<b>\$2,853,449</b>	<b>\$3,218,732</b>	<b>\$3,311,129</b>
<b>Revenues</b>					
Public Information	\$20,116	\$17,311	\$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	41	0	0	0	0
<b>Total – Revenues</b>	<b>\$20,157</b>	<b>\$17,311</b>	<b>\$21,200</b>	<b>\$21,200</b>	<b>\$21,200</b>
<b>Local Tax Funding</b>					
Public Information	\$146,816	\$140,425	\$174,085	\$190,079	\$195,978
System Development and Support	\$796,623	\$739,763	\$1,038,916	\$1,258,675	\$1,293,680
Land Records Development and Analysis	\$492,036	\$554,759	\$790,095	\$854,788	\$879,897
Land Records Maintenance	876,270	943,459	829,152	893,990	920,374
<b>Total – Local Tax Funding</b>	<b>\$2,311,744</b>	<b>\$2,378,407</b>	<b>\$2,832,249</b>	<b>\$3,197,532</b>	<b>\$3,289,929</b>
<b>FTE</b>					
Public Information	2.00	2.00	2.00	2.00	2.00
System Development and Support	7.00	7.00	8.00	9.00	9.00
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>24.00</b>	<b>25.00</b>	<b>25.00</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: Land Use Review, Community Planning, Customer Service Center, Zoning Administration, Zoning Enforcement, and Administration.

### Planning and Zoning's Programs

#### Land Use Review

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 community outreach, and administers and interprets the Comprehensive Plan.

#### 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 and interprets Zoning Ordinances, proffers, and special exception conditions.

#### Zoning Enforcement

Ensures that the local Zoning Ordinances, the Virginia Maintenance Code, and designated sections of the Codified Ordinances are effectively, consistently, and fairly enforced.

#### Administration

Provides leadership and overall direction to the Department, implements County policies and procedures.

**Planning and Zoning****Budget Analysis****Department Financial and FTE Summary<sup>1</sup>**

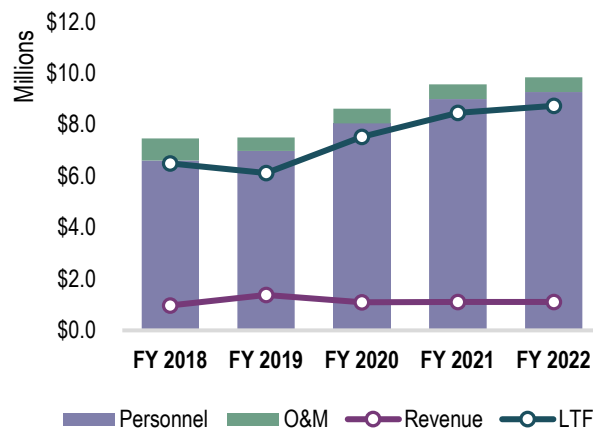
	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>
<b>Expenditures</b>					
Personnel	\$6,611,338	\$6,979,821	\$8,043,943	\$8,996,915	\$9,266,822
Operating and Maintenance	851,631	516,998	572,019	564,370	570,014
<b>Total – Expenditures</b>	<b>\$7,462,969</b>	<b>\$7,496,819</b>	<b>\$8,615,962</b>	<b>\$9,561,285</b>	<b>\$9,836,836</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$954,213	\$1,267,917	\$1,049,229	\$1,077,645	\$1,077,645
Fines and Forfeitures	13,441	62,312	41,738	27,825	27,825
Charges for Services	2,129	1,690	0	0	0
Recovered Costs	0	46,134	0	0	0
<b>Total – Revenues</b>	<b>\$969,782</b>	<b>\$1,378,053</b>	<b>\$1,090,967</b>	<b>\$1,105,470</b>	<b>\$1,105,470</b>
<b>Local Tax Funding</b>	<b>\$6,493,187</b>	<b>\$6,118,765</b>	<b>\$7,524,995</b>	<b>\$8,455,815</b>	<b>\$8,731,366</b>
<b>FTE</b>	<b>60.47</b>	<b>60.47</b>	<b>66.00</b>	<b>69.00</b>	<b>69.00</b>

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



## Planning and Zoning

### Revenue and Expenditure History



#### Revenue/Local Tax Funding

As shown, the Department of Planning and Zoning is primarily funded by local tax fundinglocal tax fundinglocal tax funding (over 85 percent). Program-generated revenue consists of fees from applications.

#### Expenditure

The majority of the Department's expenditure budget is dedicated to personnel personnel personnel costs (94 percent). Major drivers of personnel costs increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

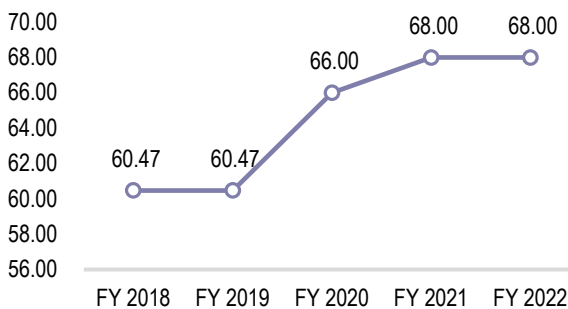
#### Staffing/FTE History

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 planner, 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



FY 2021<sup>1</sup>: 1.00 FTE zoning administration planner, 1.00 FTE planning analyst, 1.00 FTE supervisory planning assistant

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 rose in FY 2020 primarily due to a 2 percent market-based salary adjustment and a 3 percent merit-based increase and the addition of 6.53 FTE in the FY 2020 Adopted Budget. Personnel costs in FY 2021 show an increase due to a 3.5 percent merit-based increase and the addition of three positions.

Revenues have slowly decreased over the past several fiscal years, in part due to a policy of bundling legislative land use applications when there are multiple applications for a property. As a result of this policy, fees are not collected for many applications, as only the application with the highest dollar amount is charged to the customer. The Department anticipates

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.





## Planning and Zoning

that revenues could increase with the finalization of the Loudoun County 2019 Comprehensive Plan, but have not included any increases in the Adopted Budget.

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 and a reduction in central services. While funds were requested during the FY 2019 budget process for the Zoning Ordinance rewrite, 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. This funding represents a revision to the FY 2019 Adopted Budget, as it will for subsequent fiscal years, and as such is not included in the tables of this document. The project is anticipated to cost \$1 million and span at least two fiscal years; 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. As the Zoning Ordinance rewrite work begins, staff will devote more time to this effort, taking time away from the day-to-day Zoning Administrative work and causing workload pressures on the Department, making it necessary to convert a temporary position to a regular position. With early proffers nearing expiration, increasing project and programmatic administrative needs, and more complex legislative land use applications, the Department anticipates a continuing need for additional resources.

### Evolving Development Patterns

The FY 2021 Adopted Budget includes 3.00 FTE for a zoning administration planner, a planning analyst, and a supervisory planning assistant, all of which will allow the Department to keep up with the increasing size and complexity of the workload derived from the evolving development patterns the County faces. The zoning administration planner will convert a long-term temporary position to a regular position, thereby maintaining current service levels. The planning analyst position will allow the Department to understand the future development pipeline, produce reports, and maintain data quality. The supervisory planning assistant will support zoning enforcement to allow for continued service levels for code enforcement staff who will be able to focus less on administrative tasks.

The FY 2021 Adopted Budget includes 1.00 FTE for a Zoning Administration planner to convert a long-term temporary position into a regular position. In the Department's Zoning Administration Division, this two-year temporary position completes core work such as zoning verification letters, zoning determination letters, landscape waiver requests, site plan review and legislative land use applications. This work allows senior planners to focus on increasingly complicated applications, Board-directed initiatives, Fast-Track projects, and implementation of the 2019 Comprehensive Plan via the Zoning Ordinance rewrite. This position is needed to maintain Zoning Administration service levels and will bring the Department closer to meeting adopted performance metrics for zoning correspondence and review. One of the Department's objectives is to complete 80 percent of administrative, legislative and proffer referrals, as well as requests for zoning determinations within 30 days of receipt. During FY 2018, only 54 percent of zoning determinations were completed within 30 days. Turnaround times have not been met consistently due to resource constraints, increased numbers of applications, shortened timeline for Fast-Track applications, and the increasing complexity of applications. Routine inquiries from internal and external customers, economic development projects, and supporting various Board strategic initiatives add to the demands on this Division. Making the temporary position a permanent resource will allow Planning and Zoning to continue allocating necessary and appropriate staff to handle the anticipated planning and development conditions that will be impacted with the opening of the Silver Line. This position will allow for maintenance of service levels and prevent increased response times and maintain quality reviews of applications.

The FY 2021 Adopted Budget includes 1.00 FTE for a planning analyst, which will help the Department in reporting used by staff, closing out land use cases, and tracking pipeline development, among other duties. This position will track pipeline development (development that has been approved, but not yet built) on an annual basis. The Department has historically tracked only the residential pipeline, however, with the adoption of the 2019 Comprehensive Plan, tracking of



## Planning and Zoning

non-residential pipeline development also will be conducted going forward. Additionally, the planning analyst will close out land use cases, which involves input of all final information regarding approval of each legislative land use case, including Board actions, conditions of approval, approved land uses, densities, and other outcomes of each case. Land use review planners have conducted this work, which is not an efficient use of their time. Dedicating one position to handle all close-out actions also ensures accurate and consistent entry of case information in the land management system, thus enabling more accurate recording and reporting. The planning analyst will also create, update, and produce numerous Planning and Zoning related reports used by County staff, elected and appointed officials, and other outside entities. These reporting activities are currently performed by multiple positions within the Department, which creates a lack of coordination as to the information that is being produced. Planning and Zoning staff, along with other Departments' staff, have been focused on the development and eventual implementation of the replacement to the County's land management information system, EnerGov. This information system holds data used by various community development-related departments in the County and will be used by other agencies, residents, and businesses. Once the EnerGov land management system is implemented, most of the reporting will be produced through that system. By centralizing the reporting functions to one position thoroughly trained on EnerGov's reporting capabilities, the Department will be able to more efficiently manage the information produced and distributed to County staff and the public. The reporting capabilities will allow the Department to better use a data-driven approach to inform long-term strategic plans.

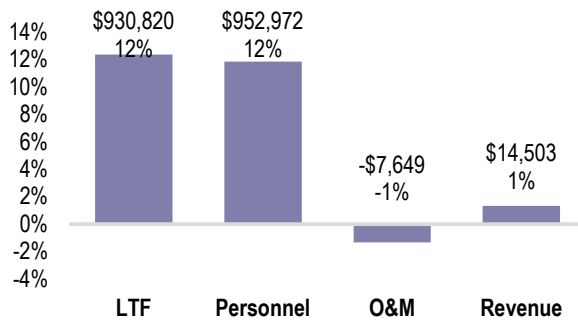
The FY 2021 Adopted Budget includes 1.00 FTE for a supervisory planning assistant in the Administration Division to assist Zoning Enforcement and Department-wide distribution of administrative work so that administrative tasks conducted by management, zoning inspectors, and compliance specialists can be reassigned. The planning assistant position will allow staff to maintain service levels to respond to increasing service demands with zoning, property maintenance, and codified ordinance complaints; field inspections; case resolution; permit renewal for both haulers and facilities; and FOIA assistance. This position would supervise two administrative staff and provide high level support to Zoning Enforcement staff, which may include composing memoranda/letters to elected officials and monitoring resident inquiries.

The Department expects workload and its complexity to grow steadily with the Zoning Ordinance rewrite and as development patterns continue to evolve. The Department will continue to analyze resource needs and anticipates resource needs in additional staff in zoning administration and proffer management.



## Planning and Zoning

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

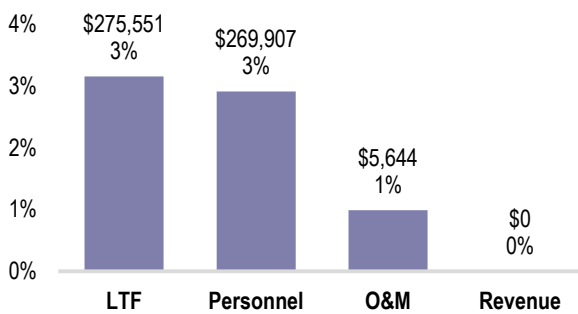


#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay changes ||

**O&M:** ↓ internal services decreased || **Revenue:** ↑ small applications increase

### Percent Change from Adopted FY 2021 to Projected FY 2022



#### Reasons for Change:

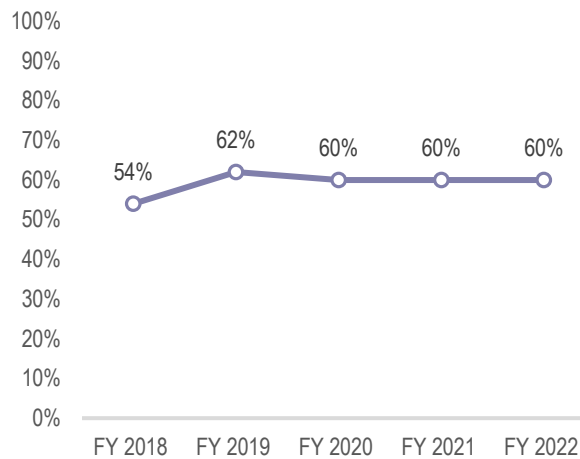
**Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent

**Revenue:** ↔



## Planning and Zoning

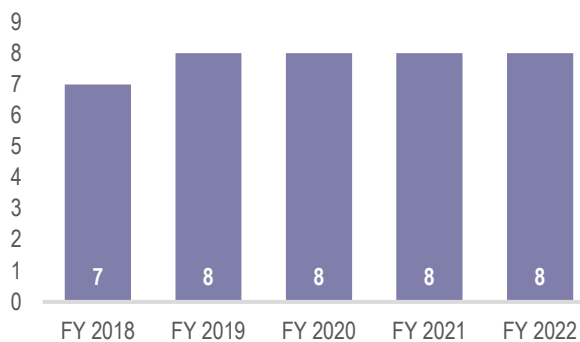
### Key Measures<sup>1</sup>



**Objective:** Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance within 30 days (including determinations, verifications, and administrative waivers and modifications).

**Measure:** Percent requests for correspondence responded to within 30 days if approved.

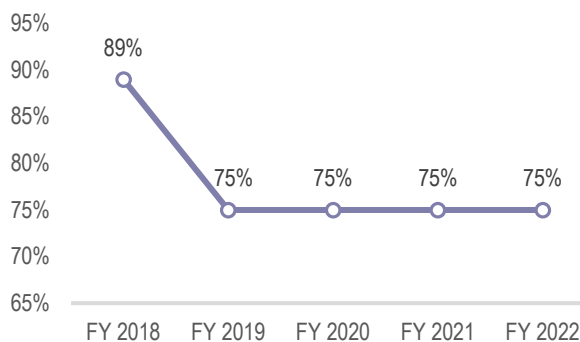
*The Zoning Administration planner will maintain current service level in turnaround times.*



**Objective:** Manage the formulation of Zoning Ordinance Amendments (ZOAM) in accordance with Board of Supervisors' priorities.

**Measure:** Number of Zoning Ordinance Amendments (ZOAM) active.

*With workloads anticipated to remain the same for ZOAM, the temporary planner position becoming a permanent resource will allow for maintenance of service levels.*



**Objective:** Ensure 100 percent of applications for quasi-judicial actions, such as variances and appeals, are reviewed by staff and processed through the Board of Zoning Appeals (BZA) in compliance with County and State Code timeline requirements.

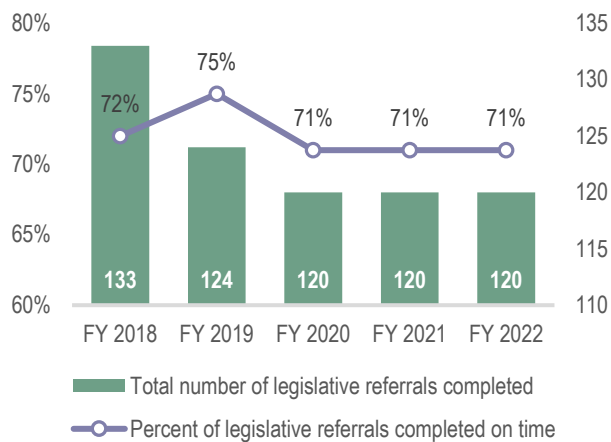
**Measure:** Percent compliance within timelines.

*With the Zoning Administration planner position becoming a regular position, service levels will be maintained, with turnaround times projected to remain flat with BZA work.*

<sup>1</sup> For key measures that relate to resources included in the Adopted Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



## Planning and Zoning



**Objective:** Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance within 30 days (including determinations, verifications, and administrative waivers and modifications).

**Measure:** Percent of legislative referrals completed on time (Zoning Administration); Total number of legislative referrals completed (bundle cases) (Zoning Administration).

*With the Zoning Administration planner position becoming a regular position, service levels will be maintained, with turnaround times projected to remain flat in support of legislative referrals with the same workload.*



## Planning and Zoning

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Land Use Review	\$2,392,341	\$2,360,838	\$2,976,650	\$1,907,696	\$1,962,869
Community Planning	1,138,350	855,852	833,218	1,272,951	1,310,185
Administration	1,130,134	1,128,993	1,438,303	1,610,070	1,651,875
Zoning Administration	1,895,690	2,184,018	2,285,163	2,821,051	2,844,894
Zoning Enforcement	906,454	968,725	1,082,628	1,159,530	1,193,930
Customer Service Center	0	0	0	\$789,987	\$813,351
<b>Total – Expenditures</b>	<b>\$7,462,969</b>	<b>\$7,496,819</b>	<b>\$8,615,962</b>	<b>\$9,561,285</b>	<b>\$9,836,836</b>
<b>Revenues</b>					
Land Use Review	\$298,878	\$516,899	\$389,811	\$417,590	\$417,590
Community Planning	0	0	0	0	0
Administration	2,015	4,552	3,494	3,785	3,785
Zoning Administration	303,558	398,604	329,694	330,040	330,040
Zoning Enforcement	365,331	457,999	367,968	354,055	354,055
Customer Service Center	0	0	0	0	0
<b>Total – Revenues</b>	<b>\$969,782</b>	<b>\$1,378,053</b>	<b>\$1,090,967</b>	<b>\$1,105,470</b>	<b>\$1,105,470</b>
<b>Local Tax Funding</b>					
Land Use Review	\$2,093,463	\$1,843,939	\$2,586,839	\$1,490,106	\$1,545,279
Community Planning	1,138,350	855,852	833,218	1,272,951	1,310,185
Administration	1,128,119	1,124,442	1,434,809	1,606,285	1,648,090
Zoning Administration	1,592,132	1,785,414	1,955,469	2,491,011	2,514,854
Zoning Enforcement	541,123	510,727	714,660	805,475	839,875
Customer Service Center	0	0	0	\$789,987	\$813,351
<b>Total – Local Tax Funding</b>	<b>\$6,493,187</b>	<b>\$6,118,765</b>	<b>\$7,524,995</b>	<b>\$8,455,815</b>	<b>\$8,731,366</b>
<b>FTE</b>					
Land Use Review	15.00	15.00	17.00	11.00	11.00
Community Planning	6.47	6.47	7.00	9.00	9.00
Administration	11.00	11.00	10.00	9.00	9.00
Zoning Administration	18.00	18.00	20.00	20.00	20.00
Zoning Enforcement	10.00	10.00	12.00	12.00	12.00
Customer Service Center	0.00	0.00	0.00	8.00	8.00
<b>Total – FTE</b>	<b>60.47</b>	<b>60.47</b>	<b>66.00</b>	<b>69.00</b>	<b>69.00</b>

<sup>1</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<sup>1</sup>

#### 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 completion of traffic engineering projects in response to community concerns, and the planning and management of the County's transit and commuter service programs.

#### Capital Coordination, Funding, and Policy

Represents and advocates Loudoun County transportation-related priorities at numerous regional organizations. Participates in the review of legislative proposals, development and review of proposed projects for the CIP, jointly with the Department of Finance and Budget, oversees the financial management of capital project accounts with multiple funding sources, and prepares and monitors the department's operating budget.

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<sup>1</sup> Budget pages were developed to be consistent with the FY 2020 Program Review. DTCI has made subsequent organizational changes that will be reflected in future budgets.





## Transportation and Capital Infrastructure

### Budget Analysis

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$6,666,840	\$7,612,508	\$4,046,358	\$4,728,466	\$4,870,320
Operating And Maintenance	19,908,835	20,748,866	24,799,850	28,159,820	28,441,418
Other Uses of Funds	231,491	220,975	210,458	0	0
<b>Total – Expenditures</b>	<b>\$26,807,165</b>	<b>\$28,582,349</b>	<b>\$29,056,666</b>	<b>\$32,888,286</b>	<b>\$33,311,738</b>
<b>Revenues</b>					
Permits, Fees, and Licenses	\$126,242	\$255,477	\$200,310	\$220,116	\$220,116
Charges for Services	9,131,128	9,516,510	9,243,484	10,475,241	10,475,241
Miscellaneous Revenue	443,501	1,012,507	1,382,077	510,000	510,000
Recovered Costs	453,478	463,703	460,133	685,559	685,559
Intergovernmental – Commonwealth	3,540,719	3,669,582	3,377,395	3,555,783	3,555,783
Intergovernmental – Federal	148,166	118,155	96,680	86,580	86,580
Other Financing Sources	4,889,769	5,640,355	0	0	0
<b>Total – Revenues</b>	<b>\$18,733,003</b>	<b>\$20,676,290</b>	<b>\$14,760,079</b>	<b>\$15,533,279</b>	<b>\$15,533,279</b>
<b>Local Tax Funding</b>	<b>\$8,074,163</b>	<b>\$7,906,059</b>	<b>\$14,296,587</b>	<b>\$17,355,007</b>	<b>\$17,778,459</b>
<b>FTE</b>	<b>63.00</b>	<b>72.00</b>	<b>33.00</b>	<b>36.00</b>	<b>36.00</b>

#### Department Financial and FTE Summary – Capital Projects Fund<sup>2</sup>

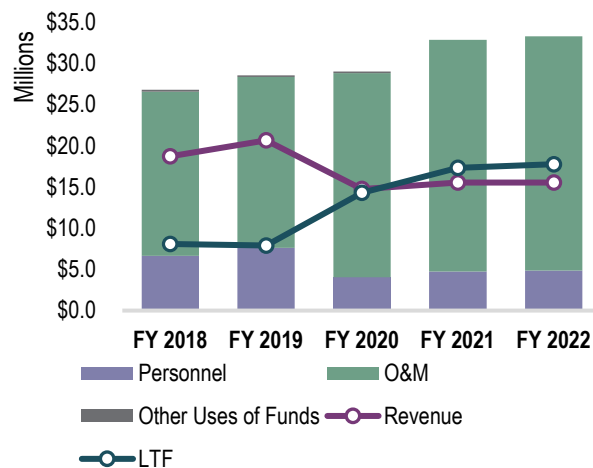
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Personnel	\$0	\$0	\$6,328,147	\$7,017,374	\$7,227,895
<b>Total – Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,328,147</b>	<b>\$7,017,374</b>	<b>\$7,227,895</b>
<b>Revenue</b>					
Revenue	\$0	\$0	\$6,328,147	\$7,017,374	\$7,227,895
<b>Total – Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,328,147</b>	<b>\$7,017,374</b>	<b>\$7,227,895</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>48.00</b>	<b>48.00</b>	<b>48.00</b>

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



## Transportation and Capital Infrastructure

### Revenue and Expenditure History



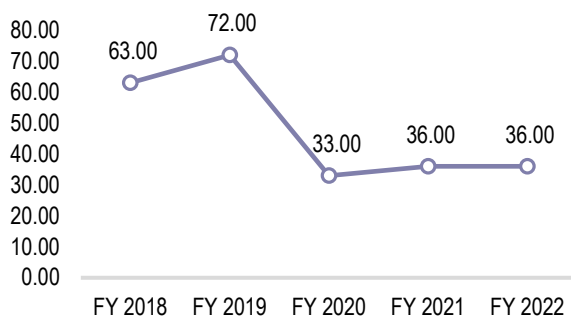
#### Revenue/Local Tax Funding

As shown, DTCI is primarily funded by local tax funding (over 52 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. Increases in operating costs have predominantly been driven by the growth of the transit program. The decrease in personnel from FY 2019 to FY 2020 reflects the shift of 43.00 FTE to the Capital Projects Fund.

### Staffing/FTE History



FY 2018: 1.00 FTE civil engineer, 1.00 FTE utility engineer, 1.00 FTE management analyst

FY 2019: 3.00 FTE civil engineers, 1.00 FTE traffic engineer, 1.00 FTE land acquisition manager, 2.00 FTE construction managers, 1.00 FTE field technician

FY 2019 Mid-Year: 1.00 FTE senior transportation engineer

FY 2020: 2.00 FTE senior transportation planners, 1.00 FTE administrative assistant, 1.00 FTE e-Builder and Technology Specialist, 1.00 FTE chief of staff (now deputy director), 2.00

FTE civil engineers, 1.00 FTE project architect, 1.00 FTE land acquisition manager, 6.00 FTE capital support staff were transferred to the Capital Projects Fund, 37.00 FTE direct capital staff were transferred to the Capital Projects Fund.

FY 2021<sup>1</sup>: 1.00 FTE procurement and accounting specialist, 1.00 FTE GIS analyst, 1.00 FTE administrative assistant.

DTCI's expenditures have increased primarily due to operating and maintenance costs, which make up 86 percent of DTCI's expenditures. The increase in operating and maintenance from FY 2020 to FY 2021 includes the resource request funding for the additional transit routes and costs associated with the procurement and accounting specialist and GIS analyst positions. From FY 2019 to FY 2020, personnel expenditures decreased by 47 percent within DTCI's General Fund budget, as 43 positions that support and execute the CIP were moved to the Capital Projects Fund.

Recent changes to revenue in the General Fund for DTCI include a removal of the transfer into the Department from the CIP in FY 2020 due to the movement of positions to the Capital Projects Fund. Previously these positions were funded by a

<sup>1</sup> Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



## Transportation and Capital Infrastructure

transfer from the Capital Projects Fund to the General Fund. The commuter bus service remains predominantly funded through fares and state operating assistance. DTCI also receives a small portion of land development revenue.

The FY 2021 Adopted Budget includes several base budget adjustments that support the current level of service. Several of those adjustments involve the maintenance of software and licenses. One such increase of \$100,000 has been included for license increases for eBuilder and the fee for App Exchange, which is necessary to integrate eBuilder and Oracle, helping ensure the anticipated completion of the integration project in FY 2021. In the Residential Parking Permit District (RPPD) program, \$1,500 has been added to maintain the software license that is utilized to manage the program. Within the Transportation Planning Activity, \$7,500 has been added to address the need for additional licenses for Synchro, a traffic engineering software. In addition, \$300,000 was added for contractual services to support Board Member Initiatives requested of DTCI, such as pre-construction studies that may evolve into a capital project. Finally, an increase of \$285,600 has been included for paratransit services. DTCI currently provides these services within a three-quarter-mile radius of the existing transit routes, per federal law. This increase will cover the paratransit requirements as Metrorail opens in Loudoun, and the County must provide paratransit options around the Metro Stations within the County.

The FY 2020 Adopted Budget included 9.00 FTE for various positions across the Department. Recruitment efforts are a high priority for the department, have been successful, and will continue. One of those positions, the chief of staff position, was classified to be a deputy director to assist with Department management. For FY 2021, DTCI's resources included in the Adopted Budget focus on capital facility openings, internal support, and evolving development patterns.

### Capital Facility Openings

In FY 2021, Metrorail is scheduled to begin service in Loudoun County. In preparation for this, DTCI developed and presented a plan for transit service to the Silver Line Metro Stations at the 2019 Transit Summit. This plan will provide local fixed route service to the Loudoun Gateway and Ashburn Stations from areas around the County. In total, seven new routes will be added from points in Ashburn Village, Ashburn Farm, Brambleton, Broadlands, Leesburg, and South Riding. At the same time, two routes, which currently start from the location of the Ashburn Metro Station, will be eliminated. The local tax funded portion of this service is included in the FY 2021 Adopted Budget, totaling approximately \$2,205,030. Service is scheduled to begin at the same time as the revenue service at the stations.

### Internal Support

The FY 2021 Adopted Budget includes 1.00 FTE for a procurement and accounting specialist to help support CIP projects and staff. As the number of CIP projects has expanded over the years, the volume of purchase orders, change orders, invoices, and construction pay applications has also increased. While the Board has added project staff to carry out the work of the CIP, new support staff has been limited to an additional administrative assistant, approved in FY 2020. As a result, project managers handle the bulk of basic financial entry, which results in errors due to the detailed and time-consuming nature of these transactions. When purchase orders, invoices, and other financial items and processes are incorrect, this causes delays in the progress of capital projects and traffic studies. The procurement and accounting specialist will help address these issues.

The procurement and accounting specialist will provide quality control over Department financial processes and help department staff navigate the complexities of procurement and accounting processes in a construction environment through training and individual help. This position will handle commitment changes due to bond sales, serve as a buyer, take on the responsibility of complex purchase orders and change orders, review and close purchase orders in a timely manner, and solve reconciliation issues. Finally, the position will work with vendors to ensure they follow the County's requirements to meet a service goal of entering error free financial processes into Oracle within three days.

The FY 2021 Adopted Budget includes 1.00 FTE for the final administrative assistant. This position will support this entire department, in particular the leadership team within DTCI. In FY 2019, in conjunction with the Department of



## Transportation and Capital Infrastructure

Finance and Budget, DTCI conducted an analysis that determined the Department needed additional staffing to properly keep up with administrative demands. The analysis recommended at the time that two additional administrative assistants were needed. The FY 2020 Adopted Budget included 1.00 FTE for an administrative assistant. The FY 2021 Adopted Budget allows DTCI to reach this recommend staffing level.

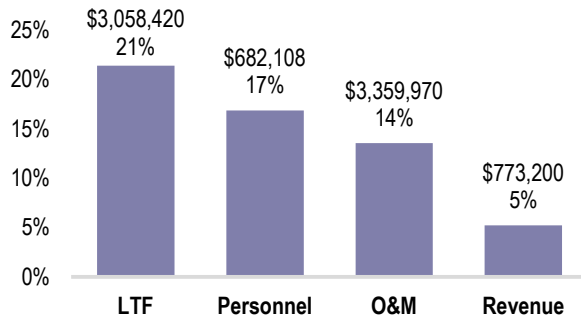
### Evolving Development Patterns

The FY 2021 Adopted Budget includes 1.00 FTE for a Geographic Information Systems (GIS) analyst to meet the demand for mapping and spatial analysts required by capital projects. As the number of capital projects and general workload of the department has increased, the demand for mapping and spatial analysis has also increased. This is true across all of DTCI's lines of business; expertise in spatial analysis is needed from survey work to traffic engineering to planning transit routes. With the addition of the Silver Line, demand for many of DTCI's services are expected to increase, along with the need for maps to visualize virtually every project managed by the department. Currently, DTCI relies on the Office of Mapping and Geographic Information (MAGI) and, in some cases, contractual services for all mapping and spatial analysis needs. While this has worked in the past, the workload and quick turnaround required for many projects necessitates an internal resource of a GIS analyst position able to coordinate the needs of the Department. This position will provide services in the areas of data organization, data collection, and spatial analysis across the entire DTCI operation. This will create an efficiency within the department, allowing better responsiveness to deadlines and the requests of DTCI customers, while streamlining coordination with MAGI staff.



## Transportation and Capital Infrastructure

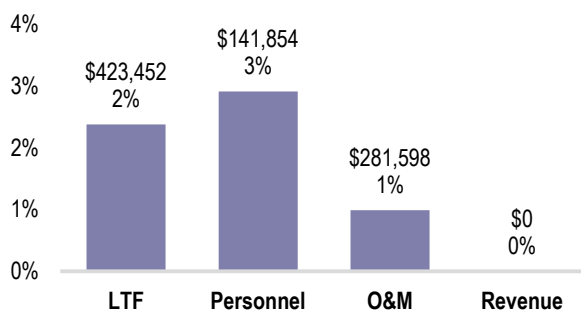
### Percent Change from Adopted FY 2020 to Adopted FY 2021



#### Reasons for Change:

**Personnel:** ↑ 3.00 FTE, general pay increases ||  
**O&M:** ↑ base adjustments for contractual services, licenses, and paratransit and the new transit routes  
|| **Revenue:** ↑ increase in commuter bus fares

### Percent Change from Adopted FY 2021 to Projected FY 2022



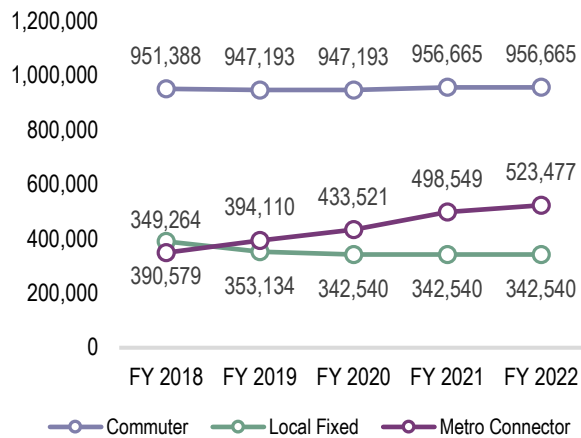
#### Reasons for Change:

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



## Transportation and Capital Infrastructure

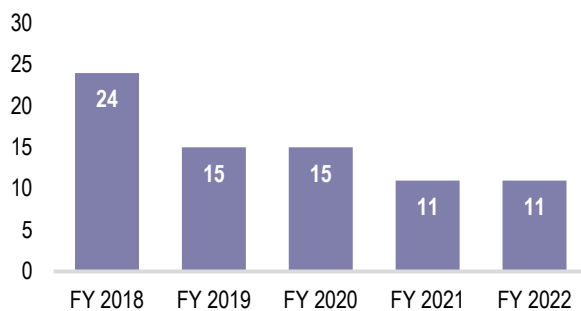
### Key Measures



**Objective:** Provide a safe and reliable transit system to meet the needs of Loudoun residents.

**Measure:** Transit Ridership.

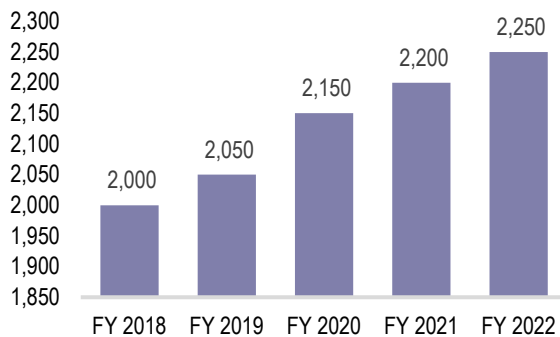
*This measure provides transit ridership across all transit services. The Local Fixed Route includes ridership for the Paratransit service.*



**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:** Number of capital purchasing and accounting items processed through e-Builder.

*This measure shows the growth of the financial and accounting workload over time. The procurement and accounting specialist position is needed to manage the workload to limit delays.*



## Transportation and Capital Infrastructure

### Department Programs

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>					
Capital Coordination, Funding, and Policy	\$624,840	\$875,395	\$534,005	\$679,735	\$693,316
Capital Design and Construction	4,430,652	4,842,566	282,056	558,233	563,815
Transportation Planning and Operations	21,751,673	22,864,388	28,240,605	31,650,318	32,054,607
<b>Total – Expenditures</b>	<b>\$26,807,165</b>	<b>\$28,582,349</b>	<b>\$29,056,666</b>	<b>\$32,888,286</b>	<b>\$33,311,738</b>
<b>Revenues</b>					
Capital Coordination, Funding, and Policy	\$208,439	\$220,651	0	0	0
Capital Design and Construction	4,584,193	5,321,880	0	0	0
Transportation Planning and Operations	13,940,371	15,133,759	14,760,079	15,533,279	15,533,279
<b>Total – Revenues</b>	<b>\$18,733,003</b>	<b>\$20,676,290</b>	<b>\$14,760,079</b>	<b>\$15,533,279</b>	<b>\$15,533,279</b>
<b>Local Tax Funding</b>					
Capital Coordination, Funding, and Policy	\$416,401	\$654,744	\$534,005	\$679,735	\$693,316
Capital Design and Construction	(153,541)	(479,313)	282,056	558,233	563,815
Transportation Planning and Operations	7,811,303	7,730,629	13,480,526	16,117,039	16,521,328
<b>Total – Local Tax Funding</b>	<b>\$8,074,163</b>	<b>\$7,906,059</b>	<b>\$14,296,587</b>	<b>\$17,355,007</b>	<b>\$17,778,459</b>
<b>FTE</b>					
Capital Coordination, Funding, and Policy	5.00	4.00	2.00	2.00	2.00
Capital Design and Construction	34.00	41.00	0.00	0.00	0.00
Transportation Planning and Operations	24.00	27.00	31.00	34.00	34.00
<b>Total – FTE</b>	<b>63.00</b>	<b>72.00</b>	<b>33.00</b>	<b>36.00</b>	<b>36.00</b>

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



# Miscellaneous FY 2021 Adopted Budget

## Contents

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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 2020 Adopted	FY 2021 Adopted
<b>Personnel</b>		
Merit and Step Increase	\$10,300,000	\$12,242,468
Classification and Compensation Investment <sup>1</sup>	17,100,000	0
Personnel Vacancy Savings	(19,000,000)	(22,191,000)
Annual and Sick Leave Payouts	1,500,000	1,500,000
LOSAP	1,648,403	1,632,317
Retiree Health Insurance <sup>2</sup>	4,500,000	0
OPEB Contribution	5,500,000	5,500,000
<b>Total – Personnel</b>	<b>\$21,548,403</b>	<b>(\$1,316,215)</b>
<b>Operating and Maintenance</b>		
Interest Expense	\$280,000	\$280,000
Unallocated Balance	0	3,333,420
Payment to Nonprofits	2,037,658	2,186,940
Payment to Nonprofits – Local Government Challenge Grant	4,500	4,500
Payment to Regional and Intergovernmental Organizations	7,590,885	8,180,325
Payment to Economic Development Authority (EDA)	0	1,650,000
Operating Reserve <sup>3</sup>	0	60,000,000
Payment to Loudoun County Public Schools		
Operating	873,710,739	885,714,899
Capital Improvement Program	14,475,000	24,420,000
Capital Asset Preservation Program	14,277,500	24,261,000
Resource Requests – One-Time Operating Expenditures	568,675	664,762.00
Universal Call Taking Project Implementation	1,300,000	0
	<b>\$914,244,957</b>	<b>\$1,010,695,846</b>
<b>Total – Operating and Maintenance</b>		

<sup>1</sup> Funds for the third phase of implementation of the classification and compensation study are distributed in the personnel budgets of each County department and agency. Total expenditures distributed in the FY 2021 Adopted budget is \$25 million.

<sup>2</sup> Beginning in FY 2021, retiree health benefit expenditures are paid from the County OPEB Trust Fund as discussed in Volume 2 of this document.

<sup>3</sup> To address a potential revenue shortfall in FY 2021 due to the COVID-19 pandemic, a reserve totaling \$100 million was established by the Board by freezing expenditures until such time as revenues can be realized. Of this, \$60 million is held in reserve for the school division and \$40 million is held for the County government within departmental budgets. Additional information is included in the Executive Summary.

**Non-Departmental Expenditures**

	FY 2020 Adopted	FY 2021 Adopted
<b>Capital Outlay</b>		
Resource Requests – One-Time Capital Expenditures	\$2,022,285	\$1,413,683.00
Computer Software and Hardware Replacement	2,300,000	1,400,000
<b>Total – Capital Outlay</b>	<b>\$4,322,285</b>	<b>\$2,813,683</b>
<b>Other Uses of Funds</b>		
Legal and Other Contingencies	\$2,159,928	\$2,344,778
Transfer to Children's Services Act Fund	3,685,000	3,185,000
Transfer to Legal Resources Center Fund	66,170	71,645
Transfer to Transportation District Fund	17,395,000	18,637,573
Transfer to Capital Projects Fund	45,788,227	65,490,196
Transfer to Capital Asset Preservation Program Fund	11,629,000	11,395,000
Transfer to Major Equipment Replacement Fund	4,000,000	2,000,000
Transfer to Debt Service Fund	187,773,179	198,414,096
Transfer to Self-Insurance Fund	5,455,700	5,455,700
<b>Total – Other Uses of Funds</b>	<b>\$277,952,204</b>	<b>\$306,993,987</b>
<b>Total – Non-Departmental Expenditures<sup>4</sup></b>	<b>\$1,218,067,849</b>	<b>\$1,319,187,301</b>

**Merit Increase.** The FY 2021 Adopted Budget includes funding for a step increase for public safety employees and a 3.5 percent merit increase for eligible regular employees. The merit increase was originally budgeted to begin with the first pay check in October 2020. The Board of Supervisors' (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 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). However, as part of the County's response to the COVID-19 pandemic, an expenditure reserve was created to address possible revenue shortfalls. These budgeted compensation increases are part of this reserve and will be available should sufficient revenues be realized.

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 FY 2020 Adopted Budget included funding for a 2 percent salary adjustment for regular and temporary employees and \$11 million for individual adjustments for the second phase of investment. The FY 2021 Adopted Budget includes a total of \$25 million for additional individual adjustments for the third phase of investment. These funds are budgeted in each department and agency budget.

<sup>4</sup> Sums may not equal due to rounding.



## Non-Departmental Expenditures

**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. This amount is evaluated annually and adjusted to reflect actual savings, which occur through expenditure balances in departments' personnel budgets.

**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 Loudoun County 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 2021 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. Beginning in FY 2021, retiree health benefit expenses were transitioned to the County OPEB Trust Fund as discussed in Volume 2. This reflects the County's full funding approach, allowing sufficient funds to use the Fund to pay full benefits.

**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 Program (including the competitive and CORE provider processes) and nonprofit economic development 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. Regional organizations include the Metropolitan Washington Council of Governments and the Northern Virginia Regional Park Authority, both of which serve multi-jurisdictional areas. Intergovernmental organizations include other localities in Loudoun County, such as the Town of Leesburg, which receives funds to support School Resource Officers in Leesburg area schools.

**Payment to the Economic Development Authority (EDA).** Beginning in FY 2021, the County will provide funding to the EDA as part of a 15-year incentive to bring the Customs and Border Protection technology and research facility to Quantum Park in Ashburn. This economic development incentive was agreed to by the Board at the March 22, 2018 Business Meeting and payments will commence on January 1, 2021 if all obligations are met.

**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. Additionally, in FY 2021, the Board of Supervisors fully funded the School Board's budget request, but in response to the COVID-19 pandemic and subsequent revenue instability, an expenditure reserve is established in FY 2021 which is comprised of \$60 million in funds which are held for LCPS and \$40 million for funds held for the County government. At such time as revenues are shown to be sufficient to support additional expenditures, additional transfers up to the amount reserved will be distributed to LCPS on a proportional basis with those released for the County government.

**Resource Requests One-Time Capital Outlay Costs.** Resource requests included 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. The reduction in this line item by \$900,000 is due to fewer computers requiring replacement



## Non-Departmental Expenditures

in FY 2021 than in FY 2020 and due to renegotiations of the Microsoft Enterprise Agreement, reducing licensing costs. FY 2022 is anticipated to return to \$2.3 million due to increase numbers of replacements anticipated.

**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.

**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, 2020 – June 30, 2022

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 2021 is \$1,574,922. Approximately 63 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 1 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations. The total annual landfill fee waiver for FY 2022 is \$1,606,934. Interested organizations may apply for the landfill fee waiver on a biennial basis. The Adopted fee waiver period is from July 1, 2020 through June 30, 2022.

#### Financial Summary<sup>1</sup>

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>County Government and Public Schools</b>			
Loudoun Animal Services	\$300	\$400	\$400
Loudoun Planning and Zoning	400	600	600
Loudoun County Public Schools	480,000	500,000	520,000
Loudoun Family Services	750	650	750
Loudoun General Services	375,000	371,800	371,800
Loudoun Disaster Relief	50,000	50,000	50,000
Loudoun Parks, Recreation, and Community Services	50,000	60,000	60,000
Loudoun Sheriff's Office Community Workforce Program	4,500	5,500	5,500
<b>Subtotal – County Government and Public Schools</b>	<b>\$960,950</b>	<b>\$988,950</b>	<b>\$1,009,050</b>
<b>Towns in County</b>			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	122,000	123,000	123,000
Town of Purcellville	35,000	30,000	35,000
Town of Round Hill	44,640	48,000	48,000
<b>Subtotal – Towns in County</b>	<b>\$206,740</b>	<b>\$206,000</b>	<b>\$211,000</b>

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

**Landfill Fee Waivers**

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 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	\$58,988	\$58,988	\$63,750
Northern Virginia Community College	4,076	4,200	4,300
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>\$316,664</b>	<b>\$316,788</b>	<b>\$321,650</b>
<b>Nonprofit Organizations</b>			
Freedom School <sup>2</sup>	\$760	\$1,500	\$1,500
Friends of Homeless Animals	100	150	150
Good Shepherd Alliance	1,675	1,500	1,500
Highroad Program Center	500	500	500
Hillsboro Ruritan Club	8,000	8,000	8,000
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	2,500	2,500
Loudoun Hunger Relief <sup>3</sup>	1,000	500	500
Lovettsville Community Center Advisory Board	2,100	4,650	4,650
Lucketts Ruritan Club	29,000	30,450	32,000
Middleburg Community Center	200	150	150
Salvation Army	6,000	3,500	4,000
Waterford Foundation	600	600	600
<b>Subtotal – Nonprofit Organizations</b>	<b>\$56,219</b>	<b>\$58,284</b>	<b>\$60,334</b>
<b>Total Landfill Fee Waivers</b>	<b>\$1,545,373</b>	<b>\$1,574,922</b>	<b>\$1,606,934</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 2021 Adopted Budget includes an overall allocation of \$2,191,440. This includes FY 2021 funding of \$1,922,100 for the Human Services Program and \$269,340 for Nonprofit Economic Development Organizations.

### Financial Summary

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$2,042,158	\$2,191,440	\$2,251,661
<b>Total – Expenditures</b>	<b>\$2,042,158</b>	<b>\$2,191,440</b>	<b>\$2,251,661</b>
<b>Revenues</b>			
Intergovernmental - Commonwealth	\$4,500	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$2,037,658</b>	<b>\$2,186,940</b>	<b>\$2,247,161</b>

### Human Services Program

For FY 2021, 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 2021 Adopted Budget includes \$1,157,124 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 2020 Adopted Budget. A committee of subject matter experts and the Department of Finance and Budget reviewed the applications and developed funding recommendations that were approved by the Board of Supervisors at their April 18, 2020 business meeting.

In addition to the larger competitive process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program, involves 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. The budget for this program is approximately 4 to 5 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

For the Human Services 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:

- **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.





## Nonprofit Organizations

- **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.

In FY 2021, the Board continues to provide funding for organizations that 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. The Division of Procurement issued requests for proposals for healthcare services, domestic violence services, and aging and disability support services, and will issue contracts to providers in each service area. The FY 2021 Adopted Budget includes an allocation of \$760,476 for these organizations.

The County currently receives Creative Communities Partnership funds from the Virginia Commission for the Arts, which are then distributed to nonprofit arts service providers in the County. The budget received from the Commonwealth is \$4,500 annually.

### Financial Summary – Human Services Program

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>			
Competitive Grant Process <sup>1</sup>	\$1,123,421	\$1,157,124	\$1,191,838
Core Service Providers	648,373	760,476	783,290
Creative Communities Partnership Grant	4,500	4,500	4,500
<b>Total – Expenditures</b>	<b>\$1,776,294</b>	<b>\$1,922,100</b>	<b>\$1,979,628</b>
<b>Revenues</b>			
Intergovernmental – Commonwealth	\$4,500	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$1,771,794</b>	<b>\$1,917,600</b>	<b>\$1,975,128</b>

### Nonprofit Organizations – Economic Development

The FY 2021 Adopted Budget includes an overall allocation of \$269,340 for the economic development nonprofit organizations, which represents a 1 percent increase compared to FY 2020.

### Financial Summary – Economic Development

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$265,864	\$269,340	\$272,033
<b>Total – Expenditures</b>	<b>\$265,864</b>	<b>\$269,340</b>	<b>\$272,033</b>
<b>Local Tax Funding</b>	<b>\$265,864</b>	<b>\$269,340</b>	<b>\$272,033</b>

<sup>1</sup> Expenditures for the mini-grant program are included in the Competitive Grant Process category, but were previously a separate line item in prior budgets.



## Nonprofit Organizations

### Economic Development Organizations – Detail

Department / Description	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$101,000
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	\$115,864	\$119,340	\$120,533
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.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,500
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 Finance 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 2021 Adopted Budget includes an overall allocation of \$7,982,527 and local tax funding in the amount of \$7,611,547, which represents an increase of 4.9 percent compared to FY 2020.

### Fund Financial Summary

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$7,061,823	\$7,611,547	\$7,677,288
Personnel	529,062	568,778	585,841
<b>Total – Expenditures</b>	<b>\$7,590,885</b>	<b>\$8,180,325</b>	<b>\$8,074,728</b>
<b>Revenues</b>			
Recovered Costs	\$529,062	\$568,778	\$585,841
<b>Total – Revenues</b>	<b>\$529,062</b>	<b>\$568,778</b>	<b>\$585,841</b>
<b>Local Tax Funding</b>	<b>\$7,061,823</b>	<b>\$7,611,547</b>	<b>\$7,677,288</b>



## Regional and Intergovernmental Organizations Contributions

### Regional Organizations and Intergovernmental Contributions – Detail

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Expenditures</b>			
<b>Regional Organizations</b>			
American Red Cross – Loudoun County Office <sup>1</sup>	\$38,916	\$38,916	\$39,305
Birmingham Green – Adult Care Residence	581,059	607,730	613,807
Birmingham Green – Nursing Home Facility	348,722	356,501	360,066
Every Citizen Has an Opportunity (ECHO) <sup>1</sup>	38,400	39,600	39,996
Dulles Area Transportation Association (DATA) <sup>1</sup>	15,000	15,000	15,150
Loudoun Abused Women's Shelter – Domestic Abuse Response Team (DART) Coordinator Stipend	76,844	79,150	79,942
Loudoun Heritage Farm Museum	141,293	141,293	142,706
Loudoun Museum <sup>2</sup>	156,000	156,000	157,560
Loudoun Public Defenders Office <sup>3</sup>	0	197,798	199,776
Loudoun Volunteer Caregivers <sup>1</sup>	180,580	184,192	186,034
Metropolitan Washington Council of Governments (COG) <sup>4</sup>	977,848	1,011,060	1,021,171
No. Va. 4-H Center	4,000	4,000	4,040
No. Va. Community College	930,898	954,691	965,238
No. Va. Regional Commission	259,091	265,442	268,096
Northern Virginia Regional Park Authority	1,795,341	1,871,510	1,890,225
Occoquan Water Monitoring Program	15,090	19,279	19,472
Virginia Regional Transit <sup>1</sup>	461,448	570,361	576,065
<b>Total – Regional Organizations</b>	<b>\$6,020,530</b>	<b>\$6,512,523</b>	<b>\$6,578,649</b>
<b>Intergovernmental Organizations</b>			
Town of Leesburg: School Resource Officers	\$593,197	\$605,132	\$611,183
Loudoun County Soil and Water Conservation District	977,158	1,062,670	1,084,672

<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 replaced 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 to FY 2019, the budget for these organizations was shown in the Transportation District Fund page in Volume Two of the budget document.

<sup>2</sup> The Board of Supervisors currently has a Memorandum of Agreement (MOA) with the Loudoun Museum for FY 2020; the FY 2021 MOA is contingent upon appropriation of funding by the Board of Supervisors.

<sup>3</sup> Beginning in FY 2021, the Board of Supervisors authorized a salary supplement for employees of the Public Defender's Office – a state agency. These funds are part of the County's FY 2021 expenditure reserve.

<sup>4</sup> COG made changes, effective with FY 2020, to programs previously funded by Urban Areas Security Initiatives (UASI) funding; they will now be funded through contributions from COG localities. FY 2021 funding is allocated towards the County's membership fees, the County's contributions to the Regional Public Safety Fund, and for funding of several regional public safety programs.



## Regional and Intergovernmental Organizations Contributions

	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Total – Intergovernmental Organizations</b>	<b>\$1,570,355</b>	<b>\$1,667,802</b>	<b>\$1,684,480</b>
<b>Total – Expenditures</b>	<b>\$7,590,885</b>	<b>\$8,180,325</b>	<b>\$8,263,123</b>
<b>Revenues</b>			
Loudoun County Soil and Water Conservation District	\$529,062	\$568,778	\$585,841
<b>Total – Revenues</b>	<b>\$529,062</b>	<b>\$568,778</b>	<b>\$585,841</b>
<b>Local Tax Funding</b>	<b>\$7,061,823</b>	<b>\$7,611,547</b>	<b>\$7,677,288</b>



## Revolving Loan Fund

The Board of Supervisors (Board) created the Revolving Loan Fund (RLF) on July 21, 1992. The Fund provided a financing mechanism for capital project and equipment needs of general government, the schools, and volunteer fire and rescue companies. During the CIP deliberation process on March 21, 1996, the Board redefined the scope of the Revolving Loan Fund by limiting those entities that may receive these funds. As a result, general government and school capital projects no longer receive any financing from the Revolving Loan Fund. The Fund remains a source of capital for future non-general government and non-school requests related to wastewater treatment projects or volunteer/fire rescue requests. It is included as part of the General Fund.

### Revenues, Expenditures, and Changes in Program Balance<sup>1</sup>

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b>Beginning Program Balance</b>	<b>\$4,105,477</b>	<b>\$4,180,176</b>	<b>\$4,183,571</b>	<b>\$4,183,571</b>	<b>\$4,183,571</b>
<b>Revenues</b>					
Principal Payment – Leesburg Volunteer Fire Company <sup>2</sup>	\$67,908	\$0	\$0	\$0	\$0
Interest Income	6,791	3,395	0	0	0
<b>Total – Revenue</b>	<b>\$74,699</b>	<b>\$3,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Program Balance</b>	<b>\$4,180,176</b>	<b>\$4,183,571</b>	<b>\$4,183,571</b>	<b>\$4,183,571</b>	<b>\$4,183,571</b>

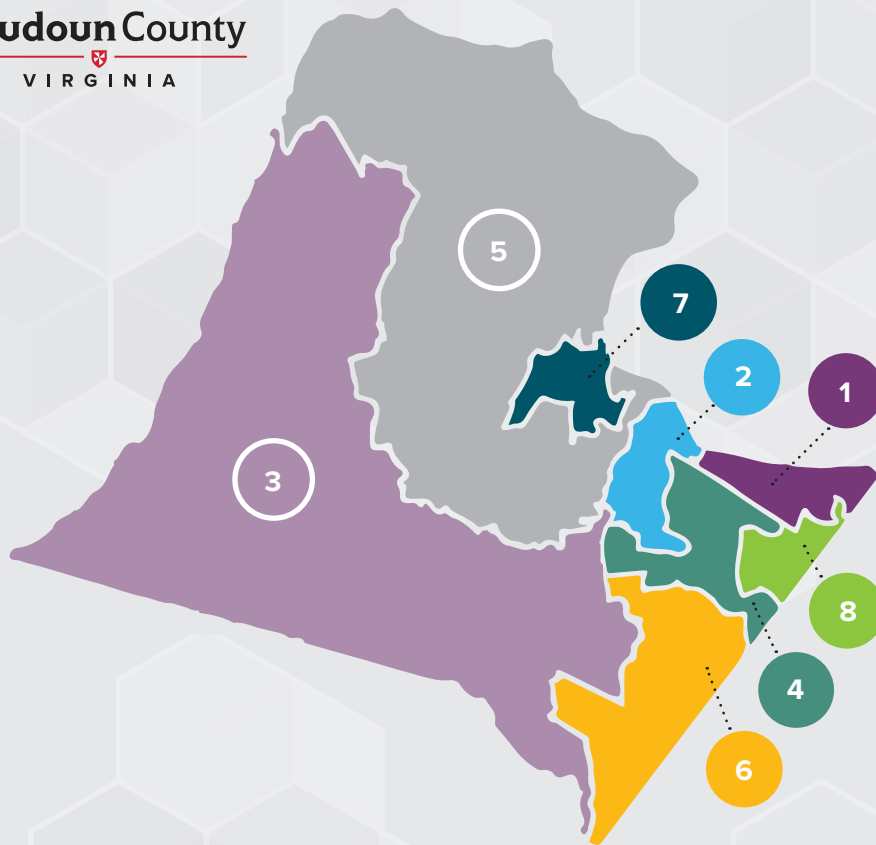
### Revolving Loan Fund Requests

There were no requests submitted for FY 2021. An estimated \$4.18 million will be available in FY 2022 for loans meeting the Board's criteria.

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

<sup>2</sup> The loan made to Leesburg Volunteer Fire Company was fully paid off in FY 2018.





# Loudoun County

## ELECTION DISTRICTS



Algonkian – George Washington University



Ashburn – Ashburn Library



Blue Ridge – Salamander Resort



Broad Run – One Loudoun



Catoctin – Lucketts Community Center



Dulles – Dulles Airport



Leesburg – Historic Downtown



Sterling – Claude Moore Recreation Center



### Loudoun County Board of Supervisors 2020 – 2023:

(From left to right) Top Row: Caleb A. Kershner, Catoctin; Sylvia R. Glass, Broad Run; Tony R. Buffington, Blue Ridge; Michael R. Turner, Ashburn; Matthew F. Letourneau, Dulles  
Bottom Row: Juli E. Briskman, Algonkian; Koran T. Saines, Vice Chair, Sterling; Phyllis J. Randall, Chair At-Large; Kristen C. Umstattd, Leesburg

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