



FY 2018 Adopted Budget / vol. 1

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



LOUDOUN COUNTY BOARD OF SUPERVISORS

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Special acknowledgement goes to the following for their assistance: County Administration, Public Affairs and Communications, General Services, Planning and Zoning, Mapping and Geographic Information, and Loudoun County Public Schools.

Cover Photo Credits: Departments of Parks, Recreation and Community Services; Finance and Procurement; Library Services; Animal Services; and the Leesburg Volunteer Fire Rescue Company.

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, 2016. 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.



Performance Management Certificate of Achievement

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Achievement for its use of performance management techniques for the fiscal year beginning July 1, 2016. The criteria for the certificate include reporting of performance data to the public through budgets, newsletters, and/or information provided to elected officials; data verification efforts to ensure reliability; and staff training.



Leaders at the Core of Better Communities

This Certificate of Achievement

is presented to

Loudoun County, VA

in recognition of its use of performance data in local government management,
including training, verification and public reporting.

Presented at the 102nd ICMA Annual Conference
Kansas City, Missouri
26 September 2016

A handwritten signature in black ink, appearing to read "Robert J. O'Neill Jr.".

ROBERT J. O'NEILL JR.
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read "Patricia E. Martel".

PATRICIA E. MARTEL
ICMA PRESIDENT

Vision and Strategic Goals of the Board of Supervisors

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.

The strategies that have enabled Loudoun County to achieve this success include:

- Accelerating economic development so that the tax burden to residents is lowered, job opportunities are increased, the commercial potential of the Dulles corridor is realized, and continued levels of business growth and affluence result;
- Adopting fiscal responsibility as a core principle;
- Developing an effective transportation network;
- Maintaining high quality educational opportunities;
- Preserving the best of Loudoun County's unique historical significance and heritage while positioning the County to be in the forefront of progressive enterprise;
- Supporting the geographical and cultural diversity of small towns and rural economies (agriculture, vineyards, horse farms) in the west with planned urban neighborhoods and suburban housing, retail, and commercial infrastructure in the east;
- Achieving a balance of the old and the new; of residential and commercial; of traditional values (family, community, environmental stewardship) and dynamic growth;
- Streamlining County government to reduce waste, increase efficiency, and promote a positive climate for constituent interactions.



Loudoun County

Towns & Communities



Loudoun County Department of Planning and Zoning, April 18, 2016, Map #2016-057.

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 385,114 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 2016 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 Population*	393,345	Land Area (square miles)	520
Per Capita Personal Income**	\$69,895	Unemployment Rate***	3.2%
Median Household Income**	\$125,003	Total Employment***	161,384
Public School Enrollment*	81,622	New Commercial Permits***	3,900,891 sf.
Cost Per Pupil*	\$13,688	New Residential Use Permits***	3,327 units
County & School Employees*	15,600	Office/Industrial Vacancy Rate (2016 average)***	9.3%

* Forecast FY 18

** Calendar Year 2015

*** Calendar Year 2016

Top 10 Real Property Owners (2017 value)

	% of Tax Base
Toll Road Investors Partnership II , LP	0.45%
Dulles Town Center Mall, LLC	0.35%
Chelsea GCA Realty Partnership LP	0.30%
Quantum Park, LLC	0.29%
Digital Loudoun Pkwy Ctr North, LLC	0.28%
Visa USA, Inc.	0.24%
Equinix R P II, LLC	0.24%
Redwood-ERC Ashburn, LLC	0.23%
Smith, Verlin W et. al. TEES	0.19%
BCAL PCP Property, LLC	0.17%

*Excludes public service company properties.

Top 10 Employers (second quarter 2016)

Loudoun County Public Schools
 Loudoun County Government
 Verizon Business
 U.S. Department of Homeland Security
 United Airlines Inc.
 Raytheon Company
 Orbital ATK Corporation
 Inova Loudoun Hospital
 Swissport USA
 U.S. Postal Service



PROJECTED FY 2018 MAJOR OPERATING INDICATORS

FUNCTION	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	\$2.25
Major computer availability	99%
Judicial Administration	
Number of deed and deed of trust recordings	75,789
Public Safety	
Sheriff's Office	
Number of emergency calls	25,933
Number of non-emergency calls	155,873
Fire and Rescue Services	
Number of Emergency Medical Service hospital transports	15,000
Health and Welfare	
Number of senior meals provided	155,000
Number of age appropriate vaccinations provided	3,500
Number of permitted food facilities inspected	1,250
Parks, Recreation and Culture	
Annual park visits for special events	875,000
Number of participants in sports camps and clinics	5,150
Community Development	
Number of plans submitted for review	13,900
New and retained jobs by project (announced)	3,000
Education	
Per pupil expenditures	\$13,688



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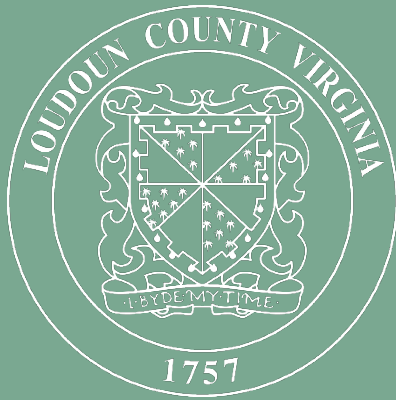
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Executive Summary

FY 2018 Adopted Budget

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July 1, 2017

Dear Citizens of Loudoun County,

On behalf of the Loudoun County Board of Supervisors, I submit to you the Adopted Budget for Fiscal Year 2018. The budget sets forth a plan for funding County Government services, the School Division and debt service on County and School capital projects for FY 2018.

The public process for developing the budget officially began on February 15, 2017, when the County Administrator presented the FY 2018 Proposed Budget to the Board of Supervisors. The Board invited citizens to voice their concerns and opinions at three public hearings held in late February and early March; in addition this Board welcomed citizen input via phone calls and emails and during the public comment period of all board business meetings. Throughout the budget review process, the Board reached out to and received feedback from hundreds of citizens.

On April 4, 2017, the Board set the real property tax rate at \$1.125 per \$100 of assessed value and kept the personal property tax rate unchanged at \$4.20 per \$100 of assessed value.

FY 2018 presents a better economic picture than FY 2017; the economic situation in which the County is operating has been influenced by a number of variables. Loudoun's economic development efforts have contributed to a thriving data center market. Personal property tax on computer equipment, mostly attributed to Loudoun's data centers, exceeds \$154 million for FY 2018, an increase of 15 percent year over year. While Loudoun is still the world's largest and fastest growing data center market, we are also focusing our attention on economic diversity in our wide range of business clusters that include aviation, aerospace, health information technology, pharma, cyber security, logistics, and retail. The FY 2018 Adopted Budget benefits from assessment data for real property that appreciated 0.88 percent for 2017 over 2016 (0.67 percent for residential property). This is an improvement over the 0.2 percent increase of a year ago. Additionally, completion of the Panda Stonewall energy project in 2017 contributes to a 16 percent increase in public service property tax revenue, while continued growth in local sales tax and motor vehicles personal property revenue, two large revenue sources, each increased by 4 percent.

On the expenditure side of the Adopted Budget, one significant consideration also shaped budget development: the County's upcoming Metrorail expenses, for which operating obligations will commence in FY 2019. Strong revenue projections for FY 2018 presented an opportunity to transition the funding of transit operations in the Department of Transportation and Capital Infrastructure from local gasoline tax to local tax funding, one year ahead of schedule and without increasing the real property tax rate. As you may know, local gasoline tax will be diverted to Metrorail in the 2019 fiscal year, this diversion would have left a \$7 million hole in the County's operating budget for transit operations. The Board took advantage of the positive revenue projections and addressed the future shortfall that would have been present in FY 2019, which will aid in the County's transition to the additional expenses that will come with Metrorail. This proactive replacement provides the County a significant financial advantage in preparing for FY 2019.

This year, the Board considered resource requests that fell into two general categories: those that maintain an existing service level and those that enhance an existing service level. This distinction is important because the County adds approximately 11,600 residents per year on average. With new residents comes increased demand for services. Maintaining the current service level year-over-year requires evaluation of program delivery and often increased resources to ensure that the same level of high quality service to our residents can be achieved. Through

collaborative discussions amongst the Board and with departments, I am pleased to present an Adopted Budget that includes \$12.4 million in local tax funding and 211.99 FTE that position the County to continue to provide essential public safety and social safety net services all the while strengthening the County's backbone of internal support and operations departments.

In the public safety arena, key resources that received funding included staffing for two new facilities (Kirkpatrick Farms Fire and Rescue Station and the Ashburn Sheriff's Substation), personnel in the Fire Marshal's Office and the Emergency Communications Center, and a Video Systems Coordinator in the Sheriff's Office to address increasingly complex technology systems and requests. Pretrial and probation support positions were added to the Department of Community Corrections, and various staff were added to the Commonwealth's Attorney's Office to address caseload related to the County's ongoing and committed efforts to address domestic violence in our community. The Adopted Budget, which includes \$8.1 million and 78.03 FTE for public safety and judicial administration agencies, also accommodates an emergency request for staffing from the Sterling Volunteer Fire Company, which was received during budget deliberations.

The Board's focus on health and welfare services, and especially substance abuse, crisis intervention, and child and adult protective services should be applauded. The Board added \$1.8 million and 17.00 FTE to the Departments of Family Services and Mental Health, Substance Abuse, and Developmental Services so these departments could continue their work to protect the County's most vulnerable populations. In recent years, the Department of MHSADS and the Loudoun County Sheriff's Office partnered in the Crisis Intervention Team Assessment Center, and the Board committed to this extremely successful intervention program by enhancing staffing resources for both departments. In addition, the Department of Health Services received funds for two nurses so the County can continue to monitor and combat dangerous diseases.

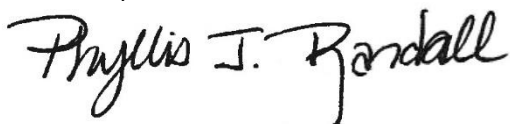
The County continues to not only add resources but also capital facilities to serve our citizens. The FY 2018 Adopted Budget includes resources to fully open the Brambleton Library, the Dulles South Multipurpose Center and Dulles South Senior Center, the Kirkpatrick Fire and Rescue Station, and the Ashburn Sheriff's Substation.

The Board focused much of its budget deliberations on internal service agencies that support our more forward-facing departments as well as internal support positions in operating departments. Budget and management analysis, procurement, contract management, administrative assistance, and finance positions were added to multiple departments to ensure the right people receive the right support at the right time to serve our citizens.

Finally, the Board added \$53.2 million to the local transfer to Loudoun County Public Schools, which represents an 8 percent increase over FY 2017 however, leaves \$5.5 million of the School Board's request unfunded. In addition, the Board was able to transition \$5.265 million of fleet purchases from the School's operating fund to the CIP, which freed up substantial room in LCPS' operating budget for other items and created a recurring CIP project for the purchase of new school buses for the County's students.

Loudoun, I am firm in my belief that your Board of Supervisors and county staff worked diligently and collaboratively to achieve a budget that is fiscally sound and ensures our County's stability as we welcome new neighbors and look forward to an exciting future.

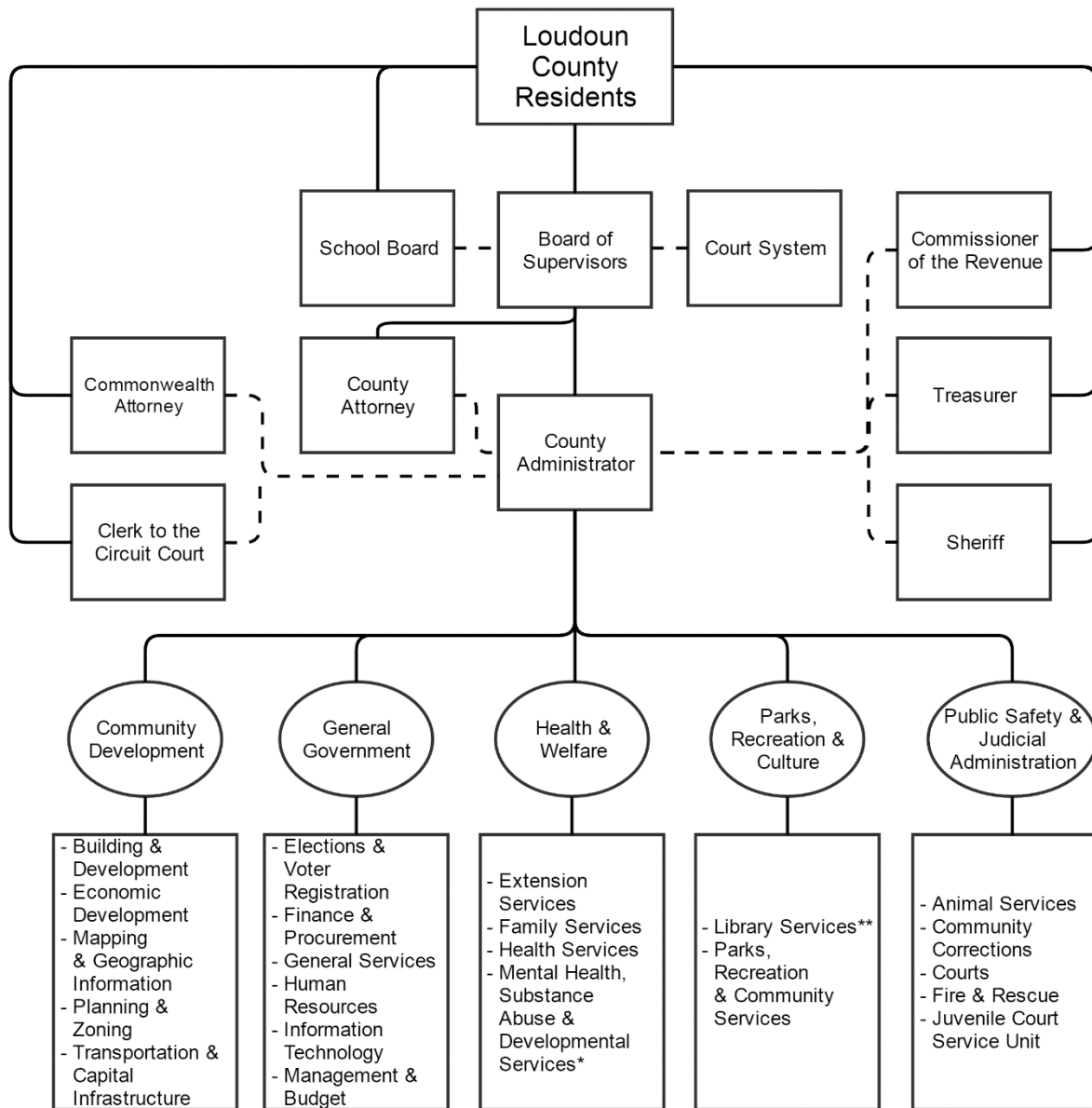
Sincerely,

A handwritten signature in black ink that reads "Phyllis J. Randall". The signature is written in a cursive, flowing style.

Phyllis J. Randall, Chair at Large
Loudoun County Board of Supervisors



ORGANIZATIONAL CHART



Board of Supervisors Standing Committees

Finance/Government Operations and Economic Development

Joint Board/School Board

Transportation and Land Use

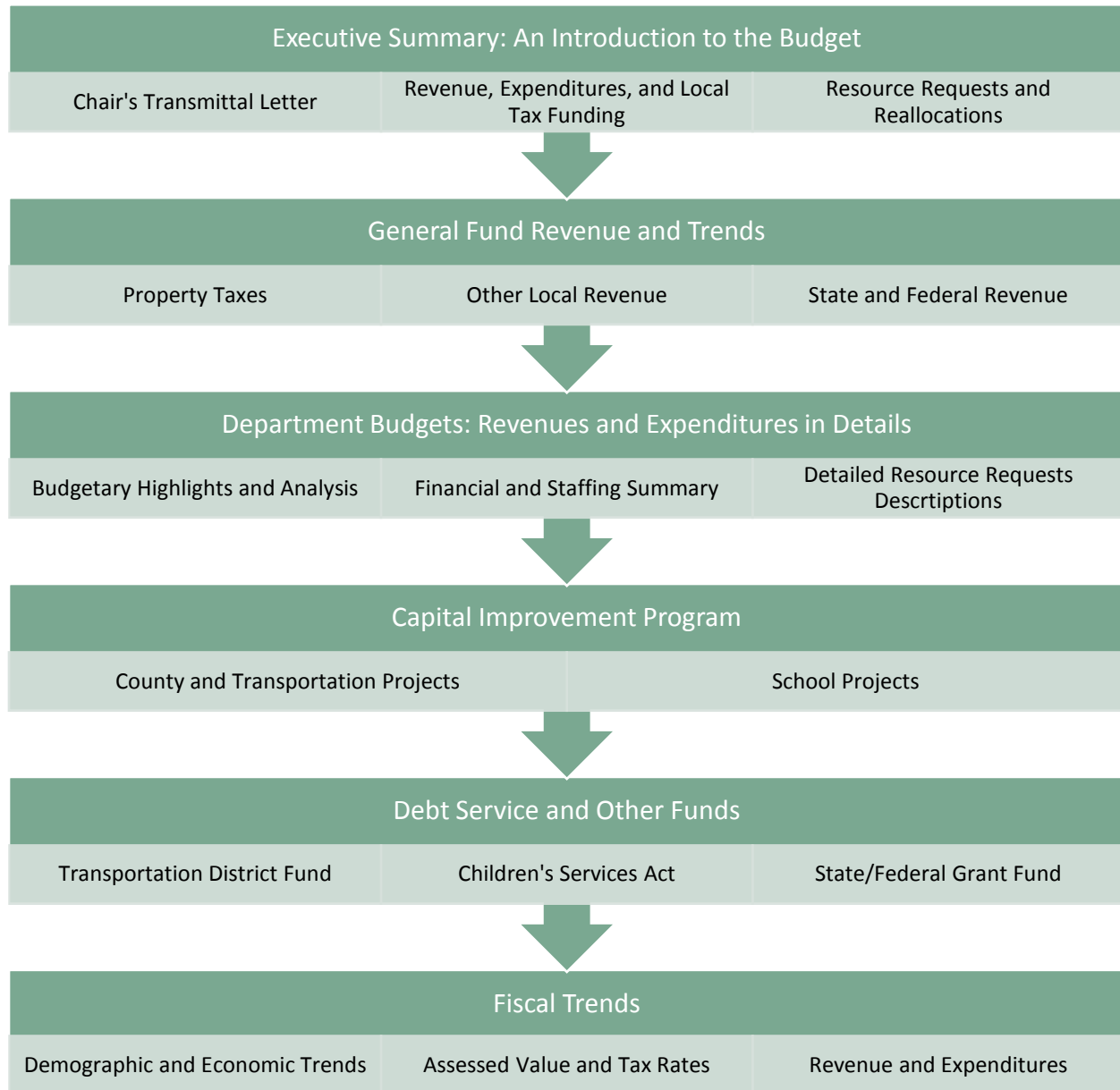
Departmental Policy Boards

Community Services Board*

Library Board of Trustees**



READER'S GUIDE





Reader's Guide

Volume 1 Overview

Executive Summary

The Executive Summary begins with the Transmittal Letter from the Chair of the Board of Supervisors which summarizes the Adopted Budget, highlighting issues addressed in the budget and the actions taken by the Board. The rest of the Executive Summary is organized into sections that include information on real property assessments, adopted resource requests, financial summaries, and the County's adopted fiscal policies. The Executive Summary also provides an overview of the use of local tax funding in FY 2018, a historical view of property tax rates and the average homeowner tax bill. The FY 2018 Executive Summary also includes a table of departmental reallocations that did not require additional local tax funding but did require additional FTE authority.

"Local Tax Funding" in Loudoun's budget terminology does not simply refer to the sum total of the annual revenues from all local taxes. The revenues from some local taxes are assigned to specific departments of the County government (e.g., Communications Tax), even though these revenues flow through the General Fund and are appropriated for specific purposes. Instead, the term refers to the revenues raised from the following local tax sources that are classified as "non-departmental" in the budgeting structure: Real Property taxes, Personal Property taxes (including the Commonwealth's contribution toward the personal property tax on vehicles), 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. Total expenditures appropriated for a fiscal year must be paid for with money from one of the following four sources:

Local Tax Funding, General Fund revenue other than Local Tax Funding, revenue from funds other than the General Fund (which includes previously uncommitted proceeds from past and current debt issuance), and General Fund balances from previous years (if any). The last three revenue sources are sometimes referred to collectively as "Revenue/Carryover."

General Fund Revenue

The General Fund is the primary location of all financial activity associated with the ordinary operations of county government. The General Fund Revenue and Trends 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 2018 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 section shows the annual revenues of the School Fund of the Loudoun County Public Schools. The General Fund transfer from the County to the School Fund is the largest source of funding for Loudoun County Public Schools.

The final portion of the section is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2018 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 (which is \$1.135 per \$100 for 2017 – one penny higher than the adopted rate of \$1.125), and a brief analysis of the real property tax paid by the typical Loudoun homeowner.



Reader's Guide

Department Budgets

The County government consists of 30 departments organized into five functional areas:

- General Government Administration
- Public Safety and Judicial Administration
- Health and Welfare
- Parks, Recreation, and Culture
- Community Development

Each department section begins with a brief description of the department and a graphic display with a concise summary of the department's programs. Two graphs on this page give a glimpse of the department's staffing and financial history. Department budget pages also contain a discussion of funding and position changes for the FY 2018 Adopted Budget. Financial tables illustrate the revenues, expenditures, local tax funding, and FTE. Performance measurements are included to illustrate major themes, challenges, or opportunities.

The following table demonstrates how the financial summary tables appear within department budget pages:

- The table lists the department's expenditures and revenues by major category
- Local tax funding is the cost of services not covered by departmental revenue
- FTE = 37.5 hours per week

Department Financial and FTE Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$5,818,566	\$6,166,516	\$6,761,631	\$6,964,480
Operating And Maintenance	546,475	915,046	605,671	611,728
Total – Expenditures	\$6,365,041	\$7,081,562	\$7,367,303	\$7,576,208
Revenues				
Permits, Fees, And Licenses	\$912,085	\$1,295,108	\$1,375,780	\$1,375,780
Fines And Forfeitures	20,501	40,000	20,000	20,000
Charges For Services	310	0	0	0
Miscellaneous Revenue	13,820	0	0	0
Total – Revenues	\$946,716	\$1,335,108	\$1,395,780	\$1,395,780
Local Tax Funding	\$5,418,326	\$5,746,454	\$5,971,523	\$6,180,428
FTE	57.00	59.00	60.47	60.47

Volume 2 Overview

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. 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).

Special Revenue 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 other contributions.



FY 2018 BUDGET PROCESS

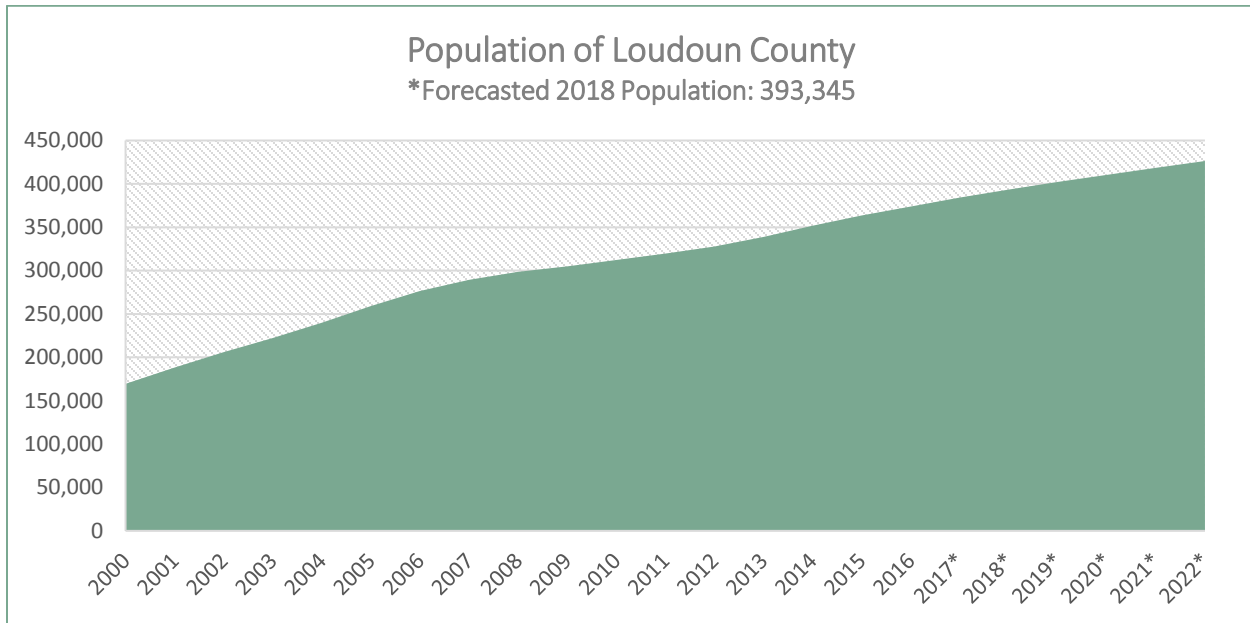
Loudoun County's Fiscal Year 2017 begins on July 1, 2016, and ends on June 30, 2017. The County initiated its budget process in September 2015 to allow for additional collaboration between County staff, the Board of Supervisors, and the public. Between September and November, the departments submitted their budget requests, which were reviewed by the Department of Management and Budget, County Administration, and various departmental staff. These items were combined by the County Administrator in the development of the *FY 2018 Proposed Budget*, which was presented to the Board on February 15, 2017. The Board held public hearings, committee meetings, and budget work sessions to review and revise the *Proposed Budget*. The Board of Supervisors adopted the *FY 2018 Adopted Budget* and the FY 2017 Appropriations Resolution on April 4, 2016, following the completion of its review process.

Date	Action	Description
September 14, 2016	FY 2018 Budget Process Kickoff	The County Administrator provides instructions for the upcoming budget process. Departments are asked to submit their base budget projections, narratives, and performance measures to the Department of Management and Budget (DMB).
October 11, 2016	Board provides FY 2018 preliminary budget guidance	The Board of Supervisors directs the County Administrator to develop a <i>FY 2018 Proposed Budget</i> that is based on a given real property tax rate.
October-December 2016	County Administrator meetings	The County Administrator holds FY 2018 planning meetings with individual department directors and agency heads.
November 2016 – January 2017	Proposed Budget Development and Production	The County Administrator meets with senior staff and financial and human resource staff to review enhancement requests and develop the proposed budget. DMB incorporates proposed enhancements into the projected fiscal data to develop the County Administrator's <i>FY 2018 Proposed Budget</i> and produces proposed document.
January 3, 2017	Board provides FY 2018 final budget guidance	The Board of Supervisors affirms or amends its direction from September based on a given real property tax rate.
February 15, 2017	<i>FY 2018 Proposed Budget</i> presented to the Board of Supervisors	The County Administrator officially presents the <i>FY 2018 Proposed Budget</i> to the Board of Supervisors.
February 28, March 2, March 4, 2017	Public Hearings	The Board of Supervisors holds hearings to gather public input on the <i>FY 2018 Proposed Budget</i> .
March 6-20, 2017	Board of Supervisors Budget Work Sessions	The Board holds budget work sessions to review the <i>FY 2018 Proposed Budget</i> and make changes to proposed expenditure and revenue budgets and tax rates.
April 4, 2017	Board of Supervisors adopts FY 2018 Appropriations Resolution	The Board sets tax rates for Tax Year 2017 and adopts the FY 2017 Appropriations Resolution, creating the <i>FY 2018 Adopted Budget</i> .
July 1, 2017	Fiscal year begins	

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 2016 Loudoun was ranked the nineteenth fastest growing county in the nation and number nine for jurisdictions with populations over 100,000. The County's forecasted 2018 population is 393,345. In 2022, the County's population is forecasted to be 426,346, which is an increase of 37 percent from 2010.



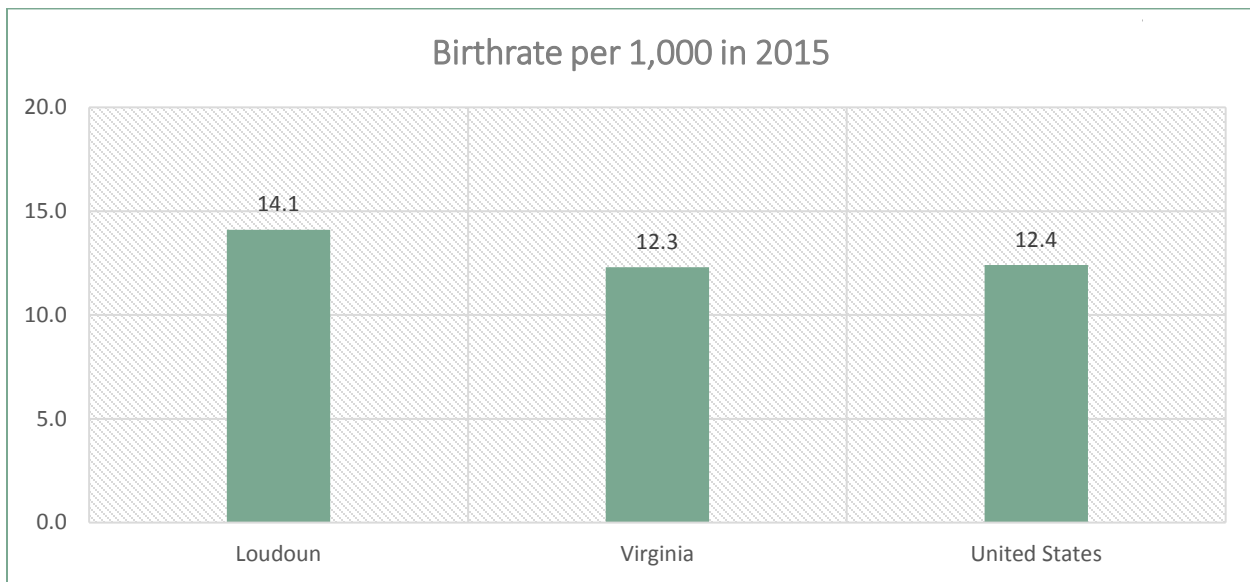
Sources: U.S. Census Bureau, Census 2000 and Census 2010; Loudoun County Department of Planning and Zoning, *FY 18 Budget Forecast Series*, December 6, 2016.

The County's population growth results from more in-migrants than out-migrants, as well as births out-pacing deaths. The 2016 Loudoun County Survey of Residents indicated that approximately 29 percent of Loudoun's residents have lived in the County less than ten years. Many new residents come to Loudoun County to take advantage of its growing economy, job opportunities, proximity to jobs and amenities, housing availability, public school system, and quality of life. The U.S. Census Bureau estimates show that from July 2002 to July 2005 during the housing boom, migration produced 74 percent to 78 percent of Loudoun's growth. From July 2005 to July 2016, migration has produced between 64 percent and 67 percent of Loudoun's growth in most years, with 66 percent in the most recent period of July 2015 to July 2016.

The County's high birthrate also contributes to its population growth. Loudoun's birthrate is 15 percent higher than the Commonwealth of Virginia's and 14 percent higher than the national rate. This is due to the fact that young families dominate the County's population. According to the U.S. Census Bureau Population Estimates Program, in 2015 Loudoun County was ranked 98th highest in the nation out of more than 3,000 jurisdictions for the percentage of residents between the ages of 25 and 44 and 115th highest for residents ages 17 and under. The County has the highest rates of persons ages 17 and under out of all jurisdictions in the Washington, DC, Metropolitan Statistical Area. In 2015, 30 percent of the County's residents were between the ages of 25 and 44, compared to 26 percent nationally. In 2015, 29 percent of the County's residents were under age 18, compared to 23 percent nationally.

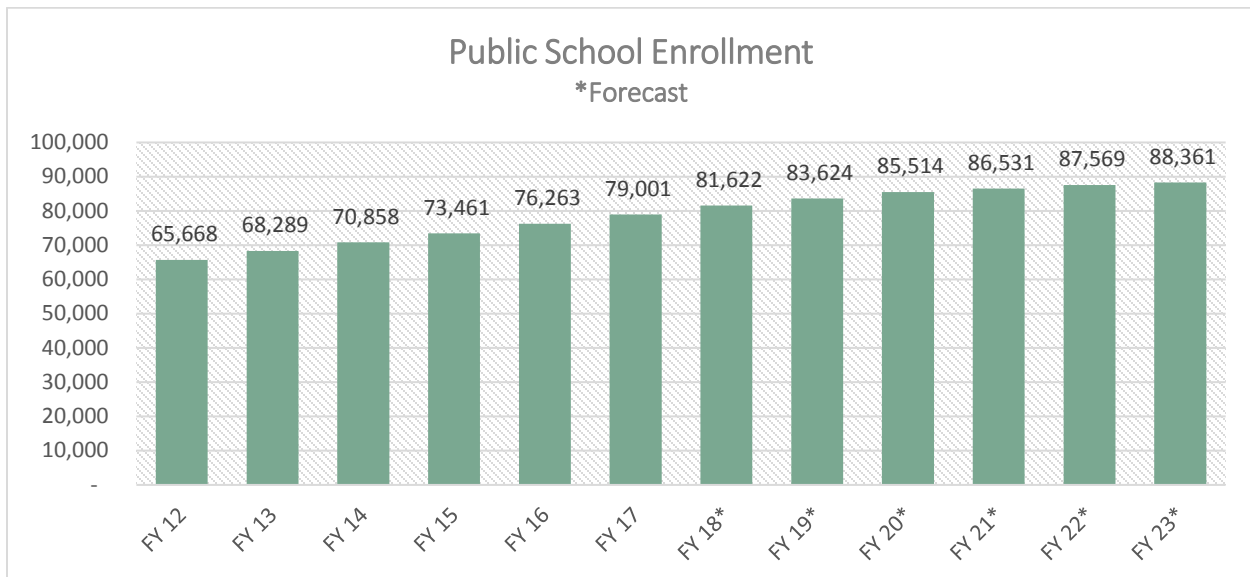


Adopted Budget Overview



Sources: Virginia Department of Health, *Live Birth Report 2015*; National Center for Health Statistics, *National Vital Statistics Report: Births, Final Data for 2015*, volume 66-1.

The high percentage of young families is responsible for the County's large population of school children. In 2015, 24 percent of the total population were between the ages of 5 and 19, while another 7 percent of the population was under the age of five. Public school enrollment increased by 20 percent between fiscal years 2012 and 2017, reaching 79,001 at the start of the 2016-2017 school year.



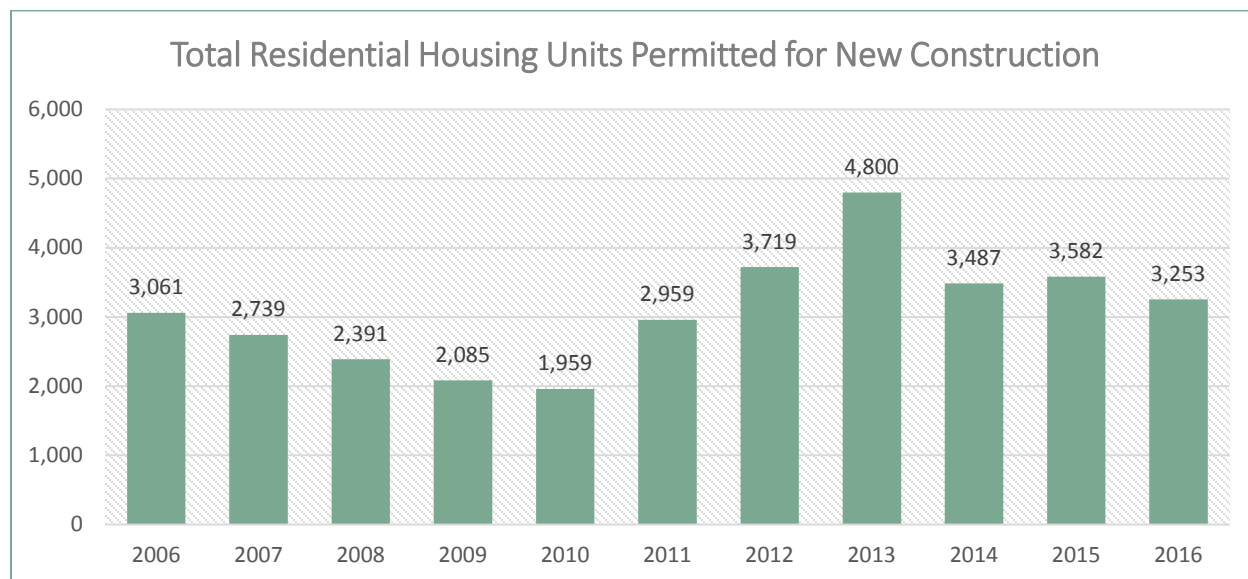
Source: Loudoun County Public Schools. Forecast from FY 2018 – FY 2023 Capital Improvement Program. November 29, 2016.

In 2016, the County issued building permits for 3,327 new residential units, 3,253 of which were for housing units and 74 were for group quarter units. Group quarters are places where people live in a group living arrangement, such as nursing homes, college dormitories, homeless shelters, and detention centers. Of the 3,253 housing units, 43 percent were for single-family detached, 33 percent for single-family attached, and 24 percent for multi-family units.



Adopted Budget Overview

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 2016 exceeded the recession levels and the 2011 level. The 2016 residential housing unit permitting level in Loudoun was slightly less than in 2014 and 2015. Loudoun does continue to have one of the highest annual counts of residential permitting in the nation and the highest in Virginia.



Source: Loudoun County Department of Building and Development. Compiled by Loudoun County Department of Planning and Zoning.

Economic Environment

Loudoun County's economy has grown each year since the national recession of 2008-2009. Data from the Virginia Employment Commission show that "at place" employment within the County dropped by 2.4 percent in 2009, but since then it has increased steadily at an average annual rate of 3.1 percent. Loudoun County residents have seen their unemployment rate drop from the recession's February 2010 peak of 5.7 percent to only 3.0 percent in March 2017. This rate was 1.6 percentage points below the corresponding U.S. unemployment rate.

Loudoun's economy weathered the recession better than the national economy and many other regions. Employment in the service industries¹, accounting for 52 percent of Loudoun's employment, has contributed most of the growth during the recovery from the 2008-2009 recession. Loudoun also has outpaced other local jurisdictions within the region in job growth and other related economic factors. According to the U.S. Bureau of Labor Statistics, the number of payroll jobs in Loudoun increased by nearly 24 percent between the second quarter of 2009 (the recession trough) and the second quarter of 2016. The corresponding figures for the Washington D.C. MSA and for Northern Virginia are 8.4 percent and 10 percent, respectively.

Loudoun's economic vitality is evidenced by its very high median household income of \$125,003 in 2015, more than twice the national median. Likewise, in 2015 Loudoun again ranked in the top 3 percent of all U.S. counties with regard to per capita personal income. From 2006 to 2015 Loudoun's per capita income grew from \$55,544 to \$69,895, representing average growth of 3.4 percent per year.

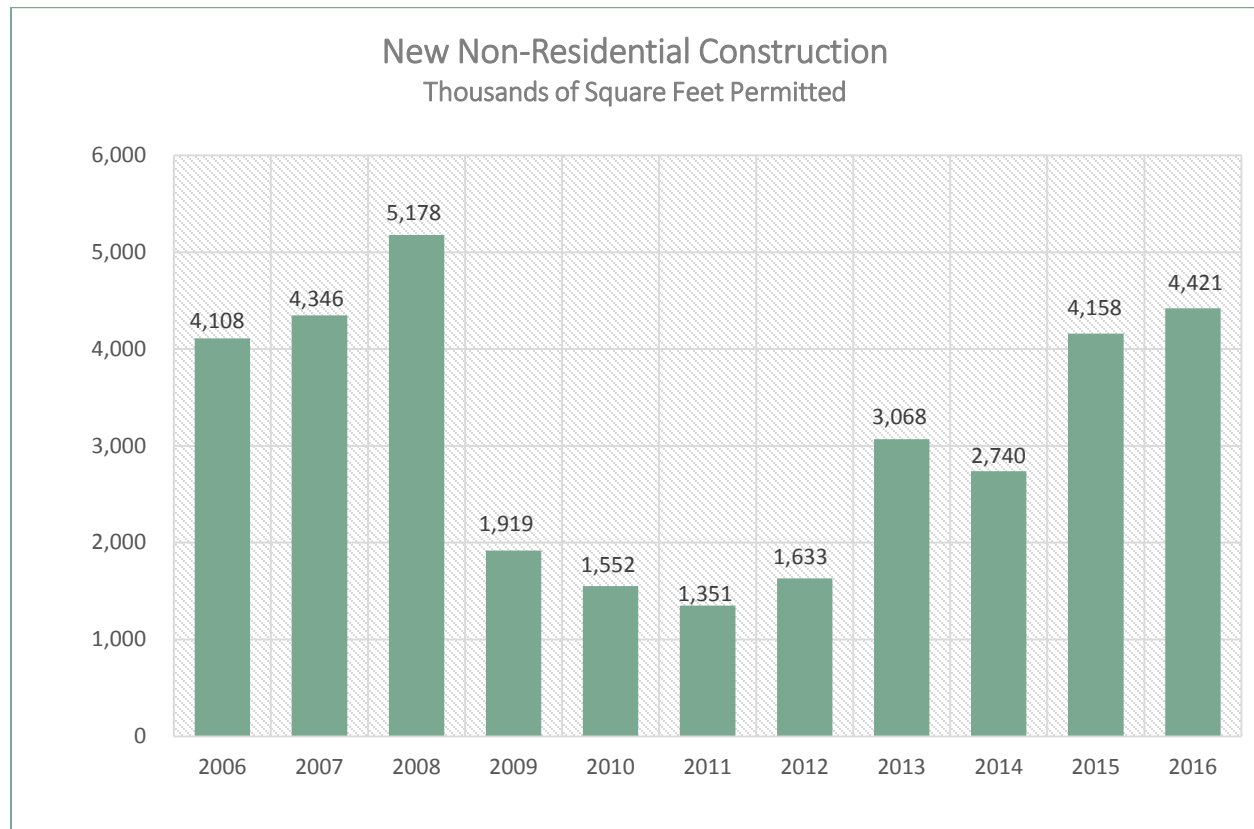
Reduced levels of non-residential permitting from 2009 through 2012 were due to the recent recession. The jump in 2008 was largely due to the parking facilities associated with the Village at Leesburg mixed commercial-residential

¹ The service industries include Finance, Professional and Business Services, Education and Health, and Leisure and Hospitality.



Adopted Budget Overview

development. In 2015 there was a substantial increase and 2016 continued the upward trend. The increases in 2015 and 2016 are due in part to permitting for new data centers.



Source: Loudoun County Department of Building and Development. Compiled by Loudoun County Department of Planning and Zoning.

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

The County's highly-educated workforce, proximity to Washington, DC, and connectivity (Washington Dulles International Airport and broadband access) continue to make Loudoun a desirable business location. and The County's data center industry continues to expand with 2.3 million square feet of new data center space permitted in calendar year 2016. In addition to data centers, Loudoun County saw a number of notable business attraction and expansion projects across a diverse group of industry clusters. These business attraction and expansion projects included: Unanet, JK Moving, EIT, and Inova Loudoun Hospital. The presence of the Howard Hughes Medical Institute's Janelia Farm Research Campus also continues to support international interest from the life science community. The County's list of major private employers includes Verizon Business, United Airlines, Orbital ATK, Inova Loudoun Hospital, and Raytheon.

Loudoun County also continues to create 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

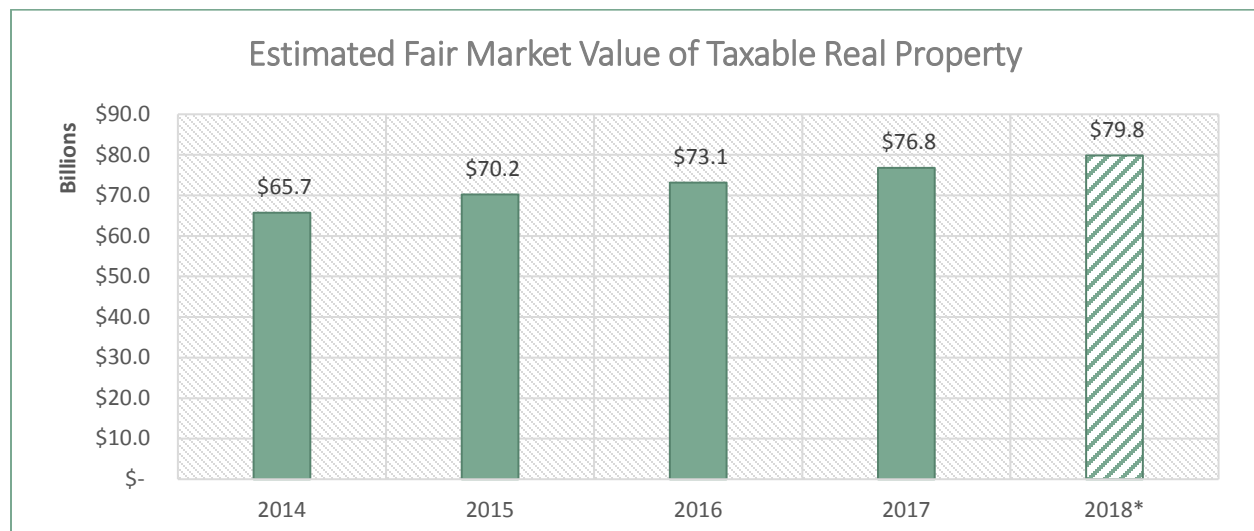


Adopted Budget Overview

organizations in developing programs to educate and accelerate business growth. As of Q2 FY17 the SBDC has offered 58 classes, events and programs. In calendar year 2016, the SBDC program served 212 businesses with one-on-one business advising, helped those companies with nine new business starts, and with adding 157 jobs. The MEC-Leesburg Incubator continues to maintain a steady flow of graduates and in-coming members. Currently there are 72 member companies and 64% of those utilize SBDC services to help grow their business. Since opening the incubator has had 73 exits with 56 of those graduating companies landing in Loudoun County

Real Property Assessments

The estimated fair market value of taxable (i.e., non-exempt) real property increased by \$3.7 billion (or 5.0 percent) from \$73.1 billion on January 1, 2016, to an estimated \$76.8 billion on January 1, 2017². The adopted budget for FY 2018 anticipates that the assessed value will increase by another \$3.0 billion (4.0 percent) during calendar 2017. The anticipated increase in 2017 assumes approximately the same amount of new construction and parcel development as occurred in 2016, but assumes continued modest appreciation in market value of 0.5 percent overall versus the 0.9 percent that occurred during 2016. Residential property appreciated by 0.7 percent in 2016 compared to slightly negative appreciation in 2015. The improvement is likely due to the reduced inventory of available homes for sale during 2016 and improving regional employment growth. Employment growth in the Washington, D.C. region had slowed noticeably in 2013 and 2014 coincident with the reductions in federal discretionary spending mandated by the Budget Control Act of 2011. Federal spending has now stabilized, and regional employment growth has accelerated, including employment in the well-compensated Business and Professional Services category.



The Adopted FY 2018 Budget incorporates a real property tax rate of \$1.125 per \$100 of assessed value, which became effective on January 1, 2017, following adoption by the Board of Supervisors. This rate is two cents lower than the previous rate of \$1.145 and one cent lower than the “Equalized Rate” (\$1.135) because the “equalized” increase (i.e., market appreciation not associated with new structures and parcel development) in the value of taxable real property in Loudoun during calendar 2016 was 0.9 percent.

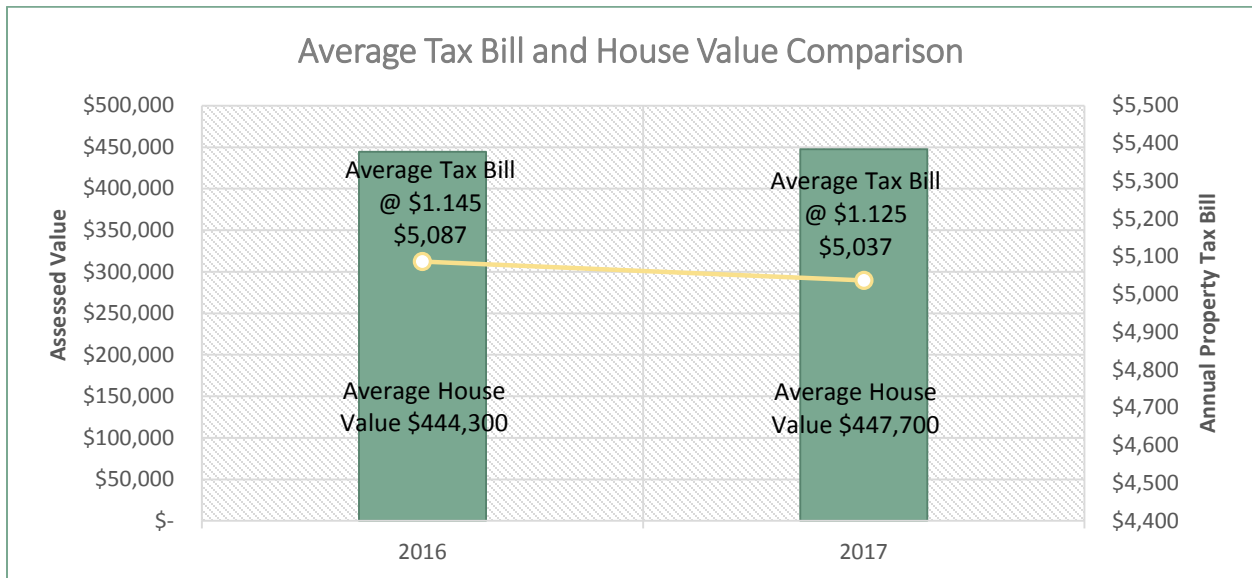
The following chart compares the annual real property tax bill for the average value of a completed home in Loudoun on January 1, 2016, under the \$1.145 tax rate prevailing in 2016 with the average 2017 valuation and tax bill for

² The figures for 2014 and after include public service corporation real and tangible personal property (excluding vehicles) whose values are assessed by the Virginia State Corporation Commission. Public service company personal property is included 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

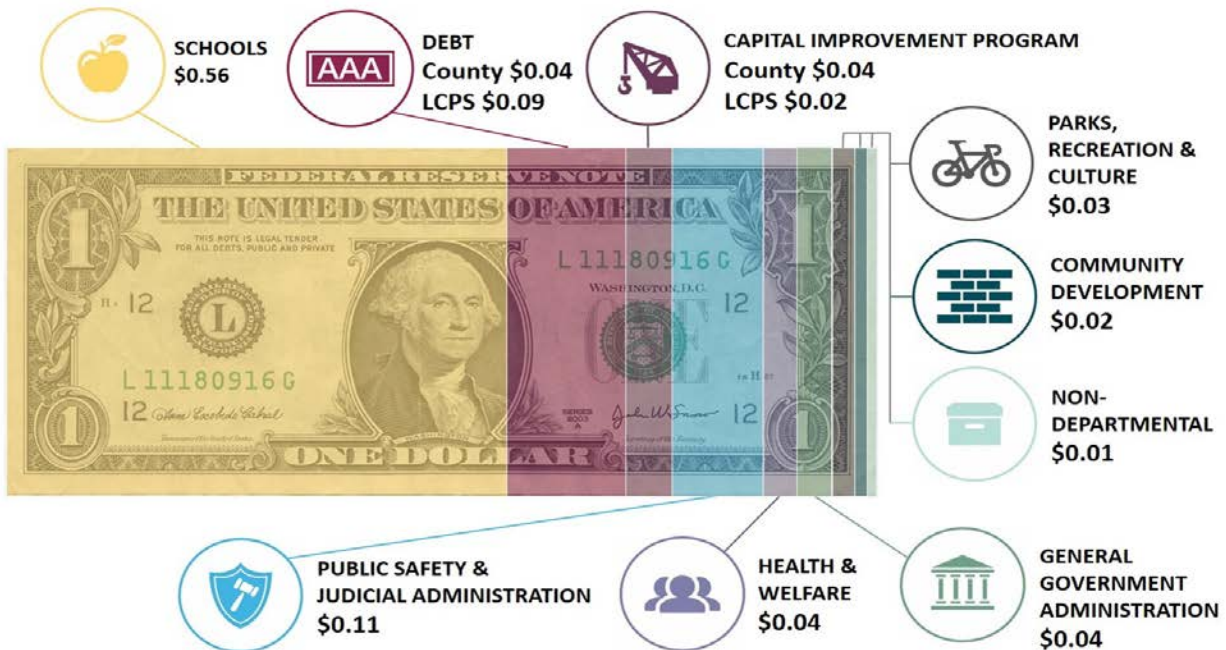
these same homes under the adopted 2017 tax rate of \$1.125. The 2017 real property tax bill of the average homeowner whose dwelling was fully constructed as of January 1, 2016, will decrease by \$50 or 1.0 percent because the tax rate reduction more than offsets the higher average home value due to market revaluation.



Adopted Budget Overview

Your Tax Dollar At Work

A dollar of local tax funding collected is devoted to the following uses: 56 cents to the School's operating budget; 19 cents to capital improvements and debt service costs for both the County and the Schools; and 25 cents to the County's operating budget.



The chart above shows how each dollar of local tax funding is allocated between the General Government and the Schools in FY 2018. The School system receives 67 cents of every tax dollar, with 56 cents going toward operating expenses and 11 cents toward capital improvements and debt service. The County receives 33 cents of every local tax dollar, 8 cents of which is devoted to capital improvements and debt service while the remaining 25 cents covers annual operating costs. The chart shows the distribution of the 25 cents in County operating costs across the five functional areas of County government. Operating expenses for the Public Safety and Judicial Administration function will require 11 cents of every tax dollar in FY 2018.

Service Environment

Population and school enrollment growth continue to drive Loudoun County's educational and infrastructure service needs. The County's population continued to increase even during the 2008-2009 economic recession, which caused service needs to grow at a time when real property values actually declined. The economy has been expanding for several years, and property values improved significantly during 2013. 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 2017 real property tax base per resident, however, is still 11 percent below the 2006 pre-recession peak value, as the County's population has grown by 35 percent and its school enrollment by 56 percent from 2006 to 2016. During 2011, real property tax base growth began to exceed population growth, resulting in a modest improvement in the tax base per resident.



Adopted Budget Overview

FY 2018 Appropriations Schedule

The FY 2018 Adopted Budget is balanced with a real property tax rate of \$1.125, which is a decrease of two cents over the Tax Year 2016 rate of \$1.145. At the rate of \$1.125, \$86.4 million in new local tax revenue is generated.

The following table details the line items that constitute local tax funding. Real and personal property taxes are the largest components of local tax funding. Real property revenues are demonstrated at the Tax Year 2016 rate of \$1.145 and the Tax Year 2017 rate of \$1.125. Each cent of the adopted tax rate for Tax Year 2017 approximates \$7.6 million in recurring revenue.

Local Tax Funding Revenue Sources

Description	FY 2017 Adopted	FY 2018 Adopted	Variance
Revenue			
Real Property Taxes (General)	\$800,002,000	\$824,827,000	\$24,825,000
Public Service Property Taxes	22,355,000	27,442,000	5,087,000
Penalties & Interest	4,958,000	4,958,000	0
Personal Property	\$279,921,900	\$333,485,900	\$53,564,000
Mobile Homes	12,800	12,500	(300)
Aircraft	40,000	35,000	(5,000)
Heavy Equipment	1,560,000	1,700,000	140,000
Machinery & Tools	1,187,300	1,250,000	62,700
Sales Tax	\$68,775,000	\$71,800,000	\$3,025,000
Consumer Utility/Franchise Taxes	10,335,000	10,310,000	(25,000)
Short-Term Rental Tax	380,000	301,500	(78,500)
Transient Occupancy Tax	2,585,000	2,430,000	(155,000)
Subtotal – Revenue	\$1,192,112,000	\$1,278,551,900	\$86,439,900
Use of General Fund Balance	\$27,134,547	\$47,679,909	\$20,545,362
Total – Local Tax Funding Revenue	\$1,219,246,547	\$1,326,231,809	\$106,985,262

The new local tax funding generated at the adopted rate is generally split between the County and LCPS for the preparation of the Proposed Budget. During the budget development process, the split is proposed as 34 percent/66 percent to the County and LCPS respectively after increases in Debt and Capital are reduced. Based on deliberations of the Board of Supervisors, the adopted split of new LTF for FY 2018 is 39 percent/61 percent.



Adopted Budget Overview

A portion of the County's LTF remains in the General Fund to fund departmental operations, and an additional amount is transferred into other funds to augment those funds' sources of revenue to fully fund other County operations. The County's portion of new local tax revenue has been programmed for base budget adjustments, increases in healthcare costs, salary adjustments, including the merit pay program, and additional resources as described beginning in the next section. The table below summarizes each fund's total appropriation level in terms of Expenditures, Revenue, and Local Tax Funding.

FY 2018 Adopted Appropriations Schedule

Appropriations Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund	\$504,321,150	\$193,115,274	\$311,205,876	23.5%
School Fund	1,147,170,285	399,210,458	747,959,827	56.4%
School Nutrition Fund	30,313,457	30,313,457	0	0.0%
Children's Services Act Fund	8,994,056	4,822,514	4,171,542	0.3%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Program	4,500,000	4,500,000	0	0.0%
Housing Fund	5,000,000	5,000,000	0	0.0%
Legal Resource Center Fund	100,592	44,980	55,612	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	8,562,119	8,481,713	80,406	0.0%
Restricted Use Transient Occupancy Tax	3,530,000	3,530,000	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.4%
State and Federal Grant Fund	2,940,137	2,940,137	0	0.0%
Subtotal – Operating Appropriations	\$1,724,478,496	\$655,549,533	\$1,068,928,963	80.6%
Debt				
County Government	\$59,619,358	\$3,752,792	\$55,866,566	4.2%
School System	131,169,197	6,782,730	124,386,467	9.4%
Route 28 Special Improvements Fund	11,131,000	11,131,000	0	0.0%
Dulles Industrial Park and Sewer Fund	0	0	0	0.0%
Greenlea Tax District	44,038	44,038	0	0.0%
Tall Oaks Water and Sewer Fund	60,572	60,572	0	0.0%
Subtotal – Debt Service Appropriations	\$202,024,165	\$21,771,132	\$180,253,033	13.6%
Capital Appropriations				
County Government Capital Projects	\$270,938,957	\$246,007,144	\$24,931,813	1.9%
County Asset Preservation Program	10,165,000	240,000	9,925,000	0.7%
School System Capital Projects	156,407,200	146,102,200	10,305,000	0.8%
School System Asset Preservation	12,688,000	0	12,688,000	1.0%
Major Equipment Replacement Fund	4,000,000	0	4,000,000	0.3%
Public Facilities Fund	46,958,124	46,958,124	0	0.0%
Transportation District Fund	114,436,625	99,236,625	15,200,000	1.1%
Subtotal – Capital Appropriations	\$615,593,906	\$538,544,093	\$77,049,813	5.8%
Total – Appropriations	\$2,542,096,567	\$1,215,864,758	\$1,326,231,809	100%



Adopted Budget Overview

The table below compares the FY 2018 Adopted appropriation level (or “Expenditures” column from the previous table) to the FY 2017 Adopted appropriation level. The FY 2018 Adopted Budget includes an overall \$86.0 million increase in expenditures, or 3.5 percent.

Comparison of Appropriations, FY 2017 Adopted and FY 2018 Adopted

Appropriations Category	FY 2017 Adopted	FY 2018 Adopted	Variance
Operating Appropriations			
County General Fund	\$475,238,695	\$504,321,150	\$29,082,455
School Fund	1,061,354,996	1,147,170,285	85,815,289
School Nutrition Fund	26,322,498	30,313,457	3,990,959
Children’s Services Act Fund	8,994,056	8,994,056	0
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Program	3,500,000	4,500,000	1,000,000
Housing Fund	5,000,000	5,000,000	0
Legal Resource Center Fund	87,656	100,592	12,936
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	8,528,784	8,562,119	33,335
Restricted Use Transient Occupancy Tax	3,877,500	3,530,000	(347,500)
Self-Insurance Fund	2,800,000	5,455,700	2,655,700
State and Federal Grant Fund	2,176,400	2,940,137	763,737
Subtotal – Operating Appropriations	\$1,601,471,585	\$1,724,478,496	\$123,006,911
Debt			
County Government	\$50,189,218	\$59,619,358	\$9,430,140
School System	134,882,962	131,169,197	(3,713,765)
Route 28 Special Improvements Fund	10,264,000	11,131,000	867,000
Dulles Industrial Park and Sewer Fund	71,876	0	(71,876)
Greenlea Tax District	44,038	44,038	0
Tall Oaks Water and Sewer Fund	0	60,572	60,572
Subtotal – Debt Service Appropriations	\$195,452,094	\$202,024,165	\$6,572,071
Capital Appropriations			
County Government Capital Projects	\$273,282,316	\$270,938,957	(\$2,343,359)
County Asset Preservation Program	8,663,000	10,165,000	1,502,000
School System Capital Projects	233,095,000	156,407,200	(76,687,800)
School System Asset Preservation	8,992,500	12,688,000	3,695,500
Major Equipment Replacement Fund	4,831,000	4,000,000	(831,000)
Public Facilities Fund	38,271,876	46,958,124	8,686,248
Transportation District Fund	92,040,994	114,436,625	22,395,631
Subtotal – Capital Appropriations	\$659,176,686	\$615,593,906	(\$43,582,780)
Total – Appropriations	\$2,456,100,365	\$2,542,096,567	\$85,996,202



Adopted Budget Overview

The FY 2018 Adopted Budget uses \$1.3 billion in local tax funding for all appropriated funds. The increase in the use of local tax funding is \$107.0 million over the FY 2017 Adopted Budget. Local tax support for the County's General Fund increased by \$31.0 million or 11 percent while the local tax transfer for the School operating fund increased by \$53.2 million or 8 percent.

Comparison of Use of Local Tax Funding, FY 2017 Adopted and FY 2018 Adopted

Appropriations Category	FY 2017 Adopted	FY 2018 Adopted	Variance
Operating Appropriations			
County General Fund	\$280,251,725	\$311,205,876	\$30,954,151
School Fund	694,787,619	747,959,827	53,172,208
School Nutrition Fund	0	0	0
Children's Services Act Fund	4,171,542	4,171,542	0
Dulles Town Center CDA Fund	0	0	0
EMS Transport Program	0	0	0
Housing Fund	0	0	0
Legal Resource Center Fund	0	55,612	55,612
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	80,406	80,406	0
Restricted Use Transient Occupancy Tax	0	0	0
Self-Insurance Fund	2,800,000	5,455,700	2,655,700
State and Federal Grant Fund	0	0	0
Subtotal – Operating Appropriations	\$982,091,292	\$1,068,928,963	\$86,837,671
Debt			
County Government	\$45,196,807	\$55,866,566	\$10,669,759
School System	122,710,232	124,386,467	1,676,235
Route 28 Special Improvements Fund	0	0	0
Dulles Industrial Park and Sewer Fund	0	0	0
Greenlea Tax District	0	0	0
Tall Oaks Water and Sewer Fund	0	0	0
Subtotal – Debt Service Appropriations	\$167,907,039	\$180,253,033	\$12,345,994
Capital Appropriations			
County Government Capital Projects	\$20,067,716	\$24,931,813	\$4,864,097
County Asset Preservation Program	8,563,000	9,925,000	1,362,000
School System Capital Projects	10,625,000	10,305,000	(320,000)
School System Asset Preservation	8,992,500	12,688,000	3,695,500
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Fund	0	0	0
Transportation District Fund	17,000,000	15,200,000	(1,800,000)
Subtotal – Capital Appropriations	\$69,248,216	\$77,049,813	\$7,801,597
Total – Appropriations	\$1,219,246,547	\$1,326,231,809	\$106,985,262



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.³ The General Fund totals \$1,519,347,083 for FY 2018. 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. 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.

Financial Fund Summary

	FY 2016 Actual ⁴	FY 2017 Adopted	FY 2018 Adopted
Expenditures			
Personnel	\$317,335,624	\$323,805,432	\$349,917,502
Operating And Maintenance	825,344,998	862,432,859	920,578,401
Capital Outlay	1,875,437	2,358,023	3,156,074
Other Uses of Funds	239,827,070	225,877,363	245,695,106
Total – Expenditures	\$1,384,383,129	\$1,414,473,677	\$1,519,347,083
Revenues			
General Property Taxes	\$1,033,758,018	\$1,061,965,300	\$1,145,638,700
Other Local Taxes	146,127,628	148,586,030	152,048,130
Permits, Fees, and Licenses	22,384,995	22,489,415	22,727,563
Fines and Forfeitures	1,726,649	2,241,650	1,871,650
Use of Money and Property	5,832,491	4,394,082	4,957,869
Charges for Services	34,273,965	33,099,395	36,987,999
Miscellaneous Revenue	595,894	213,320	189,706
Recovered Costs	8,798,645	8,933,012	9,513,051
Intergovernmental - Commonwealth	83,683,925	84,555,679	86,382,044
Intergovernmental - Federal	7,255,004	4,787,920	4,926,815
Other Financing Sources	14,751,885	43,207,874	54,103,556
Total – Revenues	\$1,359,189,097	\$1,414,473,677	\$1,519,347,083

³ The County's other appropriated funds are detailed in Volume 2 of this document.

⁴ Assets were sold in FY 2015 but payment to LCPS was recorded in FY 2016, which primarily accounts for expenditures being greater than revenues in FY 2016.



ADOPTED RESOURCE REQUESTS

Adopted resource requests, including those for additional FTE authority, total \$12.4 million in local tax funding and 211.99 FTE. More detailed discussions of the resources below can be found in each department's section of Volume 1.

General Government Administration

Department	Resource	LTF	FTE
Commissioner of the Revenue	Tax Exemptions and Deferral Specialist	\$75,160	1.00
County Administration	Legislative Coordinator	\$110,070	1.00
Elections and Voter Registration	Administrative Assistant	\$70,556	1.00
Elections and Voter Registration	Assistant Registrar	\$65,585	1.00
Finance and Procurement	Accounts Receivable Administrator	\$83,382	1.00
Finance and Procurement	Contracting Officer	\$103,314	1.00
General Services	Dulles South Multipurpose Center, Phase II	\$180,097	3.00
General Services	Stormwater Engineer	\$0	1.00
Human Resources	Benefits Specialist	\$91,227	1.00
Human Resources	Recruitment Specialist	\$98,608	1.00
Human Resources	Workforce Planning Specialist	\$98,607	1.00
Information Technology	Network Engineer	\$163,016	1.00
Information Technology	Security Programs	\$140,000	0.00
Management and Budget	Capital Budget Analyst	\$101,800	1.00
Management and Budget	Grants Coordinator	\$156,561	1.00
Treasurer's Office	Information Services Assistant	\$71,085	1.00
Total		\$1,609,068	17.00

Public Safety and Judicial Administration

Department	Resource	LTF	FTE
Clerk of the Circuit Court	Civil Case Management Clerk	\$65,019	1.00
Commonwealth's Attorney	Domestic Violence Staff Attorney	\$121,241	1.00
Commonwealth's Attorney	Legal Services Assistant	\$68,964	1.00
Commonwealth's Attorney	Victim Witness Case Manager	\$86,792	1.00
Community Corrections	Pretrial Evaluators	\$80,324	0.94
Community Corrections	Pretrial Support	\$96,868	1.00
Community Corrections	Probation Support	\$96,868	1.00
Fire and Rescue	Emergency Communications Center Dispatchers	\$376,988	5.60
Fire and Rescue	Fire Marshal's Office Inspectors	\$215,013	2.19
Fire and Rescue	Kirkpatrick Farms Station Staffing	\$3,894,311	40.27
Fire and Rescue	Shift Commander	\$301,549	1.17
Fire and Rescue	Sterling Fire Station Staffing Request	\$428,723	5.60
Fire and Rescue	Training Academy Staff	\$0	2.14
Sheriff's Office	Ashburn Station Administrative Assistant and Crime Analyst	\$158,299	2.00
Sheriff's Office	Brambleton Middle School School Resource Officer	\$204,904	1.12
Sheriff's Office	Video Systems Coordinator	\$83,803	1.00
Sheriff's Office	CITAC Staffing	\$424,313	0.00
Total		\$6,703,979	68.03



Adopted Resource Requests

Health and Welfare

Department	Resource	LTF	FTE
Family Services	Adult Protective Services Staffing	\$68,026	1.00
Family Services	Child Protective Services Staffing	\$138,887	2.00
Family Services	Family Connections Worker	\$90,943	1.00
Family Services	Veterans Coordinator	\$38,060	0.47
Health Services	Communicable Disease Nurse	\$98,607	1.00
Health Services	Health Nurse	\$92,307	1.00
Mental Health, Substance Abuse, and Developmental Services	Early Intervention Program	\$0	6.00
Mental Health, Substance Abuse, and Developmental Services	Employment and Day Support Contract Expansion	\$600,000	0.00
Mental Health, Substance Abuse, and Developmental Services	In Home Support Staff	\$169,557	2.00
Mental Health, Substance Abuse, and Developmental Services	Job Link Contract Manager	\$123,985	1.00
Mental Health, Substance Abuse, and Developmental Services	Mental Health/Substance Abuse Contracts	\$275,000	0.00
Mental Health, Substance Abuse, and Developmental Services	Substance Abuse Contract Manager	\$90,187	1.00
Mental Health, Substance Abuse, and Developmental Services	CITAC Staffing	\$165,192	2.53
Total		\$1,950,751	19.00

Parks, Recreation, and Culture

Department	Resource	LTF	FTE
Library Services	Brambleton Library Staffing	\$877,671	34.56
Library Services	Teen Services Program	\$92,740	1.06
Parks, Recreation, and Community Services	Dulles South Multipurpose Center, Phases II and III	\$834,158	64.90
Parks, Recreation, and Community Services	Children's Program Manager	\$(7,030)	1.00
Parks, Recreation, and Community Services	Pre-School Staffing	\$(6,968)	1.97
Parks, Recreation, and Community Services	Meals Assistant	\$0	0.47
Total		\$1,790,571	103.96



Adopted Resource Requests

Community Development

Department	Resource	LTF	FTE
Building and Development	Watershed Management Plan	\$0	0.00
Planning and Zoning	Planning Technician	\$78,626	1.00
Transportation and Capital Infrastructure	Civil Engineer	\$98,658	1.00
Transportation and Capital Infrastructure	Management Analyst	\$109,946	1.00
Transportation and Capital Infrastructure	Utility Engineer	\$98,412	1.00
Total		\$385,642	4.00

Resource Requests by Functional Area

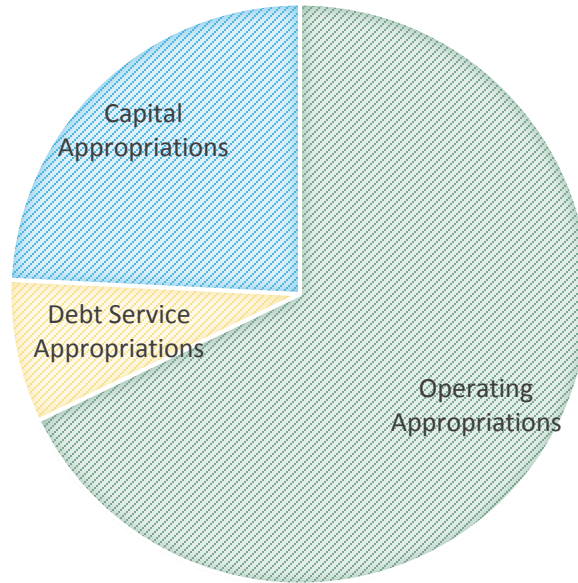
Department	LTF	FTE
General Government Administration	\$1,609,068	17.00
Public Safety and Judicial Administration	\$6,703,979	68.03
Health and Welfare	\$1,950,751	19.00
Parks, Recreation, and Culture	\$1,790,571	103.96
Community Development	\$385,642	4.00
Total	\$12,440,011	211.99



BUDGET GRAPHS

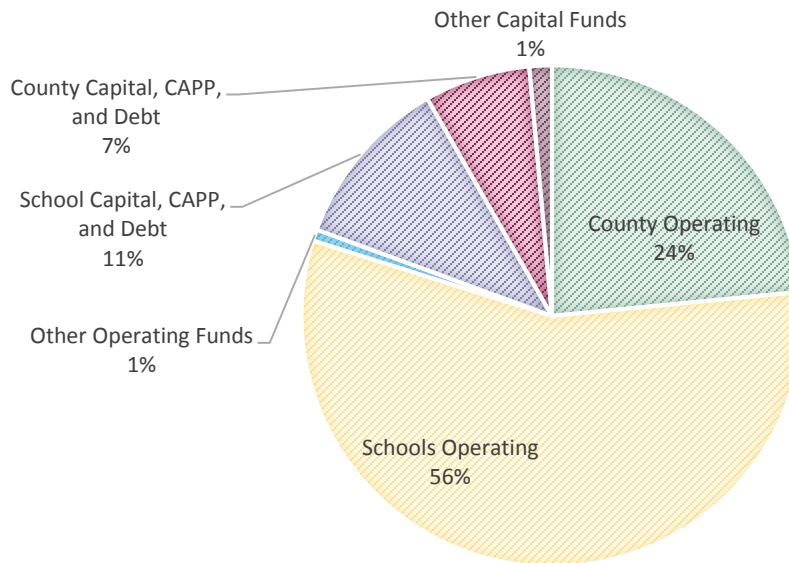
FY 2018 APPROPRIATIONS

TOTAL: \$2,542,096,567



ALLOCATION OF LOCAL TAX FUNDING

TOTAL: \$1,326,231,809





SUMMARY OF FINANCIAL SOURCES AND USES AND APPROPRIATED FUND BALANCE

	Source	General Fund	School Funds ¹	Children's Services Act Fund
Estimated Revenue	FY 2018 AR ²	1,465,243,527	417,523,915	4,822,514
Transfers In	FY 2018 AR	6,423,647	747,959,827	4,171,542
Use of Fund Balance	FY 2018 AR	47,679,909	12,000,000	0
Total - Revenue	FY 2018 AR	1,519,347,083	1,177,483,742	8,994,056
Transfers Out	FY 2018 AR	1,015,025,933	0	183,000
Initial Appropriation	FY 2018 AR	504,249,150	1,177,483,742	8,811,056
Total – Expenditures	FY 2018 AR	1,519,275,083	1,177,483,742	8,994,056
Addition to Fund Balance	FY 2018 AR	72,000	0	0
FY 2016 - Actual				
Change in Fund Balance	Calculation	(25,048,996)	11,191,609	(237,086)
Fund Balance, July 1	FY 2016 CAFR ³	311,379,664	20,562,031	4,162,548
Fund Balance, June 30	FY 2016 CAFR	286,330,668	31,753,640	3,925,462
FY 2017 - Budget				
Change in Fund Balance (budgeted)	FY 2017 AR	(27,037,047)	(7,000,000)	0
Fund Balance, July 1 (actual)	FY 2016 CAFR	286,330,668	31,753,640	3,925,462
Fund Balance, June 30 (estimated)	Calculation	259,293,621	24,753,640	3,925,462
FY 2018 - Budget				
Change in Fund Balance	Calculation	(47,607,909)	(12,000,000)	0
Fund Balance, July 1	Calculation	259,293,621	24,753,640	3,925,462
Fund Balance, June 30	Calculation	211,685,712	12,753,640	3,925,462

¹ Includes the School Operating Fund and School Nutrition Fund.

² "AR" is Appropriations Resolution, which is a resolution approved by the Board of Supervisors that legally appropriates all funds for the fiscal year.

³ "CAFR" is the Comprehensive Annual Financial Report, which is prepared following the annual financial audit.



Summary of Financial Sources and Uses and Appropriated Fund Balance

	Dulles Town Center CDA Fund	EMS Transport Reimbursement Program Fund	Housing Fund	Legal Resource Center (Law Library)
Estimated Revenue	3,500,000	4,500,000	5,000,000	44,980
Transfers In	0		0	55,612
Use of Fund Balance	0		0	0
Total – Revenue	3,500,000	4,500,000	5,000,000	100,592
Transfers Out	0	0	0	0
Initial Appropriation	3,500,000	2,792,380	5,000,000	100,592
Total – Expenditures	3,500,000	2,792,380	5,000,000	100,592
Addition to Fund Balance	0	1,707,620	0	0
FY 2016 - Actual				
Change in Fund Balance	0	1,888,121	1,275,017	4,077
Fund Balance, July 1	0	18,849	29,997,259	3,411
Fund Balance, June 30	0	1,906,970	31,272,276	7,488
FY 2017 - Budget				
Change in Fund Balance (budgeted)	0	737,054	0	0
Fund Balance, July 1 (actual)	0	1,906,970	31,272,276	7,488
Fund Balance, June 30 (estimated)	0	2,644,024	31,272,276	7,488
FY 2018 - Budget				
Change in Fund Balance	0	1,707,620	0	0
Fund Balance, July 1	0	2,644,024	31,272,276	7,488
Fund Balance, June 30	0	4,351,644	31,272,276	7,488



Summary of Financial Sources and Uses and Appropriated Fund Balance

	Other Special Revenue Funds	Rental Assistance Fund	Restricted Use Transient Occupancy Tax	Self-Insurance Fund
Estimated Revenue	0	8,481,713	3,530,000	0
Transfers In	0	80,406	0	5,455,700
Use of Fund Balance	91,000	0	0	0
Total – Revenue	91,000	8,562,119	3,530,000	5,455,700
Transfers Out	0	0	2,741,700	0
Initial Appropriation	91,000	8,562,119	404,045	5,455,700
Total – Expenditures	91,000	8,562,119	3,145,745	5,455,700
Addition to Fund Balance	0	0	384,255	0
FY 2016 - Actual				
Change in Fund Balance	37,311	0	697,034	(7,490,119)
Fund Balance, July 1	4,361,290	0	553,406	11,712,525
Fund Balance, June 30	4,398,601	0	1,250,440	4,222,406
FY 2017 - Budget				
Change in Fund Balance (budgeted)	(91,000)	0	271,152	0
Fund Balance, July 1 (actual)	4,398,601	0	1,250,440	4,222,406
Fund Balance, June 30 (estimated)	4,307,601	0	1,521,592	4,222,406
FY 2018 - Budget				
Change in Fund Balance	(91,000)	0	384,255	0
Fund Balance, July 1	4,307,601	0	1,521,592	4,222,406
Fund Balance, June 30	4,216,601	0	1,905,847	4,222,406



Summary of Financial Sources and Uses and Appropriated Fund Balance

	State and Federal Grant Fund	County Debt Service Fund	School Debt Service Fund	Route 28 Special Tax District
Estimated Revenue	2,940,137	855,000	0	11,131,000
Transfers In	0	171,639,660	10,293,895	0
Use of Fund Balance	0	8,000,000	0	0
Total – Revenue	2,940,137	180,494,660	10,293,895	11,131,000
Transfers Out	0	130,421	0	0
Initial Appropriation	2,940,137	180,364,239	10,293,895	11,131,000
Total – Expenditures	2,940,137	180,494,660	10,293,895	11,131,000
Addition to Fund Balance	0	0	0	0
FY 2016 - Actual				
Change in Fund Balance	28,391	2,428,976	7,773	88,743
Fund Balance, July 1	210,051	38,100,876	2,389,128	0
Fund Balance, June 30	238,442	40,529,852	2,396,901	88,743
FY 2017 - Budget				
Change in Fund Balance (budgeted)	0	(15,000,000)	0	0
Fund Balance, July 1 (actual)	238,442	40,529,852	2,396,901	88,743
Fund Balance, June 30 (estimated)	238,442	25,529,852	2,396,901	88,743
FY 2018 - Budget				
Change in Fund Balance	0	(8,000,000)	0	0
Fund Balance, July 1	238,442	25,529,852	2,396,901	88,743
Fund Balance, June 30	238,442	17,529,852	2,396,901	88,743



Summary of Financial Sources and Uses and Appropriated Fund Balance

	Dulles Industrial Park Tax District	Greenlea Tax District	Tall Oak Water and Sewer Fund	County Capital Projects Fund
Estimated Revenue	0	44,038	60,572	16,319,000
Transfers In	0	0	0	254,163,573
Use of Fund Balance	0	0	0	456,384
Total - Revenue	0	44,038	60,572	270,938,957
Transfers Out	0	0	0	7,526,703
Initial Appropriation	0	44,038	60,572	259,512,254
Total – Expenditures	0	44,038	60,572	267,038,957
Addition to Fund Balance	0	0	0	3,900,000
FY 2016 - Actual				
Change in Fund Balance	0	(1,159)	0	98,503,937
Fund Balance, July 1	0	2,318	0	251,461,025
Fund Balance, June 30	0	1,159	0	349,964,962
FY 2017 - Budget				
Change in Fund Balance (budgeted)	0	0	0	(10,000,000)
Fund Balance, July 1 (actual)	0	1,159	0	349,964,962
Fund Balance, June 30 (estimated)	0	1,159	0	339,964,962
FY 2018 - Budget				
Change in Fund Balance	0	0	0	3,443,616
Fund Balance, July 1	0	1,159	0	339,964,962
Fund Balance, June 30	238,442	17,529,852	2,396,901	343,408,578



Summary of Financial Sources and Uses and Appropriated Fund Balance

	County Asset Preservation Program	Capital Projects Financing Fund	School System Capital Projects	School System Asset Preservation
Estimated Revenue	100,000	230,392,200	0	0
Transfers In	10,065,000	0	156,407,200	12,688,000
Use of Fund Balance	0	0	0	0
Total - Revenue	10,165,000	230,392,200	156,407,200	12,688,000
Transfers Out	0	230,392,200	0	0
Initial Appropriation	10,165,000	0	156,407,200	12,688,000
Total – Expenditures	10,165,000	230,392,200	156,407,200	12,688,000
Addition to Fund Balance	0	0	0	0
FY 2016 - Actual				
Change in Fund Balance	1,129,935	0	2,854,659	112,986
Fund Balance, July 1	3,862,489	0	69,180,122	5,584,142
Fund Balance, June 30	4,992,424	0	72,034,781	5,697,128
FY 2017 - Budget				
Change in Fund Balance (budgeted)	0	0	0	0
Fund Balance, July 1 (actual)	4,992,424	0	72,034,781	5,697,128
Fund Balance, June 30 (estimated)	4,992,424	0	72,034,781	5,697,128
FY 2018 - Budget				
Change in Fund Balance	0	0	0	0
Fund Balance, July 1	4,992,424	0	72,034,781	5,697,128
Fund Balance, June 30	4,992,424	0	72,034,781	5,697,128



Summary of Financial Sources and Uses and Appropriated Fund Balance

	School System Capital Projects	School System Asset Preservation	Major Equipment Replacement Fund	Public Facilities Trust Fund	Transportation District Fund
Estimated Revenue	0	0	0	46,958,124	97,758,501
Transfers In	156,407,200	12,688,000	4,000,000	0	16,678,124
Use of Fund Balance	0	0	0	0	0
Total – Revenue	156,407,200	12,688,000	4,000,000	46,958,124	114,436,625
Transfers Out	0	0	0	46,958,124	97,836,760
Initial Appropriation	156,407,200	12,688,000	4,000,000	0	1,921,087
Total – Expenditures	156,407,200	12,688,000	4,000,000	46,958,124	99,757,847
Addition to Fund Balance	0	0	0	0	14,678,778
FY 2016 - Actual					
Change in Fund Balance	2,854,659	112,986	3,157,584	(14,964,541)	(9,477,237)
Fund Balance, July 1	69,180,122	5,584,142	0	141,349,439	40,261,633
Fund Balance, June 30	72,034,781	5,697,128	3,157,584	126,384,898	30,784,396
FY 2017 - Budget					
Change in Fund Balance (budgeted)	0	0	(831,000)	0	4,791,877
Fund Balance, July 1 (actual)	72,034,781	5,697,128	3,157,584	126,384,898	30,784,396
Fund Balance, June 30 (estimated)	72,034,781	5,697,128	2,326,584	126,384,898	35,576,273
FY 2018 - Budget					
Change in Fund Balance	0	0	0	0	14,678,778
Fund Balance, July 1	72,034,781	5,697,128	2,326,584	126,384,898	35,576,273
Fund Balance, June 30	72,034,781	5,697,128	2,326,584	126,384,898	50,255,051



HISTORY OF EXPENDITURES BY DEPARTMENT

Department	FY 2016 Actual ¹	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Animal Services	\$2,881,312	\$3,091,806	\$3,378,982	\$3,468,854
Board of Supervisors	2,153,962	2,308,841	2,558,241	2,564,636
Building and Development	19,352,840	21,435,383	22,195,695	22,815,835
Clerk of the Circuit Court	4,183,514	4,230,195	4,425,083	4,552,269
Commissioner of the Revenue	6,186,123	6,809,413	7,198,845	7,401,419
Commonwealth's Attorney	3,373,625	3,481,228	3,896,450	4,009,854
Community Corrections	2,011,423	2,041,032	2,351,954	2,417,779
County Administrator	4,600,811	4,772,131	5,094,673	5,228,776
County Attorney	3,628,847	3,040,530	3,172,652	3,264,465
Courts	1,364,039	1,502,629	1,533,153	1,571,065
Economic Development	3,139,542	3,340,978	3,576,878	3,664,872
Elections and Voter Registration	1,524,075	1,787,747	1,872,155	1,917,637
Extension Services	399,524	428,668	449,408	460,609
Family Services ²	31,022,518	34,216,219	35,482,175	36,189,871
Finance and Procurement	4,966,013	5,223,110	5,517,666	5,669,029
Fire and Rescue	70,374,816	72,089,779	83,062,727	85,158,854
General Services	37,949,495	37,777,561	39,404,077	39,983,861
Health Services	4,635,827	4,828,493	5,134,319	5,240,828
Human Resources	5,538,502	6,495,687	5,838,493	5,967,679
Information Technology	25,420,308	28,702,431	32,018,567	32,201,955
Juvenile Court Services Unit	1,899,150	2,096,310	2,175,748	2,234,349
Library Services	14,640,946	15,776,303	16,932,383	20,155,262
Management and Budget	1,680,872	2,035,636	2,649,224	2,722,689
Mapping and Geog. Information	2,327,375	2,428,295	2,517,195	2,589,979
MH, SA, and Developmental Services	35,147,912	37,416,663	38,810,027	39,788,918
Non-Departmental	949,994,527	948,467,386	952,924,915	1,030,491,999
Parks, Recreation, and Community Services	38,260,134	40,810,359	44,423,355	45,556,665
Planning and Zoning	6,365,041	7,081,562	7,367,303	7,576,208
Sheriff	79,924,149	87,310,632	88,791,371	91,162,722
Transp. and Capital Infrastructure	26,303,237	29,127,013	27,931,373	28,357,762
Treasurer	4,603,002	5,024,839	5,753,823	5,895,837
County Total	\$1,395,853,461	\$1,425,178,859	\$1,458,438,910	\$1,550,282,537

¹ Unless otherwise noted, this chart includes combined actual data and budgeted expenditures from the County's General Fund and State and Federal Grant Special Revenue Fund.

² In addition to the General Fund, and State and Federal Grant Special Revenue Fund, expenditures include those in the Rental Assistance Program Fund.



HISTORY OF FTE BY DEPARTMENT

Department	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Animal Services	34.42	35.49	35.49	35.49
Board of Supervisors	0.00	0.00	0.00	0.00
Building and Development	200.27	200.27	199.80	199.80
Clerk of the Circuit Court	45.00	47.00	48.00	48.00
Commissioner of the Revenue	66.53	67.46	68.93	68.93
Commonwealth's Attorney	33.00	33.00	36.00	36.00
Community Corrections	21.39	21.86	24.80	24.80
County Administrator	32.22	32.22	33.22	33.22
County Attorney	22.00	22.00	22.00	22.00
Courts	10.00	10.00	10.00	10.00
Economic Development	22.77	22.77	22.77	22.77
Elections and Voter Registration	10.00	10.00	12.00	12.00
Extension Services ¹	7.74	7.74	7.74	7.74
Family Services	195.90	196.90	201.84	201.84
Finance and Procurement	42.00	42.00	44.00	44.00
Fire and Rescue	627.43	629.57	696.50	696.50
General Services	104.73	110.73	114.73	114.73
Health Services	83.00	83.00	86.00	86.00
Human Resources	29.00	29.00	32.00	32.00
Information Technology	96.67	97.67	106.47	106.47
Juvenile Court Services Unit ³	32.19	32.19	32.19	32.19
Library Services	171.20	179.85	215.47	215.47
Management and Budget	19.00	20.00	24.00	24.00
Mapping and Geog. Information	23.00	23.00	23.00	23.00
MH, SA, and Developmental Services	351.37	360.37	372.90	372.90
Non-Departmental	0.00	0.00	0.00	0.00
Parks, Recreation, and Community Services	534.47	538.23	608.77	608.77
Planning and Zoning	57.00	59.00	60.47	60.47
Sheriff	785.10	790.58	794.70	794.70
Transp. and Capital Infrastructure	59.77	62.00	63.00	63.00
Treasurer	47.00	49.00	50.00	50.00
Subtotal—General, Special Rev Fund	3,764.87	3,812.95	4,046.79	4,046.79
Central Services Fund	13.27	13.27	5.47	5.47
Legal Resources Fund	1.00	1.00	1.00	1.00
Total	3,779.14	3,827.22	4,053.26	4,056.26

¹ Includes Commonwealth and County FTE



COUNTY FUNDS, FUND STRUCTURE, AND BASIS OF BUDGETING

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

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

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

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the County are financed. The County Budget contains twenty 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 are also 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.

Children's Services Act (formerly Comprehensive Services Act For At-Risk Youth and Families) Fund (CSA)

The 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.



County Funds, Fund Structure, and Basis of Budgeting

Rental Assistance Program Fund

The Rental Assistance Program Fund was established for the express purpose of operating the County's rental assistance program. This program was formerly a function of the State government. The source of funding for this program is from State and Federal contributions.

School Fund

The School 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 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

These funds are 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 Legal Resources Center Fund, Restricted Use Transient Occupancy Tax Fund, and the Route 28 Special Improvements Fund are examples of these funds. The revenue sources for these funds include writ assessments, special taxes and other contributions. Monies budgeted within Special Revenue funds are legally restricted to specific activities or programs; they are not considered available for appropriation to meet general expenditure requirements. Unexpended Special Revenue Fund monies are re-appropriated for use in the subsequent fiscal year for the continuation of the designated programs.

Greenlea Tax District

The Greenlea Tax District 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.

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.

Restricted Use Transient Occupancy Tax Fund

This operating 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% transient occupancy tax on hotel rooms and other places of lodging to provide funding for tourism initiatives throughout the County.

Route 28 Special Tax District Fund

The Route 28 District 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.

School Cafeteria Fund

The School Cafeteria 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.

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



County Funds, Fund Structure, and Basis of Budgeting

improvements will be constructed by the Loudoun County Water Authority (formerly known as the Loudoun County Sanitary Authority).

EMS Transport Reimbursement Program Fund

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

Dulles Town Center Community Development Authority Fund

This 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.

Housing Fund

Revenue collected in the Housing Fund is generated through the sale of Affordable Dwelling Units (ADUs) sold at market price, cash proffers specifically designated to the Fund, ADUs that have been sold at market price upon expiration of the 15 year covenant, and the provision of cash in lieu of constructing ADUs as the result of a Board of Supervisors approved zoning modification. The Fund is governed by an agreement which was adopted by the Board of Supervisors in 1997. Expenditures within this fund, as determined by the Board in a specific allocation action, include funding for specific County programs and initiatives including the Down Payment and Closing Cost (DPCC) program, the Public Employee Homeownership Grant (PEG) program, the ADU Foreclosure Purchase program, the ADU Purchase program, the Housing Funds Application process for Non-profit Developers, and was used as a match to the federal grant for the now completed Neighborhood Stabilization Program and, in 2005, to pay for a title review of ADUs to identify ADUs that had been over-financed. Adopted expenditures in FY 2017, FY 2018, and beyond include additional activity in program areas.

Debt Service Funds

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

Capital Projects Funds

Two types of funds comprise the Capital Projects Funds - Capital Projects Funds and Capital Asset Replacement Funds. Capital Projects Funds 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. Capital Asset Replacement Funds account for the repair and/or replacement of major capital facilities financed primarily by



County Funds, Fund Structure, and Basis of Budgeting

transfers from the General Fund. Funding for the Capital Projects Funds is dedicated to the completion of approved capital projects and purchases; it is not available to meet general government expenditures.

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 Capital Improvements Program (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 Capital Improvements Program (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 Fund (CAPP)

The County Capital Asset Preservation 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 subset of the CAPP. The approval of these projects is at the direction of the Board of Supervisors. Revenue sources for this 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. In FY 2001, the County adopted a standard of annually funding projects totaling between 1 and 2 percent of the value of fixed assets.

School Capital Asset Preservation Fund (CAPP)

The School Capital Asset Preservation 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. In FY 2001, the County adopted a standard of annually funding projects totaling between 1 and 2 percent of the value of fixed assets.

Transportation District Fund

The Transportation fund was established for the express purpose of funding the County's share of the capital construction of regional transportation improvements. The major improvement to be funded is the Dulles Rapid Transit project; smaller projects may be included in future years. The sources of revenue for this fund will be transfers from the General Fund, Gas Tax monies and Federal and State contributions.

Major Equipment Replacement Fund

The purpose of this fund is to allow 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.

Proprietary Fund Types

Internal Service Funds

The Internal Service Funds include the Central Services Fund and the Self-Insurance Fund. The Central Services Fund accounts for the financing of goods or services provided between County departments on a cost reimbursement basis. This includes such activities as central supply, duplication, vehicles, telephone service, and mail delivery. The Self-Insurance Fund accounts for the accumulation of resources to pay for losses incurred by the partial or total



County Funds, Fund Structure, and Basis of Budgeting

retention of risk of loss arising out of the assumption of risk rather than transferring that risk to a third party through the purchase of insurance. Since the intent of an Internal Service Fund is to charge out the total cost of providing services, depreciation expenses are included in the charge-back calculations.

Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds are used to account for the assets received and disbursed by the County Government acting in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These funds include the following: Nonexpendable Trust Funds, Expendable Trust Funds, Pension Trust Funds, Agency Funds and the Other Post Retirement Benefits (OPEB) Fund. The Fiduciary Fund accounts for assets held by the County for Other Post Employee Benefits (OPEB GASB45 costs). Resources for these cost requirements are derived from a transfer from the General Fund.

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.



County Funds, Fund Structure, and Basis of Budgeting

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

Budget Amendment Process

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



LONG RANGE PLANNING

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

Fiscal Planning and Budgeting

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

THE BOARD OF SUPERVISORS' FISCAL POLICY provides accounting, budgeting, and financial management directives that, among other things, place limits on how much long-term debt the County will incur to build public facilities. Within the parameters of those documents, the delivery of services and public facilities is planned.

THE COUNTY'S FISCAL IMPACT ANALYSIS TECHNICAL REVIEW COMMITTEE, comprised of citizen representatives supported by County and School staff, provides annual forecasts of development activity and service costs over twenty years. The Committee's annual Update of the Demographic, Revenue, and Expenditure Modules and 20-Year Growth Scenarios is based on a fiscal impact model developed for the County in the early 1990s.

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

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



Long-Range Planning

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;
 - 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.



Long-Range Planning

9. The County will seek to ensure that an equitable and a proportionate share of public capital facility and infrastructure development costs that are directly attributable to a particular development project will be financed by the users or beneficiaries.
10. The County will fund the balance of capital facilities expenditures and operational service expenditures which are not financed through other mechanisms, according to existing Countywide Fiscal Policies adopted by the Board of Supervisors on December 17, 1984, or as subsequently amended.



FISCAL POLICY

COUNTY OF LOUDOUN, VIRGINIA BOARD OF SUPERVISORS FISCAL POLICY

Originally adopted December 17, 1984.
Revised through January 6, 2016

STATEMENT OF POLICY PURPOSE

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

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

POLICY GOALS

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

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

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

1. Operating Budget Policies

- The operating budget is intended to implement the Board's service priorities and vision for the County.
- The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
- The County's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for nonrecurring expenditures.
- It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.



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

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

Staff Levels

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

Capital Construction

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

Program Expansions

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

New Programs

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

Existing Service Costs

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

Fiscal Guidelines

- The level of proposed investment in services will be evaluated within the context of the Board's vision for service delivery and established programmatic priorities. In all program areas, administrative overhead costs should be kept to the absolute minimum.
- Functions should be reviewed in an effort toward reducing duplicative activities within the County government and the autonomous and semiautonomous agencies, which receive appropriations from the governmental funds.



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

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

2. Debt Management Policies

- The County will not fund current operations from the proceeds of borrowed funds.
- The County will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- The County will analyze market conditions prior to debt issuance to determine the most advantageous average life. When financing capital improvements, or other projects or equipment, the County will repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related



to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.

- The County will not utilize swaps (i.e. interest rate exchange agreements) as a method of financing debt until such time as the Board of Supervisors adopts a specific policy on swap practices.
- The County will attempt to repay debt using a level principal repayment structure.
- The County may, at its discretion, on a project by project basis, subject to a public hearing of the Board on the proposed financing if applicable, use alternative financing mechanisms to the issuance of general obligation (GO) bonds that require a referendum. These alternative financing mechanisms include, but are not limited to: the Virginia Public School Authority (VPSA), the Virginia Resources Authority (VRA), revenue bonds (for revenue supported activities), lease revenue bonds, certificates of participation, letters of credit, commercial paper, private placements, lease purchase agreements, master lease agreement, additional appropriation-based financing or other financing mechanisms that may be created. The policy is to use these financing mechanisms for total project costs as follows:

Total Cost of Project	General Government	School System
\$200,000, up to the cost of a new elementary school for specialized vehicular equipment (e.g., school buses, landfill equipment or fire and rescue vehicles) and information technology equipment and software systems (1)	Lease-Purchase Financing	Lease-Purchase Financing
\$500,000 up to the cost of a new elementary school for constructing and equipping additions or renovations to existing facilities or acquiring, constructing, and equipping new facilities (1)(2)	Alternative Financing Mechanisms	Alternative Financing Mechanisms
Over the cost of a new elementary school for additions, renovations, etc. or new facilities (1)	Alternative Financing Mechanisms	Alternative Financing Mechanisms

NOTES:

(1) The cost of a new elementary school is estimated in each year of the adopted Capital Improvements Program.

(2) In some instances, a referendum for general obligation bond financing may be the only alternative at these levels

- The County will explore the cost effectiveness of issuing refunding bonds when market conditions are such that a minimum of 3% net present value savings in debt service payments will be achieved.
- The County may assist volunteer fire and rescue companies through the Revolving Loan Program. These loans are the preferred method to assist the organization in funding their capital construction and renovation needs greater than \$500,000. Apparatus acquisition assistance will be made through the Capital Projects Fund. Companies requesting a revolving loan must show credit worthiness by providing a current financial statement and IRS Form 990. The loans will bear interest at the AAA/Aaa tax exempt rate at the time of the loan approval. Such loans will be made from and remain an asset of the General Fund.
- The County will annually calculate target debt ratios and include those ratios in the review of financial trends.
- The County's debt capacity shall be maintained within the following primary goals:
 - o Annual debt issuance guideline of \$225 million. The debt issuance guideline will be adjusted every five years based on the Consumer Price Index five year rolling average beginning with FY 2017. The debt issuance guideline will be reviewed every five years beginning in FY 2022.
- Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.
- Net debt per capita as a percentage of income per capita should not exceed 8.0%.
- Debt service expenditures as a percentage of governmental fund expenditures should not exceed 10%.



- Ten year debt payout ratio should be above 60%.
- The affordability index, consisting of the weighted average of the net debt per capita (20%), net debt as a percentage of estimated market value of taxable property (45%), and net debt per capita as a percentage of income per capita (35%) shall be updated annually.
- The annual debt issuance guideline encompasses all traditional County infrastructure projects (e.g. public safety facilities, schools, libraries, equipment, transportation, etc.). Not included in the annual debt issuance calculations are issuances for projects supported by a specific revenue source, major economic development/regional partnership projects (e.g. rail), Community Development Authorities and Special Assessment Districts, etc. When appropriate, these debt offerings will be factored into the overall debt ratios and financial condition of the County.
- The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt. Total overlapping debt should not exceed 0.75% of the total assessed value of taxable property within the County during any year of the County's Six Year Capital Improvement Program.
- 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.

5. Investment Policies

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

6. Accounting, Auditing, and Financial Reporting Policies

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



- The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

7. Capital Budget Policies

- The County will make all capital improvements in accordance with an adopted Capital Improvements Program.
- The County will develop a multi-year plan for capital improvements (CIP), which considers the County's development policies and links development proffers resulting from conditional zonings with the capital plan.
- The County will enact a biennial capital budget based on the multi-year Capital Improvements Program.
- The County will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- 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, NVTAs and bond proceeds) will be spent first. When more than one category of restricted funds is available for any aspect of a project, the more restrictive of the available funds shall be spent first.
- As part of the capital project closeout process, unspent local tax funding will be transferred to the County or School capital project contingency account to be used at the discretion of the Board of Supervisors. Unspent restricted assets, such as bond proceeds, are required to be reviewed by the Controller's Office prior to closeout. All transfers between projects are required to be approved by the Board of Supervisors.
- The County will strive to update the capital intensity factor every two years, but no less than four years.
- When a project is subject to capital standards, the capital project should first be approved in the Capital Needs Assessment prior to proposal in the Capital Improvements Plan.
- The County will maximize the use of non-debt capital financing sources through the use of alternate sources of funding, including proffers, grants, and other sources of non-local tax funding revenues. The County will attempt to fund not less than 10% of the total cost of the Capital Improvement Program from local tax funding, fund balance and other recurring local revenue sources. The 10% cash provided may be applied equally to all projects or only to specific projects.

8. Asset Maintenance, Replacement, and Enhancement Policies

- The operating budget will provide for minor and preventive maintenance.
- The capital asset preservation budget will provide for the structural, site, major mechanical/electrical rehabilitation, preservation or replacement to the County and School physical plant which requires a total expenditure of \$10,000 or more and has a useful life of ten years or more.
- The appropriations to the fund will be targeted to the annual depreciation of the total County and School physical plant (buildings and improvements, exclusive of land and mobile equipment).
- The capital projects budget will provide for the acquisition, construction, or total replacement of physical facilities to include additions to existing facilities which increase the square footage or asset value of that facility.
- The County will capitalize certain classes of intangible assets per the following guidelines:
- Easements and rights-of-way with a value greater than \$1,000,000 and an expected life of 3 years or more.



- Internally generated computer software with a value greater than \$1,000,000 and an expected useful life of 3 years or more. Staff time must be 100% dedicated to a specific project for internal costs to be considered in the calculation of the capitalization threshold.
- The County will capitalize all other tangible and intangible fixed assets with a value greater than \$5,000 and an expected life of 5 years or more.
- Replacement of major technology systems (software) will be included in the planning for asset replacements in the Computer System Replacement Fund.

9. Risk Management Policies

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

10. Fund Balance Policy: County and Schools

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

1) Nonspendable Fund Balance: Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds are either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital of a revolving loan fund. Nonspendable fund balance is not available for appropriation.

2) Restricted Fund Balance: Restricted Fund Balance in any fund includes amounts that are subject to externally enforceable legal restrictions set by creditors, grantors, contributors, federal or state law, or adopted policies regarding special revenue funds.

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

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

- The committed portion of Unrestricted Fund Balance at the close of each fiscal year shall be equal to no less than 10% of operating revenues of the General Fund. This portion of Unrestricted Fund Balance is not maintained for funding recurring expenditures during the normal business cycle and is to be used only in the event of unexpected and non-routine circumstances.
- A withdrawal of the Unrestricted Fund Balance resulting in the remaining balance at less than the targeted 10% level of revenue may be considered if the total projected general fund revenues reflect a decrease from the total current year estimated general fund revenues of at least 3% or in the event of a federally declared natural or national disaster/emergency. Any withdrawal of this type shall be approved by the Board.
- If circumstances require the use of the Unrestricted Fund Balance to a point below the targeted level, the County will develop a plan during the annual appropriations process to replenish the Unrestricted Fund Balance to the 10% targeted level over a period of not more than three (3) years.

3) Committed Fund Balance: Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board. Board adoption of the



Fiscal Policy commits the 10% targeted level of Unrestricted Fund Balance. Formal Board action includes the annual adoption of the appropriations resolution and subsequent budget amendments. As stated in the appropriations resolution, encumbrances remaining at year-end will be carried over to the next fiscal year. Formal action to commit fund balance must be taken prior to the end of the fiscal year.

4) Assigned Fund Balance: Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administrator or his designee. Assigned Fund Balance could be used to fill the gap between projected revenues and expenditures in the following fiscal year.

5) Unassigned Fund Balance: Unassigned Fund Balance represents the residual fund balance remaining after non-spendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that can have a positive Unassigned Fund Balance.

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

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

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

11. Criteria Policy for Establishment of Special Assessment Districts

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

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

The County has determined that under certain circumstances, the creation of a Special Assessment District (a “District”) can further the economic development/quality growth management/redevelopment goals of the



County. Of equal importance is that the County's financial assets not be at risk. These guidelines are designed to ensure that the County goals are met.

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

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

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

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

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

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

The petition must address:

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

Consistency with County Planning Documents. The petitioner must demonstrate how the project or purpose for establishing the District is/or could be consistent with the Comprehensive Plan, Zoning Ordinance, and if



applicable, the Capital Improvement Program, the Capital Needs Assessment and the Adopted Capital Facility Standards, or other facility planning documents approved by the Board of Supervisors.

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

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

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

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

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

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

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



such, careful detailing of the level of debt as a percentage of the current and future appraisal value will be important criteria.

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

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

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

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

12. Policy for Public-Private Solicitations

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

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

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

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



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

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

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

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

The County will conduct an in depth examination and evaluation of potential private partners and their proposed projects including, but not limited to, qualifications & experience, financial capability, references, risk transference and any litigation and/or controversy that the potential partners and their key staff members may be involved in. This information will assist the County in finding partners that are experienced and will bring the “best value” to the partnership, and ultimately the residents of Loudoun County over the course of the long-term partnership. The County will consider the relevancy and extent of specific technical experience and expertise of the designated key staff members of the submission team, not simply the entity as a whole. The County will also analyze how this experience and expertise benefits the County and the project. Benefits of the partnership may include accelerated project delivery, greater access to technology and innovation, risk transference, alternative financing methods and cost-efficiencies that result in lower operating costs. Ultimately, the partnership must provide some measurable public benefit that the residents of Loudoun cannot access or achieve without the private partner.

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

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

Risk should be assigned to the partner that is best equipped to manage or prevent that risk from occurring or that is in a better position to recover the costs associated with the risk. The goal of the partnership should be to combine the best capabilities of the public and private sectors for mutual benefit. It is the intention of the County to maintain control of the asset or enterprise produced by the partnership, oversee the operation and maintenance, and regulate the amount of private involvement to protect the integrity of any public asset. The County will set the parameters and expectations for the partnership to address the public’s needs. If the



partnership does not live up to its contractual expectations, the County will regain ownership of the asset or enterprise system.

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

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

FY 2018 APPROPRIATIONS RESOLUTION

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 2018 (beginning on the first day of July 2017 and ending on the thirtieth day of June 2018 from the funds and for the purposes indicated on the following pages.

BE IT FURTHER RESOLVED that not more than \$747,959,827 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.

ESTIMATED REVENUE**Local, State, and Federal Sources**

General Property Taxes	\$ 1,145,638,700
Other Local Taxes	\$ 152,048,130
Permits, Fees, and Licenses	\$ 22,727,563
Fines and Forfeitures	\$ 1,871,650
Revenues from Use of Money and Property	\$ 4,957,869
Charges for Services	\$ 36,987,999
Miscellaneous Revenue	\$ 189,706
Recovered Costs	\$ 9,513,051
Intergovernmental - Commonwealth	\$ 86,382,044
Intergovernmental - Federal	\$ 4,926,815
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$ 1,465,243,527

Transfers From Other Funds

Children's Services Act Fund	\$ 183,000
Restricted Use Transient Occupancy Tax Fund	\$ 404,045
County Capital Projects Fund	\$ 5,706,181
County Debt Service Fund	\$ 130,421
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 6,423,647

Use of Fund Balance **\$ 47,679,909**

TOTAL REVENUE **\$ 1,519,347,083**

APPROPRIATIONS

Initial Appropriations **\$ 504,249,150**

Transfers To Other Funds

Children's Services Act Fund	\$ 4,171,542
Legal Resource Center Fund	\$ 55,612
Rental Assistance Program Fund	\$ 80,406
Transportation District Fund	\$ 15,200,000
County Capital Projects Fund	\$ 24,931,813
County Capital Asset Preservation Program Fund	\$ 9,925,000
Major Equipment Replacement Fund	\$ 4,000,000
County Debt Service Fund	\$ 169,959,138
Self-Insurance Fund	\$ 5,455,700
School Capital Projects Fund	\$ 10,305,000
School Capital Asset Preservation Program Fund	\$ 12,688,000
School Debt Service Fund - Leases	\$ 10,293,895
School Fund	\$ 747,959,827
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 1,015,025,933

Addition to Fund Balance **\$ 72,000**

TOTAL APPROPRIATIONS **\$ 1,519,347,083**

School Fund

ESTIMATED REVENUE	
Local, State, and Federal Sources	
Local Sources	\$ 12,763,535
Commonwealth	\$ 345,847,608
Federal	\$ 18,599,315
Capital Lease Financing	\$ 10,000,000
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$ 387,210,458
Transfers From Other Funds	
County General Fund	\$ 735,959,827
County General Fund - OPEB	\$ 12,000,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 747,959,827
Use of Fund Balance	\$ 12,000,000
TOTAL REVENUE	\$ 1,147,170,285
INITIAL APPROPRIATION	\$ 1,147,170,285

School Nutrition Fund

ESTIMATED REVENUE	\$ 30,313,457
INITIAL APPROPRIATION	\$ 30,313,457

County Capital Projects Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 16,319,000
Transfers From Other Funds	
Capital Projects Financing Fund	\$ 84,290,000
County General Fund	\$ 24,931,813
Major Equipment Replacement Fund	\$ 1,625,000
Public Facilities Fund	\$ 45,480,000
Transportation District Fund	\$ 97,836,760
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 254,163,573
Use of Fund Balance	\$ 456,384
TOTAL REVENUE	\$ 270,938,957
APPROPRIATIONS	
Initial Appropriation	\$ 259,512,254
Transfers To Other Funds	
County Capital Asset Preservation Program Fund	\$ 140,000
Debt Service Fund	\$ 1,680,522
General Fund	\$ 5,706,181
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 7,526,703
Addition to Fund Balance	\$ 3,900,000
TOTAL APPROPRIATIONS	\$ 270,938,957

School Capital Projects Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
Capital Projects Financing Fund	\$ 146,102,200
County General Fund	\$ 10,305,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 156,407,200
TOTAL REVENUE	\$ 156,407,200
INITIAL APPROPRIATIONS	
	\$ 156,407,200

County Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 100,000
Transfers From Other Funds	
County Capital Projects Fund	\$ 140,000
County General Fund	\$ 9,925,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 10,065,000
TOTAL REVENUE	\$ 10,165,000
INITIAL APPROPRIATIONS	\$ 10,165,000

School Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$ 12,688,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 12,688,000
TOTAL REVENUE	\$ 12,688,000
INITIAL APPROPRIATIONS	\$ 12,688,000

Capital Projects Financing Fund

ESTIMATED REVENUE	\$ 230,392,200
APPROPRIATIONS	
Transfers To Other Funds	
County Capital Projects Fund	\$ 84,290,000
School Capital Projects Fund	\$ 146,102,200
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 230,392,200
TOTAL APPROPRIATIONS	\$ 230,392,200

Major Equipment Replacement Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$ 4,000,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 4,000,000
TOTAL REVENUE	\$ 4,000,000
APPROPRIATIONS	
Initial Appropriations	\$ 2,375,000
Transfers To Other Funds	
County Capital Projects Fund	\$ 1,625,000
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 1,625,000
TOTAL APPROPRIATIONS	\$ 4,000,000

Public Facilities Fund

ESTIMATED REVENUE	\$ 46,958,124
APPROPRIATIONS	
Transfers To Other Funds	
County Capital Projects Fund	\$ 45,480,000
Transportation District Fund	\$ 1,478,124
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 46,958,124
TOTAL APPROPRIATIONS	\$ 46,958,124

Transportation District Fund

ESTIMATED REVENUE

Estimated Revenue	\$ 97,758,501
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Transfers From Other Funds

County General Fund	\$ 15,200,000
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Public Facilities Fund	\$ 1,478,124
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 16,678,124
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TOTAL REVENUE	\$ 114,436,625
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APPROPRIATIONS

Initial Appropriation	\$ 1,921,087
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Transfers To Other Funds

County Capital Projects Fund	\$ 97,836,760
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SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 97,836,760
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Addition to Fund Balance	\$ 14,678,778
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TOTAL APPROPRIATIONS	\$ 114,436,625
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County Debt Service Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 855,000
Transfers From Other Funds	
County Capital Projects Fund	\$ 1,680,522
County General Fund	\$ 169,959,138
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 171,639,660
Use of Fund Balance	\$ 8,000,000
TOTAL REVENUE	\$ 180,494,660
APPROPRIATIONS	
Initial Appropriation	\$ 180,364,239
Transfers To Other Funds	
County General Fund	\$ 130,421
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 130,421
TOTAL APPROPRIATIONS	\$ 180,494,660

School Debt Service Fund - Leases

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$ 10,293,895
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 10,293,895
TOTAL REVENUE	\$ 10,293,895
INITIAL APPROPRIATIONS	\$ 10,293,895

Dulles Industrial Park and Sewer Fund

ESTIMATED REVENUE	\$ -
INITIAL APPROPRIATION	\$ -

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	\$	11,131,000
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INITIAL APPROPRIATION	\$	11,131,000
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Tall Oaks Water and Sewer Fund

ESTIMATED REVENUE	\$	60,572
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INITIAL APPROPRIATION	\$	60,572
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FY 2018 APPROPRIATIONS RESOLUTION

Other Operating Funds

Children's Services Act Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 4,822,514
Transfers From Other Funds	
County General Fund	\$ 4,171,542
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 4,171,542
TOTAL REVENUE	\$ 8,994,056
INITIAL APPROPRIATION	
Initial Appropriation	\$ 8,811,056
Transfers To Other Funds	
County General Fund	\$ 183,000
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 183,000
TOTAL APPROPRIATION	\$ 8,994,056

Dulles Town Center CDA Fund

ESTIMATED REVENUE	\$ 3,500,000
INITIAL APPROPRIATION	\$ 3,500,000

EMS Transport Reimbursement Program Fund

ESTIMATED REVENUE	\$ 4,500,000
APPROPRIATION	
Initial Appropriation	\$ 2,792,380
Addition to Fund Balance	\$ 1,707,620
TOTAL APPROPRIATION	\$ 4,500,000

James Horton Program for the Arts Fund

ESTIMATED REVENUE	
Use of Fund Balance	\$ 1,000
TOTAL REVENUE	\$ 1,000
INITIAL APPROPRIATION	\$ 1,000

Housing Fund

ESTIMATED REVENUE	\$ 5,000,000
INITIAL APPROPRIATION	\$ 5,000,000

Legal Resource Center Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 44,980
Transfers From Other Funds	
County General Fund	\$ 55,612
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 55,612
TOTAL REVENUE	\$ 100,592
INITIAL APPROPRIATION	\$ 100,592

Rental Assistance Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 8,481,713
Transfers From Other Funds	
County General Fund	\$ 80,406
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 80,406
TOTAL REVENUE	\$ 8,562,119
INITIAL APPROPRIATION	\$ 8,562,119

Restricted Use Transient Occupancy Tax Fund

ESTIMATED REVENUE		\$ 3,530,000
APPROPRIATION		
	Initial Appropriation	\$ 2,741,700
	Transfers To Other Funds	
	County General Fund	\$ 404,045
	SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 404,045
	Addition to Fund Balance	\$ 384,255
	TOTAL APPROPRIATION	\$ 3,530,000

Self-Insurance Fund

ESTIMATED REVENUE		
	Transfers From Other Funds	
	County General Fund	\$ 5,455,700
	SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 5,455,700
	TOTAL REVENUE	\$ 5,455,700
INITIAL APPROPRIATION		\$ 5,455,700

State and Federal Grant Fund

ESTIMATED REVENUE		\$ 2,940,137
INITIAL APPROPRIATION		\$ 2,940,137

Symington Fund

ESTIMATED REVENUE		
	Use of Fund Balance	\$ 60,000
	TOTAL REVENUE	\$ 60,000
INITIAL APPROPRIATION		\$ 60,000

Uran Holocaust Library Fund

ESTIMATED REVENUE	
Use of Fund Balance	\$ 30,000
TOTAL REVENUE	\$ 30,000
INITIAL APPROPRIATION	\$ 30,000

Section 1 The preceding designated funds and accounts shall be appropriated from the designated estimated revenues to be expended by the County Administrator or his designee, and the Director of Finance and Procurement, authorized pursuant to Section 15.2-1541 of the 1950 Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, as amended, to pay all normal and routine claims, when presented, for which appropriations are hereinafter made, with the County's own check signed by the County Administrator and the Treasurer or with electronic fund transfers authorized by the Director of Finance and Procurement 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 his designee, and the Director of Finance and Procurement, or designee, are authorized pursuant to Section 15.2-1541 of the Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, and on December 20, 1982, as amended, to pay all claims against the School Board, once approved by the School Board, for which appropriations have been made, with a School Board check signed by the School Superintendent and the Treasurer or with electronic fund transfers approved by the Treasurer.

Section 2 All outstanding operating encumbrances at June 30, 2017, are hereby reappropriated to the 2018 fiscal year to the same department and account for which they are encumbered in the previous year. The reappropriation of these funds is in addition to the appropriations listed on pages 2 through 13.

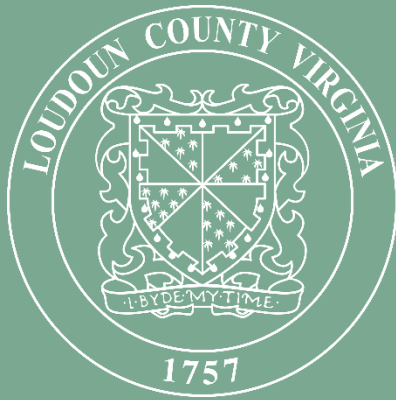
All reappropriated encumbered funds are monitored and may be lowered throughout the fiscal year. At that time, appropriations will be decreased by the amount of the decrease or cancellation of the reappropriated encumbrance.

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 transportation district and restricted transient occupancy tax).

Section 4 Appropriations designated for capital projects, unexpended as of June 30, 2017, are hereby reappropriated for those projects. The reappropriation of these funds is in addition to the appropriations listed on pages 2 through 13. All unexpended school land acquisition funds designated for capital projects are hereby reappropriated 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 and transfer to the funding source any remaining balances. This section applies to all existing appropriations for capital projects on June 30, 2017, and appropriations for capital projects in the 2018 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, 2017, are hereby reappropriated for those purposes. The reappropriation of these funds is in addition to the appropriations listed on pages 2 through 13. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff is authorized to close out the grant and transfer back to the funding source any remaining balances. Instances where the remaining balance is less than \$100, staff is authorized to transfer the remaining balance to a central grant balancing account. This applies to appropriations for grants outstanding at June 30, 2017, and appropriations of grants in the 2018 budget.
- Section 6** The County Administrator is authorized to make expenditures from Trust and Agency Funds for the specified reasons for which the funds were established. In no case shall the expenditure exceed the available balance for the fund.
- Section 7** Effective upon adoption of this resolution, the County Administrator or designee is authorized to approve transfers of appropriations among departments and agencies as long as the total net appropriation for the fund is neither increased nor decreased, consistent with established internal procedures. The County Administrator or designee is authorized to approve transfers of estimated revenue among departments and agencies as long as total net revenue is neither increased nor decreased at the level of the fund.
- Section 8** The Director of Finance and Procurement is authorized to make transfers to various funds for which there are transfers appropriated or adjustments as required at the end of the fiscal year. The Director shall transfer funds only as needed up to amounts appropriated, required or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- Section 9** The County Administrator is authorized to provide "State Employee Pay Supplements," which provide additional salary amounts to state employees working for the County. Pay supplements 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. Pay supplements shall be periodically reviewed and may be increased, decreased, or eliminated subject to annual appropriation by the Board of Supervisors and review by the Department of Human Resources and as may be provided within an existing or future Memorandum of Understanding (MOU) between the County and the applicable agency (or agencies) of the Commonwealth. The County Administrator is authorized to execute MOUs, after proper review of the County Attorney and other departments as necessary.

- Section 10** In FY 2018, County employees will be eligible for a merit based salary increase of 3 percent upon achieving a "fully successful" rating. The County Attorney will receive a 3 percent salary increase. The County Administrator will receive a 3 percent salary increase. Constitutional Officers will receive any increase given by the state plus an increase from the County; the total increase will not exceed 3 percent of salary. All salary increases will be effective September 21, 2017, and will be part of the October 13, 2017 pay check. For purposes of administering the paybands, the salary scales will be adjusted at the minimum by 2.0 percent and maximum by 1.5 percent.
- 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 2017 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 2017's self-insurance claims should the combined amount of fund balance, including reserves in that fund, fall below 10 percent of FY 2017's claims. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2017 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 2017's claims.



General Fund Revenue and Trends

FY 2018 Adopted Budget

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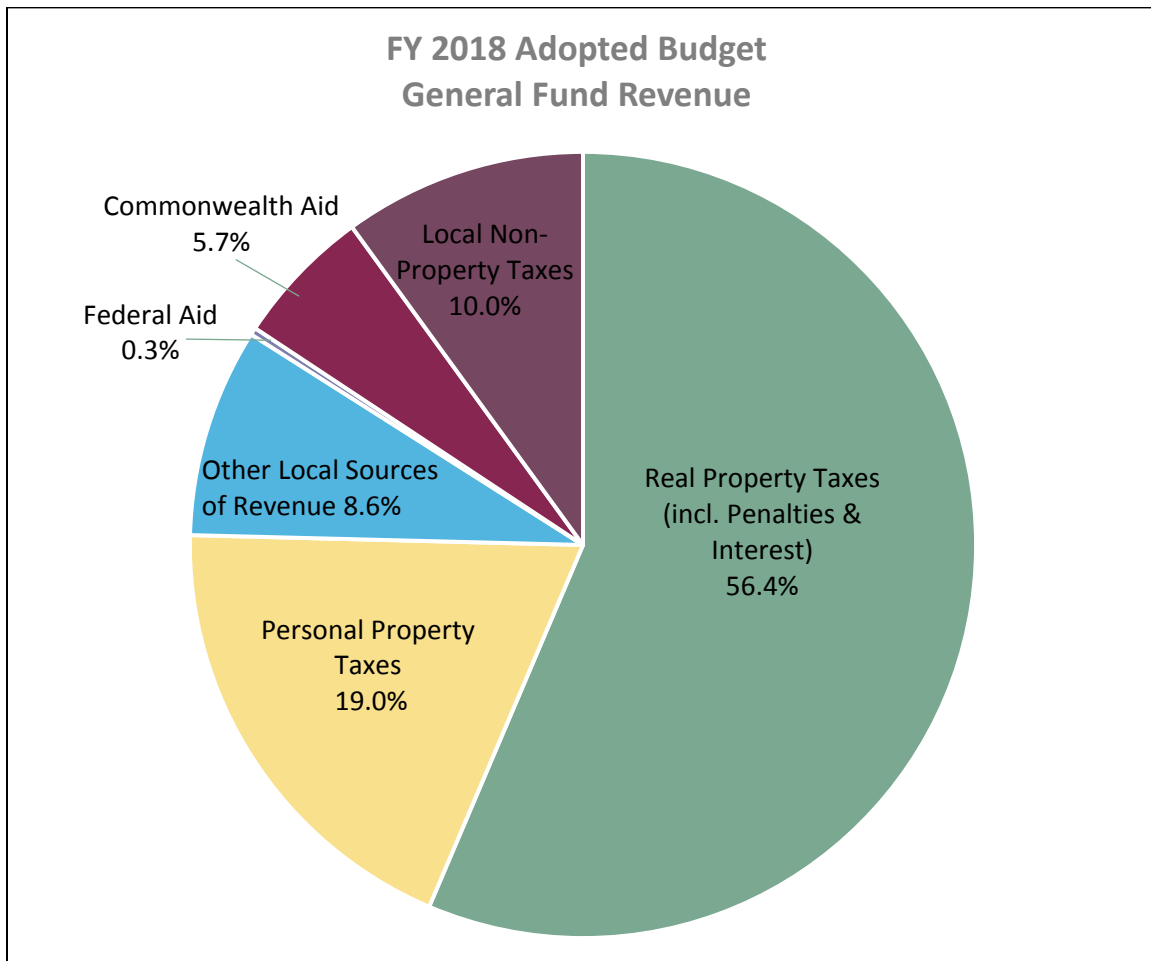






GENERAL FUND REVENUE

The General Fund is one of multiple funds that exist within the County's accounting and budgeting systems. It is the largest such fund in terms of dollars; and it is the primary financing source for annual appropriations related to the ordinary, jurisdiction-wide operations of County government. "Revenue" in the General Fund consists of money that goes directly to the Fund when realized by the County as well as money initially contained in other funds that is transferred into the General Fund during the fiscal year. There are five major categories of General Fund Revenue: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The chart below shows the percentage contribution of each of these five categories to FY 2018 General Fund Revenue, the largest being General Property Tax revenues at 75.4 percent. The chart separates General Property Tax revenue into its Real and Personal Property tax components.



The County's Revenue Committee reviews all estimates of local tax revenues presented herein. The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Chief Financial Officer, and the directors and/or staff members 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, interest on investment).

The following table presents the five major General Fund revenue categories along with related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each. ***Descriptions of local taxes are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.***



General Fund Revenue Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
General Property Taxes					
Real Property ¹	\$713,450,404	\$752,027,684	\$786,621,133	\$822,327,000	\$852,239,000
Personal Property	175,404,522	195,654,349	237,486,097	234,680,300	288,441,700
Penalties And Interest	5,636,922	6,098,286	9,650,788	4,958,000	4,958,000
Total General Property	\$894,491,848	\$953,780,318	\$1,033,758,018	\$1,061,965,300	\$1,145,638,700
Local Non-Property Taxes					
Sales & Use Tax	\$54,667,986	\$61,411,195	\$68,976,067	\$68,775,000	\$71,800,000
Consumers Utility Taxes	21,415,296	22,548,783	21,555,702	22,562,880	21,837,880
Business License (BPOL)	29,209,497	31,558,942	31,785,671	33,617,650	33,062,250
Franchise Fees & Misc.	20,673,552	25,334,114	23,810,188	23,630,500	25,348,000
Total Non-Property Taxes	\$125,966,331	\$140,853,034	\$146,127,628	\$148,586,030	\$152,048,130
Total Local Tax Revenue	\$1,020,458,179	\$1,094,633,352	\$1,179,885,646	\$1,210,551,330	\$1,297,686,830
Other Local Sources of Revenue					
Permits & Privilege Fees	\$23,902,961	\$24,124,482	\$22,384,995	\$22,489,415	\$22,727,563
Fines & Forfeitures	2,249,057	2,147,816	1,726,649	2,241,650	1,871,650
Use Of Money & Property	2,832,465	3,401,734	5,832,491	4,394,082	4,957,869
Charges For Services	29,819,923	35,037,887	34,273,965	33,099,395	36,987,999
Miscellaneous Revenue ²	23,129,996	1,887,749	595,894	213,320	189,706
Recovered Costs	8,224,190	8,476,452	8,798,645	8,933,012	9,513,051
Other Financing Sources	8,189,133	15,382,070	14,751,885	43,207,874	54,103,556
Total Other Local Revenue	\$98,347,725	\$90,458,190	\$88,364,524	\$114,578,748	\$130,351,394
Total Local Revenue	\$1,118,805,904	\$1,185,091,542	\$1,268,250,170	\$1,325,130,078	\$1,428,038,224
Commonwealth Aid					
Non-Categorical	\$56,739,029	\$57,315,177	\$57,186,108	\$56,971,696	\$57,571,696
Shared Expenses	15,520,166	15,298,108	15,996,863	15,167,077	15,932,467
Categorical - Unrestricted	3,306,529	3,222,665	2,713,340	2,864,681	2,755,157
Categorical - Restricted	8,702,192	8,422,860	7,787,615	9,552,225	10,122,724
Total Commonwealth Aid	\$84,267,916	\$84,258,811	\$83,683,925	\$84,555,679	\$86,382,044
Federal Aid					
Payments in Lieu of Taxes	\$3,199	\$2,913	\$3,468	\$1,800	\$1,800
Categorical Aid	6,383,019	6,411,429	7,251,536	4,786,120	4,925,015
Total Federal Aid	6,386,218	6,414,342	7,255,004	4,787,920	4,926,815
Total General Fund Revenue³	\$1,209,460,038	\$1,275,764,695	\$1,359,189,099	\$1,414,473,677	\$1,519,347,083

Note: In all tables in this chapter the sum of the individual revenue lines may not equal the totals due to rounding.

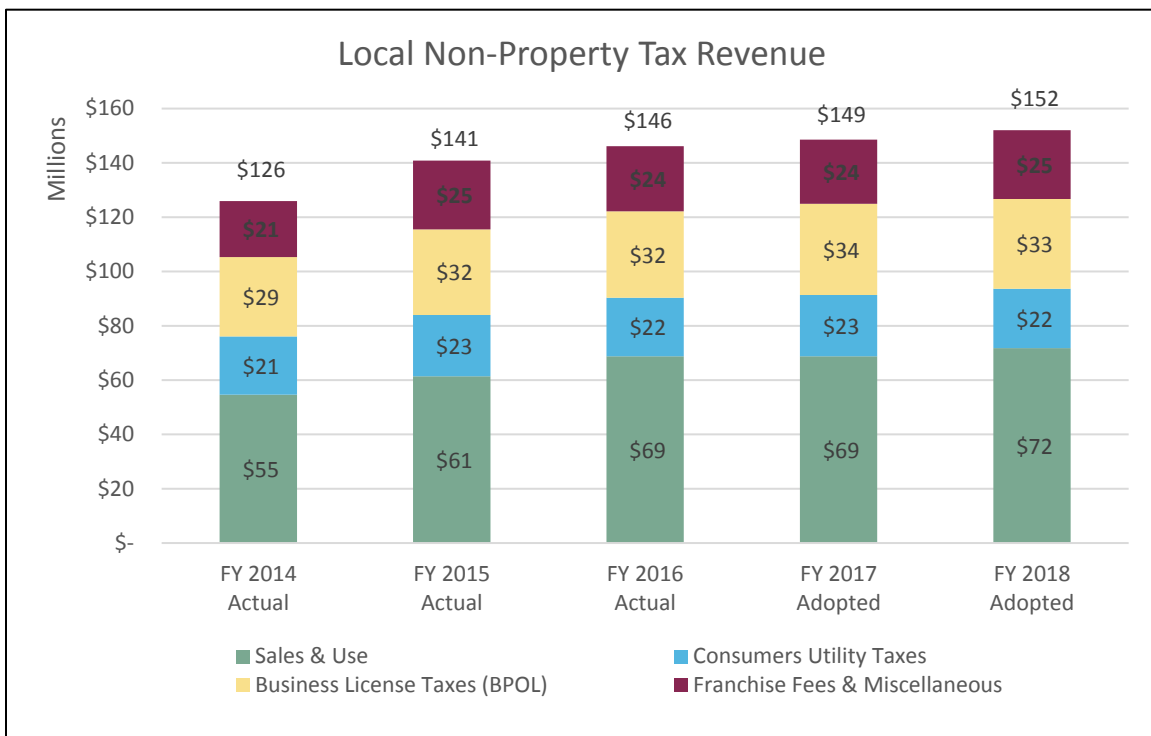
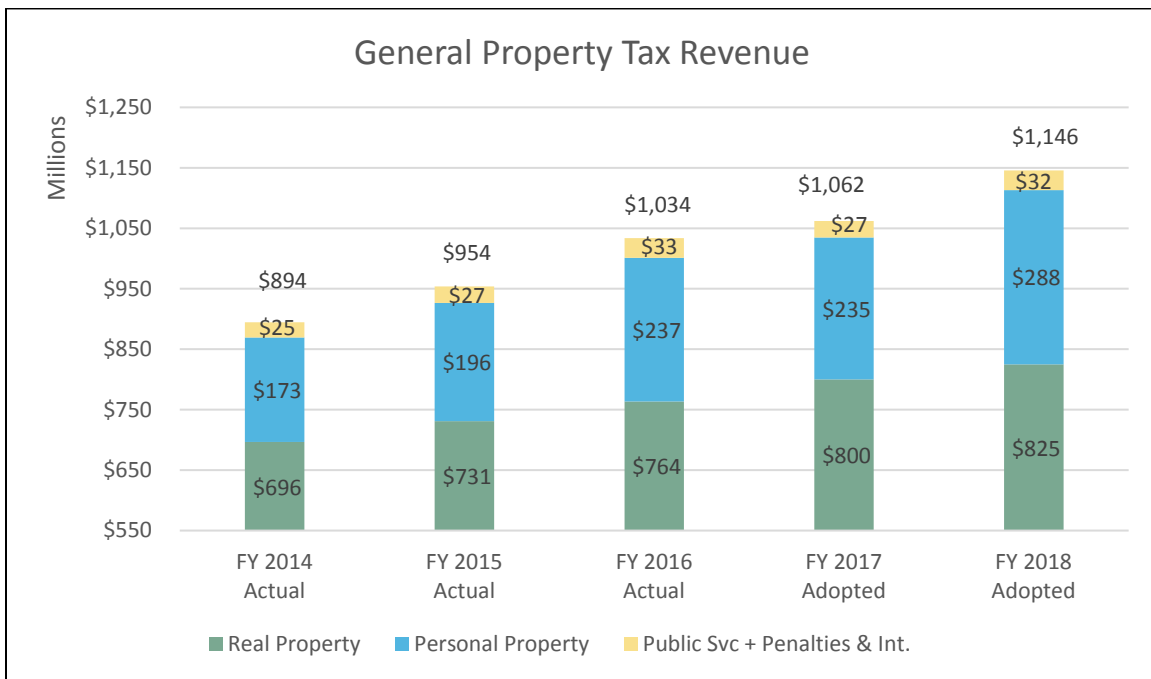
¹ Includes public service corporation property assessed by the State Corporation Commission plus the value of interstate pipeline assets.

² FY 2014 includes \$21.5 million from sale of county-owned land.

³ General Fund Revenue totals shown here as 'Actual' exceed the values reported in the CAFR (Schedule 1 and Exhibit V) because the CAFR does not classify 'Other Financing Sources' (i.e., inter-fund transfers) and proceeds from asset sales (included in Miscellaneous Revenue) as revenue even though this money flows through the General Fund.

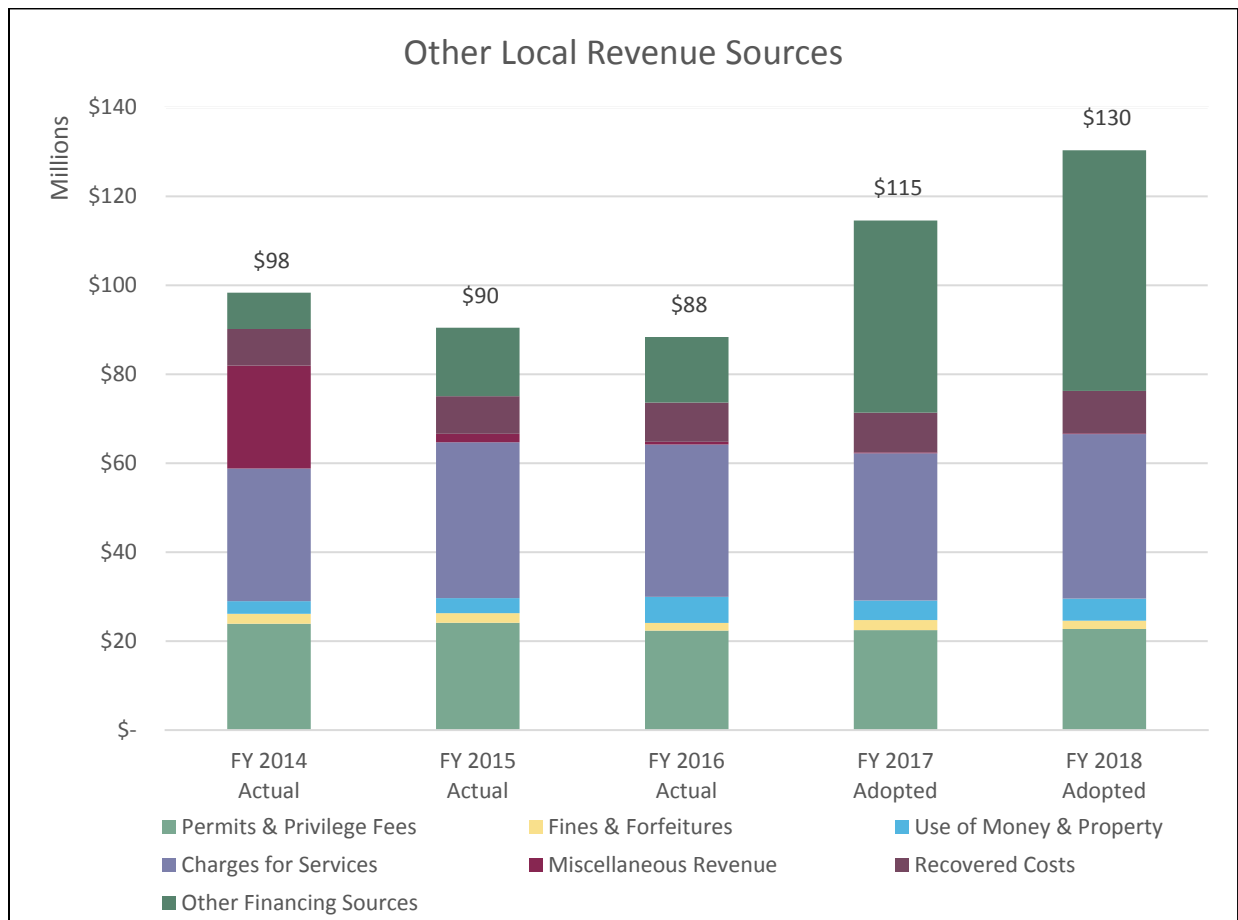


General Fund Revenue Trends





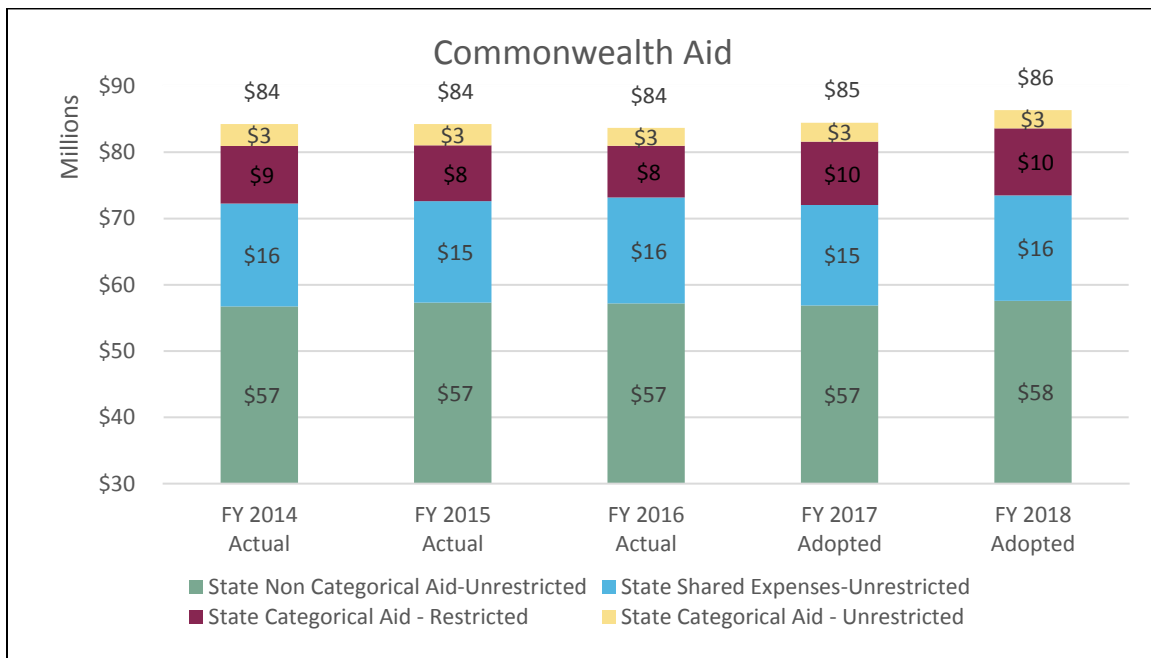
General Fund Revenue Trends



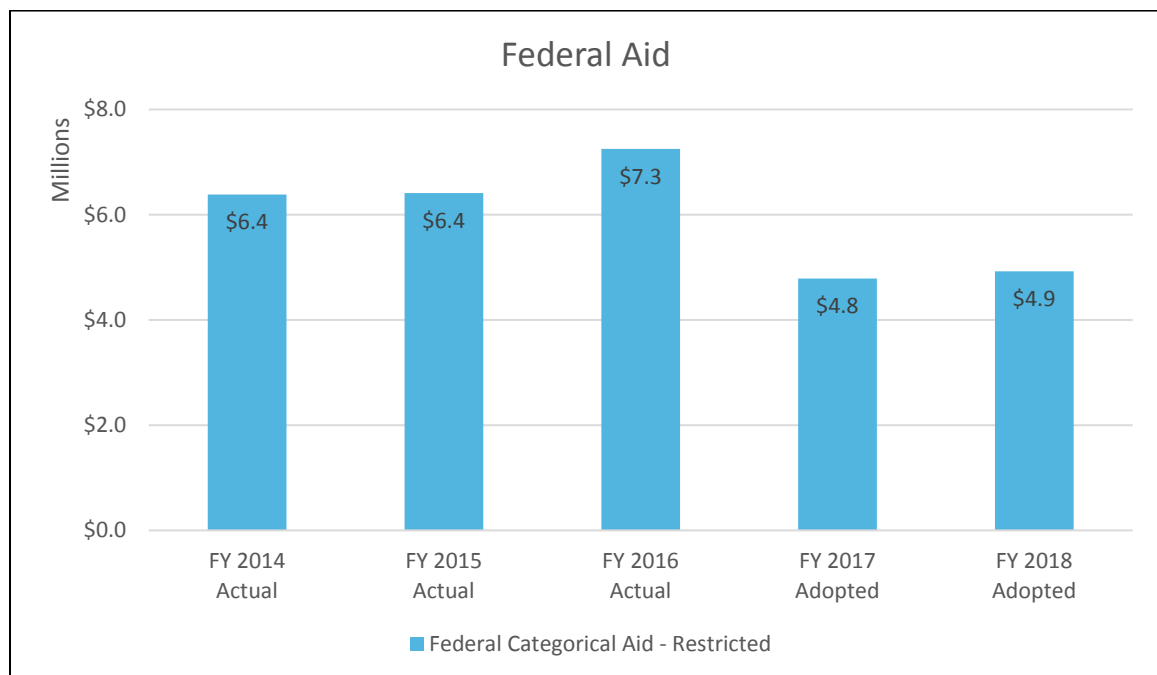
Miscellaneous Revenue in FY 2014 includes \$21.5 million in proceeds from the sale of county-owned real estate. Other Financing Sources for Adopted FY 2017 and Adopted FY 2018 include Use of Prior-Year Fund Balance in the amount of \$27.1 million and \$47.7 million, respectively.



General Fund Revenue Trends



Note: State Non Categorical Aid - Unrestricted includes the State's annual payment to Loudoun of \$48,070,700 as reimbursement for a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar 2017, the State's contribution is estimated to cover 40 percent of the personal property tax charged to vehicle owners on qualifying vehicle value. This percentage is declining over time as the fixed value of the State's annual contribution is spread across a growing number of vehicles in Loudoun.



Note: Loudoun receives little or no General Fund revenue in the three other categories of Federal Aid.



General Property Taxes

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Real Property Taxes					
Current Real Property Taxes ⁴	\$704,387,332	\$739,483,094	\$771,055,712	\$809,122,000	\$833,392,000
Real Property - Rollback	-721	20,870	600,831	0	0
Relief For Elderly & Disabled	-8,167,679	-8,811,851	-8,233,203	-9,349,000	-8,800,000
Special Improvement Taxes	5,778	0	0	0	0
Payments In Lieu Of Taxes	208,400	214,700	221,200	228,000	235,000
Total – Real Property Taxes	\$696,433,109	\$730,906,813	\$763,644,540	\$800,002,000	\$824,827,000
Public Service Corp Property					
PSC Real Property Tax	\$17,017,294	\$21,120,871	\$22,976,592	\$22,325,000	\$27,412,000
PSC Personal Property Taxes ⁵	2,494,452	-37	0	0	0
PSC - Vehicles	28,545	32,673	27,190	30,000	30,000
Total - Public Svc Corp Prop. Taxes	\$19,540,291	\$21,153,508	\$23,003,783	\$22,355,000	\$27,442,000
Personal Property Taxes					
Aircraft Taxes	\$39,995	\$39,714	\$31,571	\$40,000	\$35,000
Computer Equipment	68,922,703	84,686,002	117,170,214	114,920,000	154,900,000
Furniture And Fixtures ⁶	13,940,663	16,899,941	21,292,512	21,626,000	26,710,000
Heavy Equipment Taxes	1,369,793	1,563,377	1,725,448	1,560,000	1,700,000
Machinery & Tools Taxes	1,101,942	1,182,264	1,242,313	1,187,300	1,250,000
Mobile Home Taxes	27,662	-3,581	13,080	12,800	12,500
Satellite Mfg. Equipment	3,795	4,180	4,253	4,200	4,200
Vehicles Taxes	86,106,395	81,050,884	95,979,515	92,300,000	103,800,000
Delinquent Pers. Prop. Taxes	6,868,578	10,198,931	0	3,000,000	0
Total – Personal Property	\$172,881,525	\$195,621,712	\$237,458,907	\$234,650,300	\$288,411,700
Penalties & Interest					
Penalties (All Property Taxes)	\$3,109,902	\$3,650,726	\$4,803,750	\$2,800,000	\$2,800,000
Super Penalty - Property Taxes	779,243	963,979	1,062,721	658,000	658,000
Interest - Property Taxes	1,747,777	1,483,580	3,784,317	1,500,000	1,500,000
Total – Penalties & Interest	\$5,636,922	\$6,098,286	\$9,650,788	\$4,958,000	\$4,958,000
Total - General Property Taxes	\$894,491,848	\$953,780,318	\$1,033,758,018	\$1,061,965,300	\$1,145,638,700

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.

Real Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3200 et seq.; Loudoun County Ordinances § 4-860, 864, 870, and 872.
- **Description** - All land, structures, improvements, mineral deposits, and timber which are not exempted by State law are subject to local taxation at 100 percent of the fair market value as of January 1 of the calendar year in which the tax is levied. The methods used to assess fair market value must comport with State law. Taxable real

⁴ Includes delinquent real property taxes.

⁵ Beginning in FY 2015, PSC non-vehicle personal and real property tax revenues are combined since the same tax rate applies to both categories of public service company property.

⁶ FY 2014 value includes \$5.5 million removed from Vehicle taxes that actually represented Furniture revenue.



General Property Taxes

property includes the value of leasehold interests and concessions located on land that is exempt from property tax. Exempt real property includes government-owned real estate, property devoted to religious purposes, and property meeting certain other eligibility criteria specified in the Code of Virginia, including ownership by elderly and disabled individuals or disabled military veterans. In calendar year 2016 an estimated 7.9 percent or \$6.2 billion of the county's real property qualified for tax exemption. Real property zoned for agricultural use may qualify for the County's land use program. Under this program the property tax due on the difference between the fair market value of the land in its highest and best use and its value in agriculture, horticulture, or open space is deferred until such time as the property is re-zoned to a high-density, non-agricultural use. Such conversion requires the payment of deferred taxes (plus interest) for the past five years (shown as Rollback revenue in the above table). In 2016, taxes were deferred on approximately \$1.99 billion or 2.5 percent of Loudoun's taxable real property under the land use program.

- **Administration** – Loudoun's Commissioner of the Revenue assesses the fair market value of all real property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission), and the operating property of railroads and interstate pipelines (which is assessed by the Virginia Department of Taxation). The State Land Advisory Council provides recommended valuations to the Commissioner of the Revenue for agricultural property enrolled in the land use program. Assessments are performed each year and are subject to appeal. Property owners are informed of results by mail in March. Loudoun's Treasurer bills and collects real property taxes semiannually with payments due on June 5 and December 5. Owners of new structures under construction may receive supplemental tax bills at other times based upon the state of completion with the amount prorated to cover the remaining portion of the calendar year. The County Treasurer issues property tax bills and collects the levies.
- **Tax Rate** – The adopted FY 2018 real property tax revenue estimate reflects a real property tax rate of \$1.125 per \$100 of assessed value on and after January 1, 2017. The adopted tax rate of \$1.125 is one penny less than the equalized tax rate for 2017. During calendar 2016, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of property in the County increased by approximately 0.9 percent. The equalized tax rate offsets the revenue impact of the change in market value of all real property over the previous calendar year that is not attributable to new structures and parcel development. The Board of Supervisors establishes the real property tax rate, which is uniform for all real property in the jurisdiction. By law, any real property tax rate that would yield revenue in the current calendar year that is greater than 101 percent of the revenue levied in the prior year can only be approved after public notice and hearing. Historic real property tax rates are shown in the table on page R-10. The County also establishes special tax districts, each with its own special tax levy and associated special district fund. The table on page R-10 also shows real property tax rates for the special purpose tax districts. Owners of non-exempt real property within a special tax district pay the special levy in addition to the general property tax; the special levy revenue is dedicated to the specific purpose for which the tax district was created.
- **Supplemental Information**- Additional information on the real property tax revenue forecast appears in the last section of the chapter entitled 'Forecast Discussion and Analysis'. The projected PSC real property revenue for FY 2018 includes approximately \$6.9 million for the Panda-Stonewall Energy Project which commenced commercial operation in May 2017.

Real Property Tax Relief	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Elderly & Disabled	\$7,438,794	\$7,859,076	\$7,134,894	\$8,337,255	\$7,626,080
Disabled Veterans/KIA Spouse	728,885	952,775	1,098,309	1,010,745	1,173,920
Total - Real Property Tax Relief	\$8,167,679	\$8,811,851	\$8,233,203	\$9,348,000	\$8,800,000

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.



General Property Taxes

- **Description** –The County provides real property tax relief to eligible residents who file an application and meet the necessary qualifying criteria. The tax break for qualifying residents applies to their principal dwelling and lot (up to 3 acres). To qualify, residents must be at least 65 years of age or totally and permanently disabled and have total combined (i.e., including their spouse) income and financial net worth less than \$72,000 and \$440,000, respectively. Military veterans having 100 percent service-connected, total and permanent disability may qualify for property tax relief as well. The surviving spouse of a disabled veteran is also eligible for real property tax relief 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 relief on the primary residence of the surviving spouse of a service member killed in action.
- **Administration** –The Commissioner of the Revenue administers applications for and determines eligibility for real property tax relief. Application forms and additional information are available on the Loudoun County website.
- **Tax Rate** – The real property tax revenue foregone due to these exemptions is calculated using the real property tax rate in effect at the time.
- **Supplemental Information** – The fiscal year values in the above table for ‘Elderly & Disabled’ and for ‘Disabled Veterans/KIA spouse’ are estimates derived from calendar-year values compiled by the Commissioner of the Revenue.

Personal Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3500 et seq.; Loudoun County Ordinances § 4-860, 864, and 873.
- **Description** – This tax applies to 100 percent of the fair market value of all tangible personal property as of January 1 of the calendar year in which the tax is levied. Tangible personal property includes all personal property not classified as intangible (e.g., computer software, accounts receivable, equipment used in manufacturing), merchant’s capital (e.g., inventory of stock for sale, daily rental motor vehicles), or as short-term rental property. State law establishes a set of personal property categories for the purpose of assessing value and another set of categories for applying tax rates. Different valuation methods may be used for different classes of property but the same method must be used for all types of property within the same category. Likewise, the same tax rate must be applied to all personal property within a given tax category. This procedure ensures that the same amount of tax will be collected from similar types of personal property having equal value, thereby promoting equity across property owners. State law also provides for exemptions from the personal property tax under specified conditions and for tax rates below the general personal property tax rate for certain categories of personal property. The categories of personal property having the largest valuations in Loudoun County are motor vehicles and computer equipment.
- **Administration** – Loudoun’s Commissioner of the Revenue determines the value of all tangible personal property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission). New businesses and individuals are required to file a personal property tax return with the Commissioner of the Revenue within 60 days of acquiring or bringing such property into Loudoun County or one of its seven incorporated towns. Thereafter, all owners of tangible personal property are required to file annual declarations identifying the stock and condition of all tangible personal property as of January 1. Loudoun’s Treasurer bills and collects the personal property tax semiannually with payments due by May 5 and October 5 for property located in Loudoun on January 1.
- **Tax Rate** – The table on the following page shows historic and current personal property tax rates applicable to the tangible personal property sub-categories shown in the previous table. For sub-categories, the general personal property tax rate applies unless indicated otherwise. The table of tax rates also shows the rates applicable to more specific property categories (e.g., motor vehicles owned by volunteer fire and rescue personnel) that are included in the categories reported in the revenue table.
- **Supplemental Information** – Additional information regarding the derivation of the forecast of personal property tax revenues appears at the end of the chapter in the section labelled ‘Forecast Discussion and Analysis’.



General Property Taxes

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

Property Tax Category	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017
<i>Taxable Real Property</i>					
Real Property – General	1.205	1.155	1.135	1.145	1.125 ⁷
Public Utility Property - General	1.205	1.155	1.135	1.145	1.125 ⁷
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.180
Aldie Sewer Service District ⁸	0.000	0.000	0.000	0.000	0.000
Hamilton Sewer Service District ⁸	0.300	0.300	0.000	0.000	0.000
Metrorail Service Tax District	0.200	0.200	0.200	0.200	0.200
Rt. 606 Airport Stations Services Tax District	0.000	0.000	0.000	0.000	0.000
Rt. 772 Station Services Tax District	0.000	0.000	0.000	0.000	0.000
<i>Taxable Personal Property</i>					
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
Public Utility Personal Property (Vehicles Only)	4.200	4.200	4.200	4.200	4.200
Public Utility Personal Property (Aircraft Only)	0.010	0.010	0.010	0.010	0.010
Public Utility Personal Property (Excluding Aircraft & Vehicles) – General	1.205	1.155	1.135	1.145	1.125 ⁷
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 – Eligible Vehicle of Permanently Qualifying Disabled Veteran	NA	NA	NA	NA	0.010 ⁹
Personal Property - Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Personal Property - Vehicles Specially Equipped for Handicapped Transport	2.100	2.100	2.100	2.100	2.100
Personal Property - Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	1.000	1.000	1.000	1.000
Personal Property- Vehicles Powered Solely by Electricity	4.200	4.200	4.200	4.200	4.200
Mobile Homes Used as Residences - General	1.205	1.155	1.135	1.145	1.125 ⁷
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
Wild or Exotic Animals for Public Exhibition	0.010	0.010	0.010	0.010	0.010
HOA Owned Equipment excl. Motor Vehicles	0.010	0.010	0.010	0.010	0.010

⁷ Real property tax rate adopted April 4, 2017 for calendar year 2017.

⁸ The remaining debt service for Aldie Sewer Service District was completed in FY 2013 and the Board of Supervisors voted to repeal the District on November 9, 2016. Hamilton Sewer District debt service was completed in FY 2015 with existing funds.

⁹ Adopted April 4, 2017 with an effective date of January 1, 2017.



Local Non-Property Taxes

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Sales & Use	\$54,667,986	\$61,411,195	\$68,976,067	\$68,775,000	\$71,800,000
Consumers Utility					
Electric - State	\$1,326,451	\$1,480,265	\$1,515,163	\$1,445,000	\$1,610,000
Natural Gas - State	257,442	268,210	208,940	286,000	230,000
Electric - Local	5,377,338	6,184,973	5,698,798	6,092,000	6,050,000
Natural Gas - Local	2,166,003	2,356,696	2,282,252	2,512,000	2,420,000
Communications Tax - State	11,699,641	11,597,414	11,254,084	11,600,000	10,900,000
PSAP E-911	588,422	661,225	596,465	627,880	627,880
Total – Consumers Utility Taxes	\$21,415,296	\$22,548,783	\$21,555,702	\$22,562,880	\$21,837,880
Business Licenses (BPOL)					
Amusements	\$82,202	\$81,376	\$107,116	\$91,000	\$103,500
Business Service Occupations	6,513,090	7,397,306	7,170,495	7,781,000	7,035,000
Business Svcs/Aircraft Lease	13,081	13,639	120	15,000	9,000
Business Svcs/Computer Info	789,363	808,497	604,230	810,000	603,000
Federal R&D	44,459	26,967	19,284	27,000	20,100
Personal Service Occupations	1,284,988	1,463,485	1,386,831	1,528,000	1,540,000
Contractors & Contracting	6,543,662	7,073,865	7,367,524	7,360,000	7,440,000
Hotels and Motels	274,860	275,520	332,412	298,000	347,000
Professional & Specialized	2,395,116	2,466,853	2,468,620	2,807,000	2,620,000
Renting by Owner	1,058,180	1,279,505	1,349,933	1,333,000	1,449,000
Repair Service Occupation	698,328	728,387	614,485	755,000	677,000
Retail Merchant	7,032,169	7,296,150	8,044,848	7,793,000	8,700,000
Retail Merchant/Cert Str	84,538	80,700	98,674	88,000	107,500
Wholesale Merchant	520,129	562,439	525,128	560,000	546,000
Money Lenders	432,889	410,434	383,921	430,000	392,000
Coin Operated Machines	200	200	150	150	150
Fortune Tellers	0	-500	0	500	500
Itinerant Merchants	14,400	13,850	12,500	12,000	12,000
Other Business	0	0	3,646	0	0
Satellite Imaging Svcs	56,449	59,708	62,803	64,000	64,000
Going Out of Sale Permits	0	-1	0	0	0
Mixed Beverage Licenses	52,650	95,400	93,175	80,000	90,500
Public Svc Corp. License	899,435	923,070	867,092	925,000	904,500
Short-term Rental	272,586	319,014	295,898	380,000	301,500
Delinquent BPOL Tax	-109,824	-164,639	0	170,000	0
Penalties, Interest & Cost	256,547	347,717	-23,217	310,000	100,000
Total - Business License Taxes	\$29,209,497	\$31,558,942	\$31,785,671	\$33,617,650	\$33,062,250
Franchise Fees & Misc.					
Vehicle Decals	\$6,304,760	\$6,547,752	\$6,817,105	\$7,195,500	\$7,268,000
Bank Franchise Taxes	3,102,805	5,720,221	3,870,002	3,100,000	3,100,000
Recordation Taxes	9,299,229	10,686,441	10,745,996	10,700,000	12,500,000
Taxes on Wills	37,920	51,814	40,455	50,000	50,000
Transient Occupancy Tax - 2%	1,928,838	2,327,885	2,336,629	2,585,000	2,430,000
Total - Franchise Fees & Misc.	\$20,673,552	\$25,334,114	\$23,810,188	\$23,630,500	\$25,348,000



Local Non-Property Taxes

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

Sales and Use Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-605 et seq.; Title 23 Virginia Administrative Code 10-210; Loudoun County Ordinance adopted May 24, 1966 (uncodified).
- **Description** – A general tax of one percent on the price of non-exempt goods and services purchased or leased by the final purchaser for use within Loudoun County. This tax is also referred to as the one percent local option tax because state law gives counties and cities the option of levying this tax. The County's share of this revenue goes entirely to the General Fund. The law exempts all purchases of certain designated entities from this tax (e.g., federal government, churches). The final purchase of certain tangible property is also exempt (e.g., pollution control equipment, raw material and machinery used directly in manufacturing, newspapers and magazines not sold from a newsstand). A "service" is taxable only if it results in the provision of a tangible good (e.g., food catering). The revenue reported in the above table represents only the County's share (currently around 91 percent) of the revenue collected in each fiscal year. The proceeds of the one percent sales and use tax are allocated among the County government and the towns located within the county on the basis of school age population as reported by the Weldon-Cooper Center at the University of Virginia.
- **Administration** – The tax is collected by businesses at the time of sale (or lease) and remitted to the Tax Commissioner of the Commonwealth of Virginia by the 20th day of the month following its collection. The Tax Commissioner deposits the funds into an account administered by the State Comptroller who distributes the proceeds to each county or city. The distribution of tax proceeds collected for a given month generally occurs during the first few days of the second calendar month following the month of collection. The Commonwealth's Auditor of Public Accounts regularly audits the tax collection process. Any errors detected in past distributions are corrected via rebates or refunds in future distributions.
- **Tax Rate** – One percent of the final sale (or lease) price of any non-exempt retail good or service sold or used (i.e., consumed or stored) within the county.
- **Supplemental Information** – Sales and Use Tax revenue tends to grow over time at a rate commensurate with the percentage change in the number of households in the county plus the rate of consumer price inflation, which impacts the prices of the goods and service purchases to which the tax applies. A substantial change in local retail facilities will also impact this revenue. However, during economic recessions consumers tend to economize on purchases of goods and services which can cause this revenue to actually decline. Refunds resulting from audits of prior year collections significantly impacted reported revenue in FY 2012, FY 2013, FY 2014 and FY 2016. Removing these prior-period adjustments from reported revenues (to obtain a value reflective of actual economic conditions) yields estimated values of \$55.4 million, \$56.2 million, \$57.6 million and \$67.8 million, respectively, for these four years.

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 tax the local component is \$0.004 per CCF on the first 500 CCF consumed in a month.



Local Non-Property Taxes

- **Supplemental Information** – These taxes became effective on January 1, 2001 and replaced the state gross receipts tax and the local license tax on electric and gas utilities.

Local Taxes on Retail Electricity and Natural Gas Consumption

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

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

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

State Communications Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-648 et seq.; Loudoun County Ordinances not applicable.
- **Description** – The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia. The current set of levies dates to January 1, 2007 when a set of statewide communications taxes replaced a number of state and local communications taxes and fees. Communications taxes currently include a communications sales and use tax (5 percent of sales), an E-911 tax on landline telephone services (\$0.75 per access line), and a public rights-of-way use fee for cable television providers (\$0.75 per access line). The sales and use tax applies to a host of communications services, including: landline, wireless, and satellite phone services; teleconferencing services, voice-over-internet protocol; and 800 number services, to name a few.
- **Administration** – Communication service providers collect the taxes from their customers each month and remit the proceeds to the Virginia Department of Taxation. The Department of Taxation then distributes the revenues to localities. Loudoun receives a fixed percentage (2.78 percent) of Commonwealth collections for state-wide communications taxes less an administrative fee.
- **Tax Rate** – Refer to the above description.
- **Supplemental Information** - Communications Tax revenues have not increased over time for two main reasons: a growing number of cell phone subscribers have discontinued their landline phone service and the growing popularity of pre-paid cell phones which are exempt from this tax. See the Virginia Department of Taxation's "Report of the 2015 Communications Sales and Use Tax Study".



Local Non-Property Taxes

PSAP E-911 Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-484 et seq.; Loudoun County Ordinances are not applicable.
- **Description** – A surcharge imposed on each end user of wireless communications services. End users that are government agencies are exempt. The proceeds are used to support 911 emergency call centers.
- **Administration** – Communications service providers collect the tax each month from end users in Virginia and remit the proceeds to the Virginia Department of Taxation which then distributes 60 percent of the proceeds to localities to support their emergency call center or “public safety answering point” (PSAP).
- **Tax Rate** – The tax is \$0.75 per month on each wireless end user having service that is billed monthly and a one-time \$0.50 charge on wireless end users having pre-paid service.
- **Supplemental Information**– Loudoun currently receives 2.172 percent of the funds distributed to localities in Virginia from this tax. The revenue allocation formula is reviewed every five years, with the next review scheduled for July 1, 2018 pursuant to HB 1719 of the 2017 Legislative session which extended this review by one year.

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

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

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



Local Non-Property Taxes

Vehicle Decals

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- **Description** – Owners of all motor vehicles regularly housed or stored in the County and slated for regular operation on County highways must obtain and display a window decal on the vehicle, with the decal being replaced annually. Owners of vehicles housed in an incorporated town obtain their decal from the town. Motor vehicles comprising the inventory of car dealers and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue and purchase the decal from the County Treasurer.
- **Tax Rate** – Effective November 15, 2003, the annual fee for an automobile is \$25 and for a motorcycle is \$16. The fee for military personnel residing in the County is \$1 per vehicle.
- **Supplemental Information** - Limited exceptions exist for vehicles owned by full-time students or by active duty military on assignment and also 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** – Loudoun imposes an annual tax on the value of each bank's operations within the county but outside of incorporated towns. Federal and State banking regulations require banks to report their assets, liabilities and equity values at the end of each calendar year. The dollar value of each bank's "net capital" is calculated from this information. "Net capital" is the value of the bank's operations. Banks that operate in multiple states and/or local jurisdictions must allocate their net capital to individual jurisdictions, including Loudoun, in order to determine the amount of the franchise tax owed.
- **Administration** – Banks must file their annual tax return with the Commissioner of the Revenue by March 1 of each year and pay the tax due by June 1.
- **Tax Rate** – The tax rate is 80 percent of the bank franchise tax rate imposed by the Commonwealth which is currently \$1 for every \$100 of franchise value.
- **Supplemental Information** – The value of bank net capital subject to Loudoun's franchise tax depends on a variety of factors, including bank location decisions, the financial health of banks, and the method of allocating net capital among jurisdictions in which a bank operates. As these factors change over time, the amount of tax collected by the County will change. In Virginia the net capital of banks operating in multiple jurisdictions was allocated according to the volume of a bank's deposits originating in each locality. However, a bank that only made loans in Virginia but did not take deposits challenged the practice of equating "bank operations" with "taking deposits" in court and won. By paying this franchise tax, a bank is exempted from paying certain other taxes under Virginia law.

Recordation Tax

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



Local Non-Property Taxes

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

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3819 et seq.; Loudoun County Ordinances § 4-878.
- **Description** – This tax is imposed on the rental of lodging or sleeping accommodation for fewer than thirty consecutive days by hotels, motels, boarding houses, campgrounds, and other such facilities. 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** – Hospitality businesses subject to this tax file a return with the Commissioner of the Revenue in the month following the end of each calendar quarter with the tax proceeds remitted to the County Treasurer.
- **Tax Rate** – The tax rate is 5.0 percent of the proceeds from lodging room rental. Two-fifths of the revenue accrues to the General Fund, while the remaining three-fifths is directed to the Restricted Use Transient Occupancy Tax Fund which must be used to promote travel and tourism to the County. Beginning in July 2013, an additional 2.0 percent regional transient occupancy tax is levied on all hospitality facilities within the County. The proceeds of this regional tax go to the Northern Virginia Transportation Authority to fund regional and local transportation improvements.
- **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 at one time.



Other Local Sources of Revenue

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Total – Permits & Privilege Fees	\$23,902,961	\$24,124,482	\$22,384,995	\$22,489,415	\$22,727,563
Animals					
Dog Licenses	\$434,588	\$453,631	\$451,695	\$430,000	\$430,000
Kennel Application Fees	400	0	0	0	0
Pet Shop And Dealers Fee	250	500	400	250	250
Vicious & Dangerous Dog License	4,405	6,410	7,625	4,500	4,500
Subtotal - Animal Licenses & Fees	\$439,643	\$460,541	\$459,720	\$434,750	\$434,750
Sheriff					
False Alarm Fee	\$132,910	\$233,275	\$267,590	\$200,000	\$275,000
Massage Parlor Permits	31,400	35,980	36,130	35,000	36,000
Pawn Broker License Fees	0	0	0	1,300	1,300
Precious Metal & Gem Buyer License	0	200	0	0	0
Solicitor Permits	3,860	3,655	3,285	4,000	4,000
Weapons Permits	67,327	62,391	79,366	65,000	66,000
Subtotal - Sheriff	\$235,497	\$335,501	\$386,371	\$305,300	\$382,300
Health					
Boca Clearance Fees	\$10,575	\$9,725	\$175,571	\$11,000	\$11,000
Health And Sites Evaluation	8,137	4,536	4,826	2,000	2,000
Perc Test Monitoring Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,204	1,506	1,002	500	500
Sanitation & Water Permits & Fees	43,312	47,638	42,108	40,000	40,000
Sanitation Licenses	10,508	10,235	10,803	14,200	14,200
Septic Tank Permits	42,450	38,350	43,034	44,000	44,000
Swimming Pool And Permits	55,330	51,640	58,190	48,950	48,950
Technical Sewage Plan Review Fees	18,150	11,575	9,000	5,250	5,250
Water Supply Licenses	2,932	3,505	3,238	4,000	4,000
Well & Septic Re-inspection Fees	1,325	1,050	1,050	1,500	1,500
Subtotal - Health	\$193,923	\$179,760	\$348,822	\$172,400	\$172,400
Building					
Appeals	\$2,450	\$2,800	\$350	\$4,906	\$5,076
As-Built Submission Fees	25,420	34,710	33,817	20,000	30,000
Boundary Line Adjustments	96,450	113,125	102,875	77,008	102,350
Bond Final Release Fees	127,603	200,415	219,427	84,900	211,000
Bond Final Release Re-inspection Fees	200	0	0	5,020	0
Bond Reduction Processing Fees	79,265	88,920	62,555	4,010	80,610
Building Permits	12,655,387	12,305,185	11,971,454	12,200,061	12,000,000
CAAM Certification of Approp. Amd.	0	0	0	14	0
CAPA Cert. of Approp. Admin.	780	480	120	0	0
CAPP Cert. of Appropriateness	660	480	600	960	743
Commission Permits	34,950	27,960	6,990	28,111	25,346
Construction Plans And Profiles	518,894	515,593	362,071	662,031	452,144
Electrical Permits	605,379	611,530	659,720	634,200	655,000
Erosion & Sediment Control Permits	846,670	1,025,756	861,852	826,717	902,000
Easement	55,615	51,855	51,070	36,001	51,200
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Other Local Sources of Revenue

Building (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Final Development Plan Fee	\$22,365	\$32,416	\$34,884	\$24,038	\$7,699
Fire Permits	410,711	462,963	479,362	459,928	481,528
Floodplain Alterations	17,050	15,600	8,700	12,950	10,900
Floodplain Study Fees	17,500	7,450	3,825	8,000	5,200
Base Density Division	12,581	8,205	2,735	5,771	5,490
Mechanical Fees	352,990	314,975	359,510	359,840	365,000
Occupancy Permits	425,899	355,310	280,675	350,519	350,550
Overlot Grading Fees	939,920	752,060	703,700	709,590	716,000
Performance Bond Extension Fees	185,920	165,000	177,600	115,600	171,500
Plumbing Permits	674,410	676,135	679,410	622,800	675,000
Plat Of Correction	11,340	9,450	11,340	11,341	10,702
Rural Site Plan Fees	9,200	6,900	2,300	4,201	2,015
Road Dedication Plats	47,557	61,280	62,716	12,222	67,970
Subdivision Exceptions	25,510	12,010	0	27,544	0
Family Subdivisions	0	0	0	4,440	0
Preliminary Subdivisions	409,600	368,670	193,090	345,800	231,925
Preliminary Record Subdivisions	51,645	77,200	103,225	39,485	95,924
Record Subdivisions	483,758	341,545	276,364	316,780	313,687
Subdivision Waiver	39,545	35,689	25,923	34,135	30,566
Special Exception For Sign Dev Plan	10,240	25,600	25,600	20,480	20,617
Sign Permits	93,725	110,165	124,855	99,000	120,000
Soils Map Reviews & Mapping Fees	19,870	11,225	0	10,482	0
Site Plan Amendments	333,690	333,690	361,860	285,236	380,854
Special Exception Error In Bldg Loc	0	0	1,840	105	0
Special Exceptions	171,525	172,880	164,053	186,278	222,355
Minor Special Exception	9,578	14,405	14,940	47,170	54,890
Final Site Plans	529,231	488,319	434,451	510,810	550,211
Site Plan Revision Fees	0	0	0	2,550	0
Zoning Variances	3,220	-805	805	2,989	3,219
FMS Waiver Fees	86,180	61,880	51,170	21,000	50,600
Zoning Correspondence	40,950	47,910	40,170	58,050	44,250
Zoning Concept Plan Amendments	23,871	184,951	82,000	172,096	149,697
Rezoning	533,615	244,223	339,898	275,655	421,223
Rezoning Ordinance Modification	12,610	18,875	37,320	39,592	62,164
Zoning Permits	1,574,975	1,432,360	1,247,845	1,300,000	1,000,250
Rezoning In The Rt. 28 Tax District	7,140	9,520	14,280	9,549	8,658
VSMP Application Fees ¹⁰	0	73,246	267,806	200,000	250,000
VSMP Modification Transfer	0	1,093,956	13,350	0	0
VSMP Renewal - Annual	0	1,200	12,389	0	20,000
VSMP Renewal - 5 Year	0	105	50,800	0	35,000
Subtotal - Building	\$22,637,643	\$23,005,371	\$21,029,641	\$21,289,965	\$21,451,113
Other					
Ag & Forrest District - Withdraw Fee	\$0	\$500	\$500	\$0	\$0
Alcohol Permit Fee	0	200	100	0	0
Land Use Tax Application Fees	96,671	101,974	112,956	100,000	100,000
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¹⁰ VSMP stands for Virginia Stormwater Management Program.



Other Local Sources of Revenue

Other (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Refuse Vehicle Hauling Licenses	\$11,910	\$11,470	\$6,420	\$12,000	\$12,000
Remote Access Fees	251,372	1,722	0	145,000	145,000
Residential Parking Decals	20	0	0	0	0
Solid Waste Facility Permits	24,312	14,500	29,475	20,000	20,000
Transfer Fees	11,970	12,944	10,990	10,000	10,000
Subtotal - Other	\$396,255	\$143,310	\$160,441	\$287,000	\$287,000

Permits and Privilege Fees

- **Description** – The County charges fees for permits and licenses required to administer a variety of activities within the County related to building construction, public health, and public safety. The permit fees are listed in the table above and are organized into five groups according to their purpose and/or permitting source. Of the five groups, Building fees represent the greatest amount of revenue, with Building Permits being the largest single source of annual permit revenue.
- **Administration** – Fees for licenses and permits are approved by the Board of Supervisors and are collected by the County departments having issuing authority for a particular activity.
- **Supplemental Information** – Forecasts of future permit and privilege fee revenue are prepared by the departments that are responsible for issuing the permit(s) based upon their expertise and knowledge of the activities for which they are responsible. Building Permit revenue projections are reviewed by the County's Revenue Committee.

Fines & Forfeitures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Animal Law Violation Fines	\$6,178	\$8,444	\$5,986	\$8,000	\$8,000
Court Fines And Forfeitures	1,352,973	1,343,645	940,156	1,350,000	1,000,000
Delinquent Charges/Late Fees	15,636	12,885	13,318	15,000	15,000
Environ. Health Violation Fines	5,503	6,400	3,950	50	50
Fire Lane Violation Fines	238,386	224,726	197,377	221,650	221,650
Overdue Book Fines	320,272	329,571	308,039	325,500	325,500
Parking / Traffic Fines - Dulles Airport	110,226	103,528	127,943	140,000	140,000
Parking Fines	153,964	102,736	108,955	140,000	140,000
Zoning Violation Fines	45,920	15,880	20,924	41,450	21,450
Total - Fines & Forfeitures	\$2,249,057	\$2,147,816	\$1,726,649	\$2,241,650	\$1,871,650

Fines and Forfeitures

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



Other Local Sources of Revenue

Use of Money & Property	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Interest On Investment	\$1,310,654	\$1,700,337	\$3,353,325	\$1,100,000	\$1,500,000
Interest On Loans	31,700	116,600	36,743	2,546	2,546
Interest On Investment Contra Acct	-24,237	-45,759	-58,997	0	0
Penalties And Late Fees On Loans	0	1,490	360	0	0
Rental - General Property	149,221	153,222	2,228,223	1,808,224	1,159,206
Rental - Recreational Property	1,191,846	1,250,386	1,318,584	1,285,395	2,070,395
Rental – Concessions/Commissions	11,650	8,303	16,930	14,030	14,030
Sale Of Artworks	1,448	3,354	2,057	0	0
Sale Of Concession	50,429	47,042	61,832	74,066	99,984
Sale Of Materials And Supplies	47,321	50,472	54,617	47,791	49,708
Sale Of Meals To Non-Prisoners	45	8	0	30	0
Sale Of Savage And Surplus	62,388	116,278	108,316	62,000	62,000
Total - Use Of Money And Property	\$2,832,465	\$3,401,734	\$7,121,989	\$4,394,082	\$4,957,869

Use of Money and Property

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Total - Charges for Service	\$29,819,923	\$35,037,887	\$34,273,965	\$33,099,395	\$36,987,999

Court

Clerk Of Court Copy Fees	\$38,468	\$35,184	\$37,837	\$45,000	\$45,000
Excess Fees Of Clerks	742,555	967,528	895,222	800,000	1,000,000
Subtotal - Court	\$781,023	\$1,002,712	\$933,060	\$845,000	\$1,045,000

Sheriff

Accident Report Charges	\$21,074	\$23,603	\$27,590	\$24,000	\$24,000
ATF Form	1,775	1,450	1,550	2,000	2,000
Courthouse Security Fees	415,523	401,129	328,924	500,000	500,000
DNA Analysis Fees	1,906	1,813	2,192	1,800	1,800
Fingerprinting Charges	3,864	4,190	5,845	4,800	4,800
Good Conduct Letter	759	775	630	710	710
House Arrest Fees	6,450	9,111	4,365	9,000	9,000
Incident Reports	1,160	2,060	1,380	2,000	2,000

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Other Local Sources of Revenue

Sheriff (continued)	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Loss Of Summons Copy	\$30	\$25	\$20	\$30	\$30
Record Check Charges	4,823	4,333	4,165	5,500	5,500
Sheriff Fees - ADC	20,726	19,730	18,654	23,000	23,000
Sheriff Fees - Civil Process	7,907	7,907	7,907	7,907	7,907
Supervision Fees	0	60,328	60,715	50,000	60,000
Subtotal - Sheriff	\$485,996	\$536,453	\$463,937	\$630,747	\$640,747
Other Protection					
Animal Adoption Fees	\$24,179	\$56,426	\$71,566	\$50,000	\$61,000
Animal Neuter & Spaying Fees	18,815	0	0	0	0
Animal Protection Charges	13,715	13,462	11,400	15,200	15,200
Board Of Animals	7,053	8,994	7,223	8,000	8,000
Subtotal - Other Protection	\$63,762	\$78,882	\$90,489	\$73,200	\$84,200
Landfill					
Contract Muni Solid Waste	\$1	\$0	\$0	\$0	\$0
Construction	0	0	38	0	0
Municipal Solid Waste	2,218,010	6,132,386	5,609,161	3,965,705	5,609,100
Sale/Recycle-Scrap Metal	109,277	107,279	82,053	100,500	100,500
Sale/Recycle - Oil/Battery/Antifreeze	33,015	19,499	7,091	20,000	20,000
Subtotal - Landfill	\$2,360,303	\$6,259,165	\$5,698,343	\$4,086,205	\$5,729,600
Library					
Inter-Library Loan Fees	\$4,421	\$3,751	\$3,211	\$4,174	\$4,174
Damaged & Lost Books Fees	49,736	42,599	36,081	38,049	38,049
Subtotal - Library	\$54,156	\$46,350	\$39,292	\$42,223	\$42,223
MHSADS					
Aftercare Service Fees	\$9,497	\$12,172	\$5,384	\$12,000	\$12,000
Court Evaluation Charges	77,125	87,795	89,047	76,000	76,000
Day Treatment Clinic Fees	9,231	7,162	6,401	8,500	8,500
Joblink Fees	0	252	0	500	500
Labs And Meds	4,025	2,856	5,971	10,000	10,000
Outpatient Clinic Fees	127,226	112,133	102,414	135,000	135,000
Parent-Infant Development Fees	62,697	58,587	68,997	45,000	45,000
Residential Service Fees	328,553	310,494	314,070	338,000	338,000
Substance Abuse Counselor Fees	117,193	105,312	91,252	110,000	110,000
Subtotal - MHSADS	\$735,547	\$696,763	\$683,536	\$735,000	\$735,000
PRCS					
Admission Charges	\$826,720	\$819,359	\$823,102	\$1,148,058	\$2,390,142
After School Activity Fees	5,909,593	6,041,135	6,273,263	6,289,201	6,327,783
Cafeteria Sales	8,591	2,041	3,374	22,544	22,544
Community Center Fees	2,021,393	1,954,556	1,944,016	1,095,679	1,922,104
Daycare Fees	942,100	945,633	942,250	1,358,105	1,354,822
Group Event Fees	451,924	609,132	661,430	447,147	459,982
League Sports Fees	231,489	234,178	229,043	284,202	289,294
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Other Local Sources of Revenue

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
PRCS (continued)					
Preschool Fees	1,939,043	1,924,109	2,167,643	2,471,529	2,613,884
Recreation Fees	845,485	807,903	828,522	352,958	383,324
Respite Care Fees	330,298	392,927	395,638	326,636	326,636
Summer Camp Fees	1,664,958	1,676,832	1,752,330	2,397,875	2,481,714
Swimming Pool Fees	334,809	304,015	341,347	313,422	313,422
Tournament Fees	27,195	43,946	47,371	55,019	55,019
Transportation Fees - Group Events	86,539	81,450	69,262	114,013	129,013
Youth Sports User Fees	621,912	632,733	624,355	759,950	759,950
Subtotal - PRCS	\$16,242,048	\$16,469,949	\$17,102,946	\$17,436,338	\$19,829,633
Other					
Administration Fees	\$13,089	\$8,710	\$13,914	\$0	\$0
Case Management Fees	34,385	8,304	59,294	33,612	15,500
Collection Fees - Bad Checks	11,597	11,862	11,010	12,500	12,500
Collection Fees - Delinquent Taxes	233,578	644,634	271,862	180,000	180,000
Commonwealth's Attorney Fees	9,649	11,987	9,973	0	0
Commuter Bus Advertising	116,827	94,556	96,965	100,000	100,000
Commuter Bus Fares	8,121,085	8,592,937	8,168,340	8,594,820	8,269,146
Court Fine	333,315	311,939	336,938	250,000	250,000
DMV License Agent Commissions	139,148	158,551	190,598	0	0
Electric Vehicle Charging Service Fee	148	5,088	94	5,000	5,000
Emergency Service Fees	8,946	6,550	15,643	10,000	10,000
Freedom Of Information Fees	7,609	7,225	4,848	3,800	3,800
Hydrogeologic Fees	1,742	871	0	850	850
Well And Septic Evaluation Charges	3,520	3,740	2,090	5,300	5,300
Credit Card Fees	21,482	46,395	51,766	0	0
Sale - Cartographic Maps	1,655	2,213	1,866	1,500	1,500
Sale - Digital Data	9,092	10,261	7,718	9,000	9,000
Sale - Maps Plats Surveys	50	69	0	300	0
Sale - Publication	30,170	21,720	19,192	44,000	19,000
Other Charges for Services	0	0	250	0	0
Subtotal - Other	\$9,097,087	\$9,947,612	\$9,262,362	\$9,250,682	\$8,881,596

Charges for Services

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



Other Local Sources of Revenue

Miscellaneous Revenue	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Payments From Components Unit	\$1,044,517	\$1,336,174	\$0	\$0	\$0
Donations - Private Sources	167,316	137,005	129,686	32,635	32,635
Donations - Other Organizations	0	0	0	26,000	1,000
Sale Of Land	21,502,142	0	0	0	0
Sale Of Machinery And Equipment	21,355	37,128	84,500	0	0
Rebate - Recycled Paper	34,834	0	0	0	0
Rebate - Solar Renewable Energy Credits	629	2,072	2,693	2,000	2,000
Rebate - Other	148,282	159,350	163,564	120,000	120,000
Discount Taken	3,118	0	0	0	0
Insurance Recovery	4,802	0	0	0	0
Overpayment To Be Refunded	-5,711	2,522	0	0	0
Payments For Damage To Property	689	1,900	1,845	0	0
Other Misc Revenue	208,023	211,598	213,607	32,685	34,071
Total - Miscellaneous Revenue	\$23,129,996	\$1,887,749	\$595,894	\$213,320	\$189,706

Miscellaneous Revenue

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

Recovered Costs	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Extraditions Of Prisoners	\$38,928	\$49,893	\$39,520	\$85,000	\$85,000
Housing Prisoners - Fed	53,285	21,691	0	5,000	5,000
Housing Prisoners - State	793,331	829,438	842,357	750,000	750,000
Medical Co-Payments	38,256	11,023	6,836	37,000	37,000
Prisoners Keep	81,095	94,478	100,684	85,000	90,000
Room & Board Work Release	85,749	77,913	87,199	78,000	78,000
Charges By Other Insurance	483,966	543,492	536,694	451,500	451,500
Friendship House Food Unit	7,292	591	608	14,000	14,000
Juvenile Detention - Contract	100,380	0	100,375	88,330	88,330
Juvenile Detention - Per Diem	96,360	71,797	79,200	57,764	57,764
Loudoun Hospital	12,619	17,269	19,448	13,000	13,000
MHSADS Services	37,753	65,865	50,806	35,000	35,000
Telephone	0	0	427	0	0
Soil & Water Distr. Personnel	350,921	386,035	412,950	428,715	459,808
PRCS Facility Supervisors	198,551	218,274	235,489	89,575	184,575
Protective Services	585,234	561,058	1,207,507	500,000	500,000
Misc. Recovered Costs	710,117	1,092,876	1,016,678	803,101	1,281,047
Total - Recovered Costs	\$8,224,190	\$8,476,452	\$8,798,645	\$8,933,012	\$9,513,051



Other Local Sources of Revenue

Recovered Costs

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

Other Financing Sources	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Transfer From/To Gen Fund - Local Mat	\$0	\$0	\$0	\$240,160	\$0
Transfer From CSA Fund	183,000	4,057,239	183,000	183,000	183,000
Transfer From TOT Fund	699,049	391,597	383,047	398,223	404,045
Transfer From Animal Trust Fund	35,771	10,000	39,000	0	0
Transfer From Transport. District Fund	2,221,592	4,812,664	7,834,940	9,259,258	0
Transfer From EMS Transp Reimb Fund	0	117,407	280,805	0	0
Transfer From Capital Improv. Fund	4,613,867	5,854,505	5,851,093	5,867,575	5,706,181
Transfer From Debt Svc Fund	435,854	138,658	180,000	125,110	130,421
Use Of Prior Year Fund Balance	0	0	0	27,134,547	47,679,909
Total - Other Financing Sources	\$8,189,133	\$15,382,070	\$14,751,885	\$43,207,874	\$54,103,556

Other Financing Sources

- **Description** – Other Financing Sources is revenue arising from the issuance of bonds, capital leasing agreements, as well as transfers of money between the General Fund and various other funds. (A transfer of revenue out of the General Fund appears as a negative quantity, while a transfer of revenue into the General Fund appears as a positive value.) The adopted FY 2018 budget authorizes \$54.1 million to be transferred from other funds into the General Fund during the fiscal year.
- **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 (formerly known as Comprehensive Services Act) for At-Risk Youth and Families Fund; the TOT Fund is the Restricted Use Transient Occupancy Tax Fund; and EMS refers to the Emergency Medical Services Reimbursement Program Fund. The School CIP Fund refers to the Loudoun County Schools Capital Improvement Fund.



Commonwealth Aid

Commonwealth Aid	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
State Non Categorical Aid-Unrestricted	\$56,739,029	\$57,315,177	\$57,186,108	\$56,971,696	\$57,571,696
State Shared Expenses-Unrestricted	15,520,166	15,298,108	15,996,863	15,167,077	15,932,467
State Categorical Aid - Unrestricted	3,306,529	3,222,665	2,713,340	2,864,681	2,755,157
State Categorical Aid - Restricted	8,702,192	8,422,860	7,787,615	9,552,225	10,122,724
Total – Commonwealth Aid	\$84,267,916	\$84,258,811	\$83,683,925	\$84,555,679	\$86,382,044

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 “automatically” on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the aid program.
- **Supplemental Information** – State Non Categorical Aid - Unrestricted includes the State’s annual payment to Loudoun of \$48,070,700 as reimbursement to offset a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar 2017, the State’s contribution reduces the personal property tax on qualifying motor vehicle value by 40 percent. 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, the Clerk of the Circuit Court, Sheriff, and the Commonwealth’s Attorney).

Federal Aid

Federal Aid	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Federal Non Categorical Aid - Unrestricted	\$3,199	\$2,913	\$3,468	\$1,800	\$1,800
Federal Categorical Aid - Unrestricted	0	0	0	0	25,588
Federal Categorical Aid - Restricted	6,383,019	6,411,429	7,251,536	4,786,120	4,899,427
Total - Federal Aid	\$6,386,218	\$6,414,342	\$7,255,004	\$4,787,920	\$4,926,815

Federal Aid

- **Description** – The Federal Government currently provides two types of aid to the County where the types are based upon the conditions, if any, attached to the County’s use of the Funds. “Categorical Aid” must be used for Federally-designated programs or purposes. The Board of Supervisors determines the programs that will receive “Non-Categorical Aid.” “Unrestricted” aid gives local authorities discretion as to how funds are used, while “restricted” aid specifies how the funds must be spent (e.g., to hire additional personal, to give pay raises to existing personnel, or to purchase a designated type of equipment).
- **Administration** – The County obtains some of this aid “automatically” on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the aid program. Most of the Categorical Aid – Restricted is administered by the Department of Family Services.
- **Supplemental Information** – Federal Aid comprises a negligible portion of General Fund revenue, and it has generally been declining in amount over the past few 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. 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 revenue impacts for calendar year 2017.

Organization	Real Property		Personal Property		TOTAL
	CY2017 Assessment	CY2017 Foregone Revenue ¹¹	CY2017 Assessment	CY2017 Foregone Revenue ¹¹	CY2017 Foregone Revenue
Air Force Retired Officers Community	\$97,888,030	\$1,101,240	\$982,158	\$33,210	\$1,134,450
American Water Resources Association	N/A	N/A	\$8,515	\$358	\$358
ARC of Loudoun	N/A	N/A	\$25,906	\$1,036	\$835
Archaeological Conservancy	\$215,500	\$2,424	N/A	N/A	\$2,424
Between the Hills Community Association, Inc.	\$402,350	\$4,526	N/A	N/A	\$4,526
Birthright of Loudoun County	N/A	N/A	\$655	\$28	\$28
Boulder Crest Retreat Foundation	\$2,818,020	\$31,703	\$982,158	\$33,210	\$64,913
Christian Service Charities, Inc.	\$874,120	\$9,834	\$8,650	\$363	\$10,197
Independence Center of Northern Virginia, Inc.	N/A	N/A	\$437	\$78	\$78
Equine Rescue League Foundation ¹²	\$452,760	\$5,094	N/A	N/A	\$5,094
Evelyn Alexander Home for Animals Foundation, Inc.	N/A	N/A	\$34,748	\$823	\$823
Faith and Family Foundation, Inc.	\$1,724,910	\$19,405	\$242,700	\$6,012	\$25,418
Friends of Homeless Animals, Inc.	\$1,132,950	\$12,746	\$20,265	\$824	\$13,570
Home School Foundation	N/A	N/A	\$3,963	\$166	\$166
Howard Hughes Medical Institute	\$163,504,290	\$1,839,423	\$29,365,613	\$1,233,356	\$3,072,779
Integrated Justice Information Systems Institute, Inc.	N/A	N/A	\$17,292	\$726	\$726
Jack Kent Cooke Foundation	\$11,101,770	\$124,895	\$336,417	\$14,130	\$139,024
Journey Through Hallowed Ground Partnership	\$370,800	\$4,172	\$10,283	\$432	\$4,603

¹¹ CY2017 personal and real estate foregone revenue estimates assume that currently owned property of each organization is owned for all of CY2017.

¹² The Equine Rescue League Foundation was granted an exemption by Designation by the General Assembly in 1998 for personal property. Subsequently, the Board of Supervisors granted an exemption for real property beginning in CY 2015.



Tax Exemptions By Board Action

Organization	Real Property		Personal Property		TOTAL
	CY2017 Assessment	CY2017 Foregone Revenue ¹¹	CY2017 Assessment	CY2017 Foregone Revenue ¹¹	CY2017 Foregone Revenue
Life Line, Inc.	\$834,200	\$9,385	\$11,391	\$478	\$9,863
Loudoun Cares	\$1,213,180	\$13,648	\$2,451	\$103	\$13,751
Loudoun Community Health Center	\$8,635,820	\$97,153	\$166,667	\$7,000	\$104,153
Loudoun County Transportation Association	\$4,070,560	\$45,794	N/A	N/A	\$45,794
Loudoun Habitat for Humanity ¹³	\$488,290	\$5,651	\$13,800	\$174	\$5,824
Loudoun Hunger Relief, Inc.	N/A	N/A	\$77,690	\$2,469	\$2,469
Loudoun Therapeutic Riding Foundation, Inc.	N/A	N/A	\$21,267	\$282	\$282
Loudoun Youth Soccer Association	\$3,460,740	\$38,933	\$19,286	\$810	\$39,743
Margaret Paxton Memorial for Convalescent Children	\$1,500,200	\$16,877	N/A	N/A	\$16,877
Mobile Hope, Association	N/A	N/A	\$17,005	\$292	\$292
Northern Virginia Dental Clinic, Inc.	N/A	N/A	\$41,135	\$1,728	\$1,728
Oatlands, Inc.	\$1,740,200	\$19,577	\$4,775	\$201	\$19,778
Prison Fellowship Ministries Foundation	\$26,506,680	\$298,200	\$300,408	\$11,933	\$310,133
Prison Fellowship Ministries International	N/A	N/A	N/A	N/A	\$0
Sterling Playmakers	\$298,820	\$3,362	N/A	N/A	\$3,362
TOL Ministires, Inc.	N/A	N/A	\$3,124	\$56	\$56
Unison Preservation Society, Inc.	\$268,670	\$3,023	N/A	N/A	\$3,023
Virginia Regional Transportation Association	\$1,559,730	\$17,547	\$5,237,011	\$46,511	\$64,058
Virginia Rides	N/A	N/A	N/A	N/A	\$0
TOTALS	\$331,062,590	\$3,724,611	\$37,955,770	\$1,396,788	\$5,121,399

The above table does not include entities whose property is tax exempt “by classification” pursuant to Virginia law. Such entities include the Federal government, the Commonwealth, and property owned by religious organizations (provided the property is devoted to religious purposes), non-profit burial grounds, etc. (See Article X, Section 6 of the Constitution of Virginia.) In 2017, the total assessed value of all tax-exempt real property in the County amounted to \$6.58 billion.

¹³ This organization continuously purchases and sells properties in the normal course of business. Upon sale by the organization, the property becomes taxable. The reported figures are valid for parcels owned by the organization as of May 24, 2017.



School Fund

Local Funding	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Adopted
General Fund Transfer	\$553,615,482	\$600,769,592	\$670,054,107	\$694,787,619	\$747,959,827
County VRS Reserve ¹⁴	0	0	0	0	0
Rebates & refunds	114,690	29723.5	19,631	200,000	200,000
Sales of textbooks	41,799	17,151	17,761	45,000	45,000
E-Rate reimbursement	1,511,000	1,393,899	1,379,595	1,500,000	1,500,000
Tuition	666,005	1,461,020	2,257,463	1,536,200	1,742,000
Use of buildings	1,461,723	1,043,552	1,246,790	1,680,981	2,280,981
Athletic, parking and AP test fees	2,394,037	3,054,784	1,856,419	2,952,030	3,539,680
Hughes Foundation	1,190,335	1,117,451	1,037,472	1,000,000	1,000,000
PAVAN ¹⁵	18,000	18,000	0	18,800	18,800
Local grants and contributions	0	0	0	0	335,502
Sales of equipment & supplies	363,496	215,973	325,000	365,000	365,000
Miscellaneous	2,399,916	1,957,421	537,464	2,433,861	1,736,572
Total Local Funding	\$563,776,483	\$611,078,565	\$678,731,702	\$706,519,491	\$760,723,362
Commonwealth Funding					
Sales tax	\$61,962,962	\$67,220,233	\$72,532,148	\$78,951,622	\$80,511,641
Basic aid	139,521,440	150,446,393	155,243,090	168,603,664	177,506,232
Fringe benefits	22,409,815	26,994,557	27,544,088	30,733,047	34,509,821
Textbooks	2,724,706	3,062,991	1,837,914	3,833,948	4,004,744
Special education	17,065,469	17,658,114	18,368,339	19,690,736	20,465,126
Vocation education	1,336,087	1,450,257	1,357,341	1,152,489	1,484,197
Additional Assistance VRS,	2,141,738	0	0	0	0
Salary supplement	325,000	0	0	0	0
SOL materials/training ¹⁶	205,384	228,265	239,408	262,086	273,566
Technology plan	1,071,093	3,916,612	940,254	2,379,000	2,474,400
Other	12,491,479	10,733,214	16,164,761	16,168,749	24,617,881
Total Commonwealth Funding	\$261,255,173	\$281,710,635	\$294,227,343	\$321,775,341	\$345,847,608
Federal Funding					
Title I	\$1,276,855	\$1,421,760	\$1,714,065	\$1,683,621	\$1,940,362
Head Start	786,016	933,182	833,812	1,566,378	862,302
Handicapped Education	8,669,653	7,869,316	8,381,761	9,651,201	11,190,674
Federal Stabilization	0	0	0	0	0
Other	2,259,714	2,057,931	3,161,887	3,158,964	4,605,977
Total Federal Funding	\$12,992,238	\$12,282,190	\$14,091,525	\$16,060,164	\$18,599,315
Other Financing Sources^{17,18}	\$20,000,000	\$15,000,000	\$15,000,000	\$17,000,000	\$12,000,000
Total School Fund¹⁹	\$858,023,894	\$920,071,391	\$1,002,050,570	\$1,061,354,996	\$1,137,170,285
General Fund Transfer % of Total	64.5%	65.3%	66.9%	65.5%	65.8%

¹⁴ VRS reserve fund set up from FY 2010 fund balance to anticipate the increase in state-mandated expense.

¹⁵ PAVAN (Performing and Visual Arts Northeast) is a consortium for which Loudoun County Public Schools functions as a fiscal agent.

¹⁶ SOL = Standards of Learning.

¹⁷ Other Financing Sources includes funding for school bus and vehicle leases.

¹⁸ Includes fund balance rollovers.

¹⁹ The sum of the school funding components may not equal the Total School Funding due to rounding.



School Fund

School Revenue Fund

- **Description** – The above table shows the various sources of annual operating revenues for the Loudoun County Public School System. FY 2018 revenues are from the School Board's Adopted Budget. The School System receives funds from the County, the State, and the Federal Government. The County provides approximately two-thirds of the annual funding for the School System.
- **Administration** – The School Superintendent first presents a proposed budget to the School Board. The Board may adopt or modify the Superintendent's FY 2018 revenue proposal, 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 2016, enrollment in Loudoun County Public Schools increased by 148 percent from 31,804 students to 79,001 an average annual growth rate of 5.9 percent or 2,950 students. This enrollment growth necessitated construction and operation of 43 new schools. Over the next five years, the School Board's Adopted FY 2018-2023 Capital Improvement Program anticipates annual enrollment growth averaging approximately 1.9 percent or 1,560 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

The forecast of FY 2018 General Fund Revenue presented here assumes that the U.S. economic expansion—now the third longest on record at 94 months--will continue in 2017 and 2018 with real Gross Domestic Product increasing at approximately 2.5 percent annually. This rate of growth is at the upper end of the annual rates of expansion for the six prior years which ranged from 1.6 to 2.6 percent. During 2016 the U.S. economy continued to add jobs at a healthy pace, and growth in hourly wages accelerated noticeably for the first time in several years. Sales of new cars and trucks were at record levels, and new home construction activity improved modestly. In March 2017 the Federal Reserve increased the target range for the federal funds rate by a quarter percentage point for the third time since the end of the 2008-09 recession. To date, financial markets, which were generally less volatile in 2016 than in 2015, have remained stable despite the Fed's action.

The adopted FY 2018 revenue forecast also assumes that Loudoun's economy will continue to expand in 2017 and 2018, as it has for the past several years. Prior to 2015, the Washington, D.C. regional economy experienced two years of slow employment growth which coincided with Federal spending cuts mandated by the Budget Control Act of 2011. Federal spending has now stabilized and regional job growth has accelerated as the economy continues a transition to less reliance on Federal government spending. Employment in Loudoun in the first half of 2016 was approximately 4.5 percent higher than in the first half of 2015, compared to a corresponding 2.7 percent increase for the Northern Virginia region. Meanwhile, the unemployment rate for Loudoun residents in every month of 2016 was below the 3.6 percent average rate of 2015, and it was consistently below the rates for both the region and the U.S. Loudoun's February 2017 unemployment rate was 3.1 percent versus 3.9 percent for the Washington, D.C. region and 4.9 percent (not seasonally adjusted) for the U.S.

In 2016 Loudoun issued building permits for 3,253 new residential dwelling units²⁰. 2016 is the fifth consecutive year in which 3,000 or more new residential permits were issued by the County, despite a significant drop in the number of multifamily units. Sales of existing homes in the County increased 7.6 percent in 2016 which followed a nearly 12 percent increase in 2015. Home price appreciation in 2016 appears to have been less than 1.0 percent on average, as was also true in 2015. The value of commercial/industrial property in Loudoun increased by 6.2 percent in 2016, due to new parcel creation and new building construction. The County continues to attract data centers with several site acquisitions and development plans announced in 2016. The data center industry appears poised for continued future growth as more companies opt for cloud IT services in lieu of internal IT operations. Work continues on the Metrorail Silver Line extension into Loudoun, and the 778-megawatt Panda-Stonewall generating station commenced commercial operation in May 2017.

²⁰ This figure excludes 74 group quarters units.



Forecast Discussion and Analysis

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 automated 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 Fiscal Year 2018 (July 1, 2017 to June 30, 2018) forecast combines the forecasts for Tax (Calendar) Year 2017 and Tax (Calendar) Year 2018. 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 2017 and 2018.

Real Property Taxes – Assessed Value, Equalization, and Rates

Real property taxes are paid by owners of residential, commercial/industrial, and agricultural property. The following table shows the assessed valuations of real property within the County (exclusive of Public Service property, both real and non-motor-vehicle personal, valued at \$2.0 billion on January 1, 2016). Valuations are shown as of January 1 for each calendar year or tax year (TY) since State law requires that assessed values for property taxation be as of that date. The table also shows the estimated contributions of property revaluation (or property appreciation) and new development to the change in assessed value. During TY 2016, the value of real property is estimated to have increased by nearly \$3.2 billion or 4.6 percent. This change in value is higher than that experienced during TY 2015 (\$2.4 billion or 3.7 percent) but lower than TY 2014 (\$3.8 billion or 6.1 percent)²¹. The value of residential property increased by 3.5 percent of which 2.8 percentage points were due to new development while existing properties appreciated in value by 0.7 percent. Data for residential building permits issued in 2016 show single-family detached homes—the largest segment in terms of value—down 4.2 percent versus 2015, townhomes down 7.4 percent, and multi-family units down 19.1 percent. In TY 2016, both the rate of appreciation and the pace of new development of commercial/industrial property increased significantly compared to TY 2015.

Real Property Class	Assessed Value (\$ Billions)		Value	Value	Equalized	Develop.
	Jan 1, 2016	Jan 1, 2017²²	\$	%	%	%
	Jan 1, 2016	Jan 1, 2017²²	Change	Change	Change	Change
Residential- SF+Condo	\$52.45	\$54.26	\$1.81	3.5%	0.7%	2.8%
Comm. & Industrial ²³	15.32	16.81	1.49	9.7	2.7	7.0
Agricultural ²⁴	1.65	1.52	-0.13	-7.7	-9.3	1.6
Total Taxable	\$69.41	\$72.59	\$3.18	4.6%	0.9%	3.7%

The change in value due to revaluation is also referred to as the "equalized change". The equalized change 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 value due to development during TY 2016 is 3.7 percent overall and 2.8 percent for the

²¹Estimated 2014 and 2015 growth rates are from Assessment Summaries prepared in January 2015 and January 2016, respectively. These summaries are posted on the County website at <https://www.loudoun.gov/documentcenter> in \Commissioner of the Revenue Real Estate\Annual Assessment Reports\.

²² Source: Commissioner of the Revenue's Assessment Summary (1/24/2017).

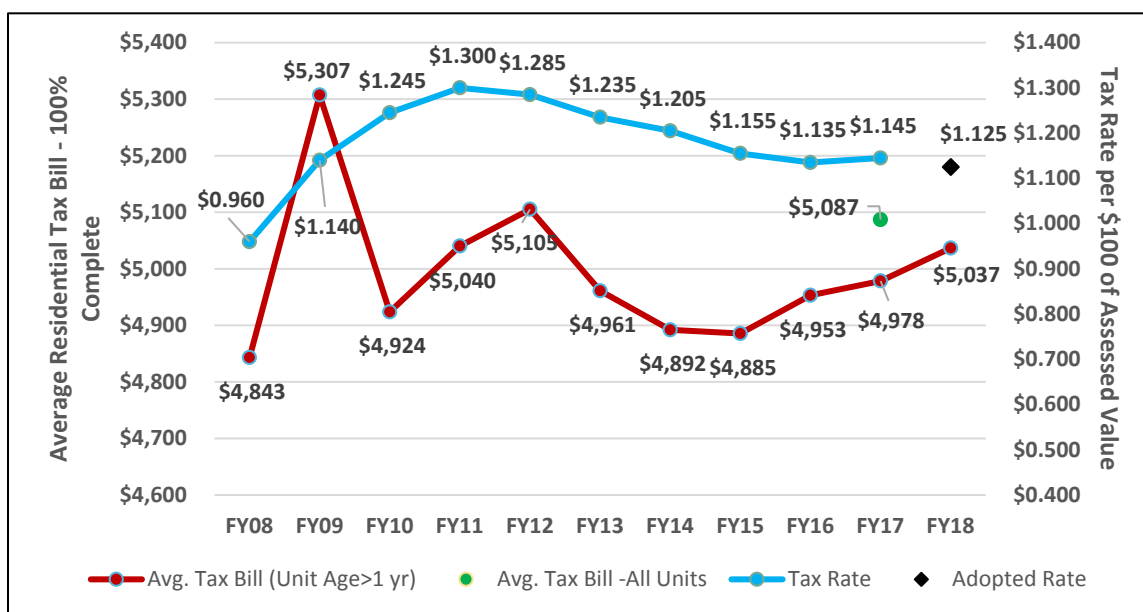
²³ Includes apartments.

²⁴ Taxable value is land use value, not fair market value.



Forecast Discussion and Analysis

residential class. The equalized percentage increase for all property classes combined was an estimated 0.9 percent²⁵ in TY 2016. The FY 2018 Adopted Budget incorporates a real property tax rate of \$1.125. This tax rate is 1.7 percent lower than the 2016 rate of \$1.145 and therefore yields less tax revenue in 2017 from completed properties in existence in 2016 than that yielded by the actual 2016 tax rate of \$1.450. Since overall appreciation in 2016 was 0.9 percent, the 2017 equalized rate would have been \$1.135 or 0.9 percent below the existing tax rate.²⁶ The graph below shows the history of Loudoun's real property tax rate (blue line) along with the associated average tax bill for homes that were completed one or more years prior to January 1 of the year shown (red line).



The graph also displays a green dot representing the average tax bill for all homes in FY 2017 (i.e., complete as of January 1, 2016) including units constructed in 2015 as \$5,087 at a tax rate of \$1.145. The adopted tax rate of \$1.125 lowers the annual tax bill for the average existing home in Loudoun by \$50 to \$5,037.

Personal Property Taxes

The table on page seven contains eight different categories of personal property tax revenues. The two largest categories are "Vehicles" and "Computer Equipment". State law specifies at least 19 categories of tangible personal property for the purpose of assessing market value. For example, automobiles and light trucks are distinct categories for valuation purposes. State law also allows local authorities to set the tax rate on general personal property and permits them to set tax rates below the general rate for 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 category has accelerated with the increase in data center construction in eastern Loudoun. In each of the past four fiscal years, "Computer Equipment" revenue has increased by more than 20 percent over the previous year. This forecast assumes annual growth in 2017 and 2018 of approximately 15 percent. Although the

²⁵ The equalized percentage change is an *average* value for all properties in a given category. The equalized change in value of individual properties will generally be different from this average depending on the specific characteristics of the property (e.g., location, age, size, condition).

²⁶ The real property tax rate is expressed to the nearest half-cent which can cause the percentage difference between the two rates to differ slightly from the equalized percentage change.



Forecast Discussion and Analysis

County can track new data center construction through the zoning and building permit processes, there is no practical way to monitor installations of computer equipment between annual personal property filings.

Vehicles personal property revenue depends upon the number and characteristics (e.g., age, make, and model) of the vehicles registered with the County, since these factors determine their assessed value. The number of vehicles in the County tends to increase over time with population growth. 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 2017, the percentage reduction in Loudoun is 40 percent. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.





General Government Administration

FY 2018 Adopted Budget

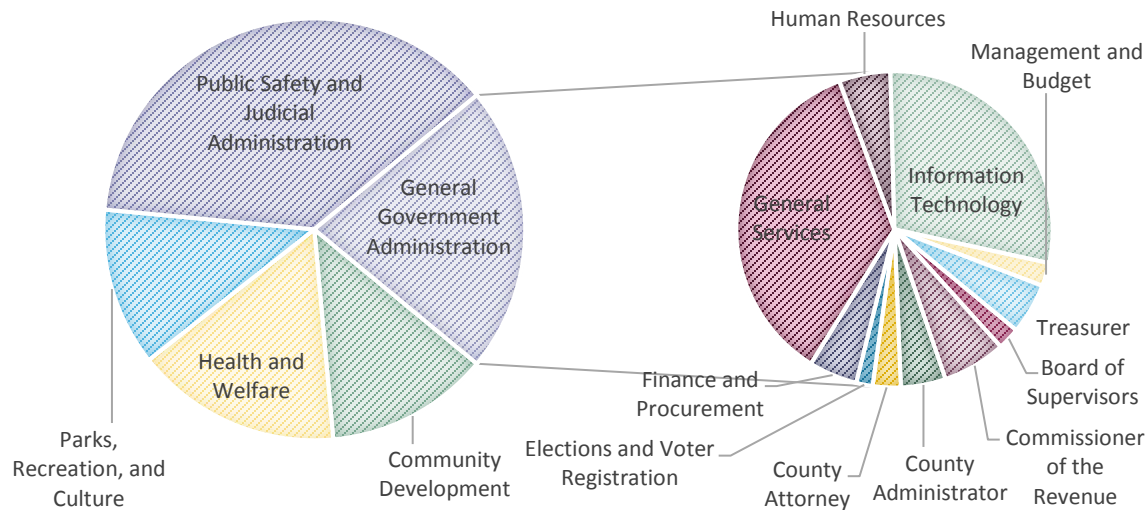
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GENERAL GOVERNMENT ADMINISTRATION SUMMARY

FY 2018 ADOPTED EXPENDITURES



Department	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Board Of Supervisors	\$2,157,446	\$2,308,841	\$2,558,241	\$2,564,636
Commissioner Of The Revenue	6,186,123	6,809,413	7,198,845	7,401,419
County Administrator	3,667,255	3,786,823	5,094,673	5,228,776
County Attorney	3,628,847	3,040,530	3,172,652	3,264,465
Elections and Voter Registration	1,524,075	1,787,747	1,872,155	1,917,637
General Services	37,949,495	37,777,561	39,404,077	39,950,473
Information Technology	25,420,308	28,702,431	32,018,567	32,201,955
Finance and Procurement	4,966,013	5,223,110	5,517,666	5,669,029
Treasurer	4,603,002	5,024,839	5,753,823	5,895,837
Human Resources	5,538,502	6,495,687	5,838,493	5,967,679
Management and Budget	1,680,872	2,035,636	2,649,224	2,722,689
Total	\$97,321,938	\$102,992,618	\$111,078,415	\$112,784,595



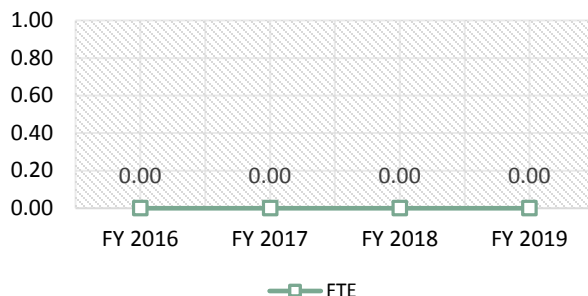
BOARD OF SUPERVISORS

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

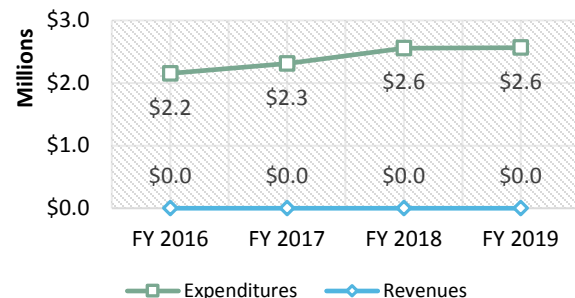
The Board of Supervisors sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year to carry out these duties. Public hearings held by the Board afford citizens the opportunity to participate in the policy making process. The Board has public comment sessions at its business meetings to receive input from citizens 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 of Supervisors are made available to the public online at www.loudoun.gov.

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 and commissions, such as the Planning Commission, which advises the Board on land use issues.

Staffing Trends



Expenditures/Revenues History





Board of Supervisors

FY 2017 Highlights

At the Finance/Government Operations and Economic Development Committee meeting on July 21, 2016, Board members voted to increase each district budget by \$30,000 in FY 2017. The Ashburn District supervisor declined said increase to his district's budget. Beginning in FY 2017, each district budget, with the exception of the Ashburn District, increased from \$120,597 to \$150,597. The Chair's budget increased from \$161,040 to \$191,040. These increases are for the respective district's operating budget, and do not increase the compensation of Board members.

The Board of Supervisors held its Strategic Planning Retreat on September 16, 2016, to discuss major focus areas for the remainder of the Board's term. The following five strategic focus areas were identified by the Board with specific outcomes for completion by December 31, 2019:

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

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$1,580,956	\$1,678,767	\$1,918,767	\$1,918,767
Operating And Maintenance	576,490	630,074	639,474	645,869
Total – Expenditures	\$2,157,446	\$2,308,841	\$2,558,241	\$2,564,636
Revenues				
Charges For Services	\$90	\$0	\$0	\$0
Total – Revenues	\$90	\$0	\$0	\$0
Local Tax Funding	\$2,157,356	\$2,308,841	\$2,558,241	\$2,564,636

Each district budget provides for staff and operating and maintenance funds for district activities. The Corporate Board budget includes expenditures related to audits and dues for the following professional memberships: Virginia Association of Counties, Virginia Municipal League, National Association of Counties, and High Growth Coalition.

¹ Sums may not equal due to rounding.



Board of Supervisors

The FY 2018 Adopted Budget for the Board of Supervisors includes an increase in local tax funding in the amount of \$249,400. Personnel expenditures increased by \$240,000 due to the FY 2017 approved increase to each district's operating budget, with the exception of the Ashburn District. Operating and maintenance expenditures increased by \$9,400 due to increases in advertising and conduct of business costs.

FY 2019 Outlook

The FY 2019 Projected Budget for the Board of Supervisors includes an increase in local tax funding in the amount of \$6,395. No increase in personnel expenditures is projected, and operations and maintenance increased by \$6,395 or 1 percent.





OFFICE OF THE COMMISSIONER OF THE REVENUE

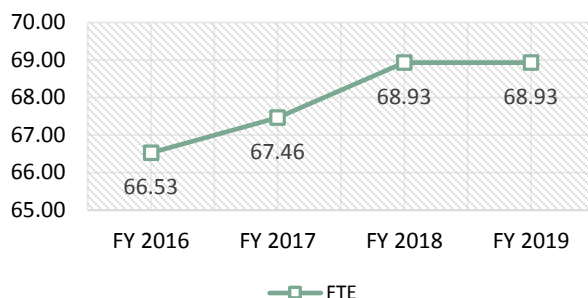
The Commissioner of the Revenue is a locally-elected Constitutional Officer whose tax assessment duties are mandated by the Code of Virginia and local ordinances. The Commissioner is elected at-large, serves a four-year term, and provides direct service to all Loudoun residents and business owners on 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 property assessment process, the Office of the Commissioner of the Revenue forwards to the Treasurer's Office and to the County's seven incorporated towns the assessment information necessary for their use in preparing tax bills.

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 effect on Loudoun citizens and businesses.

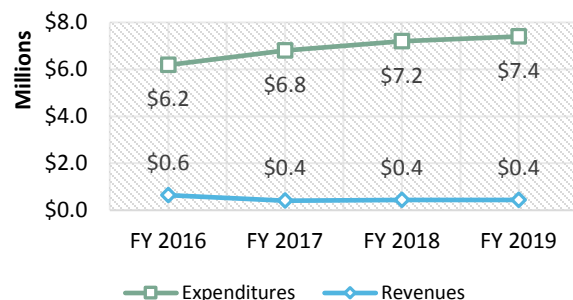
Office of the Commissioner of the Revenue's Programs

Real Estate Assessment	Consists of identifying, listing, sketching, and valuing new residential and commercial real property. Additional responsibilities include revaluation of existing properties on an annual basis and defending valuation of properties at Board of Equalization hearings.
Vehicle Assessment	Consists of the identification, classification, and assessment of automobiles, trucks, aircraft, boats, campers, mobile homes, motorcycles, trailers, and recreational vehicles.
Business Tax Assessment and Compliance	Consists of discovering businesses, classifying receipts and property, and assessing business license and business property taxes. Utilizes tax audits and field inspections to ensure equitable assessment of business taxes in compliance with Loudoun County Ordinance and State tax code.
Tax Relief for the Elderly and Disabled	Administers the County's Tax Relief for the Elderly and Disabled program by processing applications, qualifying applicants, and adjusting tax accounts.
Land Use	Administers the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land.

Staffing Trends



Expenditures/Revenues History





Office of the Commissioner of the Revenue

FY 2017 Highlights

The Office of the Commissioner of the Revenue continues to be impacted by population growth as workload increases by approximately 200 parcels and average net vehicle growth of 1,000 per month. Office workload is also impacted by continued growth in the data center industry. The total number of businesses has increased from 15,800 accounts in tax year 2013 to almost 21,000 at the end of tax year 2016. This represents a 21 percent increase in customer base increase since 2013. In addition, the taxes assessed for business tangible personal property were approximately \$70 million in 2013 and have increased to over \$155 million for the 2016 tax year.

As of July 1, 2016, the Office of the Commissioner of the Revenue stopped offering DMV Select services due to increased workload. The Office had requested three additional Personal Property Tax Assessors during the FY 2017 budget process, though this request was not approved. Without additional resources, the Office could not keep up with the workload and was not able to continue providing this non-mandated service.

To assist with increasing workloads, the Board of Supervisors approved 0.93 FTE to allow the Office to institute an annual eight-week real estate appraiser intern program. During the summer of 2016, the Office hired 6 interns who worked 22.5 hours per week for eight weeks. The interns performed field data collection. The program was very successful and will help to generate interest for positions that are usually difficult to fill industry-wide. The Office also received approval for a mid-year enhancement from the Board of Supervisors to add 0.47 FTE to convert a part-time Business Tax Assessor to a full-time position.

In FY 2017, the Office discontinued mailing paper Income & Expense (I & E) forms to commercial property owners opting instead to send postcard reminders directing taxpayers to the website to download a fillable PDF that can be emailed directly to the commercial real estate assessment staff. This new process eliminated staff time preparing paper Income & Expense (I & E) forms for postal delivery and reduced postage costs. The initiative was well received by commercial property owners and managers. The next step is submission of these forms directly online.



Office of the Commissioner of the Revenue

FY 2018 Budget Analysis

Department Financial and FTE Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$5,612,115	\$6,172,394	\$6,529,343	\$6,725,223
Operating And Maintenance	574,008	637,019	669,501	676,196
Total – Expenditures	\$6,186,123	\$6,809,413	\$7,198,845	\$7,401,419
Revenues				
Other Local Taxes ¹	\$0	\$0	\$0	\$0
Permits, Fees And Licenses	112,956	100,000	100,000	100,000
Charges For Services ²	190,598	0	0	0
Intergovernmental - Commonwealth	338,780	306,023	344,208	344,208
Total – Revenues	\$642,334	\$406,023	\$444,208	\$444,208
Local Tax Funding	\$5,543,789	\$6,403,390	\$6,754,637	\$6,957,211
FTE	66.53	67.46	68.93	68.93

The Office of the Commissioner of the Revenue anticipates increasing workloads as the population and number of parcels and vehicles continue to grow in FY 2018. To assist with increasing workloads, the Office will again utilize the internship program in the summer of 2017.

Included in the FY 2018 Adopted Budget is a Tax Exemptions and Deferrals Specialist. The position will co-administer the Land Use Assessment Program, which is comprised of approximately 5,000 parcels equating to \$1.9 billion in deferred assessments (approximately \$21 million in deferred revenue). The Tax Exemptions and Deferrals Specialist will also assist in administering the tax relief program for the elderly and disabled, and is anticipated to enhance services to taxpayers.

The Office of the Commissioner of the Revenue created the Exemptions and Deferrals Division in July 2015. The objective of creating the Division was to group programs that forego revenue through exemptions, relief, and deferrals into one Division. The Division oversees tax relief for the elderly and disabled, tax exemptions for disabled veterans and their surviving spouses, tax exemptions for the surviving spouses of members of the armed forces killed in action, the Land Use Assessment Program and property tax exemptions by Board designation. These programs had traditionally been distributed throughout the Office's various divisions although they are uniquely different than the core responsibilities of each division. Since the Division's creation, an analysis of the workload of each staff member resulted in the realization that more resources are needed to efficiently administer the various programs. It is vital that these programs are administered efficiently since they have a direct impact on the County's overall budget.

There are more than 5,000 parcels regularly enrolled in the Land Use Assessment Program. The Office processes renewals on a six-year cycle and conducts physical inspections on over 1,000 parcels on an annual basis. These metrics have stayed relatively static over time; however, since the time of this Division's inception, the Land Use Assessment Program has been operating with only one fully dedicated staff member. Customer service is an

¹ During FY 2016, other local tax revenue that previously had been budgeted in the Office of the Commissioner of the Revenue was moved and budgeted in non-departmental funds with other local taxes.

² DMV Select Services ended on July 1, 2016.



Office of the Commissioner of the Revenue

essential service component of this program which has a high volume of phone calls, correspondence, appointments and walk-ins on a daily basis. The dedicated staff member must continuously update and edit the Land Use Assessment system to ensure changes are reflected accurately while monitoring for compliance. The majority of the deferred revenue is never recouped by the County due to the statutory constraints of the Program, hence the need for additional resources assigned to manage the program to ensure compliance.

The FY 2018 Adopted Budget for the Office of the Commissioner of the Revenue includes an increase in local tax funding in the amount of \$351,247. Personnel expenditures increased by \$356,949 due to approval of 0.47 FTE by the Board in FY 2017, the approval of 1.00 FTE for a Tax Exemptions and Deferrals Specialist in FY 2018, a 3 percent merit increase for employees as well as increased benefits costs. Operating and maintenance expenditures increased by \$32,482 primarily due to increased postage and mailing costs. FY 2018 revenues are projected to increase by \$38,185 due to a slight allocation increase from the Commonwealth of Virginia



Office of the Commissioner of the Revenue

Department Performance Measures

Mission: The Office of the Commissioner of the Revenue serves citizens and the business community by administering tax programs mandated by the Code of Virginia and local ordinances in an efficient, fair, equitable, and thorough manner, while protecting the confidential personal and business information entrusted to the Office.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Commissioner of the Revenue				
Objective: Prepare personal property assessment books by prescribed deadlines and ensure timely, uniform and thorough application of personal property tax.				
Personal property assessments	369,228	375,000	385,000	395,000
Objective: Effectively administer the County's tax relief program for the elderly and disabled. Complete tax relief application review process by established deadlines.				
Tax relief applications received and processed	2,560	2,600	2,700	2,800
Objective: Ensure timely, uniform, and thorough application of local business taxes. Assess business, professional, and occupational license tax and prepare business tangible personal property book by prescribed deadlines.				
Business License Desk Audits	150	400	425	450
Business License Field Audits	20	100	100	110
Business Licenses Issued	12,944	13,600	13,600	13,600
Business Personal Property Desk Audits	3,297	3,600	3,600	3,600
Business Personal Property Field Audits	13	70	75	80
Objective: Accurately collect all data relative to new construction in order to add supplemental value by number of months to the County Land Book.				
Number of New Structures	2,191	2,200	2,425	2,500
Objective: Annually reassess all real property parcels and verify real property sales.				
Number of commercial parcels	6,859	6,930	7,000	7,070
Number of residential parcels	127,922	131,400	135,340	138,900
Objective: Process new deeds, subdivisions and related records to ensure accurate records as they pertain to the production of the County Land Book.				
Required changes to the Land Book	21,980	27,900	28,520	29,090
Objective: Respond to all requests for assessment reviews, BOE appeals and court cases.				
Net value change from BOE decisions (millions)	\$113	\$105	\$105	\$105
Net value change from office reviews (millions)	\$72	\$70	\$70	\$70
Number of BOE residential appeals	102	150	165	170
Number of commercial BOE reviews	73	200	215	225
Number of commercial office reviews	89	130	145	150
Number of residential office reviews	428	450	465	480
Objective: Meet State requirements for revalidations of all Land Use parcels every six years.				
Number of annual revalidations and inspections	1,406	1,080	1,100	1,900
Number of parcels enrolled in Land Use	5,028	5,045	5,060	5,070



Office of the Commissioner of the Revenue

FY 2019 and Beyond

In FY 2019, the Office of the Commissioner of the Revenue anticipates continued growth in both commercial and residential development, particularly around planned Metrorail stations, resulting in additional parcels and buildings, vehicles, and businesses to be assessed.

The FY 2019 Projected Budget for the Office of the Commissioner of the Revenue includes an increase in local tax funding in the amount of \$202,574. Personnel expenditures increased by \$195,880 or 3 percent. Operations and maintenance increased by \$6,695 or 1 percent. Revenues are held at the FY 2018 level for FY 2019.

FTE History

FY 2017: The Board approved 0.93 FTE for an annual summer internship program.

FY 2017 Mid-Year: The Board approved 0.47 FTE to convert a part-time Business Tax Assessor to full-time.

FY 2018: The Board approved 1.00 FTE for a Tax Exemptions and Deferral Specialist.

Department Programs

Program Descriptions

The Office of the Commissioner of the Revenue serves Loudoun citizens through five programs.

- Real Estate Assessment consists of identifying, listing, sketching, and valuing new residential and commercial real property. Additional responsibilities include revaluation of existing properties on an annual basis and defending valuation of properties at Board of Equalization hearings.
- Vehicle Assessment requires the identification, classification, and assessment of automobiles, trucks, aircraft, boats, campers, mobile homes, motorcycles, trailers, and recreational vehicles.
- The Office is responsible for discovering businesses, classifying receipts and property, and assessing business license and business property taxes. Furthermore, the Office utilizes tax audits and field inspections to ensure equitable assessment of business taxes in compliance with Loudoun County Ordinance and State tax code.
- The Office administers the County's Tax Relief for the Elderly and Disabled program by processing applications, qualifying applicants, and adjusting tax accounts.
- The Office administers the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land.



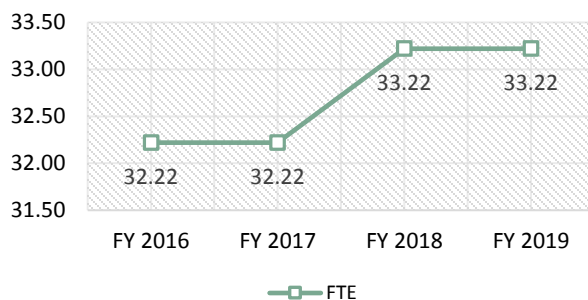
COUNTY ADMINISTRATOR

The County Administrator supports the Board of Supervisors in determining the strategic and policy direction for the County and manages the daily operations of County government. The Executive Management Program provides management oversight of departments and agencies under the direct control of the Board to ensure effective and efficient performance in 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 Support to the Board Program provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program coordinates communication, public relations, and public information activities, including countywide emergency communications. This program also develops and disseminates information that impacts County staff and manages constituent services, including coordinating responses to citizen inquiries. The Office of Emergency Management Division is charged with the County's response to man-made and natural disasters as well as special event planning.

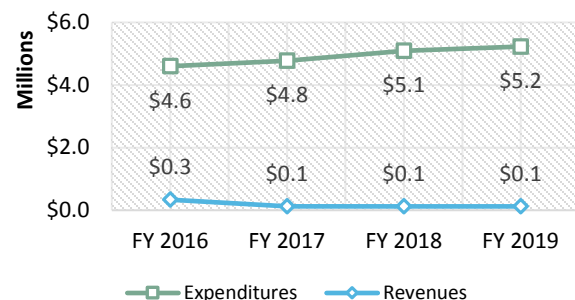
County Administrator's Programs

Executive Management	Exercises daily management and supervision of all County operations.
Support to the Board	Provides administrative, research, and documentary support to the Board of Supervisors, staff, and citizens and coordinates the review of legislation before the General Assembly and the U.S. Congress.
Public Affairs and Communications	Coordinates external and internal communications and constituent services activities from a countywide perspective in order to connect Loudoun County residents and communities with information about their government's services.
Office of Emergency Management	Facilitates the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives.

Staffing Trends



Expenditures/Revenues History





County Administrator

FY 2017 Highlights

Executive Management

During FY 2017, the Office of the County Administrator continued to provide executive management support to all departments, resulting in positive communication and collaboration among departments. The Office directly managed key departmental projects, including operational and programmatic efficiencies and cost savings.

The Office supported the Silver Line Comprehensive Plan Amendment, which continues to move forward for final adoption by the Board. Priority transportation initiatives continued to be supported by the Office, to include direct involvement with the annual Northern Virginia Transportation Authority Funding agreement, new road projects, and neighborhood traffic calming measures. The Gloucester Parkway Extension project was one of several projects completed in FY 2017 and many other projects are underway. The significant progress on strategic transportation projects is demonstrated by more than a dozen groundbreaking and ribbon cutting events that have occurred or will occur in FY 2017. The Office of the County Administrator continues to provide oversight of financial and public safety initiatives. The Office was directly involved with the Capital Facilities and Apparatus Guidelines, financial audits for the Combined Fire and Rescue System, internal audits of the proffer fund, Children's Services Act (CSA) audit, and risk assessment of the organization's needed to outline the FY 2018 audit plan. The Office has also been directly involved with the implementation of Phase 2 of the Enterprise Resource Planning implementation project.

Support to the Board

The Office of the County Administrator continued to support the newly elected Board in completing its Strategic Plan from January through September 2016. In September 2016, the Executive Management Team assisted the Board with its Strategic Planning Retreat and development of the Board's adopted Strategic Plan framework. During calendar 2016, the Office of the County Administrator supported 71 meetings of the Board and its Standing Committees, providing relevant agenda materials for all these meetings. In sum, agenda materials represent approximately 29,000 electronic pages. By providing these packets electronically, the Office of the County Administrator saved approximately \$1.5 million in printing costs. The Office provided Action Reports for the Board's meetings within two business days, minutes for approval, and streamlined electronic resources while keeping State Code requirements in line. Also in calendar year 2016, the Office of the County Administrator directly responded to or coordinated the response of 200 Freedom of Information Act requests, supporting continued transparency of local government activities. The Office continued to assist with the development and support for the Board's Legislative Program for the 2016 General Assembly session.

Public Affairs and Communications

The Office of the County Administrator continues to coordinate countywide external and internal communication activities through its Public Affairs and Communications (PAC) Division. These activities routinely include coordinating outreach efforts on behalf of the Board and departments (i.e., organizing more than a dozen groundbreaking and ribbon cutting ceremonies and supporting the New Comprehensive Plan sessions). Division staff also successfully increased public and staff use of the County's Customer Relationship Management (CRM) tool, Loudoun Express Request (LEx), to promote the most convenient and efficient method for submitting requests for services. PAC staff significantly expanded the use of the County's social media platforms and Alert Loudoun system and promoted the County's website as a self-service resource in the community. PAC staff supported a number of public awareness campaigns including Zika virus prevention and Text to 911. The Division coordinated more than 150 accessibility services requests for all County departments and the public. In addition, staff coordinated responses to more than 150 media inquiries. PAC also ensured all Board of Supervisors and Planning Commission meetings were televised, webcasted, and archived on the County's website, amounting to more than 150 hours of live programming.



County Administrator

Office for Emergency Management

The Office of Emergency Management successfully transitioned from Loudoun County Fire and Rescue to a division of the Office of the County Administrator. The emergency community notification tool was successfully transitioned from the Reverse 911 product to the Everbridge system, which enables public safety agencies to send voice or text messages to provide protective action notification and/or information emergencies. Additionally, numerous planning initiatives were identified during the development and implementation of Loudoun County's Threat and Hazard Identification and Risk Assessment process. During the historic blizzard of January 2016, the Emergency Operations Center coordinated effective response and recover efforts.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$3,847,855	\$3,719,444	\$4,184,055	\$4,309,577
Operating And Maintenance	752,956	1,052,687	910,098	919,199
Total – Expenditures	\$4,600,811	\$4,772,131	\$5,094,673	\$5,228,776
Revenues				
Charges For Services	\$36	\$0	\$0	\$0
Intergovernmental - Commonwealth	6,657	0	0	0
Intergovernmental - Federal	248,728	40,000	40,000	40,000
Other Financing Sources	81,189	84,143	83,215	83,215
Total – Revenues	\$336,610	\$124,143	\$123,215	\$123,215
Local Tax Funding	\$4,264,201	\$4,647,988	\$4,971,458	\$5,105,561
FTE	32.22	32.22	33.22	33.22

The Office of the County Administrator will continue to assist the Board of Supervisors in establishing and achieving its strategic and policy framework throughout FY 2018, in addition to its Legislative initiatives. The FY 2018 Adopted Budget includes a Legislative Liaison position. The state legislative program will benefit from a sustained year-round effort to address strategies to advance the County's initiatives, and to defend against unfunded mandates and loss of local authority. The federal program is entering into a time of greater uncertainty with respect to the impact of a new federal budget and the residual impact on localities. Sustained efforts also will be needed for analyzing the impact of changes at the federal level to the well-being of the County and the ability to deliver cost-effective County operations. The Office also will continue to provide management oversight for the County's activities related to the Dulles Corridor Metrorail Project as well as other major County projects.

Public Affairs and Communications, a division of the County Administrator's Office, will continue to support ongoing expansion efforts in the County's Alert Loudoun tool to promote an informed population, particularly during emergencies. In addition, in FY 2018 the Division will coordinate implementation of a new Freedom of Information Act (FOIA) management tool that will benefit the entire organization in the management of FOIA requests, as well

¹ The Financial table includes data from the Office of Emergency Management over all the fiscal years. OEM was moved from Loudoun County Fire and Rescue to the Office of the County Administrator at the beginning of FY 2017.



County Administrator

as implement a countywide communication policy designed to improve the overall strategy and quality of external communication by all departments.

During FY 2017, the Office of Emergency Management (OEM) successfully transitioned from Loudoun County Fire and Rescue and became a division within the Office of the County Administrator. The OEM Division will continue to facilitate the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities and directives. One of the key funding sources for this Division is the Urban Area Securities Initiatives (UASI) grant. This grant supports three temporary, full-time positions in the Department. The County has been informed this funding will likely be reallocated in future fiscal years and not be available to fund these essential positions. The Department will seek to convert these three temporary positions to regular, authorized FTE in future fiscal years so that service levels in this key area are not impacted. The FY 2018 discussion highlighted the importance of the UASI Emergency Management Planner, which assists in local and regional planning efforts to design and implement emergency preparedness plans, policies, and procedures.

The FY 2018 Adopted Budget for the Office of the County Administrator includes an increase in local tax funding of \$323,470. Personnel expenditures increased by \$464,611 due to salary adjustments, a 3 percent merit increase for employees, and the addition of 1.00 FTE for a Legislative Liaison. Operating and maintenance expenditures decreased by \$142,589 primarily due to right sizing of internal services charges as a result of OEM's transition to the Office of the County Administrator. Revenues decreased by \$928 in FY 2018.



County Administrator

Department Performance Measures

Mission: To provide professional public policy advice to the Board of Supervisors and leadership and direction to staff to implement the vision and strategic plan of the Board of Supervisors.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Estimated	FY 2019 Projected
Executive Management				
Objective: Provide County Services that meet the needs of citizens and demonstrate value for their tax dollars.				
Percentage of Residents satisfied with County services ¹	n/a	92%	n/a	92%
Residents satisfied with overall value for their tax dollars	n/a	80%	n/a	80%
Support to the Board				
Objective: Provide meeting materials and action summaries to Board, staff, and public reflecting actions and background information in a timely manner.				
Number of packets prepared for business meetings, public hearings, and special meetings	50	50	50	50
Number of standing committee and ad hoc committee meeting packets prepared	28	32	32	32
Objective: Oversee Freedom of Information Act (FOIA) policy and process, and provide response to FOIA requests within mandated deadlines.				
Number of FOIA requests coordinated by County Administration	193	180	190	200
Public Affairs and Communications				
Objective: Provide prompt response to residents' requests for information and services.				
Number of customer inquiries received through all communication channels	15,665	15,000	15,000	15,000
Total number of LEX requests ²	16,833	12,000	12,000	12,000
Objective: Increase public awareness on emergency preparedness before, during, and after crisis.				
Number of communication services actions completed	5,485	6,000	6,000	6,000
Objective: Increase use of government access channel to inform residents through video programming.				
Hours of live broadcast on the government cable channel	264	250	250	250
Objective: Maintain media interaction and placement value through proactive media outreach and rapid response.				
Percentage of media inquiries resolved within 48 hours	n/a	75%	75%	75%
Percentage of news releases/pitches placed in media	n/a	50%	50%	50%
Objective: Continue to increase the usage of the County website and social media platforms as the primary source of information for residents.				

¹ Data is obtained from the citizen survey, which is not conducted every year. For a year with no survey data, "n/a" is presented.

² Public Affairs and Communication implemented the LEX system in 2015. The LEX system gave the department more comprehensive tracking capabilities. Moreover, from FY 2016 and beyond, figures include additional measures such as switchboard calls and walk-in visitors.



County Administrator

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Estimated	FY 2019 Projected
Website visits (millions)	15.8 ¹	4	4	4
Objective: Emergency Operations Center Usage.				
Number of hours EOC activated	206	250	250	250
Number of hours EOC is utilized during non-emergencies	1,634	2,150	2,150	2,150
Objective: Conduct planning and response activities associated with large-scale emergencies and disasters.				
Operational hours	1,611	1,500	1,500	1,500
Planning hours	3,698	3,000	3,000	3,000
Training hours	610	750	750	750
Objective: Conduct a special events program designed to assist organizers with planning for conducting safe and successful special events.				
Number of special events	391	375	400	425
Number of special events staff hours	1,535	1,800	1,850	1,900

FY 2019 and Beyond

The Office of the County Administrator will continue its support of the Board of Supervisors and the Board's Strategic Plan. Anticipated activities continue to focus on transportation funding and construction initiatives, preparation for and planning around the metro station projects, maintaining social safety nets, and providing professional organizational and fiscal management. The County will continue to open new facilities and invest in its infrastructure, requiring ongoing focus on operational efficiencies and service levels. The Office anticipates growth in the public's involvement in County decisions, necessitating new and enhanced opportunities for community engagement.

The Public Affairs and Communications Division will continue its efforts in modernizing the County's communications tools and practices and providing communications support to the County as a whole. Loudoun County's transportation, transit, and capital infrastructure projects are high-volume, ongoing, critical topic areas about which the public has an interest and about which the County has a need to communicate routinely. Currently, the Public Affairs and Communications Division devotes significant time and resources to coordinate Department of Transportation and Capital Infrastructure (DTCI)-related communication activities, which limits the amount of available time and resources for all other communications activities. DTCL's increased volume of construction projects and use of commuter services correlates to an increased demand for information and community relations activities. A dedicated resource is needed to meet current service level demands.

In addition to the Emergency Management Planner position within the Office of Emergency Management, OEM has identified two additional UASI grant-funded positions that are anticipated to lose funding over the coming years, and therefore, will request additional resources to accommodate continuity of services in the areas of special event management and training/exercise coordination.

¹ Figure includes website visits and page views. Beginning in FY 2016, County Administration began to only use website visits for this measure.



County Administrator

The FY 2019 Projected Budget for the Office of the County Administrator includes an increase in local tax funding in the amount of \$134,103. Personnel expenditures increased by \$125,522 or 3 percent. Operating and maintenance increased by \$9,101 or 1 percent. Revenues are held at the FY 2018 level for FY 2019.

FTE History

FY 2016: The Board approved the conversion of a vacant 1.00 FTE position to a full-time multimedia specialist position.

FY 2017 Mid-Year: County Administration acquired 7.42 FTE when OEM transitioned from Fire and Rescue to become a division of County Administration.

FY 2018: The Board of Supervisors added 1.00 FTE for a Legislative Liaison.



County Administrator

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Executive Management	\$1,891,421	\$1,949,567	\$2,206,614	\$2,268,406
Support To The Board	763,960	844,220	843,197	862,928
Public Affairs And Communications	1,009,805	993,036	1,049,063	1,076,296
Office of Emergency Management	2,069	985,308	995,798	1,021,146
Total – Expenditures	\$3,667,255	\$3,786,823	\$5,094,673	\$5,228,776
Revenues				
Support To The Board	\$36	\$0	\$0	\$0
Emergency Management	336,574	124,143	123,215	123,215
Total – Revenues	\$336,610	\$124,143	\$123,215	\$123,215
Local Tax Funding				
Executive Management	\$1,891,421	\$1,949,567	\$2,206,614	\$2,268,406
Support To The Board	763,924	844,220	843,197	862,928
Public Affairs And Communications	1,009,805	993,036	1,049,063	1,076,296
Office of Emergency Management	2,069	861,165	872,583	897,931
Total – Local Tax Funding	\$3,667,219	\$3,786,823	\$4,971,458	\$5,105,561
FTE				
Executive Management	8.00	11.00	12.00	12.00
Support To The Board	9.00	6.00	6.00	6.00
Public Affairs and Communications	7.80	7.80	7.80	7.80
Office of Emergency Management	7.42	7.42	7.42	7.42
Total – FTE	32.22	32.22	33.22	33.22

Program Descriptions

The Office of the County Administrator serves Loudoun citizens through four programs.

- The Executive Management program exercises daily management and supervision of all County operations, which are organized in the functional areas of Community Development, Community Services, Public Safety, and Finance/Internal Operations. This includes executive oversight on the implementation of County policies and regulations. The County Administrator serves as the Chief Administrative Officer of the County Government and is directly accountable to the Board of Supervisors. This program provides leadership and strategic direction of County operations from overall service initiatives and strategic positioning of departments to hiring of key leadership positions within the organization. This program also leads the countywide emergency preparedness function in coordination with regional planning and response activities. The Office works proactively to manage the County's finances and expenditures, which has resulted in a AAA credit rating from all three major rating agencies. The County Administrator and his staff work closely with other Loudoun County entities, the business community, Chamber of Commerce, Economic Development Advisory Commission, health and human service providers, and similar groups, to share knowledge and resources.



County Administrator

- The Support to the Board program provides administrative, research, and documentary support to the Board of Supervisors, staff, and citizens. Program staff also coordinate the review of legislation before the General Assembly and the United States Congress. The Support to the Board program includes coordination of the Board's meeting schedule for its business and standing committee meetings, and public hearings. This program also provides administrative support for ad-hoc committees established by the Board of Supervisors. Coordination of the Board's meeting schedule includes the setting of agendas, coordinating the required legal advertisement for items requiring public notice for Board public hearings, coordinating meeting agendas, and preparing action summaries, as well as official minutes of the Board meetings. Staff supporting this program ensures that Board meeting documents are available to the public and provides the actions of the Board within two days of the meeting. This program serves as a central point of contact for Freedom of Information Act (FOIA) requests, maintains a centralized database of requests, and provides training on matters related to FOIA.
- The Public Affairs and Communications program coordinates external and internal communications, as well as, constituent services activities. The program strives to connect Loudoun County residents and communities with information about their government's services, operations, and policies. The Public Affairs program manages the County's CRM tool, known as LEx, operates the County's main telephone line and information desk, and coordinates the use of the Government's public spaces. The Public Affairs program manages the County's Accessibility Services which provides access to County programs and services for the Limited English Proficiency population as well as for people who have disabilities by ensuring compliance with the Americans with Disabilities Act. Activities include coordinating and administering contract services for translation and interpretation, facilitating requests for accommodations from all County departments, and organizing training for front-line staff. The Communications Program serves as the County's primary information sources for large-scale emergencies. This is accomplished by coordinating and disseminating public information that increases awareness of all types of hazards before, during, and after emergencies. This program also addresses media relations, which includes fielding and responding to media inquiries, developing the County's messages and coordinating news releases, media monitoring, and news conferences. The Communications Program also administers the County's primary online communication tools, including the County's website, employee intranet, and social media platforms. The Program manages the County cable channel, which includes the broadcasting of Board of Supervisors and Planning Commission meetings. Communications plays a central role in employee communications by disseminating information to County employees through various channels to maintain an informed and motivated workforce.
- The Office of Emergency Management (OEM) is responsible for facilitating the County's comprehensive emergency management program in accordance with local, state and federal laws, authorities and directives. Areas of focus include activities associated with preparing, responding and recovering from large scale emergencies impacting the community. OEM coordinates the development and ongoing maintenance of supporting plans, policies, procedures, and processes tied to the County's Emergency Operations Plan as well as the maintenance of the County's Emergency Operations Center (EOC), which serves as the coordination point for key decision makers providing crisis and consequence management of large scale emergency situations. To ensure personnel are adequately trained in their roles and responsibilities, OEM provides ongoing training and exercise opportunities for personnel assigned to the EOC, and community emergency preparedness education through a variety of means. Additionally, this Division oversees the County's Special Events Program working with event organizers to ensure safe and successful community events.



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; to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, bonds and dedications associated with land development applications. The Office also provides services to the County involving inter-jurisdictional and inter-agency agreements and prepares and reviews ordinances and regulations.

County Attorney's Programs

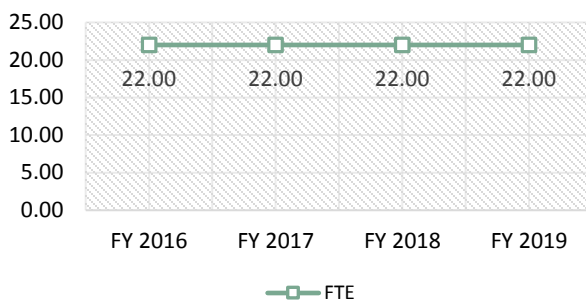
Legal Counsel

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

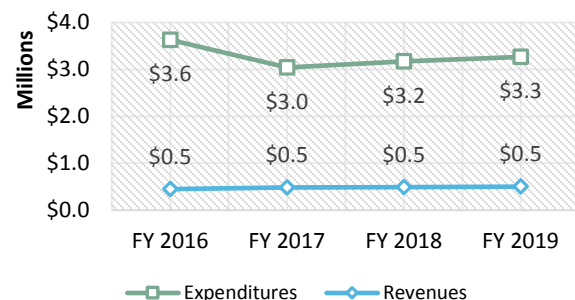
Land Development

Provides legal support and oversight for transactional matters involving the County including the acquisition or conveyance of real estate interests by the County.

Staffing Trends



Expenditures/Revenues History





County Attorney

FY 2017 Highlights

FY 2017 will see a 9 percent increase in the number of transactional matters reviewed by the County Attorney's Office. Transactional matters include leases, contracts, bonds and financial documents. The number of land development submissions received is projected to increase by 8 percent from FY 2016, general litigation is projected to increase 45 percent, and regulatory enforcement is projected to increase 51 percent. These increases have been managed with existing resources.

The Office has been involved in assisting County departments and staff with various legal issues. The Office was involved in the resolution of the contract dispute between the County and the implementation firm for the County's Enterprise Resource Planning (ERP) system. The Office assisted with the Dulles Corridor Metrorail Project by reviewing contracts and land acquisitions related to the project. Additionally, staff assisted Loudoun County Public Schools with land acquisition for new school sites.

The Office worked on Comprehensive Plan and Zoning Ordinance revisions to address the new proffer legislation passed by the General Assembly. Further, the Office worked to resolved Dominion's application to put high voltage towers on Route 50 in a manner favorable to the County.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,741,589	\$2,871,716	\$ 3,004,348	\$3,094,478
Operating And Maintenance	887,258	168,814	168,304	169,987
Total – Expenditures	\$3,628,847	\$3,040,530	\$ 3,172,652	\$3,264,465
Revenues				
Permits, Fees, And Licenses	\$138,442	\$202,843	\$220,202	\$220,202
Fines And Forfeitures	423	1,500	1,500	1,500
Charges For Services	250	0	0	0
Miscellaneous Revenue	74,897	10,000	10,000	10,000
Other Financing Sources	236,437	272,308	263,317	271,216
Total – Revenues	\$450,449	\$486,651	\$495,019	\$502,918
Local Tax Funding	\$3,178,398	\$2,553,879	\$2,677,633	\$2,761,546
FTE	22.00	22.00	22.00	22.00

The FY 2018 Adopted Budget for the County Attorney will allow the Office to continue to provide high quality legal advice and service to the Board of Supervisors and County departments and agencies. Generally, workload has increased over the last several fiscal years, and this trend will continue into FY 2018. At this time, the County Attorney believes current resources can absorb these increases in workload. The Office's base budget includes an increase of \$7,350 to enable Office attorneys to attend training and state-wide conferences. This base adjustment will allow each attorney in the Office to attend at least one event per year, which supports the professional development of the staff.

¹ Sum may not equal due to rounding



County Attorney

The Department of Family Services' (DFS) cases require an increased level of staff time and the volume of these cases will continue to increase and be a major focus of the Office in FY 2018.

As the Dulles Corridor Metrorail Project continues, legislative land use application cases are anticipated to increase and the Office will continue to provide support. Other areas of work related to the Project that will increase are general support to the Department of Finance and Procurement related to contract issues. It is also possible that condemnations for transportation projects will occur in FY 2018.

The FY 2018 Adopted Budget for the County Attorney's Office includes a net increase in local tax funding in the amount of \$123,754. Personnel expenditures increased by \$132,632 as a result of salary and benefits changes and a 3 percent merit pay increase. Operating and maintenance expenditures decreased by \$510 due to a rightsizing of internal services charges that balanced a base increase for Office training needs. Revenues increased by \$8,368 due to a decreased transfer from the Capital Fund to fund transportation related attorney and paralegal positions (transfer represents actual costs of positions that vary annually) balanced by an increase in land development fees allocated to the Office.



County Attorney

Department Performance Measures

Mission: To provide timely, sound, and effective legal services and advice to, and legal representation of, the County government.

	FY 2016 Actual ¹	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Provide legal services in support of the general County government by delivering effective and timely advice or representation based on established priorities.				
Land Development (Submissions Received)	1,214	1,300	1,305	1,310
Land Development (Submissions Reviewed)	1,131	1,250	1,255	1,260
Land Development (Turnaround within 10 days)	42%	30%	35%	38%
Land Development (Turnaround within 20 days)	75%	80%	82%	85%
Land Development (Turnaround within 30 days)	91%	100%	100%	100%
Pending Litigation (DFS cases)	n/a	115	117	119
Pending Litigation (general)	n/a	53	55	57
Pending Regulatory Enforcement	n/a	47	48	49
New Tax Collection Matters	302	292	295	298
Transactional Matters (Leases and Contracts)	2,187	2,349	2,350	2,355
Transactional Matters (Property Acquisition)	13	50	52	55

FY 2019 and Beyond

The Dulles Corridor Metrorail Project will continue to be a major focus for the Office throughout FY 2019 and beyond.

If workload related to DFS caseload, housing, and land development continues to increase, as it is expected to, the Office may request additional staff support to maintain current service levels in FY 2019.

The FY 2019 Projected Budget for the County Attorney's Office includes an increase in local tax funding of \$83,914. Personnel expenditures increased \$90,130 or 3 percent, and operations and maintenance expenditures increased \$1,683 or 1 percent. Revenues were projected to increase by \$7,900, which can be attributed to a projected 3 percent increase in the transfer from the Capital Fund.

¹ "Pending Litigation" measures represent new performance measures for FY 2017, measuring the total number of pending, active cases on which the Office is currently working. As a result, there is no data for FY 2016. In prior years, the number of new cases was reported, the new measures reflects new cases as well as those that carry over from prior years.



County Attorney

Department Programs

Program Descriptions

The Office of the County Attorney serves Loudoun citizens through two programs.

- Legal Counsel program provides several functions: to advise the County boards, commissions, agencies, officials, and the Economic Development Authority; to represent the County in judicial proceedings and before administrative agencies; to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, bonds and dedications associated with land development applications; to defend the County in tax assessment challenges; to provide legal advice and representation on matters involving the Freedom of Information Act, Conflicts Act, and inter-jurisdictional and inter-agency agreements; and to prepare or review ordinances and regulations. This program also reviews and approves all County contracts and leases for legal form and provides legal analysis and representation on contract claims and other disputes of issues requiring advice of counsel and provides legal support for public-private partnerships.
- The Land Development program provides legal support to the Department of Building and Development and the Department of Planning and Zoning Staff, including reviewing deeds, agreements and bonding documents associated with subdivisions, site plans and performance of proffers, and special exception conditions. This activity provides legal advice in the management of public improvement bonds and represents the County when developers default on their obligations to construct these improvements; and supports County land use initiatives, updates and changes, including amendments to the comprehensive plan, Zoning Ordinance, Land Subdivision & Development Ordinance, Facilities Standards Manual, Erosion & Sediment Control, and Health Ordinances. Additionally, this program provides legal support to County Departments in the enforcement of County Regulations (Zoning, Erosion & Sediment Control, Health, Building Codes, Stormwater Management, Solid Waste), including representation in Administrative Proceedings. The Department also represents the County and its officials in land use litigation and appeals of the Board of Zoning Appeals and the Historic District Review Committee decisions; supports County land use initiatives, updates and changes, including amendments to the comprehensive plan.



ELECTIONS AND VOTER REGISTRATION

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

Election and Voter Registration Programs

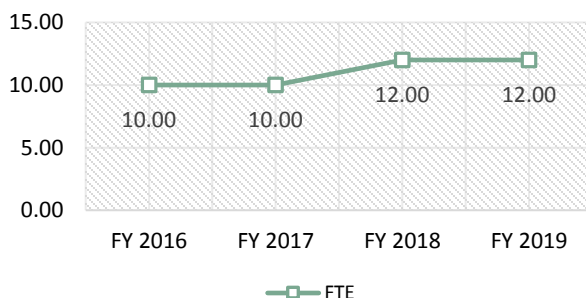
Voter Registration

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

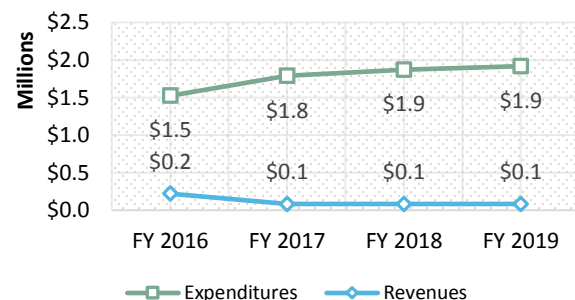
Elections

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

Staffing Trends



Expenditures/Revenues History





Elections and Voter Registration

FY 2017 Highlights

The Office of Elections and Voter Registration successfully administered the November 8, 2016, General Election, which included the election of the U.S. President, the U.S. House of Representatives member of the 10th District, State and Local ballot questions, as well as Town elections in Leesburg and Hillsboro. The County's voter turnout was 77 percent for that election, significantly higher than the national voter turnout of approximately 58 percent. From the November 2012 General Election to the November 2016 General Election, the number of voter registrations increased by 19,608, which is a 9.3 percent increase.

Presidential Elections have substantially more absentee voters than other elections, increasing from an average of 5 percent of voters choosing to vote absentee in a typical November General Election to over 15 percent of voters choosing to do so in the November 2016 Presidential Election. Voters can apply for in-person absentee voting or can request that an absentee ballot be mailed to them. Absentee voting, while convenient for voters, creates additional workload on the Office as each voter and ballot cast must be individually processed. The number of absentee ballots (both in-person and by mail) processed during the November 2016 General Election was 31,691 compared to 22,358 during the November 2012 General Election, an increase of over 50 percent. Processing absentee ballots is a very labor-intensive process when compared to processing voters on Election Day at a precinct.

For the November 2016 election, the Office was successful in training almost 1,200 Election Officers, including 700 experienced or returning officers and 500 new recruits. This year, the Office implemented online training for experienced Election Officers. This training was designed, produced, and administered in-house by staff, which gave the Office complete control over content and delivery. Building this training in-house also saved the Office and the County a substantial amount of money, as the project was completed for approximately 10 percent of what it would have cost to contract with a vendor. The approximately 500 new Election Officers were trained in-person with over 20 training classes being conducted in the weeks leading up to the election. Several outreach initiatives, such as participation in community events, direct recruiting at public schools and retirement communities, and mail campaigns, significantly helped with the recruitment and retention of Election Officers for the November election.

The Outreach Program recruited and trained 100 Student Election Pages for the November 2016 Election. These student pages are high-school juniors or seniors who help out at precincts on Election Day. In return they receive community service credit as well as a letter and certificate of commendation. This year every high school in Loudoun County was represented by at least one page, with Loudoun Valley High School providing 23 student pages.

The Office continues to refine the use of the Poll Chief Election Officer Management System, which has improved efficiencies in the management of Election Day workers. This system helps with the training and scheduling of those workers for Election Day. The new voting equipment, which was purchased in FY 2015, was utilized for its third countywide election in November 2016, and it continues to function well. For the November 2016 election, the Office implemented a new election night results reporting system, which enables the precincts to report their results electronically and the results are viewable by the public almost instantly.

The County currently has 93 voting precincts plus the Central Absentee Precinct. Due to the County's population growth, the Board of Supervisors will approve the Department's request for an additional 3 voting precincts by the end of FY 2017. These 3 voting precincts, which currently exceed 4,000 registered voters, need to be split. To avoid long lines during elections, the Office tries to maintain the number of registered voters per precinct below 4,000. The Office believes that the continued focus on maintaining moderate precinct sizes greatly contributes to successful elections and shorter wait times for voters.

The Office will conduct June 2017 Primary Elections for the Democratic and Republican Primary candidates for the Commonwealth of Virginia Governor and Lieutenant Governor to determine the candidates for the November 2017



Elections and Voter Registration

General Election. In addition, the June 2017 Democratic Primary Election will include candidates for the Virginia House of Delegates Districts 33 and 67.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel ²	\$1,038,263	\$1,242,239	\$1,337,988	\$1,378,128
Operating and Maintenance	485,813	545,508	534,167	539,509
Total - Expenditures	\$1,524,075	\$1,787,747	\$1,872,155	\$1,917,637
Revenues				
Recovered Costs	\$13,146	\$0	\$0	\$0
Intergovernmental - Commonwealth ³	203,606	83,683	83,683	83,683
Intergovernmental - Federal	3,500	0	0	0
Total – Revenues	\$220,252	\$83,683	\$83,683	\$83,683
Local Tax Funding	\$1,303,823	\$1,704,064	\$1,788,472	\$1,833,954
FTE	10.00	10.00	12.00	12.00

During FY 2018, the Department will conduct three elections: the November 2017 General Election, which will include the Commonwealth of Virginia Governor, Lieutenant Governor, Attorney General, and the entire House of Delegates; a May 2018 General Election for the towns of Hamilton, Lovettsville, Middleburg, Purcellville, and Round Hill; and the June 2018 Democratic and Republican primary elections for U.S. Senate and House of Representatives candidates.

The County's population growth fuels the significant increase in the number of voter registrations processed. More voter registrations result in the Office having to maintain more voter records. The number of absentee ballots processed for each election is on a significant increasing trend. The number of absentee voters during the last 3 Presidential Elections were as follows: 20,170 in November 2008, 22,358 in November 2012, and 31,691 in November 2016. These increases in the Office's workload result in the need for FY 2018 resources to assist the Department in maintaining its current service levels.

The FY 2018 Adopted Budget includes funding for an Assistant General Registrar (1.00 FTE) to address the increased workload due to the increasing number of registrations. The substantial increase in voters means a marked increase in record and list maintenance. Additionally, the Board of Supervisors approved for the FY 2018 Adopted Budget, due to the increased administrative workload, an Administrative Assistant position (1.00 FTE) to maintain current service levels. This position will work with the management of the Office to perform basic administrative and clerical tasks. The Administrative Assistant will handle candidate filings including campaign finance reporting, handle office payroll, assist with accounts payable and receivable, communicate with polling places prior to elections, schedule staffing for in-person absentee voting, assist with voter correspondence related to provisional and rejected ballots,

¹ Sums may not equal due to rounding.

² The Department's personnel expenditures fluctuate from year to year, depending on the type and number of elections each year. More Election Officers are used for elections with relatively higher voter turnout.

³ The FY 2016 actual revenue from the Commonwealth of Virginia was unusually high due to revenue received for the Presidential Primary election.



Elections and Voter Registration

and assist with election preparations including voting technology setup. Additionally, this position will serve as a backup for processing voter registration and absentee ballot applications as well as advanced voter registration functions. Many of these basic clerical tasks are currently being performed by the Director and other management staff, which reduces the time they can spend on planning and coordinating the activities of the Office.

The FY 2018 Adopted Budget for the Office includes an increase in local tax funding of \$84,408. Personnel expenditures increased by \$95,749 primarily due to the addition of the Assistant Registrar and the Administrative Assistant (2.00 FTE), the increase of which was partially offset by lower expenditures needed for election officers based on the elections scheduled for FY 2018. In addition, increases in employees' benefits costs and a 3 percent merit pay increase for employees contributed to the personnel expenditures increase. Operating and maintenance expenditures decreased by \$11,341 primarily due to rightsizing of internal service charges. The FY 2018 revenues are at the same level as FY 2017.

Department Performance Measures

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

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Elections Program				
Objective: Provide each citizen of the County with the opportunity to exercise her/his right to vote.				
Absentee Voters – by email ^{1,2}	46	1,000	500	300
Absentee Voters – by mail ¹	3,252	15,000	3,500	3,500
Absentee Voters – in person ¹	3,787	17,500	4,750	4,000
Elections Held	3	2	3	2
Voter Registration Program				
Objective: Provide each citizen of the County with the opportunity to exercise her/his right to vote.				
Number of electronic poll books and look-up devices maintained	601	601	651	651
Registered Voters	228,204	240,000	245,000	250,000
Transactions processed ¹	51,305	75,000	50,000	50,000

FY 2019 and Beyond

During FY 2019, the County's continued population growth will likely result in the need for additional voting precincts. The Department will work to find adequate facilities to serve as voting locations, particularly in areas of the County that have rapid population growth, to accommodate the new voters and precincts. The additional voting precincts will drive the need for additional expenditures to conduct the elections, including election officers, precinct supplies, and voting equipment. The FY 2019 Projected Budget for the Department of Elections and Voter Registration includes an increase of \$45,482 in local tax funding. Personnel expenditures increased \$40,140 or 3

¹ The November 2016 General Election included the Presidential Election, which is the election with the highest voter turnout. Therefore, the FY 2017 data for this measure is estimated to be significantly higher than the other years presented.

² This measure is the number of military or overseas absentee voters who were emailed their ballot. These voters must print out and mail back the ballot to cast their vote. These votes are not included in the data for absentee voters by mail since they are tracked separately by the Department. The return rate is significantly higher during federal and state elections and much lower during local elections.



Elections and Voter Registration

percent, and operating and maintenance expenditures increased \$5,342 or 1 percent. Revenues were held at FY 2018 levels for FY 2019.

FTE History

FY 2018: The Board approved 2.00 FTE for 1 Administrative Assistant (1.00 FTE) and 1 Assistant Registrar (1.00 FTE) to help handle the increased workload.

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Voter Registration	\$683,681	\$747,510	\$883,359	\$906,145
Elections	840,394	1,040,237	988,797	1,011,492
Total - Expenditures	\$1,524,075	\$1,787,747	\$1,872,155	\$1,917,637
Revenues				
Voter Registration	\$100,117	\$70,294	\$70,294	\$70,294
Elections	120,135	13,389	13,389	13,389
Total - Revenues	\$220,252	\$83,683	\$83,683	\$83,683
Local Tax Funding				
Voter Registration	\$583,564	\$677,216	\$813,065	\$835,851
Elections	720,259	1,026,848	975,408	998,103
Total – Local Tax Funding	\$1,303,823	\$1,704,064	\$1,788,472	\$1,833,954
FTE				
Voter Registration ¹	9.00	7.00	9.00	9.00
Elections ¹	1.00	3.00	3.00	3.00
Total – FTE	10.00	10.00	12.00	12.00

Program Descriptions

The Office of Elections and Voter Registration has two programs that serve the citizens of Loudoun County.

- The Voter Registration Program provides a comprehensive year-round program of voter registration and voter outreach. Using the Statewide Virginia Elections and Registration Information System (VERIS), staff determines the eligibility of voters, maintains the voter registration records and street file database, processes absentee ballot applications and mails absentee ballots, oversees in-person absentee voting at both the main office and satellite locations, certifies candidate petitions, and provides information to the public and access to electronic lists of registered voters.

¹ During FY 2016, the Department changed the position allocation for four full-time positions (4.00 FTE) from 100 percent in the Voter Registration Program to being split 50 percent in the Voter Registration Program and 50 percent in the Elections Program. The net FY 2017 FTE impact is a reduction of 2.00 FTE in the Voter Registration Program and an increase of 2.00 FTE for the Elections Program. This change is reflected in the FY 2017, FY 2018 and FY 2019 budget data.



Elections and Voter Registration

- The Elections Program manages all aspects of operating the County's voting precincts during each election. This includes the logistics involved in conducting the election and certifying the election results; recruiting, training, and assigning Election Officers; preparing all necessary election equipment, documents and manuals; overseeing the operations of voting precincts; ordering and reviewing ballots; and posting preliminary results for public inspection on election night. In addition, this program receives, reviews, and provides for public inspection, candidates' campaign finance filings.

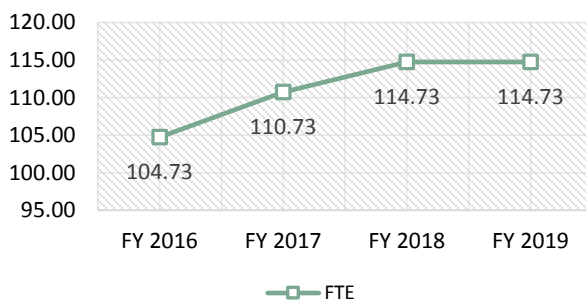
GENERAL SERVICES

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

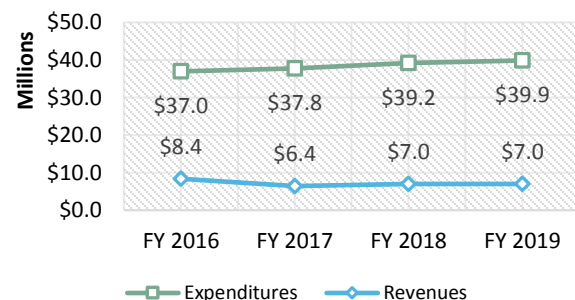
General Services' Programs

Public Works	Responds to County emergencies, performs minor maintenance and inspection on stormwater facilities countywide, administers the County Asphalt Maintenance and Repair program, and provides other essential public works functions.
Facilities Support	Operates, manages, and renovates County facilities and provides for the acquisition and management of lease space.
Fleet Management	Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles and manages replacement funds.
Management Support Services	Provides management of mail distribution, central records, surplus property programs, internal administrative support, and financial/budget analysis.
Water and Environmental Programs	Develops and implements the Stormwater Management program, manages water and wastewater projects, and provides coordination for compliance with state and federal mandates.
Waste Management	Operates and maintains the County landfill, administers the County recycling ordinance, and provides recycling opportunities for citizens and businesses.

Staffing Trends



Expenditures/Revenues History





General Services

FY 2017 Highlights

In FY 2017, the Department of General Services continued to assume more responsibilities and restructured, reengineered, and rethought processes to improve efficiency. The responsibility to manage park and ride lot leases and maintenance transferred to the Department of General Services from the Department of Transportation and Capital Infrastructure (DTCI) and the responsibility to maintain most structures for the Department of Parks, Recreation, and Community Services (PRCS) also moved to the Department. Recognizing the magnitude of maintenance required to bring these facilities up to acceptable standards has resulted in an aggressive maintenance and revitalization program. The Department also embarked on a number of initiatives including the implementation of a strategic plan to address more than 5.5 million square feet of aging asphalt and paved surfaces throughout County-owned or operated facilities. In FY 2017, 28 asphalt maintenance projects were funded and completed using Capital Asset Preservation Program (CAPP) funds. The Department continues to perform impact analyses of the County's aging infrastructure and will use the data to appropriately plan for and respond to current and anticipated needs. The Department also assumed responsibility for the Commuter Bus Replacement Plan which fully aligns all vehicle purchases into one consolidated and consistent procurement process that will realize and increase efficiency and cost savings. Additionally, the Department developed and presented the Countywide Government Support Service Space Strategy to the Board. This strategy lays out a comprehensive space planning approach through 2030 with the established goal of reducing leased space expenses and fostering greater collaboration among departments through co-location to maximize service delivery to Loudoun citizens, businesses, and visitors. This effort includes the acquisition of two additional buildings (742 Miller Drive and 101 Blue Seal Drive). These strategic acquisitions will serve to support operations and warehousing as existing leases expire.

Facility maintenance responsibilities continue to increase in FY 2017 due to aging critical mechanical systems that were in need of major repair and maintenance or replacement. The County increased its owned and leased square footage in FY 2017 by more than 145,000 square feet resulting in additional maintenance demand. In addition, the Department absorbed maintenance and property management responsibilities for acquired facilities at 101 Blue Seal Drive and 742, 750, and 751 Miller Drive.

The Water and Environmental Services Division, in partnership with the County Attorney's Office, completed the acquisition of stormwater maintenance easements on more than 170 parcels in Sugarland Run. Additionally, the Stormwater Management program, with assistance from PRCS, constructed a wetlands system at the Gwen Thompson Briar Patch Park in Sterling. These wetlands remove stormwater-related pollutants from over 80 acres that were previously untreated. This system is the first County restoration project in ongoing efforts to meet the requirements of the Chesapeake Bay Total Maximum Daily Load (TMDL). Further, the Water and Wastewater Program, in coordination with the Department of Finance and Procurement, the Office of the County Attorney, and Loudoun Water worked with property owners in the Tall Oaks subdivision in Sterling to solve a longstanding public health issue by assisting with the establishment of a Special Assessment for water and sewer improvements and the creation of the Tall Oaks Water and Sewer Special Revenue Fund.¹

The Department of General Services continues to implement an extensive organizational development strategy to improve customer relations, service delivery, structural efficiency, and staff morale. The undertaking includes the restructuring of the Facility Maintenance program to expedite and improve work orders and the consolidation of some programs into the Division of Water and Environmental Programs, and realigning internal support functions to improve internal communication. The continuation of this exercise also assisted in the development of the FY 2018 Adopted Budget. Finally, in FY 2017, the Department created one additional Assistant Director by reclassifying a vacant position. This position allows more management oversight of both the Facilities Support and Fleet Operations programs.

¹ More information about this fund can be found in the Other Funds section, Volume Two.



General Services

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$9,559,863	\$10,171,802	\$10,668,395	\$10,988,447
Operating And Maintenance	23,041,281	24,722,576	25,973,327	26,199,672
Capital Outlay	192,295	0	0	0
Other Uses Of Funds	4,174,450	2,883,182	2,762,354	2,762,354
Total – Expenditures	\$37,949,495	\$37,777,561	\$39,404,077	\$39,950,473
Revenues				
Permits, Fees And Licenses	\$15,095	\$0	\$0	\$0
Use Of Money And Property	2,331,792	1,865,267	1,215,832	1,215,832
Charges For Services	5,698,333	4,091,205	5,734,600	5,734,600
Miscellaneous Revenue	90,518	2,300	2,300	2,300
Recovered Costs	4,681	500	500	500
Intergovernmental – Commonwealth	60,408	60,408	60,408	60,408
Other Financing Sources	177,467	419,402	0	0
Total – Revenues	\$8,378,295	\$6,439,082	\$7,013,640	\$7,013,640
Local Tax Funding	\$29,571,201	\$31,338,479	\$32,390,437	\$32,936,833
FTE	104.73	110.73	114.73	114.73

The Department of General Services continues to focus on improving the efficiency of service delivery, long range planning initiatives, and customer support. The resources included in the Department's FY 2018 Adopted Budget are necessary to continue to provide core services to all County departments and Loudoun County citizens. The base budget for the Department increased in the amount of \$1,323,008. These funds are for park and ride lot maintenance², general facility repair and maintenance, janitorial services, utilities, and planned lease renewals.

The FY 2018 Adopted Budget includes an increase in Capital Asset Preservation Program (CAPP) funds directly managed by the Department in the amount of \$1,430,000 to a total of \$7,240,000. The majority of this increase is for the establishment of dedicated funds to address office renovations throughout County facilities. CAPP funds address ongoing maintenance efforts at County facilities including building, mechanical, the preservation of asphalt and pavement, and roofing.³

While workload associated with facilities management support provided by the Department continues to grow, staff development and streamlining of policies and procedures has created sufficient capacity to continue to responsibly manage the existing workload. It is possible that the Department will request facilities support resources in the FY 2019 budget. The establishment of CAPP funds dedicated to County office renovations will increase workload but can be managed with existing facilities staff as a result of other efficiencies achieved in the Department.

¹ Due to rounding, totals may not sum.

² Previously, local gasoline tax revenue that funded park and ride lot maintenance was transferred to the Department from the Transportation District Fund. This transfer was eliminated for FY 2018.

³ More information about the Capital Asset Preservation Program Fund can be found in Volume 2 of this document.



General Services

The Board of Supervisors approved the creation of 1.00 FTE with no impact to local tax funding by reallocating contractual funding to offset the cost of one Stormwater Engineer in the Water and Environmental Programs Division. This Division is responsible for managing the County's compliance with regional, State, and Federal environmental mandates and has experienced tremendous growth of workload in the stormwater program in recent years due to the volume of infrastructure managed and increases in State and Federal mandates. For example, as of FY 2017, the Division could manage approximately 660 structure repair projects per year, but the demand was approximately 720 projects per year. Due to this, at least 900 repair projects are on a backlog, many of which require time-intensive deed research. Illicit discharge cases have grown five-fold since 2009, and post-construction stormwater management efforts are increasingly difficult due to the dramatic increase in the size of the infrastructure maintained. Finally, the length of county-maintained or inspected stormwater pipe increased 65 percent between 2004 and 2016; the number of stormwater structures increased by 185 percent; and the number of best management practice (BMP) facilities have increased by 272 percent.

Part of the responsibilities of the Stormwater Engineer position will be dedicated to producing and submitting the state-mandated Municipal Separate Storm Sewer (MS4) Permit Annual Report that demonstrates compliance with permit requirements and to provide project management of mandated TMDL infrastructure restoration projects to the Virginia Department of Environmental Quality (DEQ).

The Board approved the creation of 3.00 FTE Maintenance Technicians in the Department for the Dulles South Multipurpose Center, Phase Two facility opening, which occurs in FY 2018. More about this new facility can be found in the Department of Parks, Recreation, and Community Services' section of Volume 1 of this document.

The Department continues to evaluate both the staffing and revenue structure of the County's landfill. One position was added to the landfill as part of the FY 2017 Adopted Budget, but continued activity will likely result in the need for additional staffing, which could include a request to convert three temporary positions to 3.00 regular, full-time FTE in the future. One temporary position, a Safety Flagger, was created in FY 2013 in response to a number of dangerous incidents that occurred. Two additional generalist positions could allow the Department to maintain current service levels. These positions would perform general grounds maintenance and operational support. These functions are currently completed with a blend of contractual services, episodic reassignment of heavy equipment operators, and two temporary positions. The addition of two regular positions dedicated to these functions could allow existing staff to focus on their primary responsibilities and allow for the development of skills necessary for a progression from entry-level positions to more skilled positions. The cost of landfill operations is covered by revenue generated from the landfill.

Revenue generated by landfill operations currently covers both the operating cost of the facility and a transfer to the Debt Service Fund to offset debt service payments for capital projects at the landfill. Staff is currently evaluating both projected landfill revenues and projected debt service obligations. Both a staffing and revenue analysis may come before the Board in FY 2018, and the Board may be asked to consider adding the positions described above at that time.

In FY 2018, the Department will make necessary improvements, including milling, repaving, and improving stormwater drainage, at the Community Lutheran Church park and ride lot in the Algonkian District. Improvements will be performed through a Maintenance Agreement subject to Board approval.

The FY 2018 Adopted Budget for the Department of General Services includes an increase in local tax funding in the amount of \$1,051,958. Personnel expenditures increased by \$496,593 primarily due to the addition of positions related to Phase Two of the Dulles South Multipurpose Center. Operating and maintenance expenditures increased \$1,250,751 due primarily to base budget adjustments described above. Revenues increased by \$574,558, which can be attributed to an adjustment in the Municipal Solid Waste revenue budget to better align with current trends.



General Services

Department Performance Measures

Mission: To directly support County residents and County government by providing responsive and effective emergency and essential public works support, facility maintenance, solid waste management, stormwater and environmental management, internal services, and vehicle/fleet services.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Public Works				
Objective: Execute the comprehensive stormwater infrastructure, repair, maintenance, and restoration program.				
Capital stormwater repair and restoration funds obligated	\$2,969,183	\$3,500,000	\$3,675,000	\$5,860,000
Total value of stormwater infrastructure	\$595,229,930	\$665,000,000	\$725,000,000	\$761,000,000
Total net value of stormwater infrastructure ¹	\$495,484,395	\$532,000,000	\$572,000,000	\$615,000,000
Management Support Services				
Objective: Maximize revenue from the public resale of County surplus property.				
Number of surplus sales transactions	2,081	3,000	3,000	3,000
Total revenue from surplus sales transactions ²	\$1,041,760	\$800,000	\$800,000	\$800,000
Objective: Increase the number of centrally archived records stored at the County Records Center to minimize County records stored in agencies' office space.				
Number of record boxes stored at Centralized Record Center ³	19,873	24,000	23,000	22,000
Facilities Support				
Objective: Acquire and manage adequate leased space to support essential County programs and activities.				
Square feet of space leased by the County	289,556	263,960	242,460	139,497
Square foot cost of leased space	\$18.43	\$19.00	\$19.05	\$19.05
Objective: Develop and execute major maintenance and repair programs for County-owned facilities.				
Capital Asset Preservation Funds budgeted ⁴	\$3,629,000	\$5,810,000	\$7,240,000	\$7,405,000
Percentage of Capital Asset Preservation Funds expended	97%	100%	100%	100%
Number of Capital Asset Preservation Fund projects completed ⁵	28	45	45	50
Objective: Repair and maintain County facilities to provide a safe, healthy and functional work environment.				
Maintenance funds budgeted	\$4,974,338	\$5,300,000	\$5,400,000	\$5,600,000
Percentage of maintenance funds expended	92%	100%	100%	100%
Square feet of space maintained	\$2,007,000	\$2,261,184	\$2,422,369	\$2,536,289
Square foot cost of space maintained	\$2.48	\$2.37	\$2.25	\$2.21
Fleet Management				
Objective: Operate and maintain County vehicles to provide, safe, cost-effective transportation.				

¹ As reported in the last Comprehensive Annual Financial Report.

² A larger than average volume of surplus fleet vehicles were sold in FY 2016 to right-size the County fleet in accordance with the current replacement model.

³ As records are digitized, the reliance on physical records is reduced. This trend will accelerate as older records are destroyed.

⁴ The values presented are the CAPP funds directly managed by the Department of General Services.

⁵ The number of projects completed per year can vary depending on many factors, including the scope, cost, and duration of each project.



General Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Number of County vehicles in service	1,017	1,070	1,090	1,100
Number of public safety vehicles in service	545	590	610	620
Public safety vehicle maintenance cost per mile ¹	\$0.20	\$0.20	\$0.20	\$0.20
Number of non-public safety vehicles in service	472	480	480	480
Non-public safety vehicle maintenance cost per mile	\$0.15	\$0.21	\$0.21	\$0.23
Waste Management				
Objective: Provide household hazardous waste disposal events for County residents.				
Number of household hazardous waste events	8	8	8	8
Tons of household hazardous waste collected ²	121	120	120	120
Objective: Provide recycling opportunities at County Recycling Drop-off Centers.				
Number of Recycling Drop-off Centers	9	9	9	9
Tons collected at Recycling Drop-off Centers	1,936	1,935	1,935	1,935
Objective: Provide stable disposal option for County residents and businesses while achieving maximum capacity.				
Tons of waste landfilled	116,363	136,000	136,000	136,000
Environmental Activities				
Objective: Operate and maintain County facilities to minimize annual energy cost increases.				
Total cost of energy for all County facilities	\$3,760,508	\$3,948,534	\$4,417,635	\$4,638,517

FY 2019 and Beyond

The Department will continue to refine its policies and procedures to maximize efficiency and workload productivity. In FY 2019, it is anticipated that the Facility Maintenance and Management System will be fully operational allowing more precise long-term planning of maintenance requirements. Further, this system will provide a higher degree of financial accountability and detail expenditures for each facility. Subject to the Board's direction, it is expected that the Countywide Government Support Services Space Strategy will be underway, resulting in significant savings from reducing leased facility dependency. With new facilities also comes the need for additional staffing to ensure the responsible stewardship of the County's capital investments.

Further, as growth continues, pressure to maintain current service levels with existing resources will remain. This includes meeting the solid waste and stormwater demands of County residences and businesses. The Department continues to seek innovative solutions, including the use of technology and other services, to offset anticipated workload increases associated with projected growth. The need for additional staff support to assist with the Department's central records management program currently exists and will continue in FY 2019.

¹ The maintenance cost of public safety vehicles is generally more consistent than the non-public safety vehicle maintenance cost due to the diversity of vehicle platforms in the general county fleet.

² Tons of hazardous household waste collected has decreased in recent years. This may be attributable to a decrease in advertising to households.



General Services

The Department will explore landfill policy options that may increase solid waste revenue to support landfill operations and debt service payments. Options will include, but not be limited to, evaluations of fee rates per ton, the volume of waste accepted, and recommended landfill fee waiver levels.

The FY 2019 Projected Budget for the Department of General Services includes an increase of \$579,784 in local tax funding. Personnel expenditures increased \$320,052 or three percent, and operating and maintenance expenditures increased \$259,733 or one percent. Revenues were held at FY 2017 levels for FY 2018.

FTE History

FY 2016 Mid-year: 5.00 FTE Facilities Maintenance positions were transferred to the Department from the Department of Parks, Recreation, and Community Services. 1.00 FTE Solid Waste Inspector position was transferred from the Department to the Department of Planning and Zoning.

FY 2017: The Board approved 1.00 FTE for a Senior Project Manager in the Facilities Support Division and 1.00 FTE for a Landfill Shop Foreman in the Waste Management Division.

FY 2018: The Board approved 1.00 FTE for a Stormwater Engineer funded by reallocating operating funds, and 3.00 FTE Maintenance Technician positions were authorized for the opening of the Dulles South Multipurpose Center, Phase Two.



General Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Public Works	\$4,224,354	\$4,140,773	\$4,437,608	4,520,056
Facilities Support	24,437,351	24,559,683	25,241,493	25,574,983
Fleet Management	659,204	714,057	836,778	855,812
Management Support Services	1,643,173	1,764,968	1,828,763	1,880,036
Water & Environmental Programs	405,764	414,374	452,059	465,176
Waste Management	6,579,649	6,183,707	6,607,375	6,654,409
Total – Expenditures	\$37,949,495	\$37,777,561	\$39,404,077	\$39,950,473
Revenue				
Public Works ¹	\$178,283	\$180,242	\$1,000	\$1,000
Facilities Support	2,233,188	2,050,427	1,160,832	1,160,832
Fleet Management	0	0	0	0
Management Support Services	108,278	62,000	62,000	62,000
Water & Environmental Programs	71,179	0	0	0
Waste Management	5,787,367	4,146,413	5,789,808	5,789,808
Total – Revenue	\$8,378,295	\$6,439,082	\$7,013,640	\$7,013,640
Local Tax Funding				
Public Works	\$4,046,071	\$3,960,531	\$4,436,608	\$4,519,056
Facilities Support	22,204,163	22,509,256	24,080,661	24,414,151
Fleet Management	659,204	714,057	836,778	855,812
Management Support Services	1,534,895	1,702,968	1,766,763	1,818,036
Water & Environmental Programs	334,585	414,374	452,059	465,176
Waste Management	792,282	2,037,294	817,567	864,601
Total – Local Tax Funding	\$29,571,201	\$31,338,479	\$32,390,437	\$32,936,833
FTE				
Public Works	19.00	20.00	21.00	21.00
Facilities Support	40.00	43.00	45.00	45.00
Fleet Management	7.00	6.00	6.00	6.00
Management Support Services	11.00	15.00	16.00	16.00
Water & Environmental Programs	4.00	3.00	3.00	3.00
Waste Management	23.73	23.73	23.73	23.73
Total – FTE	104.73	110.73	114.73	114.73

¹ A transfer from the Transportation District Fund for the maintenance of park and ride lots is eliminated in the FY 2018 Adopted Budget.



General Services

Program Descriptions

The Department of General Services serves Loudoun citizens through six programs.

- The principal goals of the Public Works Division are to be staffed, trained, and equipped to respond to major County emergencies in support of the County's Emergency Management Plan and implement the County Asphalt Maintenance and Repair program. This Division also provides selected Public Works activities countywide including maintenance and repair of stormwater infrastructure to meet the requirements of the Virginia Stormwater Management Program (VSMP) Stormwater Discharge Permit; installing and maintaining County street name signs; emergency response to property flooding; and snow and ice control on County property.
- The goal of the Facilities Support programs are to operate and maintain County facilities in an effective and cost efficient manner. Facilities Support, comprised of the Maintenance Division and the Planning and Projects Division, provides for the operation and maintenance of structures, building systems, security systems, and site improvements for County owned facilities including managing design and construction of major facility renovation, repair and maintenance projects; management of workspace construction; housekeeping services; pest control; and emergency and essential repair services for the County's physical plant. It also provides for acquisition and management of leased space; interior layout and design; workstation and furnishing installations; relocation service; indoor air quality monitoring; and periodically scheduled facility condition assessments. A combination of in-house resources and contracted resources are employed to implement these programs.
- The goal of the Fleet Management Division is to provide for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposition of County vehicles in a timely and economical manner. The vehicle inventory includes general purpose vehicles, special use vehicles, public safety vehicles, fire apparatus, buses, motorcycles, heavy equipment, and trailers. Vehicle maintenance is accomplished in partnership with the Loudoun County Public Schools (LCPS) Transportation Division, using both LCPS resources at the Vehicle Maintenance Facility and contracted service providers. This Division also manages the County's vehicle operating and replacement funds.
- The goal of the Management Support Services Division is to provide management of the countywide mail distribution, central records, and surplus property programs in an effective and cost efficient manner. The Division also provides selected fiscal activities to support the County's energy program including installation support for new facilities, utility budgeting and accounting for all County occupied facilities; analysis processing, and reconciliation of energy usage and charges; and development and execution of energy contracts. Internal department services include budgeting and financial control; fleet central fund budgeting, cost tracking, and oversight; motor pool vehicle scheduling; and office automation support.
- The goal of the Waste Management Division is to operate and maintain the County landfill and provide recycling opportunities for the citizens and businesses of Loudoun County. Landfill operations are fee supported and provide free disposal for County government, public schools and selected town and non-profit agency activities. The Division performs compliance monitoring and reporting, closed acreage maintenance and landfill infrastructure planning according to Federal, State and County regulations. The Division manages the recycling drop-off centers, household hazardous waste collection events; collection of seven materials for recycling or diversion at the landfill; and educational programs. These services are implemented by staff and contract resources.
- The principal goals of the Water and Environmental Programs Division are to be staffed, trained, and equipped to meet the requirements of the Virginia Stormwater Management Program (VSMP) Stormwater Discharge Permit through planning, design and construction of stormwater facilities and to coordinate and lead energy and environmental initiatives that span multiple departments and outside agencies. The Division provides technical advice and assistance concerning state legislation and regulatory actions related to water, stormwater, air quality and other environmental programs. The Environmental section is responsible for maintenance of water and wastewater systems at County facilities and also manages water and wastewater projects initiated by the Board of Supervisors and serves as the subject matter experts for



General Services

the County's Water and Wastewater Needs Assessment. The Stormwater section in addition to the design and construction of Stormwater facilities in accordance with the VSMP, is directly responsible for compliance and implementation of the County Municipal Separate Storm Sewer System (MS4) Permit. This section also provides professional impact analysis, planning, implementation strategies, and resource assessment for local compliance with the Phase II Watershed Implementation Plan, Chesapeake Bay Total Maximum Daily Load (TMDL) requirements and other state and federal mandates. The energy section provides leadership, guidance, and technical expertise to reduce energy consumption, improve energy efficiency, reduce energy costs, and facilitate energy conservation in County facilities.

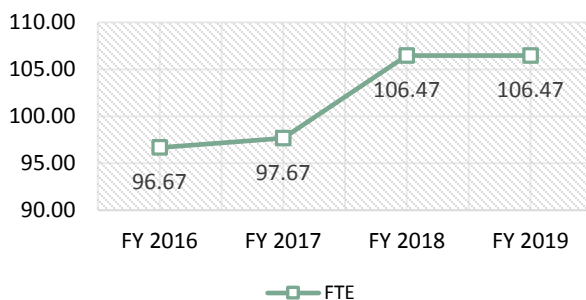
INFORMATION TECHNOLOGY

The Department of Information Technology (DIT) provides information, office automation, communication systems, and services to the County government and Public Schools. DIT also provides radio services 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 on a 24 hours per day, seven days per week basis.

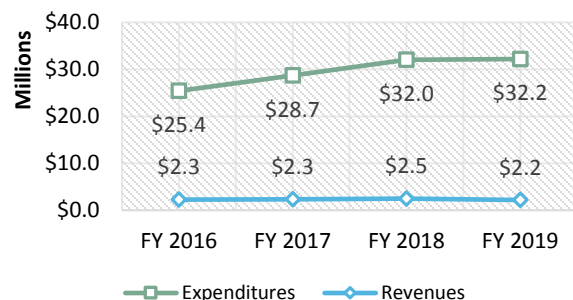
Information Technology's Programs

Infrastructure and Network Services	Provides technical infrastructure support services and disaster resilient data center operational support to County departments.
Public Safety Support Services	Maintains public safety communications and information systems in support of the safety and protection of all County citizens.
Systems Development and Support Services	Supports over 205 major information systems and subsystems utilized by the County and Schools.
Technology Services	Provides administrative, policy, project management, security, and disaster recovery services.

Staffing Trends



Expenditures/Revenues History





Information Technology

FY 2017 Highlights

The Department of Information Technology (DIT) continues to address requirements for automation and technological advancements to enhance the technology solutions provided by Loudoun County Government to meet the needs of its employees and residents. DIT continues to look for cost effective solutions and cost savings despite year-over-year increases resulting from the enterprise projects moving from project funding into the Department's operating budget.

During FY 2017, DIT completed the Computer Aided Dispatch (CAD) project. The first portion of the CAD project was the implementation of Motorola P1 CAD completed in September 2016. Additional CAD project modules included Orion (staff and time tracking) and Alpine (volunteer management) and were completed in the spring of 2017. The new system is an enterprise-caliber system with an advanced architecture in terms of size and complexity. The increased number of hardware components, along with multiple new technologies, has created additional workload on DIT staff to manage, maintain, patch, and troubleshoot. Additionally, DIT will incorporate 1,200 volunteer fire company personnel into the County's email and Active Directory environment. The addition of the volunteers to the County's network has presented challenges with managing external user access and the security infrastructure needed to support those users. Public safety-related budget increases included Motorola radio maintenance, maintenance associated with Public Safety's new Nextgen 9-1-1 phone switch and the additional Microsoft licensing maintenance support, and associated other system maintenance, by adding 1,200 more users to the County's network.

The Department continues to implement the County's Enterprise Resource Planning (ERP) system and has provided staffing to support the Business Transformation Office as well as leadership for project oversight working with Oracle Consulting Services. Contractual services continued to be critical in FY 2017 as the Department continued to support both the current payroll and benefits systems as well as providing technical staffing in support of the Phase 2 project implementation. Costs associated with the cloud hosting and maintenance of the County's ERP system increased by \$588,000 during FY 2017 due to the increased hardware and managed services necessary to support the growth in storage for the Phase 1 financial modules as well as the increased hardware and software requirements to complete the implementation of Phase 2 (Payroll and Benefits).

During the FY 2017 budget process, the Board approved the addition of 1.00 FTE for a mid-level Security Analyst in support of the Department's defense in depth support structure. This position was hired in November 2016 and has added much needed support to the Department's security team as the number of network users has grown by 30 percent and as network attacks continue to increase in frequency. The hiring of this position has also allowed DIT to place the Security Team on call thus ensuring that after hours incidents are handled in an expeditious manner.

For the key area of infrastructure maintenance, DIT's FY 2017 budget included funding for additional equipment maintenance resulting from the new hardware implemented in FY 2016 for the completion of the Library's new ILS system. This includes the wireless access points, RFID readers and self-check-out machines. Additionally, the second half of the County's 10 megabyte circuits were upgraded to 100 megabyte circuits including libraries, fire stations, and public safety centers. DIT's infrastructure team also worked side by side with the Department of General Services to provide the technical infrastructure for several large space modernizations including the Department of Transportation and Capital Infrastructure's new space on Blue Seal Drive and renovations at the Government Center for the Departments of Building and Development, Finance and Procurement, and Management and Budget.

The Department continues to look for creative and innovative ways to maintain service levels with a mix of full-time staffing and contractual services. Between 2013 and 2017, all but one of the County's enterprise systems were modernized creating challenges in ensuring that staff was trained in the support and management of the new systems as well as budgetary challenges with all of the associated operational costs of the new systems reflected in the Department's budget. DIT continues to look for opportunities to leverage a mix of on premise support, cloud-hosted partners, and managed services to provide support for the many new and complex systems the County is currently using to conduct day to day operations.



Information Technology

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$11,423,652	\$11,885,530	\$ 13,612,653	\$14,021,032
Operating and Maintenance	13,761,887	16,529,260	18,000,914	\$18,180,923
Capital Outlay	227,816	287,642	405,000	0
Other Uses Of Funds	6,953	0	0	0
Total – Expenditures	\$25,420,308	\$28,702,431	\$32,018,567	\$32,201,955
Revenues				
Other Local Taxes	\$2,250,817	\$2,320,000	\$2,180,000	\$2,180,000
Charges For Services	70	0	0	0
Miscellaneous Revenue	387	0	0	0
Other Financing Sources	0	0	300,000	0
Total – Revenues	\$2,251,274	\$2,320,000	\$2,480,000	\$2,180,000
Local Tax Funding	\$23,169,034	\$26,382,431	\$29,538,567	\$30,021,955
FTE	96.67	97.67	106.47²	106.47

The FY 2018 Adopted Budget for the Department of Information Technology provides resources that are necessary to continue to deliver important services to other County departments and to address an increase in Department responsibilities. The Department underwent a zero-based budgeting exercise to assist the Department in developing the FY 2018 Adopted Budget. This exercise allowed the Department to identify efficiencies and reallocate existing resources; however, a portion of the Department's ongoing needs could not be met with existing resources. The Adopted base budget for the Department includes funding for security consulting services totaling \$50,000, increased software maintenance costs totaling \$55,418; maintenance of public safety phone line systems totaling \$320,280; increased utilization of the Enterprise Content Management system totaling \$329,649; mobile device management system maintenance totaling \$34,000, and a continuation of temporary support for public safety systems in the amount of \$66,000. The base budget also includes an increase of \$65,000 in increased software maintenance costs to maintain software related to the Office of Mapping and Geographic Information's (MAGI) GeoHub. More about GeoHub can be found in the Office of Mapping and Geographic Information's section within this document.

Additionally, the Adopted Budget includes the transfer of the equivalent of 7.80 existing FTE and associated costs as well as \$350,000 in operational costs from the Central Services Fund to the Department's operating budget in support of the Enterprise Content Management (ECM) system. The ECM team is an existing program within DIT that supports and provides development services utilizing the Laserfiche system. In prior years, the ECM team was budgeted in the Central Services Fund and supported through internal service charges to operating departments; the decision was made to reflect the costs of the program within the Department's budget and terminate the internal service charge. The associated positions were previously reflected in the Central Services Fund budget; this does not represent new positions for the Department nor does it represent additional local tax funding for the County. Funding for this program was previously funded by charges to other internal departments within the General Fund;

¹ Sum may not equal due to rounding

² One (1.00) FTE increase as a result of Network Engineer. The remainder of the FTE increase in FY 2018 is due to the transfer of existing FIT positions from Central Services Fund to the General Fund budget for the Enterprise Content Management team. These do not represent new positions.



Information Technology

as a result this increase in the Department's budget is offset by reductions in internal service charges across other County departments.

Included in the Adopted Budget is 1.00 FTE for an additional Network Engineer. The size, capacity, and scope of the County's network has expanded in recent years. Since 2014, the number of network ports, wireless access points and network circuits have more than doubled. In the next four years, it is anticipated that there will be at least 40 major facility projects, 22 new facilities and 18 facility renovations, impacting an estimated 2,000 users. This growth is expected to continue in the future along with increasing demands for improved network stability, availability, and capacity. As a result, the Department's ability to provide high-quality service for this critical aspect of IT infrastructure has become strained. The Department anticipates that an additional engineer is needed to address these issues and allow DIT to maintain its current services.

Additionally, the changing computer security landscape is driving the need to upgrade and improve the Department's security applications to provide a more comprehensive approach. Included in the Adopted Budget is \$440,000 total, which includes \$300,000 in use of prior year fund balance and \$140,000 in local tax funding, for security-related improvements. This includes \$230,000 for Network Access Control (NAC) and Patch Discovery and Remediation; \$100,000 for a new Privileged Account Management system; and \$110,000 for a Network-based Data Loss Prevention (DLP) system. The need for these tools has been identified in annual audits of the Department's security efforts.

Network Access Control and Patch Discovery and Remediation will represent a new capability for the Department. The NAC system would allow the Department to automate the currently manual process for approving access to the County network for new devices. This will be increasingly relevant and time-saving as additional internet-connected devices (such as body-worn cameras, security cameras, and GPS monitors) are implemented by County departments. Approximately 1,000 internet-connected devices are installed in the County; this is expected to grow in upcoming years. Additionally, the system would monitor network traffic to determine when devices are acting outside of normal expectations and automatically remove it from the network and alert DIT. This will limit the ability to use devices connected to the network in unintended ways.

Privileged accounts are high-level accounts that have wide-ranging permissions and can be held by employees or County vendors. Currently, the account holder has unlimited access to the capabilities of the account. This new tool will allow the Department to grant time-limited or project-limited access to users, automatically. It also creates an audit trail which could be used to remediate any unauthorized use of the accounts. This will reduce the risks associated with certain accounts having the ability to make wide-ranging changes to County systems and limit the consequences of successful email phishing and other related intrusions to County systems.

A Network-based DLP system uses patterns and use case to determine if sensitive data like social security numbers or credit card numbers are being sent through unauthorized channels. If such unauthorized use is detected the process is interrupted and the Security Team is alerted for remediation. This has been identified as a need during annual security audits.

The Department recently completed a staffing analysis with the support of an outside consultant. The analysis reviewed the Department structure in comparison with peer jurisdictions to identify industry standards and best practices. In conjunction with the staffing analysis, the Department is currently in the process of redefining the structure of the organization to ensure efficient and effective service delivery to the County. The objective of the staffing analysis and restructuring is intended to prepare the Department to successfully navigate this transitional time period and maintain that success in the future. As a result, the Department has identified additional areas of need. The Department will be focusing on developing a strategic plan to address these issues during FY 2018 with additional, potential resources requests forthcoming in FY 2019.

The FY 2018 Adopted Budget for the Department of Information Technology includes an increase in local tax funding in the amount of \$3,156,136. Personnel expenditures increased by \$1,727,123 due to changes in salary and benefits, the transfer of associated personnel costs from the Central Service Fund detailed above, as well as the Network



Information Technology

Engineer position included in the Adopted Budget. Operating and maintenance expenditures increased by \$1,471,655, due to base budget adjustments detailed above and the transfer of operational costs from Central Service Fund detailed above. Capital outlay increased by \$117,358 due to the Department's zero-based budgeting exercise and the additional funding provided for security improvements. Revenues increased by \$160,000 due to the use of prior year fund balance and a projected decline experienced in recent years in the communications tax.



Information Technology

Department Performance Measures

Mission: To enable and enhance the accomplishment of the mission and business goals of Loudoun County through the delivery of innovative, cost effective, and quality information technology solutions in support of the citizens, businesses, and staff of Loudoun County.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Infrastructure and Network Services				
Maintain operational availability of all major computer systems.				
Major computer availability	99.95%	99%	99%	99%
Percentage of windows servers virtualized	82%	83%	85%	90%
Windows servers virtualized	368	365	370	375
Close 90% of service call requests within 48 hours.				
Calls opened	25,309	27,000	28,000	29,000
Number of personal computers maintained per system engineer	585	585	600	615
Percentage of calls closed within 48 hours	87%	85%	80%	80%
Maintain the public safety radio system at 99.99% availability.				
Number of voice radio transmissions	2,469,778	2,500,000	2,500,000	2,500,000
System Development and Support Services				
Provide timely systems development and enhancement services to LCPS.				
Percent of projects completed on time for LCPS	100%	85%	85%	85%
Manage database administration.				
Number of production DB2 tables	6,349	6,350	6,350	5,500
Number of production Oracle tables	61,468	50,000	50,000	52,000
Number of production SQL server tables	45,911	45,000	53,000	54,000
Production DB2 space managed	1,500	1,750	1,900	1,900
Production Oracle space managed	518	800	1100	1500
Production SQL server space managed	4,417	5,000	6,000	7,000
Maintain the operational status of existing County Government and Loudoun County Public Schools information systems and provide support to staff.				
Percent of total systems development resources required for maintenance and staff support	47%	45%	45%	48%
Provide timely systems development and enhancement services to County Government.				
Percent of projects completed on time for County Government	100%	97%	97%	95%
Implement enterprise document management/imaging.				
Number of pages managed by imaging system	41,917,082	42,000,000	40,000,000	42,000,000
Percentage of departments with at least one imaging process	77%	70%	85%	90%
Provide timely applications development and enhancement support to Public Safety agencies.				
Number of projects completed	16	20	20	15
Percentage of projects completed on time	100%	85%	77%	100%
Technology Services				



Information Technology

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Manage email related threats.				
Productivity gain in FTEs from minimized spam/malicious email	5.8	3.8	4	4
Threats removed ¹	8,076,463	5,268,195	5,500,000	5,800,000
Maintain the security of County systems and data. ²				
Blocked internet based network attacks	1,279,616	3,499,603	3,674,583	3,800,000
Workstation malware removed	9,773	17,921	18,817	19,000

FY 2019 and Beyond

As the Department has grown in size in recent years, the Department's budget has experienced a corresponding increase in both size and complexity. In prior years, Division Managers have been responsible for budget development and support work for each division. However, the increasing complexity has elevated the need for a dedicated resource to assist with budget development and execution for the entire department. As a result, the Department has identified a need for a Senior Management Analyst to assist the Department Director and Division Managers in developing, understanding, and managing the Department's budget. An analyst will allow Division Managers to focus on their operations while also providing assistance to the Department of Management and Budget during the budget development process. Further, this position will enhance the Department's planning and budget oversight capabilities to ensure the effective use of resources and an understanding of the longer-term budgetary challenges faced by the Department.

As a component of the Department's reorganization, it became clear that there is a need for enhanced administrative capabilities within the Department. The Department's current administrative staff are overloaded with work and do not have the time to provide the level of administrative support needed to provide oversight of such activities as human resources issues, Board item draft and review, and general support for the Department Director. Absent this role, all of these activities are currently being performed by the Department Director. This position is intended to provide both additional administrative support to the Director as well as providing higher-level support to human resource needs and other projects.

DIT will continue to proactively plan and anticipate future projects that will have budgetary impacts. In FY 2019, DIT expects to have fully completed a departmental reorganization and plans to implement a project portfolio management tool that will allow the department to transparently manage and communicate status and priority of all projects within the Department's portfolio. Additionally, DIT expects to continue to transition to cloud hosted solutions where there is a clear reduction in overall costs or where additional system elasticity can be met more efficiently using cloud services.

DIT will continue to work with County staff, including Loudoun County Public Schools staff, to identify efficiencies with the maintenance and support of the ERP system. Additionally, the Department will work closely with executive management to support the elimination of duplicative business processes that would otherwise have long term cost impacts to both Loudoun County Government and Loudoun County Public Schools.

¹ High number of FY 2016 Actuals for email threats removed is considered an outlier at this time. DIT will reevaluate estimates for future years if this trend continues.

² Changes in County firewall and security systems infrastructure prevented additional security threats from entering the network in FY 2016, resulting in lower than expected results for network threats and malware removal. As the changes stabilize, DIT will reevaluate estimates for future years.



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During FY 2019, the replacement of the Land Management Information System will be in the final year of implementation and will require ongoing support for any specialized systems that may be needed and must be interfaced with the new system. DIT will work closely with the associated departments to identify which systems will be needed and manage the interfacing of those systems with the new Land Management system.

Security will continue to be a top priority for the Department. DIT's security infrastructure will need to keep up with the increasing quantity and complexity of threats that attack the County network. DIT will continue to evaluate and explore new security measures such as Data Leakage Protection (DLP) and Privileged Account Management to protect the County from accidental leakage of private data as well as prevent unauthorized users from gaining access to secure County systems.

The Public Safety Agencies will continue to require additional redundant support for the existing radio infrastructure. A secondary prime site will be necessary to ensure that the County has fully redundant radio infrastructure in the event of a catastrophic failure. DIT will request resources, in the FY 2019 budget, to implement this redundant infrastructure.

The FY 2019 Projected Budget for the Department's budget includes an increase in local tax funding of \$483,389. Personnel expenditures increased \$408,380 or 3 percent, and operations and maintenance expenditures increased \$180,009 or 1 percent. Revenues are projected to decrease by \$300,000.

FTE History

FY 2016: The Board added 6.00 FTE, including a Systems Administrator, Systems Engineer, Network Engineer, Database Administrator, and two Project Managers.

FY 2016 Mid-Year: The Department of Information Technology Services returned 1.00 FTE, which was temporarily borrowed from the Department of Management and Budget's unfunded FTE pool.

FY 2017: The Board added 1.00 FTE for a Security Technician for the Department's Security Program.

FY 2018: The Board added 1.00 FTE for an additional Network Engineer. The Board also transferred 7.80 existing FTE from the Central Services Fund to the Department's operational budget in support of the Enterprise Content Management (ECM) system and other central services staff. This does not represent new positions for the Department.



Information Technology

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Infrastructure And Network Services	\$10,085,464	\$9,800,868	\$10,763,179	\$10,891,589
Systems Development And Support	7,956,963	9,300,701	10,989,458	11,203,305
Enterprise Services	438,831	0	0	0
Public Safety Support Services	5,119,022	7,305,543	7,086,683	7,163,214
Technology Services	1,820,027	2,295,319	3,179,248	2,943,847
Total – Expenditures	\$25,420,308	\$28,702,431	\$32,018,567	\$32,201,955
Revenues By Program				
Infrastructure And Network Services	\$ 252	\$0	\$0	\$0
Systems Development And Support	0	0	0	0
Enterprise Services	\$0	0	0	0
Public Safety Support Services	2,250,952	2,320,000	2,180,000	2,180,000
Technology Services	70	0	300,000	0
Total – Revenues	\$2,251,274	\$2,320,000	\$2,480,000	\$2,180,000
Local Tax Funding				
Infrastructure And Network Services	\$10,085,212	\$9,800,868	\$10,763,179	\$10,891,589
Systems Development And Support	7,956,963	9,300,701	10,989,458	11,203,305
Enterprise Services	438,831	0	0	0
Public Safety Support Services	2,868,070	4,985,543	4,906,683	4,983,213
Technology Services	1,819,957	2,295,319	2,879,248	2,943,847
Total – Local Tax Funding	\$23,169,034	\$26,382,431	\$29,538,567	\$30,021,955
FTE				
Infrastructure And Network Services	36.07	38.07	44.07	44.07
Systems Development And Support	33.80	34.80	37.60	37.60
Enterprise Services	4.00	0.00	0.00	0.00
Public Safety Support Services	10.80	10.80	10.80	10.80
Technology Services	12.00	14.00	14.00	14.00
Total – FTE	96.67	97.67	106.47	106.47

Program Descriptions

The Department of Information Technology serves Loudoun citizens through four programs.

- The goal of the Infrastructure and Network Services program is to provide infrastructure technical support services as well as disaster resilient data center operational support to County government offices that in turn provide highly available services to citizens and businesses. Included are the community centers, libraries, public safety centers, and other facilities. The County's network extends to 118 County facilities and supports over 300 network file servers. Services are provided on a 24 hours per day, seven days per week basis and include operations and data center, County networks, personal computer equipment and software installation; troubleshooting and repair; equipment upgrades; asset control; telephone services; copiers; scanners; and Help Desk services. The Town of Leesburg's administrative offices are connected to the County's wide area network and are provided internet access, firewall services, virus scanning, intrusion



Information Technology

prevention, and other services. Support and problem solving assistance are also provided to departments and agencies equipped with State-owned and operated hardware, software, and networks.

- The Systems Development and Support Services program supports over 205 major information systems and subsystems utilized by the County government and LCPS to aid in providing services to students, teachers, staff, citizens and businesses. The Program also provides services for support of existing information systems, the development of new systems, Enterprise Content Management and the management of vendor supplied software systems, both remotely hosted at private sector data centers and locally hosted at the County data center. Systems analysis and design, computer programming, and database administration services are provided to all County government departments through five staff teams. DIT operates and provides systems support for information systems that are utilized by every department within the County and all departments in LCPS. Currently, this program is fully engaged in initiatives to replace the core financial systems used by the County and LCPS. These include finance, payroll, human resources, budgeting, procurement, tax billings and collections, real property assessments, and other functions. Another important undertaking is the modification and enhancement of the County's Land Management Information System (LMIS).
- The Public Safety Support Services program maintains communications and information systems used by all public safety agencies in the County, by providing specialized technical services in support of the safety and protection of all Loudoun County citizens. The purpose of the Program is to ensure 24 hours per day, seven days per week operation of technology services used by both mobile and stationary employees of the Office of the Sheriff, the Department of Fire, Rescue and Emergency Management, the Office of the Commonwealth's Attorney, the Department of Animal Services, and the Courts. This Program is responsible for application development, systems analysis and design, computer programming, and database management for new and existing systems, and the management of vendor provided software packages and systems. Over 50 information systems and subsystems are utilized by the multiple public safety agencies within the County and are maintained and supported by this Program. This Program is also responsible for ensuring the working order and performance of the County government's radio communications systems that include the radio transmitters, radio console systems, nine radio tower sites, hand held and vehicle mounted mobile radios, the E-911 public safety communications equipment and the E-911 voice/radio recording equipment. Support and maintenance for high speed microwave data communications equipment is also provided. The program ensures that all public safety systems are operational and up to date through the monitoring of system performance, installation of new software releases, fixing bugs, and problem solving.
- The Technology Services program provides leadership, administrative, policy, project management, security and broadband advancement services in support of the Department of Information Technology (DIT) as well as all other County departments. This Program provides leadership, guidance, and purchasing support to all divisions within DIT and assesses and creates all policies related to the use of technology resources and services within the County government. In addition, the Technology Services Program provides executive project management oversight for all technology related projects. This Program manages and monitors all aspects of security including email and internet, personal computer and network infrastructure security, and ongoing review and risk mitigation for all data that traverses the County network. Lastly, this Program is responsible for the facilitation of discussions with businesses, citizens and providers to expand broadband throughout Loudoun County as well as oversight for all County Cable Franchise agreements in collaboration with the County's Communication Commission.



FINANCE AND PROCUREMENT

The Department of Finance and Procurement supports County departments and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County. The Department provides support to County agencies and the County Administrator in the areas of accounting, financial analysis and reporting, procurement, payroll, accounts payable, accounts receivable, capital financing, debt management, and support of the County's financial reporting and payroll systems. The Department's two programs include Financial Analysis and Accounting, and Procurement. In addition, the Department functions as the County liaison to the Board of Equalization.

Finance and Procurement's Programs

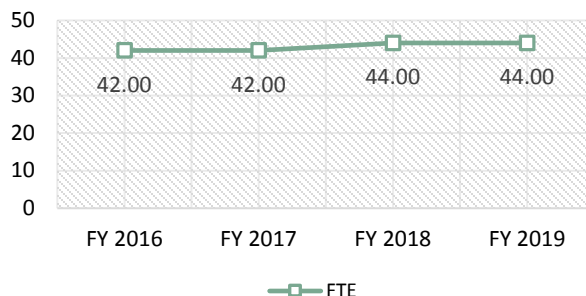
Financial Analysis and Accounting

Provides the timely and accurate processing and reporting of financial transactions, processing of employee payroll, accounts payable, support of the Oracle system and the ongoing management of the County's debt.

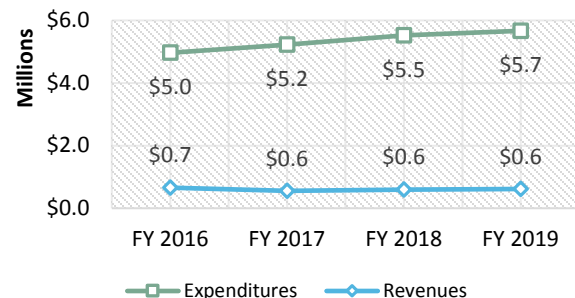
Procurement

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.

Staffing Trends



Expenditures/Revenues History





Finance and Procurement

FY 2017 Highlights

FY 2017 was the first full fiscal year for the newly created Department of Finance and Procurement (DFP). DFP has continued to conduct a comprehensive review and update of financial, payroll, accounts payable, and procurement policies and procedures. Examples include policies currently under development related to the travel policy, supplier set up policies, and pay policies related to the implementation of a new Oracle payroll and time and labor system.

Along with the Department of Transportation and Capital Infrastructure and the County Attorney's Office, the Department participated in discussions with the Washington Metropolitan Area Transit Authority (WMATA) regarding Loudoun County's cost implications and participation in the Metrorail system. DFP staff continued to provide regular reporting for the \$195 million federal Transportation Infrastructure Finance and Innovation Act (TIFIA) loan for the Metrorail extension, providing taxpayers and Dulles Toll Road users significant savings over the next thirty years. The Department was successful in pursuing the case for the County to receive a bond rating upgrade of its TIFIA loan from AA to AA+. The Department also participated, along with Fairfax County, in the refunding of the Fairfax County Economic Development Authority's Route 28 bonds. DFP staff issued the solicitation for the Design-Build Delivery of the Metro Parking Structures for the Ashburn South Loudoun Gateway Metro Stations.

The Department played a key role in the testing and support for the upgrade of the County's Oracle eBusiness Suite (EBS) and the Oracle Business Intelligence Enterprise Edition (OBIEE) for reporting.

The Department continued work on the implementation of Phase 2 (payroll and human resources modules) for the Enterprise Resource Planning project (ERP). The ERP is the core financial, procurement, payroll, payables, and human resources system for the County. The Department supported the Board of Supervisors' Capital Improvement Program (CIP) by advancing projects to referendum prior to the appropriation to ensure that general obligation funding for these projects received voter approval prior to spending. It also supported the Board's adopted financial and legal framework for managing the Loudoun Combined Fire and Rescue System's apparatus purchases and capital facility construction and renovation projects. The Department coordinated and managed the County's semi-annual debt issuance offerings in support of the Board's Adopted Capital Improvement Program.

Working with the volunteer fire and rescue community, the Department successfully coordinated the second year of five financial audits for volunteer fire and rescue stations, which helped to improve internal controls for these non-profit organizations.

The Department was once again recognized for the professionalism and management of the Board of Supervisor's fiscal policy and practices through the following:

- Reaffirmation of Loudoun County's triple AAA bond rating;
- Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 26th consecutive year;
- Achievement of Excellence in Procurement Award for the 19th consecutive year; and
- Comprehensive External Audit report for County Government issued with no material findings.



Finance and Procurement

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$4,209,727	\$4,499,988	\$4,809,354	\$4,953,635
Operating and Maintenance	756,286	723,122	708,312	715,394
Total - Expenditures	\$4,966,013	\$5,223,110	\$5,517,666	\$5,669,029
Revenues				
Charges For Services ²	\$45	\$100	\$100	\$100
Miscellaneous Revenue ³	167,694	124,500	124,500	124,500
Other Financing Sources ⁴	489,811	431,093	474,155	488,380
Total - Revenues	\$657,550	\$555,693	\$598,755	\$612,980
Local Tax Funding	\$4,308,463	\$4,667,417	\$4,918,911	\$5,056,049
FTE	42.00	42.00	44.00	44.00

As the County organization and its programs and services have grown in size, complexity, and scope, the internal operations functions that support the day-to-day requirements of operations have not grown at a comparable pace. This trend has had a compounding effect on the workload of DFP staff.

For the Procurement Division, the FY 2018 Adopted Budget includes funding for one additional Contracting Officer (1.00 FTE). This position will help with the increased workload related to the increasing complexity and volume of procurements which are affecting the division's ability to execute procurement processes in a timely manner. This position will reduce the expected time for the Request for Proposal (RFP)/Invitation for Bid (IFB) process, including for the Board's strategic priority of transportation capital projects.

The County's Accounts Receivable activities continue to increase significantly. The total number of Accounts Receivable invoices, which included invoices, debit memos, credit memos, and commitments processed, increased by 874 or ten percent, from FY 2015 to FY 2016. This invoice activity involves the process of billing the County's customers and recording the invoice amounts due from the customers in the financial system (Oracle) as a receivable. The total number of Accounts Receivable receipts processed, which included the total receipts, cash or otherwise, applied or not, increased by 1,448 or 18 percent, from FY 2015 to FY 2016. The receipts activity involves the process of accounting for the receipts of payments received from customers and the posting of those payments to the customers' accounts in the financial system.

For the Finance Division, the FY 2018 Adopted Budget includes funding for one Accounts Receivable Administrator (1.00 FTE). This position will consistently perform, throughout the year, various Accounts Receivable duties within the Oracle Module, which are currently only being performed regularly at year end. These will include reviewing, or auditing the County's invoices billed to outside parties for validity; ensuring that the approximately 8,000 to 10,000 invoices created by Departments annually match what is actually being paid and collected according to the financial

¹ Sums may not equal due to rounding.

² This revenue is for the Procurement Division's Freedom of Information Act (FOIA) fees collected.

³ This revenue includes rebates on credit cards, remittances received for W-2 reprints, and the administrative fee received for processing garnishments.

⁴ This is the Capital Improvement Program (CIP) fund transfer to the General Fund for three Procurement Division positions and the Debt Service Fund transfer to the General Fund for one Finance Division position.



Finance and Procurement

records; monitoring and troubleshooting both the invoice, or billing interface, and the receipts interface of Oracle; and following up on County collection efforts for any outstanding unpaid bills, which currently range at approximately 350 to 400 per year.

The FY 2018 Adopted Budget for the Department of Finance and Procurement includes an increase in local tax funding in the amount of \$251,494. Personnel expenditures increased by \$309,366, primarily due to performance pay increases, increased benefits costs, and the personnel costs for the two resource requests added, 1.00 FTE for the Contracting Officer for the Procurement Division and 1.00 FTE for the Accounts Receivable Administrator for the Finance Division. Operating and maintenance expenditures decreased by a net of \$14,810 primarily due to rightsizing central services expenditures. Department revenues for FY 2018 increased by \$43,062 due to the increases in the transfers from the CIP Fund and the Debt Service Fund to cover the increased personnel expenditures for four Department positions (4.00 FTE).

Department Performance Measures

Mission: To effectively support County departments 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 the areas of accounting, financial analysis, and procurement.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Accounting and Financial Analysis				
Objective: Measure the volume of financial transactions processed.				
Average number of days to pay	11.21	14.00	14.00	14.00
Number of employee payments made	104,682	105,000	105,000	105,000
Number of operating checks	82,932	85,000	85,000	85,000
Objective: Maintain AAA bond rating with Moody's, Standard and Poor's, and Fitch rating agencies.				
County's Bond Rating – Moody's, Standard and Poor's, and Fitch's	AAA	AAA	AAA	AAA
Objective: Manage and plan for current and future debt obligations to fit within the affordable index.				
Annual debt issuance (limited to \$225 million) ¹	\$175,525,000	\$223,003,017	\$223,988,983	\$223,797,000
Ratio of debt service to expenditures (limited to less than 10%)	6.73%	7.95%	8.03%	8.52%
Ratio of debt to estimated market value of taxable property (limited to less than 3%)	1.66%	2.02%	1.98%	2.01%
Procurement				
Objective: Provide continuous innovation and improvements in efficiency and effectiveness.				
Average monthly value P-card spent	\$825,118	\$800,000	\$805,000	\$810,000
External Customer Satisfaction Rating (out of 5.00)	4.9	4.7	4.8	4.8
Number of IFBs/RFPs issued	69	80	80	80
Percent of PCard spent vs. total spent	16%	16%	16%	16%
Number of vendor outreach events	13	13	13	13
Value of contract rebates	\$163,564	\$160,000	\$165,000	\$170,000

¹ On January 6, 2016, the Board of Supervisors increased the annual debt issuance limit to \$225 million from \$200 million. The annual debt issuance data does not include debt to be issued for the County Landfill, Dulles Metrorail project or the Metrorail garages.



Finance and Procurement

FY 2019 and Beyond

Several complex projects and solicitation processes which are in direct support of the Board's stated key strategic objectives related to transportation will be performed by the Department. Examples of these projects include, but are not limited to the continued support of transportation and other capital projects (including more alternative delivery methods such as Design-Build and Public-Private Partnership processes), and continued support of the projects associated with the extension of the Dulles Corridor Metrorail project. With the construction of the Silver Line, detailed analysis of the County's funding needs related to this project will be ongoing, including monitoring of the Metrorail Tax District, Metrorail Service Districts, TIFIA loan and future debt issuances. The Department will continue its primary mission and objectives of sound financial management.

The FY 2019 Projected Budget for the Department of Finance and Procurement includes an increase in local tax funding of \$137,138. FY 2019 personnel expenditures increased \$144,281 or 3 percent. FY 2019 operating and maintenance expenditures increased by \$7,082 or 1 percent. The Department's revenues for FY 2019 are \$14,225 higher or 3 percent over FY 2018 since the transfer from the CIP Fund to the General Fund will cover the increased personnel expenditures for three Procurement Division positions and the transfer from the Debt Service Fund to the General Fund will cover the increased personnel expenditures for one Finance Division position.

FTE History

FY 2016: The Board of Supervisors approved 1.00 FTE Supplier Administrator for the Finance Division to handle the increased normal workload and additional responsibilities associated with the Oracle Systems implementation.

FY 2018: The Board of Supervisors approved 2.00 FTE for a Contracting Officer (1.00 FTE) and an Accounts Receivable Administrator (1.00 FTE).



Finance and Procurement

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Financial Analysis and Accounting	\$3,590,558	\$3,691,082	\$3,898,784	\$4,003,133
Procurement	1,375,455	1,532,028	1,618,882	1,665,896
Total - Expenditures	\$4,966,013	\$5,223,110	\$5,517,666	5,669,029
Revenues				
Financial Analysis and Accounting	\$184,130	\$129,610	\$134,921	\$138,834
Procurement	473,420	426,083	463,834	474,146
Total - Revenues	\$657,550	\$555,693	\$598,755	612,980
Local Tax Funding				
Financial Analysis and Accounting	\$3,406,428	\$3,561,471	\$3,763,863	\$3,864,299
Procurement	902,035	1,105,946	1,155,048	1,191,750
Total – Local Tax Funding	\$4,308,463	\$4,667,417	\$4,918,911	\$5,056,049
FTE				
Financial Analysis and Accounting	29.00	29.00	30.00	30.00
Procurement	13.00	13.00	14.00	14.00
Total - FTE	42.00	42.00	44.00	44.00

¹ Sums may not equal due to rounding.



Finance and Procurement

Program Descriptions

The Department of Finance and Procurement has two Divisions that serve the citizens of Loudoun County.

- The Financial Analysis and Accounting Program serves the citizens of Loudoun County, its vendors, agencies, and County employees through the timely and accurate processing and reporting of financial transactions and the ongoing management of the County's debt. The program processes the County's accounts payables, accounts receivables, and payroll; monitors capital projects, records capital assets, and ensures all Federal and State grant requirements are met; develops financing strategies to fund the capital improvement program for both the General Government and the Loudoun County Public Schools (LCPS); reconciles and processes payment of countywide obligations; and ensures timely reporting of financial data to the governing body, rating agencies, and the public. This program also provides administrative and documentary support to the Board of Equalization (BOE) when in session and is the main contact for all citizens appealing the current assessments; answers all phone calls and emails, and provides administrative support to Department staff as needed.
- The Procurement Program is 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. The program conducts all procurements in accordance with the Virginia Public Procurement Act of the Code of Virginia and other applicable laws. Procurement makes contract awards in a fair and impartial manner with avoidance of even the appearance of impropriety, while giving all qualified vendors access to the County's business. To achieve the economical, efficient, and effective acquisition of goods and services, Procurement prepares and issues formal, competitive solicitations; negotiates contracts; mediates contract disputes; and conducts vendor outreach programs. In addition, procurement staff advises the Board of Supervisors, County Administration, and departments on procurement matters; performs compliance reviews; and provides training on procurement policies and procedures, contract administration, use of e-procurement systems and delegated authority.



TREASURER

The Treasurer is a Constitutional Officer established by the Commonwealth of Virginia's Constitution and the Code of Virginia. The principal functions of the Treasurer's Office are collecting all real and personal property, business license, and other taxes and fees as specified by the Code of Virginia and the Codified Ordinances of Loudoun County; acting as primary depository for all County agencies; investing and safeguarding County funds; reconciling of County funds; providing outstanding customer services to taxpayers, County and School staff; and ensuring vehicle registration compliance.

Treasurer's Programs

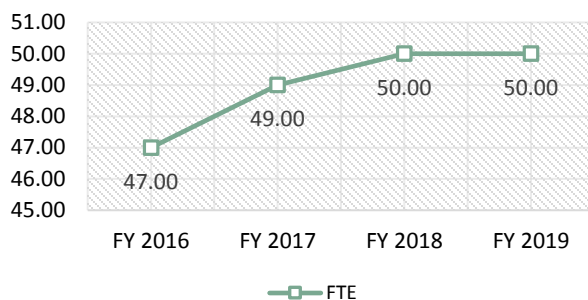
Administration of Revenue

Collects all County and School revenue, including real and tangible personal property taxes, and serves as the depository for cash receipts for all County and School agencies.

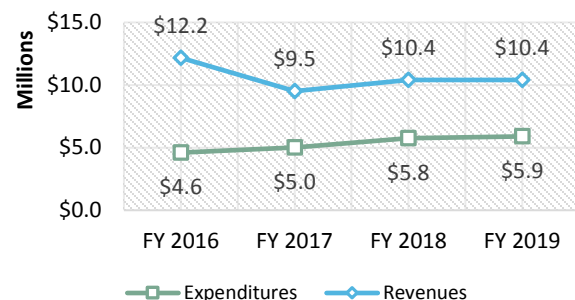
Project Fairness/Cost Recovery

Seeks to identify and enforce vehicle registration through neighborhood patrol and citizen complaints.

Staffing Trends



Expenditures/Revenues History





Treasurer

FY 2017 Highlights

The Treasurer's Office has continued to experience challenges associated with the implementation of the new tax system over FY 2017. Staff supporting the system, including system administration and support staff, have made significant improvements on the flow of work, but testing and development of enhancements is an ongoing process. The Office is pleased to have been able to successfully generate automated reports for some of the more critical topics, including generation and submission of secure bank files directly to banks. The Office also successfully changed to a new print/mail vendor during FY 2017. Enhancements to the online payment portal have been developed and are being received well by taxpayers. Demands placed on the Office change as technology changes; the Office endeavors to provide taxpayers with access to information and payment processing alternatives including access to the payment portal via handheld devices. The Office continues to ensure accurate file processing; however, greater demand on senior staff is required to validate data from all County agencies as it is loaded in and exported out of both the new tax system and Oracle.

The tax refund processing rate has improved considerably as a result of increased staffing granted in FY 2017, along with automation of some refunds processes. Refunds will always exist and will likely increase as the overall volume of tax accounts increases. Ownership changes, jurisdiction changes, disposition of personal property, and taxpayer errors continue to fuel the increase in the number of refunds and adjusting entries the Office is required to process. The Treasurer's reliance on timely updates of ownership and assessment changes coming from Tyler, the County's Computer Assisted Mass Appraisal System, the Department of Motor Vehicles (DMV), and taxpayers also drive the overall number of refunds and adjusting entries made by the Office. Increased review of refund documentation will be required as security concerns increase.

The Office projects that the total number of taxpayer inquiries, including emails and phone calls, will top 110,000 during FY 2017, with a projected average of over 420 inquiries per day. This volume has created exceptional demands on the Office's front line staff. During FY 2017, in order to accommodate the large volume of phone calls trying to reach the Office, a voice mailbox option was implemented. Taxpayers can leave a message, and the Office will return their calls, rather than keeping the taxpayer on hold. This change has provided the taxpayers some peace of mind but requires additional staff time to follow up on these calls, sometimes extending into after-hours work.

Demands on banking and investments continue to grow as complexities of both County and Schools banking needs change. Demands for merchant services, like credit card processing, continue to expand Countywide. The addition and expansion of merchant services, and the complexities associated with them, put added pressure on the limited oversight resources available in the Treasurer's Office. In 2017, it is expected that several agencies will add or enhance credit card processing for their receipting needs. These services provide a better taxpayer experience in payment processing Countywide but can open the County to additional risk and add to the reconciliation workload of the Treasurers' Office.

The Project Fairness tax compliance program continued to be successful in educating new County residents of ongoing vehicle registration requirements associated with living in Loudoun County and the Commonwealth of Virginia. In FY 2017, the Office projects that it will issue over 17,000 warnings and 4,000 violation notices to current and new County residents as a part of the program. The program implemented a smartphone-based hand-held ticket application process in 2017 that is now fully integrated with the ticket collection workflow. An additional 12,000 tickets coming in from Metropolitan Washington Airport Authority have been handled by the Office with a projected revenue of over \$390,000.



Treasurer

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$3,680,481	\$3,874,864	\$4,223,730	\$4,350,442
Operating And Maintenance	922,520	1,114,975	1,530,094	1,545,395
Capital Outlay	0	35,000	0	0
Total – Expenditures	\$4,603,002	\$5,024,839	\$5,753,823	\$5,895,837
Revenues				
General Property Taxes	\$897,224	\$306,450	\$306,450	\$306,450
Other Local Taxes	6,817,105	7,195,500	7,268,000	7,268,000
Fines And Forfeitures	108,955	140,000	140,000	140,000
Use Of Money and Property	3,294,328	1,100,000	1,500,000	1,500,000
Charges For Services	679,006	442,600	442,600	442,600
Miscellaneous Revenue	47,582	2,500	2,500	2,500
Recovered Costs	0	1,000	410,000	410,000
Intergovernmental – Commonwealth	327,977	325,171	330,137	330,137
Total – Revenues	\$12,172,178	\$9,513,221	\$10,399,687	\$10,399,687
Local Tax Funding	\$(7,569,177)	\$(4,488,382)	\$(4,645,864)	\$(4,503,850)
FTE	47.00	49.00	50.00	50.00

During FY 2018, the Office of the Treasurer will continue to meet its mandates, provide excellent customer service to the citizens of Loudoun County, and make prudent investments within the guidelines set by the County Investment Policy.

The Office's service levels were challenged during FY 2017 by increased volume in taxpayer inquiries, continuing the trend from FY 2016. The Office expects that the increase in the volume of taxpayer calls for service (emails, voicemails, phone calls, and walk-ins) will continue into FY 2018 and estimates that the total number of inquiries the Office will receive will increase by a projected 10 percent over the prior fiscal year; averaging over 460 inquiries a day during FY 2018. To address this need, the Adopted Budget includes 1.00 FTE for an Information Services Assistant. Information Services Assistants act as the taxpayers' primary point of contact for the Office. Their primary duties include handling taxpayer inquiries and processing a variety of different payment types.

The Office projects that the County's investment portfolio will grow from an estimated \$500 million to an estimated \$530 million during FY 2018; however, returns are dependent on market conditions and may fluctuate during the fiscal year. With the consolidation of financial institutions, additional research will be required to seek alternative investment options that may be suitable for the County.

The Office will continue the critical work of reviewing financial control weaknesses that may exist in both County and School operations and will work with departments to implement changes to safeguard County, School, and taxpayer assets. This is a priority for the Treasurer's Office; the County must be diligent in monitoring and increasing its controls and safeguards.

¹ Sum may not equal due to rounding.



Treasurer

Project Fairness revenue is projected to continue to exceed expenses within the program and to be an effective outreach and educational tool for the County. For FY 2018, the Office expects to issue over 18,000 warning notices and over 4,000 violation notices. An additional 13,000 tickets originating from Metropolitan Washington Airport Authority will be handled with an estimated revenue of over \$400,000.

The FY 2018 Adopted Budget for the Treasurer's Office includes a decrease in local tax funding of \$157,482. Personnel expenditures increased by \$348,866 due to the addition of a new position, the 3 percent merit increase, and the right-sizing of the Office's personnel budget. Operating and maintenance increased by \$415,119, primarily due to more accurately budgeting pass-through fees for Virginia DMV services and a \$25,000 base adjustment for increased print/mailing costs. Revenues are increased by \$886,466 due primarily to the aforementioned DMV fees as well as a projected increase in vehicle decal revenue.



Treasurer

Department Performance Measures

Mission: The Treasurer's Office is dedicated to serving the citizens of Loudoun County, both commercial and private, as well as the Board of Supervisors and other government agencies including Loudoun County Public Schools. The services provided by the Treasurer's Office affect virtually every citizen in Loudoun County.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Administration of Revenue				
Bill and collect semi-annual real estate, semi-annual prorated personal property, and annual business license taxes.				
Number of taxpayer inquiries	109,721	116,304	127,935	140,728
Number of transactions processed for the County (in thousands)	1,301	1,379	1,517	1,669
Number of accounts paid online (in thousands)	442	469	515	567
Tax value collected online in dollars (in millions)	\$174	\$136 ¹	\$164	\$180
Maintain 100% compliance with the County Investment Policy. Meet and exceed established monthly benchmark in relation to the County's portfolio rate of return.				
Average dollar value of investment portfolio (in millions)	\$541	\$500	\$530	\$600
Average rate of return	0.47%	0.50%	0.60%	0.80%
Benchmark rate of return	0.26%	0.35%	0.40%	0.60%
Monitor and verify all County disbursements and receipts. Reconcile the County's 49+ bank statements within 60 days of month end.				
Average number of quarterly bank transactions (in thousands)	388	395	424	466
Percentage of bank reconciliations completed in 60 days	96%	100%	100%	100%
Analyze and determine cash flows to ensure adequate funding is available to meet County's daily needs.				
Average percent of available funds maintained for liquidity ²	51%	30%	30%	30%
Research and process payment re-application or authorize refunds for real property and personal property.				
Number of tax refunds authorized	37,787	41,650	45,814	50,396
Project Fairness/Cost Recovery				
Issue warning notices and violation notices to vehicles with expired County decals.				
Number of violation notices issued	4,501	4,681	4,868	5,063
Number of warning notices issued	16,674	17,341	18,035	18,756

FY 2019 and Beyond

The Office expects to see a continued increase in demand for services by internal and external stakeholders due to projected increases in the County's population, increased credit card processing by other County agencies, and the ongoing building of capacity of the recently implemented tax assessment and billing system. The Office projects that the number of transactions processed and the number of taxpayer calls for service, received via email, voicemail, in person, or phone, by the Office will increase by at least 10 percent in FY 2019.

¹ The Office expects that this measure will return to a more normal range as taxpayers become more familiar with the new online payment system and as issues stemming from the new system are resolved.

² Liquidity is variable and based on market conditions and cash flow.



Treasurer

The Office expects to continue its review of all County and School financial controls to ensure that all financial transactions authorized through the County are secure, protecting both County, School, and taxpayer assets. The County's growing portfolio, increased investment research requirements, continued growth of debt administration needs, more complex banking arrangements, and increased usage of credit cards Countywide will put demands on the Treasurer's Office investment group during FY 2019 and beyond.

The Office anticipates increased workload in the Reconciliation Division, driven by the number of transactions the County and Schools make through the County's various bank accounts. Transactions increase due to County population increases and more County departments accepting more payment methods, like credit cards or online payment options. Billing, collecting, processing tax payments and reconciling bank accounts are core services.

The Office expects Project Fairness to continue to be successful in FY 2019. The Office estimates that it will issue over 18,000 warning and 5,000 violation notices in FY 2019 and establish over 12,000 new vehicles as a result of the program's activities. Expected total revenue from the program from inception to date is expected to top \$23 million during FY 2019.

The FY 2019 Projected Budget for the Treasurer's Office includes an increase in local tax funding of \$142,014. Personnel expenditures are increased by \$126,712 or 3 percent, while operating and maintenance is increased by \$15,301 or 1 percent. Revenues are held at the FY 2018 level for FY 2019.

FTE History

FY 2016 Mid-year: The Board approved 1.00 FTE for a Systems Administrator.

FY 2017: The Board approved 1.00 FTE for an Accounts Assistant and 1.00 FTE for a Systems Analyst.

FY 2018: The Board approved 1.00 FTE for an Information Services Assistant.



Treasurer

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Administration of Revenue	\$4,524,366	\$4,933,102	\$5,655,956	\$5,795,554
Project Fairness/Cost Recovery	78,635	91,737	97,867	100,283
Total – Expenditures	\$4,603,002	\$5,024,839	\$5,753,823	\$5,895,837
Revenues				
Administration of Revenue	\$11,105,654	\$8,891,271	\$9,777,737	\$9,777,737
Project Fairness/Cost Recovery	1,066,524	621,950	621,950	621,950
Total – Revenues	\$12,172,178	\$9,513,221	\$10,399,687	\$10,399,687
Local Tax Funding				
Administration of Revenue	\$(6,581,288)	\$(3,958,169)	\$(4,121,781)	\$(3,982,185)
Project Fairness/Cost Recovery	(987,889)	(530,213)	(524,083)	(521,667)
Total – Local Tax Funding	\$(7,569,177)	\$(4,488,382)	\$(4,645,864)	\$(4,503,850)
FTE				
Administration of Revenue	46.00	48.00	49.00	49.00
Project Fairness/Cost Recovery	1.00	1.00	1.00	1.00
Total – FTE	47.00	49.00	50.00	50.00

¹ Sum may not equal due to rounding.



Treasurer

Program Descriptions

The Office of the Treasurer serves Loudoun's citizens through two programs.

- The Treasurer's Office is the focal point for collection of all County and School revenue, including real and tangible personal property taxes, and serves as the depository for cash receipts for all County and School agencies. Critical services provided include preparation and mailing of tax bills; collection and processing of revenue; processing of payments received in person, online and via mail; issuance of County decals; accounting for all revenue from the various County agencies, departments, and programs; managing disbursement of all County and School funds; reconciling the County's bank accounts; researching and resolving outstanding checks before submission to the Commonwealth's Unclaimed Property; investing and safeguarding County funds; maintaining the County's primary banking relationship and associated services for both the County and the Schools. Furthermore, when changes in the State Tax Code and County Ordinances occur, the office educates the public and implements new processes and procedures to accommodate such changes.
- The Project Fairness program is a joint effort between the Treasurer's Office and the Sheriff's Office with input from County residents. The Sheriff's Office issues citations on vehicles with expired, improper, or missing County decals. The Treasurer's Office administers the collection of issued citations and associated personal property taxes and collection fees. The Project Fairness program has collected over \$20 million in new revenue since its inception. Additional recurring annual revenue is received on these vehicles which continue to be taxed in future years. Project Fairness actively seeks to identify and enforce vehicle registration through neighborhood patrol and citizen complaints. Furthermore, Loudoun County participates in the Northern Virginia Compact for Local Motor Vehicle License Enforcement. The participating jurisdictions reciprocally enforce local motor vehicle license display requirements.



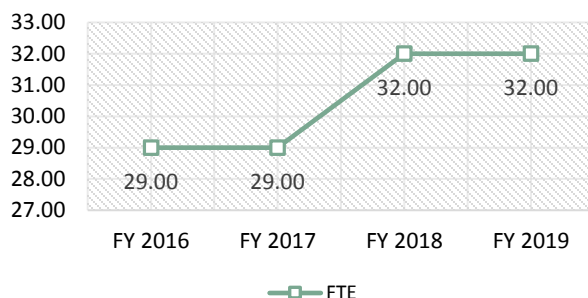
HUMAN RESOURCES

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

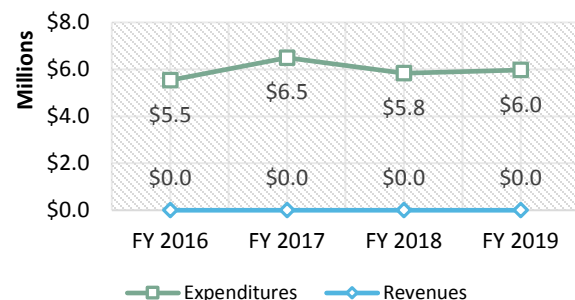
Human Resources Programs

Administration	Provides comprehensive administrative support to all HR programs and activities.
Employee Relations	Retains a highly qualified and diverse workforce by ensuring a professional and respectful work environment and provides opportunities for professional development.
Workforce Planning/ Human Resource Information System (HRIS)	Provides consultative advice and guidance to management on the recruitment and selection process and manages the County's classification and compensation program. Maintains retention and accuracy of workforce data within the County's Human Resource Information System.
Employee Benefits and Wellness	Attracts and retains a highly qualified and diverse workforce by offering and administering a market competitive benefit program.
Safety and Risk Management	Ensures a safe work environment through compliance with OSHA standards and routinely offering safety programs and training.

Staffing Trends



Expenditures/Revenues History





Human Resources

FY 2017 Highlights

During FY 2017, Human Resources continued to work toward the implementation of the Enterprise Resource Planning (ERP) System. Currently, seven employees from the Department are serving on various teams responsible for the development and implementation of Phase 2 ERP and the training and change management efforts surrounding the project. Three of those employees are deployed to the project on a full-time basis.

In light of the County's increasing employee turnover rate, recruitment and retention of top talent continues to be a focus of Human Resources in FY 2017. To that end, Human Resources recently procured the services of Evergreen Solutions, LLC to conduct Phase I of a classification and compensation study. The purpose of Phase I of the study is to review the County's existing classification and compensation system and to make recommendations to the Board of Supervisors on potential changes to the design of the system, the County's compensation philosophy, and the County's comparator market. Moreover, in FY 2017 Human Resources is working to finalize a Five Year Workforce Plan detailing the County's strategic approach to the recruitment and retention of top talent. Human Resources is also working to finalize a strategic Diversity and Inclusion Plan to ensure the County continues to source and attract talent from diverse candidate pools and retains talent by providing an inclusive and respectful work environment.

In FY 2017, Human Resources is working to build a strong Learning and Organization Development program. In FY 2016, Human Resources combined its Learning and Organization Development and Employee Relations team into one section in order to ensure a collaborative and coordinated approach to professional development, organization development and performance management and to develop existing Employee Relations staff to provide Learning and Organization Development services to the organization. ER/LOD is currently working on developing a robust Leadership Development Program for roll out in FY 2017 and a supervisory training program for roll out in FY 2018. In FY 2017, ER/LOD will also roll out a formal Alternative Dispute Resolution program. ER/LOD continues to provide traditional employee relations services to the County as well such as management of workplace investigations, disciplinary cases, and grievance hearings.

For plan year 2017, Human Resources has continued to see a slight increase in enrollment in the County's active and retiree health plan and an increase in the number of and rate of participation in wellness related events and activities. Human Resources expects workers compensation claims to remain relatively flat in FY 2017 but expects to surpass the number FMLA related claims for FY 2016.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,959,207	\$3,179,058	\$3,540,054	\$3,646,255
Operating and Maintenance	1,549,616	3,316,629	2,298,439	2,321,423
Other Uses Of Funds	1,029,680	0	0	0
Total – Expenditures	\$5,538,502	\$6,495,687	\$5,838,493	\$5,967,679
Local Tax Funding	\$5,538,502	\$6,495,687	\$5,838,493	\$5,967,679
FTE	29.00	29.00	32.00	32.00

¹ Sum may not equal due to rounding.



Human Resources

In FY 2018, the Department of Human Resources will work to stabilize the ERP system post-go live with an expected focus on resolving any technical issues that may arise and maximizing the new system to achieve business and process efficiencies where possible.

In FY 2018, the focus will continue to be on attracting and retaining top talent. Human Resources will work to implement any recommendations from the Board of Supervisors resulting from Phase I of the classification and compensation study and will potentially move forward with procuring a vendor or vendors to implement any design changes to the system approved by the Board. In FY 2018, depending on staffing level, Human Resources will seek to enhance recruitment services by transitioning from a passive recruitment process to a process that includes proactive and consistent outreach to source candidates from diverse sources such as LinkedIn, professional associations, job fairs, college and university campuses, veteran assistance programs, and diversity based organizations. Human Resources will also seek to enhance the compliance of the County's background check process by centralizing the process of online background checks of candidates for most County positions within DHR. To continue with the next phase of the classification and compensation study, additional funding will be needed during the first months of FY 2018. A request for prior-year fund balance will be brought before the Board for its consideration at that time. The second phase will be the implementation stage. Depending on the extent of any approved changes, the phase may involve the creation of generic job descriptions, compensation survey with comparator organizations, implementation of a new position classification system, and/or writing major program and policy revisions. Phase II will likely include the hiring of a consultant to perform this work.

The FY 2018 Adopted Budget includes 1.00 FTE for an additional Workforce Planning Specialist to address workload issues in the Workforce Planning Division. The Department has experienced workload increases in this area since FY 2013. For example, in FY 2013, there were 356 new hires in the County; in FY 2016 there were 468. Overall, the total number of transactions handled per member of the workforce planning team has increased. This includes applications reviewed, reclassification requests, PAs processed, classifications, and new hires. In total, each employee on the team averaged 8,094 transactions in FY 2013, increasing to an estimated 10,800 each in FY 2017. The objective of the position is to decrease the number of transactions handled by each employee. Additionally, the Department plans reduce the number of assigned departments per specialist to allow for better customer service. In addition, the Adopted Budget includes 1.00 FTE for a Recruiting Specialist to enhance the County's ability recruit new employees. Previously, the Department did not have a dedicated resource for recruiting. This will allow the Department to expand its recruiting activities such as participating in additional job fairs. The position will also lead the implementation of the Five Year Workforce Plan, mentioned in the FY 2017 Highlights section.

The Adopted Budget also includes 1.00 FTE for an additional Benefits Specialist to address workload issues in the Department. Previously, the Department had only one employee dedicated to managing work related to the County's benefits programs, and workload has increased to support two positions. Such workload includes benefit enrollment changes, all claims and vendor payments, retiree health plan enrollments, new employee orientation presentations, as well as calls and questions for customer service. Since FY 2013, there has been a 35 percent increase in the number of participants in the County's health plan. This increase in plan participants has increased the work associated with assisting employees and benefits enrollments and changes. Additionally, the Department has successfully sought to increase the number of wellness events and number of employees participating in wellness events. The Department would like to maintain participation in the wellness program, as well as cross-train its employees to provide continuity in the event of absence or vacancy and better audit the County's wellness efforts. This position should help address workload issues by assisting current staff with benefit enrollment changes, all claims and vendor payments, retiree health plan enrollments, new employee orientation presentations, as well as calls and questions for customer service.

These new positions will assist in managing the Department's ever-increasing workload, the Department anticipates facing continued challenges throughout FY 2018. As a result, the Department will be focusing on developing a strategic plan to address these issues during FY 2018 with potential resource requests forthcoming in FY 2019.



Human Resources

In FY 2018, a continued focus will be placed on the professional development of County managers and supervisors, and Human Resources anticipates rolling out a comprehensive supervisory training program. In FY 2018, if legislative changes are made to the Affordable Care Act, Human Resources will likely see impacts to the County's health plan and will need to work with its benefits consultants to ensure compliance, as appropriate. With the Department finalizing the implementation of ERP Phase 2, it anticipates increasing the number of training opportunities available to County employees to prior levels. This will require additional efforts to coordinate and schedule the logistics associated with increasing training offerings.

The Department's base budget includes an increase of \$10,000 to allow the County's service awards program to keep pace with the increasing number of County employees. The Adopted Budget includes a reduction in the Department's Operations and Maintenance funding of \$1,029,680 as a result of transferring the budget for contributions to the County's Self-Insurance Fund from the Department to the Non-Departmental budget of the General Fund.

The FY 2018 Adopted Budget for the Department of Human Resources includes a decrease in local tax funding in the amount of \$657,194. Personnel expenditures increased by \$360,996 due to changes in salary and benefit rates and the three positions detailed above. Operating and maintenance expenditures decreased by \$1,018,190 driven by reallocating the transfer to the County's Self-Insurance Fund to the Non-Departmental budget, offset in part by base budget adjustments described above and the adopted enhancements.



Human Resources

Department Performance Measures

Mission: The goal of the Department of Human Resources (HR) is to strategically recruit, develop and retain a highly qualified and diverse workforce in service of the County's mission and to maintain a professional and safe work environment. To achieve this goal, the HR Operations Section and HR Benefits & Risk Section collaborate to provide the following services to the County: Employee Benefits and Wellness, Employee Relations, Learning and Organization Development, Safety and Risk Management, Strategic Projects, and Workforce Planning.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Provide efficient recruitment services.				
Applicant referrals to departments within three business days	75%	80%	80%	95%
Deliver a comprehensive wellness program designed to positively impact employee health.				
Number of participants in wellness activities and events conducted	2308	2,000	2,250	2,500
Deliver competitive pay increases for County staff.				
Actual total pay increase percent	2.50%	3%	3%	3%
Average pay increase for the competitive market	3.00%	2.25%	3%	3%
Deliver a comprehensive risk management program designed to positively impact employee health.				
Incidence rate for OSHA cases per 100 FTE	3.65	3.75	3.75	3.75
Deliver learning offerings to support employee development and to meet organizational needs.				
Employees participating in e-learning	3136	3,300	3,400	3,400
Number of Learning & OD classes offered (<i>new in FY18</i>)	N/A	N/A	65	65
Number of participants in Learning & OD classes offered (<i>new in FY18</i>)	N/A	N/A	1,200	1,200

FY 2019 and Beyond

The County is currently undergoing a classification and compensation study to analyze and improve the County's system. The Board of Supervisors initiated this study in December 2016. The Department is working with an outside consultant on Phase One of the study which will provide broad recommendations for changing or improving the County's classification and pay systems and policies for the Board of Supervisors' consideration. In FY 2019 and beyond, with direction from the Board of Supervisors, Human Resources will continue to be focused on implementing design changes to the County's classification and compensation plan.

Relatedly, the County currently lacks any staff with the appropriate training and certification in compensation analysis, which limits the Department's ability to successfully operate and maintain a dynamic compensation system. With the results of Phase One of the classification and compensation study expected in FY 2017 and the potential for Phase Two of the study in FY 2018, the Department feels that will be important to have the staff resources available to guide the implementation of recommendations and develop an understanding of any new structures of the County's compensation system.

The FY 2019 Projected Budget for the Department's budget includes an increase in local tax funding of \$129,186. Personnel expenditures increased \$106,202 or 3 percent, and operations and maintenance expenditures increased \$22,984 or 1 percent. Revenues remain level.



Human Resources

FTE History

FY 2016: The Board of Supervisors added 1.00 FTE Benefits Specialist and 1.00 FTE Workforce Planning Specialist to handle the increased workload and additional responsibilities associated with the Oracle Systems implementation.

FY 2018: The Board of Supervisors added 3.00 FTE including: 1.00 FTE for a Workforce Planning Specialist, 1.00 FTE for a Benefits Specialist, and 1.00 FTE for a Recruiting Specialist.

Program Descriptions

The Department of Human Resources serves Loudoun citizens through four programs.

- Administration staff provides comprehensive administrative support to all HR programs and activities. Administration support programs and activities include customer service functions, official record keeping and file maintenance, Freedom of Information Act (FOIA) response coordination, Human Resource Information System (HRIS) data entry, general office administration, HR budget development, and related financial functions.
- Employee Relations/Learning and Organizational Development program develops and retains a highly qualified and diverse workforce by ensuring a professional and respectful work environment, and provides opportunities for professional development. Staff mitigate the risk of employment-related litigation and claims by ensuring the County's compliance with federal and state employment laws and regulations, conducting workplace investigations, mediating workplace conflicts and complaints, and managing the County grievance process. The program provides consultative advice, guidance and training to management on administering County Human Resources policies pertaining to performance management, employee discipline, and absence management. Further, the program plans and administers professional training offerings and various organization development initiatives.
- Workforce Planning/HRIS ensures the retention and accuracy of workforce data within the County's HRIS system, including overseeing the personnel action (PA) approval process, performing routine audits of system data to ensure data integrity, and updating Human Resources metrics and dashboard. Staff analyze workforce data to identify trends, recommend programmatic changes and assist departments with forecasting and planning for future position and talent needs. The program seeks to recruit a highly qualified and diverse workforce by providing consultative advice and guidance to management on the recruitment and selection process, strategically advertising County positions, conducting diversity outreach, effectively screening applications to identify top talent, and conducting background screens and reference checks. Program staff manage the County's classification and compensation programs to ensure the proper classification of County positions and market competitive salary offers. Departments can also consult with program staff on organizational structure and reorganizations.
- Employee Benefits and Wellness attract and retain a highly qualified and diverse workforce by offering and administering a market competitive benefit program. This program includes a self-insured Group Health Plan, prescription drug plan, dental plan, vision plan, medical Flexible Spending Account, Dependent Care Spending Account, Deferred Compensation plan, Long-Term Care Insurance, Payroll Roth IRA, short and long-term disability plan, Employee Assistance Program (EAP), tuition assistance program (TAP) and Family & Medical Leave (FMLA). Program staff administer the benefit program for pre-65 and Medicare supplemental Retiree Health benefits, the Virginia Retirement System plans, and optional life insurance. This program ensures compliance with applicable federal and state mandates and promotes health and wellness throughout the organization.
- Safety and Risk Management ensure a safe work environment through compliance with OSHA standards and routinely offering safety programs and training. Program staff administer the County's workers' compensation program, file claims and ongoing case management for employees, and the County's liability insurance program.



MANAGEMENT AND BUDGET

The Department of Management and Budget supports County agencies and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County by professionally managing, on behalf of the County Administrator, organization-wide processes and providing sound advice in operating and capital budget analysis and research. The Department provides centralized support to County agencies and the County Administrator in budget analysis and research, program review, management analysis, and fiscal impact analysis. The Department's three programs are Budget Planning and Policy, Program Evaluation and Research, and Capital Budget Planning and Policy.

Management and Budget's Programs

Budget Planning and Policy

Provides primary support to the County Administrator in development, analysis, review, implementation, and monitoring of the County's operating budget and special funds, working closely with and providing assistance to County agencies and Constitutional Offices.

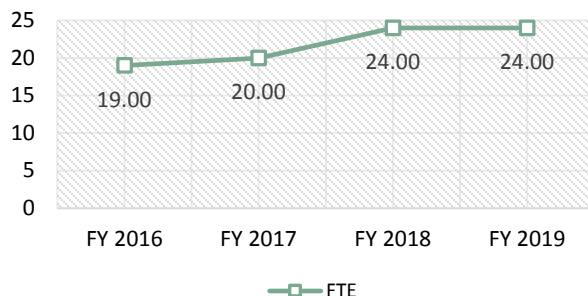
Program Evaluation and Research

Provides primary support to the County Administrator in development, analysis, and execution of research projects and long-term fiscal impact analysis.

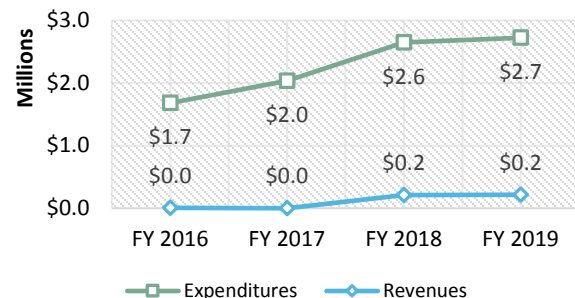
Capital Budget Planning and Policy

Provides primary support to the County Administrator in the development, analysis, review and planning of the County's capital budget and long-range planning. This program also facilitates the development of the Capital Facility Standards and Capital Intensity Factors; coordinates the County's Capital Needs Assessment (CNA) process; develops and monitors cash flows in the County's Capital Improvement Program (CIP); assists and implements the Board of Supervisors' direction on these issues; and oversees capital project budget accounts management..

Staffing Trends



Expenditures/Revenues History





Management and Budget

FY 2017 Highlights

The Department of Management and Budget (DMB) reports directly to the County Administrator and is responsible, on behalf of the County Administrator, for facilitating the development of the Proposed Budget and the ongoing implementation and monitoring of the Adopted Budget. Additionally, DMB is responsible for economic forecasting and fiscal impact analysis. Late in FY 2016 and early in FY 2017, DMB reorganized to more strategically align the budget functions to better serve the County Administrator and the Board of Supervisors as well as County departments by operating in a true consultative function. This involved reclassifying an existing Budget Manager position to an Assistant Director and changing the management reporting structure for several staff members.

Early in FY 2017, the reorganization of DMB and the Department of Transportation and Capital Infrastructure (DTCI) transferred the capital budget planning function from DTCI to DMB, including 2.00 FTE, a Capital Budget Manager and a Capital Budget Specialist. Locating the operating and capital budget functions into one department has resulted in more efficient and effective budget operations.

In FY 2017, DMB received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the twenty-ninth consecutive year and the International City/County Management Association (ICMA) Center for Performance Analytics Certificate of Achievement in Performance Management for the fourth consecutive year for the FY 2016 Adopted Budget. The Department applied for and was granted the \$5,000 award for the Commonwealth of Virginia's FY 2017 Local Government Challenge Grant, having received the grant the past several years. The Department will apply for the FY 2018 grant during FY 2017.

DMB prepared a new document for the FY 2017 Budget Process, entitled "FY 2017 Budget Story," which serves as a companion to the FY 2017 Adopted Budget document. The Budget Story provides an additional resource for County residents to learn about the County's budget in a more visually appealing and accessible way. The document highlights a number of County programs and spotlights some of the ways the County puts tax dollars to work. The County received an Innovations in Government Finance Award from the Virginia Government Finance Officers' Association (VGFOA) for the FY 2017 Budget Story. The County was one of only two jurisdictions in the state to receive a VGFOA 2016 Innovations Award, which was announced at the association's fall 2016 conference.

The Department of Management and Budget serves all of the County's 30 departments. Over the last six fiscal years (FY 2012 – FY 2017), \$87.9 million has been added to the County General Fund operating appropriations, with three new funds created, six new or reorganized departments created, and 466.50 FTE added. All of these changes continue to make the County's budget larger and more complex, which requires greater support and knowledge from DMB.

During FY 2017, the Department contracted with a vendor to establish the County's first formal replacement plan for major equipment. The Department will continue to utilize outside consultants in FY 2018 to establish appropriate policies and procedures for the replacement plan and begin more formalized, scheduled replacement of equipment for departments.

The Authorization to Recruit (ATR) form, which is completed by departments to obtain approval to recruit for a position vacancy and goes through an approval process with the Human Resources Department, DMB, and the Office of the County Administrator, changed from a paper form to the Laserfiche form during the fourth quarter of FY 2017. This is a more efficient way to process the form. DMB lead the effort to implement the conversion of that form to the Laserfiche System, with the Department of Information Technology's Laserfiche team playing an integral role.



Management and Budget

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$1,524,219	\$1,776,112	\$2,348,647	\$2,419,107
Operating and Maintenance	156,652	259,524	300,577	303,583
Total - Expenditures	\$1,680,872	\$2,035,636	\$2,649,224	\$2,722,689
Revenues				
Other Financing Sources ²	\$4,579	\$0	\$209,361	\$215,642
Total - Revenues	\$4,579	\$0	\$209,361	\$215,642
Local Tax Funding	\$1,676,293	\$2,035,636	\$2,439,863	\$2,507,047
FTE³	19.00	20.00	24.00	24.00

The short-term and long-term capital budget planning function is currently done by the manager of the Capital Budget Planning and Policy Division of DMB. This significantly limits the amount of time available for that position to manage the capital budget process and capital budget operations. Therefore, DMB requested and the Board of Supervisors approved the addition of a Capital Budget Analyst (1.00 FTE) to conduct the planning-related functions of the Capital Division. This position will lead the development of the County's Capital Facility Standards, Capital Intensity Factor, and Capital Needs Assessment; staff the Fiscal Impact Committee; provide proffer management activities related to cash, land, and in-kind proffer contributions in the Capital Improvement Program (CIP); and manage the Proffer Referral Team in developing capital facility related proffer referrals for rezoning applications.

As the County continues to grow, the need for a centralized grants management function has increased accordingly. DMB requested and the Board of Supervisors approved a Grants Coordinator (1.00 FTE) for the Program Evaluation and Research Division to assist departments with determining which grants to apply for, to help departments prepare effective grant applications, and to help departments to manage grant documents. This position and operating funds, which include \$50,000 for a grants management software system, will create a new coordinated grants management program. The position will coordinate the County's efforts in the area of grant identification, approval, application, acceptance, and management. The position will work as a liaison with departments that have positions dedicated to grants management and more closely assist departments that do not have dedicated grants staff to help identify grant opportunities and assist with managing the grant application, administration, and reporting processes. This position will be primarily responsible for maintaining the grants identification and tracking software and for grants training within the County.

The FY 2018 Adopted Budget for the Department of Management and Budget includes an increase in local tax funding of \$404,227. FY 2018 personnel expenditures increased \$572,535 due to increases in salaries and benefits and the two approved resource request positions (2.00 FTE) for the Capital Budget Analyst and the Grants

¹ Sums may not equal due to rounding.

² The FY 2018 and FY 2019 budget amounts are for the CIP Fund transfer to the General Fund to cover the personnel expenditures for the Capital Budget Manager and the Capital Budget Specialist positions which were transferred to the Department in mid-year FY 2017 as part of a reorganization.

³ The Department's FTE count for all years presented reflect the Unfunded FTE Pool Position as 5.00 FTE. If an FTE from the pool was on loan to another Department, it is still shown in the Department of Management and Budget's FTE count since the loan was temporary.



Management and Budget

Coordinator, along with the transfer of 2.00 FTE, the Capital Budget Manager and the Capital Budget Specialist, from the Department of Transportation Capital Infrastructure to the Department of Management and Budget for the mid-year FY 2017 reorganization regarding the County's capital budgeting and policy function. FY 2018 operating and maintenance expenditures increased \$41,053 due primarily to the two approved resource requests.

FY 2018 revenues increased \$209,361 due to the transfer from the Capital Improvement Fund (CIP) Fund to the General Fund to cover the personnel expenditures for the Capital Budget Manager and the Capital Budget Specialist. All of the Department of Management and Budget personnel expenditures for these two positions are covered by the transfer from the CIP Fund, as was done when the positions were in the Department of Transportation and Capital Infrastructure. Prior to FY 2018, the transfer from the CIP Fund was not budgeted in the Department of Management and Budget, but it was budgeted in the Department of Transportation and Capital Infrastructure.



Management and Budget

Department Performance Measures

The Department of Management and Budget provides strategic consulting services, conducts long-range fiscal planning, and guides the development and implementation of the annual budget.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Budget Planning and Policy				
Objective: Provide quarterly revenue and expenditures analysis to County Departments and management and maintain a positive fiscal environment.				
Number of budget adjustments processed	959	950	950	950
Objective: Develop timely and effective services for Department clients.				
Percentage of Customer Service Survey respondents mostly satisfied or very satisfied with budget process ¹	80%	95%	95%	95%
Number of Authorizations to Recruit (ATRs) Positions and Temporary Position Requests analyzed	434	443	451	460
Objective: Improve organizational and programmatic performance by monitoring and reporting.				
Number of organizational budget changes analyzed for fiscal impact	129	130	130	130
Percentage variance Actual Expenditures from Revised Budget (General Fund expenditures)	1.58%	1.60%	1.60%	1.60%
Capital Budget Planning and Policy				
Objective: Develop the County's approved Capital Improvement Program.				
Number of General Government and School Capital Projects submitted and analyzed for funding consideration in the CIP ²	174	155	247	200
Objective: Provide account management support for capital project budgets.				
Total number of capital projects requiring accounting and budget support	289	340	340	345

FY 2019 and Beyond

The Department of Management and Budget will continue to assist departments in creating meaningful and effective performance measures that track progress toward goals and objectives aligned with each department's programs. As performance measurement becomes a more widely-used and valued tool within the County and is further incorporated into budget planning and analysis, the demand for assistance with and maintenance of measures from County departments will increase, making it more difficult to manage with a small staff of analysts who provide a complete array of support and analysis services to all of the County's Departments. As the Department's program evolves, resources will be needed in FY 2019 to support this function.

Currently, the Department provides performance management assistance to each department primarily as part of the annual budget development process. This assistance is one part of each management analyst's work with

¹ The implementation of the new Oracle budgeting and financial accounting systems resulted in a relatively lower rating.

² FY 2018 projected data is higher than prior years because it includes Loudoun County Public School System CIP projects for six years, rather than only for the budget year.



Management and Budget

assigned departments and focuses on a set of static measures and objectives, many of which are not developed to assess outcomes or effectiveness. In FY 2019, the Department will likely request one Performance Management Analyst (1.00 FTE), which was considered by the Board of Supervisors during the FY 2017 and FY 2018 budget processes. Such a position will provide a dedicated resource to work with departments to develop meaningful outcome-based measures that could be better used not only for both the management of departments and programs but also resource allocation. This position will provide specialized consulting-type services to departments and executive level reporting to County Administration and the Board of Supervisors. The position will allow for a more complete performance management framework to be developed for the County.

The FY 2019 Projected Budget for the Department of Management and Budget includes an increase in local tax funding of \$67,184. Personnel expenditures increased \$70,460 or 3 percent. The operating and maintenance expenditures increased by \$3,006 or 1 percent. The Department's revenues for FY 2019 are \$6,281 higher, which is a 3 percent increase over FY 2018 since the transfer from the CIP Fund to the General Fund will cover the personnel expenditures for the Capital Budget Manager and Capital Budget Specialist, which were increased by the 3 percent salary increase for the FY 2019 projected budget.

FTE History

FY 2017: The Board of Supervisors approved 1.00 FTE for a Senior Management Analyst to the Budget Planning and Policy Program.

FY 2017 Mid-Year: Due to the reorganization for the County's capital accounting, budgeting, and policy functions, 1.00 FTE for a Capital Budget Manager and 1.00 FTE for a Capital Budget Specialist were transferred from the Department of Transportation and Capital Infrastructure to the Department of Management and Budget's new Capital Budget Planning and Policy Program, which was established in the Department of Management and Budget during this reorganization.

FY 2018: The Board approved 2.00 FTE for 1 Capital Budget Analyst (1.00 FTE) for the increased workload and 1 Grants Coordinator (1.00 FTE) to establish centralized grants management, tracking, and seeking.



Management and Budget

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Budget Planning and Policy ¹	\$1,537,753	\$1,892,790	\$1,370,615	\$1,408,778
Program Evaluation and Research ¹	\$143,118	142,846	803,940	825,756
Capital Budget Planning and Policy ²	0	0	474,670	488,155
Total - Expenditures	\$1,680,872	\$2,035,636	\$2,649,224	\$2,722,689
Revenues				
Budget Planning and Policy	\$4,579	\$0	\$0	\$0
Capital Budget Planning and Policy ²	0	0	209,361	215,642
Total - Revenues	\$4,579	\$0	\$209,361	\$215,642
Local Tax Funding				
Budget Planning and Policy ¹	\$1,533,174	\$1,892,790	\$1,370,615	\$1,408,778
Program Evaluation and Research ¹	143,118	142,846	803,940	825,756
Capital Budget Planning and Policy ²	0	0	265,309	272,513
Total – Local Tax Funding	\$1,676,293	\$2,035,636	\$2,439,863	\$2,507,047
FTE				
Budget Planning and Policy ³	18.00	19.00	18.00	18.00
Program Evaluation and Research	1.00	1.00	3.00	3.00
Capital Budget Planning and Policy	0.00	0.00	3.00	3.00
Total - FTE	19.00	20.00	24.00	24.00

Program Descriptions

The Department of Management and Budget has three programs that serve the citizens of Loudoun County.

- The Budget Planning and Policy Program provides primary support to the County Administrator in the development, analysis, review and implementation and monitoring of the County's operating budget to address policy and programmatic directives of the Board of Supervisors. This program also manages and provides training support on the County's budgeting system.
- The Program Evaluation and Research Program provides primary support to the County Administrator in conducting management analysis and provides fiscal impact analysis. This Program supports the Board's Fiscal Impact Committee and the *Fiscal Impact Committee Guidelines* production. The Program provides

¹ The Program Evaluation and Research Manager was transferred to the program from the Budget Planning and Policy Program during the Department's FY 2016 reorganization. That transfer is reflected in the FY 2018 and FY 2019 budget amounts presented. Also, funding for the Management Fellowship Program was moved from the Budget Planning and Policy Program to the Program Evaluation and Research Program, effective FY 2018.

² The Department created the Capital Budget Planning and Policy Program during the Department's FY 2017 reorganization to develop synergies and improve the efficiency of operations of the Capital Budget and Operating Budget functions. 2.00 FTE were transferred to DMB from the Department of Transportation Capital Infrastructure.

³ The Budget Planning and Policy Program's FTE count for all years presented reflect the Unfunded FTE Pool Position as 5.00 FTE. If an FTE from the pool was on loan to another Department, it is still shown in the Department of Management and Budget's FTE count since the loan was temporary.



Management and Budget

detailed analytical projects and ad hoc special projects which involve fiscal impacts related to development forecasts, analysis of demographic and economic issues and trends and user fee studies. Services are delivered primarily to internal customers focusing on assisting in the interpretation and correct use of data to a wide range of users, including County officials, but also providing data and information to the public. This program also conducts management analysis, coordinates programmatic performance measurement and management, provides fiscal and economic impact analysis, conducts grant management and training and leads special projects for County officials and staff. The County's Management Fellow Program, operated through DMB, provides professional post graduate level support on an annual basis to various County agencies and projects.

- The Capital Budget Planning and Policy Program develops and administers the County's Capital Facility Standards, Capital Intensity Factor, Capital Needs Assessment (CNA), and Capital Improvement Program (CIP), all of which provide a plan and budget for the development of public facilities in the County. The Division provides planning, budget, and technical account management expertise, through all phases of the County's public facility development process. In addition, the Division identifies and resolves planning and land use issues related to developing County facilities; acquires land and buildings for County government facilities; manages cash, land and in-kind capital facility proffers in support of CIP project development; and develops project budgets to design and construct County facilities. The Division also integrates the Loudoun County Public School System's facility and land needs into the County planning, budgeting and development plans.



Public Safety and Judicial Administration

FY 2018 Adopted Budget

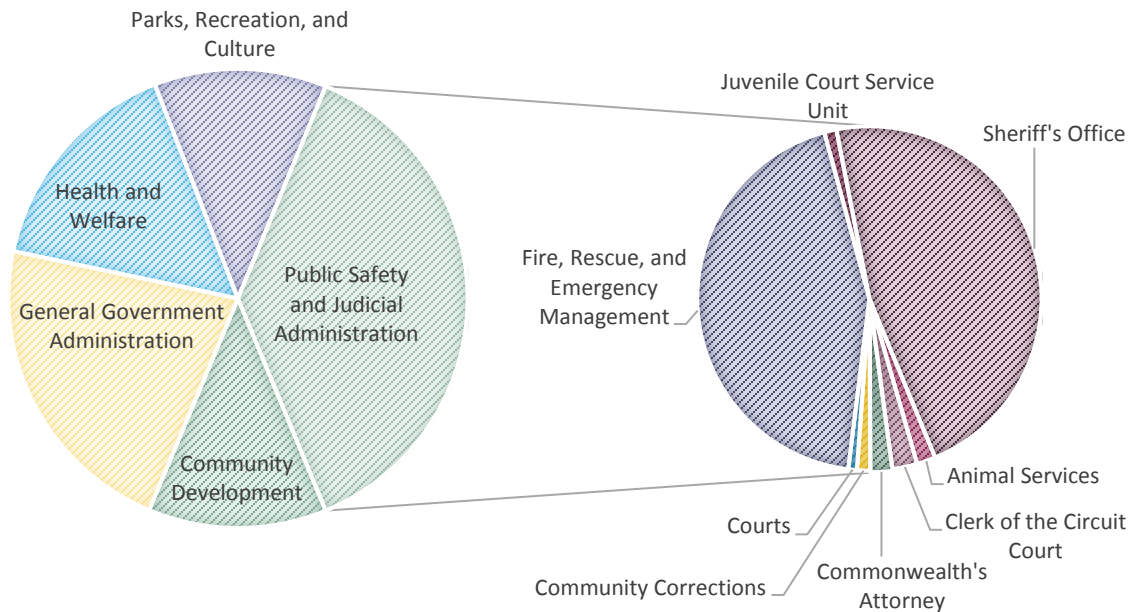
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PUBLIC SAFETY AND JUDICIAL ADMINISTRATION SUMMARY

FY 2018 ADOPTED EXPENDITURES



	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Animal Services	\$2,881,312	\$3,091,806	\$3,378,982	\$3,468,854
Clerk of the Circuit Court	4,183,514	4,230,195	4,425,083	4,552,269
Commonwealth's Attorney	3,373,625	3,481,228	3,896,450	4,009,854
Community Corrections	2,011,423	2,041,032	2,351,954	2,417,779
Courts	1,364,039	1,502,629	1,533,153	1,571,065
Fire and Rescue	70,374,816	72,089,779	83,062,727	85,158,854
Juvenile Court Service Unit	1,899,150	2,096,310	2,175,748	2,234,349
Sheriff's Office	79,924,149	87,310,632	88,791,371	91,162,722
Total	\$166,012,028	\$175,843,611	\$189,615,467	\$194,575,746



ANIMAL SERVICES

The mission of Loudoun County Animal Services (LCAS) is to champion the humane treatment of all animals in Loudoun County through compassionate, innovative and collaborative approaches to animal sheltering, law enforcement, education, community outreach. The vision of LCAS is to safeguard, rescue, shelter, heal, adopt, educate and advocate, so that all animals in Loudoun County are humanely treated. LCAS engages extensively in community outreach efforts that support and promote pet adoptions, animal welfare, code compliance, and volunteerism. LCAS provides the community with guidance and support on a variety of animal related issues and utilizes educational and informational resources with the goal of informing the public on all aspects of the Department's work.

Animal Services' Programs

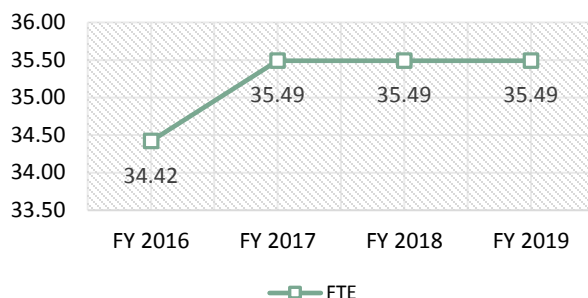
Animal Shelter

Provides care and treatment for all unwanted, stray, abused, abandoned, and impounded companion and domestic animals and facilitates placement through a variety of adoption and alternative placement programs.

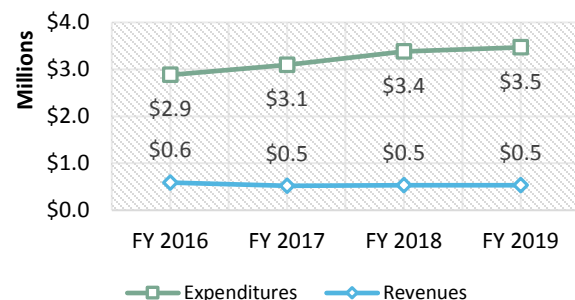
Animal Control

Provides for the health, safety, and welfare of the citizens and animals in Loudoun County through the enforcement of both state and local animal laws, protects the public's health and safety from sick, injured, rabid, or dangerous animals, and investigates and resolves reports of animal cruelty, neglect, and abandonment.

Staffing Trends



Expenditures/Revenues History





Animal Services

FY 2017 Highlights

The Department of Animal Services has undergone a restructuring of staffing and programs to better serve the people and animals of Loudoun County. In FY 2017, the Department re-evaluated all veterinary programs, resulting in the reclassification of a management position into an Animal Health and Wellness Technician. The new progressive approach to medical care for shelter animals has improved health protocols, reduced morbidity and mortality from contagious disease, fostered a more compassionate and effective treatment plan for sick or injured animals, and improved the ability to perform diagnostics in house under the oversight of new veterinarians. Additionally, LCAS received a grant that funds the cost of 500 vaccines per year for cats being housed at the shelter.

For the first time in recent history, humane and modern cleaning and treatment protocols were written and implemented, enabling the Department to reduce the prevalence of disease in the facility and maintain population health. The shelter hosted a public rabies vaccination clinic at which more than 110 cats and dogs were provided with low-cost vaccinations. The hours of operation at the animal shelter were expanded prior to the start of the fiscal year, and the change has played a significant role in the 13 percent improvement in live release rate, bringing the percentage of animals currently leaving the facility alive to 88 percent, which is an all-time high for the Department.

The number of people reached by community outreach events has more than doubled, going from 4,555 citizens in FY 2015 to 9,283 in FY 2016. Mobile adoption events are now being performed; those events provide citizens the option of adopting a pet from new and convenient locations around Loudoun County. This initiative called “Pets Around Town” has placed 40 pets with new families.

The Junior Animal Control Officer (ACO) Camp was replaced by a youth workshop model, in order to directly engage more Loudoun County youth in animal welfare and has increased the reach of these youth programs by nearly tenfold, from 12 youth in FY 2015 to 110 in FY 2016. Over the next year, the Department will continue work on the design of the new animal shelter facility and expand efforts in the community and with animal welfare partners in the region.



Animal Services

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,383,612	\$2,620,039	\$2,804,106	\$2,888,229
Operating And Maintenance	487,562	471,768	574,876	580,625
Capital Outlay	10,137	0	0	0
Total – Expenditures	\$2,881,312	\$3,091,806	\$3,378,982	\$3,468,854
Revenues				
Permits, Fees And Licenses	\$459,720	\$434,750	\$434,750	\$434,750
Fines And Forfeitures	5,986	8,000	8,000	8,000
Use Of Money And Property	750	1,500	1,500	1,500
Charges For Services	92,319	76,200	87,200	87,200
Recovered Costs	231	0	0	0
Other Financing Sources	30,000	0	0	0
Total – Revenues	\$589,006	\$520,450	\$531,450	\$531,450
Local Tax Funding	\$2,292,306	\$2,571,356	\$2,847,532	\$2,937,404
FTE	34.42	35.49	35.49	35.49

The Department of Animal Services' Adopted Budget seeks to address the ongoing challenges of providing quality animal care and adoption services and animal control enforcement to Loudoun County citizens. During peak intake months (April through September), the Department experienced a 29 percent increase in the intake of local cats and small animals and simultaneously significant increases in contract rates for services to provide basic animal care and spay/neuter surgeries, as mandated by Virginia code. Thus far in FY 2017, the LCAS has improved the live release rate by 31 percent. The Department was granted base budget increases to address the increase in service demands for animal care services.

The Department's budget includes a base adjustment of \$160,008 to address contract price and animal service volume increases related to Spay/Neuter and Veterinary Services contracts and services. The Spay/Neuter and Veterinary Services contracts were rebid in July 2016 resulting in higher costs of an average of 45 percent per service rendered, compared to FY 2016. Currently, the Department of Animal Services provides basic medical care and spay/neuter services to all cats and dogs being adopted from the facility. A 29 percent increase in animal intakes in the last six months has led to an unanticipated increase in expenses directly related to readying these animals for live placement. In FY 2016, the Department of Animal Services provided sheltering services to 2,258 animals with a live release rate of 84 percent. Additionally, Request for Proposals (RFP) have been released twice for emergency services, but no bids were received, likely due to the inconsistent and low-volume nature of this type of service for the shelter. Presently, the Department is paying a local provider per service needed after hours (typically when a stray animal needs stabilization after trauma), but the uncontrollable nature of this need and lack of established vendor guidelines has led to additional expense that is putting further strain on the contractual services budget. In addition, part-time veterinarian services that provide in-house animal care services for vaccinations, diagnosis and treatment of diseases, development of animal care protocols, facilitation of staff euthanasia training, and overseeing controlled substance logs and licenses increased for FY 2018. A temporary veterinarian position will be used to

¹ Sum may not equal due to rounding.



Animal Services

provide these services to fulfill the Department's needs until the new facility is opened in FY 2020 when a full-time veterinarian position will be requested.

The FY 2018 Adopted Budget for the Department of Animal Services includes an increase in local tax funding of \$276,176. Personnel expenditures increased \$184,067 primarily due to a base budget increase to support a temporary part-time veterinarian to provide in house animal care services, a 3 percent merit increase for employees, and changes in employee benefits elections. Operating and maintenance expenditures increased \$103,109 primarily due to base budget contract increases for veterinarian services and spay and neuter surgeries. Revenues increased by \$11,000 due to animal adoption fee increases approved by the Board of Supervisors in January 2017, to reflect current market rates and help cover a portion of medical expenses associated with preparing animals for adoption.

Department Performance Measures

Mission: The mission of Loudoun County Animal Services is to champion the humane treatment of all animals in Loudoun County through compassionate, innovative and efficient approaches to animal sheltering, law enforcement, education, and community outreach.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Animal Shelter				
Objective: Increase presence in community through social media, online, and outreach activities.				
Number of participants attending humane education and outreach activities	9,283	8,500	8,750	9,000
Number of social media followers	7,051	7,500	8,000	8,000
Number of visits to website ¹	858,386	800,000	810,000	820,000
Objective: Achieve a 70 percent or higher rate of live animal outcomes.				
Total live release rate	84%	80%	82%	84%
Total intake of dogs	851	800	900	950
Total intake of cats	1,005	1,000	1,100	1,150
Objective: Increase the level of volunteer support through appropriate training.				
Total number of volunteer hours	6,184	5,500	5,600	5,700
Value of volunteer hours	\$153,957	\$129,950	\$130,000	\$132,000
Objective: Strive for 100 percent of adopter respondents who Agree or Strongly Agree with Department satisfaction.				
Percentage of surveys reporting a Good or Excellent overall experience	99%	98%	98%	98%
Animal Control				
Objective: Improve effectiveness of call taking services				
Number of wildlife phone calls	3,552	3,700	3,700	3,800
Percentage of wildlife calls resolved through education. ²	65%	45%	45%	43%

¹ The increase in website traffic can be attributed to a more aggressive outreach and public visibility effort on the part of shelter staff. Some of this increase will be a one-time bump, related to announcements on significant one-time changes, such as new hours of operation, a new Director, and new pet transfer programs. A long-term increase over the projections of prior years is reasonable, but adjustments have been moderate while the Department evaluates whether these increases are suggestive of long-term growth or a statistical anomaly.

² A decreased number of education-based responses is expected because of a growing complexity of cases requiring in-person resolution. This is occurring in conjunction with a growing population that has increased contact and interactions with wildlife in Loudoun County.



Animal Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Total number of phone calls received	21,957	22,500	22,500	22,800
Percentage of phone calls resolved through education	28%	32%	30%	28%
Objective: Improve calls for service by ACO's				
Total number of calls for service	5,358	5,500	5,775	6,000
Number of calls for service for dog bites	504	525	550	575
Percentage of dog bites resolved outside of court	91%	90%	90%	90%
Number of calls for service for investigations	1,250	1,250	1,300	1,350
Percentage of investigations resolved outside of court	96%	93%	93%	90%
Number of calls for service for routine calls	2,522	2,650	2,650	2,700
Percentage of routine calls resolved outside of court	98%	98%	98%	95%
Objective: Increase the percentage of dogs licensed in Loudoun County.				
Number of new and renewed dog licenses sold	25,316	28,000	27,000	27,000
Percentage of dogs licensed in Loudoun County	49%	45%	45%	46%
Objective: Maintain an efficient response time for calls for service by ACO's				
Average response time for emergency calls, persons in danger(Minutes) Target=30 Minutes	25	26	27	28
Average response time for animals in danger and other urgent calls (Minutes) Target = 35 Minutes	27	29	30	31
Average response time for routine calls (minutes) Target Response = 420 minutes	308	330	345	360
Number of calls for service for investigations	1,250	1,250	1,300	1,350



Animal Services

FY 2019 and Beyond

The Department will continue efforts to improve and stabilize the live-release rate for all animals that come through the facility, and expand community outreach and education programs with regional partners. The staff will continue work on the design and construction of the new animal shelter facility slated to open in FY 2020.

The FY 2019 Projected Budget for the Department of Animal Services includes an increase in local tax funding of \$89,872. Personnel expenditures increased \$84,123, which includes a 3 percent base increase. The operating and maintenance expenditures increased by \$5,749, which includes a base increase of 1 percent. Revenues were held at the FY 2018 Adopted Budget level.

FTE History

FY 2017: The Board added 1.07 FTE for a Dispatcher.

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Animal Shelter	\$1,436,904	\$1,512,808	\$1,721,109	\$1,765,005
Animal Control	1,444,408	1,578,999	1,657,873	1,703,847
Total – Expenditures	\$2,881,312	\$3,091,806	\$3,378,982	\$3,468,852
Revenues				
Animal Shelter	\$101,900	\$62,500	\$73,500	\$73,500
Animal Control	487,106	457,950	457,950	457,950
Total – Revenues	\$589,006	\$520,450	\$531,450	\$531,450
Local Tax Funding				
Animal Shelter	\$1,335,003	\$1,450,308	\$1,647,609	\$1,691,505
Animal Control	957,302	1,121,049	1,199,923	1,245,897
Total – Local Tax Funding	\$2,292,306	\$2,571,356	\$2,847,532	\$2,937,402
FTE				
Animal Shelter	18.51	18.51	18.51	18.51
Animal Control	15.91	16.98	16.98	16.98
Total – FTE	34.42	35.49	35.49	35.49

Program Descriptions

The Department of Animal Services serves Loudoun citizens through three major programs.

- In accordance with the Code of Virginia § 3.2-6546(b), the governing body of each County shall maintain or cause to be maintained a public animal shelter in accordance with regulatory guidelines issued by the Department of Agriculture and Consumer Services. Loudoun County Animal Services provides care and treatment for homeless, stray, abused, abandoned, and impounded companion and domestic animals, seven days a week, 365 days a year. As an open-admission facility, the shelter accepts all animals regardless of health, age or temperament, and facilitates placement through a variety of adoption and alternative placement programs, including transfer and foster care.



Animal Services

- The Animal Control Division provides for the health, safety and welfare of the citizens and animals in Loudoun County through the enforcement of both state and local animal laws as mandated by the Code of Virginia § 3.2-6555. Animal Control Officers protect the public from of sick, injured, rabid or dangerous animals and assure the welfare of animals by promoting and providing for their safe, humane and lawful treatment. Animal Control provides assistance to law enforcement, fire and rescue and other public safety agencies; investigates and resolves reports of animal cruelty, neglect and abandonment; and participates in educational programs at local schools, community groups, and county wide events on various animal related topics.
- The Department's community outreach programs reach beyond the confines of the physical structure through education, marketing, adoption promotions, mobile adoptions participation in community events, and forming partnerships. LCAS' Community Outreach connects residents and animals to the resources they need by developing and implementing communication and marketing efforts and cultivating and disseminating resources. The division forges community relationships that facilitates the foster and transfer programs to find the best placement or connection for each animal while supporting the communities desire to secure positive outcomes for shelter pets. None of this could be accomplished without the support of over 4,300 hours of volunteerism in the well-established volunteer program.





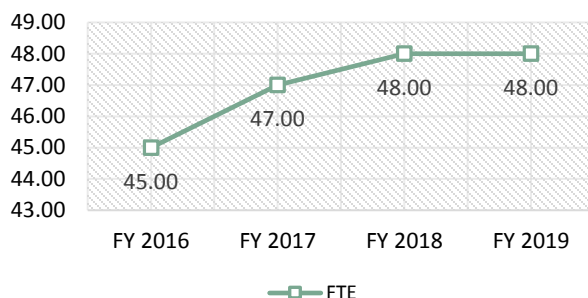
CLERK OF THE CIRCUIT COURT

The Clerk of the Circuit Court performs multiple services for its customers. The Code of Virginia provides more than 800 statutory duties and responsibilities that the Clerk of the Circuit Court is responsible to perform, many of which are very complex and legally sophisticated. In addition, many of the duties that are performed by the Clerk's Offices in Virginia are divided among various government agencies in other states. The Clerk's Office is divided into nine functional divisions to accomplish all of the statutory duties.

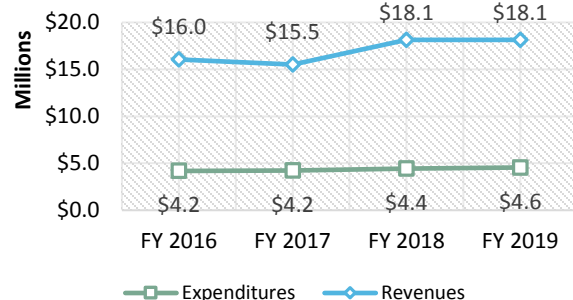
The Clerk of the Circuit Court's Programs

Recording Division	Administers programs related to deeds, mortgages, plats, judgments, and other land records; assesses state and local recordation taxes and provides public access to public land records information.
Probate Division	Adjudicates the probate of wills and estates; administers the appointment of guardians/fiduciaries; and prepares legal documents.
Criminal Division	Provides case management of all felony and misdemeanor appeal criminal cases; disseminates conviction and sentencing information to multiple state and county public safety and criminal justice agencies; provides court files for judicial review.
Civil Division	Provides case management of civil court cases; disseminates status of civil court proceedings; manages operations of off-site records facility; processes concealed handgun permits.
Judicial Division	Provides judicial support in court proceedings; prepares all conviction, sentencing and prisoner transport court orders; assesses fines and costs for defendants; manages evidence in court and the appearance of foreign language interpreters.
Jury Management Division	Issues jury questionnaires and summonses; assembles a qualified jury pool for jury trials and grand jury; administers the rescheduling of jury duty and juror payments.
Historic Records Division	Manages historic records collections from 1757 to early 1900s; manages records preservation and conversion of paper to digital records; provides public research assistance.
Administration Division	Manages office operations, budget and finance, payroll, human resources and information technology; provides logistical support to the judges.
Public Services Division	Issues marriage licenses, notary public commissions and fictitious business name certificates.

Staffing Trends



Expenditures/Revenues History





Clerk of the Circuit Court

FY 2017 Highlights

The Clerk's Office continues work on digitizing all of its court records, increasing availability of these records to the judges, law clerks, attorneys and public, while shrinking the footprint of actual paper to be retained.

The Clerk's Office continues to see workload increases throughout all of its divisions. The rate of *pro se* litigants (self-representing litigants) continues to increase as more citizens make the decision to represent themselves in legal matters, instead of hiring legal counsel. These patrons are often seeking legal advice, which the Clerk's Office is strictly prohibited from providing; however, the increase in *pro se* litigants still requires more customer service interaction and direction to resources from the Clerk's staff. Complexity of cases, which in turn leads to more filings and more case management work, has continued to increase for both the Office's Civil and Criminal divisions.

Jury trials have increased substantially from FY 2015 to FY 2016 and continued to increase in FY 2017, requiring more resources in the Jury Division. The Office continues to ensure that a sufficient jury pool is present. The Office has worked to increase citizen convenience by using improved technologies such as online completion of jury questionnaires and collection of email addresses for future communication with jurors.

The Clerk's Office underwent a reorganization of the executive team to lead the distinct areas of the Clerk's Office. With the reorganization, there is now a Chief Deputy Clerk of Business Services, Chief Deputy Clerk of Judicial Services and a Chief Deputy Clerk of Operations/Finance. This reorganization allows the executive team the ability to focus on their distinct area of expertise, improving customer and employee relations.

In FY 2017, the Clerk's Office was granted a Criminal Case Management Clerk and a Judicial Services Clerk (2.00 FTE), which were assigned to the Judicial Services Team. Significant improvements have been made with the addition of these positions to improve judicial services and processing time of critical criminal matters that impact other public safety agencies.

The Clerk's Office continues to preserve and educate the community on our wealth of historic resources within the Office. The Historic Records Division has seen a large increase in public awareness of our records, with increased citizen visits and inquiries.

Technology changes quickly, and the Clerk's Office embraces these changes. Some changes in FY 2017 are electronic submission of appeals to the Supreme Court of Virginia and Court of Appeals. Deeds submitted electronically has increased each year since the implementation of this program in 2012; as of December 2016, 62 percent of all deeds are being submitted electronically. The Business Services Division of the Clerk's Office has upgraded its cashing, data entry, quality assurance, and public access system. This upgrade ensures that the Clerk's Office continues to use modern technologies. Technology for wayfinding is being reviewed and implemented, allowing customers to more quickly determine where they need to be within the courthouse complex.



Clerk of the Circuit Court

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$3,912,800	\$3,931,146	\$4,146,698	\$4,271,099
Operating And Maintenance	270,714	299,049	278,386	281,170
Total – Expenditure	\$4,183,514	\$4,230,195	\$4,425,083	\$4,552,269
Revenues				
Other Local Taxes	\$10,786,451	\$10,750,000	\$12,550,000	\$12,550,000
Permits, Fees, And Licenses	10,990	155,000	155,000	155,000
Charges For Services	933,060	845,000	1,045,000	1,045,000
Miscellaneous Revenue	255	0	0	0
Recovered Costs	182,069	0	0	0
Intergovernmental - Commonwealth	4,133,911	3,764,171	4,398,577	4,398,577
Total – Revenue	\$16,046,736	\$15,514,171	\$18,148,577	\$18,148,577
Local Tax Funding	\$(11,863,222)	\$(11,283,976)	\$(13,723,494)	\$(13,596,308)
FTE	45.00	47.00	48.00	48.00

The Office's primary area of need for FY 2018 is in the Civil Case Management Division. This Division is primarily responsible for case management of civil court cases in addition to other duties, like the processing of concealed handgun permits. This Division's workload increase is primarily driven by the County's growing population; more County residents lead to more civil court cases. Civil orders are projected to increase by 10 percent from FY 2017 to FY 2018 and by a further 5 percent in FY 2019. The Office anticipates that this trend will continue as the County continues to grow. The FY 2018 Adopted Budget includes funding for a Civil Case Management Clerk (1.00 FTE). The addition of this position allowed for a decrease of \$10,000 in the Office's overtime budget. The Clerk's Office experience of substantial increase in the number of jury trials in calendar years 2016 and 2017 will likely continue into calendar year 2018.

The Clerk's Office will continue to digitize all court records, increasing availability to judges, staff and citizens of Loudoun County. Digitization of these records also allows the Clerk's office to decrease the actual amount of space needed for storage of files and records. Other technological processes to streamline work productivity, increase efficiency and increase access to Clerk's Office records will continue to be a priority.

The FY 2018 Adopted Budget for the Clerk's Office includes a decrease in local tax funding of \$2,439,518. Personnel is increased by \$215,552 due primarily to the addition of 1.00 FTE and the 3 percent merit increase. Operating and maintenance is decreased by a net of \$20,663 due to the right-sizing of internal service charges and a base budget increase of \$8,000 for postage costs. Revenue is increased by \$2,634,406 due primarily to projected increases in recordation taxes and fees and increased funding from the Compensation Board.

¹ Sum may not equal due to rounding.



Clerk of the Circuit Court

Department Performance Measures

Mission: To facilitate the orderly conduct of governmental, judicial, commercial, and quasi-legal affairs for the citizens 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.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Ensure a sufficient pool of jurors is provided for criminal and civil jury trials as required by the Code of Virginia. Issue requisite number of jury questionnaires to provide adequate numbers of jurors.				
Number of jury questionnaires issued	40,000	40,000	40,000	40,000
Objective: Probate all wills and estates as required annually by the Code of Virginia.				
Number of wills probated	604	610	617	659
Probate documents indexed/scanned	4,335	4,725	5,008	5,582
Objective: Annually issue Concealed Handgun Permits within 45 days per the Code of Virginia.				
Number of concealed handgun permits issued	3,176	3,362	3,698	3,700
Objective: Review complaints for divorce, receive and retain court filings in divorce cases, assist judges with divorce proceedings, issue legal notices and copies of court orders to counsel, litigants, child enforcement agencies and other appropriate County and state agencies.				
Number of concluded and processed divorce cases	777	730	745	750
Objective: Provide public access and inspection of criminal and civil court files and properly retain all court files requested.				
Number of court files provided for public inspection and judicial review ¹	13,928	12,728	13,364	14,032
Objective: Review marriage license applications and legally issue marriage licenses.				
Number of marriage licenses issued	2,090	2,261	2,299	2,337
Objective: Review the filing of garnishment petitions, establish hearing dates, process and issue legal garnishment notices, collect garnishment payments from employees and disburse garnishment collections to appropriate parties.				
Number of garnishment cases/collections administered	263	270	289	294
Objective: Review the filing of all deed recordings to ensure compliance with law, collect the appropriate amount of state and county taxes for the transactions and properly record the deeds among the land records for public inspection.				
Number of deed and deed of trust recordings	62,418	68,289	75,789	77,418
Objective: Review applications for business names to ensure compliance with law and properly record fictitious business filings.				
Number of fictitious business name applications filed	1,078	1,242	1,280	1,182
Objective: Review, process and transmit court orders in civil court cases to counsel, litigants and other appropriate local and state government agencies.				
Number of civil court orders processed	8,024	9,660	10,626	11,157
Objective: Preparation, processing, issuance and transmission of criminal conviction/sentencing orders, dismissal orders and legal notice of fines, costs and restitution payment to counsel, litigants, public safety agencies and other appropriate local and state agencies.				

¹ These measures fluctuate year to year due to more files available digitally each year.



Clerk of the Circuit Court

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Number of criminal orders and notices prepared and disseminated	8,359	8,538	8,722	8,940

FY 2019 and Beyond

The Clerk's Office anticipates implementing new court technologies in the future with the upcoming courthouse complex expansion project. The implementation of newer technologies will create new system management demands on the Clerk's information technology team. The Clerk's Office will work closely with the County's Department of Information Technology, the Virginia Supreme Court's Technology Department, and other agencies to address the increasing IT systems administration needs in the courts complex.

The expansion of Metrorail to Washington Dulles International Airport and Ashburn, along with the steady pace of growth in Loudoun County, will continue to affect the workload in the Clerk's Office resulting in increased demand for marriage licenses, business name applications, probate appointments, gun permits and deed recordation. Criminal and civil caseload will continue to increase in correlation to the continued residential and commercial growth.

The Clerk's Office anticipates considerable growth in jury trials in FY 2019 and FY 2020 that will require an expanded pool of jurors, which will require additional staffing to assist prospective jurors with jury duty and to properly assist the judges with criminal and civil jury trials. The growth in jury trials can be attributed to population increases in Loudoun County and also a growing trend of more criminal and civil cases going all the way to trial by jury. With a modest increase in criminal case activity comes the defendant's right to a trial by jury, which equates to some increases in jury trials. Growth within the County has also increased the number of civil cases, which are also proceeding with jury trials; these jury trials are sometimes settled by the attorneys the day before or morning of a jury trial; however, the Clerk's Office will have already done a significant amount of work in preparation for these scheduled trials.

Circuit Court civil and criminal case workload will also continue to increase, not only in number of cases but, more significantly, in the complexity of those cases. This will place more demands on the Clerk's Office as well as the judges. The Clerk's Office will continue to provide limited resources to the rising number of *pro se* litigants and will continue to pursue partnerships with the local bar association, the Virginia Supreme Court and other organizations to create self-help information, pamphlets and other resources to assist this customer base.

The FY 2019 Projected Budget for the Clerk's Office includes an increase in local tax funding of \$127,186. Personnel expenditures are increased by \$124,401, or 3 percent, while operating and maintenance is increased by \$2,784, or 1 percent. Revenues are held at the FY 2018 level for FY 2019.

FTE History

FY 2016: The Board of Supervisors added 1.00 FTE for a Deputy Courtroom Clerk.

FY 2017: The Board of Supervisors added 1.00 FTE for a Criminal Case Management Clerk and 1.00 FTE for a Judicial Services Clerk.

FY 2018: The Board of Supervisors added 1.00 FTE for a Civil Case Management Clerk.





COMMONWEALTH'S ATTORNEY

As legal counsel for the Commonwealth of Virginia, the duties of the Office of the Commonwealth's Attorney are mandated by the Code of Virginia. The Office provides prosecutors 24 hours a day to handle law enforcement emergencies or other situations requiring immediate attention. Another core service that the Office provides is domestic violence prosecution and multi-agency collaboration through the Domestic Violence Steering Committee and the Domestic Abuse Response Team (DART).

A unique aspect of the Office is its proximity to Washington, D.C., as well as Dulles International Airport. As such, coordination with Federal law enforcement agencies and the U.S. Attorney's Office is essential. To this end, attorneys are, at times, cross designated as Special Assistant U.S. Attorneys and are able to prosecute cases in the Federal Courts. Additionally, Assistant U.S. Attorneys have, at times, been appointed as a volunteer Assistant Commonwealth's Attorney for Loudoun County. The use of a multi-jurisdictional Grand Jury is another tool often used cooperatively with neighboring jurisdictions.

The Office of the Commonwealth's Attorney oversees the Victim and Witness Assistance Program, which assists victims and witnesses as they cooperate with the prosecution. This program also seeks to enhance witness safety and attempts to reduce the levels of trauma experienced by victims as 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 Programs

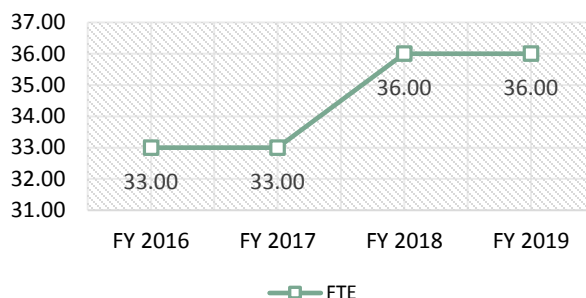
Office of the Commonwealth's Attorney

Represents the interests of the Commonwealth of Virginia in statutorily defined scope of duties.

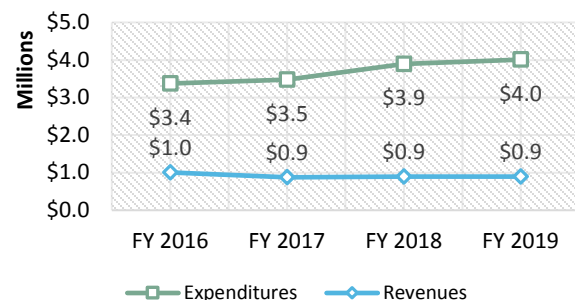
Victim and Witness Assistance Program

Assists victims and witnesses of crime as they navigate through the court system; seeks to enhance witness safety and attempts to reduce the levels of trauma often associated with criminal cases; advises victims of rights as outlined in the Virginia Code.

Staffing Trends



Expenditures/Revenues History





Commonwealth's Attorney

FY 2017 Highlights

During FY 2017, the Office continued to expand outreach efforts into the community via onsite presence at local events and social media, and provided increased levels of communication to the press regarding active criminal cases. Significant progress is being made with regard to input for new court construction. The Office has also started proceedings on a number of high profile cases.

About one-third of the Office staff (approximately 10 individuals) may be relocated to another location in anticipation of the Court expansion project some time during the fiscal year. These staff members are currently housed in a small building located at 110 Edwards Ferry Road that is currently the subject of possible demolition.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$3,244,227	\$3,310,613	\$3,721,981	\$3,833,640
Operating And Maintenance	129,398	170,615	174,469	176,214
Total – Expenditures	\$3,373,625	\$3,481,228	\$3,896,450	\$4,009,854
Revenues				
Charges For Services	\$9,973	\$0	\$0	\$0
Miscellaneous Revenue	0	1,814	0	0
Intergovernment - Commonwealth	996,185	874,986	896,235	896,235
Total – Revenues	\$1,006,158	\$876,800	\$896,235	\$896,235
Local Tax Funding	\$2,367,467	\$2,604,428	\$3,000,215	\$3,113,619
FTE	33.00	33.00	36.00	36.00

The Office of the Commonwealth's Attorney is facing tremendous workload for criminal background checks, which is a time consuming process. Currently, one staff member oversees all of the discovery production, the collection of reports and other paperwork for all General District Court cases, and manages the organization of the daily dockets covering these three courts. Since there is no other designated certified personnel to run the checks, this staff member who is certified must run the criminal background and traffic record checks on the Office's secured Virginia Criminal Information Network (VCIN) terminal. Additionally, the courts set a "7:30 Docket," which is comprised of all those defendants who were convicted twelve months prior and were placed on one year of probation. Criminal background checks must be run on each defendant on the "7:30 Dockets" so the court can be notified if he/she has violated unsupervised probation by committing a new offense during that period. These dockets are held daily and all of these assignments have to be completed on a daily basis which creates additional workload. The Office is also facing the additional responsibility of scanning all closed files into Laserfiche to avoid the physical files being shipped offsite. However, with current workload issues, scanning is not happening on a regular basis. To meet these needs the Board of Supervisors approved funding for 1.00 FTE for a Legal Services Assistant in the FY 2018 Adopted Budget.

Currently, the Office has three Victim-Witness case managers, with two case managers carrying full caseloads and providing support for a variety of cases. One case manager is specifically assigned to domestic violence cases and supports the caseload of both domestic violence attorneys in the Office. The current case managers are overwhelmed with their caseloads as the cases continue increase in number and complexity. To help with growing

¹ Sum may not equal due to rounding.



Commonwealth's Attorney

caseloads, the Board of Supervisors approved funding for 1.00 FTE for a Victim-Witness Case Manager to assist with domestic violence cases in the FY 2018 Adopted Budget.

There are growing service level needs in the Domestic Violence/Sex Crimes team. Currently, two attorneys handle the domestic violence dockets with one additional supervising attorney overseeing both this program and the Victim-Witness Case Managers. This program includes handling adult sex crimes, child sex crimes, and child abuse cases; many of which overlap with domestic issues. There are significant out of court obligations that are required and/or necessary, which include numerous "off-hour" telephone consultations with detectives/officers, Domestic Abuse Response Team (DART) meetings, Multidisciplinary Team (MDT) meetings, coordination with the Child Advocacy Center (CA), and participation on other committees. Due to these additional responsibilities, the caseload of these prosecutors is unlike others. A substantial portion of the homicides seen in the County are considered domestic in nature which further adds to the already challenging caseloads of these prosecutors. The Office would like to conduct more outreach and educational programs in effort to be more proactive. To meet these needs, the Board of Supervisors approved funding for 1.00 FTE for a Domestic Violence Staff Attorney in the FY 2018 Adopted Budget.

The FY 2018 Adopted Budget for the Office of the Commonwealth's Attorney includes an increase in local tax funding in the amount of \$395,787. Personnel expenditures increased by \$411,368 primarily due to increases in benefits costs, a 3 percent merit pay increase for employees, and the addition of 1.00 FTE for a Legal Service Assistant, 1.00 FTE for a Victim-Witness Case Manager and 1.00 FTE for a Domestic Violence Staff Attorney. Operating and maintenance expenditures increased by a net of \$3,854 primarily due to the right sizing of the internal services costs and the operating costs for the newly added 3.00 FTE. Revenue increased by \$19,435.



Commonwealth's Attorney

Department Performance Measures

Mission: To aid in investigations and prosecute felony, misdemeanor, traffic, juvenile, and statutorily specified civil matters, which are presented by law enforcement officers and government officials from local, state, and Federal law enforcement agencies and certain County departments.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Office of the Commonwealth Attorney				
Objective: To prosecute criminal cases, review investigations, and render legal opinions and advice, all within the guidelines of the State Supreme Court				
Forfeiture action initiated	26	50	50	50
Number of Jury Trials	47	50	50	50
Probation violation hearings	487	500	500	500
Victim and Witness Assistance Program				
Objective: Provide support, guidance, and information regarding the criminal justice system to victims and witnesses of crimes.				
Local brochures distributed	3,000	3,000	3,000	3,000
Number of criminal injuries compensation fund claims	100	100	100	100
Number of referrals to Loudoun Abused Women's Shelter (LAWS) and other agencies ¹	2,000	2,000	1,000	1,000
Number of victims impact statements issued	250	260	100	100
Number of victims provided services	4,000	4,000	4,000	4,000

FY 2019 and Beyond

It is anticipated that the entire Office will move into the new Court Complex in 2019 or 2020 when the Court expansion project is completed.

The FY 2019 Adopted Budget for the Office of the Commonwealth's Attorney includes an increase in local tax funding in the amount of \$113,404. Personnel expenditures increased by \$111,659 or 3 percent, and operations and maintenance expenditures increased by \$1,745 or 1 percent. Revenues for FY 2019 are held at FY 2018 levels.

FTE History

FY 2018: The Board of Supervisors added 1.00 FTE for a Legal Services Assistant, 1.00 FTE for Victim- Witness Case Manager, and 1.00 FTE for Domestic Violence Staff Attorney.

¹ Until FY 2017, these numbers were tracked based on the number of referrals made. Starting FY 2017, a database system is being used to track these referrals which will be a more accurate representation of the measure hence the projected decrease.



Commonwealth's Attorney

Program Descriptions

The Office of the Commonwealth's Attorney serves Loudoun citizens through two programs.

- The Office of the Commonwealth's Attorney provides legal counsel for the Commonwealth of Virginia. The duties of the Office are mandated by the Code of Virginia. An "on-duty" prosecutor is available to respond to legal inquiries from law enforcement officers, magistrates, and the general public during regular business hours. Multiple "on-call" prosecutors are available 24 hours to handle law enforcement emergencies or other situations requiring immediate attention. The attorneys are also available to work with law enforcement agencies to provide legal advice as requested to facilitate investigations in specific complex or high profile cases. The Office has one prosecutor specifically assigned to regional gang related matters and coordinates information flow with other regional offices.
- The Victim and Witness Assistance Program provides crisis intervention by advising victims of their rights as defined by Virginia Code and notifies them of the services the program and State provide. These services include an explanation of the court process, introductions to the courtroom environment, a liaison within the criminal justice system, courtroom accompaniment, witness preparation, claims filing with the Criminal Injuries Compensation Fund, supportive services referrals, victim impact statement preparation, restitution assistance, and safety planning. The program takes an active role in educating the public on issues related to domestic and sexual violence. This program also serves as liaison to the County's Domestic Abuse Response Team, the Child Protective Committee, and the Child Advocacy Center.





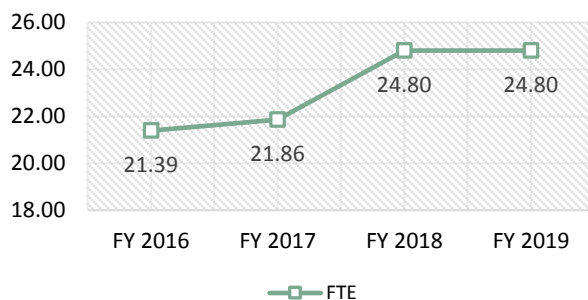
COMMUNITY CORRECTIONS

Community Corrections is comprised of two primary duty areas responsible for providing pretrial and post-trial services to the Loudoun County Courts by supervising defendants and offenders for whom Loudoun County is responsible. Probation and pretrial supervision provide an alternative 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 and domestic violence counseling and treatment, drug testing, screening, and assessment, GPS monitoring, remote breath alcohol monitoring, shoplifting group, Life Skills group, prison re-entry planning, Driving While Intoxicated (DWI)/Victim Impact Panels, and enhanced supervision for repeat DWI offenders.

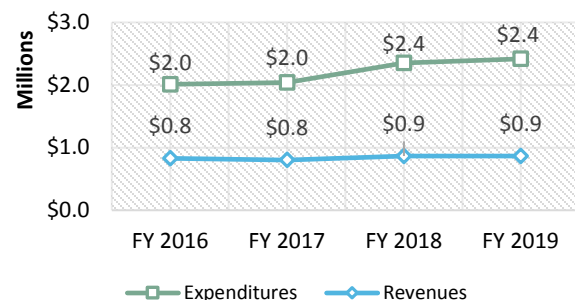
Community Corrections' Programs

Pretrial	Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning defendants' suitability for supervised release, and supervises those defendants released to the custody of Community Corrections.
Probation	Supervises adult offenders referred for probation supervision by Loudoun County Courts. Probation Officers supervise specialized caseloads of offenders such as those convicted of Domestic Assault and Battery, Driving While Intoxicated, and Spanish-speaking offenders.

Staffing Trends



Expenditures/Revenues History





Community Corrections

FY 2017 Highlights

During calendar year 2016, the Probation Unit began receiving referrals from the General District Court for high risk and repeat offenders convicted of Driving While Intoxicated (DWI) second offense and DWI with high blood alcohol content of 0.15 percent or above. The number of offenders significantly exceeded the forecasted amount resulting in a higher than expected service level demand and the length of their probation is one year (longer than it was previously). To alleviate the overflow, a Surveillance Officer has taken over supervision of the DWI first offenders, and other probation officers have absorbed overflow of Enhanced Supervision offenders. The compliance rate for the 200-plus Enhanced Supervision offenders has been greater than anticipated. As a result the General District Court judges are optimistic that this program will lower DWI recidivism.

Global Positioning System (GPS) and Remote Alcohol Monitoring continue to be utilized robustly by the judiciary and the Magistrate's Office as effective supervision conditions for both probation and pretrial supervision. The program is paid through user fees and has a 95 percent compliance rate.

The Department was the recipient of an FY 2017 \$46,800 grant through the Virginia Department of Criminal Justice Services for substance abuse treatment for Pretrial and Probation offenders. This grant will enable probation officers to provide early screening of offenders with moderate to severe substance abuse and to make direct referrals for swift enrollment into outpatient treatment through a contracted provider.

In collaboration with the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS), the Pretrial staff began screening and referral to MHSADS jail staff for those newly arrested and confined individuals from ages 18 to 26 years who exhibit symptoms of serious mental illness. Screening and referral occurs within the first 24 hours of confinement. If later released on pretrial supervision, the individuals are fast-tracked to receive further clinical and risk assessment from a grant-funded MHSADS clinician.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$1,841,228	\$1,904,880	\$2,115,278	\$2,178,736
Operating and Maintenance	170,194	136,152	236,676	239,042
Total – Expenditures	\$2,011,423	\$2,041,032	\$2,351,954	\$2,417,779
Revenues				
Charges For Services	\$108,659	\$83,112	\$75,000	\$75,000
Recovered Costs	61,549	55,546	132,334	132,334
Intergovernmental - Commonwealth	657,187	662,763	658,764	658,764
Total – Revenues	\$827,395	\$801,421	\$866,098	\$866,098
Local Tax Funding	\$1,184,028	\$1,239,611	\$1,485,856	\$1,551,681
FTE	21.39	21.86	24.80	24.80

Starting in calendar year 2016, the Department, along with the General District Court, implemented a sentencing initiative for repeat and high blood alcohol content (BAC) offenders. Studies have shown that repeat and high-BAC offenders are responsible for 80 percent of DUI fatalities. The new program requires these offenders to be placed on a one-year probation; as a result, clients are under Department supervision for significantly longer than in

¹ Sum may not equal due to rounding



Community Corrections

previous years. Further, the Probation staff each currently carry an average caseload of 90 cases, which is in excess of the state-recommended caseload of 60 cases. The additional Probation Officer is expected to help limit further growth of cases per staff member and potentially bring the average down to approximately 80 to 85 cases per officer. To help with increased caseloads, the Board of Supervisors approved 1.00 FTE for Probation Officer in the FY 2018 Adopted Budget,

The FY 2018 Adopted Budget also includes the addition of 1.00 FTE for a Pretrial Officer. The current pretrial caseload for the Department is 278, which is higher than in previous years. During the first half of FY 2017, the Department received 427 new cases, a rate that puts the Department on track to exceed 800 new cases for the year. Currently, the Pretrial Supervisor is carrying a caseload of over 50 cases, which limits the ability of the supervisor to perform managerial duties. Currently, the Pretrial staff each carry an average caseload of 50 cases, which exceeds the state-recommended caseload of 40 cases. The additional officer would assist in reducing the caseload of the supervisor and staff.

The Adopted Budget also includes 0.94 FTE to convert two existing part-time Pretrial Evaluators to full-time. The Department has been using approved temporary hours to allow its two part-time Pretrial Evaluators work additional hours. When the existing part-time positions were added, the need was for several staff to be available at flexible times, resulting in two part-time staff instead of one full-time. These evaluators typically work early morning and weekends, interviewing persons held at the Adult Detention Center to develop recommendations for judges at arraignments. Expanding the number of hours the staff can work would allow the investigators to handle increased workload, attend daily required court appearances, conduct walk-in initial intakes, and other tasks.

The FY 2018 Adopted Budget for Community Corrections includes an increase in local tax funding of \$246,245. Personnel expenditures increased \$210,398 primarily due to staff turnover, fringe benefits changes, and the addition of staff in the Adopted Budget. Operating and Maintenance expenditures increased \$100,524 primarily due to a base budget adjustment. The Department's base budget includes an increase of \$32,581 in personnel costs to correctly allocate a portion of one existing position in the Department to the General Fund. The remainder of the position is funded by Victim Impact Panel fees. The base budget also includes an increase of \$75,000 expenditures related to the electronic monitoring program, which is offset by \$75,000 in revenues from fees charged to individuals covered by electronic monitoring; this does not increase local tax funding. In addition, \$15,000 in funding for a Domestic Violence Response Team coordinator's stipend was moved from the Department's budget to the Non-Departmental budget. Revenue increased \$64,677 due to an increase in the base budget adjustment.



Community Corrections

Department Performance Measures

Mission: To promote public safety and offender accountability by providing quality pretrial and probation community supervision, investigations and intervention services for offenders referred by the Loudoun Judiciary.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Enhance offender successful compliance with probation by utilizing evidence based interventions to correct negative behavior.				
Mental health treatment referrals	53	60	70	80
Shoplifter Group referrals	126	110	150	150
Number of drug tests administered	3,365	3,500	3,500	3,500
Number of days offenders are on electronic and alcohol monitoring	7,818	8,000	8,100	8,200
DWI/Victim Impact Panels	485	550	600	600
Community service referrals	336	360	400	400
Number of Community Service hours worked	23,986	24,000	24,000	24,000
Value of Community Service hours worked	\$173,899	\$180,000	\$180,000	\$180,000
Substance abuse education/treatment referrals	255	350	350	350
Objective: Promote cost savings by offering probation and pretrial services as an alternative to housing offenders in the Adult Detention Center.				
Local Probation: 10 percentage of average daily caseload	72	88	90	90
Daily cost of incarceration saved	\$16,660	\$18,832	\$19,260	\$19,260
Pretrial: 50 percentage of average daily caseload	108	120	125	125
Pretrial: Daily cost of incarceration saved	\$22,788	\$25,680	\$26,750	\$26,750
Objective: Promote public safety and increase accountability by supervising persons who have been charged with and/or convicted of domestic violence and related offenses.				
Local Probation: Percentage of Domestic Violence offenders successfully completing probation	74%	77%	80%	80%
Local Probation: Average daily number Domestic Violence cases under supervision	209	220	220	220
Local Probation: New Domestic Violence cases opened	221	230	230	230
Pretrial: Percentage of Domestic Violence defendants successfully completing supervision	92%	90%	90%	90%
Pretrial: Average daily number of Domestic Violence cases under supervision	20	25	25	25
Pretrial: New Domestic Violence cases opened	94	95	95	95
Batterer/Domestic Violence group referrals	121	120	150	150
Objective: Assist the Courts in making bond decisions by interviewing, evaluating and investigating incarcerated pretrial defendants to provide verified information on each pre-bond report.				
Number of pretrial defendants interviewed, evaluated and investigated	895	1,000	1,040	1,040
Objective: Promote public safety and serve Loudoun Judiciary by enforcing all general and special conditions of pretrial and probation and supervising all defendants and offenders referred by the Courts.				



Community Corrections

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Local Probation: Percentage of offenders successfully completing probation	82%	86%	85%	85%
Local Probation: Average daily number under supervision	713	880	900	900
Local Probation: New cases opened	1,496	1,500	1,700	1,700
Pretrial: Percentage of defendants successfully completing supervision	80%	86%	83%	83%
Pretrial: Average daily number under supervision	216	250	250	250
Pretrial: New cases opened	689	850	800	800

FY 2019 and Beyond

At existing resource levels, the delivery of adequate services to the significant increase in pretrial defendants and Driving While Intoxicated (DWI) Repeat Offenders will continue to be the biggest challenge to the Department.

The FY 2019 Projected Budget for the Department's budget includes an increase in local tax funding of \$65,825. Personnel expenditures increased \$63,458 or 3 percent, and operating and maintenance expenditures increased \$2,367 or 1 percent. Revenues are projected to remain constant.

FTE History

FY 2016: The Board authorized 0.53 FTE for a part-time Surveillance Officer, which was funded by an FY 2016 base budget reallocation. Additional local tax funding was not required to fund the position.

FY 2017: The Board authorized 0.47 FTE to convert a part-time Surveillance Officer to become full-time to provide support to probation and pre-trial officers.

FY 2018: The Board authorized 2.00 FTE for a Probation Officer and a Pretrial Officer.

Department Programs

Program Descriptions

The Department of Community Corrections serves Loudoun citizens through two programs.

- Pretrial Services has two primary functions: to provide daily pretrial background investigations to the Courts on recently arrested citizens for the purpose of providing the Courts with informed bond decision-making; and to supervise citizens who have been charged with a crime to insure their good behavior and compliance with any special conditions for the period from pretrial release to their trial date. Pretrial Officers conduct over 1,000 bond/release investigations for the Courts per year. The Pretrial Division reduces unnecessary detention by providing appropriate supervision options to the Court for defendants awaiting trial. By identifying lower risk defendants who may be safely supervised in the community, expensive jail space is preserved for higher risk and violent offenders.
- Probation Services provides supervision of adult criminal offenders referred by all of the Loudoun County Courts. The Probation Officers are responsible for assessing risk and needs of offenders; arrangement of interventions and programs that address risk and needs; ensuring completion of court-ordered programs and interventions; ensuring payment of all fines, court costs, restitution, and fees; reporting issues of non-



Community Corrections

compliance promptly to the court; providing detailed reports to the court, and testifying in violation hearings.

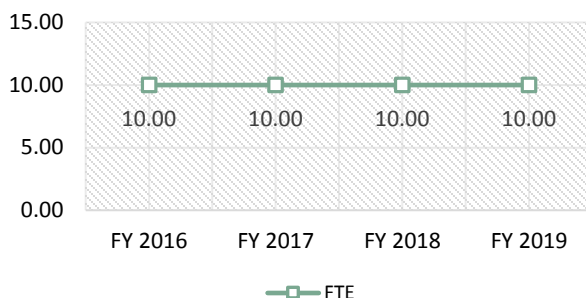
COURTS

The judiciary is a co-equal branch of government and the courts in Loudoun County are composed of the Circuit, Juvenile and Domestic Relations District, and General District Courts, as well as the Magistrates' Office. The Circuit Court is the only court of record and presently has three sitting judges. The Circuit Court is the only court exercising general jurisdiction over all criminal and civil matters, including appeals from the district courts. The Juvenile and Domestic Relations (JDR) District Court provides the citizens of the community access to the legal system to resolve domestic disputes and adjudicate delinquent offenses, as well as provides youth and families with the services needed to rehabilitate and to protect the community. The General District Court tries criminal cases, including criminal misdemeanors and preliminary hearings for felonies. The court also hears civil claims up to \$25,000. The Magistrates' Office is the point of entry for the court system. The Magistrates provide 24-hour service to the public, law enforcement, and other agencies that need access to the courts. The Magistrates issue warrants of arrest, conduct bail bond hearings, commit offenders to jail, and release prisoners from jail.

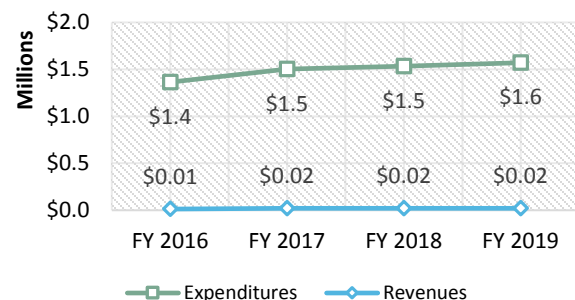
Courts' Programs

Circuit Court	Is a court of record with original jurisdiction to try civil cases involving disputes between private parties with claims in excess of \$25,000, divorces, will and estate cases, cases involving real property, felonies, and indicted misdemeanors. In addition, criminal and civil appeals from the General District and Juvenile and Domestic Relations District Court are tried de novo in this court. The Circuit Court also hears appeals from various administrative agencies.
Juvenile & Domestic Relations District Court	Includes any delinquent and civil cases pertaining to any person under the age of 18, as well as juvenile civil commitment hearings and adult domestic relations criminal and civil cases.
General District Court	Includes criminal, civil, and traffic court cases and arrests; mental health hearings; community relations; and community services programs.
Magistrates	Conducts probable cause and bail hearings, commits/releases offenders to/from jail, and issues warrants, emergency custody orders, temporary detention orders, medical emergency detention orders, and emergency protective orders.

Staffing Trends



Expenditures/Revenues History





Courts

FY 2017 Highlights

Circuit Court Judges Office

The Circuit Court's fourth judge position, filled in July 2015, and the four FY 2016 budget enhancement positions, including the three staff attorneys and one legal services specialist, have helped the Court reduce the case backlog and the wait time for case resolution. Effective January 1, 2017, the Honorable Burke F. McCahill retired, leaving the Circuit Court with only three presiding judges. The Virginia General Assembly excluded funding from the state's FY 2018 budget for filling this vacant, fourth judge position. Therefore, the three judges, with assistance from substitute judges, will continue to process the caseload. The reduction in the number of judges and the continued increase in the caseload may result in delays in processing cases.

General District Court

The General District Court's number and complexity of cases continue to increase as the County's population and urban areas increase. In particular, the number of civil cases and traffic cases are on a significant increasing trend. Resources provided to the Court by the Commonwealth of Virginia and the County are sufficient for the Court to continue to maintain its current service level. The County provides operating and maintenance expenditures for operations, but it does not fund any personnel expenditures. The Court has three presiding judges.

The General District Court's primary challenge is providing competitive salaries to its staff, which are all Commonwealth employees. As a result of the State judiciary salary scales being lower than the State salary scale for non-judiciary staff and the State Supreme Court's requirement that every judiciary state employee hired must be brought in at the entry level salary, regardless of the experience of the employee, state judiciary staff salaries are generally relatively lower than other state employees. The relatively lower salaries are contributing to the following impacts: 1) high staff turnover rate due to relatively new employees leaving for higher paying jobs after they have received their training; 2) high staff turnover causes the managers to spend a significant amount of time recruiting to fill vacant positions and training new employees; and 3) high staff turnover has a negative impact on the quality of customer service provided to the Court's patrons since more experienced employees, with their extensive knowledge, tend to provide better customer service. The General District Court's FY 2016 staff turnover rate was 36 percent while the County's average staff turnover rate was 11 percent.

Juvenile and Domestic Relations Court

The Juvenile and Domestic Relations Court's workload is relatively stable, even with the County's significant population growth. The Court's primary challenge, as detailed above, is providing competitive salaries to staff, which are all Commonwealth of Virginia employees. The Juvenile and Domestic Relation Court's FY 2016 staff turnover rate was 44 percent. The Court has two presiding judges.

Both the General District and the Juvenile and Domestic Relations Courts' staff have sought a remedy for the lower pay from the state via the Association of Clerks of the District Courts of Virginia, which prepared and proposed to the 2016 Virginia General Assembly a comprehensive report detailing the relatively lower salaries of the court personnel. Although the Assembly recognized the deficiencies and approved a 3 percent salary increase for FY 2017 for court personnel statewide that was to be effective December 2016 and \$2.5 million for compensation, the state budget deficit prevented the pay increase from taking effect. Court staff, through the Association, will continue to seek a remedy during the 2017 Virginia General Assembly Session and beyond, if necessary.

Magistrates Office

The workload of the Magistrate's Office is expected to increase in FY 2017. The Office is continuing to experience difficulty in the retention of staff, who are all Commonwealth of Virginia employees. As a result of not having a competitive pay scale in the state's magistrates system, the Office experiences frequent turnover.



Courts

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$1,068,134	\$1,091,513	\$1,129,049	\$1,162,920
Operating and Maintenance	295,906	411,116	404,104	408,145
Total - Expenditures	\$1,364,039	\$1,502,629	\$1,533,153	\$1,571,065
Revenues				
Recovered Costs	\$12,723	\$20,768	\$20,768	\$20,768
Total - Revenues	\$12,723	\$20,768	\$20,768	\$20,768
Local Tax Funding	\$1,351,317	\$1,481,861	\$1,512,385	\$1,550,297
FTE	10.00	10.00	10.00	10.00

Budgeted County revenue for Courts is relatively low and is limited to the General District Court's revenue for Court Appointed Attorneys Fees. The General District Court and, to a lesser extent, the Juvenile and Domestic Relations Court, collect a variety of sources of revenues at their front counters, including County revenues of traffic fines for tickets written by Sheriff's deputies, fees for courthouse maintenance and security, fines, and interest on delinquent fines. These revenues are budgeted and recorded in those departments and programs that generate said revenue. For example, the Sheriff's Office has budgeted and actual revenues for the traffic fines since the Sheriff's deputies write the traffic tickets. The General District Court collects this revenue on behalf of the County. In addition, the General District Court collects revenues for traffic fines for tickets written by police officers in the towns of Leesburg, Middleburg, and Purcellville. Those revenues collected are remitted to the towns. Also, the Court collects revenue related to the Metropolitan Washington Airports Authority (MWAA) Police at Washington Dulles International Airport. Those revenues are remitted to the Commonwealth of Virginia.

During the FY 2018 budget process, judges from the General District Court and the Juvenile Domestic Relations Court requested additional funds for purposes of increasing the salaries of their clerk positions by 15% for 17 full-time General District Court clerk state positions and 8 full-time and 1 part-time Juvenile and Domestic Relations Court clerk state positions. These State positions have continued to experience significant turnover due to their relatively low starting salaries as compared to other State positions and County positions. Several neighboring local jurisdictions decided to implement a 15 percent salary supplement to their General District and Juvenile and Domestic Relations Courts' staff to address the high staff turnover. The Board of Supervisors considered this request, but ultimately advised the Courts to engage the General Assembly and other State entities to address this issue.

Loudoun's fourth Circuit Court judge position became vacant in mid-FY 2017 as Judge McCahill retired. During the 2017 Session, the Virginia General Assembly decided not to fund a fourth judgeship for the FY 2018 budget despite the fact that Loudoun's caseload continues to increase and becomes more complex as the County's population continues to increase and parts of the County become more urbanized. The lack of this judicial resource will likely result in delays in processing cases even though substitute judges will be utilized whenever possible.

The FY 2018 Adopted Budget for the Courts includes an increase in local tax funding of \$30,524. Personnel expenditures increased by \$37,536 primarily due to performance pay increases and increased benefits costs.

¹ Sums may not equal due to rounding.



Courts

Operating and maintenance expenditures decreased by \$7,012 due to right-sizing central services expenditures. Revenues are at the same level as FY 2017.

Department Performance Measures

Mission: To serve the public through support of the judicial branch by providing an independent, accessible, responsive forum for the just resolution of disputes. The State Constitution and the Code of Virginia require the County to provide suitable facilities for the courts and magistrates. Although not required, the County provides funding for some personnel and related expenses and some operational expenses of the courts.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Magistrates				
Objective: Provide judicial services and accomplish statutory responsibilities on a 24 hours per day/7 days per week/365 days per year basis.				
Duty hours	11,070	11,000	11,000	11,000
Processes administered per magistrate	3,428	3,545	3,661	3,778
Processes issued	20,570	21,270	21,970	22,670
Processes issued per duty hours per magistrate	1.85	1.93	2.00	2.06
General District Court				
Objective: Ensure court cases are resolved promptly and efficiently by processing all court cases.				
Number of civil cases concluded	14,289	16,335	18,615	21,315
Number of criminal cases concluded	9,030	10,455	11,225	12,125
Number of defendant requests for an interpreter	1,918	1,050	1,350	1,450
Number of traffic cases concluded	39,494	42,350	45,225	47,550
Juvenile and Domestic Relations Court				
Objective: Provide equitable access for juveniles and families in the judicial system for Loudoun residents.				
Number of juvenile and domestic relations hearings	18,861	18,594	18,966	19,345
Number of new domestic relations cases	3,072	3,110	3,172	3,235
Number of new juvenile cases	3,963	3,923	4,000	4,081
Number of spouse abuse cases	361	310	316	322
Circuit Court				
Objective: Maintain judicious, prompt, and efficient handling of cases by concluding cases.				
Commenced civil cases ¹	8,539	8,700	8,970	9,165
Commenced criminal cases ²	3,039	3,125	3,180	3,230
Concealed handgun permit applications filed	3,643	3,700	3,800	3,900
Garnishments	263	300	350	375
Civil cases filed	4,361	4,400	4,500	4,550
Juvenile appeals	207	220	230	240
Adoptions filed	65	80	90	100
Indictments	776	790	800	810

¹ Commenced civil cases include garnishments, civil cases filed, juvenile appeals, and adoptions filed.

² Commenced criminal cases include indictments, waivers, bench trials, misdemeanor appeals, criminal juvenile appeals, and capias/rules.



Courts

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Waivers ¹	392	400	410	420
Bench trials	602	610	620	630
Misdemeanor appeals	670	700	710	720
Criminal juvenile appeals	19	25	30	35
Capias/Rules ²	580	600	610	615

FY 2019 and Beyond

The relatively lower salaries of the state judiciary employees will likely continue to cause significant challenges in the General District Court's and the Juvenile and Domestic Relations Court's retention of employees and make it difficult to recruit and retain employees. The Board of Supervisors advised the Courts to engage State entities in a discussion of potential solutions to the low salaries. Turnover will likely remain an issue should the pay issues go unresolved by the State.

The County's population growth will continue to cause an increase in the overall workload of the courts. Additionally, the increasing urbanization of areas of the County, including residential developments with a higher population density, will have an impact on the volume and nature of the workload. To help prepare for the growth, construction of the new courts complex building is scheduled to begin in FY 2019.

If the Virginia General Assembly does not approve FY 2019 funding for the fourth Circuit Court Judge, the reduced number of judges available will continue to be a problem in FY 2019.

The FY 2019 Projected Budget for the courts includes an increase in local tax funding of \$37,912. Personnel expenditures are projected to increase by \$33,871 or 3 percent, while operating and maintenance expenditures are projected to increase by \$4,041 or 1 percent. Revenues are held at the FY 2018 level for FY 2019.

¹ Waivers started in March 2015. A waiver is an intentional, voluntary surrender of a known legal right, such as a waiver of the right to a jury trial.

² This is a command from the court that orders a party to show why he/she has not carried out certain acts, or why they should not be carried out.



Courts

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Circuit Court	\$1,081,691	\$1,115,185	\$1,182,236	\$1,215,145
Juvenile & Domestic Relations Court	71,099	91,849	93,023	93,953
General District Court	95,081	156,550	148,135	149,616
Magistrates ²	116,169	139,045	109,759	112,351
Total - Expenditures	\$1,364,039	\$1,502,629	\$1,533,153	\$1,571,065
Revenues				
General District Court	\$12,723	\$20,768	\$20,768	\$20,768
Total - Revenues	\$12,723	\$20,768	\$20,768	\$20,768
Local Tax Funding				
Circuit Court	\$1,081,691	\$1,115,185	\$1,182,236	\$1,215,145
Juvenile & Domestic Relations Court	71,099	91,849	93,023	93,953
General District Court	82,358	135,782	127,367	128,848
Magistrates	116,169	139,045	109,759	112,351
Total – Local Tax Funding	\$1,351,317	\$1,481,861	\$1,512,385	\$1,550,297
FTE³				
Circuit Court	10.00	10.00	10.00	10.00
Total – FTE	10.00	10.00	10.00	10.00

Program Descriptions

The Courts serve the citizens of Loudoun through four entities: the Circuit Court; Juvenile and Domestic Relations Court; General District Court; and the Magistrates' Office.

- The Circuit Court is the trial court of general jurisdiction in Virginia, and the court has authority to try a full range of both civil and criminal cases. Civil cases involve disputes essentially private in nature between two or more parties; criminal cases are controversies between the Commonwealth and persons accused of a crime. Only in a Circuit Court is a jury provided for the trial of many of these disputes and controversies. The Virginia Circuit Court system is composed of 31 judicial circuits with 120 separate Circuit Courts in the various counties and cities of the Commonwealth. The Supreme Court of Virginia establishes the rules of practice and procedure for the Circuit Courts, and the Executive Secretary of the Supreme Court serves as the administrator of the Circuit Court system. A Circuit Court judge is elected for an eight-year term by a majority vote of both houses of the Virginia General Assembly. If the General Assembly is not in session when a vacancy occurs, the Governor may temporarily appoint a judge (interim appointment) to serve until

¹ Sums may not equal due to rounding.

² FY 2018 Adopted Budget expenditures for the Magistrates Office are \$29,286 lower due primarily to the FY 2017 termination of employment for a magistrate who was receiving a County salary supplement. Newly hired magistrates are not eligible to receive a County salary supplement.

³ The Courts' FTE total includes only County positions. The Circuit Court Judges' Office is the only Court entity in this Department which has County positions. Commonwealth of Virginia positions in the Juvenile & Domestic Relations Court, General District Court, and the Magistrates Office are not presented in this FTE summary.



Courts

the General Assembly meets again and can elect a judge for a full term. There are at least two judges serving each circuit and as many as fifteen serving in larger circuits. The Chief Judge of the circuit is elected by majority vote of the judges serving the circuit. Circuit court judges are required to reside in the circuit they serve and must have been admitted to the Virginia Bar at least five years prior to the election or appointment. Appointments to the Board of Zoning Appeals, Electoral Boards, and marriage celebrants are appointed by the Chief Judge of the Circuit Court. The Circuit Court also processes name changes, applications for concealed weapons permits in addition to a variety of daily orders. The ten support positions for the Circuit Court are County staff and funded with local tax funds.

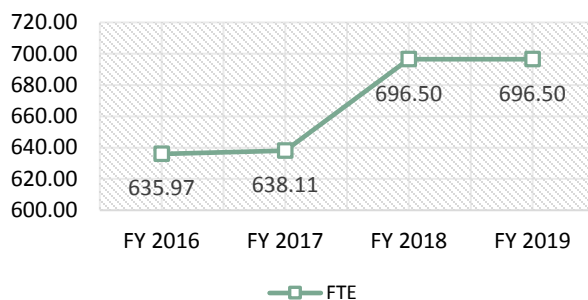
- The Juvenile and Domestic Relations District Court is an integral part of the judiciary branch of the State government. The Juvenile and Domestic Relations Court's jurisdiction includes all juvenile traffic/delinquent offenses, adult criminal offenses committed against minors, and domestic relations cases (both criminal and civil matters). Civil cases are processed through the Court Services Unit; attorneys may file civil pleadings concerning child custody, visitation, support and adoption directly with the Clerk's Office. Motions to amend or review existing Court Orders may also be filed by *pro se* litigants directly with the Office of the Clerk. It is the responsibility of the Clerk's Office to index, docket and prepare service of process for all cases filed with the Court.
- The General District Court is a court of limited jurisdiction. In addition to limited civil controversies designated by statute, the General District Court has jurisdiction to hear and decide civil cases where the amount of the controversy does not exceed \$25,000. These court cases include criminal, civil, traffic and mental health hearings, protective orders, arrests, community relations, community service programs, court dates, and general information in regard to each of these types of cases. The Traffic Division of the General District Court hears cases involving traffic violations for the towns, County, Commonwealth of Virginia, and the Metropolitan Washington Airports Authority police. Additionally, the General District Court processes all paperwork filed for service, courtroom paperwork, updates and issues many court processes required by law. The staff of the General District Court is employed by the State, while the County funds the office's operating expenses. The General District Court Clerk's Office works as a team member with judges, law enforcement agencies, the Commonwealth Attorney's Office, attorneys and the public in an effort to provide accurate records and information and to issue legal documents in a timely manner.
- The Magistrates' Office is the point of entry for the County's court system. Magistrates conduct probable cause hearings, issue warrants, conduct bail hearings, commit offenders to jail, release prisoners from jail, and issue emergency custody orders, temporary detention orders, medical emergency detention orders and emergency protective orders in domestic abuse and stalking cases. The Magistrates' Office operates 24 hours a day. The County funds the operating expenditures for the Magistrates' Office and provides a salary supplement for some of the magistrates in addition to their State salaries. The Magistrates' Office is under the supervision of the Supreme Court of Virginia.



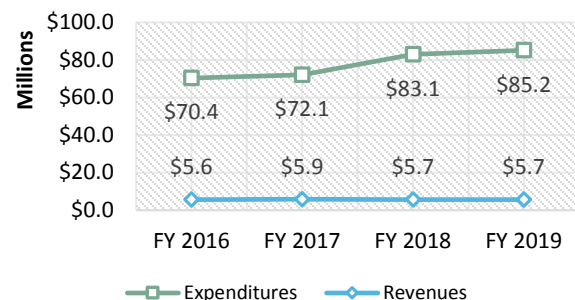
LOUDOUN COUNTY FIRE AND RESCUE

Loudoun County Fire and Rescue (LCFR) delivers essential emergency and non-emergency Fire and EMS services from 19 strategically located stations, responding to more than 29,000 incidents annually. The Department, as part of the Loudoun County Combined Fire and Rescue System (LC-CFRS), provides administrative, operational, and logistical support for the County's 15 volunteer fire rescue companies, the LC-CFRS Executive Committee, and its governance structure. This includes the facilitation and delivery of high quality certification and continuing education programs at a centralized training facility. The Department is the Public Safety Answering Point (PSAP) for the County's 9-1-1 system and maintains the County's emergency communications. The Fire Marshal's Office has a multi-faceted mission including fire prevention, life safety education and community risk reduction, investigation of fires, explosions, hazardous materials releases, and an oversight of the bomb squad.

Staffing Trends



Expenditures/Revenues History





Loudoun County Fire and Rescue

Loudoun County Fire and Rescue's Programs

Administrative Services	This office houses the System-wide Fire and Rescue Chief and support for all program areas with administrative and management services: professional standards, public affairs, EMS transport reimbursement, financial and budget management, grants, procurement, payroll, and records management.
Volunteer Coordination	Supports fire and rescue volunteer system members by overseeing and providing guidance in various human resource aspects including, but not limited to, pre-placement physicals, training issues, benefits, recruitment, retention, and recognition.
Fire Marshal's Office	Provides critical programs to ensure a safe living and working environment for residents, workers, and travelers within Loudoun County through the development and application of fire prevention engineering, education, and enforcement.
Communications and Support Services	Functions as the countywide 9-1-1 emergency Public Safety Answering Point (PSAP). Provides timely and accurate data and technologies to support local/regional interoperability and emergency response.
Operations	Provides an all-hazards timely and effective response to fire, rescue, hazardous materials, and emergency medical incidents 24 hours per day, seven days per week.
Emergency Medical Services	Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance/improvement in conjunction with the Office of the Medical Director.
Fire-Rescue Training	Provides the combined fire-rescue system with high quality and comprehensive certification and continuing educational programs 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 and safety and respiratory protection program management, human resources, safety and health, scheduling, and report production.



Loudoun County Fire and Rescue

FY 2017 Highlights

Loudoun County Fire and Rescue (LCFR) continues to achieve success as it meets the challenges of increasing demands of a growing community and expanding County infrastructure. Through several FY 2017 enhancements, LCFR has successfully improved the quality of life and safety of the citizens who live, work, and travel through Loudoun County. The enhancements upgraded operational capabilities and bolstered support of the Loudoun County Combined Fire and Rescue System (LC-CFRS).

A staffing enhancement included in the FY 2017 Adopted Budget allowed LCFR to hire a Human Resources Administrative Assistant. Prior lack of a dedicated resource to manage administrative and transactional processes created opportunities for redundancy and unorganized workflows within the HR Division. The addition of this position enabled the Department to consolidate into one role multiple transactional processes that were traditionally managed by several other positions in the HR Division. The consolidation has enabled the HR Division to focus on larger, more strategic initiatives and processes, such as creating a more robust recruitment effort and allowing further development of current incumbents in the HR function to gain valuable knowledge in all areas of human resources (such as progressive discipline, managing promotional processes, engaging in training). For the remainder of FY 2017, the HR Assistant will focus on transitioning other processes, such as loading performance appraisals and managing the Performance Assessment tool, working with the Laserfiche document storage program management, as well as participating in the development of the first Department HR Dashboard. These transitions will enable the HR Division to operate seamlessly and to add more tangible outcomes to the Department and ultimately the County.

The second enhancement, a Quality Assurance/Quality Improvement (QA/QI) Manager, provides leadership and oversight of the QA/QI section of Emergency Medical Services (EMS). This leadership and oversight includes the entire combined system at both the basic life support and advanced life support levels. This position is tasked with designing a proactive QA process, with the goal of improving system performance. These duties also include the management of electronic patient care reporting system. The QA/QI Manager works closely with the Operational Medical Director and the Deputy Chief of EMS. Findings from QA/QI will also help derive training needs in the system.

In addition to the two enhancements, the LC-CFRS implemented the position of a full time Operational Medical Director (OMD) through additional contractual services funding. This position provides clinical leadership and medical oversight for the provision of EMS by the LC-CFRS. The OMD provides medical oversight of the system, continues evaluation of Loudoun's EMS system, acts as a medical liaison to national, state and local authorities, agencies and organizations, assists in EMS provider education, provides clinical and operational responsibilities within the LC-CFRS, and engages in community outreach.

To complement the Department's efforts in reducing its reliance on overtime, the Board authorized an addition of 7.84 FTE mid-year during FY 2017 so it could run a complete recruit academy of 30 recruits in January 2017. The addition of those positions began to address the many positions the Department needs to ensure availability of appropriate minimum staffing levels. Though additional staffing factor positions were not prioritized for inclusion in the FY 2018 Budget, the Department will continue to evaluate its staffing needs and present those needs in FY 2019 and beyond. In addition, the Board authorized the addition of fractional FTE to convert 18 positions from a 37.5-hour workweek to a 40-hour work week.

In summer 2016, LCFR received notification of award for a \$2.0 million grant to assist in the system-wide replacement of Self Contained Breathing Apparatus (SCBA) units. This award is from the Assistance to Firefighters Grant (AFG) program administered through the U.S. Department of Homeland Security and the Federal Emergency Management Agency. The Board of Supervisors authorized the award of a contract for the purchase of new SCBA units and their various components and approved approximately \$2.0 million in lease financing and the use of \$1.2 million from the Major Equipment Replacement Fund to complete the \$5.2 million purchase. These funds will ensure the purchase of approximately 600 SCBA units, new SCBA compressors, and associated enhancements that meet the increased safety requirements associated with the 2013 National Fire Protection Association (NFPA) standards. To meet the



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conditions of the grant, all unites must be purchased by the end of FY 2017 and distributed among system members in FY 2018.

On September 16, 2015, the Loudoun County Board of Supervisors voted unanimously to seek legislation to amend the Code of Virginia (Code) to allow localities to extend EAP-type mental health/counseling services to local volunteer fire and rescue personnel. At the time, Virginia Code §15.2-1517 prohibited localities from paying for these services for volunteer personnel. The Loudoun Delegation led the effort during the 2016 General Assembly Session to have the law changed which was signed by Governor McAuliffe as the first bill signed into law in 2016. In August of 2016, the BOS directed staff to extend EAP benefits to all System volunteers, which has been accomplished. A contract is currently in place with Lytle EAP Partners (Lytle) for EAP services for LC-CFRS members and family members living in the same household. EAP provides help with personal or job-related problems; marital, family, financial, work/life, emotional, stress, drug or alcohol abuse, and problems related to work or volunteering. LC-CFRS and the County values the health and wellness of all its members; furthering our abilities to support our members remains a top priority for the LCFR and the County.

In June 2016, LCFR entered into an agreement between the Metropolitan Washington Council of Governments (MWCOC) and Washington Metropolitan Area Transit Authority (WMATA) to allow LCFR along with other MWCOC jurisdictions to provide backup support for the WMATA Rail Operations Command Center (ROCC). This ROCC Liaison position, filled on a rotating basis, will provide information and recommendations as well as consult, collaborate, and coordinate with regional fire and EMS responders, WMATA and Metropolitan Transit Police (MTP) during Metrorail emergency incidents and severe weather events. Acting on behalf of the Metrorail jurisdiction Fire Chiefs to assist the ROCC Operation Managers responsible for control of Metrorail operations during revenue and non-revenue hours, this position will develop and provide training for ROCC managers and controllers, various Metrorail groups, and regional fire and rescue senior managers in collaboration with WMATA. Starting in July 2016, two Lieutenants from LCFR completed thirty-two hours of training to be released as Fire Department ROCC liaisons.

The projected expansion of the countywide transportation network, including road infrastructure and the Dulles Corridor Metrorail, requires continuous technical rescue training and coordination. Operational personnel are engaging in a variety of trainings, including elevator and escalator training. A new system-wide Standard Operating Procedures (SOP) regarding Metrorail was completed and staff received appropriate training. The Fire Marshal's Office (FMO) is focusing on the fire and life safety components of the pending Metrorail system. The FMO continues to work with contractors, the Department of Transportation and Capital Infrastructure, and LCFR's Operations Division to help assure the design of a fire and life safety code compliant Metrorail system.

The leading cause of death among emergency responders is cardiac related events – heart attacks and other vascular incidents that claim the lives of approximately 80 to 100 responders nationwide, annually. Research has demonstrated that an annual physical is the single most effective way to identify occult health conditions that could lead to a debilitating illness or even death. Since 2005, Loudoun County has provided basic physicals and immunizations for volunteers wishing to participate as a firefighter or EMT for one of the County's fifteen volunteer fire/rescue agencies. In 2011, pre-entrance physicals became mandatory for all firefighters following a nationally recognized standard (NFPA 1582) and for all EMS providers following OSHA guidelines. In 2016, the LC-CFRS Executive Committee proposed, and Chief Brower directed the adoption of the System Wide Policy requiring all new operational volunteers, regardless of service discipline, to complete the more rigorous entrance physical, following NFPA 1582. The County offers free physicals to any incumbent volunteer when requested and encourages all System volunteers to participate. This action, led by the System governance committees, represents a demonstrable step in protecting the health and wellness of emergency providers.

Throughout FY 2017, the Communications and Support Services Division finalized the outstanding technical and functional items that needed to be completed in order to go-live with the new Computer Aided Dispatch (CAD) system, and law Records Management System (RMS), which included the Fire Marshal's Office. On September 13, 2016, Loudoun County went live with the Motorola Premier Once CAD and Mobile CAD platforms and law RMS. The new CAD and RMS systems bring state of the art technologies and solutions to public safety and situation Loudoun



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County for the future implementation of Next Generation 911. This milestone was the culmination of work amongst LCFR, DIT, LCSO, Procurement, County Administration, and several vendors.

The duration of FY 2017 was spent managing the change processes needed in terms of operations and policies in order to adjust to these new technologies. In addition, the Communications and Support Services Division will be finalizing several other projects that are linked to the CAD project such as Automatic Resource Location, CAD2CAD, Orion Staffing and Payroll solutions, and the Alpine Fire Records Management System.

The EMS Transport Reimbursement Program, which became operational in July 2015, generated approximately \$3.9 million in revenue for the County during its first year of operation. The program, which also includes a revenue sharing program with the volunteer fire and rescue companies, is anticipated to generate \$4.5 million during FY 2017. Continued development and evaluation of the EMS Transport Reimbursement Program is ongoing.

During FY 2017, the Office of Emergency Management was reorganized into the Office of the County Administrator. LCFR provided 2.14 FTE to ensure a smooth transition but will seek to have these positions replaced in future years.

FY 2018 Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$56,392,525	\$55,361,618	\$66,222,931	\$68,209,618
Operating And Maintenance	13,601,299	16,703,161	16,784,293	16,949,236
Capital Outlay	261,206	25,000	55,503	0
Other Uses Of Funds	119,786	0	0	0
Total – Expenditure	\$70,374,816	\$72,089,779	\$83,062,727	\$85,158,854
Revenues				
Other Local Taxes	\$4,501,634	\$4,640,000	\$4,360,000	\$4,360,000
Permits, Fees, And Licenses	137,878	130,098	144,581	144,581
Fines And Forfeitures	1,847	6,650	6,650	6,650
Charges For Services	1,155	0	0	0
Miscellaneous Revenue	7,700	0	0	0
Recovered Costs	60	69,000	69,000	69,000
Intergovernmental - Commonwealth	423,092	1,016,388	1,129,000	1,129,000
Intergovernmental - Federal	268,788	9,762	9,762	9,762
Other Financing Sources	280,805	0	0	0
Total – Revenue	\$5,622,959	\$5,871,898	\$5,718,993	\$5,718,993
Local Tax Funding	\$64,751,857	\$66,217,881	\$77,343,734	\$79,439,861
FTE	635.97	638.11	696.50	696.50

LCFR's FY 2018 resource needs improve the Department's span of control, overtime pressures, maintaining current service levels, and staffing factor. Part of this evaluation included a service level briefing of the Finance/Government Operations and Economic Development Committee (FGOEDC) on the pressures on its personnel budget caused by

¹ The financial table reflects the elimination of the Office of Emergency Management (OEM) over all the fiscal years. OEM data is reflected in the financial tables within the Office of the County Administrator's section of this document.

² Sums may not equal due to rounding.



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significant use of overtime to maintain minimum staffing. The introduction of a staffing factor model represents a potentially effective alternative to the continued use of overtime.

Span of control issues are an important topic to address in FY 2018 given the size and scope of LCFR's services. During FY 2018, the Kirkpatrick Farms Fire and Rescue Station is expected to open in the third quarter of the fiscal year and will be staffed by a 24-hour career engine, tanker, and EMS unit. The adopted staffing for this station (39.20 FTE) represents an enhanced minimum staffing model, consistent with nationally-recognized standards. This model is the first step in a multi-year effort positioning the Department to begin modernizing its staffing. Specifically, the adopted staffing model includes an engine to be staffed with four personnel, one of whom will be Advanced Life Support (ALS)-certified. The current minimum staffing model for engines is three personnel. Staffing a four-person engine will give the station additional flexibility in responding to a larger variety of calls. The staffing package also includes an administrative assistant for the System (1.07 FTE). Operations Division administrative support will manage day-to-day functions associated with providing emergency services.

In its continued evaluation of its span of control, LCFR created a new position entitled Shift Commander. The approval of this request for 1.17 FTE created one new Shift Commander position (1.12 FTE) and reclassified of an existing position from 1.07 FTE to 1.12 FTE (net addition of 0.05 FTE); both positions will be assigned to a 7/12 schedule (6:00 a.m. to 6:00 p.m.). The addition of this position provides a senior command officer at the Deputy Chief rank for countywide emergency response as well as day-to-day supervision of the Department's on-duty Battalion Chiefs and liaison with the volunteer leaders of the LC-CFRS. The Shift Commanders helps bridge the gap between senior staff and field personnel, a deficiency noted in the Department's recent employee engagement survey. Further, the positions will help to alleviate the administrative burden in the Department's largest division. It is likely that in FY 2019, staff will request two additional Shift Commanders to complete 24/7 coverage.

The enhanced staffing of Kirkpatrick Farms Fire-Rescue Station represents the Department's interest in transitioning from a mostly rural response model to suburban community response model. The maturation and modernization of the system, combined with the requirements of a more suburban response model, requires a policy discussion with the Board of Supervisors over the next fiscal years.

During the Board's FY 2018 budget work sessions, the Sterling Volunteer Fire Company submitted to the County a request for career staffing coverage for the Sterling station. The Board was able to accommodate this request by re-deploying five of the seven positions that were added to the Department for the January 2018 recruit school. The final five positions (5.60 FTE) were added as resource requests as part of the FY 2018 Adopted Budget. These positions were prioritized because of their impact on public safety for the residents of Loudoun County and will ensure that the minimum staffing levels assigned to the various apparatus at Sterling remain intact.

The final request that addressed span of control issues is the addition of 5.60 FTE for five dispatchers for the Emergency Communications Center (ECC). These positions are planned to increase staffing per shift by one dispatcher. Without these positions, the staffing structure would continue to require the supervisor to perform frontline operational duties – including having responsibility for receiving and processing 911 calls, Channel A Dispatch, Channel B Dispatch, overflow, as directed throughout the day – rather than manage operations of the PSAP. Accurate and succinct call taking is critical to getting the right people on the right equipment to the right location in the shortest time possible. When the supervisor is tasked with dispatcher duties, as commonly occurs, he/she is unable to effectively supervise all ECC activities, increasing the risk of a critical event being missed, thus jeopardizing the safety of responders and the public.

Given the current and known future construction growth of commercial and industrial buildings located within the County, resources continue to be needed in the Fire Marshal's Office to keep up with inspection demand. The Board added one civilian fire prevention inspector and one uniformed Assistant Fire Marshal (2.19 FTE total) for FY 2018. The uniformed Assistant Fire Marshal has full law enforcement authority. The addition of these two positions will enable the FMO to keep up with the current service demand. The FMO performs annual, operational, fire prevention, and life safety inspections for all Loudoun County places of assembly, extremely hazardous substances facilities,



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commercial blasting, businesses, educational, and multifamily occupancies. The growth of Loudoun County has increased the number, complexity, and demand for fire and life safety inspection services over the last decade, without a regular increase in Fire and Life Safety Inspectors. In the last ten years there have been 33,600 new non-residential construction permits issued, many of which should be inspected for compliance with the fire codes. Current staff have not been able to keep up with the current demand and are inspecting less than 10 percent. Each year brings an average increase of 3,238 permits per year (based on the past three years).

The FY 2018 Adopted Budget includes the addition of 2.14 FTE that are supported by a re-allocation of the Department's Aid-to-Localities Entitlement Program revenue. These positions – one Command Competency Lab Manager (1.07 FTE) and one Volunteer Fire-Rescue Instructor (1.07 FTE) – will support the LCFR Training Academy. The Lab Manager will manage the Command Competency Lab at the Fire and Rescue Training Academy. The lab is planned to be completed in the fall of FY 2018. Duties of the Lab Manager will include the development, planning, facilitation, and delivery of incident simulations; coordination and scheduling of training; and serving as the liaison between the Training, EMS, and Operations Divisions to provide current and relevant training scenarios to fire and rescue system members. The Volunteer Fire-Rescue Instructor will manage the County volunteer firefighter program within the Training Division. This position would assume primary responsibility of both volunteer recruit academies, be the primary contact person on volunteer related issues at the Training Academy, and allow one of the current career lieutenants assigned to the recruit academy to be reassigned to Special Operations. This shift will reduce overtime and have a positive financial impact on the Division's budget. The addition of the 2.14 FTE has no impact on local tax funding as funding for the positions has been reallocated from existing resources in the Department that are covered by state revenue.

Not addressed in the Adopted Budget is the Department's partial implementation of a system-wide implementation of a staffing factor. The staffing factor allows the Department to be able to sufficiently staff its operations in the face of attrition, training, and annual and sick leave. During FY 2017, the Board added 7.84 FTE for this purpose, and the base budget for the Department was increased by \$1,000,000 to address chronic shortfalls in its overtime budget in a multiyear, phased approach. However, the staffing request from the Sterling Volunteer Fire Company consumed five of the seven positions that were added in January, meaning that those additional positions will have less of an impact on overtime expenditures than originally anticipated. Total overtime hours worked between FY 2008 and FY 2015 increased by 61 percent as FTE count increased by 20 percent. In the service level paper discussed by the FGOEDC in September 2016, staff noted that while overtime is necessary to ensure minimum staffing levels are maintained for emergency response, LCFR's overtime budget has not been rightsized for its operations in a number of years.

As the Department continues to grow, staff will monitor its needs with regard to technical and administrative support. Technical needs include SCBA testing, repair, and maintenance as well as integration and support of the County's public safety platforms. Administrative support will enable the Department to deal with the increasing complexity of financial and human resource management, including payroll and records management. The Department is experiencing an increase in FOIA requests that cannot be addressed by a single Custodian of Records FTE. Further information on these needs can be found in the FY 2019 and beyond section of this document.

The FY 2018 Adopted Budget for LCFR includes an increase in local tax funding in the amount of \$11,125,853. Personnel expenditures increase by \$10,861,313 due primarily to the addition of 56.97 FTE to the budget. Also included in the Department's personnel budget are base adjustments in the amount of \$1,076,500 to right-size the Department's overtime budget, \$175,313 to right-size the Department's holiday pay budget, and \$323,234 for the ALS incentive pay program. Operating and maintenance expenditures increased by a net of \$81,132 due to the rightsizing of the Department's internal service charges, though the base includes a \$50,000 adjustment for the Department's vehicle extrication training program. Capital outlay increased by \$30,503 related to the addition of the resource requests. Revenue decreased by \$152,905 primarily due to a decrease in projected revenue from the Communications Tax, which is split between LCFR, the Department of Information Technology, and the Loudoun County Sheriff's Office.



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Department Performance Measures

Mission: To provide comprehensive and effective fire and emergency medical services to the community, to ensure the well-being of citizens, visitors, and system members; and to meet the demands of increased service, guided by the core organizational values of teamwork, integrity, professionalism, and service.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Emergency Medical Services				
Objective: Ensure that EMS turnout and response times identified in the Board Adopted Fire and Rescue Plan are met.				
Emergency Medical Service incidents – Advanced Life Support	11,690	12,012	12,300	12,800
Emergency Medical Service incidents – Basic Life Support	8,411	8,846	9,100	9,400
Objective: Provide delivery of Emergency Medical Services to the community.				
Emergency Medical Service incidents	20,121	19,756	21,400	22,200
Objective: Ensure that on-scene EMS supervision and management is provided to EMS providers within ten minutes at 80 percent of critical and large incidents.				
Percentage of calls EMS Supervisor on scene within ten minutes ¹	50%	90%	90%	90%
Total number of incident responses by EMS Supervisor	1,267	1,310	1,441	1,585
Total number of incidents requiring on-scene EMS supervision	1,860	1,700	1,940	2,036
Operations				
Objective: Complete 100% of building inspections assigned by County Fire Marshal's Office.				
Fire prevention inspections to complete	1,173	1,500	1,500	1,500
Objective: To ensure daily productivity by personnel when not on emergency incidents to include daily apparatus checks/maintenance, physical training, drills/training, pre-fire plans, building inspections, mapping, etc. This objective covers all stations with career staffing in Loudoun County.				
Number of nonemergency activity hours	363,787	342,000	345,000	360,000
Objective: Deliver an adequate water supply (4,000 gallon minimum) in rural response zones for fire suppression purposes within 12 minutes (total response time) 60 percent of the time.				
Four Thousand-4000 gal. of water delivered in 12 minutes 60 percent of the time	61%	60%	60%	60%
Objective: Ensure that fire turnout and response times identified in the Board adopted Fire and Rescue Service Plan and levels are met.				
Number of fire incidents	6,366	6,135	6,100	6,100
Objective: To protect the lives and property of all residents and visitors to Loudoun County.				
Career Firefighters/EMTs per 1,000 residents	1.31	1.28	1.24	1.31
Career Firefighters/EMTs per 50 square miles	47	47	47	51
Objective: Provide fire-rescue industry training to incumbent operational personnel.				
Number of incumbent training hours	77,855	77,000	77,000	80,000
Communications and Support Services				
Objective: Provide GIS information properly formatted in graphical form within 16 business hours of the request and the number of total outputs requested.				
Average time to produce specialized maps (in hours)	9:59	8:40	8:06	7:05

¹ The newly implemented program provided coverage 12 hours, seven days a week but has expanded to 24 hours, seven days a week coverage.



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	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Percentage maps produced within 16 hour goal	92%	89%	91%	92%
Total number of specialized maps produced	128	130	135	139
Objective: Provide for the prompt and efficient processing of requests for emergency fire and rescue services through the E-911 system.				
Average EMS call processing time (minutes)	1:49	1:42	1:41	1:41
Average Fire call processing time (minutes)	0:51	0:46	0:46	0:46
Number of calls dispatched <= 60 seconds	8,337	8,699	8,759	8,900
Number of calls dispatched > 60 seconds	17,720	17,649	18,000	18,245
Percentage of emergency calls	50%	58%	59%	59%
Percentage of emergency landline calls	n/a	17%	15%	14%
Percentage of emergency wireless calls	n/a	83%	85%	86%
Percentage of non-emergency calls	50%	42%	41%	41%
Total number of incidents created	29,309	32,329	32,851	33,929
Total telephone calls answered by ECC	210,029	231,686	235,825	240,601
Personnel				
Objective: Ensure mobile data computer equipment (MDC) in all designated fire-rescue apparatus and vehicles is functioning and maintained properly according to the Board adopted Service Plan.				
System members trained to utilize MDCs	273	213	249	263
Objective: Monitor and evaluate the amount of time and the total number of updates or revisions associated with the maintenance of the Computer-Aided Dispatch (CAD) system by Fire-Rescue personnel.				
Number of hours spent on updates	270 ¹	540	540	540
Number of updates or revisions to CAD	12	24	24	24
Objective: To ensure emergency communication technologies are functioning and maintained in order to achieve interoperability and connectivity in the fire-rescue emergency management community.				
Number of service repairs for communication technologies	579	2,303	1,900	2,000
Volunteer Coordination				
Objective: Tracking volunteers in the system.				
Total Volunteer Membership	1,670	1,815	1,600	1,600
Active Administrative Volunteers	343	300	200	200
Active Operational Volunteers	1,346	1,200	800	800
Terminated or Deceased Volunteer Members	253	300	250	250
Volunteers entering basic certification training	128	120	120	120
Volunteers entering Advanced certification training	137	40	120	120
Objective: Help grow volunteer membership in the County by intensifying recruitment efforts.				
Community Outreach & recruitment activities	41	35	45	45
Prospective Volunteer Inquiries Referred to a Station	191	370	325	325
Inquiries voted in to a station	23%	20%	20%	20%
New volunteer members	253	250	250	250
Objective: Assist volunteer members to obtain benefits to enhance retention.				
Recognition and retention activities performed	n/a	12	14	16
Education presentations on benefits provided to system	n/a	12	12	12

¹ Update and maintenance time has been reduced because of training and building data in the new CAD system, as well as time spent in meetings related to the new CAD.



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	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Maintain a retention rate above the Virginia average retention rate of 68%	84%	80%	80%	80%
Objective: Provide timely and efficient assistance to new and existing volunteers to meet system wide needs and policies.				
Volunteer physical/immunizations/Billing Processed	364	250	300	300
Volunteer background checks processed	240	200	300	350
Fire-Rescue Training				
Objective: Provide a learning environment that promotes sound tactics in a comfortable, safe, and hostile free education and training atmosphere.				
Overall satisfaction rating %	n/a	4.2%	4.3%	4.5%
Objective: Provide comprehensive training in multiple disciplines that include: fire, rescue, emergency medical rescue, special operations, incident command, leadership, and management, needed to meet the service delivery needs of the community, local, state and national government standards related to service delivery.				
Total classes taught at the Training Academy	115	180	190	195
Classes cancelled due to low enrollment	n/a	24	20	20
Total scheduled student hours – EMS training	n/a	1,260	1,500	1,500
Total scheduled student hours – Fire/Special Ops training	n/a	1,300	1,700	1,700
Training injuries	n/a	24	30	30
Percent of new hires successfully completing recruit school	n/a	98%	98%	98%
Objective: Provide system members comprehensive fire-rescue training program				
Total career personnel enrolled in classes	1,515	1,100	1,100	1,625
Total volunteer personnel enrolled in classes	1,410	2,109	2,109	2,615
Fire Marshal's Office				
Objective: Minimize fire related deaths that could be prevented with properly functioning and installed smoke alarms.				
Smoke Alarm Program -- Home Alarms Requiring Service	120	126	120	120
Smoke Alarm Program - Number of alarms installed/replaced	296	433	480	480
Conduct annual fire safety inspections for all known schools, public assembly buildings, night clubs and extremely hazardous substance facilities.				
Total code inspections	2,651	2,660	2,700	2,700
Total code re-inspections	854	1,113	930	930
Total hours performing code enforcement activities	5,019	5,300	5,906	5,906
Fire permit revenue	\$128,904	\$136,359	\$128,904	\$128,904
Fire permits issued	1,461	1,300	1,461	1,461
Objective: Minimize preventable child and elderly injuries due to ill prepared babysitter, caregiver, parent or legal guardian.				
Business, community, and other public outreach hours	10,298	10,000	11,992	11,992
Fire/Life Safety Programs Delivered/Supported	2,383	2,424	4,008	4,008



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	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Provide rapid and effective response to emergency incidents involving possible or actual IEDs or other explosive incidents and to mitigate all associated hazards.				
Number of devices rendered safe	7	15	7	7
Number of emergency bomb squad responses	37	85	37	37
Objective: Investigate all reported fires, explosions and hazardous materials incidents, provide cause determination and pursue the identity, prosecution and conviction of persons responsible for any criminal actions.				
Total incidents investigated	226	287	226	226
Total hours investigated ¹	604	942	604	604
Total cases worked ¹	86	151	86	86
Total hours spent on investigation activities	2,324	2,500	1,600	1,600
Objective: To protect the lives and property of all residents and visitors to Loudoun County				
Total civilian deaths	1	0	0	0
Total fire loss of real and personal property (millions)	\$5.97	\$5.97	\$5.97	\$5.97

FY 2019 and Beyond

For the FY 2019 budget, LCFR will continue to use a staffing factor model to request FTE necessary to right-size the Department. As the Department attempts to decrease its reliance on overtime staffing, it will alternatively need to address shortfalls with regular, full-time staff at all levels.

Beyond the operational needs, LCFR will need to expand its administrative support in several critical areas, including records management, accounting, grant administration, Data Management and Technology support. LCFR will also need to increase its technical support in FY 2019. An SCBA technician could assist with the testing, repair, maintenance, and required records associated with the systems' 600 SCBA units. This position could reduce program overtime costs as well as enhance the number of SCBAs serviced and allow the Program Manager to focus on some of the more critical policy work, forecasting, purchasing, etc. required to operate this program. A Technology Specialist could integrate and support a majority of our Public Safety Platforms and offer support for managing and administering items such as Land Mobile Radio, Fire and EMD Mobile Data Terminals, Audio Visual needs at the training center, Command Competencies Lab, and management of cellular telephones.

In FY 2019, LCFR will likely request the addition of a Special Operations Battalion Chief to address the oversight and supervision of non-traditional fire and rescue service calls and programs such as Hazardous Materials, Technical Rescue, Swift Water Rescue, and Metrorail responses.

The FY 2019 Projected Budget for LCFR includes an increase in local tax funding of \$2,096,127. Personnel increased by \$1,986,687 or 3 percent. Operating and maintenance increased by \$164,943 or 1 percent. Capital outlay decreased by \$55,503 due to the elimination of one-time costs. Revenue in FY 2019 is held at the FY 2018 level.

FTE History

FY 2016: The Board of Supervisors approved an increase from FY 2015 to FY 2016 of 43.68 FTE as part of the FY 2016 Adopted Budget. This included 3.36 FTE for three Assistant Fire Marshals, 12.32 FTE to continue the Board of Supervisor's endorsed plan for Hybrid staffing, 8.96 FTE to staff the ladder truck at the Purcellville Volunteer Company, and 19.04 FTE to address potential staffing needs at volunteer companies.

¹ This measure is tied to the total number of incidents within the County, which is difficult to predict.



Loudoun County Fire and Rescue

FY 2016 Mid-Year: The Board of Supervisors approved a mid-year enhancement of 1.07 FTE for a Management and Budget Analyst.

FY 2017: The Board of Supervisors approved an increase from FY 2016 to FY 2017 of 2.14 FTE as part of the FY 2017 Adopted Budget. This includes 1.07 FTE for a Human Resources Administrative Assistant and 1.07 FTE for a Quality Assurance/Quality Improvement Officer.

FY 2017 Mid-Year: During FY 2017, the Office of Emergency Management was moved from LCFR to the Office of the County Administrator, which resulted in a decrease of 7.42 FTE; financial tables have been formatted to exclude OEM costs and FTE for all years. The Board of Supervisors added a mid-year enhancement of 7.84 FTE for Firefighter positions for purposes of staffing a recruit academy at full capacity. The Board of Supervisors also converted 18 positions from a 37.5-hour workweek to a 40-hour workweek with a net increase of 1.00 FTE.

FY 2018: The Board of Supervisors approved an increase from FY 2017 to FY 2018 of 56.97 FTE as part of the FY 2018 Adopted Budget. This increase includes 39.20 FTE for Kirkpatrick Farms Fire Rescue Station staffing, 1.07 FTE for an administrative assistant, 1.12 FTE for one shift commander and a conversion of an existing 1.07 FTE position to 1.12 FTE (0.05 FTE) for a second shift commander, 5.60 FTE for Emergency Communications Center dispatch staff, 5.60 FTE for a staffing request from the Sterling Volunteer Fire Company, 2.19 FTE for inspectors in the Fire Marshal's Office, and 2.14 FTE for the Department's Training Academy.



Loudoun County Fire and Rescue

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Emergency Medical Services	\$1,405,129	\$1,567,655	\$1,544,475	\$1,581,055
Operations	44,742,952	44,669,519	53,984,327	55,462,514
Fire-Rescue 911 Communications	4,111,269	4,451,940	5,050,631	5,191,684
Volunteer Coordination	7,302,089	7,773,256	7,827,892	7,932,668
Fire-Rescue Training	4,029,075	4,481,313	4,549,626	4,646,607
Fire Marshals Office	2,647,716	2,962,365	3,453,410	3,542,210
Management Services	1,667,405	1,862,117	2,234,648	2,289,276
Asset Management	4,469,181	4,321,612	4,417,718	4,512,841
Total – Expenditures	\$70,374,816	\$72,089,779	\$83,062,727	\$85,158,854
Revenues				
Emergency Medical Services	\$52,375	\$9,762	\$9,762	\$9,762
Operations	186,187	0	0	0
Fire-Rescue 911 Communications	4,502,410	4,709,000	4,429,000	4,429,000
Volunteer Coordination	33,214	0	0	0
Fire-Rescue Training	423,091	1,016,388	1,129,000	1,129,000
Fire Marshals Office	134,999	128,178	138,178	138,178
Management Services	281,025	0	0	0
Asset Management	9,658	8,570	13,053	13,053
Total – Revenues	\$5,622,959	\$5,871,898	\$5,718,993	\$5,718,993
Local Tax Funding				
Emergency Medical Services	\$1,352,754	\$1,557,893	\$1,534,713	\$1,571,293
Operations	44,556,765	44,669,519	53,984,327	55,462,514
Fire-Rescue 911 Communications	(391,140)	(257,060)	621,631	762,684
Volunteer Coordination	7,268,875	7,773,256	7,827,892	7,932,668
Fire-Rescue Training	3,605,983	3,464,925	3,420,626	3,517,607
Fire Marshals Office	2,512,718	2,834,187	3,315,232	3,404,032
Management Services	1,386,380	1,862,117	2,234,648	2,289,276
Asset Management	4,459,523	4,313,042	4,404,665	4,499,788
Total – Local Tax Funding	\$64,751,857	\$66,217,881	\$77,343,734	\$79,439,861
FTE				
Emergency Medical Services	7.79	8.86	8.86	8.86
Operations	497.88	497.88	544.27	544.27
Fire-Rescue 911 Communications	46.79	46.79	52.39	52.39
Volunteer Coordination	3.21	3.21	3.21	3.21
Fire-Rescue Training	21.01	21.01	23.15	23.15
Fire Marshals Office	22.19	22.19	24.38	24.38
Management Services	12.91	13.98	16.05	16.05
Asset Management	24.19	24.19	24.19	24.19
Total – FTE	635.97	638.11	696.50	696.50



Loudoun County Fire and Rescue

Program Descriptions

Loudoun County Fire and Rescue serves Loudoun citizens through nine programs.

- The Administrative Services Division supports all program areas with administrative and management services: financial management, budgeting, procurement, payroll, public affairs, records management, professional standards, scheduling, and report production. Beginning in FY 2015, the Division is responsible for the administration of the EMS Transport Reimbursement Program and the associated 3.00 FTE that are to be funded through program revenues.
- The Volunteer Coordination Division supports fire and rescue volunteer system members by overseeing and providing guidance in various human resource aspects including but not limited to: pre-placement physicals, training issues, benefits, recruitment, retention, and recognition. The Volunteer Coordination program works in conjunction with the Department, the Fire and Rescue Commission, and the 16 independent volunteer companies to enhance volunteers' participation in the combination system. The mission of the Volunteer Coordination Division is to facilitate programs to enhance Fire Rescue volunteerism in Loudoun County, administratively support Fire Rescue volunteers, and be an advocate for the volunteer companies to promote a healthy combination system.
- The Fire Marshal's Office (FMO) provides investigations into the origin and cause of fires, explosive related incidents, as well as hazardous material releases. Further, the FMO strives to reduce the risk of fire, and help assure public safety, through abatement of common fire prevention code violations, and the regulation of commercial blasting. The public fire & life safety education programs and juvenile fire setter interventions are additional resources the FMO deploys to help ensure the fire and life safety of the residents, workers and visitors of Loudoun County. The FMO is also responsible for the FBI accreditation of the joint bomb squad between the FMO and the Loudoun County Sheriff's Office.
- Communications and Support Services Division provides timely and accurate data and technologies to support local/regional interoperability and emergency response. This Division serves as the County's Public Safety Answering Point (PSAP) for all emergency incidents using the County's Enhanced 911 (E 911) system. All E 911 calls and non-emergency fire and rescue calls are processed through this center. The emergency calls for other public safety entities are routed to the respective agencies. The Division also maintains the Computer Aided Dispatch (CAD) system used by emergency dispatchers and call takers, as well as by operational personnel, which serves to initiate calls for service, dispatch, and maintain the status of personnel. The specialized mapping available through the GIS programs utilizes economic and population figures as well as CAD data to assist personnel with the planning of the proper placement of future assets for services. GIS Coordination also provides updated information for the CAD system and the mapping layers for the mobile data computers. The Division also develops and maintains emergency vehicle response boundaries and algorithms. Staff provides technical support and coordination for the Department's technology and communication infrastructure that includes over 930 mobile and portable radios that are individually reprogrammed on a yearly basis to maintain the National Capital Region's interoperability requirements. Project coordination is also being provided for the purchase and implementation of the County's new Public Safety Technology Systems including the replacement of CAD, Records Management System and volunteer station automation system (VSAS).
- The Operations Division provides an all-hazards timely and effective response to fire, rescue, hazardous materials, and emergency medical incidents 24 hours a day, seven days a week. Services are provided by career staff in conjunction with members of the County's volunteer fire and rescue companies. Operations personnel are assigned to one of three different shift schedules averaging 42 hours per week. The shifts are Monday through Friday, 12 hour shifts (6 AM to 6 PM); seven day, 12 hour shifts (6 AM to 6 PM); and seven day, 24 hour shifts (6 AM to 6 AM). The Operations Division supports non-emergency activities which include public fire life safety education programs; smoke alarm inspections and installation; pre-emergency incident planning; and fire safety inspections for commercial and multi-family occupancies. This Division also performs specialty response services including wildland firefighting, hazardous materials response and mitigation, and swift water rescue.



Loudoun County Fire and Rescue

- The Emergency Medical Services (EMS) Division provides professional and technical oversight for emergency medical services delivery, training, equipment specifications and quality assurance in conjunction with the Office of the Medical Director (OMD). This Division ensures compliance with the regulations of the Virginia Department of Health, Office of Emergency Medical Services (VAOEMS), as promulgated under the Code of Virginia, Title 32.1. VAOEMS regulations establish standards that include staffing, training, equipment, medical direction and quality assurance. The Division also manages the system-wide blood borne airborne pathogen/infection control program to ensure compliance with occupational safety and health regulations (OSHA).
- The Training Division provides the combined fire-rescue system with a high quality and comprehensive education program to facilitate excellent service to citizens and visitors. These education programs include the initial certification of fire and EMS personnel as well as the requirement for continuing education. The Training Division serves system members by offering programs to meet the daytime, evening and weekend schedules of the Department as well as the volunteer fire rescue community. The programs offered include: Basic and Advanced Life Support Programs; Fire Suppression, Hazardous Materials; Technical Rescue; Leadership and Management; and Recertification and Instructor Curriculums.
- The Personnel and Asset Management Division ensures critical support services to include planning, facilities development and management, apparatus and fleet management, logistics and supply distribution services, health and safety and respiratory protection program management, human resources, safety and health, scheduling, and report production. The Division's Planning and Facilities Section performs strategic risk and trend analysis, development application referrals and plans review, coordination of Department capital construction projects and facility related maintenance, repair, renovation, and asset replacement to include strategic siting, construction, repair, maintenance, and readiness of all rural water supply tanks and dry hydrants. The Division's Apparatus and Fleet Section is responsible for the oversight of apparatus and fleet operations to include specification development, acquisition, maintenance, and repairs to county owned apparatus to ensure uninterrupted around the clock readiness of all response vehicles. The Division's Logistics Section oversees and operates the Fire Rescue Warehouse, ensuring timely and accountable supply receipt and distribution of all departmental equipment, supplies, and materials. The Division's Respiratory Protection Section ensures that all breathing apparatus and geographically distributed compressor locations are maintained in strict accordance with relevant mandates.





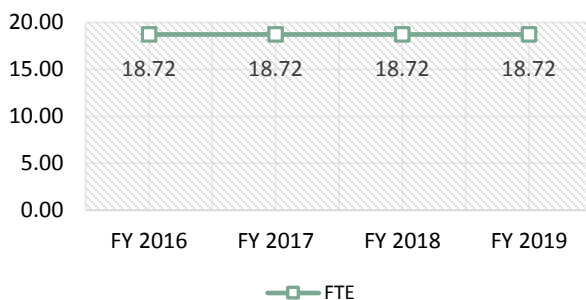
JUVENILE COURT SERVICE UNIT

The Juvenile Court Service Unit (JCSU) is a statutorily mandated agency that provides professional supervision and services for juvenile offenders. The JCSU has three main components: Intake, Probation/Parole, and Special Programs.

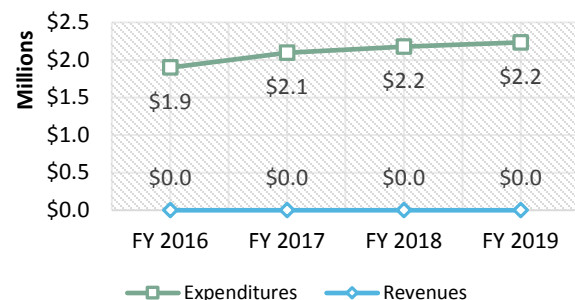
Juvenile Court Service Unit's Programs

Intake	Performs intake and processing of charges against juveniles and domestic relations complaints, including custody, support, visitation, and domestic violence.
Probation/Parole	Restores juveniles to law abiding behavior and supports their families by providing supervision and structure. Parole provides supervision and services to juveniles who are placed with the Department of Juvenile Justice and helps them transition back to their home.
Special Programs	Offers specialized services to restore juveniles to law abiding behavior and provides support to their families. These programs and services include alcohol/substance abuse suppression, shoplifting deterrent program, detention alternatives, gang intervention, Evening Reporting Center, post dispositional detention placement, restorative justice, and programs for serious habitual offenders.

Staffing Trends



Expenditures/Revenues History





Juvenile Court Service Unit

FY 2017 Highlights

The Juvenile Court Service Unit continues to focus its resources on providing services to juveniles who are high-risk offenders and utilizes the diversion program for low-risk offenders. The diversion program in Loudoun County provides low-risk offenders the opportunity to have their criminal charges diverted away from the Juvenile Court System. The diversion rate for juvenile complaints remains high at 44 percent and continues to be one of the highest rates in the State of Virginia. This program provides savings to Loudoun County because it reduces the number of juveniles entering the Juvenile Court System. In the first two quarters of FY 2017, there have been 291 diversion cases compared to 250 for the first two quarters of FY 2016, which represents a 16 percent increase. A Restorative Justice Conference was held by the Juvenile Court Service Unit in the first quarter of FY 2017. Professionals from around the state attended to collaborate and share information on how Restorative Justice and Diversion benefit Loudoun County and the State of Virginia.

The Family Abuse Officer provides services for victims and children of domestic violence. The total number of civil domestic violence complaints increased from 527 in FY 2015 to 577 in FY 2016, a 10 percent increase. The first two quarters of FY 2017 has seen 277 civil domestic violence complaints. The Family Abuse Officer is a member of the Domestic Abuse Response Team (DART). The DART is comprised of community and county agencies and addresses domestic violence in Loudoun County.

The Supervised Release Program continues to be cost effective through the use of electronic monitoring equipment. The average per diem for electronic monitoring is \$38, as compared to the \$254 average per diem for the Juvenile Detention Center, a savings of \$216 per day. During FY 2016, there were a total of 3,513 days of electronic monitoring used in the Juvenile Court Service Unit. This represents a cost avoidance of \$758,808 in FY 2016 by utilizing electronic monitoring equipment instead of placing juveniles at the Loudoun County Juvenile Detention Center. During the first two quarters of FY 2017, there have been 1,907 days of electronic monitoring equipment used for a savings of \$411,912. The recidivism rate for the Supervised Release Program remains at 1 percent for FY 2017.

The Juvenile Court Service Unit continues to chair the Gang Response and Intervention Team (GRIT), which is a collaboration of Federal, State, County, and local agencies. The GRIT Team meets on a monthly basis to provide intervention and prevention services to at-risk youth, and suppression strategies to combat gangs in Loudoun County. Juvenile gang membership has continued to rise in Loudoun County during the last year. The number of gang members/associates being supervised on probation has increased from 15 in FY 2015 to 20 in FY 2016. During the first two quarters of FY 2017, there are 30 gang members/associates receiving services with the Juvenile Court Service Unit. Law enforcement continues to identify gang members, although they may not be currently on probation. MS-13 continues to be the most prevalent gang in Loudoun County. Unaccompanied minors entering Loudoun County from Central America continue to be exploited by MS-13 to become potential gang members. The Juvenile Court Service Unit has seen several cases in which at-risk female youth from Loudoun County have been targeted for sex trafficking by MS-13. The Gang Response and Intervention Team Coordinator conducted 14 Gang Awareness/Human Trafficking presentations in FY 2016 and 4 in FY 2017.

The Department's school-based probation delivery system continues to provide service with 8 school-based Probation Officers in Loudoun County's 15 high schools.



Juvenile Court Service Unit

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$1,662,923	\$1,765,619	\$1,842,156	\$1,897,421
Operating And Maintenance	236,227	330,691	333,592	336,928
Total – Expenditures	\$1,899,150	\$2,096,310	\$2,175,748	\$2,234,349
Local Tax Funding	\$1,899,150	\$2,096,310	\$2,175,748	\$2,234,349
County FTE	18.72	18.72	18.72	18.72
State FTE	13.47	13.47	13.47	13.47
FTE	32.19	32.19	32.19	32.19

The JCSU has provided supervision, programs, and services to Loudoun County youth and the public without additional staff resources since FY 2012 and will continue to provide the same level of service in FY 2018 with the current staffing levels. There has been an increase in the number of domestic relations complaints and diversions, which has increased the workload of the Intake Unit. The JCSU plans to reallocate staff between probation supervision and intake to address this increase in workload.

The FY 2018 Adopted Budget for the Juvenile Court Service Unit includes an increase in local tax funding of \$79,438. Personnel expenditures increased by \$76,537 primarily due to a base budget adjustment for right sizing salaries of staff as well as a 3 percent merit increase for employees. Operating and maintenance expenditures increased by \$2,901 due to right sizing of internal services charges.

Department Performance Measures

Mission: The Juvenile Court Service Unit assists the Virginia Department of Juvenile Justice with protecting the public by preparing court involved youth to be successful citizens.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Intake				
Objective: Manage the continuing growth in juvenile, domestic relations and protective order complaints.				
Total number of civil domestic violence complaints issued	577	600	625	650
Total number of domestic relations complaints issued	2,737	3,200	3,300	3,400
Total number of juvenile criminal complaints issued	1,801	1,850	1,900	1,950
Percent of juvenile complaints diverted or unofficial	44%	42%	43%	45%
Probation				
Objective: Continue to maintain high quality probation and parole services.				
Number of after-hours probation contacts with law enforcement	436	325	325	350

¹ Sums may not equal due to rounding.



Juvenile Court Service Unit

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Number of youth committed to DJJ or receiving parole services	24	26	28	30
Objective: Continue to provide alternatives to detention by utilizing the Supervised Release Program.				
Average per diem for Juvenile Detention Center	\$254	\$254	\$254	\$254
Average per diem for Supervised Release Program	\$38	\$40	\$42	\$42
Electronic monitoring - number of days equipment usage	3,513	3,700	3,850	4,000
House arrest - number of days served	2,361	2,400	2,500	2,600
Outreach program - number of days served	612	625	650	675
Percent of juvenile recidivism while in Supervised Release Program	0%	1%	1%	3%
Supervised Release Program - Number of youth served	324	360	375	400
Special Programs				
Objective: Offer effective non-judicial alternatives to intake diversion, criminal and civil, by continuing to develop alternatives to formal court adjudication.				
Number of completed shoplifting deterrent program participants	98	120	140	160
Total number of Restorative Justice Cases	507	550	575	625
Successful Restorative Justice cases (agreement made and completed)	172	200	575	625

FY 2019 and Beyond

The Juvenile Court Service Unit anticipates that the number of domestic relations complaints, particularly related to domestic violence, will continue to significantly increase the workload of the Intake staff. As workload increases, the JCSU may request another Family Abuse Officer in FY 2019 to maintain current service levels. High-risk probation and diversion cases are also expected to increase based on the Department of Juvenile Justice's change in philosophy. Loudoun County's programming and collaboration will continue to be progressive compared to other localities in the Commonwealth of Virginia.

The FY 2019 Projected Budget for the JCSU includes an increase in local tax funding of \$58,601. Personnel expenditures increased by \$55,265 or 3 percent. Operating and maintenance expenditures increased by \$3,336 or 1 percent.



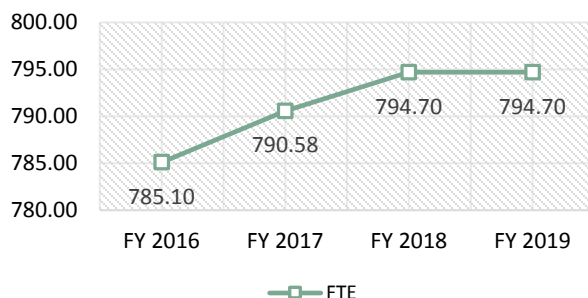
SHERIFF'S OFFICE

The Sheriff is a constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities which are outlined by the General Assembly in the form of State statutes. The Sheriff and the Sheriff's Deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Loudoun County.

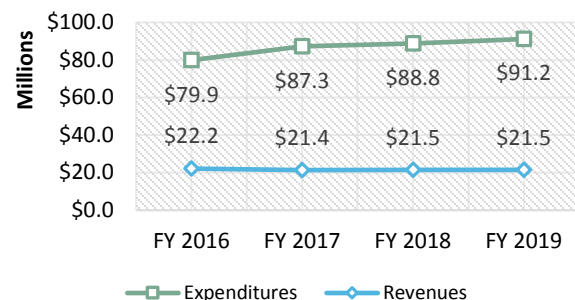
Sheriff's Office Programs

Criminal Investigations	Provides comprehensive follow-up investigation of criminal cases referred from the Field Operations Division and other County Departments.
Field Operations	Provides response to all calls for service and patrols in the County 24 hours a day, 365 days a year. Provides community policing through outreach programs in each area of the County.
Operational Support	Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Emergency Management, Juvenile Education and Services, and Adult Crime Prevention.
Emergency Communications	Provides emergency 911 dispatch services, and non-emergency and administrative calls for service at the Sheriff's Office.
Corrections	Manages the Adult Detention Center (ADC) and Work Release Program.
Court Services	Provides the Civil Process and Court Security Programs for the Courts.
Administrative & Technical Services	Provides support functions to Sheriff's Office divisions related to records management, property and evidence management, accreditation and training, Human Resources, IT support, and Finance and Administration.
Office of the Sheriff	Provides senior command and leadership for the Sheriff's Department.

Staffing Trends



Expenditures/Revenues History





Sheriff's Office

FY 2017 Highlights

The Loudoun County Sheriff's Office (LCSO) activities in FY 2017 have yielded many positive results through the continued implementation of the STEP-UP law enforcement strategy which focuses on improved service, technology, efficiency, and professionalism.

The success of the Sheriff's Office has been accomplished by successfully partnering with federal, state, and local task forces to increase manpower and resources in specific areas of concern, such as drug trafficking, gang activity, internet crimes against children, and the prevention of terrorism. These partnerships act as a force multiplier and expose the Sheriff's Office to a variety of additional funding, resources, and sources of information. Furthermore, these partnerships help combat crimes occurring within our communities, but originating outside of Loudoun County, thus better protecting residents.

The Sheriff's Office leads a Heroin Operations Team (HOT) initiative which involves a variety of agencies, including the office of Congresswoman Barbara Comstock, has continued the comprehensive approach of enforcement, education, and prevention to respond to both heroin overdoses and deaths in Loudoun County.

In partnership with the Department of Mental Health, Substance Abuse and Developmental Services (MHSADS), the LCSO continues to be a partner in the successful operations of the Crisis Intervention Team Assessment Center (CITAC) which provides persons experiencing a mental health emergency the opportunity to meet with a licensed mental health professional for evaluation, crisis intervention and stabilization services, as well as links to various resources. This drop-off center provides residents better access to mental health care, and enables deputies to return to service quickly and continue serving the citizens of Loudoun County.

In FY 2017, the LCSO deployed a state of the art Computer Aided Dispatch (CAD) and Records Management (RMS) system. This investment has enabled the LCSO to meet the emergency demands of today and prepare the County for the future. The enhanced technology streamlines case entry and processing, allows for more informed response to calls for service, empowers improved data and crime analysis, and gains more operational efficiencies.



Sheriff's Office

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$68,608,304	\$71,596,614	\$74,171,818	\$76,397,366
Operating and Maintenance	10,643,850	15,672,318	14,580,353	14,726,157
Capital Outlay	617,827	41,700	39,200	39,200
Other Uses of Funds	54,168	0	0	0
Total – Expenditures	\$79,924,149	\$87,310,632	\$88,791,371	\$91,162,722
Revenues				
General Property Taxes	\$0	\$193,550	\$193,550	\$193,550
Other Local Taxes	4,501,634	4,640,000	4,360,000	4,360,000
Permits, Fees And Licenses	386,371	305,300	382,300	382,300
Fines And Forfeitures	1,149,004	1,580,000	1,230,000	1,230,000
Use Of Money And Property	0	30	0	0
Charges For Services	404,186	581,847	581,847	581,847
Miscellaneous Revenue	(200)	0	0	0
Recovered Costs	2,314,793	1,512,000	1,517,000	1,517,000
Intergovernmental – Commonwealth	13,187,177	12,554,799	13,242,632	13,242,632
Intergovernmental – Federal	217,144	15,000	15,000	15,000
Total – Revenue	\$22,160,110	\$21,382,526	\$21,522,329	\$21,522,329
Local Tax Funding	\$57,764,040	\$65,928,106	\$67,269,042	\$69,640,393
FTE	785.10	790.58	794.70	794.70

The Sheriff's Office FY 2018 Adopted Budget supports key service level priorities for agency operations. Resources include dedicated overtime funding to maintain staffing at the Crisis Intervention Team Assessment Center, Ashburn Station staffing, a School Resource Officer for Brambleton Middle School, and a Video Systems Coordinator.

The Board of Supervisors approved the addition of overtime funds to provide a deputy at the Crisis Intervention Team Assessment Center (CITAC) facility during hours of operations, 16 hours a day (7:00 a.m. to 11:00 p.m.), Monday through Friday. Previously, the LCSO provided a deputy for 8.5 hours per day and any overtime hours were funded by a grant obtained by the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS). The grant period concluded at the end of FY 2017.

The Sheriff's Office continues to address the need for a public safety presence in all County public schools. The Board of Supervisors approved the addition of 1.12 FTE for a School Resource Officer (SRO) for the new Brambleton Middle School, scheduled to open in the fall 2017. While there is no official agreement between the County and Loudoun County Public Schools to provide an SRO in every middle and high school, it is a best practice of the Sheriff's Office to do so. SROs respond to emergency and non-emergency calls, build relationships with students to prevent potential incidents, and meet regularly with community stakeholders and school administrators. The addition of this position establishes a total of 26 SROs for all middle and high schools throughout Loudoun County.

¹ Sum may not equal due to rounding.



Sheriff's Office

The Board of Supervisors also approved 2.00 FTE for an Administrative Assistant and a Crime Analyst to address staffing and workload needs for the new Ashburn Station opening in fall 2017. Both positions are a part of the Sheriff's Office staffing model for stations. The Administrative Assistant will provide administrative and clerical support to command staff and station personnel ranging from the preparation of memorandums, managing the station budget, answering phones, preparing purchase orders, assisting with walk-in customers, and various other office-related duties. The Crime Analyst is the primary point of contact for all data and trend analysis of crime statistics. The LCSO operates with one Crime Analyst per service station in order to establish a subject matter expert on the crime trends and statistics for the service area, as each has its distinct concerns. Station Command staff rely on data provided by Crime Analysts to assist with decisions to allocate resources and identify needs for additional assets to improve service delivery.

Finally, the Board of Supervisors approved the addition of 1.00 FTE for a Video Systems Coordinator to oversee the research, testing, installation, removal, repair and maintenance, and upgrade of the hardware and software related to in-car camera and body worn camera systems. Responsibilities include providing copies of video for Freedom of Information Act (FOIA) requests, subpoenas, court testimony, training, and internal investigations. The process of reviewing, copying, and redacting video is time consuming and requests for video copies increase each year.

The FY 2018 Adopted Budget for the Sheriff's Office includes an increase in local tax funding in the amount of \$1,340,936. Personnel expenditures increased by \$2,575,204 primarily due primarily to the resource requests for the Crisis Intervention Team Assessment Center overtime budget increase for staffing, the School Resource Officer for Brambleton Middle School, two civilian Ashburn Station staff, and the Video Systems Coordinator. Operating and maintenance expenditures decreased by \$1,091,965 primarily due to internal service charges related to support and vehicle charges. Capital outlay expenditures decreased by \$2,500 primarily due to the elimination of one-time capital expenses related to personnel enhancements approved in the FY 2017 Adopted Budget. Revenues increased by \$139,803 primarily due to state shared revenue from the Virginia Compensation Board that allocates funding to support Constitutional Officers.



Sheriff's Office

Department Performance Measures

Mission: To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism. The Sheriff's Office aligns its performance measures to assess the outcome and effectiveness of its operations and processes. The Sheriff's Office works interactively with federal, state, and other local law enforcement authorities to enforce criminal laws by sharing capabilities, strategies and assets. The Sheriff's Office partners with community service groups and human services agencies to implement strategies that improve the quality of life for County residents, businesses and visitors. Finally, the LCSO will engage the community through courteous and proactive outreach and communication, and work diligently to constantly improve our professionalism. Every member of the Loudoun County Sheriff's Office is expected to contribute to the furtherance of this mission.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Criminal Investigations				
Objective: Major Crimes - Achieve a case closure rate for Uniform Crime Reporting Index Crimes (UCR) of 30% (greater than the national average of 21%) and strive to obtain an overall case closure rate of 60% for all cases investigated.				
Number of financial crimes unit cases	974	819	840	875
Number of robbery/homicide unit cases	313	333	342	350
Number of juvenile/sex crimes unit cases	591	660	677	680
Objective: Domestic Violence-Reduce Number of high risk and repeat domestic violence cases				
Number of domestic abuse/assault cases investigated by Domestic Violence Coordinator	178	235	220	220
Objective: Vice/Narcotics and Special Investigations Cases - Achieve 100% closure rate for narcotics and special investigations cases.				
Number of Vice/Narcotic/Organized Crime cases	485	309	318	375
Objective: Crime Scene Unit - Perform crime scene and evidentiary processing on location and within the agencies crime lab setting.				
Number of requests for crime scene unit processing including field ID techs	951	880	903	950
Field Operations				
Objective: Ashburn Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Ashburn	49,985	50,984	52,003	53,043
Objective: Dulles South Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Dulles	36,646	37,378	38,125	38,887
Objective: Eastern Loudoun Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Eastern Loudoun	53,777	54,852	55,949	57,067
Objective: Western Loudoun Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Western Loudoun	24,091	24,572	25,063	25,564



Sheriff's Office

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Operational Support				
Objective: Adult Crime Prevention - Maintain crime prevention awareness through increased information dissemination, safety/security evaluations, safety presentations and improved neighborhood watch involvement.				
Number of meetings and presentations	142	170	170	170
Objective: Truck Safety Unit - Maintain annual average number of truck inspections at 500 each/deputy				
Number of truck safety inspections completed	1,351	1,700	1,750	1,750
Objective: School Resource Officers - Maintain safety and security of middle and high schools through the School Resource Officer (SRO) program.				
High Schools-number of calls for service	5,213	3,400	3,400	3,400
Middle Schools-number of calls for service	3,824	3,000	3,100	3,100
Objective: Youth Crime Prevention - Continue drug prevention presentations to raise awareness of drug abuse among juveniles.				
Number of attendees/drug prevention presentations	12,092	11,600	11,600	11,600
Objective: Full-time K-9 Unit - Support all divisions within Sheriff's Office and outside jurisdictions as requested and needed.				
Calls for scene security and searches	468	475	475	475
Objective: Operation Fairness - Maintain the current level of enforcement to ensure compliance regarding payment of County Taxes				
Number of violations recorded	3,445	3,400	3,400	3,400
Objective: Traffic Safety Section - Manage number of fatal, personal injury and property damage accidents by proactive and reactive enforcement efforts.				
Number of accidents investigated	1,706	1,700	1,700	1,700
Number of traffic summons issued	5,685	6,000	6,000	6,000
Emergency Communications Center				
Objective: Communications - Answer all emergency and non-emergency calls 24/7 while trying to reduce the hold and ring time for non-emergency calls by an average of 5 percent.				
Total 911 telephone calls (landline and cellphone)	25,579	25,178	25,933	41,130
Total non-emergency telephone calls	177,899	154,330	155,873	157,416
Corrections				
Objective: Adult Detention Center - Protect individuals in custody and care by providing a safe and humane environment in the most cost effective manner possible.				
Average daily cost per inmate	\$18.76	\$22.00	\$23.00	\$23.00
Daily food cost per inmate housed at Loudoun County	\$3.16	\$3.75	\$4.00	\$4.00
Daily health cost per inmate housed at Loudoun County	\$15.61	\$16.75	\$18.50	\$18.50
Objective: ADC Transportation Unit - Provide safe and timely transportation of inmates to local and state-wide correctional facilities.				
Annual Cost of transporting inmates	\$402,410	\$399,000	\$422,000	\$432,000
Objective: Work Force - Increase the Work Force Program to provide cost reductions to the County by providing a variety of services to include, but not limited to trash pick-up, painting, landscaping, mowing, and moving.				
Recovered cost by inmates for services provided to the County	\$38,542	\$40,000	\$40,000	\$42,000



Sheriff's Office

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Court Services				
Objective: Courthouse Security - Provide safety by conducting security checks that minimizes incidents				
Number of persons screened	265,564	264,000	275,000	275,000
Objective: Civil Process - Execute and serve 100 percent of civil process papers mandated by the Commonwealth of Virginia.				
Average number of papers served per day	161	200	200	200
Evictions - Number of Papers Received	1,263	1,200	1,200	1,200
Objective: Courthouse Transportation - Evaluate and monitor inmate transfer activities to ensure all inmates are transported to and from the Courthouse and ADC facilities without incident.				
Number of inmates transported to court	5,814	7,520	6,000	6,000
Administrative and Technical Services				
Objective: Accreditation and Training Section - Provide required training to all sworn and non-sworn personnel; provide bi-annual, new hire and remedial firearms training; and process all training requests and travel arrangements associated with training.				
Deputy recruits attending NVCJA	21	50	50	50
Number of registrations processed - training/conferences/academy	5,630	5,748	5,748	5,748
Objective: Human Resources Section - Continue to perform comprehensive background investigations and hire quality individuals for vacant Sheriff's Office patrol, corrections, dispatch, and civilian positions.				
Number of applicants processed	1,931	3,250	3,000	3,000
Total Personnel Action Forms processed	960	880	880	900
Objective: False Alarm - Implement False Alarm Reduction Program which includes a combination of education, fines and fees to reduce the number of false alarms and reduce the number of false alarm calls by 10 percent.				
Number of man-hours spent on responding to false alarm calls	1,719	2,050	2,050	2,050
Number of new alarm registrations	2,815	4,000	4,000	4,000
Number of renewal/updates to registrations	19,458	20,000	22,000	22,000
Total number of false alarm calls	6,878	8,200	8,200	8,200
Objective: Evidence Unit - Ensure that all evidence is located, entered into 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.				
Pieces of evidence submitted and entered	8,224	8,726	8,826	9,026
Objective: Records Section - Process offense reports, arrest reports, traffic citations and accident reports within 10 days of receipt, tow sheets within 24 hours of receipt, and warrants within 72 hours of receipt. Respond to residents' walk-in requests in a professional manner.				
Number of offense reports entered into CAD	23,327	25,470	26,500	27,530
Number of warrants entered into NCIC/VCIN processed to patrol	6,441	7,143	7,273	7,403
Objective: Technology Section - Complete 70 percent of technology related service requests in 8 hours, and for court, internal review, FOIA, and subpoenas.				
Number of Service Requests opened	5,283	3,600	4,000	4,200
Number of Service Requests closed	4,214	2,625	3,000	3,200
Objective: Crisis Unit - Crisis Intervention				
Number of LCSO personnel trained in Crisis Intervention	123	287	447	550
Number of Crisis Intervention Team related calls	147	150	150	150
Office of the Sheriff				
Objective: Media and Communications Unit-Inform media & public of Law Enforcement Activity				



Sheriff's Office

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Number of Media/Public inquiries to include FOIA requests	1,654	2,000	2,000	2,000
Number of messages/alerts issued through Alert Loudoun	488	450	475	475

FY 2019 and Beyond

The Sheriff's Office implemented a Body Worn Camera (BWC) Pilot Program in FY 2015 to gain field operation data to support the department-wide roll out over the next few years. The Sheriff's Office anticipates submitting a resource request in FY 2019 and beyond to further expand the deployment of Body Worn Camera units to all sworn deputies in Field Operation and traffic units within the Operational Support Divisions. This program will assist with collecting electronic data evidence to support criminal charges, improving officer professionalism, law enforcement training, and investigating complaints. The Sheriff's Office will continue to seek grant opportunities to purchase these units.

The FY 2019 Projected Budget for the Sheriff's Office includes an increase of local tax funding in the amount of \$2,371,351 above the FY 2018 Adopted Budget. Personnel expenditures are estimated to increase by \$2,225,548, or 3 percent. The operating and maintenance budget increased by \$145,804, or 1 percent. Revenues were held at the FY 2018 Adopted Budget level.

FTE History

FY 2016: The Board approved a total of 20.92 FTE. These positions include 1.12 FTE for a Western Loudoun Station Sergeant; 1.12 FTE for an Ashburn Station Sergeant; 4.48 FTE for four (4) Ashburn Service Area Deputies; 1.12 FTE for a School Resource Officer at the new Riverside High School; 1.12 FTE for a School Resource Officer-Sergeant; 6.60 FTE for Adult Detention Center staffing; 1.12 FTE for a Truck Safety Deputy; 1.12 FTE for a Traffic Safety Deputy; 1.00 FTE for a Customer Service Assistant at the Western Loudoun station; 1.00 FTE for a Crime Analyst at the Western Loudoun Station; and 1.12 FTE for a Bailiff at the County Courthouse.

FY 2017: The Board approved a total of 5.48 FTE. These positions include 1.12 FTE for a School Resource Officer at the Douglass School; 1.00 FTE for an Administrative Assistant for the Office of the Sheriff; 1.12 FTE for a Deputy for the Business License Enforcement Unit; 1.12 FTE for a Juvenile and Sex Crimes Detective; and 1.12 FTE for a Community Resource Officer in the Dulles South Station Area.

FY 2018: The Board approved a total of 4.12 FTE. These positions include 1.12 for a School Resource Officer at Brambleton Middle School; 1.00 FTE for an Administrative Assistant and 1.00 FTE for a Crime Analyst at the Ashburn Station; and 1.00 FTE for a Video Systems Coordinator.



Sheriff's Office

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Criminal Investigations	\$8,003,622	\$9,010,851	\$9,076,391	\$9,325,999
Field Operations	24,466,133	29,006,813	28,910,973	29,677,543
Operational Support	10,077,683	10,391,907	10,417,986	10,712,631
911 Emergency Communications	3,577,428	3,698,646	4,028,308	4,148,104
Corrections	19,997,910	21,486,184	21,785,114	22,362,457
Court Services	4,344,097	4,537,902	4,797,958	4,941,078
Administrative-Technical Services	7,638,582	7,611,708	8,236,043	8,412,311
Office Of The Sheriff	1,818,693	1,566,621	1,538,597	1,582,600
Total - Expenditures	\$79,924,149	\$87,310,632	\$88,791,371	\$91,162,722
Revenues				
Criminal Investigations	\$1,391,446	\$1,248,902	\$1,316,437	\$1,316,437
Field Operations	4,299,489	3,651,650	3,625,471	3,625,471
Operational Support	3,341,256	3,350,907	3,285,883	3,285,883
911 Emergency Communications	4,501,634	4,640,000	4,360,000	4,360,000
Corrections	6,689,219	6,503,002	6,806,951	6,806,951
Court Services	336,831	507,907	507,907	507,907
Administrative-Technical Services	1,184,726	1,146,368	1,267,602	1,267,602
Office Of The Sheriff	415,509	333,790	352,078	352,078
Total - Revenues	\$22,160,110	\$21,382,526	\$21,522,329	\$21,522,329
Local Tax Funding				
Criminal Investigations	\$6,612,177	\$7,761,949	\$7,759,954	\$8,009,562
Field Operations	20,166,644	25,355,163	25,285,502	26,052,072
Operational Support	6,736,427	7,041,000	7,132,103	7,426,748
911 Emergency Communications	(924,205)	(941,354)	(331,692)	(211,896)
Corrections	13,308,691	14,983,182	14,978,163	15,555,506
Court Services	4,007,266	4,029,995	4,290,051	4,433,171
Administrative-Technical Services	6,453,856	6,465,340	6,968,441	7,144,709
Office Of The Sheriff	1,403,184	1,232,831	1,186,519	1,230,522
Total – Local Tax Funding	\$57,764,040	\$65,928,106	\$67,269,042	\$69,640,393
FTE				
Criminal Investigations	73.63	75.82	76.94	76.94
Field Operations	252.80	264.00	266.87	266.87
Operational Support	102.39	93.48	92.61	92.61
911 Emergency Communications	46.80	45.68	46.80	46.80
Corrections	204.16	204.16	203.04	203.04
Court Services	48.92	48.92	50.04	50.04
Administrative-Technical Services	46.80	47.92	47.80	47.80
Office Of The Sheriff	9.60	10.60	10.60	10.60
Total – FTE	785.10	790.58	794.70	794.70



Sheriff's Office

Program Descriptions

The Loudoun County Sheriff's Office serves Loudoun citizens through eight programs.

- The Criminal Investigations Division (CID) provides intensive follow up investigation of criminal cases referred from the Field Operations Division that are not resolved during the initial response by patrol personnel. CID also initiates its own investigations and investigates referrals from online reporting, other government agencies, including the Department of Family Services and the Commonwealth's Attorney's Office. In addition to investigating criminal offenses, CID's Crime Scene Unit (CSU) is responsible for all evidence collection at major crime scenes, to include the analysis/examination of selected items not forwarded to the Department of Forensic Science. The Computer Forensics Unit (CFU) conducts forensic examinations of computers, cell phones and other electronic devices. CID currently consists of five major sections: Crimes Against Person (consisting of the Robbery/Homicide Unit, Domestic Violence Unit, and the Special Victims Unit); Financial Crimes; Tactical Enforcement Unit (focusing on Vice, Narcotics, and Gangs); and the Crime Scene Unit, which includes the Computer Forensics Unit and the Latent Fingerprint Unit. The Crime Analyst unit operates within the Criminal Investigations Division supporting all major sections with crime mapping and intelligence collection.
- The Field Operations Division, which consists of four independently operated stations, is responsible for the initial response to all calls for service and patrols in the County 24 hours a day, 365 days a year. Included in those responses are criminal and traffic investigations, arrests, community relations, warrant services, calls for service for the Crisis Intervention Team Assessment Center, community policing, and proactive patrol. In addition to patrol duties, the Community Policing, Executive Detail, Events Management, Station Property Crimes Detectives, Special Operations Section, and Dulles Town Center Mall programs are operated out of the Field Operations Division. These programs work closely with the Patrol section and each other to deliver community based, problem solving policing techniques to Loudoun County residents. The Field Operations Division frequently augments specialized programs such as Criminal Investigations and Operational Support when program service demands exceed current capabilities. Support is also provided to the Purcellville, Leesburg and Middleburg Police Departments, Loudoun County Fire Marshal's Office, the Virginia State Police, Metropolitan Washington Airport Authority Police, Animal Services, Virginia Department of Alcohol Beverage Control and Federal law enforcement agencies.
- The Operational Support Division is responsible for supporting all divisions within the Sheriff's Office as well as other jurisdictions through its staff of highly-trained personnel in specialized fields. Operational Support is organized around six programs: Traffic Safety and Enforcement, Field Operations Support, Response Teams, Emergency Management, Juvenile Education and Services, and Adult Crime Prevention. The Operational Support Division consists of the following units: Operational Support Administration, Traffic Safety Section (Motor Unit, Operation Fairness, Crash Reconstruction, Crossing Guards, Truck Safety Unit and Traffic Administration), Adult Crime Prevention, Youth Services Section (School Resource Officers and Juvenile Resource Officers), Underwater Search and Evidence Recovery Team, and Explosive Ordinance Disposal, K9 Unit, Emergency Management Liaison, Bike Team, Civil Disturbance Unit, Command Unit Operations, Honor Guard, Search and Rescue/Project Lifesaver Team, Auxiliary Unit, and Crisis Negotiation Team.
- The Emergency Communications Center (ECC) is a 24 hour a day mandated component of the Sheriff's Office. The ECC's primary objective is the management and delivery of law enforcement service requests in Loudoun County. The realization of this mission requires activity in three key areas. Telecommunications responsibilities include answering all emergency (E 911), non-emergency and administrative telephone lines dedicated to the Sheriff's Office. Personnel also answer emergency and non-emergency calls made to the Purcellville and Middleburg Police Departments. Radio communications activities include real time tracking of all on duty law enforcement personnel and the prioritization and dispatching of emergency and nonemergency calls for service to those officers. Support functions comprise the final duty of Emergency Communications staff. Typical tasks include the maintenance of multiple databases within the Computer Aided Dispatch (CAD) system and management and entry of information in and out of the Virginia Criminal Information Network (VCIN) and National Crime Information Center (NCIC) computer systems.



Sheriff's Office

- The Corrections Division manages the Adult Detention Center (ADC) and Work Release 24 hours a day, seven days a week. Staffing at the ADC consists of two major components: Security and Program Support. Security personnel maintain the day to day security operations of the facility, while Program Support personnel manage the Classification and Records sections and conduct various programs such as education, recreation and transportation of inmates throughout the Commonwealth of Virginia. The Work Release personnel maintain day to day security operations of the facility, operate the Work Force Program and manage work release participants who work in the community.
- The Civil Process Program serves civil documents originating from the Loudoun County Circuit Court, General District and Traffic Courts, and the Juvenile and Domestic Relations Court. The Unit also serves legal processes initiated from outside jurisdictions to persons located within the County, all "five day notices" including evictions, and all Loudoun County Treasurer taxpayer notices. The Court Security Program provides security for all courtrooms, judges, public buildings and grounds on the Courthouse complex. Court Security also manages the court holding area and transports inmates between the Adult and Juvenile Detention Centers and the court buildings on a daily basis.
- The Sheriff's Office Administrative and Technical Services Division provides support functions to the agency and necessary services to the citizens and community. These services are provided by nine separate entities within the division including the Records Section, Property and Evidence Section, Accreditation and Training Section, Human Resources Section, False Alarm Reduction Unit, Technology Section, Finance and Administrative Support. The Administrative and Technical Services Division also serves as the central repository for the review, update, and distribution of Sheriff's Office General Orders and agency wide policies and procedures. The Crisis Intervention Team Coordinator oversees the staffing at the Crisis Intervention Team Assessment Center (CITAC) and coordinates the Crisis Intervention Training. In partnership with Loudoun County Mental Health the CITAC offers mental health services to the residents of Loudoun County.
- The Office of the Sheriff provides professional management and leadership for the Department through the Sheriff, two Chief Deputies, two Internal Affairs Investigators, a Media and Communications Unit, Strategic Planner and two Administrative Assistants.





Health and Welfare

FY 2018 Adopted Budget

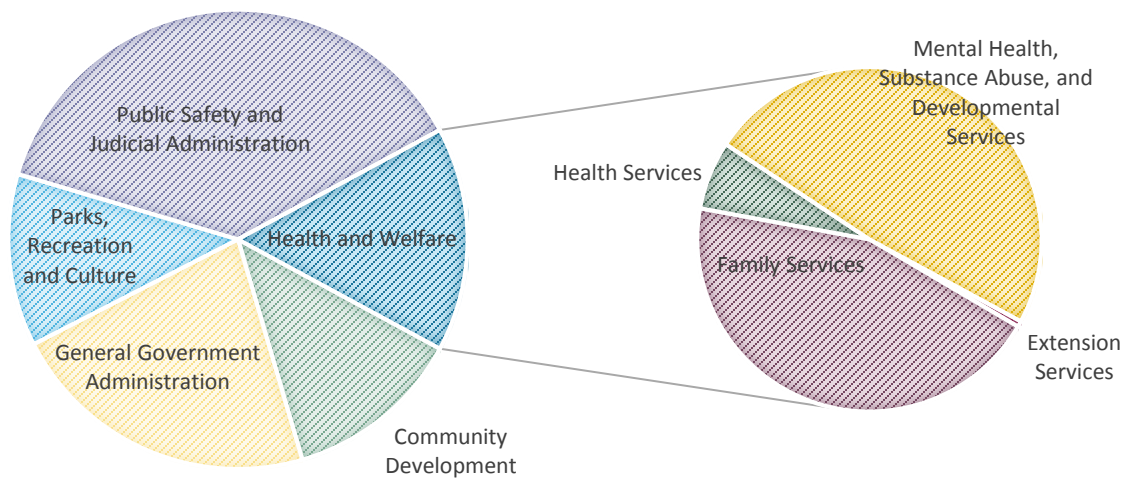
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HEALTH AND WELFARE SUMMARY

FY 2018 ADOPTED EXPENDITURES



Department	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Extension Services	\$399,524	\$428,668	\$449,408	\$460,609
Family Services	31,022,518	34,216,219	35,482,175	36,189,871
Health Services	4,635,827	4,828,493	5,134,319	5,240,828
Mental Health, Substance Abuse, and Developmental Services	35,147,912	37,416,663	38,810,027	39,788,918
Total	\$71,205,781	\$76,890,044	\$79,875,930	\$81,680,226



VIRGINIA COOPERATIVE EXTENSION – LOUDOUN OFFICE

Virginia Cooperative Extension (VCE) – Loudoun serves Loudoun’s residents and the County government by developing and presenting education programs using research-based information published by Virginia’s land-grant universities, Virginia Tech, and Virginia State University. VCE-Loudoun’s education programs are specific to Loudoun’s AgroEcology and its component elements: agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, and human nutrition. VCE-Loudoun also serves as the portal through which the County can access the faculty of Virginia Tech’s College of Agriculture and Life Sciences, Virginia Tech’s College of Natural Resources and Environment, the Virginia-Maryland Regional College of Veterinary Medicine, Virginia’s Agricultural Experiment Stations, and Virginia State University’s College of Agriculture. The department is structured to facilitate programming in three program areas: Agriculture and Natural Resources, 4-H Youth Development, and Family and Consumer Sciences. VCE-Loudoun’s extension agents and staff have trained approximately 230 volunteers in accordance with Virginia Tech and VCE standards. These volunteers assist with education program delivery throughout the County.

VCE-Loudoun Programs

Agriculture & Natural Resources

Provides education programs and technical information relating to production agriculture, recreational farming, horse ownership, commercial horticulture, community horticulture, agronomy, pesticide application safety, natural resource conservation, water quality management, and soil health.

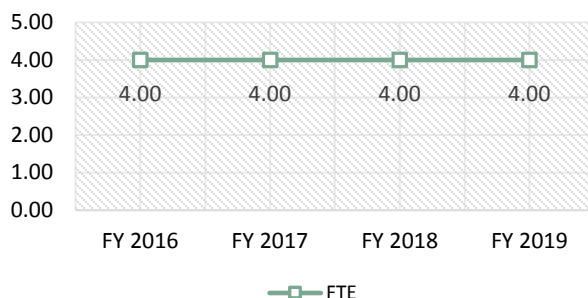
4-H Youth Development

Provides hands-on, experiential learning in the areas of science, healthy living, and citizenship to help Loudoun youth aged five to eighteen years develop life skills.

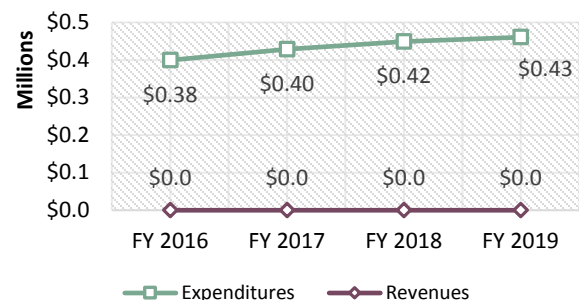
Family & Consumer Sciences

Provides education and technical information related to food safety and human nutrition for County commercial and residential audiences.

Staffing Trends



Expenditures/Revenues History





Virginia Cooperative Extension – Loudoun Office

FY 2017 Highlights

In FY 2017, Virginia Cooperative Extension (VCE) – Loudoun developed and presented education programs reaching approximately 30,000 people, addressing learning needs that relate to Loudoun’s AgroEcology and its component elements: agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, and food safety for the purpose of improving residents’ individual, community, and environmental well-being. Most of these 30,000 learning interactions were possible because the Department’s seven full-time employees were assisted by 230 trained volunteers who contributed 19,167 hours of work valued at \$500,067.¹ In addition, the Department emphasized partnerships internal and external to the County Government to demonstrate fiscal stewardship and create resource multipliers.

The Agriculture and Natural Resources’ (ANR) staff provided information and technical expertise to beginning as well as established commercial producers to maximize their operation’s profitability and sustainability. It also developed and presented education programs to help horse owners improve the health of their animals through good pasture management and identification of toxic plants and trees. Its contribution to water quality improvement was a unique, on-property program to demonstrate safe practices for treating pest algae and pond weed infestations. Working with the ANR staff, VCE’s Master Gardener volunteers worked throughout the County to assist residents and municipalities mitigate stormwater runoff, improve water quality, and advance efforts on at-home edibles through sensible landscape management and the safe application of fertilizers and pesticides. The Master Gardeners staffed numerous County community events to identify and treat insect pests and diseases, and to answer a variety of horticultural questions. Additionally, VCE-Loudoun Master Gardeners collaborated with the Town of Leesburg on maintenance and replacement of the Town’s current tree canopy, with the County’s Department of Economic Development to identify historic trees, and with the County’s General Services Department to assist with maintenance of the Briar Patch Park wetland stormwater project, including handing out brochures on stormwater management.

FY 2017 also saw the completion of the infrastructure to support the Green Tea Grant, in coordination with Virginia Tech’s Winchester Agriculture Research and Extension Center. VCE-Loudoun benefited from an existing grant from Virginia Tech to develop and sustain beginning farmer instruction. The Department participated as leader and provider of the pilot bilingual program, developed to support the peer-to-peer consulting and research network, which is a foundation strategy for the Long View of Loudoun County. VCE-Loudoun also continued creating interdepartmental and interagency collaboration with entities such as the Health and General Services Departments; Loudoun County Farm Bureau; VCE units in Fauquier, Culpeper, Green, Clark, Frederick, Arlington, Fairfax, and Prince Williams Counties; Morven Park; research faculty at Virginia State University and Virginia Tech; Charles S. Monroe Technology Center; and the Northern Virginia Community College. These partnerships resulted in educational programs on soil and water health, food safety, horticultural production, pesticide training, processing and marketing. The benefit of these collaborations has been to provide useful and practical information to a larger audience within our community.

In FY 2017, the 4-H program strengthened partnerships with all levels of education and other public entities to provide programming in leadership; public speaking; and Science, Technology, Engineering, and Mathematics (STEM); with the goal of providing Loudoun’s youth with the tools to become healthy, confident, and productive citizens. This goal was exemplified when VCE-Loudoun was able to nominate seven youths, and one honorary adult, to be inducted into the 4-H All-Stars, the highest honor a Virginia 4-H youth can achieve.

FY 2017 was the second year for VCE-Loudoun’s Food Safety Agent (FSA), a position provided by the Commonwealth of Virginia. Hired in March 2015, the FSA identified and contacted relevant stakeholders and commenced developing programs for the County’s food producers and food handlers for the purpose of minimizing food borne illnesses as part of commercial production and residential food handling. Instruction topics included food preservation

¹ The 2015 Virginia average hourly value of volunteer time is \$26.09 (www.independencesector.org).



Virginia Cooperative Extension – Loudoun Office

(canning), best practices for food safety for farmer's market vendors, holiday food safety considerations, and ServSafe Food Manager Certification.

FY 2018 Budget Analysis

Department Financial and FTE Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$317,062	\$319,279	\$335,339	\$345,399
Operating And Maintenance	82,462	109,389	114,069	115,210
Total – Expenditures	\$399,524	\$428,668	\$449,408	\$460,609
Local Tax Funding	\$399,524	\$428,668	\$449,408	\$460,609
County FTE ¹	4.00	4.00	4.00	4.00
State FTE	3.74	3.74	3.74	3.74
FTE	7.74	7.74	7.74	7.74

In FY 2018, the Department will continue to provide the current level of services. VCE-Loudoun will continue to collaborate and develop programs with County Government Departments, Virginia Cooperative Extension, Virginia Tech, Virginia State University, and other community groups. This will result in innovative ways to disseminate information to the community to meet their needs and respond to their requests. Additionally, the Department will integrate university resources, including on-campus university faculty and the regional Agriculture and Extension Research Centers, into the educational programming.

The FY 2018 Adopted Budget for Extension Services includes an increase in local tax funding in the amount of \$20,740. Personnel expenditures increased by \$16,060 primarily due to a 3 percent merit increase for employees and changes in employee benefits elections. Operating and maintenance expenditures increased by \$4,680 due to an increase in the County's contribution to Virginia Cooperative Extension, per the Memorandum of Understanding.

¹ The Department's State positions are scheduled to work 40 hours per week while the Department's County positions are scheduled to work 37.5 hours per week. Therefore, due to this variance in work hours, 1.00 State FTE is equivalent to 1.07 County FTE.



Virginia Cooperative Extension – Loudoun Office

Department Performance Measures

Mission: To improve Loudoun's social, economic, and environmental well-being by linking County residents and government staff and departments to Virginia's land-grant universities through research-based education programs specific to Loudoun's AgroEcology and its component elements, agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, human nutrition and community viability.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Agricultural and Natural Resources				
Objective: Measure VCE-Loudoun cost effectiveness relating to Loudoun County funding.				
Number of direct person to person contacts	30,966	30,000	30,000	30,000
Number of direct person to person contacts per County funded FTE	6,103	5,913	5,913	5,913
Objective: Maximize Agriculture & Natural Resources programming impact using grants, organization partnerships, volunteers, and inter-departmental collaborations.				
Value of grants or cost share contributions received from other departments or organizations	n/a ¹	\$2,000	\$2,000	\$2,000
Number of in-kind support activities received from other departments or organizations	16	25	25	25
Number of in-kind support activities provided to other departments, or organizations ²	16	35	35	35
Objective: Increase learners' awareness of the resources (time, money, energy) required to start and sustain a farm operation.				
Number of learners participating in an Extension farm business management program/consultation	n/a	65	50	55
Objective: Increase learners' awareness of best management and safety practices associated with raising livestock or owning horses.				
Percentage of learners who indicated they will adopt or modify a livestock or equestrian best management or safety practice following their participation in an Extension program/consultation	86%	90%	85%	85%
Number of learners participating in an Extension livestock or equestrian best management and/or safety practices program/consultation	359	450	500	500
Objective: Increase learners' awareness of best management and safety practices associated with minimizing Total Maximum Daily Load (TMDL) through farm soil conservation, water quality improvements, and nutrient management programs.				
Percentage of learners who indicated they will adopt or modify a soil conservation, water quality, or nutrient management practice following their participation in an Extension program/consultation	n/a	85%	85%	85%
Number of learners participating in a TMDL-related rural soil conservation, water quality, or nutrient management education program/consultation	n/a	250	250	250

¹ For new performance measures with no previous year's data, "n/a" is used.

² Increase reflects proposed new programming in Eastern Loudoun



Virginia Cooperative Extension – Loudoun Office

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Increase learners' awareness of best management and safety practices associated with commercial horticulture.				
Percentage of learners who indicated they will adopt or modify a commercial horticulture best management and/or safety practice following their participation in an Extension program/consultation ¹	93%	90%	85%	85%
Number of learners participating in an Extension commercial horticulture best management and/or safety practices program/consultation	1,160	1,000	1,000	1,000
Objective: Increase learners' awareness of best management and safety practices associated with minimizing Total Maximum Daily Load (TMDL) through residential soil conservation, water quality, and nutrient management programs.				
Percentage of learners who indicated they will adopt or modify a residential soil conservation, water quality, or nutrient management practice following their participation in an Extension program/consultation	n/a ²	85%	85%	85%
Number of learners participating in TMDL-related residential soil conservation, water quality, or nutrient management program/consultation	n/a	250	250	250
4-H Youth Development				
Objective: Maximize 4-H programming impact using grants, organization partnerships, volunteers, and inter-departmental collaborations.				
Value of grants or cost share contributions received from other departments or organizations	n/a	\$1,500	\$1,500	\$1,700
Number of in-kind support activities received from other departments or organizations	17	15	15	16
Number of in-kind support activities provided to other departments, organizations, or programs	17	15	15	16
Objective: Develop and present project based 4-H in-school programs.				
Number of 4-H in-school participants	11,060	9,800	10,000	10,100
Number of schools provided with 4-H programming	56	50	55	55
Objective: Develop and present 4-H Junior Camp and other camping programs that promote life skill development.				
Number of 4-H camping programs	5	4	4	4
Number of youth participants in a 4-H camping program	441	450	450	450
Objective: Develop, present, and maintain project and activity based 4-H clubs that meet the needs of Loudoun's youth population.				
Number of 4-H clubs in Loudoun	25	23	24	25
Number of youth enrolled in a Loudoun 4-H club	335	400	440	450
Objective: Develop and present project based 4-H out-of-school educational programs and workshops.				
Number of 4-H educational events ³	n/a	200	205	210
Number of 4-H youth participants	2,014	4,500	4,600	4,700

¹ The 85% estimate reflects consideration for learners' innovation-adoption as explained by Everett M. Rogers, Distinguished Professor Emeritus of University of New Mexico.

² For new performance measures with no previous year's data, "n/a" is used.

³ Measure changed from program to events to better account for multiple recurrences of specific programs.



Virginia Cooperative Extension – Loudoun Office

FY 2019 and Beyond

As the County's population increases, the Department will receive increasing numbers of requests from residents and businesses across the County as well as from County and Town Government departments for educational programs, information, and in-person, agent consultations. To satisfy increasing service demands, VCE-Loudoun must expand its volunteer cadre significantly reaching perhaps as many as 280 by FY 2019, and thus requiring the support of an employed volunteer coordinator.

The FY 2019 Projected Budget for VCE-Loudoun includes an increase in local tax funding in the amount of \$11,201. Personnel expenditures increased by \$10,060 or 3 percent. Operating and maintenance expenditures increased by \$1,141 or 1 percent.



Virginia Cooperative Extension – Loudoun Office

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Agriculture And Natural Resources	\$191,877	\$199,295	\$206,206	\$211,450
4-H Youth Development	142,585	154,155	160,908	165,106
Family And Consumer Sciences	65,062	75,219	82,295	84,054
Total – Expenditures	\$399,524	\$428,668	\$449,408	\$460,609
Local Tax Funding				
Agriculture And Natural Resources	\$191,877	\$199,295	\$206,206	\$211,450
4-H Youth Development	142,585	154,155	160,908	165,106
Family And Consumer Sciences	65,062	75,219	82,295	84,054
Total – Local Tax Funding	\$399,524	\$428,668	\$449,408	\$460,609
FTE				
Agriculture And Natural Resources	3.00	3.00	3.00	3.00
4-H Youth Development Sec	1.00	1.00	1.00	1.00
Total – FTE	4.00	4.00	4.00	4.00

Program Descriptions

VCE-Loudoun serves Loudoun residents through three program areas.

- The Agriculture and Natural Resources (ANR) program is the primary source of education and technical information for agriculture, horticulture, agronomy, and natural resources within the County. Staff expertise in commercial livestock production, recreational farming, horse ownership, commercial horticulture, community horticulture, agronomy, pesticide application safety, natural resource conservation, water quality management, and soil health and related diagnostic services enable residents, agribusiness leaders, and commercial producers to make informed decisions regarding animal and crop health, as well as air, soil, and water quality.
- 4-H is a youth development program operated in coordination with Virginia Cooperative Extension and Virginia's land-grant universities. Loudoun 4-H uses a club-based model that complements County school programs, but operates independently. 4-H programs offer science, healthy living, and citizenship instruction to all students enrolled in public, private, and home schools. Loudoun 4-H uses research-based programming formed around experiential youth development to address learning needs in all nine districts through community clubs, project clubs, short-term special interest groups, after-school programs, camping programs, and school enrichment programs. Youth leadership development and STEM (Science, Technology, Engineering and Math) projects are expanding into the County's suburban areas. 4-H enrolled youth are up and coming leaders in Loudoun County who positively impact their communities and promote social well-being.
- Family and Consumer Sciences (FCS) programs develop wellness and life skills in three areas: 1) Food, nutrition, and health; 2) Family financial management; and 3) Family and human development. In Loudoun, FCS focuses on programs to promote food safety and health through prevention of food borne illness. Programs promoting human nutrition are available to VCE-Loudoun from VCE and VCE offices in surrounding counties.





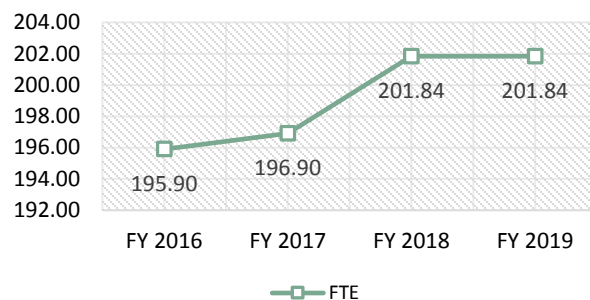
FAMILY SERVICES

The Department of Family Services administers a wide variety of programs and services that assist children, families, disabled adults, and the elderly with basic subsistence and medical needs as well as services to protect children and vulnerable adults from abuse, neglect, and exploitation. All services are delivered under state and federal mandates or under local initiatives that seek to improve family stability, help families achieve safe and affordable housing, increase self-sufficiency, and reduce the need for more expensive alternatives or the need for additional government assistance.

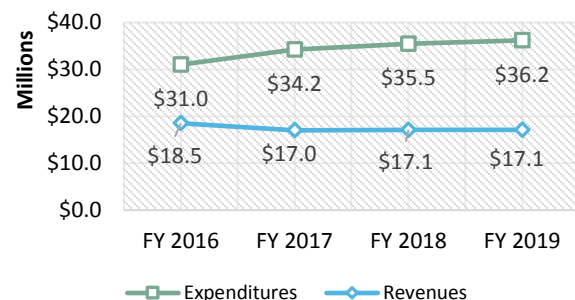
Family Services' Programs

Adult and Family Programs	Protects vulnerable adults and assists eligible individuals and families with access to food, shelter, medical, employment, and other basic human needs.
Child Services	Provides child protective services, foster care and adoption, and services to support at-risk youth to improve the safety and well-being of children.
Facilities and Internal Development	Ensures efficient and effective operations of all facilities operated by the Department and that the units within the Department have the resources, materials, and data needed to fulfill their missions.
Housing and Community Development	Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low to moderate income households.

Staffing Trends



Expenditures/Revenues History





Family Services

FY 2017 Highlights

The Department continued to face a number of challenges in FY 2017. The staff turnover rate in the Department continues to be relatively high, especially in Child Protective Services and Adult Protective Services, primarily due to high workloads.

With the addition of 6.53 FTE in FY 2015 and FY 2016 (due to the reallocation of 5.00 FTE from the disbanded Young Adults Project; the mid-year addition of 1.00 FTE funded by the Virginia Department of Social Services (VDSS) and the Board approval of 0.53 FTE in FY 2017 for a regular, part-time Energy Assistance Specialist), the Benefits Unit reduced the number of overdue Medicaid renewals by 82 percent and has been able to achieve a 98 percent processing rate for new Medicaid applications. The additional workers are becoming fully trained and more proficient in their jobs allowing them to take more cases reducing the caseload from 936 to 746 cases per worker, which is consistent with the caseloads of other Northern Virginia jurisdictions. The unit also developed new procedures to recruit, interview, and train new staff, and as a result, the turnover rate was reduced from 44 percent to 4 percent over a twelve month period.

The Workforce Resource Center implemented the new Workforce Innovation and Opportunity Act (WIOA), which helps the unemployed file for unemployment compensation and also find gainful employment. Implementing the new act saw a 26 percent increase in case enrollments.

The Department spearheaded the reviewing of a countywide Memorandum of Understanding (MOU) that established a Minor Sex Trafficking Multidisciplinary team. This team has developed a comprehensive approach in working with sex trafficking cases. The team includes members from Family Services, law enforcement (local and Federal), the Child Advocacy Center, the Juvenile Court Services Unit, Mental Health Substance Abuse and Developmental Services, and Loudoun County Public Schools. Additionally, a Sex Trafficking Steering Committee was developed that meets monthly to discuss and oversee a coordinated community response to this issue. This community wide approach established Loudoun County as a leader in this field within the Commonwealth.

The Department collaborated with the Department of Information technology (DIT) staff to complete the Oracle/Harmony interface, which automates data transfers between the two systems, allowing all bills to be paid without duplicate data entry.

The Department received Board of Supervisors' approval to convert one Youth Shelter building to a Group Home. This change will reduce the number of costly out-of-county placements for youth and allow the growing number of Loudoun's youth in need of out of home placements exceeding 90 days to be served in the community. Remaining in the community allows for more productive family work, easier access to intensive treatment and casework, and greater support to transition back to home, school and other ongoing services.

The Community Development Block Grant (CDBG) program gained approval from the Board of Supervisors for an MOU to protect historic resources associated with the Carlheim Barn project located on the National Register Paxton Campus. The CDBG funded project will retrofit the barn to be used as a diagnostic clinic for children with disabilities while preserving the historic structure.

The Affordable Dwelling Unit (ADU) program implemented an MOU with the Loudoun Chapter of Habitat for Humanity, the Board designated qualified non-profit, to purchase Affordable Dwelling Units.

At the direction of the Board of Supervisors, Housing and Community Development staff worked with the Housing Advisory Board and an interdepartmental team to draft a scope of work and procure the services of a consultant to conduct a housing needs assessment. A presentation on the study was provided to the Board of Supervisors in February 2017. Staff also provided support to the revision of ordinance regulations (Article 7 and Chapter 1450) to enable the substitution of Low Income Housing Tax Credit units for ADUs to provide flexibility in the provision of affordable housing.



Family Services

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$15,358,300	\$16,617,678	\$17,688,896	\$18,219,563
Operating And Maintenance	15,592,641	17,508,134	17,702,873	17,879,902
Capital Outlay	56,412	10,000	10,000	10,000
Other Uses Of Funds	15,165	80,406	80,406	80,406
Total – Expenditures	\$31,022,518	\$34,216,219	\$35,482,175	\$36,189,871
Revenues				
Use Of Money And Property	\$23,889	\$3,046	\$3,046	\$3,046
Miscellaneous Revenue	4,299	26,271	26,271	26,271
Recovered Costs	222,320	415,374	415,374	415,374
Intergovernmental – Commonwealth	2,804,955	3,233,119	3,318,279	3,318,279
Intergovernmental – Federal	15,265,822	13,074,714	13,108,048	13,108,048
Other Financing Sources	198,165	263,406	263,406	263,406
Total – Revenues	\$18,519,449	\$17,015,930	\$17,134,424	\$17,134,424
Local Tax Funding	\$12,503,069	\$17,200,288	\$18,347,751	\$19,055,447
FTE	195.90	196.90	201.84	201.84

In the FY 2018 Adopted Budget, the Board of Supervisors approved funding for 1.00 FTE for a CPS Field Supervisor and 1.00 FTE for a CPS Family Services Worker to reduce caseloads per worker and to assist with the growing complexity of cases and increased mandates. Child Protective Services (CPS) is mandated by the Virginia Department of Social Services to conduct its work in a prescribed way within specific timeframes. The Department is mandated by the Code of Virginia to receive reports alleging abuse or neglect on a 24-hour, 7 days-a-week basis. The Family Service Workers investigate and assess valid complaints of child abuse and or neglect. Field Supervisors are responsible for providing direct supervision, support, and training to the Family Services Workers that conduct investigations, assessments, and direct services to families and to the case assistants who provide direct services. The Field Supervisors are also required to attend all local and State appeal hearings, family partnership meetings, and multi-disciplinary team meetings for the cases of the workers that they supervise. Between FY 2015 and FY 2016, the unit saw a 37 percent increase in the number of valid complaints involving domestic violence; a 33 percent increase in the number of “after normal business hours” responding to emergency calls; and a 43 percent increase in the number of criminal hearings attended. Additionally, workers must either make a disposition in an investigation or complete an assessment within 45 days of the receipt of the complaint. There is some flexibility to increase the length of time to 60 days. Workers are required to meet this requirement 100 percent of the time. In FY 2016, workers met this time frame 46 percent of the time. New trends such as sex trafficking cases have also begun to impact the workload as these cases are very complex and the number of cases continues to grow. Moreover, the Department has been unable to meet some key state mandates such as making first meaningful contact with family for a new investigation or assessment which requires contact within 24 hours to five days depending on case type. Workers are required to meet this timeframe 100 percent of the time, but in FY 2016, workers met this time frame only 81 percent of the time. All documentation related to the case must be submitted within 60 days from the beginning of the investigation or assessment. Workers are required to meet this mandate 90 percent of the time. In FY 2016, this mandate was met only 53 percent of the time.

¹ Sum may not equal due to rounding.



Family Services

In FY 2016 Family Service Workers carried an average of 24 active cases each month while the recommended caseload is 15 active cases. In FY 2016 Field Supervisors supervised eight workers while the recommended is six workers. High staff turnover has been an ongoing problem in CPS because the work is demanding and stressful. The ensuing workload associated with vacancies exacerbate turnover since it takes about a year to fully train a new CPS worker. Having the two additional positions will allow for better supervision and more sustainable caseloads of the workers in the division.

The Board of Supervisors also approved funding of 1.00 FTE for an Adult Protective Services (APS) Worker to assist with growing case complexities and to reduce the caseload per worker to more sustainable levels. This unit has experienced increased demand in three of its four mandated services including APS complaints and investigations, Guardian Report reviews, and Companion Services. There has been a 34 percent increase in FY 2016 from the previous year in the total number of abuse or neglect complaints assessed, 30 percent increase in the number of valid complaints investigated, 14 percent increase in Evening/Weekend on-call, and a 40 percent increase in the number of Guardian Report Reviews that are completed to review for any APS concerns. The National Association of Protective Services Administrations (NAAPSA) recommends that APS caseloads should not exceed 25 cases when the cases include both investigations and ongoing adult service cases. Currently, APS workers carry an average of 48 cases on a monthly basis, which includes both investigations and adult services cases, which is almost double the recommended caseload. Continuous attempts to meet the high levels of demand has placed tremendous stress on the workers, which has negatively impacted unit morale and led to turnover. Working with older and disabled adults requires more time and effort.

To continue with the successes that the Family Connections Program has seen in the last few years and to address the waiting list, the Board of Supervisors approved funding of 1.00 FTE for a Family Connections Worker in the FY 2018 Adopted Budget. The Family Connections program is a community-based, best practice program that provides services to high risk adolescents and their parents. The goal of the Family Connections program is to keep the family together and to eliminate further, more intense involvement with CPS, Foster Care, residential treatment or other out-of-home placement. The clinical staff provides therapeutic support for individuals in the program that are experiencing extreme stress, threatening/destructive behaviors, and/or emotional problems that may hinder their progress. During FY 2016, the program began accepting more referrals from CPS and Foster Care. The program also takes referrals from law enforcement, public schools, and court services. In FY 2016, the program served 90 parents with 65 children in the seven week group as well as 47 families in a weekly alumni group. At any given time, the program maintains a waiting list of ten to 12 families. In FY 2016, 85 percent of the youth completing the program did not need a higher level of care. The Family Connections program when compared to a residential treatment program is much more successful in keeping families safely together. In FY 2016, youth spending time in a residential treatment program had a 44 percent success rate as compared to the 85 percent of Family Connections. Additionally, the Family Connections program costs approximately \$86.75 per day while a residential treatment program costs approximately \$406.96 per day. An additional Clinical Family Services Worker would allow the program to double the number of families that could be served per year. Having an additional worker will help to reduce or even eliminate the waiting list and continue with the positive outcomes seen with the program.

The Veterans Services Coordinator position was initiated by the Board of Supervisors as part of the FY 2016 budget and was authorized as a regular, part-time 0.53 FTE (20 hours per week). In this capacity, the position has served 117 clients with information and referrals since December 2015. Currently, the service level requires 15 hours per week to meet client needs, leaving only five hours to fulfill the remainder of the job requirements such as conducting outreach, providing veteran focused community events/job fairs, recruiting volunteers, and providing community presentations. As a result, the position is unable to meet several of the established performance standards including developing and maintaining collaborative relationships with Veterans Service Organizations, County agencies, and other community organizations. The position currently does one or two outreach events per week with no hours to expand. It is anticipated that as a full time position, a total of 200 clients can be supported, and the number of hours devoted to community outreach and resource development can be increased. In order to serve the veterans' population in the County more effectively and meet the service needs of this program, the



Family Services

Board of Supervisors approved funding of 0.47 FTE for the Veterans Services Coordinator in the FY 2018 Adopted Budget, thus making this a full time, regular position.

The FY 2018 Adopted Budget for the Department of Family Services includes an increase in local tax funding in the amount of \$1,147,463. Personnel expenditures increased by \$1,071,218 primarily due to increases in benefit costs, a 3 percent merit pay increase for employees, and the addition of personnel costs related to newly approved 4.47 FTE. Operations and maintenance expenditures increased by a net of \$194,739 primarily due to two base budget adjustments for the Daycare and Companion Services programs. The Department received a base budget adjustment of \$180,000 for daycare funding, which is accessed by CPS. Currently, CPS receives very limited funding from various grants, which has reduced over the years due to State budget cuts. The Department also received a base budget adjustment of \$150,000 to right size the Department's Companion Services contract. Revenues increased by \$118,494, and it includes the revenue for the newly approved 4.47 FTE.



Family Services

Department Performance Measures¹

Mission: To help people achieve safe and productive lives. To accomplish this mission, the Department emphasizes personal responsibility in all programs and services; helps protect and advocate for vulnerable adults and children; collaborates with businesses, government and community resources to deliver effective and efficient services; and fosters and supports professional growth and development among staff.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Child and Adult Services				
Objective: Child Protective Services – Evaluate all valid complaints of abuse and neglect.				
Number of valid complaints of abuse/neglect received	1,209	1,222	1,234	1,247
Percent of families receiving a second complaint within one year of receiving services	16%	22%	22%	22%
Percent of children involved in the family engagement process who were diverted from foster care	100%	85%	85%	85%
Objective: Children’s Services Act (CSA) – 80 percent of CSA cases will be served in community-based care.				
Number of new cases referred	103	110	120	120
Percent of cases receiving community based care only	78%	80%	80%	80%
Percent of cases receiving congregate care services	22%	20%	20%	20%
Objective: Family Connections – At least 70 percent of participants who complete the program will not require a higher level of care (defined as Juvenile Detention Center or Youth Shelter stay).				
Number of parents participating	90	120	120	125
Number of teens participating	65	70	75	80
Percent of teens who do not need a higher level of care	85%	85%	85%	85%
Objective: Foster Care – 85 percent of Foster Care children under 12 and 70 percent over the age of 12 will be placed in approved family home settings versus congregate care at the end of the fiscal year.				
Percent of foster children below age 12 placed in a family home	98%	95%	95%	95%
Percent of foster children over age 12 placed in a family home	72%	70%	70%	70%
Objective: Foster Care – 50 percent of children in the Department of Family Services custody will achieve permanent living situations during the fiscal year.				
Number of children served in Foster Care during the year	75	80	85	85
Family Programs				
Objective: Benefits – 97 percent of all Supplemental Nutritional Assistance Program (SNAP) cases will be processed within mandated time frames.				
Number of new SNAP cases approved	2,598	2,728	2,864	3,007
Percent of households/clients receiving SNAP benefits timely	98%	97%	97%	97%
Objective: Benefits – All applications for benefits will be processed per eligibility criteria.				
Number of Medicaid applications received	9,840	11,020	12,342	13,823
Total number of Medicaid applications approved	3,941	5,132	6,672	8,673

¹ Performance measures with “n/a” are new for the year in which numerical data begins.



Family Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Career Support Unit – At least 800 children will receive child care assistance.				
Number of children receiving day care assistance during the year	529	775	775	775
Objective: Career Support Unit – 75 percent of Virginia Initiative for Employment not Welfare (VIEW) clients will gain and keep employment at least three months past termination from Temporary Assistance for Needy Families (TANF).				
Percent of VIEW clients maintaining employment for at least three months	83%	75%	75%	75%
Objective: Career Support Unit – Through employer and community outreach, job applicants and employers will be appropriately matched and applicants will become employed.				
Number of unique customers who are enrolled in Workforce Innovation and Opportunity Act (WIOA) ¹	n/a	113	140	150
Percent of assessed customers that secure employment	n/a	75%	75%	75%
Objective: Adult Protective Services – Complete 90 percent of Medicaid nursing home personal care pre-screenings and adult/child care pre-screenings within 30 days as required by the Virginia Department of Medical Assistance Services.				
Number of referrals for pre-screenings	174	175	175	175
Percent of Medicaid pre-screenings that have DFS portions completed within 30 days	100%	100%	100%	100%
Objective: Adult Protective Services – Receive and assess all complaints and investigate all valid complaints with 85 percent completed in 45 days.				
Number of valid abuse/neglect complaints investigated	318	320	320	330
Percent of Investigations completed within 45 days	100%	99%	99%	99%
Objective: Adult Protective Services – Provide Companion Services to eligible elderly and disabled adults to prevent abuse, neglect and/or exploitation under Adult Protective Services; prevent institutionalization; or to assist in maintaining independence.				
Number of clients approved for companion services	198	195	195	195
Housing and Community Development				
Objective: Loudoun County Home Improvement Program (LCHIP) – Provide financial resources and guidance to assist five low and moderate income homeowners with home renovation and accessibility items.				
Average loan amount per homeowner ²	\$7,399	\$10,000	\$11,000	\$12,000
Number of loans settled	7	17	19	19
Objective: Affordable Dwelling Unit (ADU) – Facilitate the purchase or rent of affordable homes for moderate income households.				

¹ New mandates which prescribe how clients are served in the WRC began July 2015. It is anticipated that all new requirements will be fully integrated by FY 2017, thus increasing the numbers. Additionally, the plan to relocate the WRC to a larger space is expected to increase the numbers as well.

² The Emergency Repair and Accessibility Grant was added to the program allowing for small grants up to \$5,000 for repairs. Most grants have been in this program which has caused the overall reduction in the average loan amount.



Family Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Mean household income for new ADU purchasers	\$48,118	\$48,000	\$48,000	\$48,000
Mean household income for new ADU renters	\$34,757	\$38,000	\$38,000	\$38,000
Number of households who purchased new ADUs	111	100	75	70
Number of households with new leased units	106	110	110	110
Facilities and Internal Operations				
Objective: Juvenile Detention Center (JDC) – Staff will monitor population numbers to ensure the facility remains in compliance with the State licensed capacity of 24.				
Average daily population at JDC	14	13	13	13
Average length of stay at JDC in days	37	35	35	35
Objective: Youth Shelter – At least 85 percent of youth will be discharged to a less restrictive setting and will have a shelter stay of less than 45 days.				
Percent of youth discharged in less than 45 days	84%	85%	85%	85%
Percent of youth discharged into a less restrictive setting	86%	90%	90%	90%
Total number of youth admitted to shelter	145	130	130	130
Objective: Administration – The Customer Service team will maintain continuity, efficiency, and professionalism to provide the best quality of service.				
Number of families who come through reception seeking services	32,994	34,000	34,000	34,000
Number of phone calls managed through reception	72,608	74,000	74,000	74,000
Objective: Emergency Homeless Shelter (EHS) – To provide appropriate services to reduce homelessness.				
Number of individuals admitted to program-EHS	253	250	250	250
Percent of families who are discharged into permanent housing	48%	45%	45%	45%
Objective: Permanent Supportive Housing (PSH) – To provide appropriate services to reduced homelessness.				
Number of individuals served by PSH	25	25	25	25
Percent who remain in PSH or exited into permanent housing at end of fiscal year	96%	85%	85%	90%

FY 2019 and Beyond

As a significant number of programs and services in the Department depend on State and Federal funding sources, any changes in funding levels could impact the Department's ability to meet high service demands, which are expected to continue. High service demands includes an increasing number of people with serious, untreated mental illness requiring services, domestic violence issues, continued need for long-term solutions to chronically homeless adults, the continued need for low cost health and dental care services for adults and elderly, and the need for diversified housing options for County residents. Hiring bi-lingual staff, especially those proficient in Spanish, is becoming more important in order to better serve the diverse population.

The Loudoun Workforce Resource Center (LWRC) has seen a 22 percent increase in unique customer visits from FY 2014 to FY 2016. New job seeker visits are also on the rise with the number of unique customers served per year being much higher than the pre-recession years. The Department anticipates a 10 percent annual increase of additional customer service needs. Additionally, the Federal Workforce Innovation and Opportunities Act (WIOA) had several new mandates effective July 1, 2015, including customized screening of every new customer upon



Family Services

entry, assisting customers in filing claims for unemployment compensation, and expedited eligibility determination in order to fast track customers access to training services. In order to meet the mandates, the Department has reduced some services like resume critiques and resume writing assistance. The Department foresees the need for additional resources in the LWRC in the next fiscal year to keep up with the demand for its services.

The FY 2019 Adopted Budget for the Department of Family Services includes an increase in local tax funding in the amount of \$707,696. Personnel expenditures increased by \$530,667 or 3 percent, and operating and maintenance expenditures increased by \$177,029 or 1 percent. Revenues were held at the FY 2018 level for FY 2019.

FTE History

FY 2016: The Board of Supervisors added 0.53 FTE for a Veterans Coordinator.

FY 2016 Mid-Year: The Board of Supervisors added 1.00 FTE for a Benefits Navigator position.

FY 2017: The Board of Supervisors added 0.53 FTE for an Energy Assistance Program Specialist.

FY 2017 Mid-Year: The Board of Supervisors added 0.47 FTE in the CDBG program.

FY 2018: The Board of Supervisors added 0.47 FTE to the Veterans Services Coordinator, 1.00 for CPS Field Supervisor, 1.00 FTE for CPS Family Services Worker, 1.00 FTE APS Family Services Worker, and 1.00 FTE for Family Connections Worker.



Family Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Child And Adult Services	\$5,581,532	\$6,102,761	\$6,458,116	\$6,616,197
Family Programs	7,551,139	8,476,570	9,167,538	9,378,213
Housing And Community Development	10,418,561	11,138,227	11,168,499	11,322,794
Facilities And Internal Development	7,471,286	8,498,660	8,688,021	8,872,667
Total – Expenditures	\$31,022,518	\$34,216,219	\$35,482,175	\$36,189,871
Revenues				
Child And Adult Services	\$2,894,956	\$2,343,459	\$2,394,209	\$2,394,209
Family Programs	3,208,466	3,141,182	3,175,592	3,175,592
Housing And Community Development	9,292,313	9,775,843	9,809,177	9,809,177
Facilities And Internal Development	3,123,715	1,755,446	1,755,446	1,755,446
Total – Revenues	\$18,519,449	\$17,015,930	\$17,134,424	\$17,134,424
Local Tax Funding				
Child And Adult Services	\$2,686,576	\$3,759,302	\$4,063,907	\$4,221,988
Family	4,342,673	5,335,388	5,991,946	6,202,621
Housing And Community Development	1,126,249	1,362,384	1,359,322	1,513,617
Facilities And Internal Development	4,347,571	6,743,214	6,932,575	7,117,221
Total – Local Tax Funding	\$12,503,069	\$17,200,288	\$18,347,751	\$19,055,447
FTE				
Child And Adult Services	49.00	49.00	51.00	51.00
Family Programs	69.06	70.06	72.53	72.53
Housing And Community Development	24.53	24.53	24.00	24.00
Facilities And Internal Development	53.49	53.31	54.31	54.31
Total – FTE	195.90	196.90	201.84	201.84

Program Descriptions

The Department of Family Services serves Loudoun citizens through four programs.

- The goal of Adult and Family Programs is to protect vulnerable adults and assist eligible individuals and families who find themselves in crisis or in at-risk situations and to address food, shelter, medical, employment and other basic human needs. Adult and Family Programs achieves its goals through the following programs: Adult Protective Services (APS), which is mandated by the Code of Virginia to receive and investigate complaints of abuse, neglect and exploitation of adults 60 years of age and older and disabled individuals on a 24 hour basis; the Career Support and Emergency Services Unit, which is mandated by Federal, State and local regulation to administer employment, training, and daycare services

¹ Sum may not equal due to rounding.



Family Services

and services that provide assistance to individuals in crisis situations to move toward stability and self-sufficiency; Benefits, which is mandated by Federal and State policy to determine eligibility and administer five public assistance programs.

- The goal of Child Services is to improve the safety and well-being of children, to support families and to promote permanency for children. Child Services achieves this goal through the following programs: Child Protective Services, which is mandated by the Code of Virginia to receive and respond to complaints of child abuse/neglect on a 24 hour basis; Foster Care and Adoption, which is mandated by the Code of Virginia to serve children entrusted by their parent(s) or committed by the Juvenile and Domestic Relations Court to DFS; Children's Services Act for At-Risk Youth and Families (CSA)¹, which provides support to the Community Policy and Management Team, manages the Multidisciplinary Team process, and manages all vendor contracts and purchases of services under CSA; and Family Connections, which provides an evidenced based, community intervention program designed to serve families with teens ages 12 to 17 who engage in extreme at-risk behaviors, reducing the need for more expensive services.
- The goal of Facilities and Internal Operations is to ensure that all facilities operated by the Department are done so in the most efficient and effective way and that all units within the Department have the resources, materials, and data needed to fulfill their missions. Facilities and Internal Operations achieves its goals through the following programs: Finance and Budgeting, which is responsible for the development of the annual Federal and State budgets for the Department, customer service to the public, and the provision of accounting functions to ensure compliance with all grant and auditing criteria; Management Information System and Grant Management, which is responsible for collecting and providing data to each unit within the Department and for managing the agency wide management information system to better streamline service delivery and increase efficiency among work groups; Juvenile Detention Center, which provides secure housing for youth detained by the Juvenile and Domestic Relations Court; two Youth Shelters under contract with a non-profit organization, which provides short-term shelter to youth ages 12 through 17 referred by Family Services, MHSADS, Court Services, and the Juvenile and Domestic Relations Court; and the Homeless Services Center, which is under contract with a non-profit organization and provides four distinct programs including the Emergency Homeless Shelter, Permanent Supportive Housing, Drop-in Center and the Cold Weather Shelter.
- The goal of Housing and Community Development is to increase affordable housing opportunities and improve the living environment of Loudoun's low to moderate income households. Housing and Community Development achieves its goal through the following programs: the Housing Choice Voucher (HCV) Program (Rental Assistance Program)², funded by the U.S. Department of Housing and Urban Development (HUD) to provide rent subsidies for low-income families; Community Development Block Grant (CDBG), which distributes Federal funds through a competitive application process to public and non-profit agencies for projects that enhance the living and economic prospects of low to moderate income people; the Affordable Dwelling Unit (ADU) Program, which facilitates the sale and rental of new housing to moderate income households; Public Employee Homeownership Grants (PEG) Program, which provides forgivable loans to moderate income public sector employees to purchase homes; Homeownership Loans, which provide low interest down payment loans to help moderate income households purchase homes; the Loudoun County Home Improvement Program (LCHIP), which provides rehabilitation grants and loans to low to moderate income home-owners to make necessary repairs; the Homeless Prevention Program (HPP), a State grant that provides funds for eligible families to prevent eviction to retain housing; Homeless Services Planning, which coordinates planning and program development among public and private agencies that provide services to the homeless population; and several counseling programs, including foreclosure, homebuyer purchase, and post-purchase. Several

¹ Additional information related to the Children's Service Act can also be found in the Children's Service Act Fund summary in Volume 2 of this document.

² Additional information related to the Housing Choice Voucher Program can also be found in the Rental Assistance Program Fund summary in Volume 2 of this document.



Family Services

policy boards are supported that advise the Board of Supervisors on housing issues and initiatives, including the Housing Advisory Board, the Affordable Dwelling Unit Advisory Board (ADUAB), and the Joint Trust Fund Committee. The Board also convened the Housing Stakeholder Group, supported by County Administration's staff, to review and make recommendations for improvement to the County's housing policies and programs.



HEALTH SERVICES

The Health Services Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community health improvement efforts in collaboration with the Loudoun Health Council. Other services include emergency preparedness and response, provision of death certificates, and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual-based services to women and children who would otherwise be unable to receive medical, dental, or nutritional evaluation and care.

Health Services' Programs

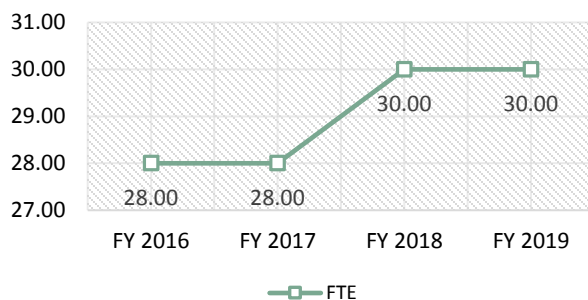
Community Health

Provides communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency preparedness and response.

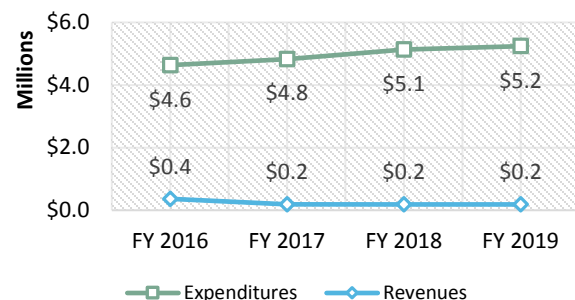
Environmental Health

Provides for rabies surveillance and education, death certificates, restaurant and pool inspections, investigation of public health nuisance complaints, and well and septic system evaluations.

Staffing Trends



Expenditures/Revenues History





Health Services

FY 2017 Highlights

During FY 2017, the Health Services Department continued to experience challenges resulting from an increased demand for community and environmental health services due to increasing population in the County. This is particularly true in the area of reportable diseases, especially given the continued diversification of the County's population and increased number of disease outbreaks, such as Hepatitis A.

Health Services took the lead in creating and implementing a Zika Virus Disease Response Plan to identify and evaluate individuals who may have been infected with Zika while traveling and to prevent the virus from entering Loudoun County's mosquito population. Health Services worked with County departments, schools, hospitals, and other community partners to better prepare Loudoun County to prevent and respond to this public health threat.

The Health Services Department's Alternative Septic System program is considered to be the best in the region in large part due to its well-structured, customer-focused review process. For the first time in 40 years, Loudoun County successfully undertook a comprehensive update of its onsite sewage treatment system ordinance 1066 in FY 2017 to best reflect the current science and improve customer focus.

The Health Services Department began contracting out some family planning services to HealthWorks for Northern Virginia, Loudoun County's federally qualified community health services program. This agreement has improved access to care for some of Loudoun County's most vulnerable residents and increased the number of low income women with access to a primary medical facility.

At the beginning of FY 2017, the administration and case management of over 400 children for Medicaid/Nursing home screenings became the sole responsibility of the Health Services Department. Prior, this was jointly handled with the Department of Family Services. The transition has put additional workload on the existing staff of Health Services Nurses to meet prescribed deadlines.

Health Services achieved five year reaccreditation of its emergency preparedness program through the National Association of County & City Health Officials' Project Public Health Ready (PPHR). PPHR includes nationally-recognized standards for local public health preparedness with the goals of all-hazards emergency preparedness and response planning, workforce capacity development, and quality improvement through exercises and real events.

Health Services and the Loudoun Health Council created and published an online dashboard titled Live Healthy Loudoun, which is now available online at www.livehealthyloudoun.org. Live Healthy Loudoun is a web-based data resource for the Loudoun community. This site enables anybody to explore existing population data. The Community Health Dashboard provides online access to data on a broad range of topics, links to existing local data resources, and highlights promising practices to promote community health and well-being.



Health Services

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,352,388	\$2,439,884	\$2,758,270	\$2,841,018
Operating And Maintenance	2,283,439	2,388,610	2,376,049	2,399,809
Total – Expenditures	\$4,635,827	\$4,828,493	\$5,134,319	\$5,240,828
Revenues				
Permits, Fees, And Licenses	\$355,331	\$179,277	\$179,738	\$179,738
Charges For Services	2,099	8,650	8,650	8,650
Miscellaneous Revenue	1,127	500	500	500
Intergovernmental – Federal	6,045	0	0	0
Total – Revenues	\$364,602	\$188,427	\$188,888	\$188,888
Local Tax Funding	\$4,271,224	\$4,640,066	\$4,945,431	\$5,051,940
County FTE	28.00	28.00	30.00	30.00
State FTE	55.00	55.00	56.00	56.00
FTE Summary	83.00	83.00	86.00	86.00

The Health Services Department is required to respond to emerging and existing communicable disease investigations and prevent the spread of communicable diseases in Loudoun County. The number of reportable diseases continues to increase as Loudoun County's population grows and diversifies. In 2010, there were a total of 607 reportable diseases in Loudoun; this grew to 788 in 2015. The Communicable Diseases Division currently has four Communicable Disease Nurses who are not able to keep up with the increase in the number of reportable diseases and the increased frequency of emerging infections that take considerable amount of staff time for preparation and response, such as Zika and Ebola. During the recent Ebola response, the Health Department had to utilize contractual staff from November 2014 through March 2016 at a cost of \$141,449. Contractual staff is a significantly more expensive and a less efficient means of addressing a need that will only increase as the County continues to grow and diversify. To meet growing needs, in the FY 2018 Adopted Budget the Board of Supervisors approved funding for 1.00 FTE for a Communicable Diseases nurse. This additional position will help the Communicable Diseases Division keep up with the growing number of reportable diseases and meeting mandated reporting requirements along with preparing for various kinds of emerging infections.

As detailed in the FY 2017 Highlights section, the Health Services Department has absorbed Medicaid child screenings. At the beginning of this fiscal year over 400 children's Medicaid/Nursing home screenings became the sole responsibility of Health Services. At this time, Tuberculosis (TB) Control nurses are performing the Medicaid screenings. As a result, the focus of this section is limited to serving the already infected TB patients in order to be able to do the Medicaid screenings. This means that there is insufficient staff to proactively reach out to the community to prevent individuals from becoming sick and spreading TB. Additionally, this unit has not had any additional staff resources in nine years. To address this need, the Board of Supervisors approved funding for 1.00 FTE for a Health Nurse in the FY 2018 Adopted Budget.

The FY 2018 Adopted Budget for the Department of Health Services includes an increase in local tax funding in the amount of \$305,365. Personnel expenditures increased by a net of \$318,386 primarily due to increases in benefits

¹ Sum may not equal due to rounding.



Health Services

costs, a 3 percent merit pay increase for employees, and the newly approved 2.00 FTE for the Communicable Diseases and Health Nurses. Operating and maintenance expenditures decreased by a net of \$12,561 primarily due to the right sizing of the internal services costs. Revenues for FY 2018 increased by \$461.



Health Services

Department Performance Measures

Mission: To provide services that enhance and ensure the health of all Loudoun County residents by working with partners in the County and town governments, State and Federal agencies, private organizations, businesses and residents to protect the environment, prevent the spread of disease and promote residents' health.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Community Health				
Objective: Identify and treat Tuberculosis (TB) in Loudoun County residents.				
Number of tuberculosis infections	274	300	300	330
Number of residents suspected or confirmed to be sick with TB	38	40	40	40
Objective: Provide age-appropriate vaccinations to decrease the incidence of vaccine preventable diseases.				
Number of reports for vaccine-preventable childhood diseases	63	60	60	60
Number of vaccination visits ¹	3905	2,500	3,500	3,500
Objective: Provide dental services to low-income children to ensure good dental health				
Number receiving dental care	1430	1,500	1,500	1,500
Objective: Ensure that low-income women receive appropriate pre-natal care to ensure healthy births.				
Number of maternity patients	509	500	500	510
Objective: Provide testing, treatment and information on sexually transmitted diseases.				
Number of STD evaluations	308	600	600	630
Objective: Improve the ability to protect Loudoun County from a widespread outbreak disease.				
Number of Loudoun residents in the Medical Reserve Corps	1,382	1,400	1,400	1,420
Environmental Health				
Objective: Conduct inspections of food establishments, hospitals, long term care facilities, child care and adult care home, public and private schools, public swimming pools, campgrounds and tourist establishments to protect the public from environmental and communicable disease hazards.				
Number of permitted food facilities	1,126	1,170	1,250	1,300
Average number of inspections per permitted food facility	2.6	2.4	2.5	2.4
Number of permitted pool facilities	254	255	260	265
Average number of inspections per permitted swimming pool facility	2	2.2	2.0	2.0
Objective: Protect public's health and the environment by permitting and inspecting onsite sewage disposal systems and private water wells.				
Number of conventional onsite sewage disposal system failures	20	35	35	35
Number of conventional systems	14,765	15,100	15,150	15,200
Number of alternative onsite sewage disposal system failures	2	4	4	4
Number of newly installed systems	108	105	105	105
Number of alternative systems	1,726	1,690	1,700	1,710
Number of newly installed wells	137	215	215	215

¹ Over the past several years, vaccination services were provided at scheduled visits rather than at open clinics where multiple vaccinations may be given at one time which in turns leads to fewer visits. There may be significant year-to-year variations due to the availability of other providers to offer free or low cost vaccinations to uninsured children.



Health Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Conduct onsite investigations of environmental health complaints to protect the public from environmental and communicable disease hazards.				
Number of complaints investigated	388	500	500	500
Number of foodborne illness investigations	58	70	70	70
Objective: Prevent and improve awareness of Lyme disease in Loudoun County.				
Number of Lyme disease cases	225	225	225	225

FY 2019 and Beyond

With increasing population and economic development in the County, the Health Services Department anticipates that the increasing demand for all their services will continue across both programs into FY 2019, which will impact staff and other resources.

The FY 2019 Adopted Budget for the Health Services Department includes an increase in local tax funding in the amount of \$106,509. Personnel expenditures increased by \$82,748 or 3 percent, and operations and maintenance increased by \$23,760 or 1 percent. Revenues were held at the FY 2018 levels for FY 2019.

FTE History

FY 2016: The Board of Supervisors added 1.00 FTE for an Environmental Health Inspector position.

FY 2018: The Board of Supervisors added 1.00 FTE for a Communicable Diseases Nurse and 1.00 FTE for a Health Nurse.



Health Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Community Health	\$2,018,008	\$2,117,268	\$2,395,899	\$2,443,013
Environmental Health	2,617,819	2,711,226	2,738,420	2,797,815
Total – Expenditures	\$4,635,827	\$4,828,493	\$5,134,319	\$5,240,828
Revenues				
Community Health	\$6,365	\$0	\$0	\$0
Environmental Health	358,237	188,427	188,888	188,888
Total – Revenues	\$364,602	\$188,427	\$188,888	\$188,888
Local Tax Funding				
Community Health	\$2,011,642	\$2,117,268	\$2,395,899	\$2,443,013
Environmental Health	2,259,582	2,522,799	2,549,532	2,608,927
Total – Local Tax Funding	\$4,271,224	\$4,640,066	\$4,945,431	\$5,051,940
FTE				
Community Health	10.00	10.00	12.00	12.00
Environmental Health	18.00	18.00	18.00	18.00
Total – FTE	28.00	28.00	30.00	30.00

Program Descriptions

The Health Services Department serves Loudoun citizens through its two programs.

- The Community Health Program has the responsibility of maintaining and improving the health of all Loudoun County residents through communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency preparedness and response. Program services are primarily driven by Federal and State mandates.
- The Environmental Health Program has the responsibility of maintaining and improving the health of all County residents through disease prevention, surveillance efforts and community health promotion. The Program is responsible for rabies surveillance and education, restaurant and pool inspections and well and septic system evaluations. Food establishment, public pool, tourist establishment, and environmental and vector complaint services promote community health and prevent disease through educating, evaluating and assessing operators and their facilities. Onsite sewage and water services protect surface and groundwater supplies and the public's health through evaluating and permitting private onsite wastewater disposal systems and private water supplies.

¹ Sum may not equal due to rounding.





MENTAL HEALTH, SUBSTANCE ABUSE, AND DEVELOPMENTAL SERVICES

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is responsible for the public mental health, substance abuse, and developmental services system in the County. The Department provides a wide variety of mental health, substance abuse, and developmental services to individuals of all ages to stabilize acute situations and to support and empower 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, an eighteen member volunteer policy-advisory board appointed by the Board of Supervisors, reviews the Department's programs and policies and makes recommendations with respect to the development of a comprehensive, person-centered mental, behavioral and developmental services delivery system.

Mental Health, Substance Abuse, and Developmental Services' Programs

Residential Services

Residential Services and programs support individuals and families through a continuum of community-based care. Residential Services are provided in group homes, supervised settings (townhouses and apartments) and private residences. Psychosocial Rehabilitation (PSR) services are also provided at the Friendship House location in Leesburg.

Community-Based Support Services

Community-Based Support Services and programs provide individuals with service connections to a variety of resources to support the individual within the least restrictive environment. These include psychiatry and psychiatric nursing services for children, adolescents, and adults, as well as, employment and day support services to help individuals with mental illness and/or developmental disabilities to obtain and retain jobs, and participate in volunteer opportunities within the community.

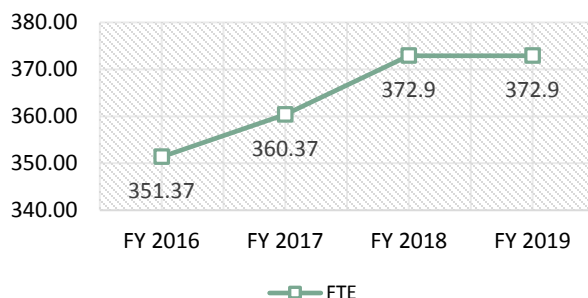
Outpatient Services

Outpatient Services and programs are designed to reduce the effects of serious mental illness, emotional and behavioral disturbance, severe trauma and the impact of substance abuse and addiction. Outpatient Services includes five primary programs: Emergency Services (ES); Mental Health Outpatient (MHOP); Substance Abuse Outpatient (SAOP); Access, and Discharge Planning.

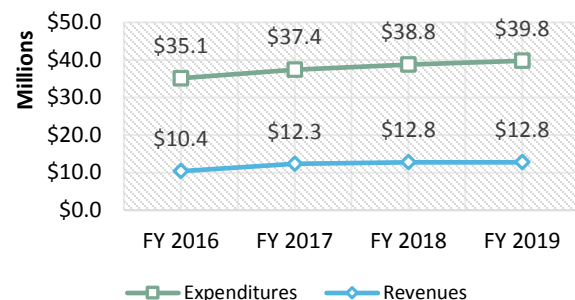
Outreach & Coordination Services

Outreach and Coordination Services are designed to include early and immediate access to assessment, evaluation, case management, support coordination, prevention services, Early Intervention (EI), Intensive Community Treatment (ICT), Projects for Assistance in Transition from Homelessness (PATH), Court and Correctional Services, WrapAround Loudoun and Prevention/Intervention.

Staffing Trends



Expenditures/Revenues History





Mental Health, Substance Abuse and Developmental Services

FY 2017 Highlights

In FY 2017, Mental Health, Substance Abuse, and Developmental Services (MHSADS) ensured access to the publicly funded mental health, substance abuse, and developmental services system. The Department provided formal services to more than 4,300 individuals in the Loudoun County community and supported young people through the prevention and intervention services occurring after school, in targeted at risk neighborhoods, and camps. MHSADS provided information and referral services to many more individuals through contacts in "Access," the Adult Detention Center (ADC), the Juvenile Detention Center, and Emergency Services.

As the central point of entry to publicly funded services, the Community Liaison Education Access and Recovery (CLEAR) program is the primary entry portal to MHSADS. In FY 2017, this program was renamed Access, to more aptly specify the function. The staff of Access answer calls from individuals seeking services and respond to inquiries from the public. Last year, Access received additional resources of one Assessment and Evaluation Liaison, and two Licensed Mental Health Professionals to reduce the number of calls routed to the answering service and to provide triage to incoming calls, preliminary screening, assessment and evaluation of individuals and process service referrals. The Access program is an essential component in the development of same day assessment and rapid connection to services.

MHSADS also developed service capacity in the ADC to provide triage, screening, and assessment of inmates with serious mental illness and substance abuse disorders. Three additional positions were added to improve the practice ratio of clinician to inmate from 1:229, to 1:91; specifically the team added one Team Coordinator and two Clinicians to support services in the ADC and to monitor individuals in the status of Not Guilty by Reason of Insanity (NGRI). MHSADS partnered with the Department of Community Corrections and the Loudoun County Sheriff's Office to implement an evidence based screening instrument for individuals newly arrested and confined who exhibit symptoms of serious mental illness. This screening addresses three goals: early identification of individuals experiencing mental health issues with immediate referral to clinical assessment; rapid access to further clinical assessment; and engagement in mental health treatment in the community or the ADC. Screening and referral occurs within the first 24 hours of confinement. If later released on pretrial supervision, the individuals are fast-tracked to receive further clinical and risk assessment and, individuals between 18 and 26, are enrolled in recommended services.

The Department collaborated with the Loudoun County Sheriff's Office to open the Crisis Intervention Team Assessment Center (CITAC), which provides crisis intervention and stabilization services from 7:00 a.m. to 11:00 p.m. daily. Since opening, the demand for service has steadily increased. In the first quarter of operations, 100 individuals were seen, the second quarter 180 individuals were seen, the third quarter of operations 245 individuals were seen, and in the fourth operational quarter 290 individuals were seen. As of June 30, 2016, law enforcement transferred custody of individuals subject to an Emergency Custody Order (ECO) on 62 occasions resulting in rapid return of patrol deputies to the community. Prior to the implementation of the CITAC, these services were often provided at a local Hospital Emergency Department (ED). It is widely recognized that an ED is often the least desirable location to assess children and adolescents, and the activity of an ED can exacerbate an already tenuous experience for the child and family.

MHSADS became the central point of entry for individuals with developmental disabilities (DD), in addition to individuals with intellectual disabilities (ID) seeking assessment for waiver eligibility and other services. Beginning September 1, 2016, the Department of Behavioral Health and Developmental Services (DBHDS) and the Department of Medical Assistance Services (DMAS) replaced the previous ID, DD, and Day Support waivers with the Community Living, Family and Individual Supports, and Building Independence waivers. The previously separate ID and DD waiting lists were combined into a single, consolidated waiting list with three priority levels of urgency. Under the new waiver system, the demand for waiver slots continues to exceed the number available; although the state has created new waiver slots, the waitlist has continued to grow. As of November 1, 2016, there were 445 individuals from Loudoun on the statewide waiver waitlist, 147 priority one, and 298 priority two and three. Priority one represents those with most urgent need for waiver services.



Mental Health, Substance Abuse and Developmental Services

In partnership with the Loudoun County Sheriff's Office, MHSADS staff provided Crisis Intervention Team (CIT) training to 174 law enforcement and corrections officers. Mental Health First Aid training was provided through one adult mental health first aid class and four youth mental health first aid classes to 76 participants.

The Day Support and Employment contract provides employment, work readiness training, and community engagement opportunities. The supported employment services are ongoing benefits to individuals who need intensive assistance to obtain and maintain a job in competitive, customized employment. Employment and day support services are required following graduation from high school to support the individual to engage in the workforce and remain integrated in the community. It is anticipated that there will be an additional 20 high school graduates in June 2017 requiring employment or day support services.

Early intervention experienced significant increases, to include a 28 percent increase in the number of referrals, and a 40 percent increase in the number of individuals enrolled in direct services. The program received 329 referrals in FY 2015, and 494 in FY 2016, and had 240 children with active Individual Family Service Plans (IFSP) on 6/30/15 and 343 on 6/30/16.

The MHSADS infrastructure requires development, most notably to develop operations support, treatment and office space, facility remodeling, and equipment.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$28,799,313	\$30,677,873	\$29,539,508	\$30,425,693
Operating and Maintenance	6,310,797	6,738,790	9,270,520	9,363,225
Capital Outlay	37,802	0	0	0
Total - Expenditures	\$35,147,912	\$37,416,663	\$38,810,027	\$39,788,918
Revenues				
Charges For Services	\$713,153	\$745,500	\$745,500	\$745,500
Miscellaneous Revenue	1,946	2,000	2,000	2,000
Recovered Costs	4,662,156	5,953,527	5,924,527	5,924,527
Intergovernmental - Commonwealth	3,992,342	4,858,393	5,281,678	5,281,678
Intergovernmental - Federal	1,030,108	779,129	801,407	801,407
Total - Revenues	\$10,399,704	\$12,338,549	\$12,755,112	\$12,755,112
Local Tax Funding	\$24,748,208	\$25,078,114	\$26,054,915	\$27,033,806
FTE	351.37	360.37	372.90	372.90

The FY 2018 Adopted Budget seeks to address service level needs through additional resources for ongoing operations of the Crisis Intervention Team Assessment Center (CITAC), in home support services to individuals and families, employment and day support services, and improving mental health and substance abuse treatment options.

The CITAC facility opened in October 2015 and provides crisis intervention and stabilization services for individuals with serious mental illness. MHSADS received a two-year grant funding commitment (FY 2015 to FY 2017) from the Virginia Department of Behavioral Health and Developmental Services to support the facility operations. The grant

¹ Sum may not equal due to rounding.



Mental Health, Substance Abuse and Developmental Services

period will end at the conclusion of FY 2017. The Department received \$93,483 for an Operations Support Assistant (1.00 FTE) and a Peer Specialist (0.53 FTE) to maintain operational support for staff (16.00 FTE - Clinicians) and peer services for individuals and families at the facility. The operations support assistant and the peer specialist positions are currently funded through the grant.

The Operations Support Assistant is responsible for communicating with individuals accessing services, greeting individuals and families, processing required information for registration and financial assessment, managing phone calls, and managing service data and records. The Peer Specialist, in the role of mentor and role model of lived experience in recovery from mental illness, supports the individual and family as an active member of the treatment team specifically supporting and advocating for the person with serious mental illness, providing treatment information and additional resource needs. Since the facility opened, the demand for CITAC services is increasing due to facility visibility, outreach, and referrals. Furthermore, as of June 30, 2016, law enforcement agencies have transferred custody of individuals subject to an ECO on 62 occasions, resulting in rapid return of patrol deputies to calls for service from the community, instead of waiting in the CITAC for the crisis evaluation and disposition. This request addresses service compliance with mandated response times for ECO evaluations and supports providing crisis intervention and stabilization services in the community, according to current standards of behavioral health practice. The CITAC improves service compliance with response time standards and improves outcomes for the individuals and the system by providing a behavioral health assessment location which reduces the reliance on the hospital emergency rooms throughout Loudoun County. The two CITAC positions to maintain the current service level are included in the FY 2018 Adopted Budget.

Furthermore, the Department received \$71,709 to expand CITAC staffing through the addition of an Operations Support Assistant (1.00 FTE) to provide front desk service for walk-in traffic, office management, and administrative support to the staff clinicians (16.00 FTE) that provide emergency services and crisis intervention assessments. Currently, the facility is supported by one grant funded Operations Support Assistant. The CITAC is open 112 hours weekly and has 37.5 hours of operational support for the individuals and families who utilize the CITAC, and for providing administrative support for the clinical work. This position will address workload capacity concerns (from 37.5 hours to 75 hours weekly) of operational and administrative support at the CITAC. As the facility is experiencing steady growth in service volume, additional resources will improve efficiency by providing the infrastructure supports to manage the office administration and customer service, so clinical staff can attend and respond to crisis situations. This position is included in the FY 2018 Adopted Budget.

The In Home Support Program provides care and support for individuals with serious mental illness and/or intellectual disabilities in the confines of their homes with their family members. These services are a community-based option that reduces the need for more costly, 24-hour congregate care placements, such as group homes. The Department received \$169,557 for two Direct Support Specialists (2.00 FTE) to provide one-to-one residential services to individuals and their families. Currently, MHSADS provides home-based support services to 11 families with seven full-time Direct Support Specialists (7.00 FTE) and two full-time, temporary staff. The temporary positions will expire at the conclusion of FY 2017, and without additional staffing, three families will lose services and be placed on a waiting list. These positions are essential to maintaining the current service level of 11 families. This positions are included in the FY 2018 Adopted Budget.

The Department provides Mental Health and Substance Abuse Outpatient services to adults and youth. These services involve substance abuse treatment services and therapy services (behavioral and substance abuse) for individuals that are self-referred or referred by the Courts, Community Corrections, hospitals, Juvenile Court Services Unit, law enforcement, and public schools. MHSADS received \$275,000 in contractual services funding to address the service level gaps and access delays to mental health and substance abuse outpatient treatment services in the FY 2018 Adopted Budget. The additional resources will support contracting opportunities to ensure rapid access to treatment while increasing choice of private/community providers for individuals. Currently, Mental Health Outpatient Program (MHOP) has an average waitlist of 36 persons per month over the past three fiscal years. The waiting list consists of individuals needing critical behavioral and mental health therapy services, and a wait represents delayed response and high potential for worsening conditions and increased use of mental health



Mental Health, Substance Abuse and Developmental Services

emergency services or other higher levels of institutional care. In FY 2016, the average number of wait days for intake was 30.5 days, and the longest wait of 151 days was due to the need for a Spanish speaking clinician when none was available.

Additionally, MHSADS provided substance abuse outpatient treatment to 817 unduplicated individuals in FY 2016. Throughout FY 2016, 51 percent of individuals experienced a wait time of greater than 15 days to access ongoing substance abuse outpatient treatment. In some instances, individuals waited up to 111 days for services. Staff prioritize individuals requesting treatment through clinical assessment, and in compliance with the State performance contract, which is an agreement between the DBHDS and MHSADS. In the FY 2018 Adopted Budget, the Department received \$90,187 for a Substance Abuse Contract Manager (1.00 FTE) to provide contract management and clinical coordination of the substance abuse treatment outpatient services contract to ensure compliance with the scope of services, to monitor the quality of treatment plans, and to monitor and report performance data. MHSADS anticipates 40 to 50 individuals being served under the substance abuse treatment contract which will be overseen by this position.

To address workload capacity issues due to growth in enrollment, MHSADS has a revenue-supported request for 6.00 FTE (Services Coordinator – 2.00; Developmental Specialist – 1.00; Clinical Supervisor – 1.00; Speech Pathologist – 1.00; and an Administrative Assistant – 1.00) in the Early Intervention Program (EI) to provide service coordination, developmental services, and speech-language therapy services. In FY 2016, the EI program provided services to 777 children and is on pace to serve 900 children in FY 2017. These positions are necessary to maintain the current service level and prevent the need for a waitlist for children and their families. The County will be out of compliance with its performance contract with the state if children must wait more than 30 days for services. These positions are fully offset by new state revenue. The FTE authority was approved by the Board for the FY 2018 Adopted Budget.

The Job Link Program provides situational assessments, job development and training, and follow-along services to individuals seeking competitive employment. The Department received \$123,985 for a Job Link Program Manager to provide management and oversight of the Employment and Day Support programs. Currently, the Branch Manager for the Job Link Program, Community Access Program, Friendship House, and Psychosocial rehabilitation services is directly supervising the nine Job Link Program staff, and managing the Employment and Day Services contract. This position will allow the Branch Manager to focus on providing leadership and management support to various programs, and establish a program manager to assist with the development of job site relationships with clients, supervise nine (9) employment specialists, and ensure quality service delivery by vendors. Additionally, the program manager will act as a liaison to transition from Loudoun County Public Schools (LCPS), participate in the Virginia Department of Rehabilitative Services meetings, and work with the staff at the Adult Detention Center (ADC) to identify employment needs for individuals being released that have mental health, substance abuse and developmental disabilities. This position is included in the FY 2018 Adopted Budget.

The Department received additional resources to provide individuals with mental illness and developmental disabilities access to employment and day support services. In addition to a \$256,000 budget adjustment, the Board provided \$600,000 in the FY 2018 Adopted Budget to expand Employment and Day Support contractual services, which provides employment, work readiness training, and community engagement opportunities. These supported employment services are ongoing benefits to individuals who need intensive assistance to obtain and maintain a job in competitive, customized employment or self-employment. Employment and day support services are required following graduation from high school to support the individual to engage in the workforce and remain integrated in the community.

The FY 2018 Adopted Budget for the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) includes an increase in local tax funding of \$976,801. Personnel expenditures decreased by \$1,138,365 primarily due to fringe benefits elections. The operating and maintenance expenditures increased by \$2,531,730 due to the resource requests detailed above and contractual services that are tied to state and federal grants. Revenues increased by \$416,563 due to an increase in state and federal grant dollars.



Mental Health, Substance Abuse and Developmental Services

Department Performance Measures

Mission: The Department of Mental Health, Substance Abuse and Developmental Services promotes mental, behavioral and developmental health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the Loudoun community.

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Department-wide				
Objective: Provide EHR training to greater than 90 percent of newly hired direct service staff within 10 business days				
Number of newly hired direct service staff who received EHR training	51	55	60	65
Percentage of newly hired direct service staff who received EHR training within 10 business days	88%	90%	90%	90%
Objective: Achieve greater than 80 percent compliance rate for on-time completion of mandatory refresher training				
Percentage of workforce completing required refresher training on time	60%	65%	80%	85%
Objective: Achieve greater than 85 percent satisfaction with customer service provided by Operations Support to MHSADS staff/programs				
Number of surveys completed	N/A	190	190	190
Percent of surveys indicating overall satisfaction	N/A	85%	85%	85%
Objective: Complete greater than 80 percent of insurance verifications within 1 business day of the Financial Assessment appointment				
Number of Financial Assessments involving insurance	535	550	575	575
Percentage of insurance verifications completed within 1 business day of Financial Assessment	20%	50%	80%	80%
Residential Services				
Objective: Increase the number of individuals with more than one sustained (6 months or greater) community connection to 65% of the individuals living in Loudoun County group homes.				
Number of individuals living in a Group Home	45	44	44	44
Percentage of individuals living in a Group Home who have more than one sustained community connection	39%	52%	66%	70%
Objective: Increase use of independent transportation by more than 20% for individuals enrolled in Supervised Living and Supportive Living services				
Number of individuals enrolled in Supervised Living or Supportive Living	63	70	75	80
Percentage of individuals enrolled in Supervised Living or Supportive Living Services who independently access transportation	7%	10%	30%	50%
Objective: Increase the number of individuals who participate in independent activities to more than 35% of those enrolled in In-Home Services				
Number of individuals enrolled in In-Home	17	11	13	15
Percent of individuals who participate in more than one independent activity per month	N/A	N/A	35%	35%

¹ Performance measures with "n/a" are new for the year in which numeral data begins.



Mental Health, Substance Abuse and Developmental Services

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Objective: Reduce the percentage of individuals enrolled in Consumer Directed (CD) Services whose only Personal Assistant (PA) is a parent to less than 20 percent.				
Number of individuals enrolled in CD Services	37	37	37	40
Number of individuals with a PA	31	31	31	33
Percentage of individuals whose only PA is a parent	26%	20%	20%	20%
Community-Based Support Services				
Objective: 85 percent of individuals enrolled in Job Link Employment Services will sustain competitive employment				
Number of individuals enrolled in Job Link	115	115	120	120
Number of individuals enrolled in Job Link Employment Services who are employed	93	90	95	97
Percent of individuals enrolled in Job Link Employment Services who have been employed for more than 90 consecutive days	88%	78%	85%	87%
Objective: Achieve more than 90% satisfaction with Job Link Employment Services				
Number of employed individuals who completed satisfaction survey	30	30	30	30
Percentage of employed individuals who reported satisfaction with Job Link Employment Services	97%	90%	90%	90%
Number of employers (with an employee placed through Job Link) who completed satisfaction survey	10	10	15	20
Percent of employers (with an employee placed through Job Link) who reported satisfaction with Job Link Employment Services	100%	90%	90%	90%
Objective: Increase participation in community engagement activities by more than 10 percent for individuals enrolled in Community Access Program (CAP)				
Number of individuals enrolled in CAP	16	16	16	16
Percentage of individuals enrolled in CAP who participated in >110 community engagement activities during the quarter	N/A	70%	80%	85%
Objective: Increase participation in non-center-based skill-building activities by more than 10 percent for individuals enrolled in Psycho-Social Rehabilitation (PSR)				
Number of individuals enrolled in PSR	78	79	81	84
Percentage of individuals enrolled in PSR who participate in non-center-based skill-building activities	N/A	70%	80%	85%
Percentage of individuals who successfully achieve more than 1 skill-building objectives on their Individualized Service Plan	N/A	60%	70%	80%
Objective: Achieve more than 75% satisfaction with PSR Services				
Percent of individuals enrolled in PSR who report satisfaction with PSR Services	N/A	75%	80%	85%
Objective: Provide integrated healthcare educational resources to >95% of individuals receiving Psychiatric Services who have a co-occurring medical condition				



Mental Health, Substance Abuse and Developmental Services

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Number of individuals enrolled in Psychiatric/Nursing Services	1,110	1,000	1,150	1,150
Number of scheduled Psychiatric/Nursing appointments	5,495	4,825	5,690	5,690
Number of completed Psychiatric/Nursing appointments	4,478	3,950	4,600	4,800
Percentage of individuals provided with more than 1 condition-specific educational resource during a Psychiatric/Nursing appointment	96%	95%	95%	95%
Objective: Increase accuracy of coding and documentation to more than 95 percent to ensure correct billing for Psychiatric Services encounters				
Percentage of records with complete and accurate documentation	N/A	87%	95%	95%
Outpatient Services				
Objective: Provide "live answers" to more than 70 percent of incoming calls to Access during business hours				
Number of incoming calls to Access	7,643	6,900	6,000	6,000
Number of incoming calls to Access during business hours	6,420	6,000	5,000	5,000
Percentage of Access calls answered "live" during business hours	40%	40%	70%	75%
Objective: Schedule priority intakes within 7 business days for more than 65 percent of priority requests to Access				
Number of individuals scheduled for MH or SA Outpatient intake through Access	1,437	1,450	1,460	1,475
"Number of individuals seeking services through Access who are classified as ""priority population"	447	450	465	490
Percent of "priority population" intakes scheduled through Access within 7 business days of request	58%	65%	70%	70%
Objective: Face-to-Face responses for Emergency Services evaluations will occur within one hour of more than 90 percent of requests				
Hours of Emergency Services	7,731	7,800	8,000	8,500
Number of face-to-face evaluations	1,513	1,580	1,600	1,600
Percent of face-to-face evaluations initiated within one hour of request	N/A	98%	90%	90%
Objective: Schedule aftercare appointment within 7 business days of hospital discharge for more than 90 percent of individuals referred into MHSADS services				
Number of individuals receiving Discharge Planning services	325	325	350	375
Number of aftercare appointments scheduled	351	350	375	400
Percent of aftercare appointments scheduled within 7 business days of hospital discharge	98%	90%	90%	90%
Objective: Achieve improved functioning for more than 75 percent of individuals enrolled in Mental Health (MH) or Substance Abuse (SA) Outpatient				
Number of individuals served in MH Outpatient	1,058	1,500	1,500	1,500
Number of individuals enrolled in MH Outpatient (>90 days)	1,051	1,490	1,490	1,490



Mental Health, Substance Abuse and Developmental Services

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Percent of individuals enrolled in MH Outpatient (more than 90 days) who report improved functioning	N/A	N/A	75%	75%
Number of individuals served in SA Outpatient	711	800	800	800
Number of individuals enrolled in SA Outpatient (more than 90 days)	441	500	500	500
Percent of individuals enrolled in SA Outpatient (more than 90 days) who report improved functioning	N/A	N/A	75%	75%
Outreach and Coordination Services				
Objective: Maintain wait time for completion of Initial Family Service Plan (IFSP) to less than 38 days (state-mandate maximum =45 days) for at least 75 percent of eligible babies referred from a Neonatal Intensive Care Unit (NICU)				
Number of babies referred to Early Intervention from any source	494	525	540	545
Number of babies referred to Early Intervention from a NICU	41	43	44	45
Number of babies referred from a NICU who are eligible for Early Intervention services	36	38	39	40
Percent of eligible babies referred from a NICU who receive a completed IFSP within 38 days of referral date	62%	65%	75%	75%
Objective: More than 84 percent of families participating in Early Intervention report that EI services helped them to help their child learn				
Number of families completing the annual State-administered Family Survey	67	72	75	80
Percent of families who report that EI services helped them to help their child learn.	81%	82%	84%	84%
Objective: Maintain more than 90 percent of children/youth served in Wraparound in their home/community environment				
Number of individuals enrolled in Wraparound	57	64	64	64
Percentage of individuals enrolled in Wraparound who remained in their home/community environment	95%	92%	92%	92%
Objective: Engage more than 50 percent of individuals receiving outreach in PATH Enrolled Services				
Number of individuals receiving outreach	110	115	115	115
Percent of individuals engaged in PATH Enrolled Services	89%	90%	90%	90%
Objective: Engage more than 25 percent of individuals enrolled in Intensive Community Treatment (ICT) (greater than 90 days) into integrated healthcare				
Number of individuals enrolled in ICT	36	42	42	42
Number of individuals enrolled in ICT (more than 90 days)	32	36	36	36
Percent of individuals enrolled in ICT (more than 90 days) who are engaged in an integrated healthcare program	34%	42%	42%	42%
Objective: Submit >95% of court-ordered forensic evaluations by the court's stated due date				



Mental Health, Substance Abuse and Developmental Services

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Number of court orders received for forensic evaluations	181	200	200	200
Percent of court-ordered forensic evaluations submitted by court's stated due date	96%	95%	95%	95%
Objective: Provide daily (business days) access to assessment for MH/SA intervention for inmates in the ADC Intake Unit				
Number of inmates booked into the ADC Intake Unit	4,763	4,800	4,800	4,800
Percentage of inmates in the ADC Intake Unit who were provided with access to assessment	N/A	N/A	50%	50%
Percentage of inmates assessed in the ADC Intake Unit who were recommended for follow up	N/A	N/A	25%	25%
Objective: Increase or maintain prevention skills for more than 75 percent of high-risk youth participating in evidence-based prevention program(s)				
Number of youth identified as high-risk who participate in evidence-based prevention program(s)	1,000	800	800	800
Percent of high-risk youth participating in evidence-based prevention program(s) who increase or maintain prevention skills	88%	75%	75%	75%
Objective: More than 60 percent of high-risk youth with regular participation in Club REAL after-school program increase or maintain academic grades				
Number of youth identified as high-risk who participate regularly in Club REAL	313	300	300	300
Percent of high-risk youth with regular participation in Club REAL who increase or maintain their academic grades	66%	60%	60%	60%
Objective: More than 75 percent of youth attending Camp REAL summer programs will indicate positive attitudes, skills, and community engagement				
Number of Camp REAL participants	185	170	170	170
Percentage of Camp REAL participants indicate positive attitudes, skills, and community engagement	87%	75%	75%	75%
Objective: For those enrolled in Care Coordination (CC)/Support Coordination (SC), increase the percentage of adults who report living in a place of their choice by more than 10 percent				
Number of individuals enrolled in CC	240	280	320	360
Number of adults enrolled in CC	213	244	281	323
Percentage of adults enrolled in CC who live in a place of their choice	N/A	80%	90%	90%
Number of adults enrolled in SC	199	228	262	315
Percentage of adults enrolled in SC who live in a place of their choice	84%	88%	95%	96%
Objective: Increase consistency and timeliness of Support Coordination (SC) face-to-face contacts by more than 20 percent				
Number of individuals enrolled in SC	266	305	350	403
Number of face-to-face SC services provided	2352	2705	3110	3575
Number of individuals eligible for Enhanced Case Management (ECM) services	55	60	65	70



Mental Health, Substance Abuse and Developmental Services

	FY 2016 Actual ¹	FY 2017 Estimated ¹	FY 2018 Projected	FY 2019 Projected
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days	5%	50%	65%	75%
Percentage of individuals eligible for ECM who received face-to-face contact every 90 days	84%	65%	85%	95%
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days, with more than 2 contacts (within 90 days) at the individual's residence	0%	50%	70%	90%
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days, with 1 contact (within 90 days) at the individual's residence	33%	60%	80%	98%

FY 2019 and Beyond

The MHSADS resource infrastructure requires development, most notably with respect to operations, space needs, facility remodeling, and equipment. An updated electronic health record for data reporting, meaningful use, and population-based outcomes is critical to demonstrate quality, timeliness, and cost effectiveness. Additionally, the Department of Behavioral Health and Developmental Services is implementing for individuals with behavioral health disorders the Virginia System Transformation Excellence and Performance (STEP-VA) initiative featuring a uniform set of required services, consistent quality measures and improved oversight. Effective on July 1, 2019, MHSADS is to have Same Day Access to mental health screening and outpatient primary care screening and monitoring services for physical health indicators and health risks and follow-up services for individuals in need of assistance to access primary health services. Additionally, there exists a provision to further significantly increase the core services provided by MHSADS effective July 1, 2021. The Commonwealth is also conducting studies to develop an implementation plan for the financial realignment of Virginia's public mental health system and to address behavioral health services in jails and release/discharge planning for persons with serious mental illness. For individuals with developmental disabilities, the Medicaid Waiver program has a waiting list, such that, on April 30, 2017 Loudoun had 527 people on the waiting list, 162 are priority 1, 146 are priority 2 and 219 are priority 3.

The FY 2019 Projected Budget for the Department of Mental Health, Substance Abuse and Developmental Services includes an increase of local tax funding in the amount of \$978,891. Personnel expenditures increased by \$886,185 or 3 percent, and operations and maintenance increased by \$92,705 or 1 percent. Revenues were held at the FY 2018 Adopted Budget level.

FTE History

FY 2016 Mid-year: The Board added a total of 3.00 FTE for case management services in support of enrollment in the Medical Assistance Waiver Program for Individuals with Intellectual Disabilities and for people with serious mental illness. All positions are for Care Coordinators.

FY 2017: The Board added a total of 6.00 FTE; one Team Coordinator (1.00 FTE), and two Clinicians (2.00 FTE) for Adult Detention Center Support; and one Assessment and Evaluation Liaison (1.00 FTE), and two Clinicians (2.00 FTE) for the Access program.

FY 2018: The Board added a total of 12.53 FTE: an Operations Support Specialist (1.00 FTE), a Peer Specialist (0.53 FTE), Operational Support Assistant (1.00 FTE) for the CITAC; two Direct Support Specialists (2.00 FTE) for the In Home Support Program; a Substance Abuse Contract Manager (1.00 FTE); two Services Coordinators (2.00 FTE), Developmental Specialist (1.00 FTE), a Clinical Supervisor (1.00 FTE), a Speech Pathologist (1.00 FTE), and an



Mental Health, Substance Abuse and Developmental Services

Administrative Assistant (1.00 FTE) for the Early Intervention Program; and a Job Link Program Manager (1.00 FTE) for the Job Link Program.



Mental Health, Substance Abuse and Developmental Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Residential Services	\$11,702,044	\$12,380,357	\$11,390,384	\$11,703,137
Community-Based Support Services	7,729,449	7,961,944	9,488,244	9,694,496
Outpatient Services	7,326,626	8,641,481	8,669,511	8,888,844
Outreach and Coordination Services	8,389,793	8,432,881	9,261,888	9,502,442
Total - Expenditures	\$35,147,912	\$37,416,663	\$38,810,027	\$39,788,918
Revenues				
Residential Services	\$2,912,082	\$4,021,632	\$3,940,729	\$3,940,729
Community-Based Support Services	1,082,778	1,196,829	1,100,716	1,100,716
Outpatient Services	3,189,941	3,750,320	3,737,052	3,737,052
Outreach and Coordination Services	3,214,903	3,369,768	3,976,615	3,976,615
Total - Revenues	\$10,399,704	\$12,338,549	\$12,755,112	\$12,755,112
Local Tax Funding				
Residential Services	\$8,789,962	\$8,358,725	\$7,449,655	\$7,762,408
Community-Based Support Services	6,646,671	6,765,115	8,387,528	8,593,780
Outpatient Services	4,136,685	4,891,161	4,932,459	5,151,792
Outreach and Coordination Services	5,174,891	5,063,113	5,285,273	5,525,827
Total – Local Tax Funding	\$24,748,208	\$25,078,114	\$26,054,915	\$27,033,806
FTE				
Residential Services	131.71	151.24	150.24	150.24
Community-Based Support Services	54.59	59.59	69.59	69.59
Outpatient Services	96.01	73.34	74.54	74.54
Outreach and Coordination Services	69.06	76.2	78.53	78.53
Total - FTE	351.37	360.37	372.90	372.90

Program Descriptions

The Department of Mental Health, Substance Abuse and Developmental Services promotes mental, behavioral, and developmental health and wellness for Loudoun citizens through four programs:

The Residential Services Program supports individuals and families experiencing serious mental illness, substance abuse, intellectual disabilities, and/or co-occurring conditions, through a continuum of community-based care. Residential Services are provided in group homes, supervised settings (townhouses and apartments) and private residences. The services focus on individual habilitation and skill building. Individuals are encouraged and supported to participate in inclusive activities and events in the community, independently or with supervision. Opportunities are also presented for participation in various forms of education and employment. The Residential Services Program operates eight 24-hour group home residences and contracts for the operations of three residences serving a total of 59 individuals with disabilities due to mental illness or developmental and intellectual disabilities. Furthermore, there are 11 locations serving as supervised living mental health treatment programs for a total of 31 individuals. As of December 31, 2016, there is a waiting list of five individuals for placement in a mental health group home residence and 11 individuals for the supervised living program.



Mental Health, Substance Abuse and Developmental Services

- The Community-Based Support Services Program provides services to individuals with serious behavioral, mental, and developmental health needs. These conditions range from mildly to severely acute and can require service connections to a variety of resources to support the individual within the least restrictive environment through the person centered recovery oriented planning process. The services provided include: psychiatry and medication management at two community mental health centers and medical management and coordination throughout the community in a variety of MHSADS residential settings. The community based support services also include employment and day support services. Employment and day support are vital to individual growth and development and ongoing community engagement upon graduation from high school.
- The Outpatient Services Program provides services to reduce the effects of serious mental illness, emotional and behavioral disturbance, severe trauma and the impact of substance abuse and addiction. Outpatient Services includes five primary programs: Emergency Services; Mental Health Outpatient; Substance Abuse Outpatient; Access; and Discharge Planning. The Emergency Services Program provides crisis intervention and stabilization, 24 hours per day, every day, and 365 days per year. The Mental Health and Substance Abuse Outpatient programs operate at locations throughout the County including at two outpatient clinics, the Adult Detention Center (ADC), the Juvenile Detention Center (JDC), the Youth Shelter, various Loudoun County Public School sites, Family Services, the Courts, and psychiatric facilities. Services include psychotherapy, evaluation, crisis intervention, drug testing, hospital discharge planning, and information and referral. Psychotherapies include individual, couples, family, and group services. Treatment promotes Involvement of family and friends in person-centered and recovery-oriented efforts.
- The Outreach and Coordination Services Program supports the early identification of developmental, behavioral, and/or mental health needs and provides services to diverse populations of all ages. Specifically, the Early Intervention (EI) Program serves infants and toddlers from birth to age three and their families. EI provides a variety of supports (e.g. speech therapy) to the child and family to promote achievement of developmental milestones. The Prevention/Intervention (P/I) Program assists children and adolescents who are at high risk for substance abuse, gang involvement and violence. P/I includes evidence-based groups and activities in community-based, after-school and summer camp programs. The Court and Correctional Services Program provides forensic psychological evaluations by judicial order, access to mental and behavioral health services co-located in the ADC, and re-entry support for individuals leaving the correctional system. Other programs, including Wraparound Loudoun, the Intensive Community Treatment Team, Support Coordination, Case Management and Program for Assistance in Transition from Homelessness (PATH) provide individuals and families with assessment, case management and treatment planning. These programs also combine clinical services with a model of service coordination designed to assist individuals to identify and develop their individual strengths, and to connect to sustainable resources to meet their needs.



Parks, Recreation, and Culture

FY 2018 Adopted Budget

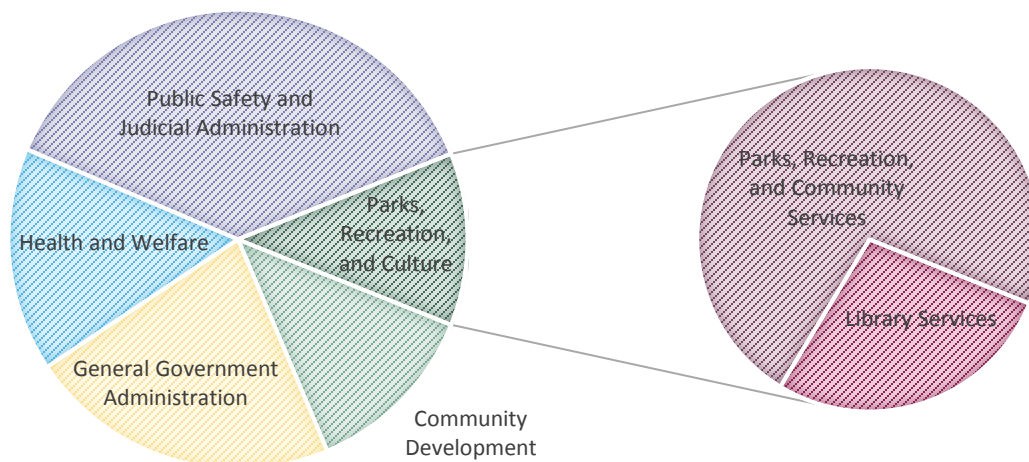
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PARKS, RECREATION, AND CULTURE SUMMARY

FY 2018 ADOPTED EXPENDITURES



Department	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Library Services	\$14,640,946	\$15,776,303	\$16,932,383	\$20,155,262
Parks, Recreation, And Community Services	38,260,134	40,810,359	44,423,355	45,556,665
Total	\$52,901,080	\$56,586,662	\$61,355,738	\$65,711,927



LIBRARY SERVICES

The Loudoun County Public Library (LCPL) System, managed by the Department of Library Services, is the information center of the community, providing free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational and cultural interests of the entire community. The Department operates under the policy direction of the Library Board of Trustees, whose members are appointed by the Board of Supervisors. The Library has three operational programs: Support Services, Public Services, and Administration. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. The Public Services Program provides services through branch libraries and a mobile outreach services unit. Administration provides departmental direction and budget support.

Library Services' Programs

Support Services

Selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. Also provides systems administration, technical training, and support for all automated library systems.

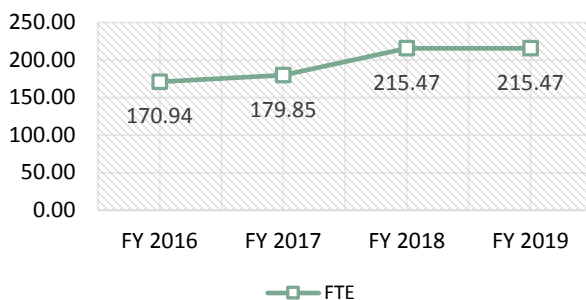
Public Services

Provides patrons access to the collection, programs, technology, and services. Promotes the joy of reading and lifelong learning through readers' advisory, early literacy programs, teen initiatives, humanities and arts events, technology training, and other educational opportunities.

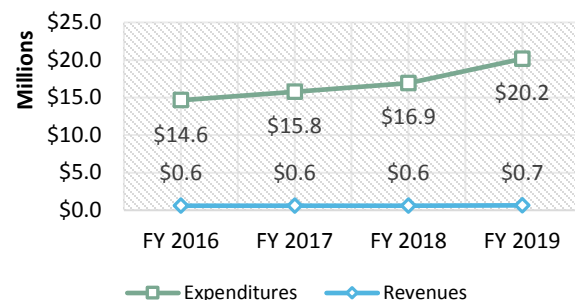
Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees Public Services and Support Services. Manages the budget, accounting, human resources, and Capital Improvement Program.

Staffing Trends



Expenditures/Revenues History





Library Services

FY 2017 Highlights

In November 2015, the Board of Supervisors approved the Brambleton developer's proposal to accelerate the construction of the Brambleton Library via a lease/purchase arrangement, which will allow the Brambleton Library to open two years ahead of the County's original schedule. Currently, the Brambleton Library is scheduled to open in early FY 2018. In anticipation of the opening of the Brambleton Library, the Department is already offering story time and book clubs in the Brambleton community.

The new Sterling Library opened on April 15, 2017. On the opening day, over 1,600 people came out to see the new library. This new branch is significantly larger, almost three times the square footage of the previous branch, and is located in a storefront location in a Sterling shopping center.

In September 2016, the County's Legal Resource Center (Law Library) was officially transferred to Library Services from the Clerk of the Circuit Court's Office. The Law Library's revenues and expenditures are accounted for in the Legal Resource Center Fund, which is separate from the General Fund. That fund's budget data is presented in the Other Funds Section of Volume 2 of this document.

With the addition of the Law Library, the larger Sterling Library, and the new Brambleton Library, the total square footage of Library branches will expand by nearly 30 percent. The continued growth of the Library system will significantly increase the workload for the Department's administrative staff.

During FY 2017, the Department reclassified a full-time vacant position to become the Division Manager of Branch Services, to whom all ten library branch managers will report, including the new Brambleton Library's manager. This function was previously performed by the Deputy Director of the Department. This change will improve the internal structure of the Department by allowing the Deputy Director to focus on the Department's strategic initiatives and the Department's Branch Managers to have more dedicated support.

In 2016, Loudoun County Public Library won two significant national awards. The national publication *Library Journal* recognized Loudoun County Public Library as one of the best public libraries in the country, ranking it as an "America's Star Library." Only 3 percent of public libraries nationwide earn this designation, and Loudoun is one of only three in Virginia that received this designation. The Loudoun County Public Library won a 2016 Achievement Award in the Children and Youth Category from the National Association of Counties (NACo) for "Journeys of My Life/Viajes de Mi Vida." The program was a collaboration between the Loudoun County Public Library and the Loudoun County Public Schools that celebrated literacy, creativity, and heritage.



Library Services

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$11,224,399	\$12,252,211	\$13,369,844	\$16,021,019
Operating and Maintenance	3,172,640	3,524,092	3,562,539	4,134,243
Capital Outlay ²	200,742	0	0	0
Other Uses Of Funds ³	43,165	0	0	0
Total – Expenditures	\$14,640,946	\$15,776,303	\$16,932,383	\$20,155,262
Revenues				
Fines And Forfeitures	\$308,039	\$325,500	\$325,500	\$345,500
Use Of Money and Property	53,894	46,248	48,582	54,082
Charges For Services	39,292	42,223	42,223	43,723
Miscellaneous Revenue	499	0	0	0
Intergovernmental - Commonwealth	199,643	201,226	207,740	207,740
Total – Revenues	\$601,367	\$615,197	\$624,045	\$651,045
Local Tax Funding	\$14,039,578	\$15,161,106	\$16,308,338	\$19,504,217
FTE	170.94	179.85	215.47	215.47

The FY 2018 Adopted Budget includes funding to prepare for the scheduled opening of the new Brambleton Library, early in FY 2018, including personnel expenditures for forty-six positions (33.56 FTE) for the Branch Manager from January through June 2018 and for all other forty-five positions for the new branch from April through June 2018. The personnel expenditures for the partial year positions are prorated to reflect only a portion of FY 2018. In addition, the FY 2018 Adopted Budget includes funding for the Administrative Assistant (1.00 FTE) for the entirety of FY 2018 to help with the library system's significant growth. To adequately prepare for the opening of the new branch, the Department plans to hire staff before the new facility opens.

In addition, the FY 2018 Adopted Budget includes funding for the Board approved two part-time Library Assistants (1.06 FTE) for the Teen Services Program, including the Cascade Library's After Hours Teen Center, to keep up with the increased service demands. Throughout the library system, attendance at teen programs, which include technology, coding, literacy, and creative initiatives, has increased as the County's teen population continues to increase and become more diverse. Attendance at the popular, weekly After Hours Teen Center Program, which is offered on Friday evenings, at the Cascades Library has experienced significant growth.

The FY 2018 Adopted Budget for the Library Services Department includes an increase in local tax funding of \$1,147,232. FY 2018 Personnel expenditures increased by \$1,117,633 primarily due to the partial year funding for the addition of forty-six full-time and part-time Brambleton Library positions (33.56 FTE) to prepare for the early FY 2018 opening of the new Brambleton Library and for the Administrative Assistant (1.00 FTE) to help with the library system's significant growth, with the addition of the Brambleton Library; funding for two part-time Teen Services Program's Library Assistants (1.06 FTE); increases in benefits costs; and a 3 percent merit pay increase for employees.

¹ Sums may not equal due to rounding.

² The capital outlay expenditure is for the RFID sorter for processing circulation materials received at the Rust Library.

³ The other uses of funds amount is the General Fund transfer from Library Services to the Legal Resource Center Fund for yearend balancing.



Library Services

The FY 2018 operating and maintenance expenditures increased by \$38,447 primarily due to the approved budget resource requests. The FY 2018 revenue increased by \$8,848 primarily due to increased state revenues.

Department Performance Measures

Mission: To provide free and equal access to innovative technologies and a full range of library resources, enhancing the quality of life and meeting the informational, educational and cultural interests of the entire Loudoun County community.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Support Services				
Objective: Increase Loudoun County Public Library website visits and online catalog searches.				
Loudoun County Public Library Homepage Visits	1,558,986	1,560,000	1,575,600	1,591,356
Online catalog searches ¹	4,802,951	2,805,400	2,833,454	2,861,789
Objective: Increase the availability of electronic titles to meet patron demands.				
Number of electronic titles downloaded/streamed	447,598	449,000	453,490	462,560
Public Services				
Objective: Increase the number of programs for all ages.				
Number of programs offered for adults (19 years and older)	1,731	1,748	1,766	1,801
Number of programs offered for children (0 to 11 years old)	4,755	4,803	4,851	4,948
Number of programs offered for teens (12 to 18 years old)	1,043	1,055	1,066	1,087
Children, Teen, and Adult Program Attendance	269,331	272,024	274,745	280,239
Objective: Promote the use of library materials and internet resources.				
Number of registered cardholders	195,785	197,743	199,720	204,715
Circulation of all materials	6,097,008	6,122,749	6,183,976	6,307,656
Internet sessions provided at Loudoun County Public Library	375,642	379,398	383,192	390,856
Number of library visits by patrons	1,871,632	1,890,348	1,909,252	1,985,622
Administration				
Objective: Maintain an overall customer satisfaction rate of 90% or higher.				
Overall customer satisfaction survey result percentage	98.5%	90.0%	90.0%	90.0%

¹ To determine this performance measure's data, starting in FY 2017, a different reporting method was used by the current vendor (TLC) versus the legacy vendor (SirsiDynix), which was used for the library information system that was recently replaced. The current vendor uses Google Analytics to track catalog usage. This causes the FY 2017 data for this measure to differ significantly from the FY 2016 data. The variance in the data starting with FY 2017 is due to how each analytic reporting tool counted searches. For example, the legacy catalog counted each click when a customer was searching the catalog while the current catalog counts each page view instance when searching. The legacy vendor used an internal analytic utility while the current vendor is using Google Analytics, a well-known analytic utility that the Department also uses to measure the Loudoun County Public Library website homepage usage. The actual online catalog usage has not decreased starting in FY 2017. Instead, the Department is using a different way of tracking that data.



Library Services

FY 2019 and Beyond

The Department's mission is to provide equitable access to library resources to all County residents. The Brambleton Library branch, which will be approximately 40,000 square feet, is scheduled to open early in FY 2018, based on the developer's construction schedule and will provide library resources in an underserved area of the County that is experiencing significant population growth. The new branch's staff will need to be hired three months in advance of the opening of the facility to provide time to train the new staff and to fully prepare for the opening, with the branch manager to be hired six months before the new branch's opening. The personnel expenditures for the 46 partial year Brambleton Library branch positions (33.56 FTE) are prorated for the FY 2018 Adopted Budget, with partial year funding. The FY 2019 personnel expenditures budget projection includes full year funding for all of the Brambleton Library positions.

The Department's FY 2019 Projected Budget includes an increase in local tax funding of \$3,195,879. The FY 2019 projected personnel expenditures increased \$2,651,175 for the projected 3 percent salary increase and for budgeting the personnel expenditures for all Brambleton Library positions for the full year for FY 2019. The FY 2018 personnel expenditures for the Brambleton Library positions are for only a portion of the year, including budget funds for 6 months (50% of the year) for the Branch Manager and for 3 months (25% of the year) for all other branch positions. The FY 2019 operating and maintenance expenditures increased \$571,704 for the 1 percent increase and for budgeting the full year operating and maintenance expenditures for the Brambleton Library. The FY 2019 projected revenue is \$27,000 higher for the projected revenue for the first full year of operations of the Brambleton Library, including \$20,000 for fines and forfeitures (overdue fines), \$5,500 for the use of money and property (rental fees and sales of materials), and \$1,500 for the charges for services (inter-library loan fees and damaged and lost books fees).

FTE History

FY 2016: The Board approved 1.00 FTE for a Training Coordinator in the Public Services Program.

FY 2017: The Board approved 8.91 FTE for the new, expanded Sterling Library, including the following positions: 1.00 FTE for Head of Children's Services; 1.00 FTE for Head of Adult Services; 1.00 FTE for Head of Teen Services; 1.00 FTE for Librarian for Teen Services; 1.00 FTE for Librarian Assistant for Teen Services; 0.53 FTE for Librarian Assistant for Teen Services; 2.00 FTE for Librarian Assistants for Children's Services; 1.06 Librarian Assistants for Circulation; and 0.32 for a Library Page.

FY 2018: The Board approved 34.56 FTE to prepare for the opening of the new Brambleton Library, including the following positions: 1 Branch Manager (1.00 FTE); 4 Librarians (Department Heads) (4.00 FTE); 4 Librarians (4.00 FTE); 2 Part-time Librarians (1.06 FTE); 8 Library Assistants (8.00 FTE); 5 Part-time Library Assistants (2.65 FTE); 1 Head of Circulation (1.00 FTE); 1 Circulation Associate (1.00 FTE); 5 Library Aides (5.00 FTE); 3 Part-time Library Aides (1.59 FTE); 2 Part-time Couriers (1.06 FTE); 10 Library Pages (3.20 FTE); and Administrative Assistant (1.00 FTE). In addition, the Board approved 1.06 FTE for two part-time Library Assistants for the Teen Services Program, including the Cascades Library After Hours Teen Center.



Library Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Support Services	\$4,066,667	\$3,876,173	\$3,970,833	\$4,041,096
Public Services	9,654,052	11,171,793	12,162,902	15,295,434
Administration	920,226	728,337	798,648	818,732
Total – Expenditures	\$14,640,946	\$15,776,303	\$16,932,383	\$20,155,262
Revenues				
Support Services	\$449,476	\$463,421	\$469,935	\$469,935
Public Services	151,891	151,776	154,110	181,110
Total – Revenues	\$601,367	\$615,197	\$624,045	\$651,045
Local Tax Funding				
Support Services	\$3,617,190	\$3,412,752	\$3,500,898	\$3,571,161
Public Services	9,502,162	11,020,017	12,008,792	15,114,324
Administration	920,226	728,337	798,648	818,732
Total – Local Tax Funding	\$14,039,578	\$15,161,106	\$16,308,338	\$19,504,217
FTE				
Support Services	19.00	18.00	17.00	17.00
Public Services	146.94	156.85	192.47	192.47
Administration	5.00	5.00	6.00	6.00
Total – FTE	170.94	179.85	215.47	215.47

Program Descriptions

Library Services has three programs that serve the citizens of Loudoun County.

- Support Services selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. It also provides systems administration, technical training, and support for all automated library systems, including the Radio Frequency Identification System (RFID), Interlibrary Loan Management Software (ILLIAD), Integrated Library System (ILS), the Smart Access Manager system (SAM) for public access computers, and the wireless network. Automated library systems include:
 - RFID – Automatic check in and rough sort of returned items; simple self-checkout by patrons,
 - ILLIAD – Placing and tracking interlibrary loan requests,
 - ILS – Acquisition, cataloging, circulation, reporting and inventory control, and
 - SAM – Personal computer reservation for patrons; fines payment system.
- Public Services provides patrons with direct access to the Library's collection, programs, technology, and services. It promotes the joy of reading and lifelong learning through readers' advisory, early literacy programs, teen initiatives, presentations on the humanities and arts, technology training, and educational opportunities. It provides programming system wide, at branch libraries, and through Outreach Services. It plans and executes system wide public information functions to inform citizens about and increase usage

¹ Sums may not equal due to rounding.



Library Services

of the services and programs provided by the Department.

- Administration enacts the policies of the Library Board of Trustees and the initiatives of the County government. It provides administrative support and oversees the operation of the Public Services and Support Services Programs. It also manages the budget, accounting, human resources, and Capital Improvement Program (CIP) operations.



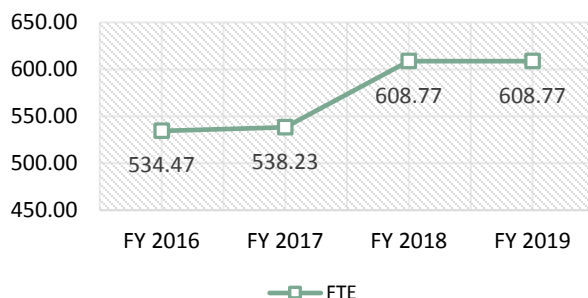
PARKS, RECREATION, AND COMMUNITY SERVICES

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 before and after school care programs. Offerings include sports activities for youth and adults, instructional and interpretive classes, programs for senior citizens, visual and performing arts, child care, preschool, after-school activities, trips, camps, special events, volunteer opportunities, educational and prevention programs for youth, and programs for individuals with disabilities.

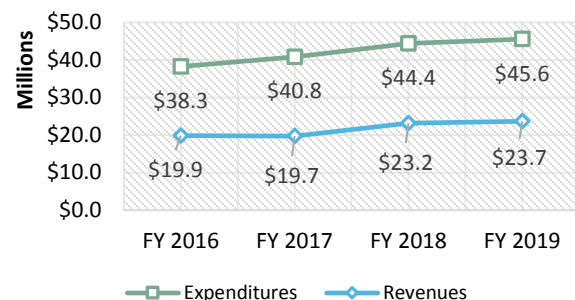
Parks, Recreation, and Community Services' Programs

Adaptive Recreation	Provides accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities.
Administration	Provides human resources management, facility management, planning and development, training, procurement, emergency management, and financial services for the Department.
Aging Services	Plans, implements, and promotes programs and services to enhance well-being, independence, and quality of life for disabled adults, older adults and their caregivers.
Children's Programs	Provides out of school time programs that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs.
Community Centers	Provides recreational, educational, and cultural services for all abilities and age levels in child care and preschool programs, special events, classes and activity programs.
Facilities Planning & Development	Supports the Department through facility planning and design, proffer management, 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	Provides high quality park facilities, programs, and services and oversees the regional parks and nature preserve facilities.
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.

Staffing Trends



Expenditures/Revenues History





Parks, Recreation, and Community Services

FY 2017 Highlights

The Department celebrated its fiftieth anniversary in August with a free day-long event at Franklin Park where staff entertained many attendees with music, art, games, special events, and food. Congresswoman Barbara Comstock presented the Department with a plaque honoring the fiftieth anniversary, and the Department was recognized in the National Recreation and Park Association magazine for reaching the fiftieth year milestone. In addition, the Department launched a year-long “Passport Program” of special events and promotions in recognition of this very special anniversary. People who visit PRCS locations and designated Passport events, during normal operating hours between August 2016 and August 2017, will receive a “stamp” on their passport. Photos and videos can also be submitted on the PRCS website. Those with the most “stamps” will be eligible for prizes, and the grand prize winner will receive a hot air balloon ride.

The Area Agency on Aging (AAA) received the National Association of Area Agencies on Aging Achievement Award for the Community Ambassador Program. A Congressional Certificate of Recognition was also awarded for the program by Congresswoman Barbara Comstock as well as a resolution by the Board of Supervisors.

The Department has partnered with Washington Capitals to upgrade three outdoor in-line skating rinks. The Outdoor Maintenance Division is coordinating the demolition, fabrication, and installation with materials provided by the Capitals. Renovations of all three rinks will be completed by the summer of 2017.

The Board of Supervisors passed a resolution to support the Department’s application of the Virginia Municipal League’s Stairway to Success Competition for the efforts made in early childhood education. The Department won in the Gold Category.

Banshee Reeks Nature Preserve was selected by the Governor as one of 1,000 Virginia’s Treasures. The manager at Banshee Reeks played a key role in drafting a new conservation easement document with the Virginia Outdoor Foundation. Banshee Reeks Nature Preserve was also selected to be the site of the Virginia Outdoors Festival held in October 2016. Guided tours, demonstrations, a silent auction, and food and music were all part of the festivities.

During the Western Loudoun Artists Studio Tour, Franklin Park Performing and Visual Arts Center hosted nine artists and had 648 visitors, the most ever to date.

The Madison Small Softball Complex dedication was held on October 8, 2016 at Trailside Park, which received new vinyl coated fencing, an improved paved walkway, and a large sodded area that was installed between two fields.

The Department made some technological strides in FY 2017. Wi-Fi was added to Philomont and Lovettsville Community Centers, thus leaving only one center without connection. Sterling Community Center installed a Marketing Monitor in its lobby to promote programs and services. Douglass Community Center now uses a paperless program sign-in sheet called Bright Wheel. The Department is having great success using Laserfiche as well. As of November 2016, there are 29 Laserfiche forms being used in various capacities in the Department and another 65 forms are in various stages of development. Over 120,000 pages of documentation related to various children’s programs are now stored electronically. The expanded use of Laserfiche has allowed licensed program participants to register online and complete forms electronically. In addition, the RecTrac system, used by internal staff, was successfully upgraded in January 2017.

The Department hosted a job fair targeting high volume/high turnover part-time regular and substitute positions including Sports Facility Supervisors, County After School Activities (CASA), and Preschool staff. Turn out exceeded expectations with over 100 attendees. A new marketing recruitment initiative called *#JointheFunwithPRCS!* was rolled out with the goal of targeting millennials.

The Summer Camp DAZE and FEST program received the Best of Loudoun Reader’s Choice Award for Best Summer Camp in Loudoun.



Parks, Recreation, and Community Services

With the addition of 5.00 FTE through the FY 2017 Budget process, the Department was able to create a new athletic field maintenance crew and added an irrigation technician to the turf crew. This allowed the Department to change the existing athletic crews from three services areas to five service areas thereby improving efficiency in the maintenance of athletic fields.

In the County After School Activities (CASA) program, the Department served over 2,100 children in 46 sites throughout the County. In spite of more children than ever before being served, there still exists a waitlist; this demand may never be fully met due to space limitations and licensing requirements. There was also a significant increase in the demand for summer camp programs. As part of the FY 2017 Budget process, the Board of Supervisors approved 2.78 FTE for CASA and Summer Camp programs to meet growing service demands.

In July 2017, the Board of Supervisors approved restructuring of the service fee policy which now allows for certain fees and operational decisions to be made at the Department level within the adopted Board policy guidelines. The Board approved free membership to recreation centers for regular, full and part-time County employees. In addition, the Board also approved a pilot program for reduced fees for the CASA program based on a student's qualification for the Free and Reduced Lunch Program. An additional 2.20 FTE was approved mid-year by the Board of Supervisors to allow the opening of two additional CASA sites in the Sterling area's elementary schools, but due to low enrollments, it was possible to only open Forrest Grove Elementary School. Staff prepared to open Guilford Elementary School, but the feedback from parents was that, even at the reduced prices, they could not afford to participate in the CASA program. Staff will work with the families to try to identify additional financial resources to assist with their after school needs.

The Adaptive Recreation Camp programs are geared towards children with significant emotional, behavioral, and physical issues who often require specialized program modifications for their disabilities. This is a highly popular program with growing demand for its services. As part of the FY 2017 budget process, the Board of Supervisors added 1.48 FTE to the program. This allowed for the expansion of the program to eight additional campers with severe disabilities requiring one-on-one assistance and full-time staff being able to focus on enhancing the program with activities such as therapeutic riding, adaptive swimming and yoga.

The Department continued to work with the Department of Transportation and Capital Infrastructure (DTCI) on the Dulles South Multipurpose and Senior Center, Hal and Bernie Hanson Regional Park, Lovettsville Community Center and Pool House renovation, and the Sterling Community Center renovation projects. Other continuing Department projects include the Potomac Heritage National Scenic Trail corridor gap analysis study, and park improvement projects.



Parks, Recreation, and Community Services

FY 2018 Budget Analysis¹

Department Financial and FTE Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$29,180,510	\$31,426,767	\$34,454,008	\$35,487,624
Operating And Maintenance	8,955,237	9,356,961	9,969,347	10,069,040
Capital Outlay	124,386	26,631	0	0
Total – Expenditures	\$38,260,134	\$40,810,359	\$44,423,355	\$45,556,665
Revenues				
Permits, Fees, And Licenses	\$9,622	\$12,021	\$10,381	\$10,381
Use Of Money And Property	1,399,403	1,373,491	2,184,409	2,597,408
Charges For Services	17,099,425	17,433,338	19,826,633	19,866,661
Miscellaneous Revenue	172,925	30,935	30,935	51,935
Recovered Costs	473,984	266,713	375,868	375,868
Intergovernmental – Commonwealth	198,445	198,257	207,559	207,559
Intergovernmental – Federal	391,401	305,120	448,663	448,663
Other Financing Sources	117,780	117,780	117,780	117,780
Total – Revenues	\$19,862,984	\$19,737,655	\$23,202,228	\$23,676,255
Local Tax Funding	\$18,397,149	\$21,072,704	\$21,221,127	\$21,880,410
FTE	534.47	538.23	608.77	608.77

The Department is scheduled to start operating the Dulles South Multipurpose Center (DSMC) Phase Two (budgeted as Dulles South Recreation Center), and the Dulles South Multipurpose Center Phase Three (budgeted as Dulles South Senior Center), beginning in FY 2018. Phase Two of the DSMC will include new amenities such as an aquatics center, fitness rooms, running track, and gymnasium. The existing Dulles South Multipurpose Center has an average of 600 daily users. With the expansion of the recreation center, it is estimated that the number of customers will increase by at least 100 percent. The DSMC Phase Three Senior Center will include services such as social events, recreation programs, trips, fitness classes and special events. It will also serve as a distribution point for the Congregate Meal Program and the Home Delivered Meal program. The existing Activity Center has an average of 70 seniors daily and 295 members. It is estimated that moving to the new location will increase the number of seniors served by at least 50 percent.

In the FY 2018 Adopted Budget, the Board of Supervisors approved funding for 63.90 FTE, to help support all the new services at both the multipurpose and senior center phases to enable them to operate and be utilized as planned. In it is also included the operating budgets for both new centers. As per Board policy, the DSMC Phase Two is required to be revenue neutral. The Department will ramp up its work towards the end of the FY 2017 to get Phase Two functional with the help of 3.00 FTE that were approved as part of the FY 2016 budget process. Currently, limited administrative support hampers the ability to meet the needs of the field personnel in a timely and efficient manner causing delays in attending to their needs, and failing to add administrative support with the addition of another 63.90 FTE is not sustainable. The addition of administrative support staff was discussed with the Finance/Government Operations and Economic Development Committee in December, and augmenting support staff as appropriate received favorable feedback from Committee members. To support growing personnel needs, 1.00 FTE for a Human Resource Administrative Assistant in the Administration Division was approved by the Board

¹ Sum may not equal due to rounding.



Parks, Recreation, and Community Services

of Supervisors. The Board of Supervisors also approved funding for 3.00 FTE for maintenance technicians stationed at Dulles South Recreation Center which is included in the Adopted Budget for the Department of General Services.

Growing demand and enrollment in County After School Activities (CASA), as well as preschool and camp programs will continue to generate revenues to cover all related direct expenditures and overhead costs. The Board of Supervisors added 1.97 FTE to the expand the pre-school which will allow the starting of four new classrooms in the space vacated by the Dulles Senior Activity Center when it moves into the new DSMC (Phase Three, Senior Center) scheduled to open in early FY 2018. This will allow for an additional 80 participants be served. The program has a revenue recovery of 115 percent adopted by the Board of Supervisors and will not incur any additional costs in local tax funding. As part of a work plan the Department is working with Human Resources to explore the possibility of rolling the YAS program into the Children's Program Division which is currently supervised by one Division Manager. The Board of Supervisors also approved adding of 1.00 FTE for a Program Manager to oversee the CASA and summer camp programs and also support the personnel in the above mentioned programs. Adding this position resource will help to achieve faster response times with issues related to personnel, assist with division budgeting and direct service to program coordinators managing staff, participants and customers. The adding of this position will not incur any additional costs in local tax funding because the program is required to generate revenue to offset the cost of the program.

The Board of Supervisors approved funding in the FY 2018 Adopted Budget for 0.47 FTE for a Meals Assistant position in the Area Agency on Aging (AAA) Division. The approval converted a regular, part-time (0.53 FTE) to a regular, full-time position to accommodate growing needs of the aging population in the County. AAA serves congregate meals in three subsidized housing communities and congregate lunch at the senior centers. In FY 2017, 185 congregate meal clients were served in the three subsidized housing communities, and it is expected to be over 200 in FY 2018. In FY 2016, 430 individuals were served through the Home Delivered Meal (HDM) program with 237 HDM meals served daily. In FY 2017 year to date, 335 individuals have already been served with 245 HDM meals served daily. This position is responsible for overseeing the Congregate Meal Program in the subsidized housing communities as well as conducting federally required initial assessments and re-assessments for HDM customers; and entering data into the required database. The cost for the additional 0.47 FTE will be offset by State grant funds, and will not incur any additional costs in local tax funding.

The FY 2018 Adopted Budget for the Department of Parks, Recreation, and Community Services includes an increase in local tax funding in the amount of \$148,423. Personnel expenditures increased by a net of \$3,027,241 primarily due to the addition of 64.90 FTE for the opening of DSMC Phases Two and Three, increases in benefits costs, and a 3 percent merit pay increase for employees. Operations and maintenance expenditures increased by a net of \$612,386 primarily due to various base budget adjustments and operating costs related to the opening of the new facilities. Capital outlay decreased by \$26,631. The Department received a base budget adjustment of \$81,200 for landscape maintenance at four new County facilities added in the current year and \$25,000 to pay for the athletic field maintenance of 14 new and potentially new fields that have been added to the Department's inventory since 2013. An additional \$50,000 was added as base budget adjustment to help offset the costs for paying a Loudoun County Public Schools Facilities Supervisor when school facilities are used by youth sports team on weekends and after business hours, \$25,000 was added for the Northern Virginia Regional Ombudsman Program contract to cover the increased costs of the County's portion in the contract. The Department has seen a big increase in its on-line registrations and transactions with some related to the roll out of on line registration for PRCS licensed programs. Banking fees have gone up by 18 percent in the last year alone. To help offset some of the costs, a base budget adjustment was made for \$50,000 to their operating and maintenance budget. \$20,000 was added to pay for uniforms and other Department apparel for direct service staff. \$15,000 was added to the Adaptive Recreation program for operational costs of special outings and attendance to recreational locations and events, which is offset by the revenue earned by these trips. Revenues increased by a net of \$3,464,573 primarily due to the revenue recovery associated with the opening and operating of DSMC Phase Two.



Parks, Recreation, and Community Services

Department Performance Measures¹

Mission: To provide outstanding recreational and leisure opportunities, outcome-focused community services, and stewardship of the County's natural resources to promote quality of life for Loudoun's residents and visitors.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Children's Programs				
Objective: Achieve 100 percent of staff completing required training hours by the Commonwealth of Virginia to ensure safe recreational activities for elementary and middle school-aged children during the school year and summer months.				
County After School Activities (CASA) staff trained annually to ensure safe recreation	551	540	540	540
Number of camp staff trained annually to ensure safe recreation	150	145	145	145
Objective: Provide and maintain 98 percent of customer satisfaction for all recreational activities.				
Number of Summer Camp participants ²	2,453	2,450	2,500	2,600
Percent of summer camps expenses recovered through revenue	128%	107%	107%	107%
Objective: Provide County After School Activities (CASA) by maintaining countywide 85 percent program enrollment of capacity.				
Number of CASA participants annually	2,539	2,550	2,580	2,590
Number of CASA sites	44	46	46	46
Number of children on waiting list for CASA	947	410	430	430
Percent of CASA expenses recovered through revenue	128%	118.4%	118.4%	118.4%
Maintenance Services				
Objective: Maintain safe playable athletic fields by mowing once per week and fertilize, aerate, and seed as required.				
Number of athletic fields maintained	287	296	313	313
Objective: Ensure clean and safe playground facilities by maintaining Playground Safety Institute Standards and by inspecting the playgrounds a minimum of 16 times per month.				
Number of playground inspections completed	4,400	4,400	4,400	5,000
Objective: Provide efficient and timely support for maintenance, repairs and projects.				
Number of emergency management events responded (snow/ ice removal)	35	45	45	45
Number of Maintenance Division man hours required for emergency	6,000	4,000	4,000	4,000
Sports				
Objective: Provide all youth in Loudoun County the opportunity to participate in sports.				
Estimated number of youth participating on youth sports teams	52,736	54,000	55,000	55,000
Number of game reservations booked in RecTrac by sports	10,143	10,000	11,000	11,000
Number of practice reservations booked in RecTrac by sports	31,406	32,000	33,000	33,000

¹ Performance measures with "n/a" are new for the year in which numerical data begins.



Parks, Recreation, and Community Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Host sports tournaments to provide Loudoun County athletes a local venue while generating economic impact for Loudoun County.				
Number of room nights generated by sports tournaments	7,729	7,500	7,600	7,600
Number of tournaments hosted by PRCS sites	37	45	47	47
Objective: Promote healthy lifestyles and provide fitness opportunities for youth and adults.				
Number of participants in sports camps and clinics	5,101	5,150	5,150	5,150
Objective: Provide high quality sports leagues and athletic opportunities for adults in County.				
Number of adults participating in adult sports leagues	6,367	6,400	6,400	6,400
Parks				
Objective: Increase park visits annually by five percent by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.				
Number of daily special event park visits annually	848,925	875,000	875,000	875,000
Number of park program participants	109,341	110,000	110,000	110,000
Value of Parks Division volunteer hours	\$ 296,808	\$298,800	\$298,800	\$298,800
Objective: Provide a wide variety of safe and healthy recreational opportunities at Recreational Centers and achieve a 100 percent revenue neutral operation.				
Number of programs held	2,036	2,750	5,500	5,500
Total number of annual memberships purchased and/or renewed at Recreation Centers	441	450	900	900
Total number of daily visits at Recreation Centers	196,057	197,000	394,000 ¹	394,000
Community Centers				
Objective: Meet the demand for programs and services by providing successful programs for all ages				
Number of Program/ Facility Rentals	n/a	n/a	4,000	4,500
Number of programs held	3,657	3,855	3,932	4,010
Total number of contacts	760,000	836,000	919,600	1,011,560
Objective: Encourage volunteerism to reduce staff costs, provide meaningful opportunities for contributions of time and talent, and increase program offerings.				
Number of Volunteer hours	4,474	4,697	4,931	5,177
Value of volunteer hours for Community Centers ²	\$111,402	\$117,231	\$123,091	\$129,245
Objective: Demonstrate cost effectiveness of services offered at ten community centers by increasing program participants and participation hours by a minimum of 2 percent.				
Total participants enrolled in Community Center Programs	30,368	30,975	31,594	32,225
Adaptive Recreation				
Objective: Maintain and increase program offerings by increasing volunteer hours by three percent.				

¹ Includes projections for the opening of Dulles South Recreation Center in early FY 2018.

² The value of a volunteer hour is \$24.90, based on the 2015, which is the latest rate provided by the Virginia Office on Volunteerism and Community Services.



Parks, Recreation, and Community Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Number of programs supported by volunteers annually	451	460	460	460
Value of volunteer hours for Adaptive Recreation ¹	\$37,993	\$55,278	\$55,278	\$55,278
Objective: Maintain 97 percent customer satisfaction rate for all Adaptive Recreation programs.				
Number of Special Olympics participants Served	379	386	394	394
Number of Very Special Arts participants	120	122	125	125
Number of Adaptive Recreation Camp participants	145	147	147	147

Aging Services

Objective: Meet the needs of growing senior population by maintaining services and contacts with seniors and their families.

Number of senior meals provided annually	152,138	153,000	155,000	155,000
Objective: Provide volunteer services and community outreach events in order to increase community awareness of Aging Services.				
Number of annual community outreach	42,537	50,000	50,000	50,000
Number of volunteers in Aging Services	723	770	770	770
Percent of volunteers satisfied with Volunteer Program	90%	90%	90%	90%
Value of service provided by volunteers ¹	\$1,339,703	\$1,340,000	\$1,340,000	\$1,340,000
Objective: Provide customer satisfaction by providing high quality programs and services through the Senior Centers and Senior Trips program.				
Number of senior center activities	18,031	18,500	19,000	19,000
Number of senior center activity participants	175,857	176,000	177,000	178,000
Number of senior center memberships	3,146	3,150	3,200	3,300
Number of trips through the senior trips program	156	157	157	157
Number of senior trip participants	3,885	3,900	3,900	3,900
Percent of senior trip participants satisfied with trips	92%	93%	93%	93%
Percent of seniors satisfied with Senior Centers	97%	98%	95%	95%

Youth Services

Objective: Offer the Youth After School (YAS) program at nine middle school sites and maintain utilization rate of at least 80 percent to provide safe recreational activities while promoting belonging, healthy living, and respect for others.

Program utilization rate	105%	90%	90%	90%
Objective: Maintain the Work Ordered Repayment by Kids (WORK) program success by performing meaningful community service.				
Number of hours of community service completed ²	6,053	5,000	5,000	5,000
Value of community service work performed	\$129,353	\$124,500	\$124,500	\$124,500

¹ The value of a volunteer hour is \$24.90, based on the 2015, which is the latest rate provided by the Virginia Office on Volunteerism and Community Services.

² Shoplifting program was discontinued by Juvenile Court Services Unit (JCSU) in FY 2016 thus decreasing projected numbers for FY 2017 and beyond.



Parks, Recreation, and Community Services

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Increase youth engagement by five percent by providing safe, recreational, cultural, and social programs while promoting belonging, healthy living, and respect for others.				
Number of youth attending Youth Services special events	6,663	6,700	6,700	6,700
Participants In prevention and awareness programs ¹	9,657	8,000	9,500	9,500
Facilities Planning and Development				
Objective: Respond to 100 percent of staff's request for assistance in strategic planning, project development, management and planning processes.				
Number of administrative and legislative applications	11	10	8	8
Number of facility amenity improvement projects	13	10	10	10
Number of requests for assistance of PRCS staff	101	105	115	125
Number of strategic planning projects	8	5	5	5
Objective: Perform 100 percent of reviews on land development applications submitted to the Department within deadline in order to achieve meaningful proffered facilities, improvements, and/or cash contributions.				
Number of administrative referrals (SBPL, CPAP, STPL, SBRD)	29	20	20	20
Number of legislative referrals (ZMAP, ZCPA, SPEX)	142	100	100	100
Increase public program space and recreational opportunities through proffer completion and delivery.				
Miles of trails added	3.5	5	5	3
Number of acres received from proffers ²	37.8	81	5	5
Objective: Maintain at least current levels of Capital Asset Preservation Program.				
Number of CAPP projects delivered	29	30	25	25
Administration				
Objective: Ensure operational excellence in procurement of goods and services by completing purchase order approvals within three days.				
Value of purchase orders	\$4,194,640	\$4,194,640	\$4,294,600	\$4,294,600
Objective: Increase exposure and utilization of PRCS website to promote and increase online transactions by ten percent.				
Value of WebTrac transactions/year	\$10,472,908	\$10,979,908	\$11,200,000	\$11,500,000
Objective: Effectively manage 100 percent of contracts for landscaping and maintenance.				
Number of sites mowed under turf maintenance contract	74	84	86	88
Objective: Attract and retain a high quality workforce with turnover rate of three percent or less.				
Number of individual special recognitions	245	250	260	270

¹ During FY 2017 there were several vacancies and a retirement reducing the number of programs offered.

² FY 2016 and FY 2017 is one-time acquirement.



Parks, Recreation, and Community Services

FY 2019 and Beyond

The Department expects the increased demand for services and programs to continue. As more facilities come online, additional need for resources will continue to rise. The Department has multipurpose centers, community centers, and other programs, and believes that if it were to have dedicated staff for marketing its programs and services like the programs offered by Children's Programs, Community Centers, Sports, Aging Services, Youth Services, Parks and Administration Divisions better, it would increase the number of visitors and also have more community requested programs and services. With the push to keep up with the times and use of new technology, the Department will need additional resources dedicated to helping the Department move their various forms electronically for easy access by staff and the public at large.

Other facilities that are anticipated to open in the next couple of years are the Hal and Bernie Hanson Park, Ashburn Senior Center, and Ashburn Recreation and Community Center. Renovation plans for the Lovettsville Community Center, Philomont Community Center and Sterling Community Center are currently being developed. These facilities will require significant resources including personnel.

The FY 2019 Adopted Budget for the Department of Parks, Recreation, and Community Services includes an increase in local tax funding in the amount of \$659,283. Personnel is projected to increase \$1,033,616 which is comprised of a 3 percent base increase. An increase of \$99,693 in operating and maintenance is a base increase of 1 percent. Revenues are projected to increase by \$474,027.

FTE History

FY 2016: The Board of Supervisors added 8.00 FTE, including 1.00 FTE for a Building Engineer, 1.00 FTE for a Center Manager, and 1.00 FTE for an Aquatics Coordinator, all of which are for staffing the Dulles South Multipurpose Center. In addition, 0.43 FTE for a VICAP Program Assistant, 0.53 FTE for a Meals Assistant, and 0.26 FTE for a Senior Trips Assistant were added to the Area Agency on Aging. Within the Community Centers Division, the Board added 1.06 FTE for a Camp Supervisor, 1.18 FTE for a Camp Leader, 0.66 FTE for a Program Supervisor, 0.44 FTE for a Program Leader, and 0.44 FTE for a Summer Camp Supervisor within the Children's Program.

FY 2016 Mid-Year: As part of a mid-year reorganization, 5.00 FTE from Claude Moore Recreation Center and Outdoor Maintenance were transferred to the Department of General Services.

FY 2017: The Board of Supervisors added 5.00 FTE to the Outdoor Maintenance Division, which includes 4.00 FTE for three Maintenance Technicians and one Maintenance Supervisor, and 1.00 FTE for an Irrigation Technician. An additional 1.48 FTE was added to the Adaptive Recreation, which includes 1.28 FTE for Adaptive Recreation Camp Leader and 0.20 FTE for Adaptive Recreation Camp Supervisor. Within the Children's Program division, the Board added 0.66 FTE for After School Supervisor, 1.32 FTE for After School Leader, and 0.80 FTE for Summer Camp Leader.

FY 2018: The Board of Supervisors added 63.90 FTE for opening and operating of Dulles South Recreation Center (Phase Two) and Dulles South Senior Center (Phase Three), and 1.00 FTE for an Administrative Assistant. Within Children's Program division, the Board of Supervisors added 1.00 FTE for a Children's Program Manager. Within the pre-school program, 1.15 FTE was added for pre-school teacher and 0.82 for pre-school aide. 0.47 FTE was added to an existing Meals Assistant position in the AAA division to convert it to regular, full-time.



Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Children's Programs	\$5,516,632	\$5,999,878	\$6,175,714	\$6,341,247
Maintenance Services	4,917,596	5,340,712	5,393,490	5,519,330
Sports	2,037,353	2,035,792	2,246,230	2,296,474
Parks	5,954,465	6,292,335	9,185,734	9,432,870
Community Centers	8,269,184	9,321,650	9,117,563	9,365,212
Adaptive Recreation	542,299	562,812	693,095	709,885
Aging Services	6,570,381	6,444,977	6,699,082	6,864,665
Youth Services	1,217,183	1,275,006	1,232,194	1,265,823
Facilities Planning And Development	261,376	285,655	275,997	283,592
Administration	2,973,664	3,251,542	3,404,255	3,477,567
Total – Expenditures	\$38,260,134	\$40,810,359	\$44,423,355	\$45,556,665
Revenues				
Children's Programs	\$7,063,335	\$6,932,203	\$7,063,648	\$7,252,864
Maintenance Services	416,507	500,916	500,916	500,916
Sports	1,409,282	1,665,186	1,670,094	1,676,086
Parks	2,764,142	3,066,496	5,997,409	6,152,805
Community Centers	5,715,428	5,578,834	5,708,765	5,825,823
Adaptive Recreation	157,274	104,616	147,132	147,513
Aging Services	2,136,395	1,718,983	1,945,483	1,951,467
Youth Services	173,210	158,400	158,400	158,400
Facilities Planning And Development	9,486	12,021	10,381	10,381
Administration	17,925	0	0	0
Total – Revenues	\$19,862,984	\$19,737,655	\$23,202,228	\$23,676,255
Local Tax Funding				
Children's Programs	\$(1,546,703)	\$(932,325)	\$(887,934)	\$(911,617)
Maintenance Services	4,501,089	4,839,796	4,892,574	5,018,414
Sports	628,071	370,606	576,136	620,389
Parks	3,190,323	3,225,839	3,188,325	3,280,063
Community Centers	2,553,755	3,742,816	3,408,798	3,539,390
Adaptive Recreation	385,025	458,196	545,963	562,372
Aging Services	4,433,986	4,725,994	4,753,599	4,913,198
Youth Services	1,043,973	1,116,606	1,073,794	1,107,423
Facilities Planning And Development	251,890	273,634	265,616	273,211
Administration	2,955,739	3,251,542	3,404,255	3,477,567
Total – Local Tax Funding	\$ 18,397,149	\$ 21,072,704	\$ 21,221,127	\$21,880,410
FTE				
Children's Programs	95.60	97.37	105.57	105.57
Maintenance Services	47.53	56.03	54.63	54.63
Sports	25.79	26.79	25.19	25.19
Parks	105.07	97.07	152.97	152.97

¹ Sum may not equal due to rounding.



Parks, Recreation, and Community Services

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Community Centers	136.11	136.11	138.08	138.08
Adaptive Recreation	9.68	11.16	11.16	11.16
Aging Services	74.57	73.58	81.05	81.05
Youth Services	19.12	19.12	18.12	18.12
Facilities Planning And Development	2.00	2.00	2.00	2.00
Administration	19.00	19.00	20.00	20.00
Total – FTE	534.47	538.23	608.77	608.77

Program Descriptions

The Department of Parks, Recreation, and Community Services serves Loudoun citizens through ten programs.

- The goal of the Adaptive Recreation Division is to provide accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities. Programs include a Virginia State licensed summer day camp for citizens' ages 2 to 22 years, sports programs through Special Olympics, and visual performing arts through Very Special Arts Loudoun County. Services and activities are provided in cooperation with volunteers, other departments, various County agencies, business sectors, advisory boards, and nonprofit organizations. The specific activities are developed to help participants achieve their fullest potential, based on their individual abilities.
- The Administration Division's goal is to provide planning and leadership in managing all of the Department's programs, services, special events and facilities. This division provides administrative support, and manages the customer services front desk, manages the budget, accounting, human resources, Equal Employment Opportunity and Capital Improvement Program and all departmental operations. Administration plans system wide programs and public information functions to inform citizens about the services and programs provided by the Department. The Department advises County Administration, the Board of Supervisors and supports three Board of Supervisors' appointed Advisory Boards namely The Parks Recreation and Open Space Board (PROS), Commission on Aging and Advisory Commission on Youth. Administration develops, reviews, revises and manages departmental policies and procedures to ensure the divisions perform effectively and efficiently. The Horticulture Program, which is a part of the Division, provides planning, and implementation of horticultural, grounds and landscape maintenance services and improvement for the County Government Center, County libraries, group homes, public safety centers and other government facilities.
- The goal for Aging Services, through the Area Agency on Aging (AAA), is to plan, implement and promote programs and services to enhance well-being, independence and quality of life for disabled adults, older adults and their caregivers. The Elder Resource Program provides resources through information, referral and assistance services, Medicare counseling, and Care Coordination and Caregiver Support programs. The Volunteer Services program provides volunteer placement, training and recognition opportunities to adults of all ages. AAA also administers three full service senior centers, with the Dulles South Multipurpose Center Phase Three, there will be four full service senior centers and seven congregate meal lunch programs for independent and active seniors; a home delivered meals program for homebound seniors and three adult day centers that serve frail seniors with cognitive and physical disabilities, the majority of whom have Alzheimer's disease. The Central Kitchen, administered through Aging Services, prepares and delivers congregate and home delivered meals to Aging Services locations and provides meals to the Juvenile Detention Center. The Central Kitchen also supplies meals for County Government related events and community related emergencies. Aging Services works closely with the Commission on Aging, multiple advisory boards and other human service agencies to identify and support needs and interests of seniors.
- The goal of Children's Programs is to provide a continuum of services for all ability levels, in a safe and supervised environment for youth from first grade through middle school. This is achieved by planning and implementing the County After School Activities (CASA) Program at 46 program sites; holiday programs;



Parks, Recreation, and Community Services

wide variety of full day and specialty camps; the Summer Elementary Aged Camps (DAZE) and the Middle School Aged Camps (FEST). The intended outcome of these programs is to provide supervised fun, through effective and efficient programs that meet the needs of the children and their families year round. The Division utilizes LCPS space to offer programs that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational activities.

- The goal of the Community Centers Division is to provide recreational, educational and cultural services for all abilities and age levels in child care and preschool programs, special events, classes and activity programs and to provide facility rental opportunities at 10 community centers located throughout Loudoun County. The Centers are the focal point of the communities and bring citizens together for a wide variety of events and activities. These include the Dulles South Multipurpose Center, Bluemont, Douglass, Loudoun Valley, Lovettsville, Lucketts, Middleburg, Philomont, Sterling and Claude Moore Community Centers. These programs and services aim to enhance the education, health and wellness and leisure pursuits of the citizens. The facilities also provide outdoor amenities such as playgrounds, parks, pavilions, ball fields, an outdoor swimming pool (Lovettsville), an inline hockey rink (Douglass) and a skate park (Dulles South Multipurpose Center). Community Center facilities provide a wide range of programs and opportunities through cooperation with volunteers, private vendors and citizen advisory boards.
- The Facilities Planning and Development Division's goal is to provide technical assistance and oversight for the Department by reviewing land development applications for recreational opportunities and other departmental facilities identified in the Capital Needs Assessment (CNA). This Division also oversees implementation of proffers, provides assistance with short- and long-range planning, site specific analysis and design for the improvement of PRCS facilities. The Division supports the Department through facility planning and design, proffer management, trail development, and project management activities, including the Capital Asset Preservation Program (CAPP) and other small projects and donated enhancements and amenities.
- The Maintenance Services Division's goal is to perform effective daily, seasonal, corrective and preventative property and field maintenance and repairs. The Division also provides vehicle and playground maintenance, manages the County snow removal operations and assists with emergency response. The intended outcome is to provide safe facilities, assistance with vehicles and support for special events and snow removal. The Division performs maintenance and repair on department property, facilities, vehicles and equipment. Maintenance Services inspects, manages and repairs County owned playgrounds and tot lots, swimming pools, and some mechanical and structural systems that include heating, air-conditioning and wastewater. The Division also provides assistance with set-up for special events, and garbage collection at non-staffed sites. The Division assists with debris removal during emergencies, and provides services in emergency response situations. The Division also works with youth sports organizations as requested to implement donated improvements such as irrigation, wells, and field renovations in addition to lending technical support and assistance as requested to Leagues and Parks. The Division is also responsible for implementation and management of the Board's field initiative which includes athletic field renovation and athletic field maintenance.
- The Parks Division provides safe, high quality park facilities, programs and services at Claude Moore Park, Franklin Park, Philip A. Bolen Memorial Park, and Banshee Reeks Nature Preserve. In addition, the Parks Division manages specialized facilities, including the Franklin Park Performing and Visual Arts Center, Claude Moore Recreation Center, and the Round Hill Indoor Aquatics Center. The Parks Division provides a wide range of active and passive recreational opportunities to the public. The Division provides the sports fields needed for youth and adult sports programs, which consists of 35 ball fields, 34 of which are lighted. The Parks Division manages several miles of hiking, running, and equestrian trails as well as several fishing ponds, memorial gardens, outdoor and indoor swimming pools, fitness areas, a gymnasium, picnic pavilions and several state of the art playgrounds. Environmental and cultural programs, as well as school field trips to these facilities allow citizens to experience a diverse offering of cultural, interpretive, educational, environmental, historic, athletic, passive and active recreational pursuits. The Parks Division also partners with several community groups and volunteers to enhance the amenities located within each park.



Parks, Recreation, and Community Services

- The Sports Division's goal is to provide youth and adults with opportunities to participate in athletics in both a competitive and recreational environment and to learn and develop lifelong skills to improve their health and quality of life. The Sports Division provides guidance and technical support to volunteer sports leagues and independent sports programs such as softball, baseball, basketball, volleyball, soccer, lacrosse, football, flag football, in-line hockey, golf, rugby, wrestling, field hockey, track, tennis and cricket. The Sports Division manages and coordinates the allocation and reservation of park and school athletic space for sporting events as well as the community groups' use of school facilities. The Sports Division manages facility supervision of all game and practice sites at all indoor school facilities and outdoor lighted facilities to ensure participant and spectator safety. The Sports Division also offers year round specialized classes, camps and clinics to enhance participants' skills while also offering young or first time participants the opportunity to explore different sports or leisure activities in a noncompetitive environment. Adult sports activities within the County are coordinated through the Division's Adult Sports Program. Services provided include program or league management, scheduling, supervising, procuring of supplies such as trophies and uniforms as well as managing various officials and vendor contracts. Currently, the Division runs adult leagues for baseball, softball, basketball, cricket, soccer, flag football, and volleyball. The Sports Division also recruits, manages and partners with national governing bodies to host local, regional and national level youth and adult sports tournaments. These tournaments bring opportunities for the citizens to play at a national level here in the County. These events draw visitors from all parts of the United States to Loudoun County while generating a significant positive economic impact for the county as well as local hotels and businesses.
- The Youth Services Division's goal is to provide middle school and high school age youth with opportunities in recreational, educational and cultural events that promote leadership development and positive choices in the community. Services include multi-session prevention and intervention programs, numerous special events, and community service opportunities. Prevention and intervention programs that are offered through Youth Service include: Youth After School (YAS) at nine middle school sites, Teens Harvesting Responsibility in Volunteer Experiences (THRIVE), Youth Advisory Council (YAC), Recreational Programs for the Evening Reporting Center (ERC), school break and summer camps, and Teen Night. Special event programs that are offered through Youth Services include: Youthfest, Battle of the Bands, Step Up, Youth in Government Day, and the Annual Youth Advisory Council Retreat. Community Service opportunities offered through Youth Services include Work Ordered Repayment by Kids (WORK) and PRCS Teen Volunteer Program.



Community Development

FY 2018 Adopted Budget

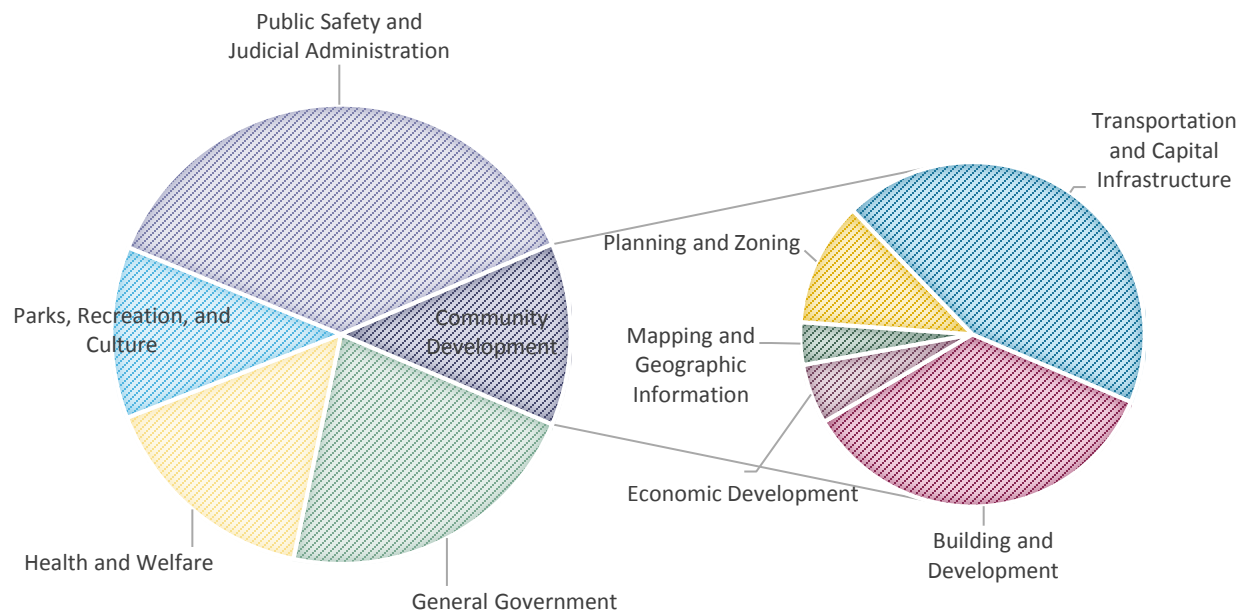
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COMMUNITY DEVELOPMENT SUMMARY

FY 2018 ADOPTED EXPENDITURES



Department	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Building and Development	\$19,392,856	\$21,435,383	\$22,195,695	\$22,815,835
Economic Development	3,139,542	3,340,978	3,576,878	3,664,872
Mapping and Geographic Information	2,327,375	2,428,295	2,517,195	2,589,979
Planning and Zoning	6,394,670	7,081,562	7,367,303	7,576,208
Transportation and Capital Infrastructure	26,303,237	29,127,013	27,931,373	28,357,762
Total	\$57,557,681	\$63,413,232	\$63,588,444	\$65,004,656

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 Quality Assurance Team, and water resources through its well monitoring and floodplain programs. The Department's services are provided by five divisions: Land Development Planning, Land Development Engineering, Building Code Enforcement, Permits Issuance, and Administration.

Building and Development's Programs

Land Development Planning

Provides technical review and oversight of land development applications related to the subdivision of property, manages performance bonds, and maintains County records on all administrative land development

Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to subdivision construction and site plans to ensure conformance with all applicable ordinances, standards, and regulations.

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 Uniform Statewide Building Code (USBC).

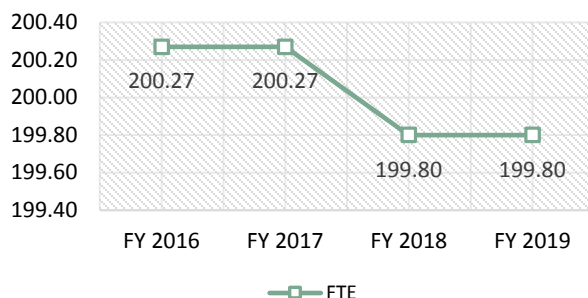
Permit Issuance

Coordinates and schedules inspections; issues building, zoning, and trade permits for the entire County and zoning, sign, and home occupation permits for property located outside the incorporated towns; proffer collection; and provides leadership for the Business Assistance Team (BAT).

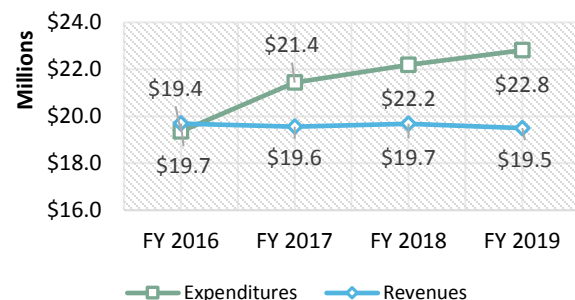
Administration

Manages budget, technology, human resources, procurement, and payroll functions for the department. Coordinates response to Freedom of Information Act (FOIA) requests. Ensures the department is in compliance with several regulations including the Fair Labor Standards Act (FLSA), Family and Medical Leave Act (FMLA), Equal Employment Opportunity (EEOC), and Freedom of Information Act (FOIA).

Staffing Trends



Expenditures/Revenues History





Building and Development

FY 2017 Highlights

The Land Development Planning Division's activity remained steady as the Division continued to process an average of 60 new land development applications per month in FY 2017. The Division also averaged 8,400 front counter visits from the public seeking information on the land development application process during FY 2017. In addition, activity from Loudoun Express Request (LEx) steadily increased to 3,450 phone or email requests from customers in FY 2017; an increase of 16 percent over the prior fiscal year. This Division managed and provided oversight on more than \$540,000,000 in performance and erosion and sediment control bonds during the fiscal year.

The Land Development Engineering Division completed an average of 1,094 erosion and sediment control inspections per month during FY 2017 and requested that the Board reactivate two frozen E&S inspector FTE to manage the workload. The Division implemented the management of the Virginia Stormwater Management Program (VSMP) that was previously administered by the Commonwealth, and projects a total of 1,895 stormwater inspections for FY 2017. At the end of FY 2015, the Federal Emergency Management Agency (FEMA) completed a Community Assistance Visit, which resulted in amendments to the County's Zoning Ordinance. These updates were completed by a multi-departmental team and submitted to the Board of Supervisors for adoption during FY 2016. These changes resulted in the Division completing the FEMA remapping project, which consisted of reexamining and remapping the County's floodplains based on new federal regulations. The Quality Assurance Team inspected and processed 56 miles of road into the Commonwealth's system for maintenance in FY 2017.

The Building Code Enforcement Division will complete a projected total of 195,900 inspections during FY 2017, which was a 6 percent increase from the 184,292 inspections completed during FY 2016.

The Permit Issuance Division issued an average of 5,165 permits per month for FY 2017 and answered an average of 225 customer phone calls from the Department's main phone line. To maintain customer service levels and to meet workloads demands, the Division hired two additional Information Service Assistant positions in the first quarter of FY 2017. The Division started accepting credit card payments at the front counter for permit fees at the close of FY 2016 and since implementation, the use of credit cards has steadily increased and has provided a convenient payment method for the Department's customers. The popularity and use of the e-Permitting system has increased since the inception of the system in FY 2014. This system, which is currently limited to contractors submitting residential trade permits, has seen the number of permits issued rise from 8 percent in FY 2014 to 12 percent in FY 2016. The Division collected a monthly average of \$2,594,000 of proffer and cash contributions associated with legislatively approved residential and commercial projects in FY 2017; this figure is anticipated to remain steady through FY 2018. The Division continued to expand its Residential Builders' Work Group, which consists of representatives from residential homebuilders and permitting groups doing business in the County. This group meets on a regular basis and, in conjunction with Department staff, examines ways to improve the workflow for the residential building and permitting processes.

The Administration Division was created during FY 2017. This internal reorganization separated the former Permit and Administration Division into two distinct organizational units. This reorganization recognized that, as a large organization, the administrative functions support the whole department while the permitting activities are focused on customer service operations for a high volume permitting operation. The new Administration Division provided support for Department-wide human resources, budget, finance, procurement, and technology support functions of operations. The Division performed thorough research and conducted numerous interviews in order to evaluate how the County's needs might be better met by a modernized land management information system. The Administration Division's Technology Team issued new mobile devices to field staff to allow for greater efficiency by allowing the entering of inspection results in the field, thereby reducing the need to issue each staff member a computer and allowing field staff to spend more time conducting inspections rather than in the office entering inspection results. The Division processed over 230 Freedom of Information Act requests and achieved 100 percent compliance with state-mandated deadlines.



Building and Development

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$18,078,900	\$19,209,256	\$19,972,721	\$20,571,903
Operating and Maintenance	1,273,940	2,056,527	2,095,774	2,116,732
Capital Outlay	0	169,600	127,200	127,200
Total – Expenditures	\$19,352,840	\$21,435,383	\$22,195,695	\$22,815,835
Revenues				
Permits, Fees, and Licenses	\$19,667,512	\$19,521,389	\$19,482,900 ²	\$19,482,900
Charges For Services	23,410	39,000	15,000	15,000
Miscellaneous Revenue	28	0	0	0
Use of Prior Year Fund Balance	0	0	190,000	0
Total – Revenue	\$19,690,950	\$19,560,389	\$19,687,900	\$19,497,900
Local Tax Funding	\$(338,110)	\$1,874,994	\$2,507,795	\$3,317,934
FTE	200.27	200.27	199.80	199.80

The Department expects to see the overall workload remain relatively constant across its Divisions during FY 2018. The Department projects that customer service inquiries originating from in-person visits to the Department's service counters will increase during FY 2018, while the overall number of requests logged into LEx will remain steady from FY 2017 to FY 2018. However, the Department expects requests for service originating from LEx's online submission platform to continue to increase in complexity as County residents become more comfortable using the system.

The Department has been participating in the County's ongoing revision of the Comprehensive Plan. Work associated with the revision to the Plan has the potential to draw upon the Department's resources and staff allocations, specifically from the Environmental Review Team in the Land Development Engineering Division. More information about the Comprehensive Plan revision can be found in the Department of Planning and Zoning's FY 2018 Budget Analysis section.

In February 2017, the Transportation and Land Use Committee recommended the Board of Supervisors consider funding a Watershed Management Plan for the Western Hills Watershed Management Area for \$190,000 as part of the Water Resources Technical Advisory Committee's ongoing watershed management efforts, driven by its Comprehensive Watershed Management Program work plan. The request, which is one-time in nature, is included in the FY 2018 Adopted Budget and is funded out of prior year fund balance. The \$190,000 includes funding for field assessments, groundwater assessments, as well as a general assessment of the watershed's condition. Stream and field assessment services will be performed by consultants, while other work related to the development of the Watershed Management Plan, such as public outreach and plan implementation, will be undertaken by Building and Development staff. The identification and implementation of these watershed management projects have assisted the County with meeting the mandated pollution reduction requirements of the County's Municipal Separate Storm

¹ Sum may not equal due to rounding.

² Building permit revenue is reduced by \$58,800 in FY 2018 to account for the split with the County Attorney's Office and a projected reduction in building permit revenue from \$12.2 million in FY 2017 to \$12 million in FY 2018.



Building and Development

Sewer System (MS4) permit and the local pollution reduction goals associated with Virginia's Chesapeake Bay Watershed Implementation Plan.

The FY 2018 Adopted Budget for the Department of Building and Development includes an increase in local tax funding of \$760,312. Personnel expenditures increased by \$763,465. Operating and maintenance expenditures increased by a net of \$39,247 due to the addition of \$190,000 in one-time costs associated with the development of a watershed management plan and decreased internal service charges. Capital outlay is reduced by \$42,400 due to the reclassification of two inspector positions that would have been assigned vehicles and equipment if hired. Revenues increased by a net of \$127,511 due to the aforementioned use of fund balance and a projected decrease in building permit revenue for FY 2018.

Department Performance Measures

Mission: To ensure the public's safety and welfare during the design and construction phases of public and private structures in the County by utilizing Best Engineering Practices and enforcing the Virginia Uniform Statewide Building Code (USBC). The Department, through partnerships with stakeholders, enhances the quality of life for all citizens by developing, administering, and enforcing the Land Subdivision Ordinance (LSO), the Facilities Standards Manual (FSM), and other construction standards and ordinances.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Land Development Planning				
Objective: Improve customer service by returning all service requests within one business day.				
Number of calls returned within one business day	2,849	3,200	3,250	3,400
Percentage of calls returned within one business day	95%	97%	97%	97%
Number of LEx requests received per year	2,972	3,450	3,500	3,600
Objective: Manage the construction of public improvements through the bonding process.				
Total number of new Agreements approved	178	180	190	200
Total number of Extension Agreements approved	484	490	500	510
Objective: Complete initial setup of all Land Development Applications within five working days				
Total number of new land development applications submitted	802	810	825	850
Number of applications set up within five working days	794	800	820	840
Percentage of applications set up within five working days	99%	99%	99%	99%
Land Development Engineering				
Objective: Meet the state guidelines for Erosion and Sediment Control Permit inspection frequency of one visit every two weeks.				
Number of Erosion and Sediment (E&S) Control Permit inspections conducted annually	13,133 ¹	11,950	12,300	12,600

¹ The FY 2016 increase in this measure reflects B&D working through an inspection-backlog from the County assumption of VSMP responsibility. VSMP and E&S inspections can often be accomplished in one trip. Additionally, State agreements allow for some inspections to occur on a less frequent basis based on specific criteria. As a result, the number of total inspections is not always equal to gross number times 26 inspections per year.



Building and Development

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Percentage of E&S inspections conducted on time	92%	96%	96%	98%
Objective: Optimize the processing time for approval of Ministerial Land Development Applications (LDAs) by reducing the processing time for two main types of LDAs: site plans (STPLs) and construction plans and profiles (CPAPs).				
Number of site plans (STPLs) submitted (initial submissions only)	198	178	190	200
Average number of days to process site plans (STPLs)	48.25	58.00	58.00	60.00
Objective: Improve the delivery of needed infrastructure by facilitating miles of roadway accepted.				
Lane-miles of roadway completed and accepted into the State Secondary System annually	71.08	56.52	56.52	57.00
Building Code Enforcement				
Objective: Maintain an average inspection time not less than 18 minutes per inspection.				
Average minutes per inspection	19:40	17:46	18:04	17:33
Number of failed inspections	40,135	45,300	50,425	51,900
Number of inspections performed	181,846	205,000	201,700	207,800
Objective: Improve construction plans turnaround time and work with the private sector to limit the average number of times plans are returned for review.				
Average number of times plans are reviewed prior to approval	1	1	1	1
Number of plans submitted for review	15,184	13,500	13,900	14,300
Percentage of plans reviewed within 10 working days	97%	94%	94%	95%
Permit Issuance				
Objective: Issue permits over the counter and via the internet.				
Number of Building/Zoning/Trade permits issued	57,931	58,500	59,670	60,860
Objective: Respond to telephone inquiries within the 30 second standard response time				
Total number of phone calls per day	214	230	230	230
Average number of seconds callers are on hold	26.5	26.0	26.0	25.0
Objective: Manage proffer collection linked to development projects.				
Value of cash proffers and conditions money collected with zoning and occupancy permits	\$42,157,147	\$42,500,000	\$38,000,000	\$39,000,000
Department Administration				
Objective: Manage FOIA requests for the Department of Building and Development.				
Number of FOIA requests received and processed.	220	230	240	250
Number of staff hours to complete FIOA request.	181	185	190	200
Total amount collected for FOIA requests	\$2,140	\$2,200	\$2,250	\$2,300



Building and Development

FY 2019 and Beyond

The Department anticipates that overall workload will increase slightly in FY 2019. Continued expansion of online services will remain a priority for the Department. While the Department does not expect online requests for service to surpass phone or in-person requests for service in FY 2019, it does expect to see an overall increase in online service requests in the coming fiscal years, which could increase technology support activities, shift staff workflows and allocations or drive future enhancement requests.

The FY 2019 Projected Budget for the Department of Building and Development includes an increase in local tax funding of \$620,139. Personnel expenditures increase by \$599,182, a three percent increase, while operating and maintenance expenditures increase by \$20,958, a one percent change. Revenues for the Department are reduced by \$190,000 for FY 2019 because the Department's use of prior year fund balance during FY 2018 is one-time in nature.

FTE History

FY 2017 mid-year: 0.47 FTE for a part-time archeologist was transferred from Building and Development to Planning and Zoning.



Building and Development

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Land Development Planning	\$1,646,808	\$1,946,389	\$1,807,511	\$1,861,005
Land Development Engineering	6,575,180	7,036,609	7,406,475	7,615,783
Building Code Enforcement	7,813,559	9,302,635	9,413,519	9,665,983
Permit Issuance and Administration	3,317,293	3,149,750	3,568,190	3,673,063
Total - Expenditures	\$19,352,840	\$21,435,383	\$22,195,695	\$22,815,835
Revenues				
Land Development Planning	\$1,121,862	\$896,685	\$1,182,500	1,182,500
Land Development Engineering	2,953,546	3,117,542	3,173,000	2,983,000
Building Code Enforcement	11,313,095	11,530,717	11,356,475	11,356,475
Permit Issuance and Administration	4,302,447	4,015,445	3,975,925	3,975,925
Total - Revenues	\$19,690,950	\$19,560,389	\$19,687,900	\$19,497,900
Local Tax Funding				
Land Development Planning	\$524,946	\$1,049,704	\$625,011	\$678,505
Land Development Engineering	3,621,635	3,919,067	4,233,475	4,632,783
Building Code Enforcement	(3,499,536)	(2,228,082)	(1,942,956)	(1,690,492)
Permit Issuance and Administration	(985,154)	(865,694)	(407,735)	(302,862)
Total – Local Tax Funding	\$(338,110)	\$1,874,994	\$2,507,795	\$3,317,934
FTE				
Land Development Planning	18.00	18.00	17.00	17.00
Land Development Engineering	62.27	62.27	61.80	61.80
Building Code Enforcement	89.00	89.00	87.00	87.00
Permit Issuance and Administration	31.00	31.00	34.00	34.00
Total - FTE	200.27	200.27	199.80	199.80

Program Descriptions

The Department of Building and Development services Loudoun citizens through five programs.

- The Land Development Planning Division is comprised of three teams – the Land Development Plans Review Team, the Bonds Management Team and the Customer Service Team. The Land Development Plans Review Team provides technical review and oversight of land development applications related to the subdivision of property. Such reviews ensure conformance with adopted County, State and Federal Regulations. Land development planners review subdivision applications and manage major development projects to ensure compliance with policies, regulations and proffers adopted by the Board of Supervisors, as well as any proposed road abandonments. The Team responds to citizen concerns and questions related to specific applications and projects. The Team maintains all County records associated with land development applications, i.e., subdivisions, site plans, rezonings, special exceptions. The Team also administers the LSDO and makes determinations, amendments and interpretations. The Bonds Management Team administers the County's Performance and Erosion and Sediment Control Bonds Programs. Prior to approval of a record plat or site plan, the developer or property owner must provide a financial guarantee in the form of a

¹ Sum may not equal due to rounding.



Building and Development

corporate surety bond, a letter of credit from a bank, or cash to assure the timely construction and completion of improvements in accordance with the approved plans. The Team processes bond agreements, extensions, substitutions, releases and reductions. The Team also answers the bond telephone inquiries and responds to the email hotline through which the public may ask questions and receive answers regarding bonding policies and procedures for the \$598,000,000 in bonds that the Team manages. The Customer Service Team is the Department of Building and Development's first point of contact for the public. The Team provides front counter staffing and public assistance related to land use documents and responds to questions received on the Zoning Hotline and LEx inquiries, as well as the land development review process. The Team is also responsible for maintaining the file room which contains all public records associated with land development.

- The Land Development Engineering Division is comprised of seven teams – the Plans Review and Engineering Team, the Water Resources Team, the VSMP Team, the Environmental Resources Team (ERT), the Natural Resources Team (NRT), the Erosion and Sediment Control Team and the Quality Assurance Team. The Plans Review and Engineering Team provides detailed technical review, approval and management of land development applications as related to construction plans and profiles and site plans in conformance with the Codified Ordinances, the Zoning Ordinance, the LSDO, the County's FSM, other applicable State and Federal regulations, and proffers or conditions of approval negotiated as part of rezoning or special exception application processes. The Team also provides support to the Public Review Committee, Engineers and Surveyors Institute Loudoun Committee, and other groups as required. The Water Resources Team provides review, correction and approval of floodplain management (studies, alterations and boundary changes) and water resources management. The Team is responsible on a local level for Floodplain Management and ensuring compliance with FEMA regulations. The Team also provides support to the Board of Supervisor's Water Resources Technical Advisory Committee and other groups as required. The Virginia Stormwater Management Program (VSMP) Team provides stormwater reviews for site plans and construction plans in accordance with the Chapter 5 of the FSM, The Virginia Stormwater Management Handbook, and the VSMP program guidance. The Team also process VSMP Permit applications and helps to inspect and monitor projects that have been issued such permits. The Environmental Review Team (ERT) provides environmental review of legislative and administrative land development applications in accordance with the Revised General Plan, Countywide Transportation Plan, Codified Ordinances, Zoning Ordinance, Facilities Standards Manual and Federal and State regulations. The team also coordinates environmental review of comprehensive plan and zoning ordinance amendments, provides archaeological review of land development applications and maintains the County artifact repository, coordinates with the Loudoun Soil and Water Conservation District on the implementation of the County agricultural cost-share and riparian buffer planting programs and provides support to the Board of Supervisor's Facilities Standards Manual Public Review Committee. The Natural Resources Team (NRT) provides review, expertise and approval of the County's forestry and tree resources, soils and geotechnical issues in accordance with Chapters 6 and 7 of the FSM. The Team manages the locational clearance program which implements the regulations set forth within the County's sensitive environmental overlay districts. The Team also provides support, training and outreach to County staff and citizens. The Erosion and Sediment Control Team minimizes the degradation of properties, stream channels, water quality, and other natural resources by enforcing established requirements for the control of soil erosion, sediment deposits, and storm water runoff. This is accomplished through the review, approval and separate bonding of grading permits. The Team is responsible for management of the VSMP which was previously administered by the Commonwealth of Virginia, and Loudoun County's Codified Ordinances by performing frequent site inspections and corrections through stabilization and bond release. The Building and Development Quality Assurance Team provides professional services and inspections to ensure that land development activities surrounding public roadways are built in accordance with applicable laws, regulations and procedures, as well as ensuring compliance prior to the release of any bonds held by the County. The Team has the responsibility for quality assurance on improvements to the Loudoun County road infrastructure, as depicted by approved construction plans and specifications. The Team is responsible for coordination with applicants, developers, contractors, and local state government agencies, including VDOT. The Team also



Building and Development

works closely with VDOT on ensuring that public roads are in compliance with and accepted into the Commonwealth's system for maintenance. The Building Code Enforcement Division

- The Building Code Enforcement Division is comprised of two teams – the Code Inspections Team and the Building Plans Review Team. The Building Code Inspections Team protects the public's health, safety and welfare through performing critical building constructions inspections and ensuring building code compliance as outlined in Virginia's USBC. The Building Plans Review Team of Code Enforcement protects the public's health, safety and welfare through the enforcement of the minimal structural, electrical, mechanical, plumbing, gas and fire protection standards as outlined in Virginia's USBC. The Team reviews every application, every associated plan and supporting documents to ensure that the plans are in accordance with Virginia's USBC. This Team also reviews for required licenses and compliance with all State and other local agencies involved in the project.
- The Permit Issuance Division processes and issues building, zoning permits, occupancy, trade and grading permits and performs all functions related to permits for the entire County. The Division Issues building, trade and occupancy permits for the seven incorporated Towns located in Loudoun County. Provides information to the public on permits, inspections and other land development activities, as well as collecting cash proffer and condition payments associated with legislatively approved residential and commercial projects. As an active participant in the Countywide Business Assistance Team, the Division assists small businesses through the permitting process and adjusts its processes to facilitate better customer service.
- The Administration Division maintains budget, human resource management, purchasing, payroll and Land Management Application (LMIS) functions for the entire department, and supports the maintenance of the County Zoning Map. Monitors compliance with the Department of Labor requirements. Administers the FOIA Program for the Department and ensures public access to open meetings as well as access to County records by providing the public access to review documents in-house and/or by reproduction and delivery of requested information. Includes a group of technologists who act as computer systems analysts/administrators, database developers, GIS administrators, field-support specialists, primary software application support resources, project managers, and training resources in support of department's staff. As primary liaisons with the Department of Information Technology, this embedded team works to maintain current computer hardware and software systems used by staff as well as promote innovative technology advancements in support of County citizens





ECONOMIC DEVELOPMENT

The Department of Economic Development's (DED) mission is to strengthen and diversify Loudoun's economy by providing world-class and innovative customer-focused services to attract, grow and retain targeted businesses of all sizes. This focus helps DED achieve the County's vision for a diverse and globally competitive Loudoun economy.

DED works on the following strategic goals and action items that implement the County's economic development priorities utilizing diverse staff specialists, community partnerships, and internal collaboration among varying departments:

1. Strengthen emerging industry clusters to diversify the economy.
 - a. Break down barriers for business attraction, retention and expansion.
 - b. Catalyze small businesses and entrepreneurship.
2. Market the County as a world-class business ecosystem.
3. Brand and attract transit-oriented developments for the Metrorail stations.

DED's efforts contribute to the growth of Loudoun's commercial tax base and fiscal health, and carry out the Board of Supervisor's direction for a business-friendly environment in Loudoun County.

Economic Development's Programs

Commercial Business Attraction and Retention

Recruits new companies in targeted clusters; retains and grows existing Loudoun businesses; strengthens the infrastructure for small businesses and entrepreneurs.

Agricultural Business Attraction and Retention

Promotes the creation and growth of agricultural businesses and assists in marketing Loudoun-grown products to consumers.

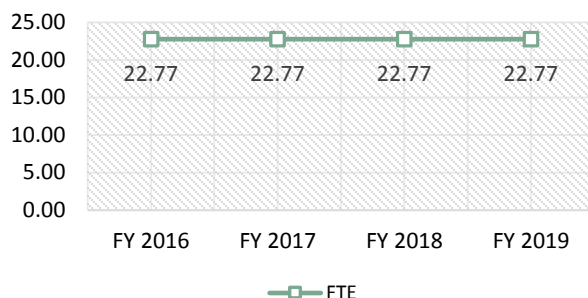
Marketing and Communications

Creates and communicates Loudoun's economic development messages using a variety of marketing tools.

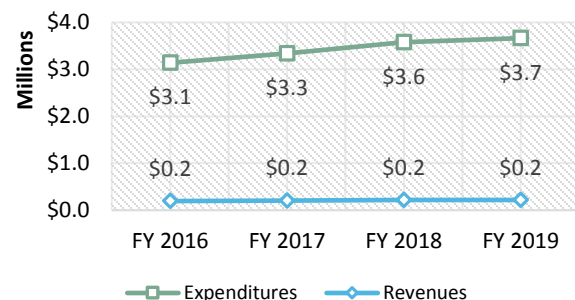
Strategic Initiatives

Develops relevant research and data about Loudoun's economy, businesses, and workforce; provides land use, permitting, and zoning assistance on commercial development projects.

Staffing Trends



Expenditures/Revenues History





Economic Development

FY 2017 Highlights

Loudoun County continued to lead the Commonwealth of Virginia in new business investment during FY 2017. New commercial square footage increased over last fiscal year, as well as overall commercial investment. Economic growth was anchored by the County's data center cluster, which is a segment of the Loudoun economy that competes on a global scale. Over 40 percent of the commercial square footage delivered in FY 2017 was data center construction. Other areas of the economy were strengthened as well, including gains in flex industrial users such as warehousing and logistics companies, international firms, and new agricultural businesses such as niche farmers, craft breweries and wineries.

Economic diversification remained an important goal in FY 2017 as DED staff helped attract, retain and grow businesses in the following Board-endorsed industry clusters: (1) data centers, (2) information and communications technology, (3) federal government contracting, (4) aerospace and defense, (5) aviation and transportation, (6) health/health innovation, (7) agriculture and related businesses, and (8) retail, entertainment and culture. There was also significant progress in international business development and small business development, which spans across all of these industry clusters. Examples of some of the diverse business "wins" include: Unanet Technologies, JK Moving & Storage, CyrusOne Data Centers, Ross Aviation and Dragon Hops Farm.

The International Economic Development Council (IEDC) named Loudoun County a "Top Performing Economic Development Organization" in FY 2017, and gave DED two awards for "Excellence in Economic Development." These achievements are due to the highlights listed above, and business assistance efforts through DED's ombudsman, real estate and expedited site plan approval (Fast Track) programs. The average time to conditional site plan approval for development projects in the Fast Track program was only 60 days.

There are four primary market trends that are impacting Loudoun's commercial development in FY 2017, each of which DED has prepared a response. First, DED anticipates focusing on business development in key technology areas that continue to see consistent federal funding priority such as cybersecurity, predictive analytics, robotics in general, and unmanned systems specifically, cloud-related services, and related advanced technologies in response to changes in Federal spending preferences resulting from a new Presidential administration. Second, DED anticipates marketing Loudoun County's growing mixed-use centers and Silver Line Metrorail stations as the Washington, D.C. area's premiere emerging Walkable Urban Places (WalkUps). DED also anticipates collaborating on developing policies and codes that support development of WalkUps in response to evolving office use patterns that require less space and more nearby walkable amenities (especially with proximity to transit options). Third, DED will assist flex industrial users with real estate inquiries and collaborate on the new Comprehensive Plan to ensure that developable and appropriately zoned land is available for flex industrial users; land that is needed due to shifts in consumer behavior towards more online purchases resulting in additional demand for warehousing and shipping services. Fourth, DED will continue to support farm diversification and small-scale high value-added processing through implementation of the Board's Rural Economy Business Development Strategy (REBDS), including the development of a formal farm mentor program, rural business recruitment, sponsorship of rural business workshops and survey outreach.



Economic Development

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,252,167	\$2,462,614	\$2,611,256	\$2,689,594
Operating and Maintenance	887,376	878,364	965,622	975,278
Total – Expenditures	\$3,139,542	\$3,340,978	\$3,576,878	\$3,664,872
Revenues				
Permits, Fees, and Licenses	\$11,306	\$12,654	\$13,495	\$13,495
Other Financing Sources	184,078	196,300	203,050	205,119
Total - Revenues	\$195,384	\$208,954	\$216,545	\$218,614
Local Tax Funding	\$2,944,158	\$3,132,024	\$3,360,333	\$3,446,258
FTE	22.77	22.77	22.77	22.77

DED's FY 2018 budget was prepared with several base adjustments in response to the County's continued growth and the Department's anticipation of Silver Line related opportunities, including funding for marketing, business attraction and retention events, and additional analytical tools. The additional \$100,000 in operating funds will improve the Department's capacity to fulfill its mission to expand the commercial tax base and allow it to maintain its service levels into FY 2018.

In FY 2018, DED will continue to execute the cluster strategy in order to further diversify Loudoun's economy. Special emphasis will be placed on the emerging clusters, international business development, small business and start-up support and the expansion of the agriculture-based businesses. The department will also be focused on the implementation and marketing of the Silver Line Metrorail Stations as the County implements the CPAM.

The FY 2018 Adopted Budget for the Department of Economic Development includes an increase of \$228,309 in local tax funding. Personnel expenditures increased by \$148,642 due primarily to the 3 percent merit increase. Operating and maintenance expenditures increased by \$87,258, primarily due to the base adjustments noted above. Revenues increased by \$7,591 due to an increase in the Restricted Use Transient Occupancy Tax Fund (TOT) fund transfer, which offsets the cost of the international cluster initiative.

¹ Sum may not equal due to rounding.



Economic Development

Department Performance Measures

Mission: To provide excellent customer-focused economic development services to attract, grow, and retain targeted business and to promote entrepreneurship in order to diversify and strengthen Loudoun's economy.

	FY 2016 Actual ¹	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.²				
Number of companies worked with	566	320	360	370
Number of current active prospects in pipeline	235	240	270	280
New and retained jobs by projects (announced)	2,827	2,900	3,000	3,000
New capital investment (announced, in millions)	\$2,319	\$325	\$400	\$400
Commercial vacancy rate (excluding retail)	9.8%	11.0%	10.0%	10.0%
Objective: Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.				
Total Ombudsman assistance	113	110	125	125
Fast Track cases	5 ³	14	15	15
Number of visits to existing businesses to build new/renew relationships	738	675	685	700
Objective: Diversify Loudoun's economy by developing multiple industry clusters.				
International network growth (meaningful new relationships or touches with international prospects)	122	130	135	140
Number of international companies in the pipeline	27	27	40	45
Objective: Promote Loudoun as a world-class location for a wide variety of business enterprises and as a favored visitor destination through marketing and promotion.				
Unique website user sessions (biz.loudoun.gov)	39,482	51,000	54,000	56,000
Total number of subscriptions across DED social media channels	31,652	30,000	34,000	36,000
Rural unique website user sessions (loudounfarms.org)	61,492	62,000	67,000	69,000

FY 2019 and Beyond

Additional commercial growth is forecasted for FY 2019, with the largest gains continuing to occur in the data center market. Data center demand significantly outweighs supply, and this trend is expected to continue as more consumer and business needs rely on online cloud-based services. Regional office demand may continue to decline, though new office product delivery at the Metrorail stops will provide a unique opportunity for Loudoun County. Additionally, retail growth is anticipated as major mixed-use and town center projects get closer to completion.

¹ Estimated and projected department performance measures are intended to be baseline numbers. Actual annual performance measures are impacted by market trends and conditions within the local economy.

² Emerging clusters include: Big Data/Data Analytics, Cyber Security, Personalized Medicine/Health IT and Aerospace.

³ DED saw a significant increase in ombudsman cases and "economic development priorities" projects, but fewer cases were granted Fast Track status during FY 2016 because cases tied to legislative action do not qualify for Fast Track.



Economic Development

DED will be focused on implementing the Department's strategic plan and focus programming around the Silver Line area, marketing the area's new Comprehensive Plan Amendment. DED will also be involved in the revisions to and the implementation of the County Comprehensive Plan.

The FY 2019 Projected Budget for the Department of Economic Development includes an increase of \$85,925 in local tax funding. Personnel expenditures increased by \$78,338. Operating and maintenance expenditures increased by \$9,656. Revenues increased by \$2,069 due to a projected increase in the Restricted Use Transient Occupancy Tax Fund (TOT) transfer, which offsets the cost of the international cluster initiative.

FTE History

FY 2016: The Board added 1.00 FTE for an International Business Development Manager.

FY 2016 Mid-Year: 1.00 FTE Agricultural District Program Specialist was transferred from the Department of Economic Development to the Department of Planning and Zoning.

FY 2017: The Board added 1.00 FTE for a Development Process Manager.





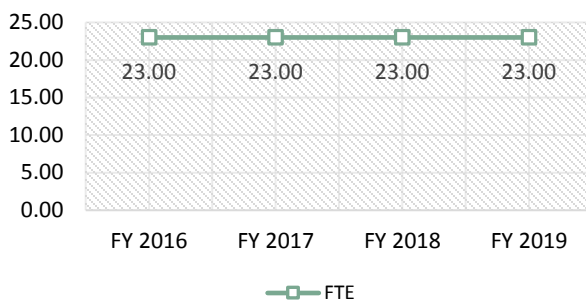
MAPPING AND GEOGRAPHIC INFORMATION

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. The vast majority of the work performed by the Office involves creating, maintaining, managing, and distributing data. The Office creates and maintains a large number of maps to assist the Board as well as County departments. GIS's qualitative benefits improve collaboration and allow for better decision making and more efficient business processes. County staff, with the assistance of GIS, is able to view placement of emergency vehicles for 911 calls, conduct planning studies, analyze transportation data, manage floodplains, map and provide analytical support for economic development opportunities, assign street names, and perform many other services. County staff has access to the Office's web mapping system including intranet mapping tools for the County's building inspectors, assessors, and the Emergency Communications Center. Public users, many of whom are in the real estate industry, access the County's mapping site about 3,700 times per month. Many others use web map enabled sites to find a polling place or a Sheriff's substation, research a capital project, or find a site to establish or expand their businesses.

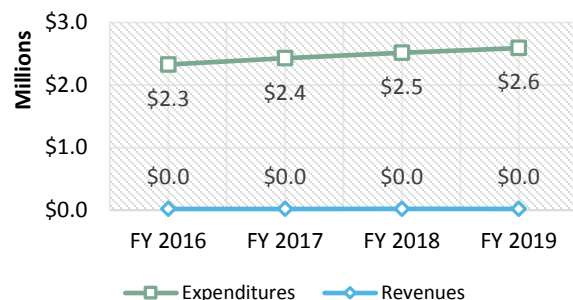
Mapping and Geographic Information's Programs

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 data or geographic information that is mapped for other departments.
Land Records Maintenance	Maintains parcels, addresses, and street information then transfers these and other data to various data systems.

Staffing Trends



Expenditures/Revenues History





Mapping and Geographic Information

FY 2017 Highlights

During FY 2017, the County was presented with an opportunity to begin to implement a GeoHub with the benefit of donated software and computer system development assistance by the County's GIS provider, ESRI. GeoHub is an open data and civic engagement tool that, once fully developed, can provide residents, businesses, and other stakeholders open access to the County's spatial data and the ability to visualize that data in a variety of useful ways. Its tools can be used to advance the Board's priorities for transportation, economic development, community needs, quality of life, public safety, and parks. While some of the County's data is available via its open data program, GeoHub represents an opportunity to rapidly advance the County's GIS technology and accessibility.

The prominence of mobile data collection and app development has driven much of the Office's work during FY 2017, including the development of new applications. Many of these applications are designed to provide residents with easy access to specific and useful information; good examples of this are the local bus route app and the Loudoun Existing and Potential Development Tool, which facilitates public access to development data. Mobile data collection continues to be a major part of how the Office collects data for many different uses including app development. Mobile data is also used for National Capitol Region Geospatial Exchange Hub, CAD/911, and other local and regional projects.

One of Mapping and Geographic Information's major focuses during FY 2017 is continued database and programming support for the new Computer Aided Dispatching (CAD) system, which went live this fiscal year. The Office also expanded its use of Light Detection and Ranging (LIDAR) data obtained from the Federal Emergency Management Agency to model elements of the County's landscape in three dimensions. The Office also again helped the Registrar of Voters to map online election results in near real time for the 2016 presidential election.



Mapping and Geographic Information

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$2,190,993	\$2,286,154	\$2,380,604	\$2,452,022
Operating and Maintenance	136,382	142,142	136,591	137,957
Total – Expenditures	\$2,327,375	\$2,428,295	\$2,517,195	\$2,589,979
Revenues				
Use of Money And Property	\$4,719	\$5,000	\$5,000	\$5,000
Charges For Services	12,866	15,800	14,500	14,000
Loudoun GIS Forum	4,688	0	3,200	3,500
Total – Revenues	\$22,273	\$20,800	\$22,700	\$22,500
Local Tax Funding	\$2,305,101	\$2,407,495	\$2,494,495	\$2,612,479
FTE	23.00	23.00	23.00	23.00

The Office of Mapping and Geographic Information will benefit from a \$65,000 base adjustment for software maintenance expenditures to continue GeoHub development. These funds are budgeted in the Department of Information Technology's (DIT) FY 2018 base budget.

The Office expects to continue to see a focus on digital data and web-based services in FY 2018 and beyond. This shift in how data is consumed is expected to decrease the Office's sales of data via DVD over the upcoming fiscal years thereby decreasing its projected revenue. The focus on digital data and web-based services will continue to drive MAGI's workload and work processes, including the ongoing development of GeoHub.

The Office also anticipates holding the annual Loudoun GIS Forum in the spring of 2018. The Forum is a regional gathering of GIS professionals and features speakers on a variety of related topics. Beginning in FY 2018, revenue and expenditures for the Forum are budgeted in MAGI's department budget.

The FY 2018 Adopted Budget for the Office of Mapping and Geographic Information includes an increase in local tax funding in the amount of \$87,000. Personnel expenditures increased by \$94,450 due to a 3 percent merit increase and increased cost of benefits. Operating and maintenance expenditures decreased by \$5,551 due to right sizing of internal service charges. Revenues increased by a net of \$1,900 due to the addition of the Loudoun GIS Forum in the Office's budget and a reduction of revenue for charges for services.

¹ Sum may not equal due to rounding.



Mapping and Geographic Information

Department Performance Measures

Mission: To improve the efficiency and effectiveness of Loudoun County Government by providing core services on the County's Geographic Information System to ensure current and accurate land related information for County government agencies, residents, and businesses.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Public Information				
Objective: Provide all users and maintainers of geospatial data with skills and knowledge to access, use and understand the information by developing and offering training on advanced tools.				
Number of new users trained for special data	6	10	10	10
Objective: Facilitate public access to maps and spatial data through maintenance of public information counter services during all normal business hours while maintaining a customer rating of 5.0.¹				
Number of digital data orders distributed	284	245	230	140
Number of parcel/address maps produced and distributed	1,968 ²	650	650	600
Number of phone calls received	1,658	2,200	2,100	2,100
Number of walk-in customers	1,621	2,000	2,000	1,600
Overall customer service response rating (scale of 1-5)	5	5	5	5
Requested plotted and copied maps	3,202	3,500	3,500	3,000
Development and Support				
Objective: Provide support to both internal GIS users and external users (web based customers).				
Average number of internet visits per month	3,768	3,700	3,700	3,800
Average number of intranet visitors per month	204	200	200	200
Number of software upgrades managed	59	40	40	43
Objective: Maintain GIS functionality to a level that supports all users of the Loudoun County GIS by ensuring the system is current and available.				
Number of applications supported	64	63	65	67
Number of applications supported per FTE	10.7	10.5	10.8	11.2
Number of internal users supported	224	210	210	210
Objective: Ensure that critical geospatial data are stored and accessible by managing SDE database and security.³				
Data sets managed in Spatial Database Engine	721	444	446	480
Data sets managed per FTE	120.0	74.0	74.0	80.0
Development and Analysis				
Objective: Provide all users and maintainers of geospatial data with skills and knowledge to access, use and understand the information by developing and offering training on advanced tools.				
Number of students trained to use or access the GIS	9	10	10	10
Objective: Maintain quality control of base map contract deliverables to meet or exceed national standards.				
Number of square miles of base map data updated and reviewed	178	150	150	160
Objective: Develop new data sets as needed and develop new maintenance processes that support County business practices.				
Number of data layers developed	16	10	9	10
Number of data layers edited	60	80	80	70

¹ Projected decreases in FY 2019 are driven by increased self-service and prominence of digital distribution.

² Address assignments are heavily dependent on the development cycle and can fluctuate between fiscal years.

³ Increased FY 2016 metrics for these measures reflect a transition to a new version of ArcGIS.



Mapping and Geographic Information

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.				
Number of maps developed	240	400	410	400
Land Records Maintenance				
Objective: Maintain parcel, address and street data on 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.				
Number of addresses assigned and transferred to LMIS	2,896	4,300	4,300	3,500
Number of addressing customer calls	1,543	1,700	1,700	1,700
Number of data update or correction projects	174	140	140	140
Number of miles of new public roads added to the database.	33.3	55.0	50.0	50.0
Number of plats mapped, scanned, and transferred to LMIS	365	396	395	360
Number of record plat and site plans addressed	57	49	49	50
Number of spatial and tabular updates to supported applications	602	600	600	650
Number of street name referrals	786	740	710	700
Number of updates to computer programs	92 ¹	52	60	90

FY 2019 and Beyond

The Office anticipates a continued focus on web-based services and also anticipates continuing to work to implement GeoHub. The industry's shift in service delivery toward web-based delivery will continue to decrease MAGI's revenue from the sale of digital data.

The FY 2019 Projected Budget for the Office of Mapping and Geographic Information includes an increase in local tax funding of \$117,984. Personnel expenditures increased by \$71,418, or 3 percent. Operations and maintenance increased by \$1,366 or 1 percent. Revenues are reduced by \$200 due to decreased charges for services, like physical or digital map sales, as the industry continues to focus on open-access, web-based content.

¹ The County's GIS underwent a significant update during FY 2016.



Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Public Information	\$211,897	\$215,234	\$218,079	\$224,201
System Development and Support	696,164	804,355	835,752	859,482
Land Records Development and Analysis	580,461	686,534	707,113	727,824
Land Records Maintenance	838,853	722,172	756,250	778,471
Total – Expenditures	\$2,327,375	\$2,428,295	\$2,517,195	\$2,589,979
Revenues				
Public Information	\$22,273	\$20,800	\$22,700	\$22,500
System Development and Support	0	0	0	0
Land Records Development and Analysis	0	0	0	0
Land Records Maintenance	0	0	0	0
Total – Revenues	\$22,273	\$20,800	\$22,700	\$22,500
Local Tax Funding				
Public Information	\$189,624	\$194,434	\$195,379	\$201,701
System Development and Support	696,164	804,355	835,752	859,482
Land Records Development and Analysis	580,461	686,534	707,113	727,824
Land Records Maintenance	838,853	722,172	756,250	778,471
Total – Local Tax Funding	\$2,305,101	\$2,407,495	\$2,494,495	\$2,567,479
FTE				
Public Information	2.00	2.00	2.00	2.00
System Development and Support	5.00	7.00	7.00	7.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00
Land Records Maintenance	9.00	7.00	7.00	7.00
Total – FTE	23.00	23.00	23.00	23.00

Program Descriptions

The Office of Mapping and Geographic Information serves Loudoun citizens through four programs.

- The Public Information Division provides land data and assistance to the public, the private sector, and other County agencies. General assistance to the public involves: maintenance of maps and information review; focusing on helping individuals comply with floodplain and mountainside ordinances; and complying with zoning regulations and other community development requirements. This division is also responsible for sales and management of the County Store and most administrative functions.
- The System Development and Support Division provides critical products and services that support the function of the Geographic Information System. The Division provides database management, application development, and support services that permit the systems other functions to be performed. Database

¹ Sum may not equal due to rounding



Mapping and Geographic Information

management tasks, which consume about one third of the Division's resources, include the update and maintenance of the County's entire geospatial database and associated software, maintenance of computer system directory structures, and security on the GIS database.

- The Development and Analysis Division develops data or geographic information that is mapped for other departments. The Division often maintains those data sets and produces maps, models, queries, and analyses that help other departments maintain or improve their services and to respond to direction from the Board of Supervisors. The Division also manages the base map which is used in the Computer Aided Dispatch system, the Commissioner of the Revenue's system, and various web mapping tools, among other systems and processes. The Division's maintenance of aerial photography contracts allow for annual updates to portions of the County's base map.
- The Land Records Maintenance Division maintains parcels, addresses, and street information, then transfers these and other data to the Computer Aided Dispatching system, the Land Management Information System (which in turn transfers data to the Computer Aided Mass Appraisal system), the County's web mapping services, and other County systems. Maintenance of the data occurs hourly to ensure that there are no delays in the issuance of permits and other services. The workflow requires close coordination with the Department of Building and Development, the Office of the Clerk of the Circuit Court, and with the private sector. Staff uses digital plats provided voluntarily by private sector surveying and engineering firms to update the County's data as plats are recorded. This Division also enforces the addressing and street naming ordinances.



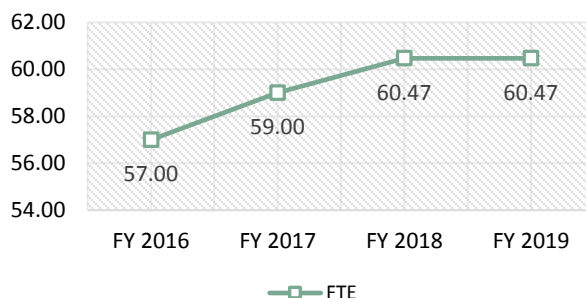
PLANNING AND ZONING

Programs within the Department of Planning and Zoning are largely mandated by the Code of Virginia, which requires jurisdictions to prepare and maintain a Comprehensive Plan, establish and support a Planning Commission and, having adopted a Zoning Ordinance, to regulate land development and support a Board of Zoning Appeals. The Department includes four programs: Application Review and Management, Community Planning, Planning and Zoning Service Center, and Zoning Administration. Due to a reorganization in FY 2017, functions within a previous program, Community Information and Outreach, were shifted to other program areas. The new Services Center Program focuses on the delivery of exceptional internal and external customer service and will deliver "first-tier" customer service (phone calls, walk-ins, and electronic inquiries).

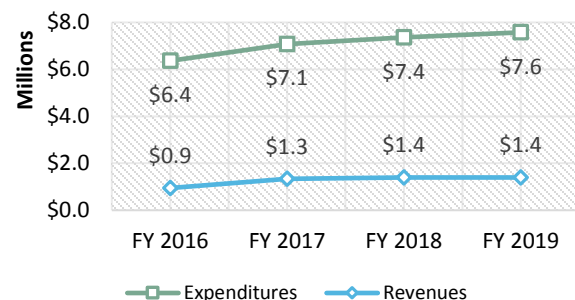
Planning and Zoning's Programs

Application Review and Management	Leads the evaluation and processing of legislative land development applications.
Community Planning	Oversees the policy development process.
Planning and Zoning Services Center	Delivery of "first-tier" internal and external customer service for the Department.
Zoning Administration	Administers and implements Zoning Ordinances and proffers.

Staffing Trends



Expenditures/Revenues History





Planning and Zoning

FY 2017 Highlights

In FY 2017, the Department of Planning and Zoning continued to implement the Board's strategic objectives initiated in FY 2015 and FY 2016. Work on the Silver Line Comprehensive Plan Amendment (CPAM) continued throughout FY 2017 with a comprehensive review by the Board to identify and give direction on a number of key issues such as protection of Washington Dulles International Airport, development of a robust transportation network, examining the residential development pattern, and other matters. The Board held its required public hearing on the Planning Commission's recommended Silver Line CPAM and tabled action on the item. The Plan Amendment is anticipated to be submitted for mandatory Virginia Department of Transportation (VDOT) review in the latter part of 2017.

The Department began the effort to create a new Comprehensive Plan. A consultant team was selected in August 2016 and completed the initial community outreach effort in the first quarter of FY 2017. Over 900 people attended six outreach meetings in November and December 2016 as part of the effort, publicly branded "Envision Loudoun." The facilitated discussions highlighted what citizens feel is needed to make Loudoun an even better community. Reports on the outreach process results as well as a consultant report on the existing condition of the community, the Foundation Report, were presented to the Board and are available to the public. The Board-appointed stakeholder committee and a staff technical advisory committee have been meeting monthly and will continue through the year reviewing draft documents and proposed policy. The Stakeholder Committee's draft vision and goals for Envision Loudoun was presented to for the Board's endorsement on May 2, 2017. At its May 18, 2017, meeting the Board endorsed a revised vision and goals to be presented at five Envision Loudoun public workshops in June 2017.

The Department facilitated six Zoning Ordinance Amendments including a revised Planned Development Town Center (PD-TC) zoning district with the potential for broad market appeal, changes to floodplain and noise standards, limits on residential density in the Rural Commercial (RC) district, updates to support telecommunication and broadband service in the County, and changes to the Affordable Dwelling Unit (ADU) Ordinance to allow State and federally funded programs to satisfy County ADU requirements. Regulatory changes will continue through 2017 to implement the Board's strategic objectives. Implementation of the Silver Line CPAM will require a thorough look at zoning and regulatory tools so the County can efficiently accommodate proposed new development products. Similarly, completion of Envision Loudoun is expected to lead to a comprehensive review of the Zoning Ordinance to fully implement economic development, quality of life, and growth management objectives.

The Department underwent a significant reorganization effort aimed at accomplishing its main purpose and mission—improving effectiveness and efficiency—and placing a greater emphasis on delivering exceptional internal and external customer service. To this end, existing functions were evaluated and consolidated, and administrative and technical tasks are being evaluated for their continued relevance and how they are completed. The Department established the Planning and Zoning Service Center as the means of consolidating its customer service functions to provide higher quality control of document management and communications, including a stronger internet presence. In addition, the Department explored changes to the legislative application process that will streamline the review process, focus on community issues, and simplify the process for applicants and the community. This project will involve broad outreach with industry and other stakeholders and should begin in the fall of 2017.

Underlying larger initiatives and partly as a result of these efforts, the Department expects over 150 legislative cases in FY 2017. The market demand for mixed use proposals has led to a number of new mixed use development proposals and changes to previously approved cases as they adapt to new markets in the Silver Line area and along Route 7. Expansion of the data center industry is not expected to slow in the near future and properties throughout eastern Loudoun are now being considered for data center sites. Retail activity continues to be high both in new mixed use projects and in traditional shopping centers. Finally, the rural economy continues to expand with new State and local regulations facilitating new entertainment and tourism venues and an expanding farming community offering specialty products and enjoying more farm-to-table opportunities.



Planning and Zoning

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$5,818,566	\$6,166,516	\$6,761,631	\$6,964,480
Operating And Maintenance	546,475	915,046	605,671	611,728
Total – Expenditures	\$6,365,041	\$7,081,562	\$7,367,303	\$7,576,208
Revenues				
Permits, Fees, And Licenses	\$912,085	\$1,295,108	\$1,375,780	\$1,375,780
Fines And Forfeitures	20,501	40,000	20,000	20,000
Charges For Services	310	0	0	0
Miscellaneous Revenue	13,820	0	0	0
Total – Revenues	\$946,716	\$1,335,108	\$1,395,780	\$1,395,780
Local Tax Funding	\$5,418,326	\$5,746,454	\$5,971,523	\$6,180,428
FTE	57.00	59.00	60.47	60.47

Progress on the County's new Comprehensive Plan will continue into FY 2018. The project involves staff from most County agencies who serve in advisory functions, as facilitators at community events and sources of technical information. The demand on Department staff will increase through FY 2018 as development of the project's goals, development scenarios, and policies proceed. Planning and Zoning staff, supported by staff from other departments and agencies, will be assisting the consultants in technical research, policy development, and logistical requirements of the process. Funds for this project have been appropriated by the Board as part of the FY 2017 budget and with the use of FY 2016 fund balance.

A dedicated, recurring source of operating funds for the use of specialized consulting services is included in the Department's FY 2018 Adopted base budget in the amount of \$160,000. These funds will be used to complete large or complex projects including Zoning Ordinance Amendments, changes to the County's parking and landscaping standards, development of new zoning districts, an amendment to the Comprehensive Plan to include non-residential building design guidelines, and other strategic initiatives.

The Board of Supervisors approved a 1.00 FTE Planning Technician position to allow the Department to consolidate many administrative and technical functions for which planners and senior staff were previously responsible. The addition of this position will allow greater capacity and focus of effort for planners.

The FY 2018 Adopted Budget for the Department of Planning and Zoning includes an increase in local tax funding of \$225,069. Personnel expenditures increased by \$595,115. This increase can be attributed to the inclusion of pay for Planning Commissioners and Board of Zoning Appeals members in the Department's budget, which was erroneously not budgeted for in FY 2017 and the addition of the Planning Technician position mentioned above. Operating and maintenance expenditures decreased by a net of \$309,375 due primarily to the removal of one-time costs in the FY 2017 Adopted Budget for the Comprehensive Plan Update and the addition of a base budget increase discussed above. Revenues increased by \$60,672 reflecting a generally flat legislative caseload from FY 2017 to FY 2018 with some projected increases in rezonings and special exceptions.

¹ Due to rounding, totals may not sum.



Planning and Zoning

Department Performance Measures

Mission: To assist decision makers in shaping and managing the County's land use goals through ongoing community outreach, comprehensive policy and regulatory recommendations, and timely development review.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Application Review and Management				
Objective: Ensure that legislative and administrative development applications, such as rezoning, special exceptions, and site plans are submitted and reviewed by the Board of Supervisors and the Planning Commission in compliance with County and State Code requirements.				
Number of legislative cases received	164	150	150	150
Number of site plans referral requests received (includes initial and subsequent)	212	195	200	200
Objective: Provide a forum for public review of land development applications and Board initiatives. Provide the Planning Commission, Historic District Review Committee (HDRC), Board of Zoning Appeals (BZA), and the Board of Supervisors with a professional analysis of the issues and opportunities associated with each application and other matters sufficient to permit timely review and action by each body.				
Number of cases acted upon by the Board of Supervisors, HDRC, and BZA	120	106	90	90
Number of cases acted upon by the Planning Commission	72	60	70	70
Number of Policy/Ordinance Amendments acted upon by the Planning Commission	11	4	4	4
Number of other items/topics (Agricultural Districts, Capital Needs Assessment) acted upon by the Planning Commission	6	4	4	4
Planning & Zoning Services Center				
Objective: Provide quality customer service by responding to the general public, local, state, and federal government agencies, County officials, and applicants and ensuring the timely, accurate and efficient flow of information on demographics, growth and developmental activity.				
Number of front counter customer assistance requests	1,809	2,000	2,000	1,700
Number of telephone inquiries/comments and email inquiries	5,236	5,000	5,000	4,200
Community Planning				
Objective: Manage and facilitate the development of land use and growth management policies through area, strategic, and plan amendment planning processes and regulatory initiatives in accordance with the Board of Supervisors' priorities.				
Number of Comprehensive Plan and Zoning Ordinance Amendments acted upon by the Board	8	7	4	4
Number of Comprehensive Plan Amendments and Zoning Ordinance Amendments initiated	14	7	5	5
Objective: Provide community education and information activities and reports to inform the public, local, state, federal government agencies, and applicants about County land use planning and policies, historic districts, and heritage and environmental preservation resource management.				
Number of community outreach, informational, and training meetings conducted.	23	28	40	40
Public and stakeholder participation	1,352	1,500	3,000	3,000



Planning and Zoning

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Zoning Administration				
Objective: Ensure that appropriate administration and fulfillment of proffered commitments through proffer determinations, proffer appeals, and bond reviews are completed in a timely and efficient manner.				
Number of proffer appeals received	0	6	8	8
Number of proffer determinations received ¹	40	32	55	55
Number of bond reviews completed	111	140	135	135
Number of bond reviews received	104	120	120	120
Number of zoning correspondence requests received (excluding proffer determinations)	163	225	225	250
Number of Loudoun Express Request (LEX) cases received ²	1,536	390	400	400
Objective: Enforce the provisions of the Zoning Ordinance and Property Maintenance Code in accordance with established Board of Supervisors' policy.				
General inspections (field, SPEX, proffer compliance, occupancy, and overcrowding) ³	11,327	8,000	8,000	8,000
Proactive inspections in Board-initiated target enforcement	14,303	12,000	12,000	12,000

FY 2019 and Beyond

Continued growth, changing market conditions for commercial and residential development, a new Comprehensive Plan, and anticipated development interest in the Metrorail Corridor should result in continued strong development activity in FY 2019. Other transportation improvements, such as the widening of Route 606, completion of interchanges in the Route 7 corridor, and the completion of Loudoun County Parkway may also attract new development in these corridors. With the adoption of the Silver Line Plan adding the potential for several thousand new residential units near the Metrorail stations and updated land use policies adopted with the new Comprehensive Plan, new development and redevelopment opportunities will be introduced in eastern Loudoun.

Additional staffing will be needed to maintain current service levels as work load and complexity of work increases. The addition of the Planning Technician in the FY 2018 Adopted Budget allows the Department to provide additional administrative support for key functions and allows dedicated resources to leverage technology to improve efficiency and effectiveness throughout the Department.

A comprehensive update of the Zoning Ordinance is expected to be a significant initiative following the completion of the new Comprehensive Plan to enable efficient implementation of new policies. This effort will require consultant resources. The new Comprehensive Plan should lead to a series of small area plans, which will provide the design and development tools to implement broader Plan policies. These small area plans will involve significant community outreach and detailed capital facilities and transportation planning. As the County's suburban neighborhoods age, the Department will continue to be involved in property maintenance, overcrowding activities, and be a component of a more proactive neighborhood planning and development role.

¹ Increase due to County-initiated transportation and capital improvement projects.

² Growth is anticipated due to expanding public knowledge of the system.

³ An anticipated increase in general inspections beginning in FY 2017 is due to the Solid Waste Compliance Inspector position which was transferred from the Department of General Services to the Department.



Planning and Zoning

The FY 2019 Projected Budget for the Department of Planning and Zoning includes an increase of \$208,905 in local tax funding. Personnel expenditures increased \$202,849, or three percent. Operating and maintenance expenditures increased \$6,057, or one percent. Revenues were held at FY 2018 levels for FY 2019.

FTE History

FY 2016 Mid-Year: One (1.00) FTE Agricultural District Program Specialist was transferred from the Department of Economic Development to the Community Information and Outreach Program. One (1.00) FTE Solid Waste Inspector was transferred from the Department of General Services to the Zoning Enforcement Division.

FY 2017 Mid-Year: One part-time (0.47 FTE) Archeologist position transferred from the Department of Building and Development to the Community Planning Division.

FY 2018: The Board of Supervisors approved the creation of a 1.00 FTE Planning Technician position in the Planning and Zoning Services Center Division.



Planning and Zoning

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Application Review And Management	\$2,322,219	\$2,291,340	\$2,473,200	\$2,545,011
Community Planning	896,956	1,164,178	721,496	742,244
Planning and Zoning Services Center	829,804	962,328	1,396,949	1,432,597
Zoning Administration	2,316,062	2,663,716	2,775,658	2,856,356
Total – Expenditures	\$6,365,041	\$7,081,562	\$7,367,303	\$7,576,208
Revenues				
Application Review And Management	\$327,519	\$579,960	\$675,764	\$675,764
Community Planning	20	0	0	0
Planning and Zoning Services Center ¹	17,144	1,332	0	0
Zoning Administration	602,033	753,816	720,016	720,016
Total – Revenues	\$946,716	\$1,335,108	\$1,395,780	\$1,395,780
Local Tax Funding				
Application Review And Management	\$1,994,701	\$1,711,380	\$1,797,436	\$1,869,247
Community Planning	896,936	1,164,178	721,496	742,244
Planning and Zoning Services Center	812,660	960,996	1,396,949	1,432,597
Zoning Administration	1,714,029	1,909,900	2,055,642	2,136,340
Total – Local Tax Funding	\$5,418,326	\$5,746,454	\$5,971,523	\$6,180,428
FTE				
Application Review And Management	7.00	12.00	15.00	15.00
Community Planning	22.00	8.00	6.47	6.47
Planning and Zoning Services Center	0.00	9.00	11.00	11.00
Zoning Administration	28.00	30.00	28.00	28.00
Total – FTE	57.00	59.00	60.47	60.47

¹ Revenue distributed to the former Planning Administration Division remains within other divisions in FY 2018.



Planning and Zoning

Program Descriptions

The Department of Planning and Zoning serves Loudoun citizens through four programs.

- The Application Review and Management Program ensures that legislative development applications, such as rezonings and special exceptions, are processed in compliance with County and State requirements and provides the Board of Supervisors and the Planning Commission with complete land use analysis in support of their public review. Staff analyzes applications and assesses conformity with adopted plans, the potential impact on County services, existing development, utilities, and fiscal resources. The Program staff coordinates input from numerous County and State agencies with respect to these potential impacts and maintains legislative case data for the Land Management Information System and web-based Loudoun Online Land Applications system serving internal agencies and the public. Staff directly supports the Planning Commission and Historic District Review Committee for schedules and records, policy and administrative support. Administrative and professional support is also provided to the Historic District Review Committee.
- The Community Planning Program supports the Board of Supervisors in developing long-range land use and growth management policies by conducting research and analyses, preparing policy options, and managing the public process. During the policy development process, staff organizes community meetings, forums, and workshops to identify issues; serves as the community's point of contact; advises the Planning Commission and Board on policy matters; and provides technical and administrative support. The Program supports the plan development and amendment process, determines the need for Commission Permits, and establishes compliance with State and Federal environmental regulations.
- The Planning & Zoning Services Center, established in FY 2017, serves to increase community awareness and understanding of the County's planning policies and initiatives, land development activity, and Board planning initiatives; and provide land development applicants and the community with an efficient, concise, and equitable development review process. The Services Center is integral to planning efforts such as the Comprehensive Plan update; assisting in the outreach and community awareness as well as providing demographic and geospatial data, tracking development and maintaining various housing, population and employment forecasts, and similar research. The Center is also the source for the County's current demographic information, development status, and demographic and employment forecasts. The Center provides assistance in the interpretation and correct use of demographic and GIS data to a wide range of users, including County officials and the general public and supports the Metropolitan Washington Council of Governments and the Board's Fiscal Impact Committee, the Department of Management and Budget.
- The Zoning Administration Program consists of three sections: Planning, Proffer Management, and Code Enforcement. The Program administers and enforces three Zoning Ordinances; updates and maintains the Zoning Map; manages the solid waste permitting process; reviews legislative applications; manages proffer agreements, amendments, and land development applications from the Land Development Engineering Division of the Department of Building and Development; provides proffer funding analysis support for the Department of Transportation and Capital Infrastructure; prepares and presents amendments to the Revised 1993 Zoning Ordinance to the Board of Supervisors; processes proffer appeals and determinations; and responds to citizen inquiries. In addition, Zoning Administration supports the Board of Zoning Appeals by processing and presenting applications for variances and appeals as mandated by the Code of Virginia. Code Enforcement staff enforce Zoning Ordinances and the Virginia Maintenance Code by educating the public and, when necessary, issuing notices of violation to secure compliance with applicable ordinances and proffers, which may include legal prosecution. Enforcement staff also conduct proactive enforcement initiatives as instructed by the Board of Supervisors and oversee licensing and monitoring of waste haulers and transfer station operators.



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 is also responsible for the County's transportation system, which includes transit and commuter services, long range transportation planning, and traffic engineering.

Transportation and Capital Infrastructure's Programs

Capital Project Coordination, Funding, and Policy

Represents and advocates Loudoun County transportation-related priorities at numerous regional organizations. Participates with the development and review of proposed projects for the CIP, oversees the financial management of capital project accounts, and prepares and monitors the department operating budget.

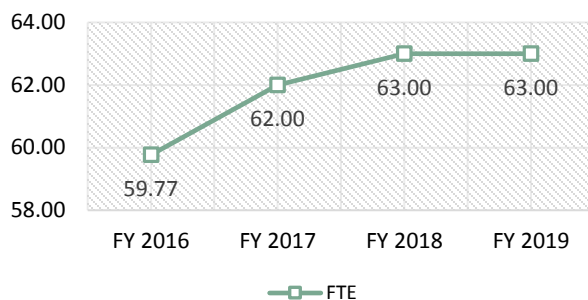
Capital Design and Construction

Manages the design and construction of capital facilities and road projects while ensuring compliance with applicable federal, state, and local codes, standards, and specifications; administers land acquisition for public infrastructure projects and provides quality control and delivery of projects on schedule and within budget.

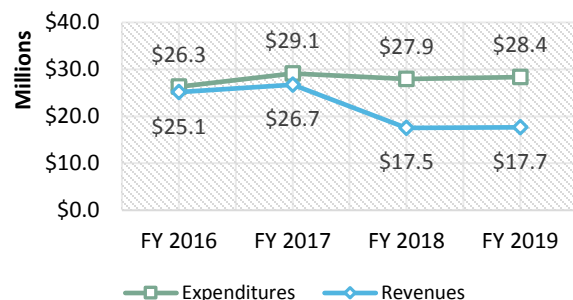
Transportation Planning and Operations

Responsible for addressing all matters relating to the County's multimodal transportation system. This includes the development and implementation of the Countywide Transportation Plan through the land development referral process, the analysis and completion of traffic engineering projects in response to community concerns, and the planning and management of the County's transit and commuter service programs.

Staffing Trends



Expenditures/Revenues History





Transportation and Capital Infrastructure

FY 2017 Highlights

The Department managed approximately \$2.3 billion in active capital projects. To manage this workload, the Board of Supervisors added 1.00 FTE for a Traffic Engineer in FY 2017 to assist with design and construction of intersection improvements, traffic signals, bike and pedestrian facilities, and traffic calming facilities. The Board also added 1.00 FTE Regional Program Transportation Planner which represents Loudoun County at numerous regional transportation organizations and advocates for policy positions on behalf of the County. In early FY 2017, lead responsibility for preparation of the Capital Improvement Program (CIP) and 2.00 FTE were transferred to the Department of Management and Budget. Department staff continue to actively participate with the development and review of proposed projects for the CIP.

The Department continues efforts to maximize the use of alternative funding sources for capital transportation and transit projects and submitted applications totaling over \$600 million for Virginia Department of Transportation (VDOT) and Virginia Department of Rail and Public Transportation (DRPT) funding to complete priority road and transit projects through the SmartScale program. The Department anticipates receiving over \$80 million for seven County projects. The Northern Virginia Transportation Authority (NVTa) initiated a two-year comprehensive update to the TransAction 2040 plan in FY 2016. Department staff plays a major role in the development of the plan. The TransAction plan is significant to Loudoun County because it establishes the list of projects that are eligible for the use of the NVTa regional project funding. The Commonwealth Transportation Board has proposed changes to the revenue sharing program which will result in reduced funding for future years. Staff has also initiated the development of an Intelligent Transportation System (ITS) plan for the County that is anticipated to be complete in FY 2018. Staff supported the region's Transportation Planning Board's (TPB) development of its first long range plan for funding new transportation projects and supported the Transit and Commuter Services staff with the submission of grant applications to the Northern Virginia Transit Commission (NVTC) for the Transform 66: Inside the Beltway Program that resulted in the award to the County of \$2,563,939 in funding to complete the construction of the Stone Ridge Park and Ride Lot, operate long haul bus service, and support a Transportation Demand Management plan to decrease traffic congestion in the I-66 corridor.

The Department initiated or continued design efforts on several transportation projects including the widening of Belmont Ridge Road from Truro Parish Drive to Croson Lane, the widening of Farmwell Road from Smith Switch Road to Ashburn Road, Fields Farm Park Road, Northstar Boulevard from Route 50 to Tall Cedars Parkway, Prentice Drive from Lockridge Road to Metro Center Drive, Riverside Parkway from Lexington Drive to Loudoun County Parkway and Waxpool Road intersection improvements at Pacific Boulevard, Broderick Drive, and Loudoun County Parkway. Design was also initiated or continued on numerous facilities and parks including the new Animal Services Facility, Ashburn Recreation Center, Edgar Tillett Memorial Park improvements, Hal and Berni Hanson Regional Park, the new Juvenile Detention Center, expansion of Leesburg Volunteer Fire Station #20, Lovettsville Community Center, Lovettsville District Park, replacement of the Luckett Fire and Rescue Station, Moorefield Station Community Park, the Public Safety Firing Range, and the Round Hill Group Home.

Significant project milestones were reached in FY 2017 leading to groundbreaking ceremonies for Tall Cedars Parkway, Belmont Ridge Road: Gloucester to Hay, Kirkpatrick Farms Fire and Rescue station, the Stone Ridge Park and Ride Lot and Mooreview Parkway; ribbon cutting ceremonies at Russell Branch Parkway, Gloucester Parkway, and The Woods Road. Several facilities opened in FY 2017, including the Western Loudoun Sheriff Station, Brambleton District Park West, Sterling Library, Loudoun County Parkway/Center Street Improvements and several traffic signals including Gloucester Parkway/Smith Switch Road/Ashby Ponds Boulevard, Belmont Ridge Road/Croson Lane, Gloucester Parkway/Marblehead Drive, Tall Cedars Parkway/Poland Road and Braddock Road/Riding Center Drive.

Several construction contracts were awarded in FY 2017 including the construction of Allder School Road, Claiborne Parkway, EE Lake General Store, Edgar Tillett Memorial Park, Courts Phase III Structured Parking (Pennington Lot Garage), Kirkpatrick Farms Fire and Rescue, and Lovettsville District Park Road Improvements. The County also



Transportation and Capital Infrastructure

awarded a design-build contract in FY 2017 for the Metro Parking Structures at the Ashburn (Route 772) Metrorail Station and the Loudoun Gateway Station.

The Department partnered with the County Attorney's Office and the Department of Building and Development on the refinement and streamlining of the delivery process of transportation projects including the refinement of the right-of-way acquisition processes to expedite the delivery of projects.

In collaboration with the Departments of General Services; Information Technology; Parks, Recreation and Community Services; and Fire and Rescue, the Department is defining the Loudoun County Agency Facility requirements. The first phase of the two-phase project identified areas to research and the second phase consists of interviews with department staff to determine specific facility needs. A report will be finalized in FY 2018.

By the end of FY 2017, the Department will have conducted a Transportation Summit to discuss infrastructure development around the Metrorail stations, Intelligent Transportation Systems, the Potomac River Crossing, improvements to the Route 7 east of Route 28, the Route 50 Corridor, Rural Primary Roads, and an update to the TransAction Plan which is scheduled for adoption in October 2017.

In FY 2017, the Department initiated the update of the 2010 Countywide Transportation Plan in conjunction with the update to the County's Comprehensive Plan, supported the development of the Silver Line Area Plan and its corresponding Plan Amendment process, and developed the regional roadway contribution formula for the County's Capital Intensity Factor. Staff continues to support the land development application review process by serving as a referral agency for development applications, attending pre-application meetings, referral meetings, and holding traffic study scoping sessions with applicants, as well as attending Board of Supervisors Business meetings, Public Hearings and Standing Committee meetings, and Planning Commission meetings, public hearings, and work sessions.

In addition, Transportation Planning staff coordinated the Board endorsement of an interchange concept for the intersection of Loudoun County Parkway and Route 50 and an alignment concept for Shellhorn Road to ensure adequate right-of-way is included in future land use development applications for these areas.

The volume of transportation planning referrals is closely tied to the local development economy. With the projected completion of the Silver Line Comprehensive Plan Amendment, an increase in land use development application submissions is anticipated around the station locations. The Department expects an increased workload in transportation planning referrals as a result. Special transportation projects are anticipated as the County continues to pursue the buildout of the transportation network. The Department is continually evaluating the need for additional staff to support the Transportation Planning and Operations Division and may consider future resource requests for such positions.

The Department will continue to review current intersection conditions and identify needed improvements based on population growth, crash data, and traffic volume. Based on this review, priority intersections which may require the installation of traffic signals or roundabouts will be identified and added to the CIP.

The Department completed two major bus service changes during the year. In August 2016, five routes were changed to improve productivity and eliminate duplicative services. Routes 62, 72, and 85 were modified to eliminate unproductive segments that duplicated other services. Route 89X and the Safe-T-Ride were modified to expand service to capture new areas and improve ridership.

The County received four Gillig transit buses that were fully-funded by NVTA regional funds and were put into service in January 2017 on the Harmony/Leesburg and Goose Creek/Broadlands metro connection routes. The coach buses that were providing those metro connection services were used to provide new, long-haul service to the Dulles South Park and Ride Lot and the East Gate Park and Ride Lot. Grant funding secured from NVTC will fund the operation of the buses from the Dulles South and East Gate Park and Ride Lots through FY 2019.



Transportation and Capital Infrastructure

Ridership continues to remain flat or slightly decreased on the Local Fixed Route and Metro Connection services due to disruptions caused by the Washington Metropolitan Area Transit Authority's (WMATA) SafeTrack effort. SafeTrack is an accelerated track work plan to address safety recommendations and rehabilitate the Metrorail system to improve safety and reliability, which compresses several years' worth of maintenance work into one year. The plan significantly expands maintenance time on weeknights, weekends, and mid-day hours and includes fifteen "safety surges" that cause long duration track outages for major projects in key parts of the system. The SafeTrack program concludes in FY 2017.

The Department continued community outreach and education through increased presence at farmers markets and other community events to specifically promote vanpooling; purchased Google AdWords directing potential customers to web pages for commuter and transit information; created a brochure showcasing the various bus routes including those that provide service to the Silver Line Metrorail Stations; completed an employer/employee commuting challenge; and produced a video to be showcased at events and displayed at employer sites.

In May 2017, the Department conducted a Transit Summit with the Board of Supervisors regarding transit service provision in preparation for the opening of the Dulles Corridor Metrorail Service planned for FY 2020.

FY 2018 Budget Analysis

Department Financial and FTE Summary¹

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Personnel	\$6,143,400	\$6,962,922	\$7,353,777	\$7,574,390
Operating And Maintenance	19,619,407	21,681,923	20,346,105	20,562,397
Capital Outlay	244,904	0	0	0
Other Uses Of Funds	295,525	482,168	231,491	220,975
Total – Expenditures	\$26,303,237	\$29,127,013	\$27,931,373	\$28,357,762
Revenues				
Permits, Fees, And Licenses	\$167,687	\$140,975	\$228,436	\$228,436
Charges For Services	8,265,628	8,694,820	8,369,146	8,369,146
Miscellaneous Revenue	330	0	0	0
Recovered Costs	477,753	474,869	452,872	452,872
Intergovernmental – Commonwealth	3,123,637	2,965,129	3,435,768	3,435,768
Intergovernmental – Federal	140,365	83,640	156,664	156,664
Other Financing Sources ²	12,957,739	14,369,300	4,889,769	5,024,872
Total – Revenues	\$25,133,138	\$26,728,733	\$17,532,655	\$17,667,758
Local Tax Funding	\$1,170,099	\$2,398,280	\$10,398,718	\$10,690,004
FTE	59.77	62.00	63.00	63.00

The FY 2018 Adopted Budget for the Department of Transportation and Capital Infrastructure provides resources needed to continue to respond to challenges due to rapid growth in the County. To continue to maintain current

¹ Due to rounding, totals may not sum.

² In FY 2018, a transfer of Gasoline Tax Revenue from the Transportation District Fund was eliminated.



Transportation and Capital Infrastructure

service levels, the Board of Supervisors authorized 1.00 FTE for a Civil Engineer. Additionally, to address needs identified by staff, the Board authorized the creation of 1.00 FTE Utility Engineer and 1.00 FTE Management Analyst.

The Civil Engineer position in the Design Program addresses an increase in both the volume and complexity of capital projects requiring a Civil Engineer. These projects have increased by 25 percent from FY 2015 and FY 2016 levels in FY 2017. This position will manage the design of transportation projects, including roads, sidewalks, signals, and trails, and assist in plan processing and permitting for infrastructure projects, including buildings and parks. This position will allow the Department to maintain current service levels.

The Utility Engineer position will oversee the utility relocation process on transportation projects and assist in obtaining utility service connections for infrastructure projects. This position requires an understanding of highly specialized, detailed information and processes specific to each utility provider and an understanding of the VDOT Utility Manual. Previously, Design Managers were responsible for managing this function. The overall utility relocation and service connection process significantly impacts project schedules.

In order to efficiently manage complex transit budgets, the Department's operating budget, and provide budgetary and financial recommendations, the Board authorized the creation of a Management Analyst position in the Capital Project Coordination, Funding, and Policy Division. This position will also review proposed CIP projects in concert with the Department of Management and Budget, track current and projected regional, state, and federal funding, assist with the preparation of Board and Committee items, and complete and track grant applications to fund transportation and transit programs.

Transit and Commuter Services manages the provision of Premium Commuter Bus (Long Haul) and local transit services (formerly Local Fixed Route and Metro Connection), commuter services, and employer outreach services in the County. The majority of local gasoline tax revenues received by the County in recent years was used for these operations. In FY 2017, a total of \$9.1 million of Gasoline Tax revenue was dedicated for this purpose. In the FY 2018 Adopted Budget, this transfer is eliminated and local tax funding is programmed to take the place of this revenue.¹ In addition, several routes will be eliminated in FY 2018. These routes were selected based on relative performance to all routes with consideration given to disruption to the services' customer base. This service level adjustment resulted in a savings of \$814,272 and reduced the amount of local tax funding required to provide transit services.

Options for future changes to the current service level, including enhanced service, have been identified with the Department's Structured Process, which incorporates feedback from ridership, members of the public, and Board direction and policy to determine recommended service level changes.

The FY 2018 Adopted Budget for the Department of Transportation and Capital infrastructure includes an increase in local tax funding in the amount of \$8,000,438, which is primarily attributable to the removal of a transfer of gasoline tax revenues from the Transportation District Fund described above. Personnel expenditures increased by \$390,855 due primarily to the addition of the positions described above. Operating and maintenance decreased \$1,335,818 due primarily to the reduction of service in transit operations explained above. Other uses of funds decreased by \$250,677 and represents debt service payments for commuter buses purchased through lease financing and the elimination of a transfer to the Department of General Services for Park and Ride Lot Maintenance. Revenues decreased a total of \$9,196,078, which is also primarily attributable to a reduction in gasoline tax revenues being transferred into the Department's General Fund budget from the Transportation District Fund.

¹ More information on gasoline tax revenue can be found in Volume Two, Other Funds: Transportation District Fund.



Transportation and Capital Infrastructure

Department Performance Measures

Mission: To implement the Board of Supervisor's vision and direction while protecting the County's interest and financial resources through planning, Administration, management and coordination of transportation services and capital infrastructure projects. The Department effectively manages Capital Improvements Projects by providing fiscally sound, safe, functional cost effective, energy efficient and environmentally sustainable facilities that serve the citizens and employees of Loudoun County. The Department ensures the County develops public facilities that meet or exceed all federal, state and local codes and Board of Supervisors' policies.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Capital Project Coordination, Funding, and Policy¹				
Objective: Provide account management support for capital project budgets.				
Total number of capital projects requiring accounting and budget support	290	275	310	320
Total number of budget adjustments processed to support capital projects	342	400	350	350
Capital Design and Construction				
Objective: Deliver approved capital projects in accordance with established Capital Improvement Program schedule.				
Current active projects under design	50	59	44	27
Current active projects under construction	35	47	52	45
Percentage of active design projects on schedule	70%	80%	90%	90%
Percentage of active construction projects on schedule	80%	85%	90%	90%
Capital construction projects completed	8	19	30	19
Value of capital project expenditures	\$175,000,000	\$190,000,000	\$205,000,000	\$225,000,000
Transportation Planning and Operations				
Objective: To achieve and/or maintain a high level of performance in the processing of Legislative Land Development Referrals (LDRs) and applications by ensuring 95% of all LDRs are processed on time, as set forth by the Code of Virginia and County policies.				
Number of Special Transportation Planning projects	33	15	20	40
Number of highly complex LDRs received	6	8	10	12
Percent of on-time highly complex LDRs processed	100%	90%	90%	90%
Number of complex LDRs received	29	23	30	35
Percent of complex LDRs processed on time	49%	85%	85%	85%
Number of basic and standard LDRs received	189	243	260	295
Percent of basic and standard LDRs processed on time	73%	95%	95%	95%
Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.				
Rideshare applications processed	297	305	310	310
Number of Commuter Services inquiries	24,040	25,000	25,200	25,400
Annual commuter bus ridership	1,260,119	1,110,147	1,146,648	1,150,000
Number of transportation outreach events	26	28	30	32

¹ Performance measures are based on the Adopted FY 2017 – FY 2022 Capital Improvement Program.



Transportation and Capital Infrastructure

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected	FY 2019 Projected
Objective: Provide traffic engineering solutions that provide pedestrian safety, traffic signals, and traffic calming projects to benefit Loudoun residents.				
Number of traffic calming projects initiated	13	9	10	10
Number of traffic calming projects completed	10	10	11	11
Number of Residential Parking Permit District (RPPD) initiatives (addition or modification)	4	5	5	5
Number of pedestrian improvement projects initiated	1	10	10	10
Number of pedestrian improvement projects completed	1	5	5	5
Number of speed studies completed	12	35	35	35
Number of traffic warrant studies completed	2	8	8	8

FY 2019 and Beyond

Capital projects design and construction workload are expected to remain constant with new projects starting design and construction on all previously planned projects. Based on projections for FY 2019, the Department anticipates more than 20 active projects in design and more than 40 active projects in construction, including the final construction completion of major projects such as the Route 7/659 Interchange, the Metro Parking Structures, and the Route 772 Transit Connector Bridge.

Beginning in FY 2019, all local gasoline tax revenue will be diverted to WMATA for operating and capital costs of the Dulles Corridor Metrorail operations. In FY 2018, no gasoline tax is programmed for the support of the Department's commuter and local fixed-route bus operations and has been replaced by local tax funding. Additionally, Loudoun County has secured grant funding for the operation of two long-haul buses for FY 2018 and FY 2019 from the South Riding and East Gate Park and Ride lots. The provision of Federal Transit Administration (FTA)-funded rural and Americans with Disabilities Act (ADA) service is currently provided by Virginia Regional Transit (VRT). The County's share of Gasoline Tax revenues has funded this service through the end of FY 2018, however, beginning in FY 2019, an alternative source of funding will need to be identified¹.

Once rail service opens in Loudoun, the Department may experience additional costs related to paratransit services as the areas within three-quarters of a mile of any rail station on the WMATA system will be open to paratransit customers. Funding for trips originating in Loudoun, regardless of destination, will be Loudoun County's responsibility.

The two bus service contracts, Local Fixed Route and ADA Compliant Paratransit Bus Service and Operation and Maintenance of the Commuter Bus System Service, will expire and Requests for Proposals will be issued to continue service. These new contracts could affect the costs and how services are provided.

As areas of the County become more densely populated, particularly in the areas around the Metrorail stations, requests for establishing residential permit parking districts are anticipated to increase.

Board member and community-initiated projects such as traffic calming and thru truck restrictions are steadily increasing. The average project duration ranges between 12 and 24 months depending on the complexity, community involvement, and available funding.

The FY 2019 Projected Budget for the Department of Transportation and Capital Infrastructure includes an increase in local tax funding in the amount of \$291,286. Personnel expenditures increased by \$220,613, or 3 percent.

¹ More information on gasoline tax revenue can be found in Volume Two, Other Funds: Transportation District Fund.



Transportation and Capital Infrastructure

Operating and maintenance expenditures increased by \$216,292, or 1 percent. Other uses of funds decreased by \$10,516 and this reduction represents debt service payments for commuter buses purchased through lease financing. Revenues increased by \$135,103 which is attributable to a projected increased transfer from the Capital Fund for approved personnel and operating costs.

FTE History

FY 2016: The Board of Supervisors added 3.00 FTE for one Transportation Planner to focus on transit planning and two Construction Field Technicians.

FY 2017: The Board of Supervisors added 2.00 FTE for one Traffic Engineer and one Regional Program Coordinator. The Board converted one part-time position to a full-time position with the addition of 0.23 FTE.

FY 2017 Mid-Year: Two (2.00) FTE were transferred from the former Capital Planning Budget and Design Division to the Department of Management and Budget.

FY 2018: The Board of Supervisors added 3.00 FTE for one Civil Engineer, one Utility Engineer, and one Management Analyst.



Transportation and Capital Infrastructure

Department Programs

Department Financial and FTE Summary by Program

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Capital Project Coordination, Funding, And Policy	\$730,180	\$590,419	\$771,415	\$790,795
Capital Design And Construction	4,152,626	4,606,173	4,584,088	4,710,021
Transportation Planning And Operations	21,420,431	23,930,421	22,575,870	22,856,947
Total – Expenditures	\$26,303,237	\$29,127,013	\$27,931,373	\$28,357,762
Revenues				
Capital Project Coordination, Funding, And Policy	\$805,267	\$590,419	\$208,439	\$214,692
Capital Design And Construction	4,390,407	4,606,173	4,584,088	4,710,021
Transportation Planning And Operations	19,937,464	21,532,141	12,740,128	12,743,045
Total – Revenues	\$25,133,138	\$26,728,733	\$17,532,655	\$17,667,758
Local Tax Funding				
Capital Project Coordination, Funding, And Policy	\$(75,087)	\$0	\$562,976	\$576,102
Capital Design And Construction	(237,781)	0	0	0
Transportation Planning And Operations	1,482,967	2,398,280	9,835,742	10,113,902
Total – Local Tax Funding	\$1,170,099	\$2,398,280	\$10,398,718	\$10,690,004
FTE				
Capital Project Coordination, Funding, And Policy	4.00	4.00	5.00	5.00
Capital Design And Construction	35.00	35.00	34.00	34.00
Transportation Planning And Operations	20.77	23.00	24.00	24.00
Total – FTE	59.77	62.00	63.00	63.00



Transportation and Capital Infrastructure

Program Descriptions

The Department of Transportation and Capital Infrastructure serves Loudoun citizens through three programs.

- The Capital Project Coordination, Funding and Policy Division represents and advocates Loudoun County's interests at numerous regional transportation and transit organizations such as the Transportation Planning Board (TPB), Northern Virginia Transportation Authority (NVTA), Northern Virginia Transportation Commission (NVTC), Washington Metropolitan Area Transit Authority (WMATA) and many others. With the arrival of the Dulles Corridor Metrorail Project, participation at WMATA meetings and Subcommittees is important in determining impacts to Loudoun County. The Division participates in the planning, budget, and technical account management, through all phases of the County's public facility development. Coordinates cash, land and in kind capital facility proffers in support of CIP project development and develops project budgets to design and construct county facilities.
- The Transportation Planning and Operations Division is responsible for addressing all matters relating to the multimodal transportation system for the County. This includes: roadway planning, development, implementation of pedestrian and bicycle accommodations; traffic engineering and operational improvements; and planning and management of County transit and commuter services. Staff also represents the County in regional and local transportation matters, including coordination for the Dulles Corridor Metrorail Project, and serves as the referral agency on transportation related land development issues; promotes and administers rideshare program activities, including the vanpool and carpool match system, transportation fairs, and the distribution of informational materials as well as local advertising. Additionally, staff manages the local employer outreach program which promotes awareness and encourages the use of alternative commuting modes to Loudoun County employers.
- The Capital Design and Construction Division provides design, land acquisition and construction administration for general government public use facilities and transportation projects, while ensuring the all facilities are safe, functional, cost effective, and energy and environmentally sustainable facilities. Design and construction oversight includes activities such as: procurement of consulting services, project development, design, management of the project budget, field inspections and documentation of the work to ensure compliance with contract documents, resolution of design and construction issues, coordination of all work involving other agencies such as utility companies and third party testing agencies, review and monitoring of the construction schedule, and all aspects of contract management for the various contracts in place during all phases of a capital project.



Miscellaneous

FY 2018 Adopted Budget

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NON-DEPARTMENTAL EXPENDITURES

The Non-Departmental Expenditures 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.

Financial Summary

	FY 2017 Adopted	FY 2018 Adopted
Personnel		
Annual Leave Payouts	\$1,100,000	\$1,100,000
Merit Increase	7,258,000	8,400,000
Personnel Vacancy Savings	(13,200,000)	(13,500,000)
Retirement Multiplier for Hazardous Duty Positions	1,300,000	-
Deferred Compensation Plan Employer Match	1,800,000	36,000
Retiree Health Insurance, Other Post Employment Benefits	8,100,000	9,500,000
Total – Personnel	\$6,358,000	\$5,536,000
Operating and Maintenance		
Interest Expense	\$280,000	\$280,000
Non-Profit Organization Contributions	1,058,915	1,090,700
Non-Profit Organization Contributions – Economic Development	220,000	240,864
Regional and Intergovernmental Organizations	6,166,778	5,715,142
Non-Profit Assessment Study	75,000	-
Other Miscellaneous Operating Costs	25,694	-
Resource Request One-Time Operating Costs	141,352	536,440
Total – Operating and Maintenance	\$7,967,739	\$7,863,146
Capital Outlay		
Resource Request One-Time Capital Costs	\$537,450	\$519,171
Computer Software and Hardware	1,225,000	2,000,000
Total – Capital Outlay	\$1,762,450	\$2,519,171
Other Uses of Funds		
Legal and Other Contingencies	\$950,000	\$2,550,000
Transfer to Children's Services Act Fund	4,171,542	4,171,542
Transfer to Legal Resources Center Fund	0	55,612
Transfer to Transportation District Fund	17,000,000	15,200,000
Transfer to County Capital Improvement Program Fund	18,757,575	23,251,291
Transfer to County Capital Asset Preservations Program Fund	8,563,000	9,925,000
Transfer to Major Equipment Replacement Fund	4,000,000	4,000,000
Transfer to County Debt Service Fund	155,818,489	168,645,815
Transfer to County Self-Insurance Fund	0	5,455,700
Transfer to LCPS School Fund	694,787,619	747,959,827
Transfer to LCPS Capital Improvement Program Fund	10,625,000	10,305,000
Transfer to LCPS Capital Asset Preservation Program Fund	8,992,500	12,688,000
Transfer to LCPS Debt Service Fund	10,273,501	10,293,895
Unallocated Balance	97,500	72,000
Total – Other Uses of Funds	\$936,836,726	\$1,014,573,682
Total – Non-Departmental Expenditures	\$952,924,915	\$1,030,491,999



Non-Departmental Expenditures

Annual Leave Payouts. Payout of annual leave balances upon employees' departure from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

Merit Increase. The FY 2018 Adopted Budget includes funding for a 3 percent merit increase for regular employees. The merit increase is budgeted for 10 months of the fiscal year. The Board's approved compensation philosophy is to deliver pay (average salaries) within 95 percent of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

This category also includes funds for EMPACT awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget. Actual savings occur through expenditure balances in departments' personnel budgets.

Retiree Health Insurance. Expenditures for the retiree health plan as well as the County's contribution to the Other Post-Employment Benefits (OPEB) Fund are included in this category. For FY 2018, retiree health is budgeted at \$4,000,000 and the County's contribution to the OPEB fund is \$5,500,000.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Legal and Other Contingencies. 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. Included in the FY 2018 Adopted Budget is an additional \$1,000,000 in the base in anticipation of the findings of the classification and compensation study.

Non-Profit and Regional/Intergovernmental Organizations. Represents the County's contribution to non-profit, regional, and intergovernmental organizations.

Computer Software and Hardware. 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 County plans for personal computer replacement on a six-year cycle.

Resource Requests One-Time Operating and Capital Outlay Costs. Adopted resource requests included in the Adopted Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs includes those costs that are coordinated by other departments in support of the approved requests, including the purchase of technology and vehicles. For FY 2018, these non-departmental costs were centrally budgeted. The full cost of the resource requests are captured in the Executive Summary as well as department narratives in Volume 1.

Transfer to Children's Services Act (CSA) Fund. The Children's Services Act (formerly known as the Comprehensive 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 three fiscal years. The FY 2018 Adopted Budget represents the first budgeted transfer of local tax funding to this Fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall.

Transfer to Transportation District Fund. The Transportation District Fund was created in FY 2013 for the purpose of segregating transportation and transit-related revenues and expenditures. Annual transfers include an equivalent of \$0.02 of the real estate property tax as a transfer from the General Fund to the Local Transportation District Fund. These funds are then transferred to the Capital Fund for programmed transportation and transit related projects.



Non-Departmental Expenditures

Transfer to Capital Improvement Program (CIP) Fund. Represents the allocation of local tax funding budgeted for County capital projects.

Transfer to Capital Asset Preservation (CAPP) Fund. The Board of Supervisors established the Capital Asset Preservation Fund (CAPP) in 1990 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.

Transfer to Computer System Replacement Fund. This fund, which is part of CAPP, funds computer hardware and software system replacements critical to County operations.

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 of capitalized equipment 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.



FY 2018 LANDFILL FEE WAIVERS

JULY 1, 2016 – JUNE 30, 2018

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 non-profit 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.

Interested organizations may apply for the landfill fee waiver on a biennial basis. The adopted fee waiver period is from July 1, 2017, through June 30, 2018, the second year of the biennium. Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, Fire and Rescue Companies, other government entities, and nonprofit organizations. Total adopted annual landfill fee waivers for FY 2018 is \$1,528,173. Approximately 62 percent of the waivers recommended are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 14 percent for town governments, 1 percent for volunteer fire companies, 20 percent for other government entities and 4 percent for non-profit organizations.

Financial Summary

	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Loudoun County Government and Public Schools			
Loudoun Animal Services	\$186	\$310	\$310
Loudoun Planning and Zoning	248	248	248
Loudoun County Public Schools	450,000	465,000	465,000
Loudoun Family Services	650	750	750
Loudoun General Services	425,000	425,000	425,000
Loudoun Parks, Recreation, and Community Services	50,000	55,000	55,000
Loudoun Sheriff's Office Community Workforce Program	4,500	4,500	4,500
Subtotal – County Government and Public Schools	\$930,584	\$950,808	\$950,808
Towns in County			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	122,100	122,100	122,100
Town of Purcellville	25,000	30,000	30,000
Town of Round Hill	49,700	49,700	49,700
Subtotal – Towns in County	\$201,800	\$206,800	\$206,800
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$8,393	\$4,100	\$4,100
Round Hill Volunteer Fire Company	300	300	300
Subtotal – Loudoun Fire and Rescue Companies	\$8,693	\$4,400	\$4,400
Other Government Entities			
Federal Aviation Administration	\$650	\$650	\$650
Loudoun Water	44,500	48,750	48,750



FY 2018 Landfill Fee Waivers

	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Northern Virginia Community College	3,576	4,076	4,076
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	250,000	250,000
Subtotal – Other Government Entities	\$302,326	\$307,076	\$307,076
Nonprofit Organizations			
Friends of Homeless Animals	\$75	\$100	\$100
Gladyin School and Camps	620	680	680
Good Shepherd Alliance	1,475	1,525	1,525
Grafton Integrated Health	500	500	500
Highroad Program Center	8,500	9,000	9,000
Hillsboro Ruritan Club	7,000	7,000	7,000
Keep Loudoun Beautiful	600	1,000	1,000
Ladies Board - INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	930	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,000	2,200	2,200
Loudoun Interfaith Relief, Inc.	500	500	500
Lovettsville Community Center Advisory Board	2,500	2,750	2,750
Lucketts Ruritan Club	25,000	27,000	27,000
Middleburg Community Center	0	200	200
Salvation Army	2,800	3,000	3,000
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$55,762	\$59,089	\$59,089
Total Landfill Fee Waivers	\$1,499,165	\$1,528,173	\$1,528,173



NON-PROFIT ORGANIZATIONS

Based on available resources, the County provides funding allocations to non-profit organizations that provide services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to non-profit organizations that focus on economic development activities that support Loudoun County's overall economic development goals and strategic plan. The FY 2018 Adopted Budget recommends an overall allocation of \$1,331,564.

Financial Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Operating and Maintenance	\$1,200,650	\$1,353,915	\$1,331,564	\$1,364,264
Total – Expenditures	\$1,200,650	\$1,353,915	\$1,331,564	\$1,364,264
Revenues				
Miscellaneous Revenue	\$0	\$25,000	\$0	\$0
Total – Revenues	\$0	\$25,000	\$0	\$0
Local Tax Funding	\$1,200,650	\$1,328,915	\$1,331,564	\$1,364,264

Non-Profit Organization Grant Process

Discretionary contributions for the Non-Profit Grant program are based on the availability of funding resources and subject to a competitive process. Following adoption of the FY 2018 Budget, a review committee of subject matter experts and the Department of Management and Budget will review applications and develop funding recommendations that will subsequently be submitted to the Board of Supervisors for approval.

The FY 2018 Adopted Budget recommends an allocation of \$1,090,700 for the Non-Profit Grant program, which represents a 3 percent increase in local tax funding available for grants to Non-Profit organizations.

Financial Summary – Non-Profit Organization Grant Process

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Operating and Maintenance	\$980,650	\$1,133,915	\$1,090,700	\$1,123,400
Total – Expenditures	\$980,650	\$1,133,915	\$1,090,700	\$1,123,400
Revenues				
Miscellaneous Revenue	\$0	\$25,000	\$0	\$0
Total – Revenues	\$0	\$25,000	\$0	\$0
Local Tax Funding	\$980,650	\$1,108,915	\$1,090,700	\$1,123,400

The Board of Supervisors established five areas of need and solicits applications for each of those categories, which are Health and Related Services, Hunger and Homelessness Mitigation, Emergency Services, Administrative Services, and Recreation and Culture. The Board of Supervisors is currently examining Non-Profit Grant Process and may consider changes to the Areas of Need for the upcoming process.



Non-Profit Organizations

Areas of Need

	FY 2018 Adopted	FY 2018 Percent Allocation	FY 2017 Percent Allocation
Health and Related Services Includes services related to general medical, mental health, and/or disability, dental, speech, and hearing as well as related supportive services.	\$599,885	55%	55%
Hunger and Homelessness Provides shelter and/or food pantry supply services.	\$76,349	7%	7%
Emergency Services Provides responsive services to residents in emergency or disaster and domestic violence situations with basic services such as food, shelter, and clothing.	\$272,675	25%	25%
Administrative Services Provides administrative or clearinghouse services for other non-profit organizations.	\$87,256	8%	8%
Recreation and Culture Provides recreation activities or cultural events for residents.	\$54,535	5%	5%
Total	\$1,090,700	100%	100%

Non-Profit Organizations – Economic Development

The FY 2018 Adopted Budget recommends an overall allocation of \$240,864 for the economic development Non-Profit organizations, which represents an increase of 9 percent over FY 2017.

Financial Summary – Economic Development

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Operating and Maintenance	\$220,000	\$220,000	\$240,864	\$240,864
Total – Expenditures	\$220,000	\$220,000	\$240,864	\$240,864
Local Tax Funding	\$220,000	\$220,000	\$240,864	\$240,864



Non-Profit Organizations

Economic Development Organizations – Detail

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$114,961	\$114,961
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. An increase of \$14,961 has been included in the FY 2018 Adopted Budget to enable the SBDC to develop and implement a public relations program and increase the visibility of their programs.				
Mason Enterprise Center	\$70,000	\$70,000	\$75,903	\$75,903
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. An increase of \$5,903 has been included in the FY 2018 Adopted Budget to develop and implement a Community Expert Mentor program.				
Washington Airports Task Force	\$50,000	\$50,000	\$50,000	\$50,000
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships in order to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.				



REGIONAL AND INTERGOVERNMENTAL ORGANIZATIONS CONTRIBUTIONS

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Management and Budget. Regional Organizations contribute to the economic development, education, recreation/culture, health and/or well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of Loudoun County's planning efforts. The Northern Virginia Regional Park Authority, as another example, is 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 (SRO) is considered an intergovernmental contribution. This contribution provides partial funding for the cost for SROs at Loudoun County Public School System middle and high schools in the Town of Leesburg.

The FY 2018 Adopted Budget includes an overall allocation of \$5,715,142 and local tax funding in the amount of \$5,255,334.

Fund Financial Summary

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Operating and Maintenance	\$5,082,128	\$6,166,778	\$5,715,142	\$5,985,283
Total – Expenditures	\$5,082,128	\$6,166,778	\$5,715,142	\$5,985,283
Revenues				
Recovered Costs	\$31,909	\$428,715	\$459,808	\$459,808
Total – Revenues	\$31,909	\$428,715	\$459,808	\$459,808
Local Tax Funding	\$5,050,219	\$5,738,063	\$5,255,334	\$5,510,475



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail

	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Projected
Expenditures				
Regional Organizations				
Birmingham Green – Adult Care Residence	\$560,578	\$605,184	\$538,526	\$565,452
Birmingham Green – Nursing Home Facility	355,007	288,275	355,831	373,623
Loudoun Abused Women’s Shelter – Domestic Abuse Response Team (DART) Coordinator Stipend ¹	0	0	15,000	15,000
Loudoun Heritage Farm Museum	137,178	141,293	141,293	141,293
Loudoun Museum ²	0	156,000 ³	\$156,000	\$156,000
Metropolitan Washington Council of Governments	344,758	361,995	380,144	399,151
No. Va. 4-H Center	0	4,000	4,200	4,410
No. Va. Community College	810,477	842,111	871,324	914,890
No. Va. Regional Commission	263,729	233,933	242,137	254,244
No. Va. Regional Park Authority	1,559,568	1,619,202	1,675,306	1,759,071
Occoquan Water Monitoring Program	12,948	13,466	13,826	14,517
Peumansend Creek Regional Jail ⁴	509,584	506,296	0	0
Total – Regional Organizations	\$4,553,827	\$4,771,755	\$4,393,587	\$4,597,651
Intergovernmental Organizations				
Town of Leesburg: School Resource Officers	507,575	\$665,240	\$562,349	590,466
Loudoun County Soil and Water Conservation District	20,726	729,783	759,206	797,166
Total - Intergovernmental Organizations	\$528,301	\$1,395,023	\$1,321,555	\$1,387,632
Total - Expenditures	\$5,082,128	\$6,166,778	\$5,715,142	\$5,985,283
Revenue				
Loudoun County Soil and Water Conservation District	\$31,909	\$428,715	\$459,808	\$459,808
Total – Revenue	\$31,909	\$428,715	\$459,808	\$459,808
Local Tax Funding	\$5,050,219	\$5,738,063	\$5,255,334	\$5,525,475

¹ Previously, this stipend was included in the Department of Community Correction's General Fund budget. In FY 2018, these funds were moved to the Regional and Intergovernmental Organizations' budget.

² The Board of Supervisors currently has a Memorandum of Agreement with the Loudoun Museum. Future year funding for FY 2018 and FY 2019 is contingent upon approval of the MOA by the Board of Supervisors.

³ The Loudoun Museum received FY 2017 funding from the Restricted Transient Occupancy Tax Fund. The \$156,000 noted on the table is for information purposes only; additional information can be found in the Restricted TOT section of the Other Funds section of Volume 2. The museum received funding from the non-profit organization grant process in prior years.

⁴ Contributions are discontinued beginning in FY 2018.



Glossary and Index

FY 2018 Adopted Budget

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GLOSSARY OF TERMS

501(c)3	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.
Actual(s)	Revenues and expenditures that occur in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
Adjusted Gross Income	Adjusted Gross Income is the key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
Adopted Budget	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, transfers and departmental goals, objectives, and performance/workload indicators. This document is commonly referred to as the Adopted Budget.
Annual Budget	An itemized listing of the amount of all estimated support and revenue which an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
Appropriation	A legal authorization granted by the Board of Supervisors to a specified organization, such as a unit of the county government or an affiliated regional organization, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the Department of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
Assess	To place a value on property for tax purposes.
Assessed Valuation	The appraised value of property for purposes of property taxation. The assigned valuation covers real and personal property at 100% valuation.
Assessment	A charge of money collected by the government from people or businesses for public use.
Asset	Owned resources, possibly held by Loudoun County, which have a monetary value.
Audit	A formal examination of an organization's or individual's accounts or financial situation.
Basis Point	Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
Balanced Budget	A financial plan in which total expenditures equal total revenue and/or fund balance.
Base Budget	The cost of continuing existing levels of service in the upcoming budget year.
Benchmark	A factor or standard used to assess the effectiveness of a service or program in comparison with other organizations or jurisdictions.



Glossary of Terms

Bond	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
Bond Rating	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
Business, Professional, and Occupational License (BPOL)	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
Budget	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
Budget Calendar	Schedule of key dates which a government follows in the preparation and adoption of the budget.
Capital Asset Replacement Fund	A fund established to ensure a consistent means of financing and planning for Countywide major maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
Capital Expenditures	Expenditures on all fixed assets with a value greater than \$5,000 and an expected life of 3 years or more.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	The County's plan for future capital project expenditures. The six-year plan covers public facilities, resulting in the construction or acquisition of fixed assets, primarily buildings, but also including parks, land, landfills, etc.
Capital Outlay	Expenditures for items of a substantial nature that are expected to have a useful life of more than one year. Examples include personal computers, vehicles, radios, and furniture.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.
Community Development Block Grant (CDBG)	A Federal grant program administered by the U.S. Department of Housing and Urban Development.
Comprehensive Annual Financial Report (CAFR)	This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.
Code of Virginia	The titles, chapters, articles and sections of this Code contain the laws of the State.



Glossary of Terms

Codified Ordinance	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.
Comprehensive Services Act for At-Risk Youth (CSA)	This is a joint project of the Departments of Family Services; Mental Health, Mental Retardation and Substance Abuse Services; Management and Budget; Finance; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Constituent	A resident in an electoral district.
Constitutional Officers	Officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies.
County Seat	An administrative center of a community. Leesburg is the County Seat of Loudoun County.
County Zoning Map	The unincorporated areas of Loudoun County are divided into districts indicated on the Zoning Map. It is the final authority as to the current zoning status of land and water areas, buildings, and other structures in the County.
County Zoning Ordinance	This zoning ordinance was adopted by the County in conformance with the provisions of Title 15.1, Chapter 11, Article 8, of the Code of the Commonwealth of Virginia. Its purpose is to promote the health, safety, and general welfare of the public. The zoning ordinance is a means of controlling land use. For example, zoning ordinances can help to prevent traffic congestion, protect historic areas, and control population density.
Debt	An obligation resulting from the borrowing of money.
Debt Service	Funding as defined by the State Auditor of Public Accounts that finances and accounts for the payment of principal and interest on bonds.
Department	Basic organizational unit of the County government which is functionally unique in its service delivery responsibilities.
Depreciation	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Division	Major organizational subunits.
Emergency Operations Center (EOC)	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the county comprise the EOC staff during activation.
Encumbrance	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.
Enhancement	"Enhancement" is a general term used for new initiatives that may consist of: (1) expansions or improvements to an existing program, (2) establishment of a new program, (3) a proposal to fund from local dollars a program which has previously been supported by non-local sources of revenue, or (4) an increase in revenue due to a new fee or an increase in fee rates.



Glossary of Terms

Enterprise Funds	Funds used to account for operations (a) that are financed through dedicated user fees, or (b) where the Board of Supervisors has decided to appropriate funding for specific operations using a periodic determination of revenues earned, expenses incurred, and/or net income.
Equalization	An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.
Expenditures	Decreases in net financial resources not properly classified as other financing uses.
Facilities Standards Manual	A document by the Board of Supervisors which sets out specific regulations and design standards for such facilities as water/sewer service, roads and streets, soils review, etc.
Fiduciary Fund	Funding used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or funds.
Fire/Emergency Services Tax District	A special revenue fund established by the Board of Supervisors in 2007 to provide a dedicated funding mechanism for career and volunteer fire and rescue operations in Loudoun County. The Fire/EMS District is primarily funded by a separate tax rate on real property.
Fiscal Impact Model	A 20-year model developed to help the County plan for future population growth. The fiscal impact model determines the financial impact of growth on the County Government, quantifying the need for services and projecting the related expenditures for providing these services.
Fiscal Policy	A statement of the guidelines and goals that will influence and guide financial management practices.
Fiscal Trends	The statistical section of the document that provides a broad range of trend data covering key financial indicators with historical and current data. The fiscal trends section also contains demographic and miscellaneous data useful in assessing the County government's financial condition.
Fiscal Year	This is the period of time measurement used by the County for budgeting and accounting purposes. The fiscal year consists of the twelve months beginning on July 1st and ending June 30th.
FTE	Full-Time Equivalent, considering all full-time and part-time staff positions. One FTE consists of 1,950 work hours per year.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The amount of money or other resources remaining unspent or unencumbered in a fund at a specific point in time. This term usually refers to funding available at the end of the fiscal year.
Fund Type	A group of funds that have similar activities, objectives or funding sources as defined by the State Auditor of Public Accounts.



Glossary of Terms

GAAP	An acronym for Generally Accepted Accounting Principles, this term refers to uniform minimum standards for financial accounting and recording.
General Fund	The primary location of all financial activity associated with the ordinary operations of County Government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.
General Obligation Bond Financing	G.O. bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.
General Plan	An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff and consultants. The General Plan is a long-range guide for growth, land use and development decisions in the County and provides a framework for consistent future decision-making.
Geographic Information System (GIS)	The Geographic Information System (GIS) is a computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi departmental resource integrated with several of the County's other computer systems. It is used in part to manage and analyze land information and produce maps in support of the assessment process, in the management of zoning and health information, in the planning process, for addressing County residences, and in landfill management.
Goals	A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").
Grant	A contribution by one organization to another. The contribution is usually made to aid in the support of a specified function, such as health care, housing, crime prevention, etc.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Intergenerational Equity	This is one of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.
Landfill Fee Waiver	The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.
Lease Purchase	A method of financing that allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge which is typically reduced because the lessor does not have to pay income tax on the interest revenue.
Levy	The imposition of taxes for the support of government activities.
Liabilities	Obligations incurred in past or current transactions requiring present or future settlement.
Liquidity	Funds consisting, or capable, of ready conversion into cash.



Glossary of Terms

Local Gasoline Tax	This is a 2% tax on gasoline sold in the County. Local gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).
Local Tax Funding	Represents funds that the Board of Supervisors may allocate from general tax revenues to supplement revenues received by a program.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable). Under this approach, immature interest on general long-term debt and certain similar accrued obligations are recognized when due.
Non-Revenue Receipt	Assets received by the County which are not in the form of cash, such as Federal food commodities received at the Juvenile Detention Home and donated land from developers in the form of proffers. These are entered in the County records at their fair market value at the time of receipt.
Object Classification	A grouping of expenditures on the basis of goods or services purchased, such as personal services, materials, supplies, equipment, etc.
Objective	A statement of purpose defined more specifically than a goal. Objectives describe specific measurable outputs within a designated timeframe (e.g., "increase the number of children qualifying as Level I swimmers by 20%"). Program objectives are identified for each program description in the budget document.
Obligation	A future expenditure requirement incurred by voluntary agreement or legal action.
Overlapping Debt	The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.
Overmatch	The amount of local tax funding over and above the amount required to leverage Federal and State grant revenue.
Parcel Mapping	The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.
Pay-As-You-Go	A term used to describe the practice of financing certain capital expenditures using current revenue as opposed to borrowing.
Pay-For-Performance	An assessment system that provides a process for appraising the quality of work performed by County employees and linking potential pay increases with work performance. The Pay for Performance system is designed to establish a link between performance assessment and employee performance of job duties and responsibilities.
Performance Measures	Data collected to assess a program's progress toward achieving established objectives and goals.



Glossary of Terms

Personal Property	A category of property other than real estate, identified for purposes of taxation, including personally owned items, corporate property, and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers (i.e., inventory) are <u>not</u> included.
Policy	A high-level overall plan embracing the general goals and acceptable procedures of the governing body.
Private Contributions/Donations	These donations are usually from private citizens, typically one-time, non-recurring donations of cash or property.
Proffer	An offer of cash or property. This usually refers to property, cash or structural improvements, offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. Examples of County Government programs include fleet management, field services, outpatient services and the Loudoun Youth Initiative.
Property Tax Rate	The rate of taxes levied against real or personal property expressed as dollars or \$100 of equalized assessed valuation of the property taxed.
Proposed Budget	A plan of financial operations submitted by the County Administrator to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and departmental goals, objectives, and performance/workload indicators. In addition, sections are included to show major budgetary/financial policies and guidelines used in the County's fiscal management. The document is commonly referred to as the proposed budget.
Proprietary Fund Types	Funds that account for County activities which are similar to private sector businesses. These funds measure net income, financial position and changes in financial position.
Prorate Tax System	A system in which taxes are assessed proportionally during the year.
Public Service Property	Property specifically designated for public service use, as determined by the State Corporation Commission. This category includes designated real property, such as land and buildings and other property, such as computers, copiers and cash registers.
Rating agencies	The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.
Real Property	Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.
Referendum	The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.
Regional Organization	Organizations to which the County is either a member or contributes as a funding source.
Resolution	A formal expression of opinion will, or intent voted by an official body or assembled group.



Glossary of Terms

Revenue	An increase in assets or financial resources. Revenue types are from local sources, from the Commonwealth of Virginia, the Federal Government, and from Non-Revenue Receipts (other Financing Sources).
Revolving Loan Fund	A fund established by the Board of Supervisors for County Government, School, and Fire and Rescue company capital projects. Loans from the fund must be repaid back into the fund.
Rollback taxes	Amount of the difference between the taxes calculated for a property with and without the exemption for the previous five years.
Short-Term Debt	Debt with a maturity of less than one year after the date of issuance.
Special District	An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are the Fire/EMS Tax District, the Route 28 Special Improvement District, and the Dulles Industrial Park Water and Sewer District.
State/Federal Grant Fund	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.
State Compensation Board	A State Board that determines the rate of State funding toward the total cost of office operations for Constitutional Officers.
Task Force	A group of individuals organized to discuss and research a particular topic. Task forces are often used as advisory groups on a given topic.
Tax Base	The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, business equipment, etc, which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.



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Loudoun County

ELECTION DISTRICTS



1. Algonkian – George Washington University



2. Ashburn – Ashburn Library



3. Blue Ridge – Salamander Resort



4. Broad Run – One Loudoun



5. Catoctin – Lucketts Community Center



6. Dulles – Dulles Airport



7. Leesburg – Historic Downtown



8. Sterling – Claude Moore Recreation Center

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