



FY 2019 Adopted Budget / vol. 1

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



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Special acknowledgement goes to the following for their assistance: Public Affairs and Communications, General Services, and Mapping and Geographic Information.

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Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Loudoun County, Virginia for the annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Loudoun County

Virginia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

Performance Management Certificate of Achievement

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Achievement for its use of performance management techniques for the fiscal year beginning July 1, 2017. 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.



INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

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 103rd ICMA Annual Conference
in San Antonio/Bexar County, Texas

23 October 2017

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

MARC A. OTT
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read "Lee Feldman".

LEE FELDMAN
ICMA PRESIDENT

Loudoun County Mission

Our mission is to conscientiously serve our community and our citizens in a dynamic world; to protect and enhance the general health, safety, and well-being; to attract and nurture talented people in a work environment which will inspire us to serve the public with integrity, creativity, high standards, and respect; to make the most of our resources; to create, foster, and maintain the best possible quality of life; to invest in tomorrow.

In carrying out this mission, the life we envision for our community is rich and full of promise. We envision citizens proud of their community and the accomplishments of their government.



Loudoun County

Towns & Communities



History of Loudoun County

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

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

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

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

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

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





COUNTY PROFILE

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

County Population*	413,612	Land Area (square miles)	520
Per Capita Personal Income**	\$71,218	Unemployment Rate***	3.0%
Median Household Income**	\$134,464	Total Employment***	161,384
Public School Enrollment*	83,105	New Commercial Permits***	4,473,382 sf.
Cost Per Pupil*	\$14,277	New Residential Use Permits***	3,656 units
County & School Employees*	16,052	Office/Industrial Vacancy Rate (2017 average)***	7.5%

* Forecast FY 19

** Calendar Year 2016

*** Calendar Year 2017

Top 10 Real Property Owners (2018 value)

	% of Tax Base
TOLL ROAD INVESTORS PARTSHP II LP	0.45%
CYRUSONE LLC	0.38%
DULLES TOWN CENTER MALL LLC	0.35%
CHELSEA GCA REALTY PARTNERSHIP LP	0.32%
DIGITAL LOUDOUN PKWY CTR NORTH LLC	0.30%
REDWOOD-ERC ASHBURN LLC	0.26%
EQUINIX R P II LLC	0.24%
VISA USA INC	0.23%
SMITH, VERLIN W ET AL TEES	0.17%
RPAI ASHBURN LOUDOUN LLC	0.17%

*Excludes public service company properties.

Top 10 Employers (second quarter 2017)

Loudoun County Public Schools
 Loudoun County Government
 Verizon
 United Airlines
 U.S. Department of Homeland Security
 Raytheon Company
 Orbital ATK
 Inova Loudoun Hospital
 Swissport USA
 Dynalectric



PROJECTED FY 2019 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	\$2.24
Major computer availability	99%
Public Safety	
Sheriff's Office	
Number of emergency calls	41,130
Number of non-emergency calls	170,000
Fire and Rescue Services	
Number of Emergency Medical Service incidents	22,350
Health and Welfare	
Average number of active cases for all Benefit Programs	22,037
Number of individuals enrolled in Psychiatric/Nursing Services	1,150
Number of permitted food facilities inspected	1,300
Parks, Recreation and Culture	
Annual park visits for special events	875,000
Number of youth participating on youth sports teams	55,000
Community Development	
Number of plans submitted for review	14,300
New and retained jobs by economic development project (announced)	3,000
Active capital projects under design	50
Active capital projects under construction	55
Active capital projects completed	18



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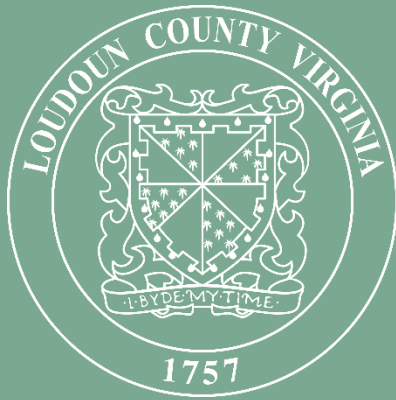
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Executive Summary

FY 2019 Adopted Budget

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Board of Supervisors

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July 1, 2018

Dear Citizens of Loudoun County:

On behalf of the Loudoun County Board of Supervisors, I am proud to present the Adopted Budget for Fiscal Year 2019. The budget includes information on how the County plans to spend resources to provide County Government services and School Division services and to pay for debt service requirements on County and School capital projects for FY 2019.

The public process for developing the budget began on February 14, 2018, when the County Administrator presented the FY 2019 Proposed Budget to the Board of Supervisors. The Board invited citizens to express their views, concerns, and opinions at three public hearings held in late February and early March; in addition, the Board welcomed citizen input via phone calls and emails throughout the entire budget process. During this time, the Board heard from hundreds of citizens.

On April 3, 2018, the Board voted unanimously to set the real property tax rate at \$1.085 per \$100 of assessed value and to keep the personal property tax rate unchanged at \$4.20 per \$100 of assessed value. The new real property tax rate established represents a \$0.04 reduction from the current tax rate.

Economic and revenue projections for FY 2019 are healthy and provide the Board with the ability to not only maintain but enhance services to our citizens. The favorable 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. Revenue from the personal property tax on computer equipment, mostly attributed to Loudoun's data centers, exceeds \$200 million for FY 2019, an increase of 18 percent year over year. Assessment data for real property showed a 3.4 percent appreciation for 2018 over 2017, which included a 2.7 percent appreciation for residential property. This is an improvement over the 0.9 percent real property appreciation increase of a year ago. 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, including aviation, aerospace, health information technology, pharma, cybersecurity, logistics, agriculture, and retail.

I am proud that through the FY 2019 Adopted Budget, the Board continues its commitment to delivering the highest quality services to residents. One of the significant investments in continued service to the community comes through valuing our outstanding workforce and positioning the County to attract the best and brightest employees in the future. The first part of the Board-endorsed Classification and Compensation Study revealed that, on average, Loudoun's employees are paid at about 86 percent of the competitive market. This finding led the Board to confirm its pay philosophy, which emphasizes the importance of competitive pay in attracting and retaining quality employees. To remain competitive in FY 2019, the Board approved a 3.5 percent merit increase, consistent with increases our surrounding jurisdictions have included in their budgets for existing employees. Additionally, the Board funded a 3 percent market-based increase for all eligible County positions, in order to reduce the gap between actual pay and market pay. I am proud of the Board's support of the two-part pay increase, which represents the initial investment in the full implementation of the Classification and Compensation Study.

This year, the Board considered departmental resource requests that were grouped into two general categories: requests that maintain an existing level of service provided internally or externally, and requests that would enhance service levels. This distinction is important. As the County grows -- adding over 11,000 residents per year, on average

-- existing services are strained, and new or enhanced services are required. Maintaining the current service level year-over-year requires regular evaluation of service delivery and often increased resources to ensure that the same level of high quality service to our residents can be achieved. Through collaborative efforts between the Board, County Administration, and our departments, the Board added \$13.2 million in local tax funding and 123 FTE to the County Government operations to position the County to continue to provide essential public safety and social safety net services, while strengthening the County's backbone of internal support and operations departments.

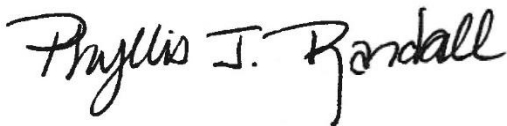
In FY 2019, the Board added resources to over 20 different County agencies and the Schools to address needs in areas such as: mental health services, social services benefits programs, prevention and intervention services, housing, and services for children and teens; appraisal and tax compliance, records management and preservation services, technology disaster recovery services, classification and compensation, public works, and fire and rescue and law enforcement services. These additions show the Board's commitment to delivering high quality services to the community in a responsible and responsive way.

Additionally, the Board added \$49.4 million to the local transfer to Loudoun County Public Schools, which represents a 6.6 percent increase over FY 2018.

The County's Capital Budget also supports the Board's goals of continuing to deliver high quality educational, recreational, transportation, and governmental services. For the first time in the County's history, transportation spending in the Capital Improvement Program (CIP) comprises more than 50 percent of total expenditures. In addition to providing funding to connect key pieces of the transportation network, the CIP also funds security improvements in schools and the acceleration of several school projects, such as ES-23 Dulles North. The CIP also adds two targeted improvement programs: the Intersection Improvement Program and the Sidewalk and Trail Program. With these two new programs, the Board will be able to make consistent and purposeful progress on making intersections safer and better functioning, as well as ensuring that our network of trails and sidewalks keep pace with County growth.

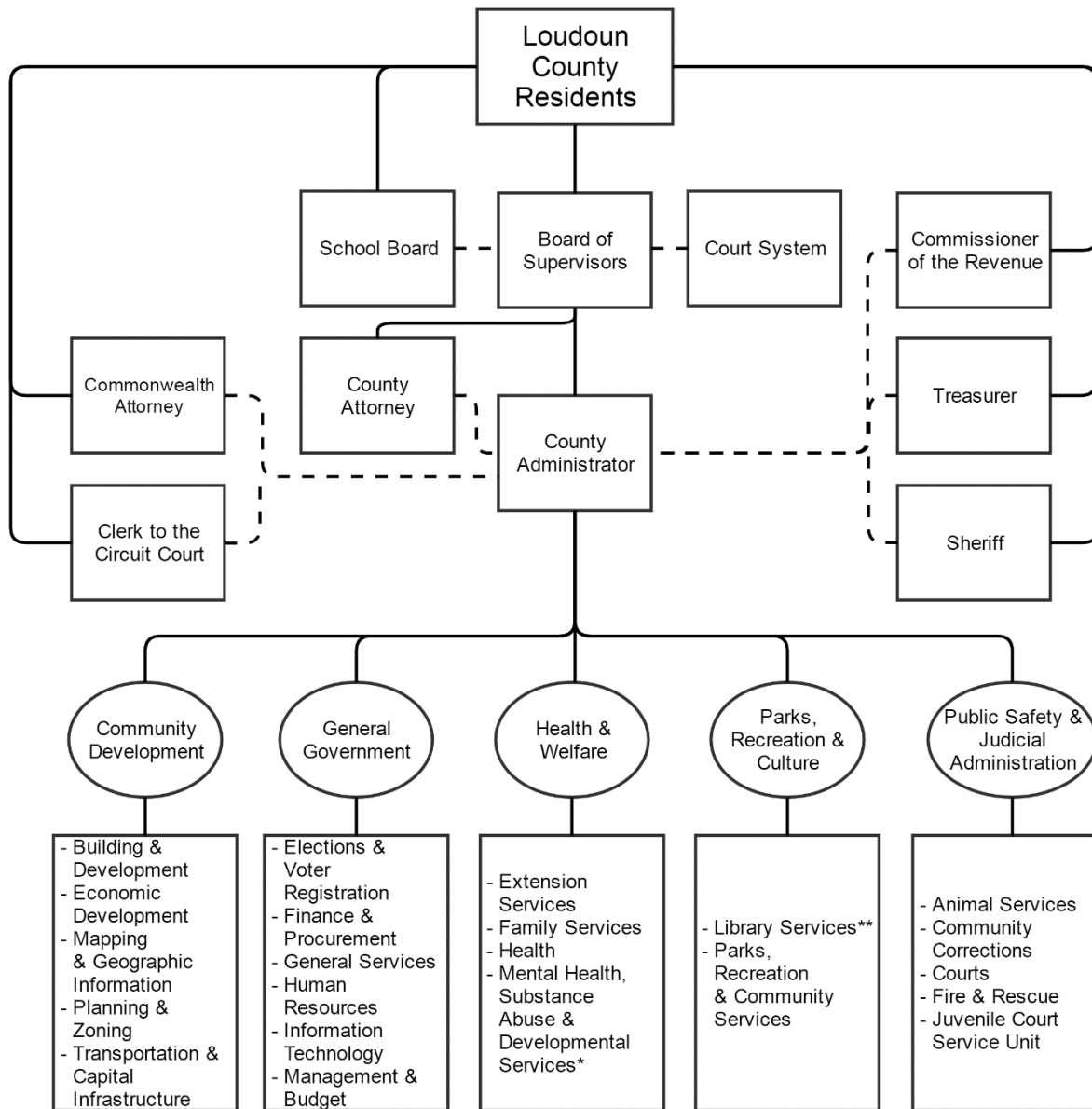
I'm proud of the efforts of both my fellow Board Members and of staff in putting together the FY 2019 Adopted Budget, which I believe balances all of the diverse needs of the County with prudent fiscal management to keep our County moving forward. My hope is that you, as Loudoun residents, will continue to engage with the Board of Supervisors in our effort to make our county a great place to live, work, play, and learn.

Sincerely,

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

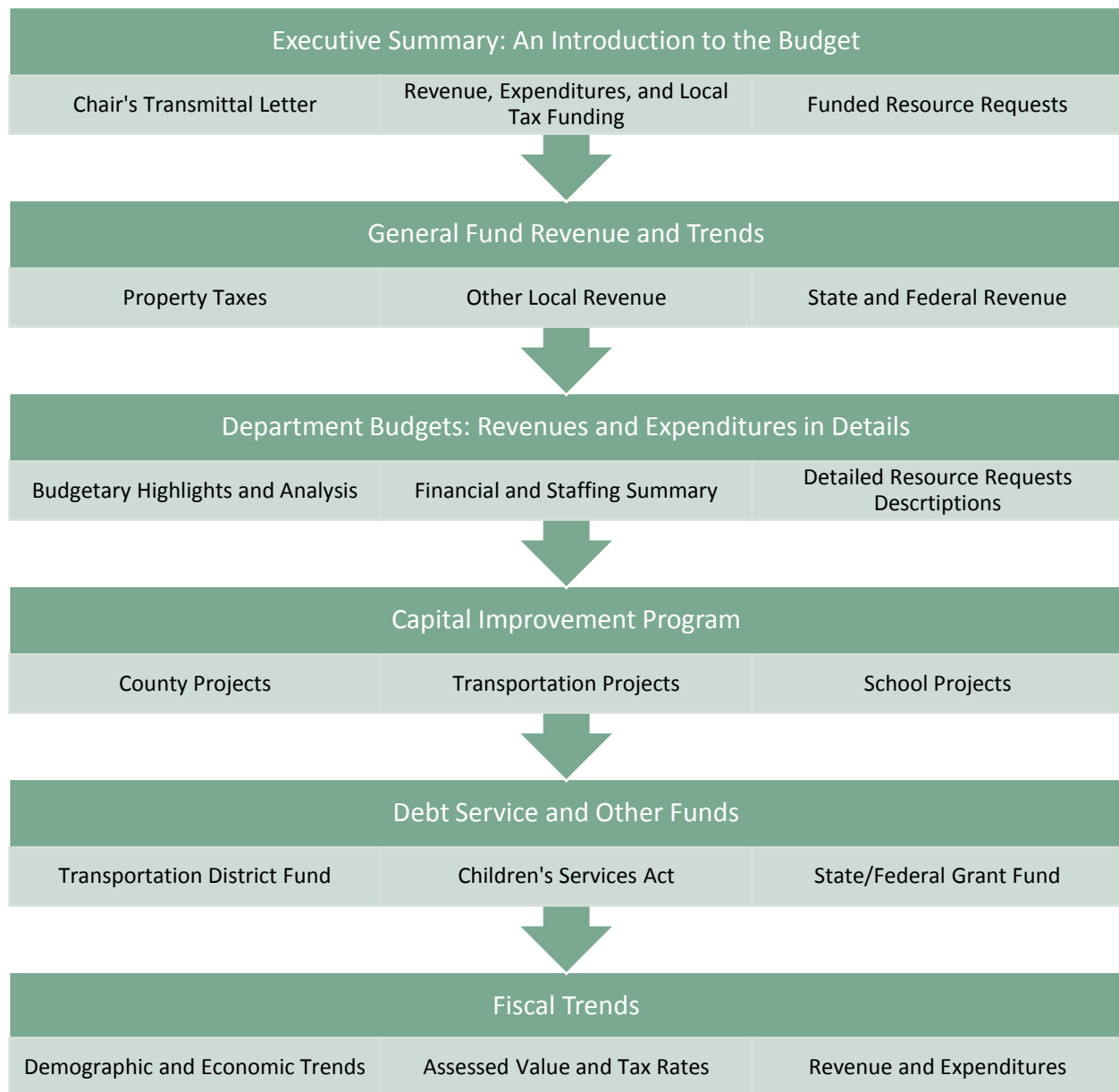
Departmental Policy Boards

Community Services Board*

Library Board of Trustees**



READER'S GUIDE





Volume 1 Overview

Executive Summary

The Chair of the Board of Supervisors summarizes the Adopted Budget with the Transmittal Letter, 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 local tax funding revenue sources, 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 2019 and the average tax bill. The FY 2019 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."

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 2019 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 2019 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 tax rate (which is \$1.085 per \$100 for Tax Year 2018), and a brief analysis of the real property tax paid by the typical Loudoun homeowner.



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 2019 Adopted Budget. Financial tables illustrate the revenues, expenditures, local tax funding, and FTE.

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

<ul style="list-style-type: none">The table lists the department's expenditures and revenues by major category	Department Financial and FTE Summary¹				
		FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
	Expenditures				
	Personnel	\$70,256,170	\$74,171,818	\$77,416,582	\$81,563,849
	Operating And Maintenance	13,102,667	14,580,353	11,865,110	12,821,861
	Capital Outlay	380,253	39,200	78,300	0
	Other Uses Of Funds	473,635	0	0	0
<ul style="list-style-type: none">Local tax funding is the cost of services not covered by departmental revenue	Total – Expenditures	\$84,212,725	\$88,791,371	\$89,359,992	\$94,385,710
	Revenues				
	General Property Taxes	\$199,550	\$193,550	\$0	\$0
	Other Local Taxes	4,390,985	4,360,000	4,220,000	4,220,000
	Permits, Fees, And Licenses	320,225	382,300	300,200	300,200
	Fines And Forfeitures	1,468,705	1,230,000	1,230,000	\$1,230,000
	Charges For Services	487,816	581,847	589,317	\$589,317
<ul style="list-style-type: none">Prior to FY 2019, FTE = 37.5 hours per week	Miscellaneous Revenue	(200)	0	0	\$0
	Recovered Costs	2,554,764	1,517,000	1,987,000	\$1,987,000
	Intergovernmental – Commonwealth	13,033,373	13,242,632	13,275,661	13,275,661
	Intergovernmental – Federal	176,344	15,000	0	0
	Total – Revenues	\$22,631,561	\$21,522,329	\$21,602,178	\$21,602,178
	Local Tax Funding	\$61,581,164	\$67,269,042	\$67,757,814	\$72,783,532
	<ul style="list-style-type: none">FY 2019 and Beyond, FTE = 37.5 or greater hours per week	FTE²	790.58	794.95	730.85



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 2019 BUDGET PROCESS CALENDAR

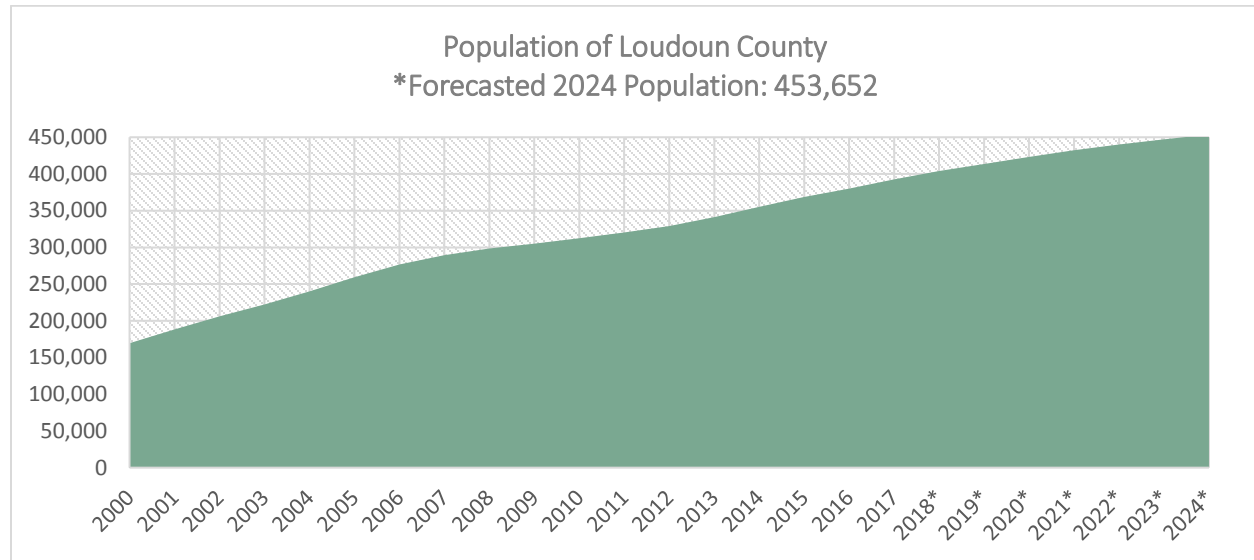
Loudoun County's Fiscal Year 2019 begins on July 1, 2018, and ends on June 30, 2019. The County initiated its budget process in September 2017 to allow for collaboration between County staff, the Board of Supervisors, and the public. Between September and November, departments submitted their funding requests (called "resource requests"), which were reviewed by the Department of Management and Budget, County Administration, and various departmental staff. These items were prioritized by the County Administrator in the development of the *FY 2019 Proposed Budget*, which was presented to the Board on February 14, 2018. The Board held public hearings, committee meetings, and budget work sessions to review and revised the *Proposed Budget*. The Board adopted the *FY 2019 Adopted Budget* and the FY 2019 Appropriations Resolution on April 3, 2018, following the completion of its review process.

Date	Action	Description
September 13, 2017	Management and Budget staff held FY 2019 Budget Process Kickoff	The County Administrator provided instructions for the upcoming budget process. Departments were asked to submit their base budget projections, resource needs, narratives, and performance measures to the Department of Management and Budget.
October 19, 2017	Board provided preliminary budget guidance for development of the FY 2019 budget	The Board of Supervisors directed the County Administrator to prepare at <i>FY 2019 Proposed Budget</i> at the equalized tax rate with an additional scenario of one cent greater than the equalized rate.
October – December 2017	County Administrator discussed funding needs with departments	The County Administrator held FY 2019 planning meetings with individual department directors and agency heads. The group discussed the departments' needs for the next fiscal year.
November 2017 – January 2018	Staff developed and produced Proposed Budget	The County Administrator met with budget, finance, and human resource senior staff to review resource requests and develop the proposed budget. As final revenue projections were solidified, final funding decisions were made. Staff produced the physical budget document.
January 3, 2018	Board provided final budget guidance	The Board of Supervisors altered its budget guidance to include an additional scenario of one cent less than the equalized rate. In summary, the Board directed the County Administrator to prepare the budget at the equalized tax rate with two additional scenarios of one cent above and one cent below the equalized rate.
February 13, 2018	County Administrator presented the <i>FY 2019 – FY 2024 Proposed Capital Improvement Program (CIP)</i>	The County Administrator and staff presented the <i>FY 2019 – FY 2024 CIP</i> to the Finance/Government Operations and Economic Development Committee (FGOEDC).
February 14, 2018	County Administrator proposed the <i>FY 2019 Budget</i>	In a presentation to the Board of Supervisors, the County Administrator proposed the <i>FY 2019 Budget</i> .
February 20, 2018	CIP discussion held	At a special meeting of the FGOEDC, Committee members discussed the <i>Proposed CIP</i> and requested amendments for staff's review.
February 27, March 1, March 3, 2018	Public hearings held	The Board of Supervisors held three public hearings to gather public input on the <i>FY 2019 Proposed Budget</i> .
March 5-23, 2018	Work sessions held	The Board held numerous work sessions to review the <i>FY 2019 Budget</i> , including the <i>FY 2019 – FY 2024 CIP</i> .
April 3, 2018	Budget adopted	The Board adopted the <i>FY 2019 Budget</i> and <i>FY 2019 Appropriations Resolution</i> .
July 1, 2019	Fiscal year began	

ADOPTED BUDGET OVERVIEW

Demographic Environment

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. Between 2010 and 2017 Loudoun was ranked the nineteenth fastest growing county in the nation and number nine for jurisdictions with populations over 100,000. The County's forecasted 2019 population is 413,612. In 2024, the County's population is forecasted to be 453,652, which is an increase of 45 percent from 2010.



Sources: U.S. Census Bureau, *Census 2000* and *Census 2010*; Loudoun County, *2017 Fiscal Impact Committee Guidelines*.

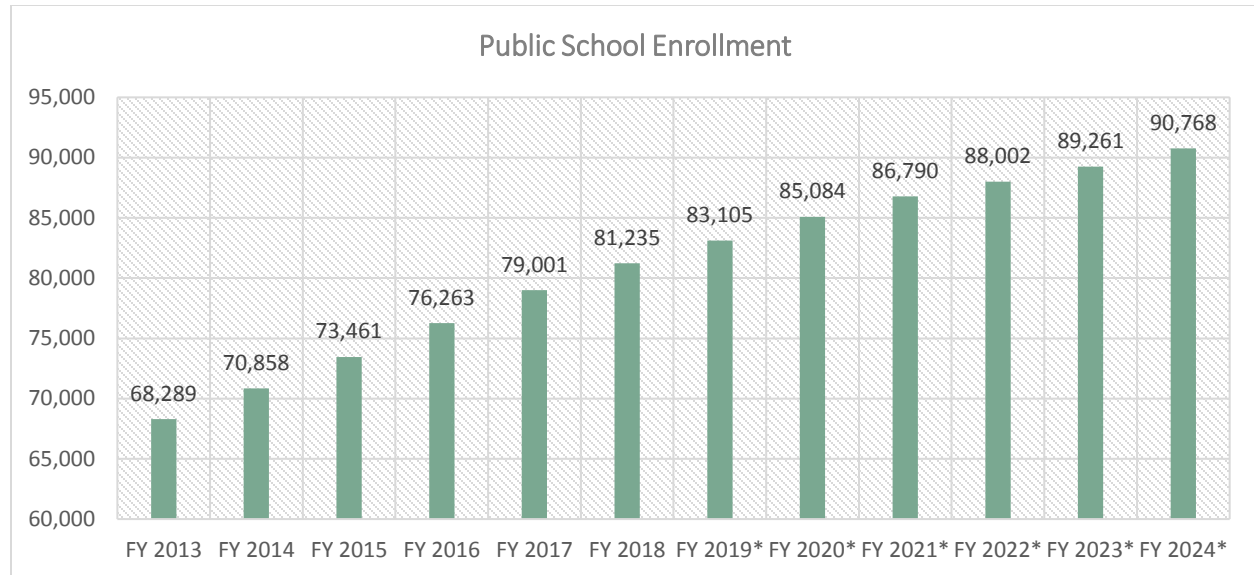
The County's population growth results from more in-migrants than out-migrants, as well as births out-pacing deaths. The 2016 Loudoun County Survey of Residents indicated that approximately 29 percent of Loudoun's residents have lived in the County less than ten years. Many new residents come to Loudoun 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 2017, migration has produced between 64 percent and 67 percent of Loudoun's growth in most years, with 67 percent in the most recent period of July 2016 to July 2017.

The County's high birthrate also contributes to its population growth. Loudoun's birthrate is 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 2016 Loudoun County was ranked 123rd highest in the nation out of more than 3,000 jurisdictions for the percentage of residents between the ages of 25 and 44 and 118th highest for residents ages 17 and under. The County has the highest rates of persons ages 17 and under out of all jurisdictions in the Washington, D.C., Metropolitan Statistical Area (MSA). In 2016, 29 percent of the County's residents were between the ages of 25 and 44, compared to 26 percent nationally. In 2016, 29 percent of the County's residents were under age 18, compared to 22 percent nationally.

Adopted Budget Overview

Public Schools

The high percentage of young families is responsible for the County's large population of school children. In 2016, nearly 24 percent of the total population were between the ages of 5 and 19, while another 7 percent of the population was under the age of five. Public school enrollment increased by 19 percent between fiscal years 2013 and 2018, reaching 81,235 at the start of the 2017-2018 school year.



Source: Loudoun County Public Schools, *School Board Adopted FY 2019 – FY 2024 Capital Improvement Program, Capital Asset Preservation Program, and FY 2025 – FY 2048 Capital Projects Forecast*

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. The monthly unemployment rate among residents of the County, which averaged 2.1 percent in 2007, increased to 5.7 percent in February 2010. However, as of March 2018, the County's unemployment rate had declined to 2.7 percent, which was 1.4 percentage points below the corresponding U.S. unemployment rate of 4.1 percent (not seasonally-adjusted).

Loudoun's economy weathered the recession better than the national economy and many other regions. Employment in the service 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 approximately 27 percent between the second quarter of 2009 (the recession trough) and the second quarter of 2017. The corresponding figures for the Washington, D.C., MSA and for Virginia are 9.7 percent and 8.1 percent, respectively.

Loudoun's economic vitality is evidenced by its very high median household income of \$134,464 in 2016, more than twice the national median. Likewise, in 2016 Loudoun ranked in the top 2 percent of all U.S. counties with regard to per-capita personal income. From 2007 to 2016 Loudoun's per-capita income grew from \$60,232 to \$71,218, representing average growth of 2.0 percent per year.

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

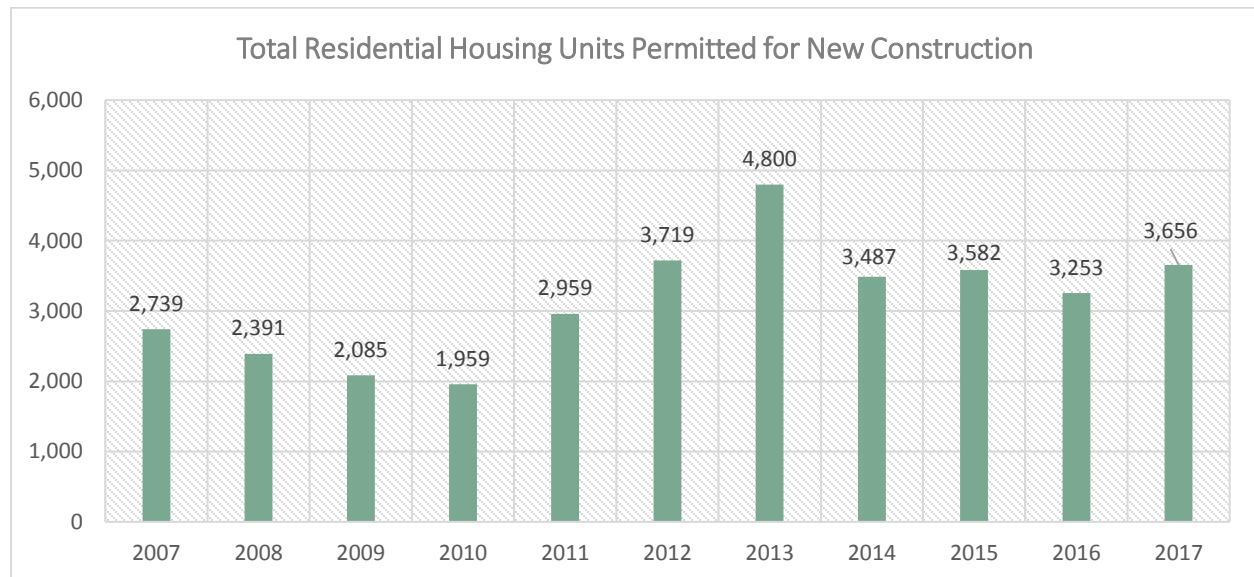
Adopted Budget Overview

Residential Construction

In 2017, the County issued building permits for 3,656 new residential units, all of which were for housing units and none 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 3,656 housing units, 39 percent were for single-family detached, 28 percent for single-family attached, and 33 percent for multi-family units.

The number of building permits issued for new residential housing unit construction declined from 2005 to 2010 due to the effects of the nation-wide housing crisis and recession. The post-recession recovery of the housing market was evident in 2011 with the large increase in building permits from 2010 to 2011. The years 2012 to 2017 exceeded the recession levels and the 2011 level. The 2017 residential housing unit permitting level in Loudoun was 12.4% more than in 2016. Loudoun does continue to have one of the highest annual counts of residential permitting in the nation and the highest in Virginia.

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

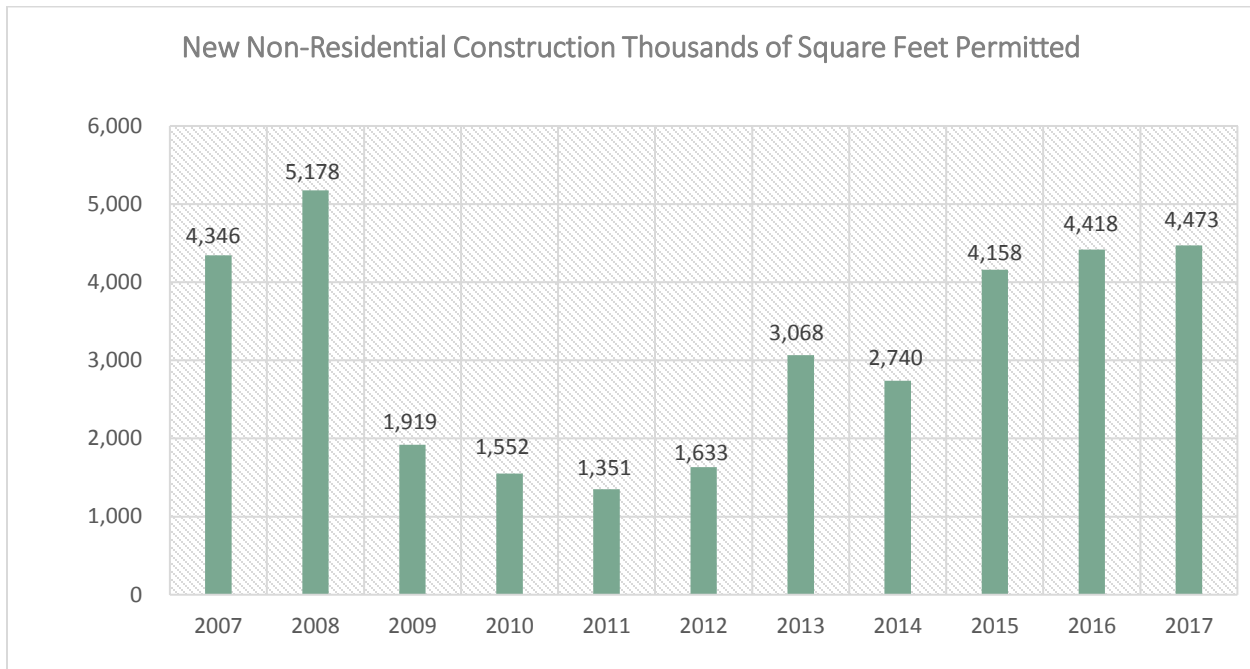


Source: Loudoun County Department of Building and Development. Compiled by: Loudoun County Department of Planning and Zoning.

Non-Residential Construction

Reduced levels of non-residential permitting from 2009 through 2012 were due to the recent recession. The jump in 2008 was largely due to the parking facilities associated with the Village at Leesburg mixed commercial-residential development. In 2015 there was a substantial increase and 2016 and 2017 continued the upward trend. The increases are due in part to permitting for new data centers. The 2017 amount was the highest annual amount permitted since 2007.

Adopted Budget Overview



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

Economic Development

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

The County's highly-educated workforce, proximity to Washington, D.C., and connectivity (Washington Dulles International Airport and broadband access) continue to make Loudoun a desirable business location. The County's data center industry continues to expand with nearly 1.4 million square feet of new data center space entering service in calendar year 2017. 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: The U.S. Customs and Border Protection Office of Information Technology, Cofense Cuisine Solutions, the D.C. United headquarters and minor league stadium, and the Kappa Farms Aquaponics Facility. The presence of the Howard Hughes Medical Institute's Janelia Farm Research Campus also continues to support international interest from the life sciences community. The County's list of major private employers includes Verizon Business, United Airlines, Orbital ATK, Inova Loudoun Hospital, and Raytheon.

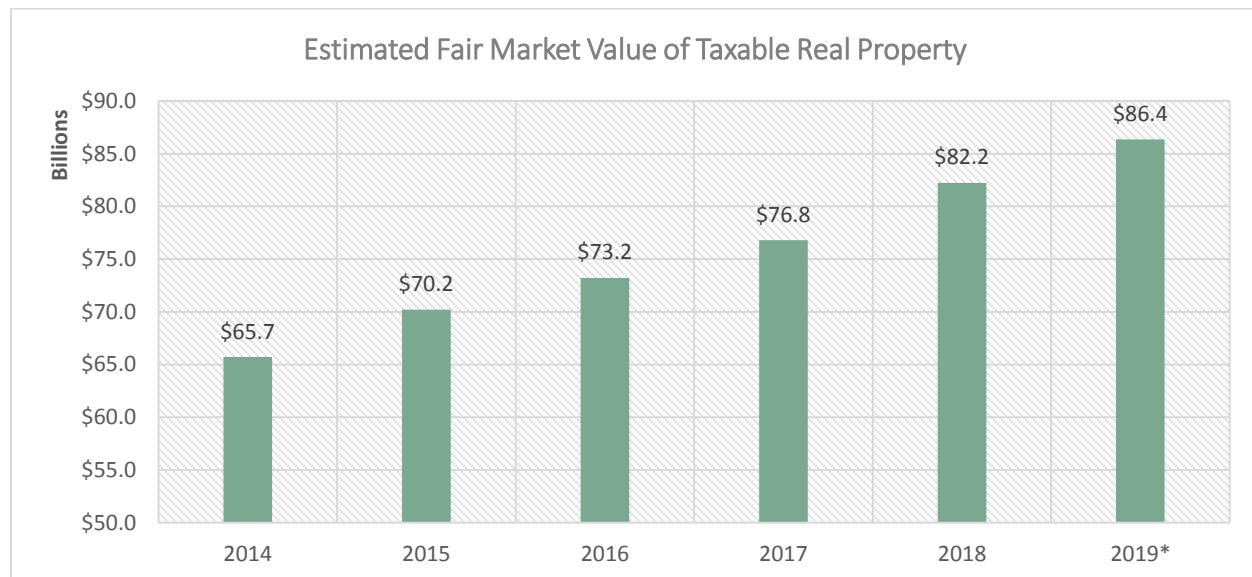
Loudoun County also continues to foster an ecosystem for entrepreneurs and new businesses to thrive. The George Mason Enterprise Center (MEC) continues to serve as the Hub of Entrepreneurship for Loudoun. The combined Small Business Development Center (SBDC) and MEC-Leesburg Incubator provides seamless support for Loudoun entrepreneurs and small businesses throughout the lifespan of their business. The MEC/SBDC regularly partners with Loudoun County Economic Development staff, the Loudoun County Chamber and other businesses and organizations in developing programs to foster and accelerate business growth. As of Q3 FY18 the SBDC has offered 68 classes, events and programs. During the first three quarters of FY 2018, the SBDC program served 250 businesses with one-on-one business advising and assistance with 17 new business starts, resulting in the addition of 76 jobs

Adopted Budget Overview

and retention of 95 existing jobs. The MEC-Leesburg Incubator continues to maintain a steady flow of graduates and in-coming members. As of March 2018, the incubator had 66 member companies while 23 companies had graduated during the first three quarters of the fiscal year. Since its opening, 87 companies have successfully graduated from the incubator with 63 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 \$5.4 billion (or 7.0 percent) from \$76.8 billion on January 1, 2017, to an estimated \$82.2 billion on January 1, 2018¹. The adopted budget for FY 2019 anticipates that the assessed value will increase by another \$4.1 billion (5.0 percent) during calendar 2018. The anticipated increase in 2018 assumes approximately the same amount of new construction and parcel development as occurred in 2017, but assumes appreciation in market value of 2.2 percent overall versus the 3.4 percent that occurred during 2017. Residential property appreciated by 2.7 percent in 2017 compared to 0.7 percent appreciation in 2016. The improvement is likely due to the reduced inventory of available homes for sale during 2017 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 is now increasing, and regional employment growth has accelerated, including employment in the well-compensated Business and Professional Services category.



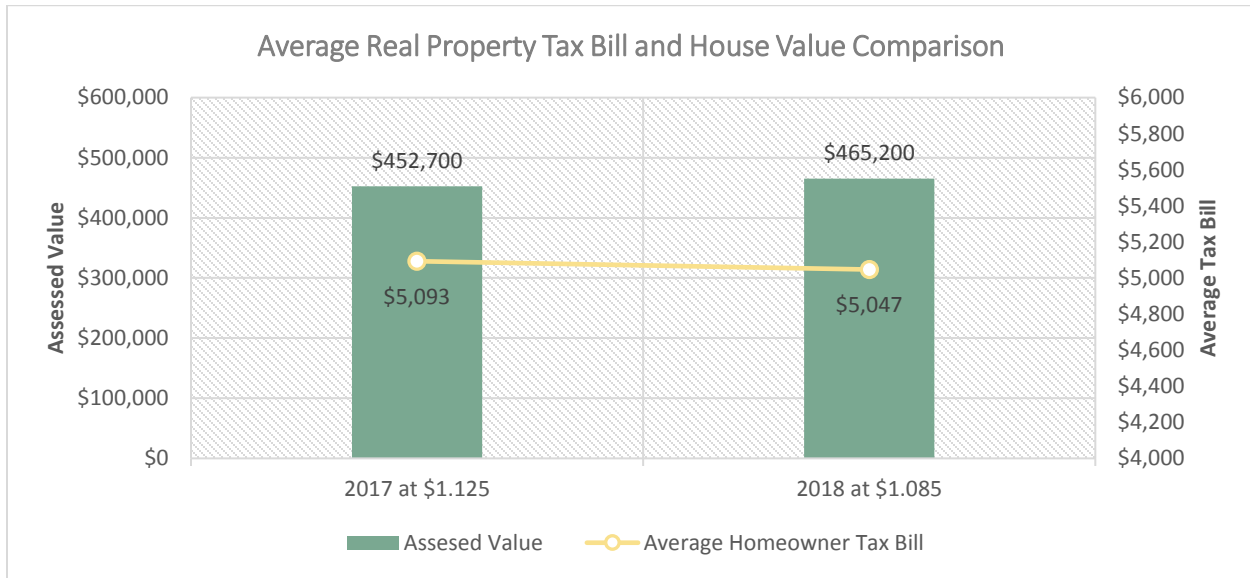
The Adopted FY 2019 Budget incorporates a real property tax rate of \$1.085 per \$100 of assessed value, which became effective on January 1, 2018, following adoption by the Board of Supervisors. This tax rate is four cents lower than the previous rate of \$1.125 and one-half cent lower than the equalized rate of \$1.09.

The following chart compares the annual real property tax bill for the average value of a completed home in Loudoun on January 1, 2017, under the \$1.125 tax rate prevailing in 2017 with the average 2018 valuation and tax bill for these same homes under the adopted 2018 tax rate of \$1.085. The 2018 real property tax bill of the average

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

Adopted Budget Overview

homeowner whose dwelling was fully constructed as of January 1, 2017, will decrease by \$46 or 0.9 percent because the tax rate reduction more than offsets the higher average home value due to market revaluation.

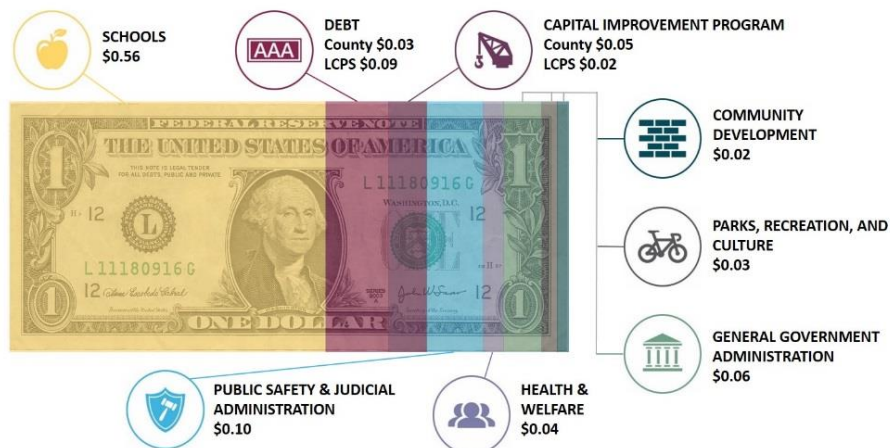


Service Environment

Population and school enrollment growth continue to drive Loudoun County's educational and public infrastructure service needs. The County's population continued to increase even during the 2008-2009 economic recession, causing service needs to grow at a time when real property values actually declined. The County's economy has expanded steadily since the end of the Great Recession in mid-2009; and property values have improved significantly as well. The County's real property tax base recovered to a level above its pre-recession (2007) peak value in 2014 and has continued to increase. Loudoun's 2018 real property tax base per resident, however, is still 9.1 percent below the 2006 pre-recession peak value, as the County's population has grown by 42 percent and its school enrollment by 61 percent from 2006 to 2017. Since 2011, real property tax base growth has exceeded population growth, resulting in a modest improvement in the tax base per resident.

Your Tax Dollar at Work

FY 2019 Adopted Budget





Adopted Budget Overview

Local Tax Funding

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 shown at the Tax Year 2017 rate of \$1.125 and the adopted Tax Year 2018 rate of \$1.085. Each cent of the proposed tax rate for Tax Year 2018 approximates \$8.2 million in recurring revenue.

Local Tax Funding Revenue Sources and Total Available New Revenue

Revenue Source	FY 2018 Adopted	FY 2019 Adopted	Variance
Real Property Taxes			
Real Property Taxes (General)	\$824,827,000	\$856,082,300	\$31,255,300
Public Service Property Taxes	27,442,000	30,709,750	3,267,750
Penalties & Interest	4,958,000	7,158,000	2,200,000
Personal Property Taxes			
Personal Property (General)	\$333,485,900	\$394,587,900	\$61,102,000
Mobile Homes	12,500	12,050	(450)
Aircraft	35,000	30,000	(5,000)
Heavy Equipment	1,700,000	1,800,000	100,000
Machinery & Tools	1,250,000	1,500,000	250,000
Other Local Taxes			
Sales Tax	71,800,000	76,220,000	4,420,000
Consumer Utility/Franchise Taxes	10,310,000	10,647,000	337,000
Short-Term Rental Tax	301,500	310,000	8,500
Transient Occupancy Tax	2,430,000	2,615,000	185,000
Subtotal – Local Tax Funding	\$1,278,551,900	\$1,381,672,000	\$103,120,100
Use of General Fund Balance	\$47,679,909	\$26,894,861	(\$20,785,048)
Total – New Revenue	\$1,326,231,809	\$1,408,566,861	\$82,335,052

The new local tax funding generated at the adopted tax rate is generally split between the County and the Loudoun County Public Schools (34 percent/66 percent) after the year-over-year increase in Capital and Debt expenditures is accounted for. This ratio is used for the preparation of the proposed budget as a starting point for the Board to consider. Based on deliberations of the Board of Supervisors, the adopted split of new LTF for FY 2019 is 40 percent/60 percent.

	FY 2019 Adopted	Variance
Beginning FY 2019 New Revenue	\$1,408,566,861	\$82,335,052
LCPS Share of New Revenue (60%)		\$49,443,096
County Share of New Revenue (40%)		\$32,891,956



Adopted Budget Overview

Schedule of Appropriations

A portion of the County's LTF remains in the General Fund to fund departmental operations, and an additional amount is transferred into other funds to augment those funds' other sources of revenue to fully fund County and LCPS 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 market-based salary increase and merit pay program, and additional resources as described later in this section. The table below summarizes each fund's total appropriation level in terms of Expenditures, Revenue, and Local Tax Funding.

FY 2019 Adopted Appropriations Schedule

Appropriations Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund	\$544,620,325	\$206,096,024	\$338,524,301	24.0%
School Fund	1,221,309,361	423,906,438	797,402,923	56.6%
School Nutrition Fund	33,844,988	33,844,988	0	0.0%
Children's Services Act Fund	9,301,500	5,616,500	3,685,000	0.3%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Program Fund	4,800,000	4,800,000	0	0.0%
Housing Fund	5,000,000	5,000,000	0	0.0%
Legal Resource Center Fund	104,719	44,980	59,739	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	8,604,245	8,517,777	86,468	0.0%
Restricted Use Transient Occupancy Tax Fund	3,790,000	3,790,000	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.4%
State and Federal Grant Fund	2,819,312	2,819,312	0	0.0%
Subtotal – Operating Appropriations	\$1,843,241,150	\$698,027,019	\$1,145,214,131	81.3%
Debt Appropriations				
County Government	\$57,363,230	\$13,210,535	\$44,152,695	3.1%
School System	134,826,280	16,022,730	118,803,550	8.4%
Dulles Industrial Park and Sewer Fund	0	0	0	0.0%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	12,239,000	12,239,000	0	0.0%
Tall Oaks Water and Sewer Fund	60,572	60,572	0	0.0%
Subtotal – Debt Appropriations	\$204,533,120	\$41,576,875	\$162,956,245	11.6%
Capital Appropriations				
County Government Capital Projects	\$216,448,108	\$186,677,923	\$29,770,185	2.1%
County Asset Preservation Program	12,543,500	100,000	12,443,500	0.9%
School System Capital Projects	47,674,800	36,925,000	10,749,800	0.8%
School System Asset Preservation	13,973,000	0	13,973,000	1.0%
Capital Projects Financing Fund	112,467,000	112,467,000	0	0.0%
Major Equipment Replacement Fund	4,000,000	0	4,000,000	0.3%
Public Facilities Trust Fund	8,031,045	8,031,045	0	0.0%
Transportation District Fund	107,536,160	78,076,160	29,460,000	2.1%
Subtotal – Capital Appropriations	\$522,673,613	\$422,277,128	\$100,396,485	7.1%
Total – Appropriations	\$2,570,447,883	\$1,161,881,022	\$1,408,566,861	100.0%



Adopted Budget Overview

Comparison of Appropriations

The table below compares the FY 2019 Adopted appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2018 Adopted appropriation level. The FY 2019 Adopted Budget includes an overall \$202.0 million decrease in expenditures, or 7.3 percent. This year-over-year decrease is driven entirely by the decrease in appropriations for LCPS capital projects and related financing for FY 2019.

Comparison of Appropriations, FY 2018 Adopted and FY 2019 Adopted

Appropriations Category	FY 2018 Adopted	FY 2019 Adopted	Variance
Operating Appropriations			
County General Fund	\$504,321,150	\$544,620,325	\$40,299,175
School Fund	1,147,170,285	1,221,309,361	74,139,076
School Nutrition Fund	30,313,457	33,844,988	3,531,531
Children's Services Act Fund	8,994,056	9,301,500	307,444
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Program Fund	4,500,000	4,800,000	300,000
Housing Fund	5,000,000	5,000,000	0
Legal Resource Center Fund	100,592	104,719	4,127
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	8,562,119	8,604,245	42,126
Restricted Use Transient Occupancy Tax Fund	3,530,000	3,790,000	260,000
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	2,940,137	2,819,312	(120,825)
Subtotal – Operating Appropriations	\$1,724,478,496	\$1,843,241,150	\$118,762,654
Debt Appropriations			
County Government	\$59,619,358	\$57,363,230	(\$2,256,128)
School System	131,169,197	134,826,280	3,657,083
Dulles Industrial Park and Sewer Fund	0	0	0
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	11,131,000	12,239,000	1,108,000
Tall Oaks Water and Sewer Fund	60,572	60,572	0
Subtotal – Debt Appropriations	\$202,024,165	\$204,533,120	\$2,508,955
Capital Appropriations			
County Government Capital Projects	\$270,938,957	\$216,448,108	(\$54,490,849)
County Asset Preservation Program	10,165,000	12,543,500	2,378,500
School System Capital Projects	156,407,200	47,674,800	(108,732,400)
School System Asset Preservation	12,688,000	13,973,000	1,285,000
Capital Projects Financing Fund	230,392,200	112,467,000	(117,925,200)
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	46,958,124	8,031,045	(38,927,079)
Transportation District Fund	114,436,625	107,536,160	(6,900,465)
Subtotal – Capital Appropriations	\$845,986,106	\$522,673,613	(\$323,312,493)
Total – Appropriations	\$2,772,488,767	\$2,570,447,883	(\$202,040,884)



Adopted Budget Overview

Comparison of Local Tax Funding

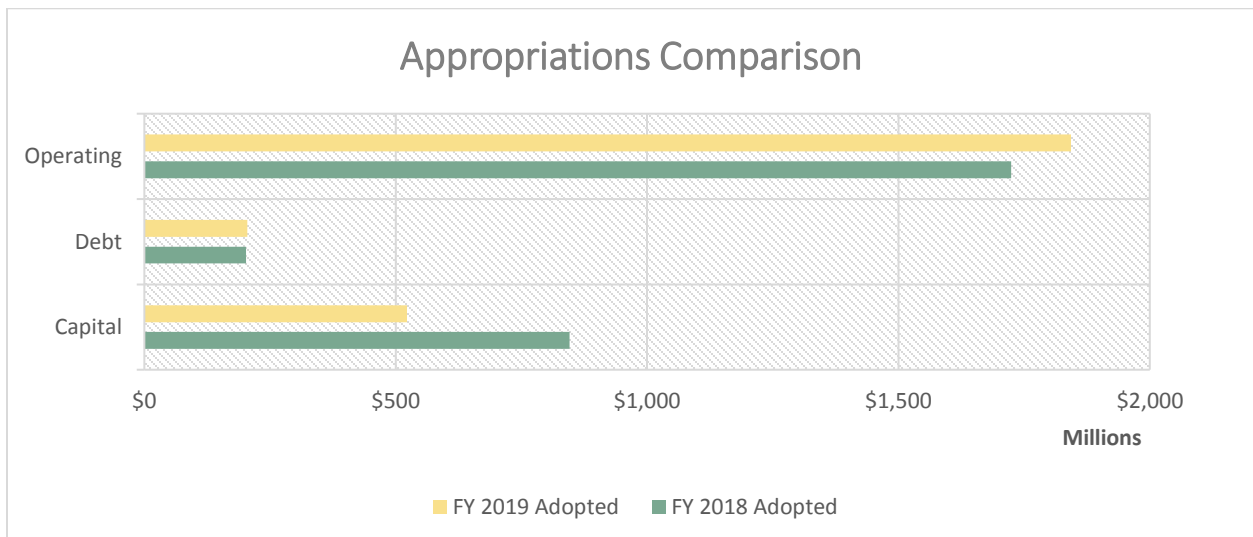
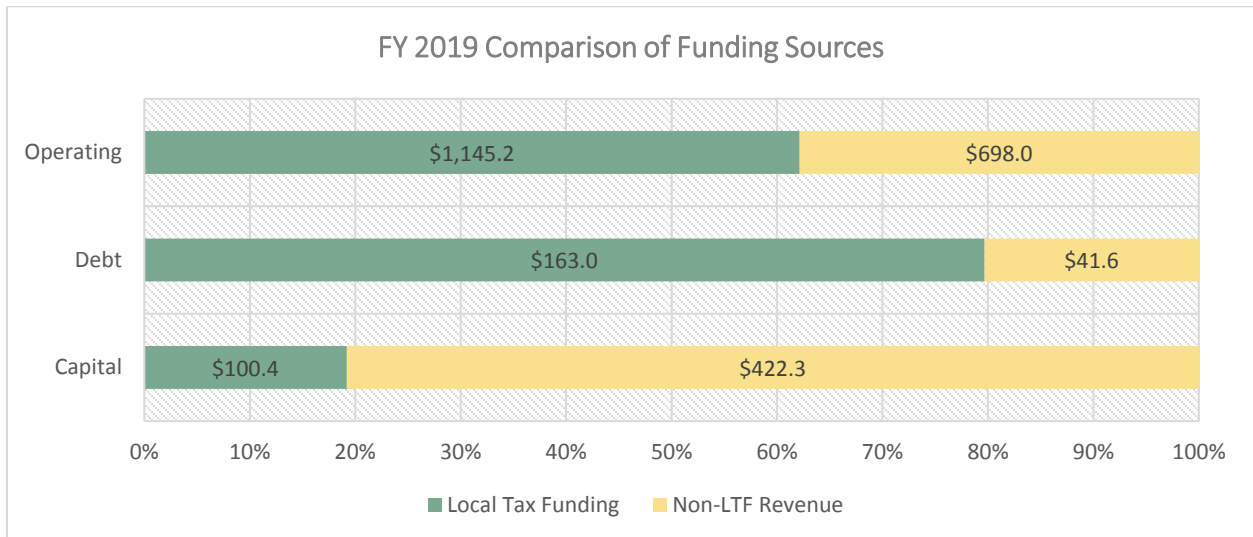
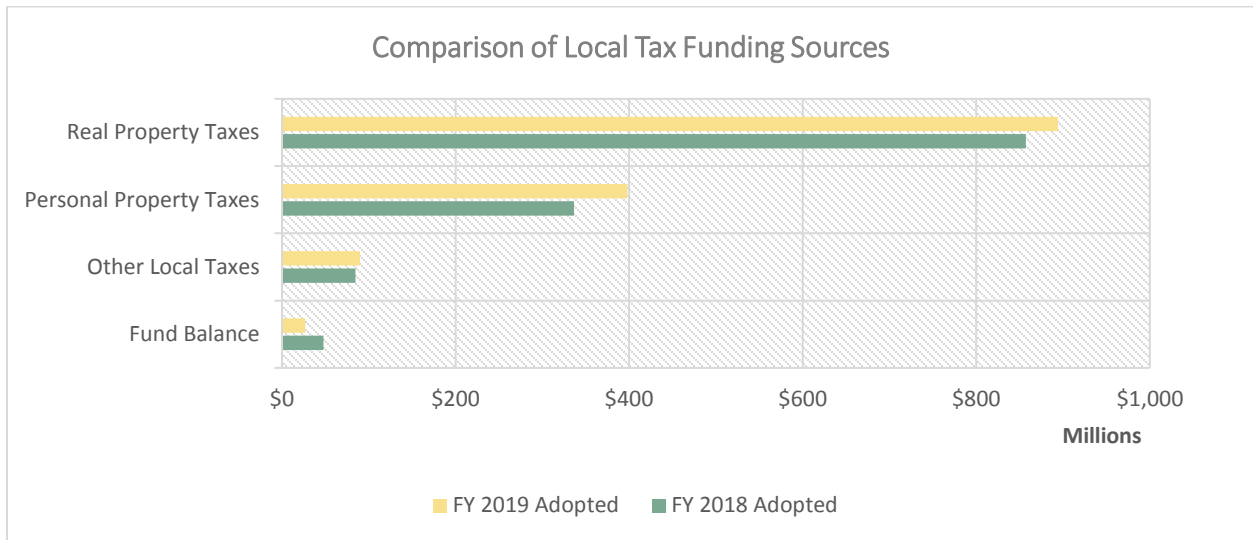
The FY 2019 Adopted Budget uses \$1.4 billion in local tax funding for all appropriated funds. The use of local tax funding is \$82.3 million over the FY 2018 Adopted Budget. Local tax support for the County's General Fund increased by \$27.3 million or 8.8 percent, while the local tax transfer for the School operating fund increased by \$49.4 million or 6.6 percent.

Comparison of Use of Local Tax Funding, FY 2018 Adopted and FY 2019 Adopted

Appropriations Category	FY 2018 Adopted	FY 2019 Adopted	Variance
Operating Appropriations			
County General Fund	\$311,205,876	\$338,524,301	\$27,318,425
School Fund	747,959,827	797,402,923	49,443,096
School Nutrition Fund	0	0	0
Children's Services Act Fund	4,171,542	3,685,000	(486,542)
Dulles Town Center CDA Fund	0	0	0
EMS Transport Program Fund	0	0	0
Housing Fund	0	0	0
Legal Resource Center Fund	55,612	59,739	4,127
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	80,406	86,468	6,062
Restricted Use Transient Occupancy Tax Fund	0	0	0
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	0	0	0
Subtotal – Operating Appropriations	\$1,068,928,963	\$1,145,214,131	\$76,285,168
Debt Appropriations			
County Government	\$55,866,566	\$44,152,695	(\$11,713,871)
School System	124,386,467	118,803,550	(5,582,917)
Dulles Industrial Park and Sewer Fund	0	0	0
Greenlea Tax District	0	0	0
Route 28 Special Improvements Fund	0	0	0
Tall Oaks Water and Sewer Fund	0	0	0
Subtotal – Debt Appropriations	\$180,253,033	\$162,956,245	(\$17,296,788)
Capital Appropriations			
County Government Capital Projects	\$24,931,813	\$29,770,185	\$4,838,372
County Asset Preservation Program	9,925,000	12,443,500	2,518,500
School System Capital Projects	10,305,000	10,749,800	444,800
School System Asset Preservation	12,688,000	13,973,000	1,285,000
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	0	0	0
Transportation District Fund	15,200,000	29,460,000	14,260,000
Subtotal – Capital Appropriations	\$77,049,813	\$100,396,485	\$23,346,672
Total – Appropriations	\$1,326,231,809	\$1,408,566,861	\$82,335,052



Adopted Budget Overview





Adopted Budget Overview

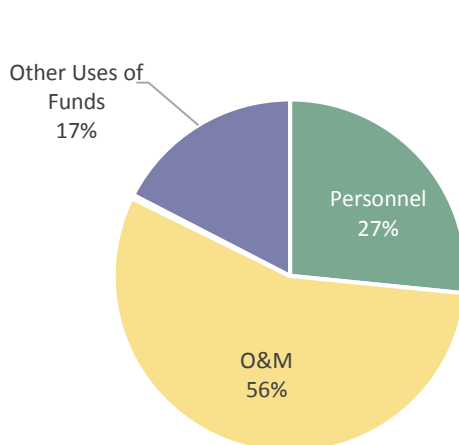
General Fund Summary

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The General Fund totals \$1,614,662,885 for FY 2019. 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.

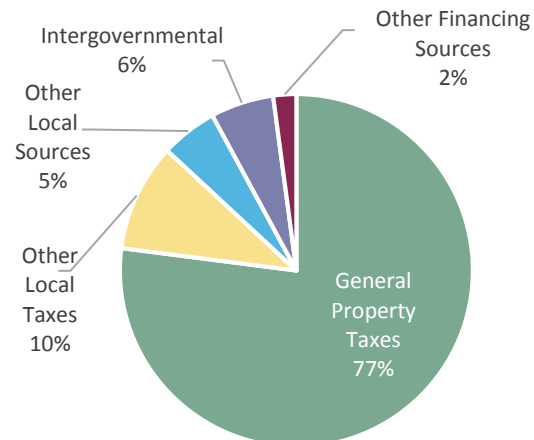
Financial Fund Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Expenditures			
Personnel	\$326,170,503	\$349,917,502	380,845,846
Operating and Maintenance	865,966,814	920,578,401	979,664,664
Capital Outlay	1,200,855	3,156,074	4,685,538
Other Uses of Funds	248,291,982	245,695,106	249,466,837
Total – Expenditures	\$1,441,630,154	\$1,519,347,083	\$1,614,662,885
Revenues			
General Property Taxes	\$1,113,925,774	\$1,145,638,700	1,243,808,300
Other Local Taxes	161,480,152	152,048,130	159,571,250
Permits, Fees, and Licenses	24,158,503	22,727,563	23,331,298
Fines and Forfeitures	2,068,578	1,871,650	1,755,201
Use of Money and Property	8,569,985	4,957,869	8,529,467
Charges for Services	36,969,037	36,987,999	40,373,930
Miscellaneous Revenue	28,925,802	189,706	191,706
Recovered Costs	9,674,223	9,513,051	9,533,575
Intergovernmental – Commonwealth	85,866,343	86,382,044	85,997,323
Intergovernmental – Federal	8,190,693	4,926,815	7,477,374
Other Financing Sources	13,129,985	54,103,556	34,093,461
Total – Revenues	\$1,492,959,075	\$1,519,347,083	\$1,614,662,885

FY 2019 General Fund Expenditures



FY 2019 General Fund Revenues





ADOPTED RESOURCE REQUESTS

Adopted resource requests, including those for additional FTE authority, total \$13.2 million in local tax funding and 123 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	Personal Property Tax Compliance Staffing	\$168,007	2.00
Commissioner of the Revenue	Real Estate Appraisal Staffing	\$262,187	3.00
County Administration	Public Information Officers	\$333,396	3.00
County Administration	Administrative Assistant	\$21,384	1.00
County Administration	Accessibility Services Manager	\$19,562	0.20
County Attorney	Housing Attorney	\$129,391	1.00
General Services	Systems Maintenance Technician	\$485,461	4.00
General Services	Records Technician	\$73,420	1.00
General Services	Safety and Security Program Manager	\$156,161	1.00
General Services	Preventative Maintenance Technicians	\$0	2.00
General Services	Landfill Staffing	\$0	3.00
General Services	Public Works Technician	\$0	1.00
Human Resources	Classification and Compensation Manager	\$118,527	1.00
Information Technology	Host Backup Data Center and Radio Equipment at Co-located Site	\$625,000	0.00
Information Technology	Replication and Failover Protections for Public Safety and Related Systems	\$276,000	0.00
Information Technology	Junior Systems Engineer and Cable TV/Video Franchise Technician	\$0	2.00
Management and Budget	FTE Pool	\$0	5.00
Treasurer	Assumption of Town Billing for Real and Personal Property	(\$32,020)	1.00
Subtotal – General Government Administration		\$2,636,476	31.20

Public Safety and Judicial Administration

Department	Resource	LTF	FTE
Animal Services	Customer Service Assistant	\$69,018	1.00
Clerk of the Circuit Court	Historic Records Clerk	\$32,610	1.00
Community Corrections	Probation Officer	\$102,592	1.00
Community Corrections	Administrative Assistant	\$45,380	0.53
Courts	General District Court Pay Supplements for Clerks	\$78,197	0.00
Courts	Juvenile and Domestic Relations Court Pay Supplements for Clerks	\$39,171	0.00
Fire and Rescue	Application/Data Analyst	\$239,019	2.00
Fire and Rescue	Records Management Supervisor	\$107,970	1.00
Fire and Rescue	Shift Commander	\$362,449	2.00
Fire and Rescue	Purcellville Station Staffing	\$1,084,069	10.00
Fire and Rescue	EMS Supervisors	\$261,055	2.00
Fire and Rescue	Behavioral Health Program	\$529,681	1.00
Fire and Rescue	Accountant	\$112,540	1.00



Adopted Resource Requests

Department	Resource	LTF	FTE
Fire and Rescue	Deputy Chief of Volunteer Administration	\$276,408	1.00
Fire and Rescue	EMS Training Officer	\$0	1.00
Fire and Rescue	EMS Administrative Support	\$0	1.00
Fire and Rescue	EMS Supervisors	\$0	2.00
Sheriff's Office	School Resource Officers – Academies of Loudoun, Willard Intermediate School, and Floater/Investigator	\$584,568	3.00
Sheriff's Office	Evidence Technician	\$76,781	1.00
Sheriff's Office	Adult Detention Center Cook	\$63,704	1.00
Sheriff's Office	Motorcycle Traffic Deputies	\$509,863	2.00
Sheriff's Office	Patrol Deputies	\$777,431	4.00
Subtotal – Public Safety and Judicial Administration		\$5,352,506	38.53

Health and Welfare

Department	Resource	LTF	FTE
Family Services	Housing Policy Division	\$275,664	2.00
Family Services	Child Protective Services – Prevention Workers	\$169,437	2.00
Family Services	Benefits – Supervisor/Appeals Coordinator and Benefits Workers	\$218,743	3.00
Family Services	Information and Referral Services	\$354,506	3.00
Family Services	Workforce Resource Center – Employment Resource Specialist	\$66,621	1.00
Family Services	Workforce Resource Center – Employment Coach	\$74,641	1.00
Family Services	Quality Assurance Improvement Specialist	\$94,047	1.00
Family Services	Foster Care Permanency Worker	\$64,982	1.00
Family Services	Employee Development Manager	\$109,327	1.00
Health	Health Inspectors	\$169,765	2.00
Mental Health, Substance Abuse, and Developmental Services	Mental Health and Substance Abuse Care Coordinators	\$372,082	3.00
Mental Health, Substance Abuse, and Developmental Services	Developmental Services Support Coordinators	\$243,583	2.00
Mental Health, Substance Abuse, and Developmental Services	Contract Funding for Mental Health Skill Building Services for Residential Services	\$350,000	0.00
Mental Health, Substance Abuse, and Developmental Services	Early Intervention Service Coordinators	\$384,026	3.00
Mental Health, Substance Abuse, and Developmental Services	Prevention and Intervention Specialists: After-School And Community-Based Programs	\$242,731	2.00
Mental Health, Substance Abuse, and Developmental Services	Prevention and Intervention Specialists: Expansion of Training and Programs	\$221,103	2.00
Subtotal – Health and Welfare		\$3,411,258	29.00



Adopted Resource Requests

Parks, Recreation, and Culture

Department	Resource	LTF	FTE
Library Services	Teen Services Staffing	\$131,620	1.53
Library Services	Passport Acceptance Facility at Rust Library	(\$81,739)	2.06
Parks, Recreation, and Community Services	Automation Support Specialist	\$102,267	1.00
Parks, Recreation, and Community Services	Assistant Park Planner	\$95,891	1.00
Parks, Recreation, and Community Services	Marketing Assistant	\$84,271	1.00
Parks, Recreation, and Community Services	Human Resources Administrative Supervisor	\$91,373	1.00
Parks, Recreation, and Community Services	Elder Resources Outreach Assistant	\$44,826	0.47
Parks, Recreation, and Community Services	Franklin Parks Arts Center Staffing	\$42,765	1.00
Parks, Recreation, and Community Services	Regional Park Maintenance Technicians	\$208,224	3.00
Parks, Recreation, and Community Services	CASA – Goshen Post Elementary School Staffing and Administrative Assistant	(\$33,148)	2.98
Subtotal – Parks, Recreation, and Culture		\$636,469	15.04

Community Development

Department	Resource	LTF	FTE
Economic Development	Agricultural Business Development Manager	\$27,714	0.23
Economic Development	Workforce Development Specialist	\$91,337	1.00
Transportation and Capital Infrastructure	Intersection Improvement Staff	\$240,794	2.00
Transportation and Capital Infrastructure	Land Acquisition Manager	\$135,617	1.00
Transportation and Capital Infrastructure	Construction Managers	\$302,744	2.00
Transportation and Capital Infrastructure	Civil Engineers	\$240,794	2.00
Transportation and Capital Infrastructure	Field Technician	\$91,388	1.00
Subtotal – Community Development		\$1,130,388	9.23

Miscellaneous

Department	Resource	LTF	FTE
Regional Organizations	Full-time Domestic Abuse Response Team (DART) Coordinator	\$45,000	0.00
Subtotal – Miscellaneous		\$45,000	0.00

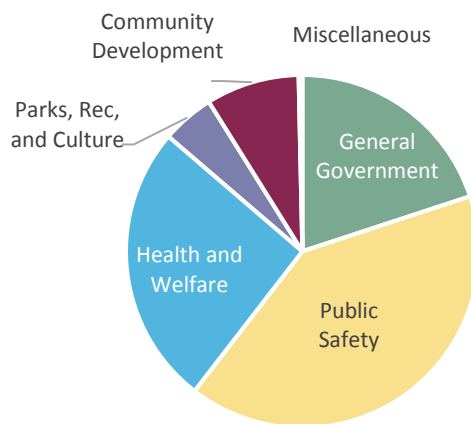


Adopted Resource Requests

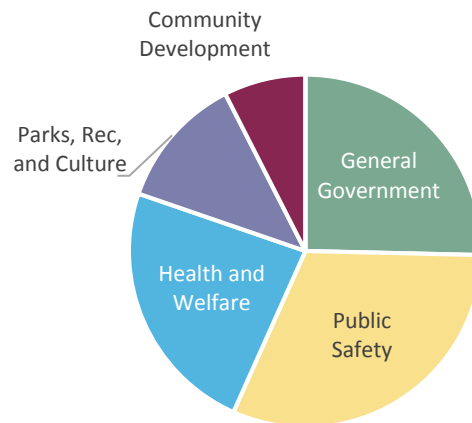
Adopted Resource Requests Summary

Department	LTF	FTE
General Government Administration	\$2,636,476	31.20
Public Safety and Judicial Administration	\$5,352,506	38.53
Health and Welfare	\$3,411,258	29.00
Parks, Recreation, and Culture	\$636,469	15.04
Community Development	\$1,130,388	9.23
Miscellaneous	\$45,000	0.00
Total	\$13,212,097	123.00

Local Tax Funding by Functional Area Resource Request



FTE Authority by Functional Area Resource Request



OPERATING IMPACT ANALYSIS OF NEW FACILITIES IN THE FY 2019 – FY 2024 CIP

The cost of opening and operating facilities is evaluated during the development of a capital project. The County identifies personnel, operating, utility, and maintenance expenditures to staff and open a new facility.

The following table, known as the Operating Impact Analysis Table, outlines the estimated operating impacts related to facilities scheduled to open during the FY 2019 – FY 2024 CIP planning period. The table provides an analysis of:

- Additional Full Time Equivalents (FTE), or personnel, required to staff new or expanded facilities by the program department
- Personnel costs required to staff new or expanded facilities
- Operational costs related to operating new or expanded facilities, including utility and maintenance costs for both the program department operating the facility and central maintenance expenditures in the Department of General Services

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

For new facilities, the impact of staffing and operating the facility is presented. For facility renovations and expansions, where the facility was already in operation prior to being expanded or renovated, the personnel, operating and FTE estimates, if any, represent the incremental increase above current staffing levels and costs required to operate the facility.

All expenditure estimates for each facility are calculated to represent FY 2019 costs. To provide a greater level of accuracy in estimating future operating costs, the following inflation factors are used:

- Personnel costs are escalated annually by three percent for every year after FY 2019.
- Operating costs are escalated annually by one percent for every year after FY 2019.

Each capital project page, found in Volume 2 of this document, includes a summary table that reports the project's estimated gross operating and personnel cost impacts on the County's operating budget. If a capital project has no net impact to the County's operating budget, no operating impact table is provided on the project page. FY 2020 operating impacts, if any, are also included in the FY 2020 Projected column in the Financial Summary tables for program departments' narratives in Volume 1.

The estimated number of new personnel (FTE) required to operate a facility is shown in the year in which the personnel are projected to be hired. In some cases, personnel may be hired prior to a facility's opening date in order to provide training, set up operations, and other pre-opening activities.

An analysis of projected debt service payments in the FY 2019 – FY 2024 timeframe for projects that utilize debt financing is also provided in the summary table of operating impacts at the bottom of each CIP project page. Debt service expenses are budgeted in the Debt Service Fund.



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

County Capital Projects								
Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<u>Administration</u>								
Land Acquisition Fund - Schools								
	Debt Service	-	-	-	-	-	499	499
Major Computer Systems								
	FTE	-	2.00	-	-	-	-	2.00
	Personnel	-	172	178	183	188	194	915
	O&M	-	10	-	-	-	-	10
	Debt Service	140	1,205	2,119	2,060	2,128	2,040	9,693
	Administration Subtotal	140	1,388	2,297	2,243	2,316	2,733	11,117
	FTE	-	2.00	-	-	-	-	2.00
	Personnel	-	172	178	183	188	194	915
	O&M	-	10	-	-	-	-	10
	Debt Service	140	1,205	2,119	2,060	2,128	2,539	10,192
	Administration Subtotal	140	1,388	2,297	2,243	2,316	2,733	11,117

Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<u>General Government</u>								
Consolidated Shops and Warehouse	O&M	1,291	1,303	1,316	1,330	1,343	1,356	7,939
	Debt Service	-	100	395	473	721	702	2,390
Eastern Services Center								
	Debt Service	-	-	-	-	-	144	144
General Government Office Space - Sycolin Rd Phase I								
	Debt Service	-	-	-	-	125	644	769
Landfill Sequence IA Cap & Closure								
	Debt Service	-	38	148	144	141	137	608
Landfill Sequence V Closure								
	Debt Service	34	262	629	618	597	586	2,725
Public Safety Radio System - Redundant Master/Prime Site								
	Debt Service	36	272	267	252	246	231	1,304
Waterford Animal Shelter Renovation								
	Debt Service	-	-	50	198	193	188	628
General Government Subtotal		1,361	1,976	2,806	3,014	3,365	3,987	16,507
	O&M	1,291	1,303	1,316	1,330	1,343	1,356	7,939
	Debt Service	70	672	1,489	1,684	2,022	2,630	8,567
General Government Subtotal		1,361	1,976	2,806	3,014	3,365	3,987	16,507

Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Health and Welfare								
DS Group Residence - Eastern Loudoun	FTE	-	-	-	1.17	-	-	1.17
	Personnel	-	-	-	79	81	84	244
	O&M	-	-	-	35	35	36	106
	Debt Service	-	-	59	265	258	250	832
Health and Welfare Subtotal		-	-	59	379	374	370	1,182
	FTE	-	-	-	1.17	-	-	1.17
	Personnel	-	-	-	79	81	84	244
	O&M	-	-	-	35	35	36	106
	Debt Service	-	-	59	265	258	250	832
Health and Welfare Subtotal		-	-	59	379	374	370	1,182



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

Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<u>Parks, Recreation and Culture</u>								
Ashburn Recreation and Community Center	FTE	-	-	-	2.50	74.17	-	76.67
	Personnel	-	-	-	93	4,285	4,414	8,792
	O&M	-	-	-	-	1,872	1,891	3,762
	Debt Service	-	-	-	-	1,250	2,629	3,879
Ashburn Senior Center	FTE	-	1.00	18.33	-	-	-	19.33
	Personnel	-	80	739	761	784	807	3,170
	O&M	-	-	263	265	268	271	1,066
Bolen Park Phase II	O&M	-	-	-	-	-	59	59
	Debt Service	-	-	-	302	505	594	1,401
Brambleton Library	Personnel	2,392	2,464	2,538	2,614	2,692	2,773	15,473
	O&M	819	827	836	844	853	861	5,040
	Debt Service	-	145	572	557	543	528	2,345
Fields Farm Park	Debt Service	-	-	-	-	179	475	654
Franklin Park to Purcellville Trail	Debt Service	-	-	-	-	128	497	624
Hal & Berni Hanson Regional Park	FTE	-	-	2.00	16.09	-	-	18.09
	Personnel	-	-	83	1,044	1,157	1,273	3,556
	O&M	-	-	-	1,129	1,140	1,152	3,421
	Debt Service	-	-	-	562	1,987	4,143	6,692
Lovettsville District Park - Phase II	FTE	-	-	-	9.84	-	-	9.84
	Personnel	-	-	-	587	605	623	1,815
	O&M	-	-	-	108	109	111	328
	Debt Service	-	-	-	250	508	494	1,252
Scott Jenkins - Phase III	FTE	-	0.50	0.84	-	-	-	1.34
	Personnel	-	15	38	40	41	42	176
	O&M	-	25	29	30	30	30	144
	Debt Service	-	-	-	178	173	169	520
STEM Library	Debt Service	-	-	-	150	786	1,607	2,544
	<i>Parks, Recreation and Culture Subtotal</i>	2,392	2,729	4,262	8,670	19,042	24,579	66,713
	FTE	-	1.50	21.17	28.42	74.17	-	125.26
	Personnel	2,392	2,559	3,398	5,138	9,563	9,932	32,982
	O&M	819	852	1,128	2,376	4,272	4,374	13,822
	Debt Service	-	145	572	1,999	6,059	11,135	19,909
<i>Parks, Recreation and Culture Subtotal</i>		3,211	3,556	5,098	9,514	19,895	25,440	66,713



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

Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Public Safety								
Animal Services Facility								
	FTE	-	0.50	7.75	-	-	-	8.25
	Personnel	-	72	488	503	518	534	2,116
	O&M	-	01	382	386	390	394	1,553
	Debt Service	-	508	1,282	1,491	1,444	1,411	6,136
Courts Complex Phase III								
	FTE	-	-	30.00	13.17	1.33	-	44.50
	Personnel	-	-	1,314	3,504	3,699	3,810	12,327
	O&M	-	-	489	1,271	1,292	1,305	4,356
	Debt Service	450	2,228	3,835	5,187	7,268	8,310	27,277
Fire and Rescue Training Academy Expansion								
	FTE	-	-	-	-	2.34	-	2.34
	Personnel	-	-	-	-	169	174	343
	O&M	-	-	-	-	159	119	278
	Debt Service	-	-	-	230	524	741	1,495
Fire and Rescue Vehicle Annex								
	Debt Service	-	-	-	-	-	288	288
Juvenile Detention Center Phase II								
	Debt Service	-	-	-	-	-	260	260
Public Safety - 911 Phone Switch Replacement								
	Debt Service	-	-	-	58	227	221	506
Public Safety - Handheld Radio Replacements								
	Debt Service	-	-	-	238	1,796	1,733	3,767
Public Safety - Tower Coverage Expansion								
	Debt Service	35	138	135	131	128	125	692
Station #04 - Round Hill Station Replacement								
	FTE	-	-	-	6.17	-	-	6.17
	Personnel	-	-	-	554	571	588	1,713
	O&M	-	-	-	463	468	473	1,404
	Debt Service	-	190	685	1,168	1,646	1,606	5,295
Station #07 - Aldie Station Replacement								
	FTE	-	-	-	26.17	-	-	26.17
	Personnel	-	-	-	2,428	2,501	2,576	7,506
	O&M	-	-	-	781	789	797	2,366
	Debt Service	-	-	-	38	148	534	720
Station #08 - Philomont Station Replacement								
	Debt Service	-	-	-	-	-	-	-
Station #28 - Leesburg South Station								
	Debt Service	-	-	-	100	218	482	800
Station #29 - Route 606 Station								
	Debt Service	-	-	-	-	-	120	120
Public Safety Subtotal		485	3,137	8,610	18,531	23,954	26,600	81,317
	FTE	-	0.50	37.75	45.50	3.67	-	87.42
	Personnel	-	72	1,802	6,990	7,458	7,682	24,005
	O&M	-	01	871	2,901	3,097	3,087	9,957
	Debt Service	485	3,063	5,937	8,640	13,398	15,831	47,355
Public Safety Subtotal		485	3,137	8,610	18,531	23,954	26,600	81,317
County Capital Subtotal								
		5,197	10,056	18,870	33,680	49,904	59,130	176,836



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

Transportation Capital Projects								
Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Roads								
Belmont Ridge Road (Shreveport / Evergreen Mills Rd)	Debt Service	-	-	-	-	178	414	592
Braddock Rd Widening (Gum Spring Rd / Royal Hunter)	Debt Service	-	-	79	165	361	553	1,158
Croson Ln (Claiborne Pkwy / Old Ryan Rd)	Debt Service	-	-	-	270	441	425	1,135
Crosstrail Blvd (Kincaid Blvd / Russell Branch Pkwy)	Debt Service	-	-	878	1,441	2,249	3,537	8,104
Dulles West Blvd (Arcola / Northstar)	Debt Service	-	-	-	352	695	869	1,915
Elk Lick Intersection Improvements	Debt Service	-	-	-	-	38	157	196
Evergreen Mills Rd (Northstar / Stone Springs)	Debt Service	-	-	199	324	616	1,281	2,419
Evergreen Mills Rd (Stone Springs / Lo. Co. Pkwy)	Debt Service	-	-	-	-	250	494	744
Farmwell Road Intersection Improvements	Debt Service	-	-	200	475	1,213	1,553	3,441
Intelligent Transportation System	Debt Service	26	106	99	101	93	128	553
Northstar Blvd (Tall Cedars Pkwy / Braddock Rd)	Debt Service	-	-	-	-	161	246	407
Prentice Rd	Debt Service	-	-	400	790	1,170	1,140	3,500
Route 50 North Collector Road (Air & Space Parkway to Tall Cedars Parkway)	Debt Service					410	809	1,219
Route 50 Corridor Improvements	Debt Service	-	-	311	304	296	288	1,199
Route 50/Trailhead Drive Roundabout	Debt Service	-	-	-	-	121	247	368
Rt 7 / Hillsboro Rd Interchange	Debt Service	-	200	195	190	603	782	1,970
Rt 9 & Rt 287 Roundabout	Debt Service	-	-	-	98	95	584	777
Shellhorn Dr. (Lo. Co. Pkwy / Randolph Dr)	Debt Service	-	800	780	760	740	1,520	4,600
Westwind Drive (State St / Ladbrook Dr)	Debt Service	-	-	-	790	1,170	1,718	3,678
Roads Subtotal		26	1,106	3,140	6,058	10,899	16,743	37,972



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

Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<u>Sidewalks, Signals, and Traffic Calming</u>								
Harmony Middle School - Sidewalk	Debt Service	-	-	-	-	128	125	253
Intersection Improvements	FTE	2.00	1.00	1.00	-	-	-	4.00
	Personnel	238	196	357	312	321	331	1,756
	Debt Service	-	-	221	853	1,810	2,685	5,569
Poland Road - Shared Use Path	Debt Service	-	-	-	-	121	118	239
River Creek Pkwy - Sidewalk	Debt Service	-	-	-	-	131	128	258
Route 7 Pedestrian Improvements	Debt Service	21	87	84	182	173	383	930
Sidewalk and Trail Program	Debt Service	-	-	-	-	111	299	410
Sterling Blvd/W&OD Overpass	Debt Service	-	-	-	82	469	764	1,314
<i>Sidewalks, Signals, and Traffic Calming Subtotal</i>		260	283	662	1,429	3,262	4,832	10,728
	FTE	2.00	1.00	1.00	-	-	-	4.00
	Personnel	238	196	357	312	321	331	1,756
	Debt Service	21	87	305	1,117	2,941	4,501	8,972
<i>Sidewalks, Signals, and Traffic Calming Subtotal</i>		260	283	662	1,429	3,262	4,832	10,728
Transportation Capital Subtotal		286	1,389	3,802	7,488	14,161	21,575	48,701



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

School Capital Projects								
Operating Impacts								
Capital (\$ in 1000s)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Elementary Schools								
Algonkian ES Renovations (formerly ES - Renovation 1)	Debt Service	-	-	-	-	-	281	281
ES - 3 Classroom Addition - Phase I & II	Debt Service	-	-	-	320	632	1,005	1,957
ES-23 Dulles North	Debt Service	-	510	1,998	3,478	4,680	4,549	15,215
ES-29 Dulles South	Debt Service	-	510	1,998	3,478	4,680	4,549	15,215
Elementary Schools Subtotal		-	1,021	3,995	7,276	9,993	10,384	32,668
Middle Schools								
MS-14, Dulles North	Debt Service	-	-	-	-	500	1,488	1,988
Middle Schools Subtotal		-	-	-	-	500	1,488	1,988
High Schools								
CS Monroe Technology Center	Debt Service	-	182	1,246	3,118	4,599	6,000	15,144
HS-9 Lightridge High School	Debt Service	-	2,292	5,675	8,777	9,047	8,816	34,607
HS - Stadium Synthetic Turf & Track Resurface	Debt Service	-	100	289	282	275	268	1,214
HS - Tennis Courts Lighting	Debt Service	-	-	-	-	-	100	100
HS - Weight Room Expansion	Debt Service	-	-	-	-	-	129	129
High Schools Subtotal		-	2,574	7,211	12,177	13,921	15,312	51,194
Division/ Other School Projects								
Broadband Infrastructure	Debt Service	19	98	179	246	234	233	1,009
Bus Radio Replacements	Debt Service	-	-	-	-	96	729	825
Division Security Improvements	Debt Service	-	221	647	919	1,209	1,180	4,176
Joint Use Dry Bulk Storage Facility	Debt Service	-	-	25	138	315	428	906
School Bus Replacement Fund	Debt Service	-	1,390	2,790	4,203	5,627	7,056	21,066
School Security Vestibules	Debt Service	-	221	247	801	1,136	1,108	3,512
Staff Training Center & Round Hill Support Facility Renovation	Debt Service	-	-	-	110	630	1,358	2,098
Valley Service Center Replacement & Culbert ES Bus Parking	Debt Service	-	-	-	-	-	168	168
Division/ Other School Projects Subtotal		19	1,929	3,888	6,417	9,246	12,259	33,759
Schools Capital Subtotal		19	5,524	15,094	25,869	33,660	39,443	119,609



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

Operating Analysis Summary							
Operating Impacts							
Capital (\$ in 1000s)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Administration	140	1,388	2,297	2,243	2,316	2,733	11,117
General Government	1,361	1,976	2,806	3,014	3,365	3,987	16,507
Health and Welfare	-	-	59	379	374	370	1,182
Parks, Recreation & Culture	3,211	3,556	5,098	9,514	19,895	25,440	66,713
Public Safety	485	3,137	8,610	18,531	23,954	26,600	81,318
Transportation	286	1,389	3,802	7,488	14,161	21,575	48,701
County Projects - Operating Cost:	5,483	11,445	22,672	41,168	64,065	80,705	225,537
<i>County Projects - FTE</i>	2.00	5.00	59.92	75.09	77.84	-	219.85
Personnel	2,630	3,000	5,735	12,702	17,613	18,223	59,903
O&M	2,110	2,167	3,315	6,642	8,748	8,853	31,835
Capital Outlay	-	-	-	-	-	-	-
Debt Service	743	6,278	13,622	21,824	37,704	53,629	133,799
County Projects - Operating Cost:	5,483	11,445	22,672	41,168	64,065	80,705	225,537
<i>County Projects - FTE</i>	2.00	5.00	59.92	75.09	77.84	-	219.85
Elementary Schools	-	1,021	3,995	7,276	9,993	10,384	32,668
Middle Schools	-	-	-	-	500	1,488	1,988
High Schools	-	2,574	7,211	12,177	13,921	15,312	51,194
Division/Other School Projects	19	1,929	3,888	6,417	9,246	12,259	33,759
School Projects - Operating Cost:	19	5,524	15,094	25,869	33,660	39,443	119,609
Debt Service	19	5,524	15,094	25,869	33,660	39,443	119,609
School Projects - Operating Cost:	19	5,524	15,094	25,869	33,660	39,443	119,609



SUMMARY OF FINANCIAL SOURCES AND USES AND APPROPRIATED FUND BALANCE

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

Fund	Est. Beginning Fund Balance 07/01/2018	Use of Fund Balance	Contribution to Fund Balance	Est. Ending Fund Balance 06/30/2019	% Change
Operating Appropriations					
General Fund	\$290,051,684	\$26,894,861	\$0	\$263,156,823	-9.3%
School Funds ¹	40,004,704	15,500,000	2,484,886	26,989,590	-32.5%
Self Insurance Fund	6,338,952	0	0	6,338,952	0.0%
Debt					
County Debt Service Fund	\$34,873,402	\$20,000,000	\$0	\$14,873,402	-57.4%
School Debt Service Fund	2,396,901	0	0	2,396,901	0.0%
Route 28 Special Imp. Fund	353,390	0	0	353,390	0.0%
Capital Appropriations					
County Capital Projects	\$410,311,764	\$0	\$0	\$410,311,764	0.0%
School Capital Projects	50,354,641	0	0	50,354,641	0.0%
County CAPP Fund	4,714,686	0	0	4,714,686	0.0%
School CAPP Fund	8,391,856	0	0	8,391,856	0.0%
Public Facilities Fund	122,208,274	0	0	122,208,274	0.0%
Transportation District	41,948,255	3,508,160	2,283,413	40,723,508	-2.9%
Capital Project Financing Fund	0	0	0	0	0.0%
Other Funds					
Other Funds	\$53,919,921	\$599,162	\$1,799,853	\$55,120,612	2.2%

The School Funds include a \$15.5 million use of fund balance for the LCPS General Fund and a contribution to fund balance of \$2.4 million in the School Nutrition Fund. The funding in the LCPS General Fund will be used for one-time uses.

The County Debt Service Fund includes a \$20 million use of fund balance for one-time uses. This represents a decrease of 57.4 percent. More detailed information regarding the long-term sustainability of the fund can be found in the Debt section of Volume 2.

¹ Schools Funds includes the following Loudoun County Public Schools funds: Operating Fund, Grant Fund, School Nutrition Fund, and Lease Purchase Fund.



Summary of Financial Sources and Uses and Appropriated Fund Balance

	General Fund	School Operating ¹	Self Insurance Fund	County Debt Service Fund	School Debt Service
BEGINNING FUND BALANCE	\$286,330,668	\$31,753,640	\$4,222,406	\$40,529,852	\$2,396,901
FY 2017 Actuals (Per CAFR)					
Local Sources	1,357,307,223	30,716,449	54,451,741	2,605,448	0
Intergovernmental	94,057,037	348,658,699	0	0	0
Transfers In	41,547,100	705,689,076	3,829,680	176,802,347	10,273,351
Other Sources	47,716	10,000,000	0	20,559,059	0
Total – Revenue	\$1,492,959,076	\$1,095,064,224	\$58,281,421	\$199,966,854	\$10,273,351
Personnel	315,903,997	0	0	0	0
Operations & Maintenance	146,428,191	0	4,030,397	0	0
Capital	1,057,293	0	0	0	0
Transfers Out	978,240,670	10,901,458	0	31,835,584	0
Other Uses	0	1,063,911,702	52,134,478	165,787,720	10,273,351
Total – Expenditure	\$1,441,630,151	\$1,074,813,160	\$56,164,875	\$197,623,304	\$10,273,351
<i>Change in Fund Balance</i>	<i>51,328,925</i>	<i>20,251,064</i>	<i>2,116,546</i>	<i>2,343,550</i>	<i>0</i>
FY 2018 Adopted Budget					
Local Sources	1,373,934,668	12,763,535	0	855,000	0
Intergovernmental	91,308,859	394,760,380	0	0	0
Transfers In	6,423,647	747,959,827	5,455,700	171,639,660	10,293,895
Other Sources	0	10,000,000	0	0	0
Total – Revenue	\$1,471,667,174	\$1,165,483,742	\$5,455,700	\$172,494,660	\$10,293,895
Personnel	349,917,502	0	0	0	0
Operations & Maintenance	151,175,574	0	5,455,700	640,000	0
Capital	3,156,074	0	0	0	0
Transfers Out	1,015,025,933	0	0	130,421	0
Other Uses	0	1,177,483,742	0	179,724,239	10,293,895
Total – Expenditure	\$1,519,275,083	\$1,177,483,742	\$5,455,700	\$180,494,660	\$10,293,895
<i>Change in Fund Balance</i>	<i>-47,607,909</i>	<i>-12,000,000</i>	<i>0</i>	<i>-8,000,000</i>	<i>0</i>
FY 2019 Adopted Budget					
Local Sources	1,487,094,727	11,092,067	0	855,000	0
Intergovernmental	93,474,697	421,159,359	0	0	0
Transfers In	7,198,600	797,402,923	5,455,700	161,007,958	10,326,552
Other Sources	0	10,000,000	0	0	0
Total – Revenue	\$1,587,768,024	\$1,239,654,349	\$5,455,700	\$161,862,958	\$10,326,552
Personnel	380,845,846	0	0	0	0
Operations & Maintenance	159,088,941	0	5,455,700	640,000	0
Capital	4,685,538	0	0	0	0
Transfers Out	1,070,042,560	0	0	137,151	0
Other Uses	0	1,252,669,463	0	181,085,807	10,326,552
Total – Expenditure	\$1,614,662,885	\$1,252,669,463	\$5,455,700	\$181,862,958	\$10,326,552
<i>Change in Fund Balance</i>	<i>-26,894,861</i>	<i>-13,015,114</i>	<i>0</i>	<i>-20,000,000</i>	<i>0</i>
EST. END. FUND BALANCE	\$263,156,823	\$26,989,590	\$6,338,952	\$14,873,402	\$2,396,901



Summary of Financial Sources and Uses and Appropriated Fund Balance

	Route 28 Spec. Imp. Fund	County Capital Projects Fund	School Capital Projects Fund	County CAPP Fund	School CAPP Fund
BEGINNING FUND BALANCE	\$88,743	\$349,964,962	\$72,034,781	\$4,992,424	\$5,697,128
FY 2017 Actuals (Per CAFR)					
Local Sources	10,331,454	887,296	0	66,740	0
Intergovernmental	0	24,819,531	0	0	0
Transfers In	0	279,141,076	103,124,442	8,563,000	8,992,500
Other Sources	0	0	0	0	0
Total – Revenue	\$10,331,454	\$304,847,903	\$103,124,442	\$8,629,740	\$8,992,500
Personnel	0	0	0	0	0
Operations & Maintenance	10,066,807	0	0	0	0
Capital	0	227,878,027	124,804,582	8,907,478	6,297,772
Transfers Out	0	20,066,690	0	0	0
Other Uses	0	0	0	0	0
Total – Expenditure	\$10,066,807	\$247,944,717	\$124,804,582	\$8,907,478	\$6,297,772
<i>Change in Fund Balance</i>	<i>264,647</i>	<i>56,903,186</i>	<i>-21,680,140</i>	<i>-277,738</i>	<i>2,694,728</i>
FY 2018 Adopted Budget					
Local Sources	11,131,000	0	0	100,000	0
Intergovernmental	0	16,319,000	0	0	0
Transfers In	0	254,163,573	156,407,200	10,065,000	12,688,000
Other Sources	0	0	0	0	0
Total – Revenue	\$11,131,000	\$270,482,573	\$156,407,200	\$10,165,000	\$12,688,000
Personnel	0	0	0	0	0
Operations & Maintenance	11,131,000	0	0	0	0
Capital	0	259,512,254	156,407,200	10,165,000	12,688,000
Transfers Out	0	7,526,703	0	0	0
Other Uses	0	0	0	0	0
Total – Expenditure	\$11,131,000	\$267,038,957	\$156,407,200	\$10,165,000	\$12,688,000
<i>Change in Fund Balance</i>	<i>0</i>	<i>3,443,616</i>	<i>0</i>	<i>0</i>	<i>0</i>
FY 2019 Adopted Budget					
Local Sources	12,239,000	0	0	100,000	0
Intergovernmental	0	16,644,703	0	0	0
Transfers In	0	199,803,405	47,674,800	12,443,500	13,973,000
Other Sources	0	0	0	0	0
Total – Revenue	\$12,239,000	\$216,448,108	\$47,674,800	\$12,543,500	\$13,973,000
Personnel	0	0	0	0	0
Operations & Maintenance	12,239,000	0	0	0	0
Capital	0	207,468,798	47,674,800	12,543,500	13,973,000
Transfers Out	0	8,979,310	0	0	0
Other Uses	0	0	0	0	0
Total – Expenditure	\$12,239,000	\$216,448,108	\$47,674,800	\$12,543,500	\$13,973,000
<i>Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
EST. END. FUND BALANCE	\$353,390	\$410,311,764	\$50,354,641	\$4,714,686	\$8,391,856



Summary of Financial Sources and Uses and Appropriated Fund Balance

	Public Facilities Fund	Transportation District Fund	Capital Project Financing	Other Appropriated Funds	Total Appropriated Funds
BEGINNING FUND BALANCE	\$126,384,898	\$13,215,077	\$0	\$46,158,422	\$983,769,902
FY 2017 Actuals (Per CAFR)					
Local Sources	35,637,646	53,656,767	0	14,569,974	1,560,230,738
Intergovernmental	0	144,496	0	15,796,869	483,476,632
Transfers In	0	73,649,962	0	8,262,544	1,419,875,078
Other Sources	0	0	220,938,836	0	251,545,611
Total – Revenue	\$35,637,646	\$127,451,225	\$220,938,836	\$38,629,387	\$3,715,128,059
Personnel	0	0	0	2,122,479	318,026,476
Operations & Maintenance	2,528,034	-149,308	0	27,634,767	190,538,888
Capital	0	113,546,133	0	814,277	483,305,562
Transfers Out	37,286,236	0	220,938,836	2,297,240	1,301,566,714
Other Uses	0	0	0	0	1,292,107,251
Total – Expenditure	\$39,814,270	\$113,396,825	\$220,938,836	\$32,868,763	\$3,585,544,891
<i>Change in Fund Balance</i>	<i>-4,176,624</i>	<i>14,054,400</i>	<i>0</i>	<i>5,760,624</i>	<i>129,583,168</i>
FY 2018 Adopted Budget					
Local Sources	46,958,124	97,758,501	0	18,097,590	1,561,598,418
Intergovernmental	0	0	0	14,826,364	517,214,603
Transfers In	0	16,678,124	0	8,307,560	1,400,082,186
Other Sources	0	0	230,392,200	0	240,392,200
Total – Revenue	\$46,958,124	\$114,436,625	\$230,392,200	\$41,231,514	\$3,719,287,407
Personnel	0	0	0	1,861,744	351,779,246
Operations & Maintenance	0	1,921,087	0	32,781,850	203,105,211
Capital	0	0	0	2,375,000	444,303,528
Transfers Out	46,958,124	97,836,760	230,392,200	2,212,045	1,400,082,186
Other Uses	0	0	0	0	1,367,501,876
Total – Expenditure	\$46,958,124	\$99,757,847	\$230,392,200	\$39,230,639	\$3,766,772,047
<i>Change in Fund Balance</i>	<i>0</i>	<i>14,678,778</i>	<i>0</i>	<i>2,000,875</i>	<i>-47,484,640</i>
FY 2019 Adopted Budget					
Local Sources	8,031,045	74,068,000	0	18,305,091	1,611,784,930
Intergovernmental	0	0	0	15,379,926	546,658,685
Transfers In	0	29,960,000	0	7,831,207	1,293,077,645
Other Sources	0	0	112,467,000	0	122,467,000
Total – Revenue	\$8,031,045	\$104,028,000	\$112,467,000	\$41,516,224	\$3,573,988,260
Personnel	0	0	0	3,010,780	383,856,626
Operations & Maintenance	0	12,247,985	0	32,746,151	222,417,777
Capital	0	0	0	4,142,785	290,488,421
Transfers Out	8,031,045	93,004,762	112,467,000	415,817	1,293,077,645
Other Uses	0	0	0	0	1,444,081,822
Total – Expenditure	\$8,031,045	\$105,252,747	\$112,467,000	\$40,315,533	\$3,633,922,291
<i>Change in Fund Balance</i>	<i>0</i>	<i>-1,224,747</i>	<i>0</i>	<i>1,200,691</i>	<i>-59,934,031</i>
EST. END. FUND BALANCE	\$122,208,274	\$40,723,508	\$0	\$55,120,612	\$1,005,934,399



HISTORY OF EXPENDITURES BY DEPARTMENT

Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Animal Services	\$2,922,674	\$3,378,982	\$3,537,675	\$3,704,516
Board of Supervisors	\$2,348,063	\$2,558,241	\$2,583,353	\$2,709,262
Building & Development	\$20,794,079	\$22,195,695	\$22,269,830	\$23,835,745
Clerk of the Circuit Court	\$4,318,077	\$4,425,083	\$4,589,272	\$4,721,220
Commissioner of the Revenue	\$6,694,456	\$7,198,845	\$7,989,701	\$8,198,597
Commonwealth's Attorney	\$3,563,001	\$3,896,450	\$4,060,405	\$4,179,317
Community Corrections	\$2,071,585	\$2,351,954	\$2,625,591	\$2,699,714
County Administrator	\$4,923,939	\$5,094,673	\$5,953,279	\$6,114,180
County Attorney	\$3,084,875	\$3,172,652	\$3,416,335	\$3,515,396
Courts	\$1,425,348	\$1,533,153	\$1,673,880	\$1,716,024
Economic Development	\$3,257,953	\$3,576,878	\$3,837,175	\$3,933,015
Elections & Voter Registration	\$1,722,543	\$1,872,155	\$1,934,920	\$1,981,047
Extension Services	\$397,343	\$449,408	\$465,751	\$477,413
Family Services	\$32,092,069	\$35,482,175	\$38,130,927	\$39,161,482
Finance and Procurement	\$4,690,492	\$5,517,666	\$5,761,098	\$5,919,650
Fire & Rescue	\$71,869,522	\$83,062,727	\$89,133,020	\$91,477,095
General Services	\$41,169,678	\$39,404,077	\$47,276,265	\$48,639,250
Health	\$4,763,662	\$5,134,319	\$5,487,295	\$5,602,254
Human Resources	\$6,607,442	\$5,838,493	\$6,281,947	\$6,420,544
Information Technology	\$28,502,223	\$32,018,567	\$34,272,913	\$34,404,309
Juvenile Court Service Unit	\$2,081,787	\$2,175,748	\$2,283,968	\$2,345,434
Library Services	\$15,020,156	\$16,932,383	\$20,136,288	\$20,660,307
Management and Budget	\$2,306,592	\$2,649,224	\$2,910,419	\$2,992,243
Mapping & Geographic Information	\$2,450,488	\$2,517,195	\$2,631,952	\$2,707,475
MH, SA, & Developmental Services	\$38,118,692	\$38,810,027	\$43,905,953	\$45,056,251
Non-Departmental	\$984,242,190	\$1,025,335,346	\$1,081,463,034	\$1,088,415,716
Parks, Recreation, & Community	\$39,070,748	\$44,423,355	\$48,411,720	\$49,600,465
Planning and Zoning	\$7,209,158	\$7,367,303	\$7,629,769	\$7,848,092
Sheriff's Office	\$84,212,725	\$88,791,371	\$89,359,992	\$94,440,424
Transportation and Capital	\$26,797,995	\$27,931,373	\$29,901,625	\$30,578,905
Treasurer	\$5,108,515	\$5,753,823	\$6,171,089	\$6,323,292
County Total	\$1,453,838,069	\$1,530,849,339	\$1,626,086,442	\$1,650,378,634



HISTORY OF FTE BY DEPARTMENT

Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted ¹	FY 2020 Projected
Animal Services	35.49	35.49	34.53	35.53
Board of Supervisors	0.00	0.00	0.00	0.00
Building & Development	200.27	199.80	198.80	200.80
Clerk of the Circuit Court	47.00	48.00	49.00	49.00
Commissioner of the Revenue	67.46	68.93	73.93	73.93
Commonwealth's Attorney	33.00	36.00	36.00	36.00
Community Corrections	21.86	24.80	26.33	26.33
County Administrator	32.27	33.27	38.00	38.00
County Attorney	22.00	22.00	23.00	23.00
Courts	10.00	10.00	10.00	10.00
Economic Development	22.77	22.77	24.00	24.00
Elections and Voter Registration	10.00	12.00	12.00	12.00
Extension Services ²	7.74	7.74	7.74	7.74
Family Services	196.90	201.84	215.23	232.83
Finance and Procurement	42.00	44.00	44.00	44.00
Fire & Rescue	638.13	696.50	649.14	649.14
General Services	110.73	114.73	126.73	126.73
Health ²	83.00	85.00	85.00	85.00
Human Resources	29.00	32.00	33.00	33.00
Information Technology	97.67	106.47	108.47	108.47
Juvenile Court Services Unit ²	32.19	32.19	31.00	31.00
Library Services	179.85	215.47	219.06	219.06
Management and Budget	22.00	24.00	29.00	29.00
Mapping & Geographic Information	23.00	23.00	23.00	23.00
MH, SA, & Developmental Services	360.37	372.90	387.43	387.43
Non-Departmental	0.00	0.00	0.00	0.00
Parks, Recreation, and Community	538.23	608.77	619.69	621.19
Planning and Zoning	59.00	60.47	60.47	60.47
Sheriff's Office	790.58	794.95	730.85	765.85
Transp. & Capital Infrastructure	62.00	63.00	71.00	71.00
Treasurer	49.00	50.00	51.00	51.00
Subtotal-General, Special Rev Fund	3,823.51	4,046.09	4,017.40	4,074.50
Central Services Fund	11.33	3.53	3.53	3.53
Legal Resources Fund	1.00	1.00	1.00	1.00
Total	3,835.84	4,050.62	4,021.93	4,079.03

¹ Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause difference in FTE counts between FY 2018 and FY 2019.

² 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 thirty-one distinct Governmental Funds. These funds reflect appropriation decisions that are generally divided into three major categories: operating, capital, and debt service. Some funds contain appropriations for a wide range of services, while others are specific to a given service or targeted geographic area. Each of these funds are reviewed and approved by the Board during their budget deliberations. Some of the funds have specific taxes attached to support them. Those taxes and rates also are reviewed and adopted by the Board.

The following funds are categorized as Governmental Funds:

General Fund

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

School Operating Fund (Component Unit)

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



County Funds, Fund Structure, and Basis of Budgeting

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.

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

Children's Services Act (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.

Dulles Industrial Park Water & Sewer District Fund

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

Dulles Town Center Community Development Authority (CDA) Fund

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.

EMS Transport Reimbursement Program Fund

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

Greenlea Tax District

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.

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)



County Funds, Fund Structure, and Basis of Budgeting

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.

James Horton Program for the Arts Fund

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

Legal Resource Center Fund

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

Public Facilities Fund

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

Rental Assistance Program Fund

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

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

Route 28 Special Improvements Fund

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

State and Federal Grant Fund

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

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.

Uran Holocaust Library Fund

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



County Funds, Fund Structure, and Basis of Budgeting

School Grant Fund (Component Unit)

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

School Nutrition Fund (Component Unit)

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

School Lease Purchase Fund (Component Unit)

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

Debt Service Funds

Debt Service Funds 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 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 CIP. Revenue sources for this fund include transfers of local tax funding from the General Fund, the issuance of municipal bonds (debt), and a wide variety of grants and developer contributions.

School Capital Projects Fund

The School Capital Projects Fund controls the financing and construction of local educational facilities. The Board of Supervisors approves these projects through the County's CIP, following the recommendations of the School Board.



County Funds, Fund Structure, and Basis of Budgeting

Revenue sources for this fund generally consist of a combination of transfers of local tax funding from the General Fund, the issuance of municipal bonds (debt), and/or developer contributions (proffers).

County Capital Asset Preservation Program Fund (CAPP)

The County Capital Asset Preservation Program 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.

The Computer System Replacement Fund is a subfund of the County Capital Asset Preservation Program Fund

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.

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.

Capital Projects Financing Fund

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

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 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.



County Funds, Fund Structure, and Basis of Budgeting

Fund – Fund Type Table (Budgeted Funds)

	Governmental	Proprietary	Component Unit
Operating Funds			
County General Fund	General		
School Fund			General
School Grant Fund			Special Revenue
School Nutrition Fund			Special Revenue
School Lease Purchase Fund			Special Revenue
Children's Services Act Fund	Special Revenue		
Dulles Town Center CDA Fund	Special Revenue		
EMS Transport Program Fund	Special Revenue		
Horton Program for the Arts Fund	Special Revenue		
Housing Fund	Special Revenue		
Legal Resource Center Fund	Special Revenue		
Rental Assistance Program Fund	Special Revenue		
Restricted Use Transient Occupancy Tax Fund	Special Revenue		
Self-Insurance Fund		Internal Service	
State and Federal Grant Fund	Special Revenue		
Symington Fund	Special Revenue		
Uran Holocaust Library Fund	Special Revenue		
Debt Appropriations			
County Debt Service Fund	Debt		
School Debt Service Fund – Leases			Debt
Dulles Industrial Park Water and Sewer	Special Revenue		
Greenlea Tax District	Special Revenue		
Route 28 Special Improvements Fund	Special Revenue		
Tall Oaks Water and Sewer Fund	Special Revenue		
Capital Appropriations			
County Capital Projects Fund	Capital		
School Capital Projects Fund			Capital
County Capital Asset Preservation Program	Capital		
School Capital Asset Preservation Program			Capital
Capital Projects Financing Fund	Capital		
Major Equipment Replacement Fund	Capital		
Public Facilities Fund	Special Revenue		
Transportation District Fund	Special Revenue		

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.



County Funds, Fund Structure, and Basis of Budgeting

Basis of Budgeting

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

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

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

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

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 Board of Supervisors' Fiscal Policy

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

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

Strategic Management of Loudoun's Growth: The Planning Tools		
Document	Planning Horizon	Update Frequency
General Plan	20 years	Every 5 years
Area Plans	Indefinite	As needed
Service Plans and Levels	20 years	Every 4 years
Capital Needs Assessment	10 years	Every 4 years
Capital Improvement Program	6 years	Every year
Operating and Capital Budgets	2 years	Every year



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

Fiscal Planning and Budgeting Policies

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

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

7. Consistent with the Va. Code Section 15.2-2283 and 15.2-2284, the County will consider the adequacy of public facilities and services when reviewing any zoning application for more intensive use or density. To fairly implement and apply this policy, the County will consider the following:
 - a) existing facilities;
 - b) facilities included in the capital improvement program;
 - c) the ability of the County to finance facilities under debt standards established by its fiscal policies;
 - d) service level standards established by approved service plans and the effect of existing and approved development, and the proposed development, on those standards;
 - e) service levels on the existing transportation system; the effect of existing and approved development and the proposed development of those service levels and the effect of proposed roads which are funded for construction;
 - f) commitments to phase the proposed development to the availability of adequate services and facilities; and
 - g) other mechanisms or analyses as the County may employ that measure the adequacy of such services and facilities for various areas or that measure the County's ability to establish adequate services and facilities.
8. The County expects that proposals of public facility and utility assistance by residential developers would be in conjunction with any rezoning request seeking approval of densities above existing zoning.
9. The County will seek to ensure that an equitable and a proportionate share of public capital facility and infrastructure development costs that are directly attributable to a particular development project will be financed by the users or beneficiaries.



10. The County will fund the balance of capital facilities expenditures and operational service expenditures which are not financed through other mechanisms, according to existing Countywide Fiscal Policies adopted by the Board of Supervisors on December 17, 1984, or as subsequently amended.



FISCAL POLICY

COUNTY OF LOUDOUN, VIRGINIA BOARD OF SUPERVISORS FISCAL POLICY

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

STATEMENT OF POLICY PURPOSE

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

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

POLICY GOALS

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

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

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

1. Operating Budget Policies

- The operating budget is intended to implement the Board's service priorities and vision for the County.
- The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
- The County's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for nonrecurring expenditures.
- 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.
 - o Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.
 - o Net debt per capita as a percentage of income per capita should not exceed 8.0%.
 - o 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, NVTa and bond proceeds) will be spent first. When more than one category of restricted funds is available for any aspect of a project, the more restrictive of the available funds shall be spent first.
- As part of the capital project closeout process, unspent local tax funding will be transferred to the County or School capital project contingency account to be used at the discretion of the Board of Supervisors. Unspent restricted assets, such as bond proceeds, are required to be reviewed by the Controller's Office prior to closeout. All transfers between projects are required to be approved by the Board of Supervisors.
- The County will strive to update the capital intensity factor every two years, but no less than four years.
- When a project is subject to capital standards, the capital project should first be approved in the Capital Needs Assessment prior to proposal in the Capital Improvements Plan.
- The County will maximize the use of non-debt capital financing sources through the use of alternate sources of funding, including proffers, grants, and other sources of non-local tax funding revenues. The County will attempt to fund not less than 10% of the total cost of the Capital Improvement Program from local tax funding, fund balance and other recurring local revenue sources. The 10% cash provided may be applied equally to all projects or only to specific projects.

8. Asset Maintenance, Replacement, and Enhancement Policies

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



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

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 2019 APPROPRIATIONS RESOLUTION¹

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 2019 (beginning on the first day of July 2018 and ending on the thirtieth day of June 2019 from the funds and for the purposes indicated on the following pages.

BE IT FURTHER RESOLVED that not more than \$797,402,923 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.

¹ The FY 2019 Appropriations Resolution was adopted by the Board of Supervisors at its Business Meeting on April 3, 2018 (Item VIII).



FY 2019 Appropriations Resolution – General Fund

ESTIMATED REVENUE

Local, State, and Federal Sources

General Property Taxes	\$ 1,243,808,300
Other Local Taxes	\$ 159,571,250
Permits, Fees, and Licenses	\$ 23,331,298
Fines and Forfeitures	\$ 1,755,201
Revenues from Use of Money and Property	\$ 8,529,467
Charges for Services	\$ 40,373,930
Miscellaneous Revenue	\$ 191,706
Recovered Costs	\$ 9,533,575
Intergovernmental - Commonwealth	\$ 85,997,323
Intergovernmental - Federal	\$ 7,477,374
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$ 1,580,569,424

Transfers From Other Funds

Restricted Use Transient Occupancy Tax Fund	\$ 415,817
County Capital Projects Fund	\$ 6,645,632
County Debt Service Fund	\$ 137,151
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 7,198,600

Use of Fund Balance	\$ 26,894,861
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TOTAL REVENUE	\$ 1,614,662,885
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APPROPRIATIONS

Initial Appropriations	\$ 544,620,325
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Transfers To Other Funds

Children's Services Act Fund	\$ 3,685,000
Legal Resource Center Fund	\$ 59,739
Rental Assistance Program Fund	\$ 86,468
Transportation District Fund	\$ 29,460,000
County Capital Projects Fund	\$ 29,770,185
County Capital Asset Preservation Program Fund	\$ 12,443,500
Major Equipment Replacement Fund	\$ 4,000,000
County Debt Service Fund	\$ 152,629,693
Self-Insurance Fund	\$ 5,455,700
School Capital Projects Fund	\$ 10,749,800
School Capital Asset Preservation Program Fund	\$ 13,973,000
School Debt Service Fund - Leases	\$ 10,326,552

**FY 2019 Appropriations Resolution – General Fund**

School Fund	\$ 797,402,923
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 1,070,042,560
TOTAL APPROPRIATIONS	\$ 1,614,662,885



FY 2019 Appropriations Resolution – Loudoun County Public Schools

Operating Fund

ESTIMATED REVENUE	
Local, State, and Federal Sources	
Charges for Services	\$ 11,090,067
Commonwealth	\$ 361,968,379
Federal	\$ 1,356,312
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$ 374,414,758
Transfers From Other Funds	
County General Fund	\$ 787,402,923
County General Fund - OPEB	\$ 10,000,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 797,402,923
Use of Fund Balance	\$ 15,500,000
TOTAL REVENUE	\$ 1,187,317,681
INITIAL APPROPRIATION	\$ 1,187,317,681

Grant Fund

ESTIMATED REVENUE	\$ 23,989,680
INITIAL APPROPRIATION	\$ 23,989,680

School Nutrition Fund

ESTIMATED REVENUE	\$ 33,844,988
INITIAL APPROPRIATION	
Initial Appropriation	\$ 31,360,102
Addition to Fund Balance	\$ 2,484,886
TOTAL APPROPRIATION	\$ 33,844,988

**FY 2019 Appropriations Resolution – Loudoun County Public Schools****Lease Purchase Fund**

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



FY 2019 Appropriations Resolution – Capital Funds

County Capital Projects Fund

ESTIMATED REVENUE		
Estimated Revenue	\$	16,644,703
Transfers From Other Funds		
Capital Projects Financing Fund	\$	75,542,000
County General Fund	\$	29,770,185
Public Facilities Fund	\$	7,531,045
Transportation District Fund	\$	86,960,175
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$	199,803,405
TOTAL REVENUE	\$	216,448,108
APPROPRIATIONS		
Initial Appropriation	\$	207,468,798
Transfers To Other Funds		
Debt Service Fund	\$	2,333,678
General Fund	\$	6,645,632
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$	8,979,310
TOTAL APPROPRIATIONS	\$	216,448,108

School Capital Projects Fund

ESTIMATED REVENUE		
Transfers From Other Funds		
Capital Projects Financing Fund	\$	36,925,000
County General Fund	\$	10,749,800
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$	47,674,800
TOTAL REVENUE	\$	47,674,800
INITIAL APPROPRIATIONS	\$	47,674,800



FY 2019 Appropriations Resolution – Capital Funds

County Capital Asset Preservation Program Fund

ESTIMATED REVENUE		
Estimated Revenue	\$	100,000
Transfers From Other Funds		
County General Fund	\$	12,443,500
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$	12,443,500
TOTAL REVENUE	\$	12,543,500
INITIAL APPROPRIATIONS	\$	12,543,500

School Capital Asset Preservation Program Fund

ESTIMATED REVENUE		
Transfers From Other Funds		
County General Fund	\$	13,973,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$	13,973,000
TOTAL REVENUE	\$	13,973,000
INITIAL APPROPRIATIONS	\$	13,973,000

Capital Projects Financing Fund

ESTIMATED REVENUE	\$	112,467,000
APPROPRIATIONS		
Transfers To Other Funds		
County Capital Projects Fund	\$	75,542,000
School Capital Projects Fund	\$	36,925,000
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$	112,467,000
TOTAL APPROPRIATIONS	\$	112,467,000



FY 2019 Appropriations Resolution – Capital Funds

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
INITIAL APPROPRIATION		
	\$	4,000,000

Public Facilities Fund

ESTIMATED REVENUE	\$	8,031,045
APPROPRIATIONS		
Transfers To Other Funds		
County Capital Projects Fund	\$	7,531,045
Transportation District Fund	\$	500,000
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$	8,031,045
TOTAL APPROPRIATIONS	\$	8,031,045

Transportation District Fund

ESTIMATED REVENUE		
Estimated Revenue	\$	74,068,000
Transfers From Other Funds		
County General Fund	\$	29,460,000
Public Facilities Fund	\$	500,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$	29,960,000
Use of Fund Balance	\$	3,508,160
TOTAL REVENUE	\$	107,536,160



FY 2019 Appropriations Resolution – Capital Funds

APPROPRIATIONS		
Initial Appropriation	\$	12,247,985
Transfers To Other Funds		
County Capital Projects Fund	\$	86,960,175
Debt Service	\$	6,044,587
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$	93,004,762
 Addition to Fund Balance	 \$	 2,283,413
TOTAL APPROPRIATIONS	\$	107,536,160



FY 2019 Appropriations Resolution – Debt Funds

County Debt Service Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 855,000
Transfers From Other Funds	
County Capital Projects Fund	\$ 2,333,678
County General Fund	\$ 152,629,693
Transportation District Fund	\$ 6,044,587
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 161,007,958
Use of Fund Balance	\$ 20,000,000
TOTAL REVENUE	\$ 181,862,958
APPROPRIATIONS	
Initial Appropriation	\$ 181,725,807
Transfers To Other Funds	
County General Fund	\$ 137,151
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 137,151
TOTAL APPROPRIATIONS	\$ 181,862,958

School Debt Service Fund - Leases

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$ 10,326,552
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 10,326,552
TOTAL REVENUE	\$ 10,326,552
INITIAL APPROPRIATIONS	\$ 10,326,552

**FY 2019 Appropriations Resolution – Debt Funds****Greenlea Tax District**

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

ESTIMATED REVENUE	\$	12,239,000
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INITIAL APPROPRIATION	\$	12,239,000
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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 2019 Appropriations Resolution – Other Operating Funds

Children's Services Act Fund

ESTIMATED REVENUE	
Estimated Revenue	\$ 5,108,338
Transfers From Other Funds	
County General Fund	\$ 3,685,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 3,685,000
Use of Fund Balance	\$ 508,162
TOTAL REVENUE	\$ 9,301,500

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

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

ESTIMATED REVENUE	\$ 4,800,000
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APPROPRIATION	
Initial Appropriation	\$ 3,437,630
Addition to Fund Balance	\$ 1,362,370
TOTAL APPROPRIATION	\$ 4,800,000

James Horton Program for the Arts Fund

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

FY 2019 Appropriations Resolution – Other Operating Funds

INITIAL APPROPRIATION	\$ 1,000
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Housing Fund

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

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

County General Fund	\$ 59,739
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 59,739
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TOTAL REVENUE	\$ 104,719
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INITIAL APPROPRIATION	\$ 104,719
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Rental Assistance Program Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$ 8,517,777
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Transfers From Other Funds

County General Fund	\$ 86,468
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$ 86,468
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TOTAL REVENUE	\$ 8,604,245
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INITIAL APPROPRIATION	\$ 8,604,245
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FY 2019 Appropriations Resolution – Other Operating Funds

Restricted Use Transient Occupancy Tax Fund

ESTIMATED REVENUE	\$ 3,790,000
APPROPRIATION	
Initial Appropriation	\$ 2,936,700
Transfers To Other Funds	
County General Fund	\$ 415,817
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$ 415,817
Addition to Fund Balance	\$ 437,483
TOTAL APPROPRIATION	\$ 3,790,000

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	\$ 2,819,312
INITIAL APPROPRIATION	\$ 2,819,312

Symington Fund

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

**FY 2019 Appropriations Resolution – Other Operating Funds**

INITIAL APPROPRIATION	\$ 60,000
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Uran Holocaust Library Fund

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



FY 2019 Appropriations Resolution – Appendix

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

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

Section 2 All outstanding operating encumbrances at June 30, 2018, are hereby re-appropriated to the 2019 fiscal year to the same department and account for which they are encumbered in the previous year. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13.

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

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

Section 4 Appropriations designated for capital projects, unexpended as of June 30, 2018, are hereby re-appropriated for those projects. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. All unexpended school land acquisition funds designated for capital projects are hereby re-appropriated to the school land acquisition accounts to be held by the County for their designated purpose, if applicable. The County Administrator or designee may approve necessary adjustments or accounting transfers between funds as required for the proper accounting of capital projects. Upon completion of a County capital project, staff is authorized to close out said project and transfer to the funding source any remaining balances. This section applies to all existing appropriations for capital projects on June 30, 2018, and appropriations for capital projects in the 2019 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, 2018, are hereby re-appropriated for those purposes. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff is authorized to close out the grant and transfer back to the funding source any remaining balances. Instances where the remaining balance is less than \$100,



FY 2019 Appropriations Resolution – Appendix

staff is authorized to transfer the remaining balance to a central grant balancing account. This applies to appropriations for grants outstanding at June 30, 2018, and appropriations of grants in the 2019 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 implement “State Employee Pay Supplements,” which provide additional salary amounts to state employees working in the County. Pay supplements for state employees in the Health Department and Juvenile Court Service Unit shall be based upon comparable Loudoun County positions, as determined by the Department of Human Resources, and are conditioned upon the appropriation of funding by the Board of Supervisors through the County budget as adopted by the annual Appropriations Resolution. A pay supplement of 10 percent shall be implemented for employees of the General District Court and the Juvenile and Domestic Relations Court. Pay supplements shall be periodically reviewed and may be increased, decreased, or eliminated subject to annual appropriation by the Board of Supervisors and review by the Department of Human Resources and as may be provided within an existing or future Memorandum of Understanding (MOU) between the County and the applicable agency (or agencies) of the Commonwealth. The County Administrator is authorized to execute MOUs, after proper review of the County Attorney and other departments as necessary.

Section 10 For purposes of administering the paybands, the salary scales will be increased at the minimum by 3 percent and maximum by 3 percent effective July 12, 2018.

For purposes of this Section, a 3 percent market-based increase will be effective July 12, 2018, and will be part of the August 3, 2018, pay check for regular and classified temporary County employees. For purposes of this Section, a 3.5 percent merit increase will be effective September 20, 2018, and will be part of the October 12, 2018, paycheck for regular County employees who achieve a “fully successful” rating on their annual performance appraisals.

The County Attorney will receive a 3 percent market-based increase and a 3.5 percent merit increase. The County Attorney will receive a \$10,000 contribution for FY 2019 to a deferred compensation plan (“County of Loudoun, VA Executive 401(a) Plan”), to be deposited in twenty-four equal payments. The County Attorney’s car allowance will be terminated effective July 1, 2018.

The County Administrator will receive a 3 percent market-based increase and a 3.5 percent merit increase. The County Administrator will receive a \$10,000 contribution for FY 2019 to a deferred



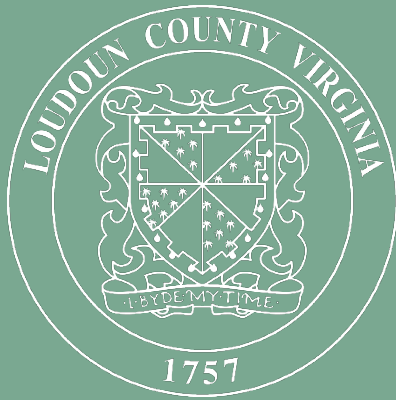
FY 2019 Appropriations Resolution – Appendix

compensation plan (“County of Loudoun, VA Executive 401(a) Plan”), to be deposited in twenty-four equal payments.

Constitutional Officers will receive a 3 percent market-based increase and a 3.5 percent merit increase. Any pay increases provided by the State to the Constitutional Officers in FY 2019 will offset the salary increases provided by the County to ensure the combination of State and County salary increases does not exceed 6.5 percent in FY 2019. The General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2019.

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 2018 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 2018’s self-insurance claims should the combined amount of fund balance, including reserves in that fund, fall below 10 percent of FY 2018’s claims. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2018 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 2018’s claims.



General Fund Revenue and Trends

FY 2019 Adopted Budget

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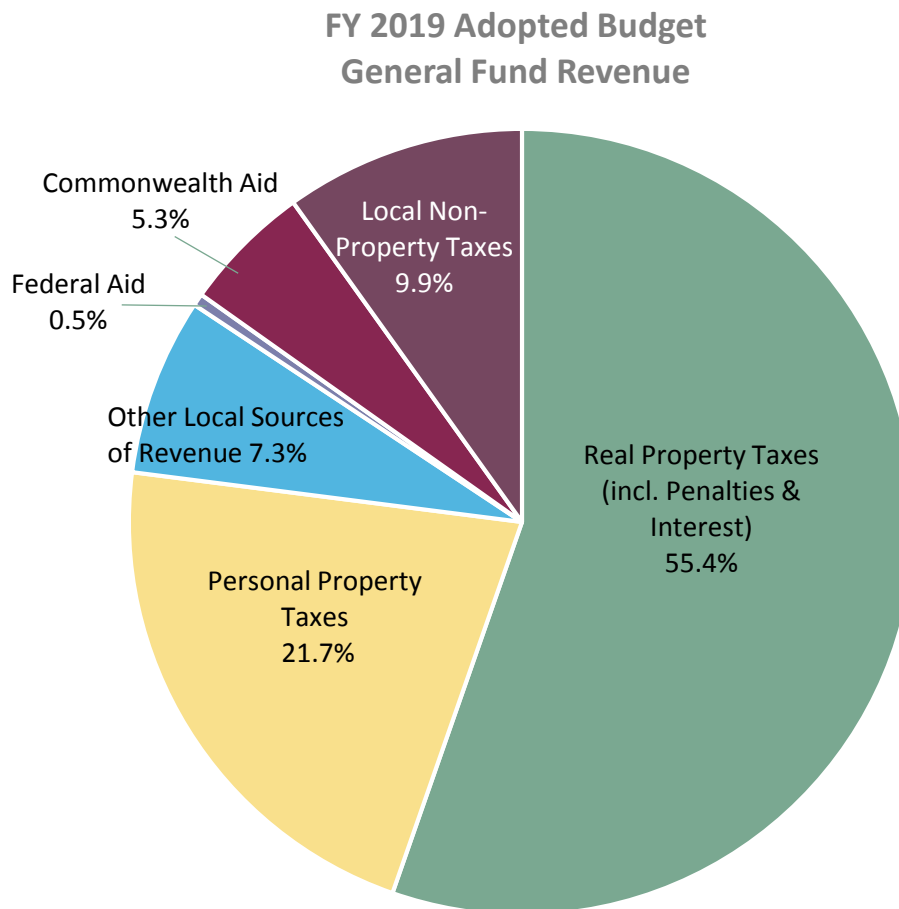
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GENERAL FUND REVENUE

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 ordinary, jurisdiction-wide operations of County government. "Revenue" in the General Fund consists of money that goes directly to the Fund when realized by the County and money initially appropriated in other funds that are transferred into the General Fund during the fiscal year. There are five major categories of General Fund Revenue: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The chart below shows the percentage contribution of each of these five categories to FY 2019 General Fund Revenue, the largest being General Property Tax revenues at 77 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. The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Director of Finance and Procurement, the Director of Management and Budget, and representatives of several County operating departments. The Revenue Committee also reviews projected revenues from several non-tax sources that represent substantial amounts of revenue (e.g., building permits, court fines, and interest on investment).

The following table presents the five major General Fund revenue categories and related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each. ***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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
General Property Taxes					
Real Property Tax ¹	\$752,027,684	\$786,621,133	\$820,954,120	\$852,239,000	\$886,762,050
Personal Property	195,654,349	237,486,097	280,250,324	288,441,700	349,888,250
Penalties & Interest	6,098,286	9,650,788	12,721,331	4,958,000	7,158,000
Total General Property	\$953,780,318	\$1,033,758,018	\$1,113,925,774	\$1,145,638,700	\$1,243,808,300
Local Non-Property Taxes					
Sales and Use Tax	\$61,411,195	\$68,976,067	\$72,469,150	\$71,800,000	\$76,220,000
Consumers Utility Taxes	22,548,783	21,555,702	21,807,354	21,837,880	22,245,000
Business License Taxes	31,558,942	31,785,671	35,210,681	33,062,250	35,342,250
Franchise Fees & Misc	25,334,114	23,810,188	31,992,966	25,348,000	25,764,000
Total Non-Property Taxes	\$140,853,034	\$146,127,628	\$161,480,152	\$152,048,130	\$159,571,250
Total Local Tax Revenue²	\$1,094,633,352	\$1,179,885,646	\$1,275,405,926	\$1,297,686,830	\$1,403,379,550
Other Local Sources of Revenue					
Permits & Privilege Fees	\$24,124,482	\$22,384,995	\$24,158,503	\$22,727,563	\$23,331,298
Fines & Forfeitures	2,147,816	1,726,649	2,068,578	1,871,650	1,755,201
Use Of Money & Property	3,401,734	7,121,989	8,569,985	4,957,869	8,529,467
Charges For Services	35,037,887	34,273,965	36,969,037	36,987,999	40,373,930
Miscellaneous Revenue	1,887,751	595,894	28,925,802	189,706	191,706
Recovered Costs	8,476,452	8,798,645	9,674,223	9,513,051	9,533,575
Other Financing Sources	15,382,070	14,751,885	13,129,985	54,103,556	34,093,461
Total Other Local Revenue	\$90,458,191	\$89,654,021	\$123,496,113	\$130,351,394	\$117,808,637
Total Local Revenue	\$1,185,091,543	\$1,269,539,667	\$1,398,902,039	\$1,428,038,224	\$1,521,188,187
Commonwealth Aid					
Non-Categorical Aid	\$57,315,177	\$57,186,108	\$57,861,493	\$57,571,696	\$57,671,693
Shared Expenses	15,298,108	15,996,863	15,578,644	15,932,467	15,973,549
Categorical - Unrestricted	3,222,665	2,713,340	2,737,965	2,755,157	3,425,148
Categorical - Restricted	8,422,860	7,787,615	9,688,241	10,122,724	8,926,933
Total Commonwealth Aid	\$84,258,811	\$83,683,925	\$85,866,343	\$86,382,044	\$85,997,323
Federal Aid					
Payments in Lieu of Taxes	\$2,913	\$3,468	\$3,292	\$1,800	\$1,800
Categorical Aid	6,411,429	7,251,536	8,187,401	4,925,015	7,475,574
Total Federal Aid	\$6,414,342	\$7,255,004	\$8,190,693	\$4,926,815	\$7,477,374
Total General Fund Revenue³	\$1,275,764,697	\$1,360,478,595	\$1,492,959,075	\$1,519,347,083	\$1,614,662,884

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

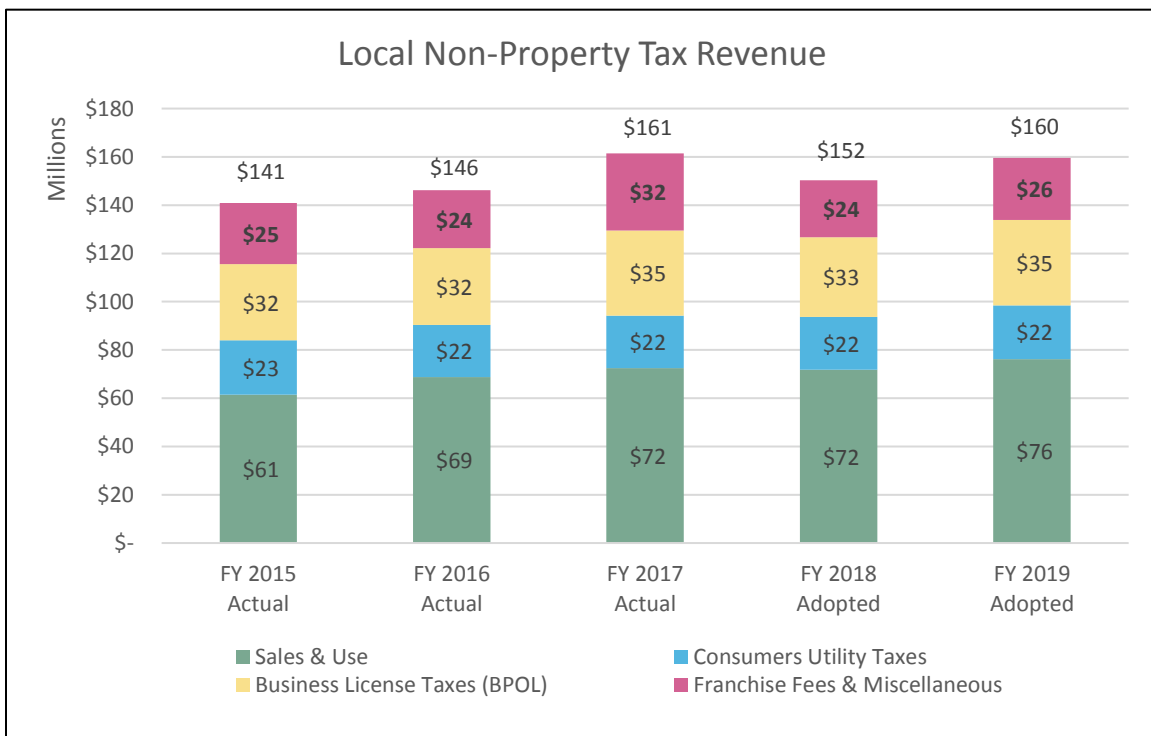
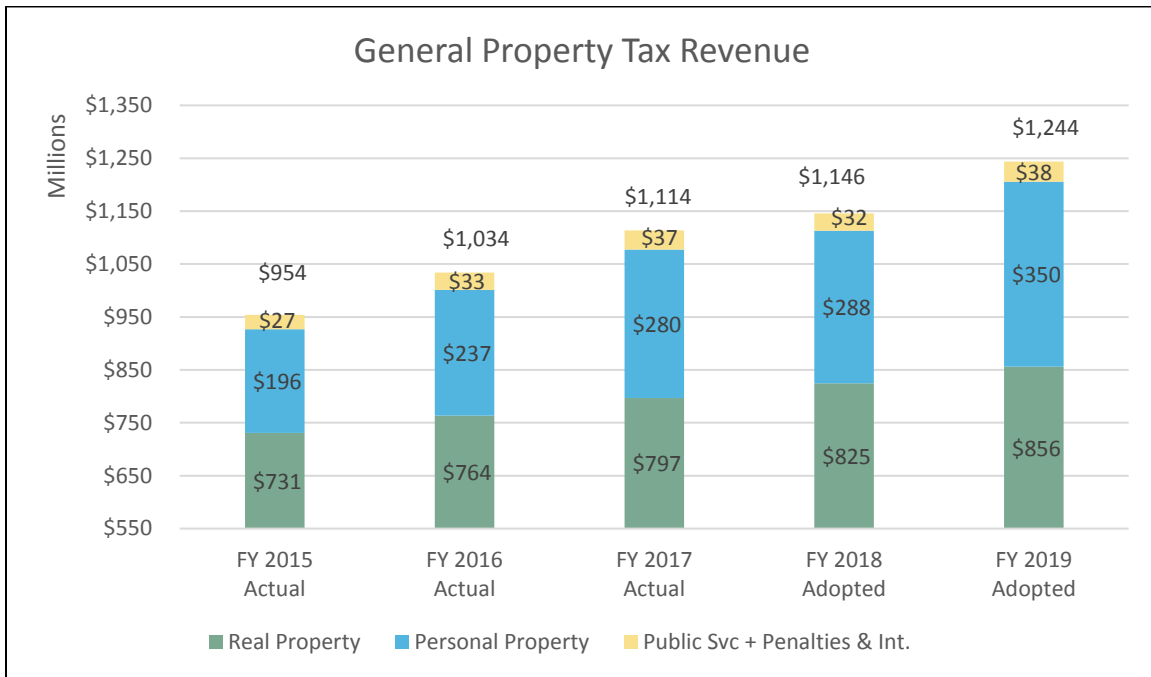
¹ Includes revenue from public service company property assessed by the State Corporation Commission plus the value of interstate pipelines.

² Not all local taxes are included in the "Local Tax Funding" total. Refer to the Reader's Guide.

³ Totals shown for actuals may exceed corresponding values reported in the CAFR (Schedule I and Exhibit V) because the CAFR does not classify inter-fund transfers ('Other Financing Sources') or proceeds from asset sales ('Miscellaneous') as revenue.

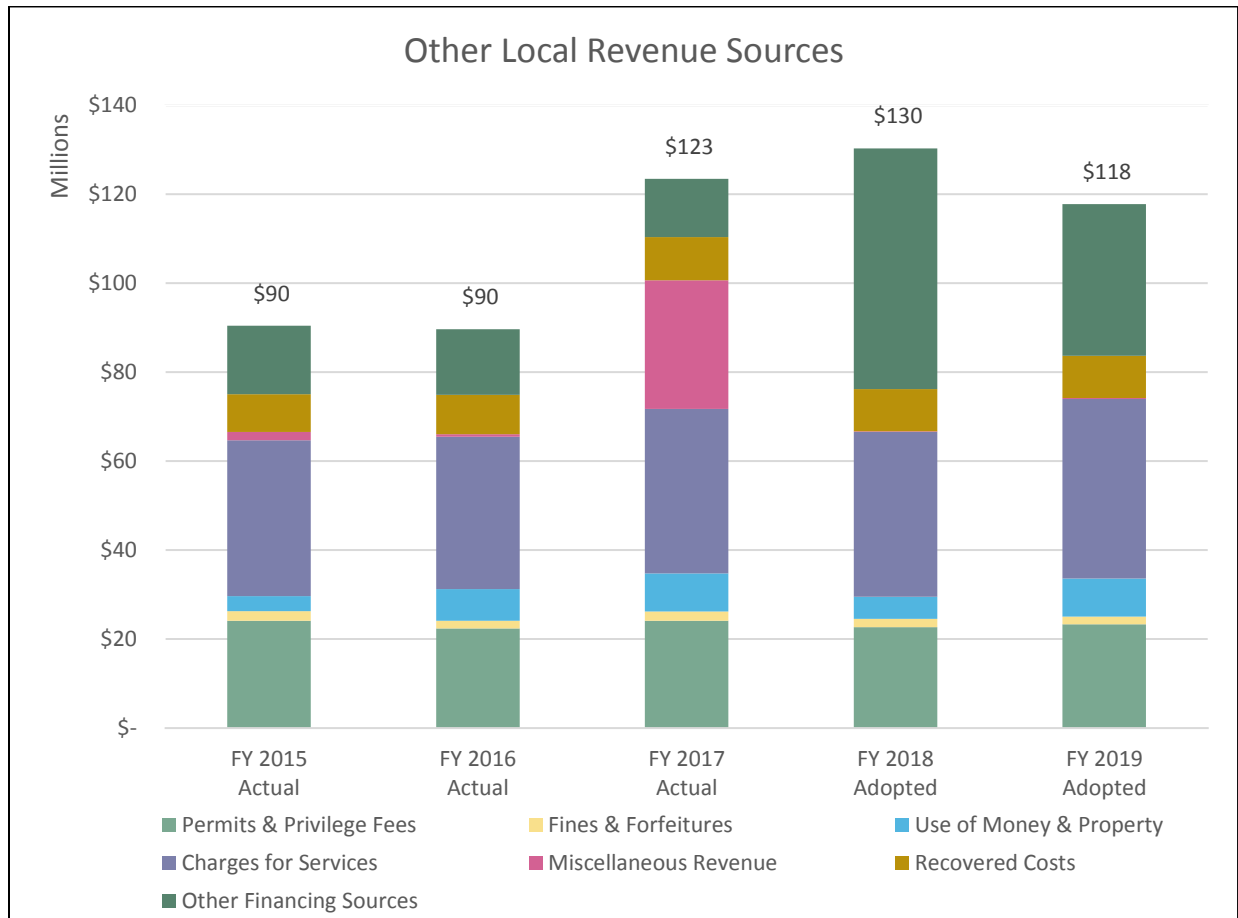


General Fund Revenue Trends





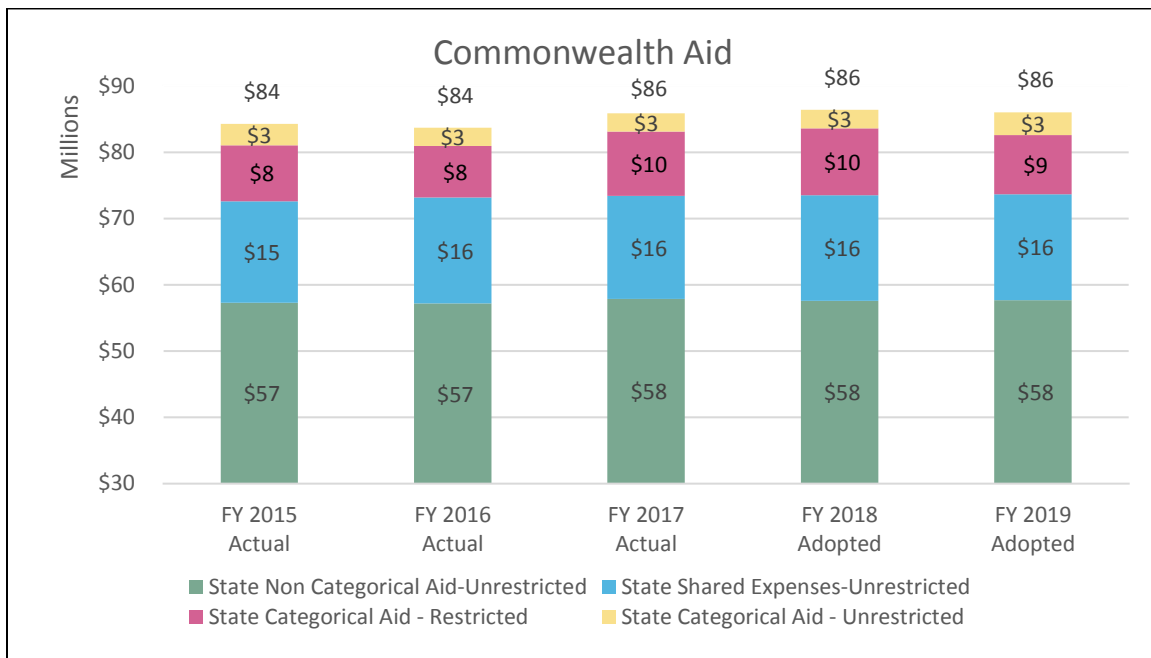
General Fund Revenue Trends



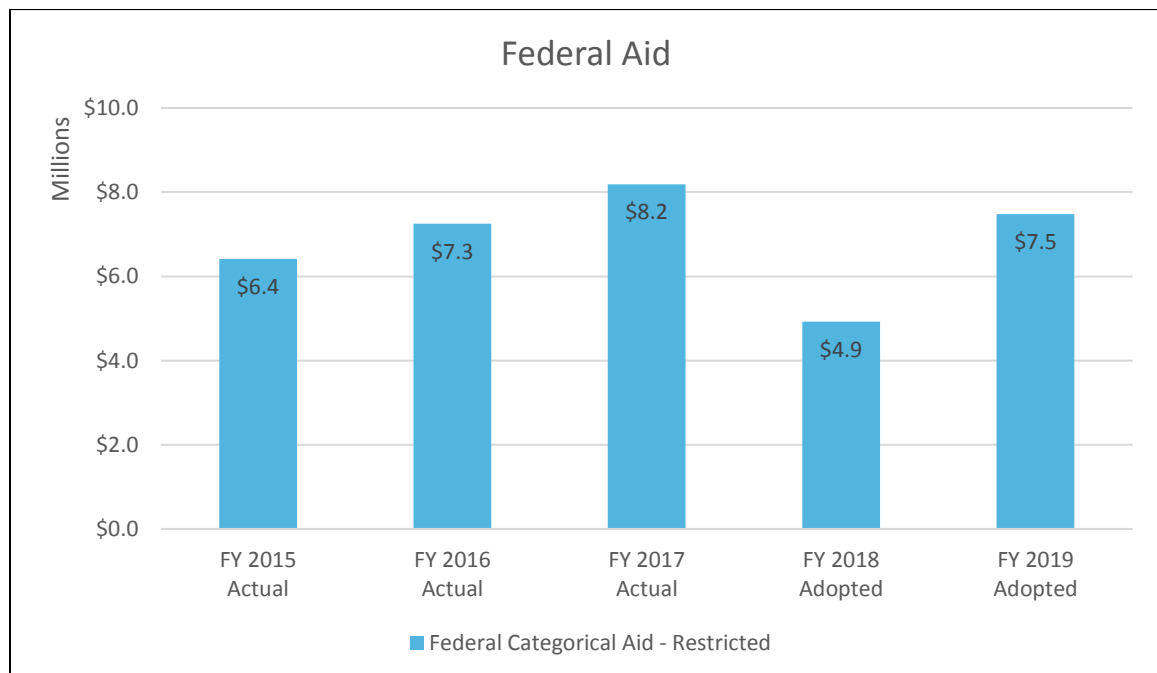
Other Financing Sources for FY 2018 Adopted and FY 2019 Adopted includes the use of prior-year fund balance in the amount of \$47.7 million and \$26.9 million, respectively. FY 2017 Miscellaneous Revenue includes a \$28.4 million return of excess fund balance by Loudoun County Public Schools from its Self-Insurance Fund.



General Fund Revenue Trends



Note: State Non Categorical Aid - Unrestricted includes the State's annual payment to the County of \$48,070,700 as reimbursement for a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar year 2018, the State's contribution reduces the personal property tax charged to vehicle owners on qualifying vehicle value by an 39 percent. This percentage is declining over time as the fixed value of the State's annual contribution is spread across a growing number of vehicles registered in the County.



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



General Property Taxes

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Real Property Taxes					
Real Property	\$739,483,094	\$771,055,712	\$806,932,680	\$833,392,000	\$866,440,300
Real Property-Rollback	20,870	600,831	455,790	0	0
Relief For Elderly & Disabled	(8,811,851)	(8,233,203)	(10,571,362)	(8,800,000)	(10,600,000)
Payments In Lieu Of Taxes	214,700	221,200	227,900	235,000	242,000
Total - Real Property Taxes	\$730,906,813	\$763,644,540	\$797,045,008	\$824,827,000	\$856,082,300
Public Service Corporation Property					
PSC-Real Property Taxes	\$21,120,871	\$22,976,592	\$23,909,112	\$27,412,000	\$30,679,750
PSC-Personal Property Taxes	(37)	0	0	0	0
PSCorp-Vehicle Tax	32,673	27,190	39,422	30,000	30,000
Total- Public Svc Corp Prop Taxes	\$21,153,508	\$23,003,783	\$23,948,534	\$27,442,000	\$30,709,750
Personal Property Taxes					
Aircraft Taxes	\$39,714	\$31,571	\$28,870	\$35,000	\$30,000
Computer Equipment Taxes	84,686,002	117,170,214	150,543,010	154,900,000	209,600,000
Furniture & Fixtures Taxes	16,899,941	21,292,512	23,595,330	26,710,000	28,550,000
Heavy Equipment Taxes	1,563,377	1,725,448	2,075,124	1,700,000	1,800,000
Machinery & Tools Taxes	1,182,264	1,242,313	1,627,470	1,250,000	1,500,000
Mobile Home Taxes	(3,581)	13,080	13,579	12,500	12,050
Satellite Mfg. Equipment	4,180	4,253	4,284	4,200	4,200
Vehicles Taxes	81,050,884	95,979,515	102,323,235	103,800,000	108,362,000
Delinquent Personal Prop Taxes	10,198,931	0	0	0	0
Total-Personal Property	\$195,621,712	\$237,458,907	\$280,210,902	\$288,411,700	\$349,858,250
Penalites and Interest					
Penalties - Property Taxes	\$3,650,726	\$4,803,750	\$4,757,153	\$2,800,000	\$3,500,000
Super Penalty – Prop. Taxes	963,979	1,062,721	2,616,060	658,000	658,000
Interest - Property Taxes	1,483,580	3,784,317	5,348,118	1,500,000	3,000,000
Penalties & Interest	\$6,098,286	\$9,650,788	\$12,721,331	\$4,958,000	\$7,158,000
Total - General Property Taxes	\$953,780,318	\$1,033,758,018	\$1,113,925,774	\$1,145,638,700	\$1,243,808,300

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 not exempted by State law are subject to local taxation at 100 percent of the fair market value as of January 1 of the calendar year in which the tax is levied. The methods used to assess fair market value must comport with State law. Taxable real property includes the value of leasehold interests and concessions located on land that is exempt from property tax. Exempt real property includes government-owned real estate, property devoted to religious purposes, and property meeting certain other eligibility criteria specified in the Code of Virginia, including ownership by elderly and disabled individuals or disabled military veterans. In calendar year 2018 an estimated 7.7 percent or \$6.9



General Property Taxes

billion of the county's real property assets are exempt from property tax. 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 2017, the County's land use program permitted deferral of taxes on approximately \$834 million or 1.1 percent of Loudoun's taxable real property. Land subject to permanent easement is also taxed at its "use value" rather than fair market value since the easement precludes certain uses of the land.

- **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 2019 real property tax revenue estimate reflects a real property tax rate of \$1.085 per \$100 of assessed value on and after January 1, 2018. The adopted tax rate is slightly below the equalized tax rate of \$1.090. During calendar 2017, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of property that existed in the County at the start of 2017 increased by approximately 3.4 percent. The equalized tax rate offsets the change in market value of all real property over the previous calendar year that is not attributable to new structures and parcel development. The Board of Supervisors establishes the real property tax rate, which is uniform for all real property in the jurisdiction. By law, any real property tax rate that would yield revenue in the current calendar year that is greater than 101 percent of the revenue levied in the prior year can only be approved after public notice and hearing. Historic real property tax rates are shown in the table on page R-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 2019 includes approximately \$6.9 million for the Panda-Stonewall Energy Project which began commercial operation in May 2017.

Real Property Tax Relief – Foregone Revenue	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Elderly & Disabled	\$7,859,076	\$7,134,894	\$8,805,945	\$7,626,080	\$9,400,000
Disabled Veterans/KIA Spouse	952,775	1,098,309	1,765,417	1,173,920	1,200,000
Total - Real Property Tax Relief	\$8,811,851	\$8,233,203	\$10,571,362	\$8,800,000	\$10,600,000

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.
- **Description** – Real property owners who are at least 65 years of age or who are totally and permanently disabled may qualify for 100 percent relief from the tax on their principle residence and up to three acres of land provided their total combined (i.e., including their spouse) income and financial net worth (excluding the value of the home and up to 10 acres) are less than \$72,000 and \$440,000, respectively. Effective January 1, 2019, eligibility for partial relief is also extended to property owners having net worth exceeding \$440,000 but less than \$920,000.01



General Property Taxes

and who meet the age or disability criteria. Such property owners may qualify for 50 percent tax relief provided their income does not exceed the limit associated with their net worth. Military veterans having 100 percent service-connected, total and permanent disability may qualify for 100 percent property tax relief irrespective of their financial status. 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. The estimated amount of tax relief for FY 2019 includes an estimated \$1.5 million in relief associated with the four new income-net worth eligibility brackets adopted by the Board of Supervisors on December 13, 2017. The four new brackets reduce FY 2019 revenue from the first semi-annual installment of the calendar 2019 real property levy.

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 2014	CY 2015	CY 2016	CY 2017	CY 2018
Taxable Real Property					
Real Property – General	1.155	1.135	1.145	1.125	1.085 ⁴
Public Utility Property - General	1.155	1.135	1.145	1.125	1.085 ⁴
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.180
Hamilton Sewer Service District ⁵	0.300	0.000	0.000	0.000	0.000
Metrorail Service Tax District	0.200	0.200	0.200	0.200	0.200
Rt. 606 Airport Stations Services Tax District	0.000	0.000	0.000	0.000	0.000
Rt. 772 Station Services Tax District	0.000	0.000	0.000	0.000	0.000
Taxable Personal Property					
Personal Property - General	4.200	4.200	4.200	4.200	4.200
Personal Property - Vehicles	4.200	4.200	4.200	4.200	4.200
Personal Property - Furniture & Fixtures	4.200	4.200	4.200	4.200	4.200
Personal Property - Computer Equipment	4.200	4.200	4.200	4.200	4.200
Personal Property – Wireless Broadband Equip.	4.200	4.200	4.200	4.200	2.100 ⁶
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	1.155	1.135	1.145	1.125	1.085 ⁴
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 Active Virginia Defense Force	4.200	4.200	4.200	4.200	0.010 ⁶
Personal Property – Eligible Vehicle of Permanently Qualifying Disabled Veteran	NA	NA	NA	0.010	0.010
Personal Property - Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Personal Property - Vehicles Specially Equipped for Handicapped Transport	2.100	2.100	2.100	2.100	0.010 ⁶
Personal Property - Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	1.000	1.000	1.000	0.010 ⁶
Personal Property- Vehicles Powered Solely by Electricity	4.200	4.200	4.200	4.200	4.200
Mobile Homes Used as Residences - General	1.155	1.135	1.145	1.125	1.085 ⁴
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

⁴ Real property tax rate adopted April 3, 2018 to be effective on and after January 1, 2018.

⁵ Hamilton Sewer District debt service was completed in FY 2015 with existing funds.

⁶ Adopted January 18, 2018 to be effective on and after January 1, 2018.



Local Non-Property Taxes

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Sales & Use	\$61,411,195	\$68,976,067	\$72,469,150	\$71,800,000	\$76,220,000
Consumers Utility					
Electric-State	\$1,480,265	\$1,515,163	\$1,569,948	\$1,610,000	\$1,666,000
Natural Gas-State	268,210	208,940	218,336	230,000	232,000
Electric-Local	6,184,973	5,698,798	6,112,651	6,050,000	6,296,000
Natural Gas-Local	2,356,696	2,282,252	2,312,536	2,420,000	2,453,000
Communication Tax-State	11,597,414	11,254,084	10,977,461	10,900,000	10,550,000
PSAP E-911-State	661,225	596,465	616,421	627,880	1,048,000
Consumers Utility Taxes	\$22,548,783	\$21,555,702	\$21,807,354	\$21,837,880	\$22,245,000
Business Licenses (BPOL)					
Amusements	\$81,376	\$107,116	\$113,854	\$103,500	\$118,000
Business Service Occupations	7,397,306	7,170,495	8,613,837	7,035,000	8,786,000
Business Svcs/Aircraft Lease	13,639	120	10,721	9,000	11,000
Business Svcs/Computer Info	808,497	604,230	605,266	603,000	617,000
Federal R & D	26,967	19,284	22,951	20,100	23,000
Personal Service Occupations	1,463,485	1,386,831	1,702,163	1,540,000	1,771,000
Contractors & Contracting	7,073,865	7,367,524	7,875,757	7,440,000	7,954,000
Hotels And Motels	275,520	332,412	362,273	347,000	377,000
Professional & Specialized	2,466,853	2,468,620	3,002,078	2,620,000	3,062,000
Renting By Owner	1,279,505	1,349,933	1,519,193	1,449,000	1,549,000
Repair Service Occupation	728,387	614,485	482,966	677,000	488,000
Retail Merchant	7,296,150	8,044,848	7,587,958	8,700,000	7,740,000
Retail Merchant /Cert Str	80,700	98,674	82,621	107,500	84,000
Wholesale Merchant	562,439	525,128	962,448	546,000	962,000
Money Lenders	410,434	383,921	445,010	392,000	425,000
Coin Operated Machines	200	150	350	150	150
Fortune Tellers	(500)	0	0	500	100
Itinerant Merchants	13,850	12,500	15,500	12,000	14,000
Professional Bondsmen	0	0	50	0	0
Other Business	0	3,646	64,190	0	0
Satellite Imaging Services	59,708	62,803	64,952	64,000	65,000
Going Out Of Sale Permits	(1)	0	0	0	0
Mixed Beverage Licenses	95,400	93,175	67,975	90,500	70,000
Public Svc Corp. License	923,070	867,092	816,443	904,500	816,000
Short-Term Rental	319,014	295,898	329,397	301,500	310,000
Delinquent BPOL Tax	(164,639)	0	0	0	0
Penalties, Interest & Cost	347,717	(23,217)	462,728	100,000	100,000
Total -Business License Taxes	\$31,558,942	\$31,785,671	\$35,210,681	\$33,062,250	\$35,342,250
Franchise Fees & Misc.					
Motor Vehicle License Fee	\$6,547,752	\$6,817,105	\$7,091,919	\$7,268,000	\$7,499,000
Bank Franchise Taxes	5,720,221	3,870,002	8,916,977	3,100,000	3,100,000
Taxes On Recordation And Wills	10,738,255	10,786,451	13,495,539	12,550,000	12,550,000
Recordation Taxes	10,686,441	10,745,996	13,444,167	12,500,000	12,500,000
Taxes On Wills	51,814	40,455	51,372	50,000	50,000
Hotel And Motel Room Taxes	2,327,885	2,336,629	2,488,530	2,430,000	2,615,000
Total- Franchise Fees & Misc.	\$25,334,114	\$23,810,188	\$31,992,966	\$25,348,000	\$25,764,000



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.; 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 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). The purchase of 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 sale price of any non-exempt retail good or service sold or used (i.e., consumed or stored) within the county.
- **Supplemental Information** – Sales and Use Tax revenue tends to grow over time at a rate commensurate with the percentage change in the number of households in the county plus the rate of consumer price inflation, which impacts the prices of the goods and service purchases to which the tax applies. A substantial change in local retail facilities will also impact this revenue. However, during economic recessions consumers tend to economize on purchases of goods and services which can cause this revenue to actually decline. Refunds of revenue previously distributed to the County resulting from audits of prior-year collections reduced reported revenue in FY 2013, FY 2014, FY 2016 and FY 2017. In FY 2012, the County received approximately \$3.2 million that was previously distributed to another jurisdiction in error.

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.
- **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 Non-Property Taxes

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".

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.



Local Non-Property Taxes

- **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**- The State’s E-911 Services Board reviews the formula for allocating this revenue among jurisdictions every five years. The Board’s recommendation of a new formula which would allocate 3.559 percent of this revenue to Loudoun beginning in FY 2019 (versus Loudoun’s original 2.172 percent share) was approved in the 2018 Legislative session.

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 Services	0.15/100
Professional & Specialized	0.33/100	Going Out of Sale Permits	65
Renting by Owner	0.16/100	Mixed Beverage Licenses	\$200-500
Repair Service Occupation	0.16/100	Public Svc Corp. License	0.50/100
Retail Merchant	0.17/100	Short-term Rental	0.20/100

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



Local Non-Property Taxes

Vehicle License Fee

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- **Description** – Owners of all motor vehicles regularly housed or stored in the County and slated for regular operation on County highways must pay an annual vehicle license fee to the County. Prior to July 1, 2018 vehicle owners must display a window decal on the vehicle to signify payment of the license fee and of vehicle personal property tax. The Board of Supervisors eliminated the decal display requirement effective July 1, 2018, but the license fee remains in effect. Owners of vehicles housed in an incorporated town obtain their decal from the town if required. Motor vehicles comprising the inventory of car dealers and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue 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 also exist for active volunteer members of fire departments and rescue squads and certain other public safety personnel.

Bank Franchise Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-1200 et seq.; Loudoun County Ordinances § 4-876.
- **Description** – 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 accommodations for fewer than thirty consecutive days by hotels, motels, boarding houses, campgrounds, and other such facilities with the capacity to lodge four or more persons at one time. The County is not authorized to levy this tax within incorporated towns which impose their own transient occupancy tax unless the town allows it to do so.
- **Administration** – Businesses subject to this tax file a return with the Commissioner of the Revenue in the month following the end of each calendar quarter with the tax proceeds remitted to the County Treasurer.
- **Tax Rate** – The tax rate is 5.0 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. Through FY 2018 the proceeds of this regional tax went to the Northern Virginia Transportation Authority to fund regional and local transportation improvements. Beginning in FY 2019, the 2.0 percent regional transient occupancy tax revenue will be re-directed to the Northern Virginia Transportation Commission for use in funding Metrorail capital costs.
- **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.



Other Local Sources of Revenue

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Total – Permits & Privilege Fees	\$24,124,482	\$22,384,995	\$24,158,503	\$22,727,563	\$23,331,298
Animals					
Dog Licenses	\$453,631	\$451,695	\$464,095	\$430,000	\$430,000
Petshop And Dealers Fee	500	400	350	250	250
Vicious/Dangerous Dog License	6,410	7,625	4,295	4,500	4,500
Subtotal-Animal Licenses & Fees	\$460,541	\$459,720	\$468,740	\$434,750	\$434,750
Sheriff					
False Alarm Fee	\$233,275	\$267,590	\$216,831	\$275,000	\$225,000
Massage Parlor Permits	35,980	36,130	16,800	36,000	0
Pawn Broker License Fees	0	0	1,800	1,300	1,200
Precious Metal & Gem Buyer License	200	0	0	0	0
Solicitor Permits	3,655	3,285	3,695	4,000	4,000
Weapons Permits	62,391	79,366	81,099	66,000	70,000
Subtotal - Sheriff	\$335,501	\$386,371	\$320,225	\$382,300	\$300,200
Health					
BOCA Clearance Fees	\$9,725	\$175,571	\$12,875	\$11,000	\$11,000
Health And Sites Evaluation	4,536	4,826	2,238	2,000	2,000
Perc Test Monitoring Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,506	1,002	1,600	500	500
Sanitation & Water Permits & Fees	47,638	42,108	38,430	40,000	40,000
Sanitation Licenses	10,235	10,803	10,082	14,200	14,200
Septic Tank Permits	38,350	43,034	42,350	44,000	44,000
Swimming Pool And Permits	51,640	58,190	57,200	48,950	48,950
Technical Sewage Plan Review Fees	11,575	9,000	10,200	5,250	5,250
Water Supply Licenses	3,505	3,238	3,302	4,000	4,000
Well & Septic Reinspection Fees	1,050	1,050	725	1,500	1,500
Subtotal - Health	\$179,760	\$348,822	\$179,002	\$172,400	\$172,400
Building					
Appeals	\$2,800	\$350	\$2,450	\$5,076	\$1,766
As-Built Submission Fees	34,710	33,817	33,300	30,000	32,000
Boundary Line Adjustments	113,125	102,875	89,700	102,350	94,187
Bond Final Release Fees	200,415	219,427	207,196	211,000	207,000
Bond Reduction Processing Fees	88,920	62,555	57,575	80,610	69,893
Building Permits	12,305,185	11,971,454	13,409,799	12,000,000	13,000,000
CAAM-Cert Of Approp. Amend.	0	0	0	0	240
CAPA-Cert Of Approp.-Admin	480	120	420	0	0
CAPP-Cert Of Approp.-HDRC	480	600	540	743	906
CMPT-Commission Permits	27,960	6,990	27,960	25,346	41,879
CPAP-Construct. Plans & Profiles	515,593	362,071	312,611	452,144	141,276
Electrical Permits	611,530	659,720	698,225	655,000	660,000
Erosion & Sediment Control Permits	1,025,756	861,852	1,135,029	902,000	952,224
Easement	51,855	51,070	40,940	51,200	41,156
Final Development Plan Fee	32,416	34,884	45,007	7,699	24,066
Fire Permits	\$462,963	\$479,362	\$476,780	\$481,528	\$481,528
(continued on next page)					



Other Local Sources of Revenue

Building (Continued)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Floodplain Alterations	\$15,600	\$8,700	\$22,100	\$10,900	\$13,499
Floodplain Study Fees	7,450	3,825	8,650	5,200	5,299
Base Density Division	8,205	2,735	14,115	5,490	6,520
Mechanical Fees	314,975	359,510	374,365	365,000	355,000
Occupancy Permits	355,310	280,675	289,160	350,550	350,500
Overlot Grading Fees	752,060	703,700	684,170	716,000	716,000
Performance Bond Extension Fees	165,000	177,600	161,100	171,500	160,000
Plumbing Permits	676,135	679,410	695,380	675,000	675,000
Plat Of Correction	9,450	11,340	9,450	10,702	9,504
Rural Site Plan Fees	6,900	2,300	2,300	2,015	2,160
Road Dedication Plats	61,280	62,716	45,081	67,970	51,283
Subdivision Exceptions	12,010	0	0	0	0
Preliminary Subdivisions	368,670	193,090	89,100	231,925	185,426
Preliminary Record Subdivisions	77,200	103,225	157,335	95,924	116,249
Record Subdivisions	341,545	276,364	212,420	313,687	313,688
Subdivision Waiver	35,689	25,923	44,760	30,566	34,657
Special Exception For Sign Dev Plan	25,600	25,600	20,480	20,617	3,742
Sign Permits	110,165	124,855	104,130	120,000	110,000
Soils Map Reviews & Mapping Fees	11,225	0	9,065	0	0
Site Plan Amendments	333,690	361,860	291,468	380,854	380,854
Special Exception Error In Bldg Loc	0	1,840	460	0	0
Special Exceptions	172,880	164,053	185,895	222,355	279,773
Minor Special Exception	14,405	14,940	11,485	54,890	36,547
Final Site Plans	488,319	434,451	587,060	550,211	550,212
Zoning Variances	(805)	805	1,610	3,219	2,594
FMS Waiver Fees	61,880	51,170	36,890	50,600	51,430
Zoning Correspondence	47,910	40,170	64,455	44,250	64,675
Zoning Concept Plan Amendments	184,951	82,000	164,594	149,697	186,892
Rezoning	244,223	339,898	431,590	421,223	395,515
Rezoning Ordinance Modification	18,875	37,320	30,340	62,164	90,128
Zoning Permits	1,432,360	1,247,845	1,320,845	1,000,250	1,000,000
Rezoning In The Rt 28 Tax District	9,520	14,280	29,631	8,658	0
VSMP Application Fee	73,246	267,806	266,369	250,000	250,000
VSMP Modification Transfer	1,093,956	13,350	119,950	0	125,000
VSMP Renewal - Annual	1,200	12,389	11,860	20,000	12,000
VSMP Renewal - 5 Yr	105	50,800	1,500	35,000	5,000
Subtotal - Building	\$23,005,371	\$21,029,641	\$23,042,645	\$21,451,113	\$22,287,268
Other					
Ag & Forest District - Withdraw Fee	\$500	\$500	\$1,000	\$0	\$0
Alcohol Permit Fee	200	100	0	0	0
Land Use Tax Application Fees	101,974	112,956	106,327	100,000	100,000
Refuse Vehicle Hauling Licenses	11,470	6,420	17,170	12,000	12,180
Remote Access Fees	1,722	0	0	145,000	0
Residential Parking Permits-Decals	0	0	0	0	0
Solid Waste Facility Permits	14,500	29,475	9,110	20,000	14,500
Transfer Fees	12,944	10,990	14,284	10,000	10,000
Subtotal - Other	\$143,310	\$160,441	\$147,891	\$287,000	\$136,680



Other Local Sources of Revenue

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.

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Fines & Forfeitures	Actual	Actual	Actual	Adopted	Adopted
Animal Law Violation Fines	\$8,444	\$5,986	\$4,363	\$8,000	\$8,000
Court Fines & Forfeitures	1,343,645	940,156	1,187,279	1,000,000	1,000,000
Delinquent Charges/Late Fees	12,885	13,318	15,428	15,000	15,000
Environ. Health Violation Fines	6,400	3,950	4,550	50	50
Fire Lane Violation Fines	224,726	197,377	268,958	221,650	221,650
Overdue Book Fines	329,571	308,039	281,522	325,500	325,500
Parking/Traffic Fines - Dulles Airport	103,528	127,943	164,151	140,000	140,000
Parking Fines	102,736	108,955	127,716	140,000	0
Zoning Violation Fines	15,880	20,924	14,611	21,450	45,001
Total-Fines & Forfeitures	\$2,147,816	\$1,726,649	\$2,068,578	\$1,871,650	\$1,755,201

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. Parking Fines revenue in FY 2019 is zero due to elimination of the requirement to display vehicle decals on motor vehicles domiciled within the County.



Other Local Sources of Revenue

Use Of Money & Property	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Interest On Investment	\$1,700,337	\$3,353,325	\$5,592,088	\$1,500,000	\$5,000,000
Interest On Loans	116,600	36,743	43,012	2,546	2,546
Interest On Investment Contra Acct	(45,759)	(58,997)	(62,412)	0	0
Penalties And Late Fees On Loans	1,490	360	0	0	0
Rental - General Property	153,222	2,228,223	1,347,732	1,159,206	1,188,213
Rental - Recreational Property	1,250,386	1,318,584	1,347,760	2,070,395	2,089,986
Rental – Concessions/Commissions	8,303	16,930	9,472	14,030	14,030
Sale Of Artworks	3,354	2,057	1,733	0	0
Sale Of Concessions	47,042	61,832	66,567	99,984	99,984
Sale Of Materials And Supplies	50,472	54,617	49,610	49,708	54,708
Sale Of Meals To Non-Prisoners	8	0	0	0	0
Sale Of Savage And Surplus	116,278	108,316	160,697	62,000	80,000
Total-Use Of Money And Property	\$3,401,734	\$7,121,989	\$8,569,985	\$4,957,869	\$8,529,467

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.

Charges For Services	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Charges For Services	\$35,037,887	\$34,273,965	\$36,969,037	\$36,987,999	\$40,373,930

Court

Clerk Of Court Copy Fees	\$35,184	\$37,837	\$40,218	\$45,000	\$45,000
Excess Fees Of Clerks	967,528	895,222	1,006,790	1,000,000	1,000,000
Subtotal - Court	\$1,002,712	\$933,060	\$1,047,008	\$1,045,000	\$1,045,000

Sheriff

Accident Report Charges	\$23,603	\$27,590	\$30,890	\$24,000	\$27,000
ATF Form	1,450	1,550	200	2,000	2,000
Courthouse Security Fees	401,129	328,924	399,975	500,000	500,000
DNA Analysis Fees	1,813	2,192	2,486	1,800	1,800
Fingerprinting Charges	4,190	5,845	7,940	4,800	8,800
Good Conduct Letter	775	630	453	710	550
House Arrest Fees	9,111	4,365	9,075	9,000	9,000
Incident Reports	2,060	1,380	1,560	2,000	2,000
Loss Of Summons Copy	25	20	15	30	30
Record Check Charges	4,333	4,165	4,665	5,500	5,730

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Other Local Sources of Revenue

Sheriff (continued)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Sheriff Fees - ADC	19,730	18,654	20,354	23,000	23,000
Sheriff Fees - Civil Process	7,907	7,907	7,907	7,907	7,907
Supervision Fees	60,328	60,715	65,645	60,000	60,000
Subtotal - Sheriff	\$536,453	\$463,937	\$551,166	\$640,747	\$647,817
Other Protection					
Animal Adoption Fees	\$56,426	\$71,566	\$98,137	\$61,000	\$61,000
Animal Protection Charges	13,462	11,400	9,545	15,200	15,200
Board Of Animals	8,994	7,223	5,868	8,000	8,000
Subtotal - Other Protection	\$78,882	\$90,489	\$114,628	\$84,200	\$84,200
Landfill					
Appliances	\$0	\$0	\$0	\$0	\$0
Contract Muni Solid Waste	0	0	10	0	0
Construction	0	38	544	0	0
Muni Solid Waste	6,132,386	5,609,161	7,124,006	5,609,100	6,047,906
Sale/Recycle-Scrap Metal	107,279	82,053	113,750	100,500	100,000
Sale/Recycle-Oil/Battery/ Antifreeze	19,499	7,091	5,074	20,000	5,000
Subtotal - Landfill	\$6,259,165	\$5,698,343	\$7,243,384	\$5,729,600	\$6,152,906
Library					
Inter-Library Loan Fees	\$3,751	\$3,211	\$1,770	\$4,174	\$4,674
Damaged & Lost Books Fees	42,599	36,081	33,872	38,049	35,049
Subtotal - Library	\$46,350	\$39,292	\$35,642	\$42,223	\$278,975
MHSADS					
Aftercare Service Fees	\$12,172	\$5,384	\$4,689	\$12,000	\$5,000
Court Evaluation Charges	87,795	89,047	76,229	76,000	76,000
Day Treatment Clinic Fees	7,162	6,401	7,738	8,500	8,500
Joblink Fees	252	0	0	500	500
Labs And Meds	2,856	5,971	5,485	10,000	5,000
Outpatient Clinic Fees	112,133	102,414	131,545	135,000	135,000
Parent-Infant Development Fees	58,587	68,997	118,771	45,000	100,000
Residential Service Fees	310,494	314,070	331,968	338,000	338,000
Substance Abuse Counselor Fees	105,312	91,252	81,616	110,000	110,000
Subtotal - MHSADS	\$696,763	\$683,536	\$758,042	\$735,000	\$778,000
PRCS					
Admission Charges	\$819,359	\$823,102	\$826,221	\$2,390,142	\$3,752,666
After School Activity Fees	6,041,135	6,273,263	6,373,084	6,327,783	7,407,324
Cafeteria Sales	2,041	3,374	2,162	22,544	22,544
Community Center Fees	1,954,556	1,944,016	1,706,959	1,922,104	1,678,622
Daycare Fees	945,633	942,250	882,967	1,354,822	1,393,628
Group Event Fees	609,132	661,430	797,531	459,982	501,893
League Sports Fees	234,178	229,043	176,773	289,294	300,556
Preschool Fees	1,924,109	2,167,643	2,132,324	2,613,884	2,807,035
Recreation Fees	807,903	828,522	858,360	383,324	318,486
Respite Care Fees	392,927	395,638	390,981	326,636	326,636
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Other Local Sources of Revenue

PRCS (continued)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Summer Camp Fees	\$1,676,832	\$1,752,330	\$1,710,371	\$2,481,714	\$2,501,904
Swimming Pool Fees	304,015	341,347	381,704	313,422	278,422
Tournament Fees	43,946	47,371	22,298	55,019	55,019
Transport Fees For Group Events	81,450	69,262	57,620	129,013	114,013
Youth Sports User Fees	632,733	624,355	606,252	759,950	759,950
Subtotal - PRCS	\$16,469,949	\$17,102,946	\$16,925,605	\$19,829,633	\$22,218,698
Other					
Administration Fees	\$8,710	\$13,914	\$9,837	\$0	\$0
Case Management Fees	8,304	59,294	110,246	15,500	15,500
Collection Fees/Bad Checks	11,862	11,010	13,368	12,500	12,500
Collection Fees/Delinquent Taxes	644,634	271,862	542,779	180,000	180,000
Commonwealth S Attorney Fees	11,987	9,973	10,678	0	0
Commuter Bus Advertising	94,556	96,965	93,856	100,000	100,000
Commuter Bus Fares	8,592,937	8,168,340	9,098,510	8,269,146	8,491,184
Court Fine	311,939	336,938	229,890	250,000	250,000
DMV License Agent Commissions	158,551	190,598	1,326	0	0
Electric Vehicle Charging Svc Fee	5,088	94	246	5,000	5,300
Emergency Service Fees	6,550	15,643	52,909	10,000	10,000
Freedom Of Information Fees	7,225	4,848	16,407	3,800	4,200
Hydrogeologic Fees	871	0	1,742	850	850
Well & Septic Evaluation Charges	3,740	2,090	3,520	5,300	5,300
Credit Card Fees	46,395	51,766	60,807	0	80,500
Sale - Cartographic Maps	2,213	1,866	2,311	1,500	1,500
Sale - Digital Data	10,261	7,718	5,527	9,000	7,500
Sale - Maps Plats Surveys	69	0	27	0	0
Sale - Publications	21,720	19,192	37,115	19,000	4,000
Other Charges For Services	0	250	2,460	0	0
Subtotal - Other	\$9,947,612	\$9,262,362	\$10,293,562	\$8,881,596	\$9,168,334

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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Donations/Private Sources	\$137,005	\$129,686	\$162,436	\$32,635	\$32,635
Donations/Other Organizations	0	0	30,129	1,000	1,000
Sale Of Machinery And Equip.	37,128	84,500	47,716	0	0
Rebate - Solar Renewable Energy Credits	2,072	2,693	6,073	2,000	4,000
Rebate - Other	159,350	163,564	89,402	120,000	120,000
Insurance Recovery	0	0	88,816	0	0
Overpayment To Be Refunded	2,522	0	2,520	0	0
Payments-Damage To Property	1,900	1,845	3,725	0	0
Primary Fees	0	0	1,058	0	0
Payment From LCPS	1,336,176	0	28,417,114	0	0
Other Misc Revenue	211,598	213,607	76,814	34,071	34,071
Total - Miscellaneous Revenue	\$1,887,751	\$595,894	\$28,925,802	\$189,706	\$191,706

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. In FY 2017, Loudoun County Public Schools (LCPS) returned unused fund balance of \$28.4 million from its Self-Insurance fund to the County.

Recovered Costs	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Extraditions Of Prisoners	\$49,893	\$39,520	\$22,482	\$85,000	\$85,000
Housing Prisoners - Fed	21,691	0	1,430	5,000	5,000
Housing Prisoners - State	829,438	842,357	970,920	750,000	950,000
Medical Co-Payments	11,023	6,836	9,062	37,000	37,000
Prisoners Keep	94,478	100,684	105,568	90,000	90,000
Room And Board Work Release	77,913	87,199	69,182	78,000	78,000
Charges By Other Insurance	543,492	536,694	587,434	451,500	526,500
Friendship House Food Unit	591	608	375	14,000	14,000
JDC - Contract	0	100,375	120,645	88,330	120,450
JDC - Per Diem	71,797	79,200	50,776	57,764	25,644
Loudoun Hospital	17,269	19,448	(5,141)	13,000	13,000
MHSADS Services	65,865	50,806	50,070	35,000	43,000
Telephone	0	427	0	0	0
SWCDB Personnel	386,035	412,950	453,054	459,808	497,262
PRCS Facility Supervisors	218,274	235,489	201,833	184,575	184,575
Protective Services	561,058	1,207,507	1,287,924	500,000	750,000
Misc Reimbursements	1,092,876	1,016,678	1,092,607	1,281,047	1,510,665
Total - Recovered Costs	\$8,476,452	\$8,798,645	\$9,674,223	\$9,513,051	\$9,533,575

Note: JDC is the Junvenile Detention Center. SWCDB is the Soil and Water Conservation District Board. PRCS is the Department of Parks, Recreation, and Community Services. MHSADS is the Department of Mental Health, Substance Abuse, and Developmental Services.



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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Transfer Fr CSA Fund	\$4,057,239	\$183,000	\$183,000	\$183,000	\$0
Transfer Fr TOT Fund	391,597	383,047	398,223	404,045	415,817
Transfer Fr Animal Trust Fund	10,000	39,000	39,119	0	0
Transfer Fr Transport. Distr. Fund	4,812,664	7,834,940	6,316,957	0	0
Transfer Fr EMS Transport Reimb Fund	117,407	280,805	200,000	0	0
Transfer Fr CIP Fund	5,854,505	5,851,093	5,867,576	5,706,181	6,645,632
Transfer Fr Debt Service Fund	138,658	180,000	125,110	130,421	137,151
Use Of Prior-Yr Fund Balance (Budget Only)	0	0	0	47,679,909	26,894,861
Total-Other Financing Srcs.	\$15,382,070	\$14,751,885	\$13,129,985	\$54,103,556	\$34,093,461

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 2019 budget authorizes \$34.1 million to be transferred into the General Fund during the fiscal year. This amount includes \$26.9 million in General Fund balance from a previous fiscal year(s).
- **Administration** –Fund transfers are approved by the Board of Supervisors when adopting the final budget.
- **Supplemental Information** – The CSA Fund refers to the Comprehensive Services 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 CIP Fund refers to Loudoun County's Capital Improvement Fund.



Commonwealth Aid

Commonwealth Aid	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
State Non-Categorical Aid-Unrestricted	\$57,315,177	\$57,186,108	\$57,861,493	\$57,571,696	\$57,671,693
State Shared Expenses-Unrestricted	15,298,108	15,996,863	15,578,644	15,932,467	15,973,549
State Categorical Aid-Unrestricted	3,222,665	2,713,340	2,737,965	2,755,157	3,425,148
State Categorical Aid- Restricted	8,422,860	7,787,615	9,688,241	10,122,724	8,926,933
Total – Commonwealth Aid	\$84,258,811	\$83,683,925	\$85,866,343	\$86,382,044	\$85,997,323

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 2018, the State’s contribution covers an estimated 39 percent of the personal property tax levy on qualifying vehicle value. This aid category also includes revenue from a State-imposed 4 percent tax on daily vehicle rentals in Loudoun, a 3 percent tax on the filing of mobile home titles, and half of the revenue collected by Loudoun’s Clerk of the Circuit Court for the filing of deeds of real property. State Shared Expenses – Unrestricted is revenue provided by the State Compensation Board to partially fund the operation of county offices established in the State Constitution (i.e., Commissioner of the Revenue, Treasurer, Clerk of the Circuit Court, Sheriff, and the Commonwealth’s Attorney).

Federal Aid

Federal Aid	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted
Non-Categorical Aid-Unrestricted	\$2,913	\$3,468	\$3,292	\$1,800	\$1,800
Categorical Aid-Unrestricted	0	0	0	25,588	0
Categorical Aid-Restricted	6,411,429	7,251,536	8,187,401	4,899,427	7,475,574
Total – Federal Aid	\$6,414,342	\$7,255,004	\$8,190,693	\$4,926,815	\$7,477,374

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 taxes⁷. Prior to 2003, the General Assembly granted tax exempt status, and any existing tax exemptions granted by the General Assembly remain in place. In October 2008 the Board of Supervisors imposed a moratorium on new applications for tax exemption “by designation”, but the Board lifted the moratorium on December 4, 2013. The table below shows the current list of organizations granted tax-exempt status by the Board of Supervisors, along with current assessments and associated forgone revenue for calendar year 2018.

Organization	Real Property		Personal Property		TOTAL
	CY2018 Assessment	CY2018 Foregone Revenue ⁸	CY2018 Assessment	CY2018 Foregone Revenue ⁸	CY2018 Foregone Revenue
Air Force Retired Officers Community	\$102,382,300	\$1,110,848	\$1,194,853	\$35,494	\$1,146,342
American Water Resources Association	N/A	N/A	\$7,860	\$330	\$330
ARC of Loudoun	N/A	N/A	\$46,629	\$1,793	\$1,793
Archaeological Conservancy	\$215,500	\$2,338	N/A	N/A	\$2,338
Between the Hills Community Association, Inc.	\$402,350	\$4,365	N/A	N/A	\$4,365
Birthright of Loudoun County	N/A	N/A	\$654	\$28	\$28
Boulder Crest Retreat Foundation	\$3,963,090	\$43,000	\$100,958	\$3,206	\$46,205
Christian Service Charities, Inc.	\$838,440	\$9,097	\$9,584	\$403	\$9,500
Independence Center of Northern Virginia, Inc.	N/A	N/A	\$427	\$18	\$18
Equine Rescue League Foundation ⁹	\$465,290	\$5,048	N/A	N/A	\$5,048
Evelyn Alexander Home for Animals	N/A	N/A	\$54,542	\$1,654	\$1,654
Faith and Family Foundation, Inc.	\$2,076,200	\$22,527	\$259,135	\$4,467	\$26,993
Friends of Homeless Animals, Inc.	\$1,128,740	\$12,247	\$17,565	\$738	\$12,985
Habitat for Humanity International	N/A	N/A	\$8,075	\$336	\$336
Hero Homes, Inc.	\$615,340	\$6,676	\$7,476	\$188	\$6,865
Home School Foundation	N/A	N/A	\$4,035	\$169	\$169
Howard Hughes Medical Institute	\$163,504,290	\$1,774,022	\$22,281,428	\$935,820	\$2,709,841
Integrated Justice Information Systems Institute, Inc.	N/A	N/A	\$16,866	\$708	\$708
Jack Kent Cooke Foundation	\$11,098,770	\$120,422	\$313,877	\$13,183	\$133,605
Journey Through Hallowed Ground	\$368,120	\$3,994	\$5,990	\$252	\$4,246
Life Line, Inc.	\$834,200	\$9,051	\$8,578	\$360	\$9,411
Loudoun Cares	\$1,216,730	\$13,202	\$1,968	\$83	\$13,284
Loudoun Community Health Center	\$8,635,820	\$93,699	\$122,488	\$5,144	\$98,843
(continued next page)					

⁷ Article X, Section 6(a) 6 of the Virginia Constitution and Va. Code §58.1-3651.

⁸ CY2018 personal and real estate foregone revenue estimates assume that currently owned property of each organization is owned for all of CY2018.

⁹ In 1998 the General Assembly granted the Equine Rescue League Foundation an Exemption by Designation for personal property. The Board of Supervisors granted an exemption from real property beginning in CY2015.



Tax Exemptions By Board Action

Organization	Real Property		Personal Property		Total
	CY2018 Assessment	CY2018 Foregone Revenue ⁸	CY2018 Assessment	CY2018 Foregone Revenue ⁸	CY2018 Foregone Revenue
Loudoun County Transportation Association	\$4,162,870	\$45,167	N/A	N/A	\$45,167
Loudoun Habitat for Humanity ¹⁰	\$693,580	\$7,525	\$40,173	\$670	\$8,195
Loudoun Hunger Relief, Inc.	N/A	N/A	\$71,876	\$2,112	\$2,112
Loudoun Therapeutic Riding	N/A	N/A	\$32,741	\$748	\$748
Loudoun Youth Soccer Association	\$3,449,890	\$37,431	\$68,727	\$785	\$38,216
Makersmiths, Inc.	N/A	N/A	\$25,556	\$1,073	\$1,073
Margaret Paxton Memorial for Convalescent Children	\$1,500,200	\$16,277	N/A	N/A	\$16,277
Mobile Hope, Association	N/A	N/A	\$26,447	\$629	\$629
Northern Virginia Dental Clinic, Inc.	N/A	N/A	\$36,407	\$1,529	\$1,529
Oatlands, Inc.	\$1,790,450	\$19,426	\$0	\$0	\$19,426
Prison Fellowship Ministries Foundation	\$26,571,930	\$288,305	\$340,551	\$14,303	\$302,609
Prison Fellowship Ministries International	N/A	N/A	N/A	N/A	\$0
Sterling Playmakers	\$298,820	\$3,242	N/A	N/A	\$3,242
TOL Ministires, Inc.	N/A	N/A	\$3,934	\$90	\$90
Unison Preservation Society, Inc.	\$268,670	\$2,915	N/A	N/A	\$2,915
Virginia Regional Transportation Association	\$1,558,210	\$16,907	\$4,445,931	\$33,236	\$50,143
Virginia Rides	N/A	N/A	\$233,364	\$4,901	\$4,901
TOTALS	\$338,039,8000	\$3,667,731	\$29,788,693	\$1,064,450	\$4,732,181

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 2018, the total assessed value of all tax-exempt real property in the County amounted to \$6.9 billion¹¹.

¹⁰ Habitat for Humanity continuously purchases and sells properties in the normal course of business. These figures are valid for parcels currently owned by the organization as of May 10, 2018.

¹¹ Source: Commissioner of the Revenue’s Loudoun County Assessment Summary (1/20/2018).



School Fund

Local Funding	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Adopted	FY 2019 Adopted
General Fund Transfer	\$600,769,592	\$670,054,107	\$681,864,398	\$747,959,827	\$797,402,923
Rebates & refunds	29,724	19,631	65,109	200,000	50,000
Sales of textbooks	17,151	17,761	0	45,000	15,000
E-Rate reimbursement	1,393,899	1,379,595	1,642,457	1,500,000	1,500,000
Tuition	1,461,020	2,257,463	1,647,996	1,742,000	1,742,000
Use of buildings	1,043,552	1,246,790	1,124,234	2,280,981	2,100,000
Athletic, parking and AP test fees	3,054,784	1,856,419	3,473,381	3,539,680	3,539,680
Hughes Foundation	757,017	1,067,556	852,327	1,000,000	1,007,775
PAVAN ¹	0	0	35,753	18,800	18,800
Local grants and contributions	0	0	168,413	221,887	177,822
Sales of equipment & supplies	215,973	325,000	344,465	365,000	365,000
Miscellaneous	1,769,692	2,647,597	1,977,434	1,850,187	1,881,182
Total Local Funding	\$610,512,404	\$680,871,919	\$693,195,967	\$760,723,362	\$809,800,182
Commonwealth Funding					
Sales tax	\$67,220,233	\$72,532,148	\$77,150,605	\$80,511,641	\$84,125,745
Basic aid	150,446,393	155,413,271	171,381,162	177,506,232	192,140,577
Fringe benefits	26,994,557	27,544,088	30,990,397	34,509,821	35,695,755
Textbooks	3,062,991	3,185,447	3,866,051	4,004,744	3,811,459
Special education	17,658,114	18,368,339	19,844,084	20,465,126	21,750,186
Vocation education	1,450,257	1,581,217	1,333,443	1,484,197	1,545,365
Supplemental support	0	2,879,554	2,188,472	11,135,498	10,418,119
SOL materials/training ¹²	228,265	239,408	163,613	273,566	296,063
Technology plan	3,916,612	940,254	3,617,057	2,474,400	2,338,000
Other	10,732,401	11,723,010	12,752,764	13,560,507	14,727,202
Total Commonwealth Funding	\$281,709,823	\$294,406,736	\$323,287,648	\$345,925,732	\$366,848,471
Federal Funding					
Title I	\$1,420,824	\$1,715,065	\$2,138,156	\$1,952,862	\$1,952,866
Head Start	946,776	833,812	904,413	862,302	910,079
Handicapped Education	7,983,205	8,505,214	9,622,926	11,383,977	11,299,511
Other	2,498,357	2,966,610	3,337,276	4,322,050	4,998,252
Total Federal Funding	\$12,849,162	\$14,020,701	\$16,002,771	\$18,521,191	\$19,160,708
Other Financing Sources^{13,14}	\$15,000,000	\$15,000,000	\$17,000,000	\$22,000,000	\$25,500,000
Total School Fund¹⁵	\$920,071,389	\$1,004,299,356	\$1,049,486,386	\$1,147,170,285	\$1,221,309,361
General Fund Transfer % of Total	65.3%	66.7%	65.0%	65.2%	65.3%

School Fund

- **Description** – The above table shows the various sources of annual operating revenues for the Loudoun County Public School System. FY 2019 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.

¹² PAVAN= Performing and Visual Arts Northeast. SOL = Standards of Learning.

¹³ Other Financing Sources includes funding for school bus and vehicle leases.

¹⁴ Includes fund balance rollovers.

¹⁵ The sum of the school funding components may not equal the Total School Funding due to rounding.



School Fund

- **Administration** – The School Superintendent first presents a proposed budget to the School Board. The Board may adopt or modify the Superintendent’s FY 2019 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. The adopted budget shown in the table reflects the General Fund Transfer appropriated by the Board of Supervisors.
- **Supplemental Information** –Between September 2000 and September 2017, enrollment in Loudoun County Public Schools increased by 148 percent from 31,804 students to 81,235 an average annual growth rate of 5.7 percent or 2,908 students. This enrollment growth necessitated construction and operation of 45 new schools. Over the next five years, the School Board’s Adopted FY 2019-2024 Capital Improvement Program anticipates annual enrollment growth averaging approximately 1.9 percent or 1,605 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 2019 General Fund Revenue assumes that the U.S. economy will continue to expand in 2018 and 2019 with real Gross Domestic Product increasing at approximately 2.5 percent annually. The Wall Street Journal Economic Survey of January 2018 shows average GDP growth in 2018 of 2.7 percent followed by 2.2 percent in 2019. The federal income and business tax cuts enacted in December 2017 are expected to boost economic growth in 2018, but with the economy already operating at close to full employment, many analysts do not believe that annual growth in excess of 2.5 percent is sustainable. During 2017 the U.S economy continued to add jobs at a healthy pace, and the unemployment rate declined to 4.1 percent. Sales of new cars and trucks were down somewhat from 2016 except for the final months of 2017 when large numbers of hurricane-damaged vehicles were replaced. New single-family home construction picked up along with home prices. The Federal Reserve increased the target range for the federal funds rate three times during 2017, each time by a quarter percentage point. Nevertheless, a number of equity market indicators, including the S&P 500, reached record levels in 2017 reflecting continued investor confidence in the economic outlook.

The adopted FY 2019 revenue forecast also assumes that Loudoun’s economy will continue to expand in 2018 and 2019, 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 2017 was approximately 3.2 percent higher than in the first half of 2016, more than double the corresponding 1.5 percent increases for the U.S. and the Washington DC region. Meanwhile, the unemployment rate for Loudoun residents in 2017 averaged 3.0 percent versus 3.2 percent in 2016. Loudoun’s 2017 unemployment rate was consistently below the rates for both the region and the U.S. As of January 2018 Loudoun’s unemployment rate was 2.9 percent versus 3.7 percent for the Washington, D.C. region and 4.5 percent (not seasonally adjusted) for the U.S.

In 2017 Loudoun issued building permits for 3,656 new residential dwelling units¹⁶. 2017 is the sixth consecutive year in which 3,000 or more new residential permits were issued by the County. Sales of existing homes in the County increased by 0.7 percent in 2017 following successive years of strong sales growth. The Dulles Area Association of Realtors cited a very low inventory of homes for sale as contributing to the small increase in sales. The tightness of the local housing market in 2017 is also evidenced by the fact that the assessed value of existing homes increased by 2.7% in 2017, following two years of appreciation below 1.0 percent. The value of commercial/industrial property in Loudoun increased by 9.9 percent in 2017, with 4.0 percentage points due to new parcel creation and new building construction with the remainder due to appreciation. The County continues to attract data centers with several site acquisitions and development plans announced in 2017. The data center industry appears poised for continued future growth as more companies opt for cloud IT services in lieu of internal IT operations.

¹⁶ This permit figure is a preliminary value that is subject to revision.



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 2019 (July 1, 2018 to June 30, 2019) forecast combines the forecasts for Tax (Calendar) Year 2018 and Tax (Calendar) Year 2019. 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 2018 and 2019.

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

Real property taxes are levied on the value of land and structures utilized for residential, commercial/industrial, and agricultural purposes. The following table shows the assessed valuations of taxable real property within the County (exclusive of Public Service property, both real and non-motor-vehicle personal, valued at \$2.4 billion on January 1, 2017). Valuations reflecting the condition of the property and market valuations are shown as of January 1 for each calendar year or tax year (TY) as required by the Code of Virginia. The table also shows the estimated contributions of property revaluation (or property appreciation) and new development to the change in assessed value. During TY 2017, the taxable value of real property is estimated to have increased by nearly \$4.8 billion or 6.6 percent. This change in value is the highest annual rate since the 8.3 percent increase during 2013. The value of residential property increased by 5.8 percent of which 3.1 percentage points were due to new development while existing properties appreciated in value by 2.7 percent. In 2017 preliminary data for residential building permits issued in 2017 show a 10 percent increase in the number of units permitted to 3,656. In TY 2017, the rate of appreciation for commercial/industrial property was 5.9 percent, more than double the 2.7 percent rate of TY 2016.

	Taxable Assessed Value (\$ Billions)		Value \$	Value %	Equalized %	Develop. %
Real Property Class	Jan 1, 2017	Jan 1, 2018¹⁷	Change	Change	Change	Change
Residential: SF+Condo	\$54.70	\$57.87	\$3.17	5.8%	2.7%	3.1%
Comm. & Industrial ¹⁸	16.68	18.33	1.65	9.9	5.9	4.0
Agricultural ¹⁹	<u>1.53</u>	<u>1.53</u>	<u>0.00</u>	<u>0.0</u>	<u>0.4</u>	<u>00.4</u>
Total Taxable	\$72.91	\$77.73	\$4.82	6.6%	3.4%	3.3%

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 2017 is 3.3 percent overall and 3.1 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 3.4 percent²⁰ in TY 2017. The FY 2019 Adopted Budget is predicated on a real property tax rate of \$1.085 effective

¹⁷ Source: Commissioner of the Revenue's Loudoun County Assessment Summary (1/20/2018).

¹⁸ Includes commercial apartment buildings.

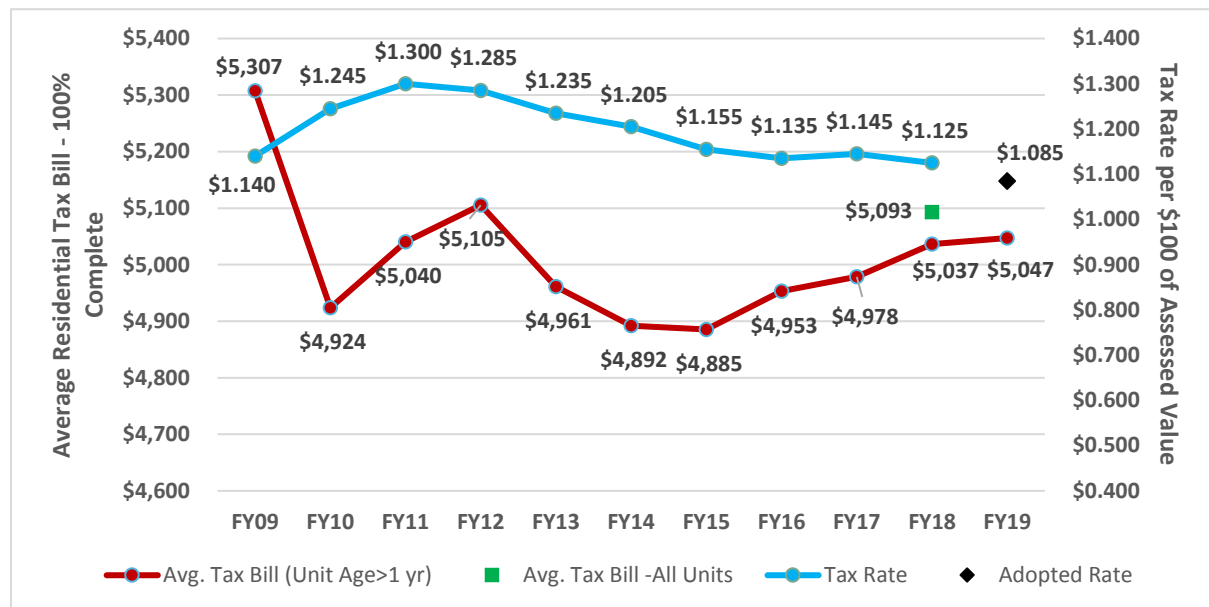
¹⁹ Taxable value is land use value, not fair market value for properties in the land use program.

²⁰ 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).



Forecast Discussion and Analysis

January 1, 2018. The adopted tax rate is 3.5 percent lower than the 2017 rate of \$1.125 and therefore more than offsets the 3.4 percent market appreciation of properties in existence for one year or more. By comparison, the 2018 equalized tax rate would have been 3.4 percent below the existing 2017 tax rate.²¹ 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 at least one year prior to January 1 of year shown (red line)²².



The graph shows that the adopted tax rate of \$1.085 reduces the annual tax bill for the average existing home as of January 1, 2018 by \$46, from \$5,093 to \$5,047. The adopted FY 2019 budget outlook assumes that the dollar value of new real property development in calendar 2018 will equal its value in calendar 2017 and that market appreciation of existing properties in 2018 will equal two-thirds of the rate experienced in 2017.

Personal Property Taxes

The table of General Property Taxes on page R-7 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 five fiscal years, "Computer Equipment" revenue has increased by more than 20 percent over the previous year. The adopted budget forecast assumes annual growth in 2018 and 2019 of 18 percent. Although the County can track new data center construction through the zoning and building permit processes, there is no practical way to monitor installations of computer equipment between annual personal property filings.

²¹ The real property tax rate is set to the nearest half-cent which can cause the percentage difference between the two rates to differ slightly from the equalized percentage change.

²² The owner of a completed dwelling that is less than one-year old on January 1 has no prior property tax bill for that unit with which to compare the current-year tax bill.



Forecast Discussion and Analysis

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 2018, the percentage in Loudoun was 39 percent. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.





General Government Administration

FY 2019 Adopted Budget

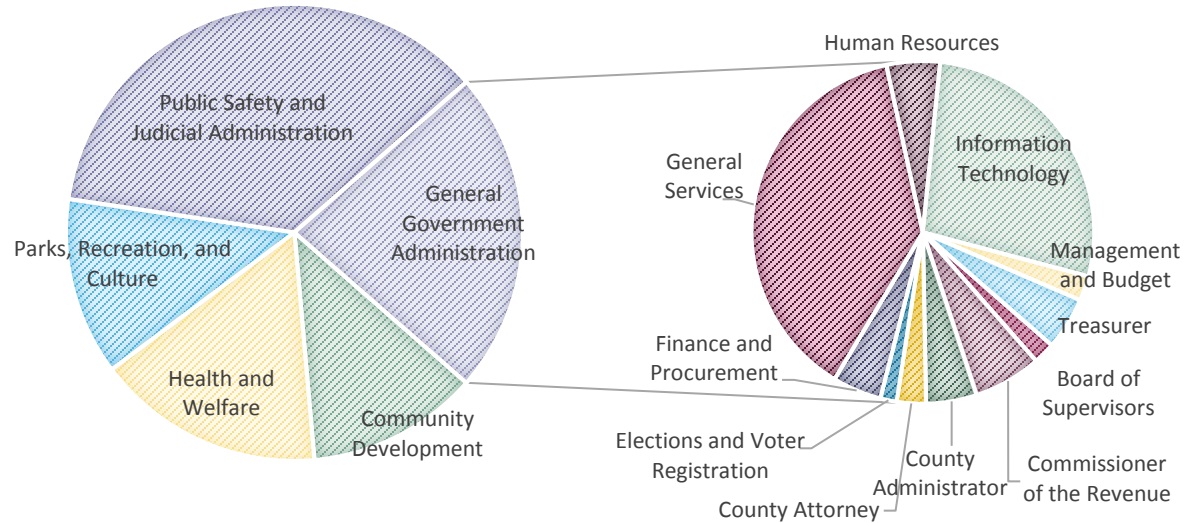
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GENERAL GOVERNMENT ADMINISTRATION SUMMARY

FY 2019 ADOPTED EXPENDITURES



Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Board of Supervisors	\$2,348,063	\$2,558,241	\$2,583,353	\$2,709,262
Commissioner Of The Revenue	6,694,456	7,198,845	7,989,701	8,198,597
County Administrator	4,923,939	5,094,673	5,953,279	6,114,180
County Attorney	3,084,875	3,172,652	3,416,335	3,515,396
Elections and Voter Registration	1,722,543	1,872,155	1,934,920	1,981,047
Finance and Procurement	4,690,492	5,517,666	5,761,098	5,919,650
General Services	41,169,678	39,404,077	47,276,265	48,639,250
Human Resources	6,607,442	5,838,493	6,281,947	6,420,544
Information Technology	28,502,223	32,018,567	34,272,913	34,404,309
Management and Budget	2,306,592	2,649,224	2,910,419	2,992,243
Treasurer	5,108,515	5,753,823	6,171,089	6,323,292
Total	\$107,158,818	\$111,078,415	\$124,551,319	\$127,217,770



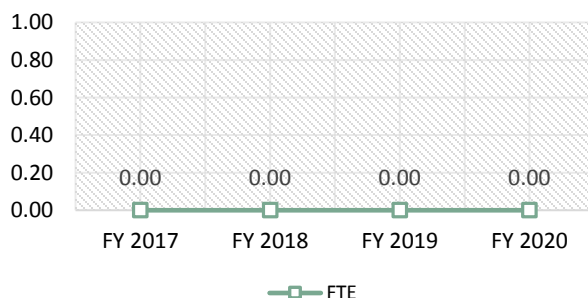
BOARD OF SUPERVISORS

Loudoun County is governed by a nine-member Board of Supervisors. The Chair 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.

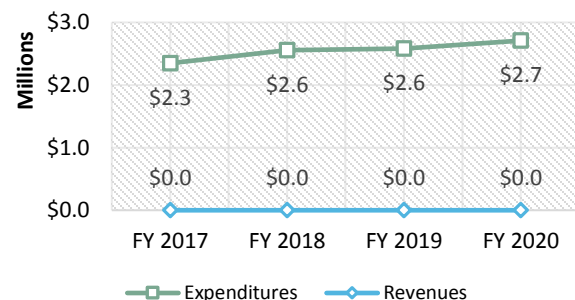
The Board of Supervisors sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year 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 <http://www.loudoun.gov/bos>.

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

Staffing Trends



Expenditures/Revenues History





Board of Supervisors

FY 2018 Highlights

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

- 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.

Board approved updates to the Strategic Plan can be found on Loudoun County's website, <http://www.loudoun.gov/vision>.

In recognition of the importance of transportation to Loudoun County, the Board held a Transit Summit on May 22, 2017, and a Transportation Summit on June 29, 2017. At the Transit Summit, the Department of Transportation and Capital Infrastructure gave an overview of the County's current transit and commuter services and plans for those services after Phase 2 of the Dulles Metrorail Silver Line opens in Loudoun County. At the Transportation Summit, Board members discussed the progress the County is making toward one of its strategic goals: to develop a safe, affordable and effective transportation network that serves the community. The Board also received proposed updates to the Countywide Transportation Plan being considered as part of the Envision Loudoun initiative which will result in a new Comprehensive Plan.

On October 16, 2017, the Board conducted a Housing Summit to address housing affordability issues in Loudoun County. Twenty stakeholders spoke to the Board on behalf of their organizations about housing availability and affordability. The Envision Loudoun Stakeholders Committee presented the Board with an overview of the Committee's work on the new comprehensive plan and efforts to increase affordable housing. The Board's discussion throughout the Summit focused on incentivizing the housing market, evaluating existing land inventory, identifying sites for increased affordable housing, and building upon the existing housing trust fund for consideration of use as a housing loan program.



Board of Supervisors

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,701,456	\$1,918,767	\$1,918,767	\$2,038,030 ²
Operating And Maintenance	646,607	639,474	664,586	671,232
Total – Expenditures	\$2,348,063	\$2,558,241	\$2,583,353	\$2,709,262
Revenues				
Charges For Services	\$72	\$0	\$0	\$0
Total – Revenues	\$72	\$0	\$0	\$0
Local Tax Funding	\$2,347,990	\$2,558,241	\$2,583,353	\$2,709,262

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. The Corporate Board budget also includes costs related to telecommunications (land line office phones for each district office) and health care costs for Board Members' Staff Aides.

The FY 2019 Adopted Budget for the Board of Supervisors includes an increase in local tax funding in the amount of \$25,112. Personnel expenditures did not increase. Operating and maintenance expenditures increased by \$25,112 due to increases in auditing costs and internal services charges.

FY 2020 and Beyond

On July 20, 2017, the Board of Supervisors voted to increase the compensation for the next Board's term. The chart below shows the Board's salaries beginning January 1, 2020, which will then increase by 2 percent each subsequent year through 2023.

Board Position	Calendar Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023
Chair	\$81,100.00	\$82,722.00	\$84,376.44	\$86,063.97
Vice Chair	\$73,363.00	\$74,830.26	\$76,326.87	\$77,853.40
Board Member	\$66,826.00	\$68,162.52	\$69,525.77	\$70,916.29

The FY 2020 Projected Budget for the Board of Supervisors includes an increase in local tax funding in the amount of \$125,909. Personnel expenditures increased by \$119,263 due to salary increases beginning January 1, 2020. Operations and maintenance expenditures increased by \$6,646 or 1 percent.

¹ Sums may not equal due to rounding.

² The FY 2020 Project Budget includes a compensation increase for the next term of the Board of Supervisors, which was approved by the current Board.





COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue is a locally-elected constitutional officer whose tax assessment duties are mandated by the Code of Virginia and local ordinances. The Commissioner is elected at-large for a four-year term and provides direct service to all Loudoun residents and business owners on an annual basis. As the Chief Tax Assessing Officer of Loudoun County, the Commissioner of the Revenue and his staff are responsible for the County's top three locally administered sources of revenue: real estate, personal property, and business license taxes. After completing the 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. The Office also administers the County's land use assessment program; tax relief for persons 65 or older or with disabilities; and tax exemptions for revitalized real estate, solar equipment, and surviving spouses of members of the armed forces killed in action. The Office also provides some state income tax filing assistance.

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

Commissioner of the Revenue's Programs

Real, Personal, and Business Tax Assessment

Assesses real estate, personal property, and business taxes. Real Estate activities include identifying, listing, sketching, valuing new residential and commercial real property, revaluing existing properties, and defending valuations. Personal Property activities include identifying, classifying, and assessing vehicles and other personal property. Business Tax activities include discovering, classifying, and assessing business license taxes and business property taxes.

Tax Exemptions and Deferrals

Administers the County's Tax Relief for the Elderly and Disabled program by processing applications, qualifying applicants, and adjusting tax accounts; administers the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land. Manages Property Tax Exemptions by designation of the Board of Supervisors.

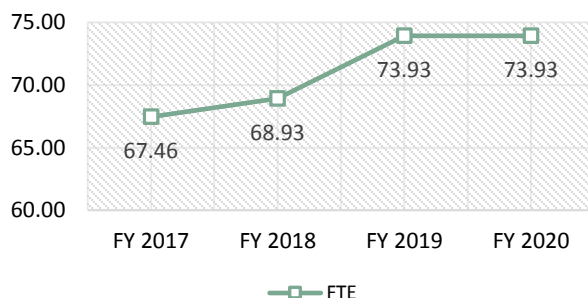
Tax Compliance

Utilizes tax audits and field inspections to ensure equitable assessment of business taxes in compliance with County Ordinance and State Tax Code. Conducts research using a variety of sources to discover receipts, business and personal property subject to taxation in Loudoun County.

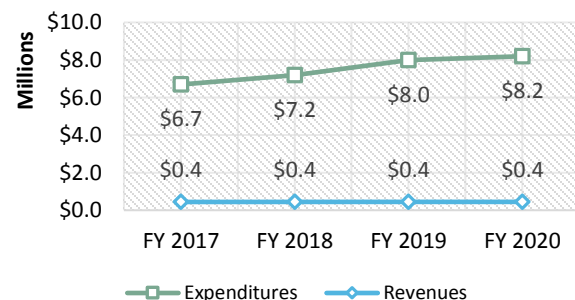
Administration

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

Staffing Trends



Expenditures/Revenues History





Commissioner of the Revenue

FY 2018 Highlights

The Office of the Commissioner of the Revenue continues to be impacted by increasing workloads due to population growth and business growth, especially in data centers. The number of real estate parcels increases by approximately 235 per month, and the number of personal and business vehicles increases by approximately 1,000 net vehicles per month. Since FY 2015, the number of commercial parcels has increased 2 percent and the number of residential parcels has increased 4 percent.

FY 2018 marks the second successful year of the Real Estate Assessment Internship Program. The program employed ten summer interns for nine weeks. The interns completed 3,898 sketches of improved parcels that otherwise would not have been captured. One of the interns was then hired as a full-time Real Estate Appraiser.

The Office saw the fewest number of administrative real estate assessment reviews (303) since the introduction of the formal online appeal process in 2009. Enhanced compliance efforts focused on non-filers of business license and business personal property taxes generated an estimated \$1.8 million of revenue.

At the Board of Supervisors' request, alternative personal property tax enforcement techniques were presented to the Board in December 2017. The responsibility for personal property tax enforcement will move to the Commissioner of the Revenue's Office beginning July 1, 2018 as a result of a separate Board decision to end Project Fairness – an enforcement program for property taxes and vehicle decals. Staffing for these enforcement efforts has been added by the Board of Supervisors for FY 2019 and discussed in the following section. Analysis of data from additional discovery methods will be employed beginning in FY 2019.

Also in December 2017, the Board of Supervisors expanded the qualifying criteria for the County's Tax Relief for the Elderly and Disabled Program by adding four income and net worth brackets to address inequities within the current criteria. These new brackets will take effect halfway through FY 2019 on January 1, 2019. The Office anticipates these changes will result in an increased workload from additional applications, the need to update forms and publications, increased efforts to publicize and explain the new criteria, and tax system modifications. Once the new criteria take effect, the Office will need to evaluate workload to determine if additional resources will be required.

FY 2018 marked the transition from an April 15 deadline for business tangible personal property tax filings to a March 1 deadline as approved of the Board of Supervisors. The deadline for business tangible personal property tax filings now coincides with the regular deadline for the Business, Professional, and Occupational License Tax. Staff and taxpayers were able to adjust to the new deadline reasonably well without any significant issues.

Staff participated in the cross-departmental team that worked to attract the consolidation of the Customs and Border Patrol Office of Information Technology to their new home at Quantum Park in Ashburn. Staff also assisted in putting together the plan for the County to begin a registry for short-term residential rentals to begin on July 1, 2018.



Commissioner of the Revenue

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$6,116,233	\$6,529,343	\$7,295,351	\$7,514,211
Operating And Maintenance	578,223	669,501	677,610	684,386
Capital Outlay	0	0	16,740	0
Total – Expenditures	\$6,694,456	\$7,198,845	\$7,989,701	\$8,198,597
Revenues				
Permits, Fees, And Licenses	\$106,327	\$100,000	\$100,000	\$100,000
Charges For Services	1,326	0	0	0
Intergovernmental – Commonwealth	334,560	344,208	343,515	343,515
Total – Revenues	\$442,213	\$444,208	\$443,515	\$443,515
Local Tax Funding	\$6,252,243	\$6,754,637	\$7,546,186	\$7,755,082
FTE	67.46	68.93	73.93	73.93

At the direction of the Board of Supervisors and as a result of the Board's decision to eliminate vehicle decals, effective July 1, 2018, the Office of the Commissioner of the Revenue will take on personal property tax enforcement activities related to personal property taxes. In order to assume this responsibility, the Adopted Budget includes the addition of 2.00 FTE for Personal Property Tax Compliance Specialists. Methods of enforcement were presented to the Board of Supervisors in December 2017 and included cross referencing data sets such as DMV records, Loudoun-based business tax accounts, real estate transfer records, apartment complex tenant listings, voter registration records, and new utility customer information to identify possible instances of non-compliance.

In order to maintain current service levels, the Adopted Budget includes an additional 3.00 FTE for Real Estate Appraisers: one for commercial property and two for residential and agricultural property. While the County has experienced significant growth for some time, both in terms of the number of parcels and the complexity of the parcels, the staffing level of the Real Estate Division has not changed. In addition to current needs, the Fiscal Impact Committee estimates 2.3 percent annual growth in the residential sector – equating to 3,000 units – and 3.7 percent annual growth in the commercial sector – equating to 2.9 million square feet, for the 2017 to 2021 timeframe. The anticipated opening of the Metro Silver Line and the Envision Loudoun planning process will result in additional and more complex development rights that must be valued. New appraisers will enable the Office to respond to this anticipated growth in parcel number and complexity.

The addition of two residential appraisers (2.00 FTE) will enable the Office to reduce backlogs and review properties at the recommended intervals. The Office has a backlog of 51,000 existing residential structures to be sketched into the tax system for residential and agricultural properties. While summer interns have helped reduce the backlog, completing approximately 3,900 sketches in FY 2018, their efforts cannot eliminate it. The neighborhood and parcel review, which involves a systematic review of neighborhood improvement characteristics, is also behind schedule as it is currently conducted every seven to eight years instead of the Office's preferred four to five year schedule. Reducing the backlog and increasing the frequency of reviews will improve the accuracy of assessments completed by the Commissioner of the Revenue's Office.

¹ Sums may not equal due to rounding.



Commissioner of the Revenue

The addition of one commercial appraiser (1.00 FTE) will enable the Office to respond to the growth seen in the commercial sector over the past several years. The growth of the commercial sector has been in the overall value and complexity of commercial properties as opposed to the quantity. Commercial and industrial valuation (excluding completion of the new Comprehensive Plan or the Silver Line Comprehensive Plan Amendment [CPAM]) has increased 5.7 percent, 6.8 percent, and 9.0 percent annually since 2015, while the number of parcels increased at much lower rates of 2.2 percent, 0.3 percent, and 1.6 percent for the same periods. This high valuation growth relative to small parcel growth reflects the increased complexity of the County's commercial properties. Some examples of the more complex properties to be valued include: the Village at Leesburg, One Loudoun, Kincora, and Loudoun Station.

Upon completion of the new Comprehensive Plan, accomplished through the "Envision Loudoun" process, and the Silver Line CPAM, there will be continued, significant annual growth in the commercial assessment base as property owners secure new entitlements afforded through the new land use plan and move to construction. Accurately capturing the entitled but unbuilt value for these projects (expected to be similar to Waterside, The Hub, and the Gramercy District) requires research and understanding of proffer packages, concept development plans (including density assigned to individual parcels and land bays), and condominium declarations and plats. In many cases, original entitlements will be revised through additional rezoning actions, land sales, and amendments to condominium declarations.

In January 2019, the County is scheduled to assume responsibility for billing, collection, and administration of real estate taxes for five of Loudoun's seven incorporated towns. While this is not expected to have a significant impact on the ongoing operations of the Office, staff will continue to work closely with the Treasurer to ensure a smooth transition, which will result in near-term workload increases during implementation.

The FY 2019 Adopted Budget for the Office of the Commissioner of the Revenue includes an increase in local tax funding in the amount of \$791,549. Personnel expenditures increased by \$766,008 due to the addition of 5.00 FTE for two Personal Property Tax Compliance Specialists and three Appraisers, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$8,109 due to base adjustments for mailing and subscription costs. Capital outlay expenditures increased \$16,740 due to the inclusion of one-time funding to purchase tablets for the Real Estate Appraisers to improve their efficiency in the field. Revenues were right-sized for reimbursement revenue from the Virginia Compensation Board.

Department Performance Measures

Mission: To serve 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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Prepare personal property assessment books by prescribed deadlines and ensure timely, uniform, and thorough application of personal property tax.				
Personal property assessments	382,996	385,000	395,000	400,000
Objective: Effectively administer the County's Tax Relief for the Elderly and Disabled Program. Complete tax relief application review process by established deadlines.¹				
Tax relief applications received & processed	2,633	2,700	3,600	3,900

¹ The number of applications for tax relief under the County's Tax Relief for the Elderly and Disabled Program is expected to increase as a result of the changes to the program approved by the Board of Supervisors in December 2017.



Commissioner of the Revenue

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
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.¹				
Business License Desk Audits ²	487	425	450	475
Business License Field Audits	14	100	110	125
Business Licenses Issued	14,481	14,500	14,900	15,300
Business Personal Property Desk Audits	2,625	3,600	3,600	3,700
Business Personal Property Field Audits	25	75	80	85
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	2,490	2,425	2,400	2,400
Objective: Annually reassess all real property parcels and verify real property sales.				
Number of commercial parcels	6,963	7,000	7,070	7,200
Number of record transfers	18,988	16,000	16,000	17,000
Number of residential parcels	131,411	135,340	138,900	141,900
Percentage of sales verified	96%	90%	90%	90%
Objective: Annually assess all real property at 100 percent of Fair Market Value per State Code and County Ordinances.				
Countywide assessments to sale price ratio	92%	96%	96%	96%
Number of parcels	138,374	142,340	145,970	149,100
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	23,445	23,800	24,400	25,000
Objective: Respond to all requests for assessment reviews, Board of Equalization (BOE) appeals, and court cases.³				
Net value change from BOE decisions (millions)	\$129	\$105	\$105	\$110
Net value change from office reviews (millions)	\$182	\$70	\$70	\$120
Number of BOE residential appeals	85	165	170	125
Number of commercial BOE reviews	136	215	225	140
Number of commercial office reviews	109	145	150	130
Number of court cases	2	10	10	4
Number of residential office reviews	426	465	480	470
Number of tax sale cases worked	1	15	15	5
Objective: Meet State requirements for revalidations of all Land Use parcels every six years.				
Number of annual revalidations and inspections ⁴	1,486	1,100	1,400	1,400
Number of parcels enrolled in Land Use	4,999	5,060	5,070	5,000
Objective: Validate improvements whether permitted or unpermitted through site visits.				
Number of permits issued	9,707	10,200	10,400	10,400
Percentage of permits worked	25%	30%	30%	30%

¹ Some measures relative to business license reflect lower results in FY 2017 due to a focus on conversion for the new tax system rather than audits.

² There was a push to complete Business Licenses Field Audits in FY 2017 following a significant drop in the number of audits completed in FY 2016 (150 audits). Levels are expected to normalize going forward.

³ Measures for Board of Equalization appeals and court cases can fluctuate drastically from one year to the next. If the appeal or court case is related to a commercial property, there is the potential for a larger change in value.

⁴ The number of annual revalidations may change significantly from one year to the next based on the review schedule; properties are required to be revalidated every six years.



Commissioner of the Revenue

FY 2020 and Beyond

The Commissioner of the Revenue anticipates continued commercial and residential development, particularly around planned Silver Line Metrorail stations which are currently under construction, resulting in additional parcels, buildings, vehicles, and businesses to be assessed. This will continue to add to the workload of the Office. The Office anticipates the need for several additional staffing resources over the next three years, FY 2020 through FY 2022, as a result of the County's anticipated continued growth.

New tax brackets for the County's Tax Relief for the Elderly and Disabled Program, as approved by the Board of Supervisors in December 2017, will take effect January 2019. The Office anticipates that the changes will increase the number of applications and thereby the workload within the program. Once the changes take effect, the Office will reevaluate workload to determine if additional resources are needed going forward.

In January 2020, the County is scheduled to assume responsibility for the billing, collection, and administration of personal property taxes for interested incorporated towns. This is not expected to have a significant impact on the ongoing operations of the Office; however, the Office will continue to work closely with the Treasurer to ensure a smooth transition, which will result in additional near-term workload during implementation.

The FY 2020 Projected Budget for the Office of the Commissioner of the Revenue includes an increase in local tax funding in the amount of \$208,896. Personnel expenditures increased by \$218,860 or 3 percent. Operating and maintenance expenditures increased by \$6,776 or 1 percent. Capital outlay expenditures decreased due to the removal of one-time funding. Revenues were held at the FY 2019 level for FY 2020.

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.

FY 2019: The Board approved 5.00 FTE – 2.00 FTE for two Personal Property Tax Compliance Specialists, 1.00 FTE for one Commercial Real Estate Appraiser, and 2.00 FTE for two Residential Real Estate Appraisers.

Department Programs

Program Descriptions

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

- Tax Assessment includes real property, personal property, and business taxes. Real Estate assessment activities include ascertaining and assessing, at fair market value, all real property in Loudoun County, and ensuring that the County's real property tax base is maintained in a fair and equitable manner. Code of Virginia § 58.1-3300, requires the Commissioner of the Revenue to produce the County's Land Book and ensure the timely and accurate preparation of assessment information for the Treasurer to complete the real property tax billing process. In addition, this activity involves providing the general public, public officials, and others accurate and timely real property assessment information and defending real estate assessments at Board of Equalization Hearings. Assessment information is available to the public online. Staff assists taxpayers with real property assessment inquiries by email, over the phone, and in person. Personal Property Assessment activities include identifying, classifying, and assessing automobiles, trucks, aircraft, boats, campers, mobile homes, motorcycles, trailers, and recreational vehicles. This is accomplished through ascertaining and assessing, at fair market value, all automobiles, trucks, aircraft, boats, campers, manufacture homes, motorcycles, trailers, and recreational vehicles. Additionally, staff responsible for this activity make qualification determinations for the state's car tax relief, prorate vehicle



Commissioner of the Revenue

assessments, levy statutory assessments, and correct erroneous assessments. Code of Virginia § 58.1-3118 requires the Commissioner of the Revenue to produce the County's Personal Property Book and ensure the timely and accurate preparation of assessment information for the Treasurer to complete the personal property tax billing process. Furthermore, this activity involves providing the general public, public officials, and others accurate and timely personal property assessment information. Staff also provides Virginia residents with assistance in the completion and filing of state income tax returns. Staff is responsible for compliance measures to identify vehicles not properly registered in the County. Business Tax assessment activities include discovering businesses, classifying receipts and property, and assessing Business License and Business Property taxes. This involves the imposition of Business, Professional, and Occupational License Tax (BPOL) and business tangible personal property tax on business furniture and fixtures, heavy equipment, machinery and tools, and computer equipment. It also includes the administration of bank franchise, consumer utility, transient occupancy, short-term rental, mixed beverage license, and other local business taxes.

- The Tax Exemptions and Deferrals Program activity is comprised of the administration of the County's land use assessment; tax relief programs for the elderly or disabled, disabled veterans, and surviving spouses of members of the armed forces killed in action; tax exemptions for revitalized real estate, and tax exemptions for solar equipment. Staff is also responsible for issuing determinations for property tax exemptions by classification and management of the application process for the County's tax exemption by designation process for non-profit organizations, ensuring that all applications are reviewed for completeness and qualified applications are properly transmitted to the Board of Supervisors for consideration. The Land Use Assessment Program provides for the deferral of real estate taxes on real estate that qualifies for agricultural, horticultural, forestry, and open space uses. Tax Relief Program participants are relieved from payment of real property taxes on their primary dwelling and may have their car taxes cut in half. Staff conducts interviews and assists applicants with completing tax relief and land use applications. Staff also conducts seminars and outreach programs to educate citizens about the tax relief program and performs field visits using County vehicles along with high-resolution digital aerial images to determine land use eligibility.
- The Tax Compliance Program utilizes tax audits and field inspections to ensure equitable assessment of business taxes in compliance with County Ordinance and State Tax Code. This activity consists of ascertaining and assessing for taxation all subjects of County business taxation, and includes obtaining tax returns and investigating and auditing businesses for tax compliance. It also involves researching and responding to taxpayer reports of non-compliant businesses. Staff interact with the County's incorporated towns for reports on all active businesses within each. Staff also conduct site visits and use a variety of discovery methods to ensure proper reporting by each business for business, professional, and occupational license tax; tangible personal property tax; sales and use tax; and Virginia Department of Alcoholic Beverage Control (ABC) licensure.
- The Administration Program provides direct service to all Loudoun residents and business owners on an annual basis and responds to all appeals through an administrative review process specific to each type of tax assessment. This activity includes the development of the Office's strategic plan, the day-to-day management of multiple divisions and office locations, allocation of resources, development and implementation of department procedures, and interpretation of the Code of Virginia to ensure the fair and equitable application of local taxes. The Commissioner of the Revenue is authorized to operate a single location that is convenient to the majority of taxpayers. In addition, the Commissioner's Office is often viewed as the repository of information about real property, businesses, and taxpayers in the County. The Office receives numerous requests for statistical and other information from elected officials, other departments, other localities, taxpayers, and the media. While most of the data maintained by the Office is protected as confidential tax information, the Office is able to provide timely, actionable public data from the newly implemented computer aided mass appraisal and tax assessment applications.





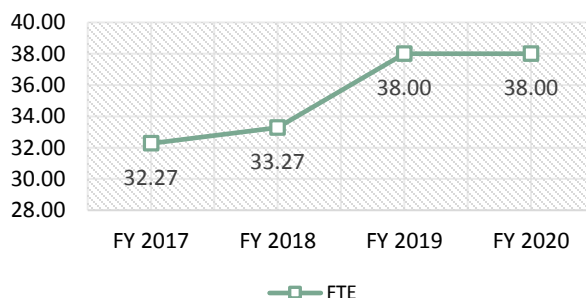
COUNTY ADMINISTRATOR

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 and compliance with County ordinances and regulations. In this capacity, the County Administrator serves as the Board's official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations. The Support to the Board Program provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program develops and executes strategic internal and external communications and constituent services initiatives that support the Board and the County Administrator's priorities, and coordinates countywide emergency communications. The Office of Emergency Management Program is charged with the County's response to man-made and natural disasters as well as special event planning.

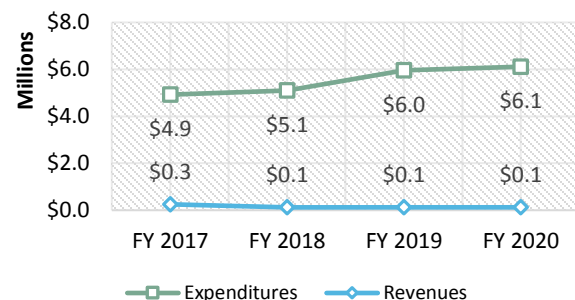
County Administrator's Programs

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	Develops and executes strategic countywide internal and external communications and constituent services programs that connect Loudoun County residents and communities with information about their government and its services.
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 2018 Highlights

Executive Management

During FY 2018, 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 also directly managed the implementation of the Board's Strategic Plan through the development of a work plan. The work plan process is underway and the Board received its first biannual update on the Strategic Plan in November 2017. The Office has overseen County staff's implementation efforts of the Board's work plan. The Office was also directly involved with the completion of Phase 2 of the Enterprise Resource Planning implementation project.

Support to the Board

The Office of the County Administrator continued to support the Board of Supervisors in carrying out the initiatives of its 2016-2019 Strategic Plan. During calendar year 2017, the Office of the County Administrator supported 71 meetings of the Board and its Standing Committees, providing relevant agenda materials for all these meetings. 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 2017, the Office of the County Administrator directly responded to or coordinated the response of 204 Freedom of Information Act (FOIA) requests, supporting continued transparency of local government activities. The Office continued to assist with the development of and support for the Board's Legislative Program for the 2017 General Assembly session.

Public Affairs and Communications

The Office of the County Administrator continues to lead countywide external and internal communication activities through its Public Affairs and Communications (PAC) Division. The Division raises public awareness of county policies and services, increases citizen engagement through social media and other digital communication channels, and supports key initiatives of the Board of Supervisors. It provides professional services countywide, including communications strategy development; social media management; media relations, including coordination, outreach, and monitoring; web communications; broadcast and video production; and photography. PAC leads countywide emergency communications during activations of the Emergency Operations Center in collaboration with the Office of Emergency Management and regional partners. In addition, the Division increases the efficiency and accountability of County government by administering Loudoun Express Request (LEX), the web-based Customer Relationship Management (CRM) platform that allows members of the public to submit service requests and report concerns. To enable as many residents as possible to engage with County government and access County services, the Division manages the County's Accessibility Services programs. These programs encompass the provision of services to individuals with disabilities or for whom English is a second language, including mandates associated with the Americans with Disabilities Act (ADA) and Title VI of the Civil Rights Act. The Division also coordinates employee communications to maintain an informed and motivated workforce.

Over the past year, the Division developed communications strategies that supported key Board initiatives, including enhancing transportation, meeting community needs, improving quality of life, and developing a new Comprehensive Plan. The Division organized more than ten groundbreaking and ribbon cutting ceremonies on behalf of the Board that publicized new transportation or facility improvements, and engaged in a comprehensive social media campaign to highlight transportation initiatives. PAC also provided communications expertise in support of Envision Loudoun, including promotion and facilitation of community input sessions, developing web content, editorial consulting, and working with the news media.

Throughout the year, PAC staff completed more than 4,000 communication services actions in support of all County departments, which included the production and publication of news releases, web edits, social media postings,



County Administrator

photos, all-staff communications, graphic design, and strategic communication planning. Division staff resolved more than 300 news media inquiries on a variety of topics in 2017, a 14 percent increase over calendar year 2016. PAC successfully resolved 75 percent of those inquiries in less than 24 hours.

The PAC team also expanded the public's use of the Alert Loudoun system and the County's social media accounts in 2017, and promoted the County's website as a self-service resource. In 2017, the number of subscribers to the Alert Loudoun text messaging service increased to more than 46,500 individuals: an increase of 17 percent over 2016. The number of individuals following the County's official social media accounts increased by more than 12 percent. Public use of the County's customer relationship management tool (LEX) also increased in 2017, with the number of requests increasing by 14 percent. Members of the public made more than 2.3 million unique visits to the website. PAC staff resolved nearly 13,000 public inquiries via phone and walk-in. The Division also coordinated more than 250 accessibility services requests for the public and all County departments.

Among all County departments, the Department of Transportation and Capital Infrastructure (DTCI) and the County's human services departments – including the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; and Health – have consistently ranked in the top five departments to which the PAC division provides services. These areas, along with emergency management communications, are high-impact activities that involve significant and complex public communications and outreach.

Communications service actions on behalf of the Department of Transportation and Capital Infrastructure (DTCI) – including the development and distribution of news releases, web edits, social media postings, photos, graphic design, and strategic communication planning – represented approximately 11 percent of all communications services provided to County departments/Constitutional Offices by the Public Affairs and Communications Division. This is three times the average number of services provided to the majority of individual County departments. In 2017, transportation and transit-related topics accounted for 18 percent of all news releases published by the Division and 11 percent of all media inquiries received by the Division. The Division also provides DTCI with web content strategy and publishing for over 100 webpages. Two of these pages ranked in the top 20 most-visited pages of the County's website, with more than 200,000 page views. Transportation-related social media content also generates a high level of public engagement on the County's social media accounts. Transportation posts are consistently the top-performing posts during the year, and PAC answers more questions via social media regarding transportation and transit-related areas than any other program area.

Communications services actions on behalf of the three human services departments listed above—including the development and distribution of news releases, web edits, social media postings, photos, graphic design, and strategic communication planning—represented 15 percent of all communications services provided to County departments/Constitutional Offices by the Public Affairs and Communications Division. In addition, throughout the year, human services-related topics accounted for 18 percent of all news releases published by the Division and, on average, 11 percent of all media inquiries received by the Division. Moreover, the Division assists with web content strategy and publishing for over 300 webpages belonging to the human services departments. Four of these pages ranked in the top 35 most-visited pages of the county's website.

With the FY 2017 move of the Office of Emergency Management (OEM) to the County Administrator's office, PAC assumed greater responsibility for OEM public affairs and communications functions, developing and distributing news releases, media relations, editing web pages, posting to social media, and providing photos, graphic design, and strategic communication planning. Emergency preparedness and communications is essential to Loudoun County residents' safety and security. Given the rapid proliferation of communications channels, including social media, text, and mobile web platforms, PAC is responsible for optimizing the use of appropriate channels and ensuring consistent messaging during times of emergency. During 2017, PAC executed preparedness campaigns focused on topics such as winter weather, heat, Hurricane Preparedness Week, Emergency Preparedness Month, and flooding.



County Administrator

These indicators reflect the growing demand from the public and from County departments for timely, effective and professional County communications. To address this demand, County staff in DTIC and human services departments, as well in other County departments, have assisted by taking on roles outside their areas of expertise, assuming the responsibility for handling communication and community relations activities. This has sometimes resulted in uncoordinated and inconsistent communication and decreased effectiveness. To meet current service level demands, additional professional communicators are needed to serve countywide needs and priorities including transportation, human services, and emergency preparedness and resilience. Resources are included in the FY 2019 Adopted Budget, specifically for DTIC and the human services departments, to improve PAC's ability to respond to the increasing demand for communications services actions.

Office of Emergency Management

In March 2017, members of the Office of Emergency Management (OEM) were invited to present at the Virginia Emergency Management Symposium. The presentation described and demonstrated Loudoun's innovative approach to conducting collaborative planning initiatives within a jurisdiction. The presentation was well received and several additional invitations to share this successful process were received throughout the Commonwealth.

During 2017, OEM facilitated and conducted the Threat and Hazard Identification and Risk Assessment (THIRA) for Loudoun County. This comprehensive, strategic analysis was scenario-based and encouraged stakeholders to candidly discuss existing capabilities and identify desired resources that enhance the County's ability to respond and recover from a significant event in the most effective and efficient manner. The 2017 THIRA was the second such analysis performed locally, the first was in 2014. Loudoun remains the only locality in the National Capital Region (NCR) to conduct and utilize results from a THIRA.

In May 2017, OEM personnel participated in Command and Control positions during the KitchenAid Senior Professional Golfers' Association (PGA) six day event held at the Trump National Country Club in Lowe's Island. The tournament was the culmination of 18 months of planning and preparation that was facilitated by OEM staff and County partners.

During 2017 and with very little expense, OEM, in partnership with the Loudoun Amateur Radio Group's (LARG's) Amateur Radio Emergency Services (ARES) team, enhanced the County's capability to communicate with the Virginia Emergency Operations Center (VEOC) during emergencies. These enhancements focused on multiple redundant methods of communication that are provided through OEM's on-going partnership with ARES.

In the summer of 2017, the Special Events group adopted a Special Event Tiering System that better identifies the resources and impacts to communities when they host special events. This system assigns numeric values to a number of criteria and affords affected agencies the ability to pre-determine action plans and resource deployments based on the significance of the event.

During 2017, OEM facilitated and supported the development of the Loudoun County Family Assistance Center Plan. In collaboration with the Department of Family Services and numerous other agencies, this plan provides guidance to the County regarding the activation and operation of a Family Assistance Center (FAC). FACs are an essential resource with focus on fatality and survivor identification, family reunification, and provision of emergency social services to families and survivors following a significant event.



County Administrator

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$4,049,481	\$4,184,575	\$5,068,408	\$5,220,460
Operating And Maintenance	866,799	910,098	884,871	893,720
Capital Outlay	7,659	0	0	0
Total - Expenditures	\$4,923,939	\$5,094,673	\$5,953,279	\$6,114,180
Revenues				
Intergovernmental - Federal	\$168,339	\$40,000	\$40,000	\$40,000
Other Financing Sources	84,143	83,215	88,160	88,160
Total – Revenues	\$252,482	\$123,215	\$128,160	\$128,160
Local Tax Funding	\$4,671,458	\$4,971,458	\$5,825,119	\$5,986,020
FTE²	32.27	33.27	38.00	38.00

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 2019, in addition to its legislative initiatives. The Office 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.

Included in the FY 2019 Adopted Budget are three professional communicator positions (3.00 FTE) to address the organization-wide priority of providing services to citizens, elected officials, and internal County staff. Public information officers (PIO) are internal support positions and, like human resources and accounting positions, increase in need as growth continues in the County's population, the number of programs, the complexity of service levels, and the reliance on digital media as a core information source. As was discussed during the FY 2018 budget process, the addition of internal support positions has lagged behind the addition of front-line or program staff, and professional communicator positions have not been added to the County in 17 years. In 2000, the County's Public Information Office included eight employees. In 2017, the Public Affairs and Communications (PAC) Division remained at 7.80 FTE and one contracted employee. During that 17-year period, the County's population has more than doubled, from 169,500 to 392,711. Given the sustained growth of Loudoun's population, the complexity of messaging to a diverse population and the constant demands of the 24-hour news and social media information cycle, the need for timely, actionable, and relevant information by members of the public and county staff continues to grow. Professional communicators are key positions that increase the effectiveness and efficiency of County operations by providing consistent, clear messaging to the diverse public and by providing coordinated services to County departments. Moreover, employing professional communication staff to perform communication functions relieves a burden on other staff who are currently conducting tasks outside their primary work functions and also improves the quality, efficiency, and effectiveness of the County's communications. While these three PIO positions will add capacity to the entire Public Affairs and Communications Division, the positions will add specific capacity to focus on the high-demand needs for transportation and human services: two key areas of focus for the Board of

¹ Sums may not equal due to rounding.

² Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



County Administrator

Supervisors and for County departments. Of the three positions, two positions will be assigned to transportation and one position will be assigned to human services.

Loudoun County's transportation, transit, and capital infrastructure projects are high-volume, ongoing topic areas that are critically important to the public, 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. The County's increased volume of construction projects and growth in the use of transit and commuter services results in increased demand for information and communication relations activities. Moreover, demand will continue to increase with the advent of the Dulles Corridor Metrorail Project and the continued growth of County transportation and capital facilities projects. Two of the three professional communicator positions approved by the Board in the FY 2019 Adopted budget will add capacity to enable the Public Affairs and Communications division to effectively handle the increased demand in the transportation, transit, and capital infrastructure project topic areas.

Loudoun County's human services departments also require a dedicated officer who will develop and promote public information campaigns, respond to media inquiries, coordinate information across the departments' program areas, and represent the departments at community events with the goal of reducing incidents of abuse, neglect and exploitation of both children and adults and increasing the number of eligible individuals receiving benefits. This position will work with the Department of Family Services and the Department of Mental Health, Substance Abuse, and Developmental Services to increase community awareness of issues such as family violence, child and elder abuse, opioid addiction, sex trafficking, and other social issues that negatively impact individuals and families. The position will enable Loudoun County to develop coordinated public outreach and educational campaigns to reach those individuals and families who experience barriers to hearing about and accessing critical human services.

The FY 2019 Adopted Budget also includes \$21,384 and 1.00 FTE to reallocate existing contractual funds and create a regular, full-time administrative assistant position with the PAC Division. For many years, the PAC Division has used contractual funds to support its administrative needs through a temporary staffing agency, though this strategy has yielded poor results. Using a temporary staffing agency to meet this ongoing, permanent service level need has been problematic because the Division has encountered significant turnover, which requires repeatedly training new temporary hires. This position provides essential front-line customer service by answering the County's primary phone line and supporting public, staff, and Board events in the Government Center.

The Office of the County Administrator currently includes one part-time Accessibility Services Manager that is authorized as 0.80 FTE. This position serves as the County's ADA Coordinator, as mandated by the Americans with Disabilities Act, and facilitates Title VI compliance. The Accessibility Services Manager also trains employees on accessibility issues and serves as staff liaison to the Disability Services Board and the County Administrator's Multicultural Advisory Committee. In FY 2017, the Accessibility Services Manager responded to more than 250 requests for accessibility-related information or services from the public and county staff. The number of information and referral calls in these areas increased 15 percent over the previous year. This position is also responsible for facilitating American Sign Language interpretation, foreign language phone interpretation, and written translation of documents for all County departments. In FY 2017, the County saw an 8 percent increase in the number of calls needing interpretation, as well as a 13 percent increase in the number of minutes on calls that required phone interpretation. The FY 2019 Adopted Budget includes 0.20 FTE and a nominal increase in salary to make this position full-time (1.00 FTE) as the current part-time position is already eligible for healthcare and VRS benefits.

The FY 2019 Adopted Budget for the Office of the County Administrator includes an increase in local tax funding in the amount of \$853,661. Personnel expenditures increased by \$883,833 due to a 3 percent market-based salary adjustment, a 3.5 percent merit-based increase for staff, and the addition of 4.20 FTE. Operating and maintenance expenditures decreased by \$25,227 due to a decrease in internal service charges. Revenues increased by \$4,945 due to an increase in transfer from the Restricted Use Transient Occupancy Tax (TOT) Fund for the Special Events Coordinator position in the Office of Emergency Management.



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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Executive Management				
Objective: Provide County Services that meet the needs of citizens and demonstrate value for their tax dollars.¹				
Percentage of residents satisfied with County services	92%	n/a	92%	n/a
Residents satisfied with overall value for their tax dollars	81%	n/a	80%	n/a
Support to the Board				
Objective: Provide meeting materials and action summaries to the Board, staff, and the public reflecting actions and background information in a timely manner.²				
Number of packets prepared for business meetings, public hearings, and special meetings	28	50	50	50
Number of standing committee and ad hoc committee meeting packets prepared	18	32	32	32
Objective: Oversee FOIA policy and process, and provide response to FOIA requests within mandated deadlines.				
Number of FOIA requests coordinated by County Administration	159	180	190	200
Public Affairs and Communications				
Objective: Provide prompt response to residents' requests for information and services.				
Percentage of applicable departments using the LEX system	70%	75%	75%	75%
Total number of LEX requests	11,070	12,000	12,000	12,000
Objective: Increase public awareness on emergency preparedness before, during, and after crisis.				
New subscribers to Alert Loudoun	8,758	9,000	9,000	9,000
Objective: Increase use of government access channel to inform residents through video programming.				
Hours of live broadcast on the government cable channel	299	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	85%	75%	75%	75%
Percentage of news releases/pitches placed in media	53%	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.				
Website visits (millions)	3	4	4	4
Objective: Use Emergency Operations Center (EOC).				
Number of hours EOC activated	145	250	250	250

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 The increase reflects anticipated special meetings, summits and other non-regular Board meetings that were less frequent in years past.



County Administrator

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of hours EOC is utilized during non-emergencies	991	2,150	2,150	2,150
Objective: Conduct planning and response activities associated with large-scale emergencies and disasters.				
Operational hours	1,279	1,500	1,500	1,500
Planning hours	4,114	4,000	4,250	5,000
Training hours	667	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	419	400	425	425
Number of special events staff hours ¹	691	1,850	1,900	1,900

FY 2020 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 to modernize the County's communications tools and practices and provide public affairs and communications support to the County as a whole. It will continue to develop programs to guide the County's ADA and Title VI compliance in the area of accessibility services.

The Office of Emergency Management has identified three Urban Areas Security Initiative (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.

The FY 2020 Projected Budget for the Office of the County Administrator includes an increase in local tax funding in the amount of \$160,901. Personnel expenditures increased by \$152,052 or 3 percent. Operating and maintenance expenditures increased by \$8,849 or 1 percent. Revenues are held at the FY 2019 level for FY 2020.

FTE History

FY 2017 Mid-Year: County Administration acquired 7.47 FTE when OEM transitioned from the Department of Fire and Rescue to become a division of County Administration.

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

FY 2019: The Board added 3.00 FTE for three Communications Officers, 1.00 FTE for an Administrative Assistant, and 0.20 FTE to convert the Accessibility Services Manager position from part-time to full-time (1.00 FTE).

¹ The lower number for FY 2017 was due to a position vacancy that occurred. The Division expects the complexity of events occurring throughout the County to continue to increase, thus increasing the amount of time spent working with the event organizers.



County Administrator

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Executive Management	\$2,002,456	\$2,206,614	\$2,382,047	\$2,449,578
Support To The Board	806,027	843,197	1,011,812	1,036,793
Community Relations	879,552	1,049,063	1,538,257	1,580,202
Emergency Management	1,235,904	995,798	1,021,164	1,047,607
Total – Expenditures	\$4,923,939	\$5,094,673	\$5,953,279	\$6,114,180
Revenues				
Executive Management	\$0	\$0	\$0	\$0
Support To The Board	0	0	0	0
Community Relations	0	0	0	0
Emergency Management	252,482	123,215	128,160	128,160
Total – Revenues	\$252,482	\$123,215	\$128,160	\$128,160
Local Tax Funding				
Executive Management	\$2,002,456	\$2,206,614	\$2,382,047	\$2,449,578
Support To The Board	806,027	843,197	1,011,812	1,036,793
Community Relations	879,552	1,049,063	1,538,257	1,580,202
Emergency Management	983,422	872,583	893,004	919,447
Total – Local Tax Funding	\$4,671,458	\$4,971,458	\$5,825,119	\$5,986,020
FTE				
Executive Management	11.00	12.00	13.00	13.00
Support To The Board	6.00	6.00	6.00	6.00
Community Relations	7.80	7.80	12.00	12.00
Emergency Management	7.47	7.47	7.00	7.00
Total – FTE	32.27	33.27	38.00	38.00

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 an 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

¹ Sums may not equal due to rounding.



County Administrator

Commission, health and human service providers, and similar groups, to share knowledge and resources.

- 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 division develops and executes strategic internal and external communications and constituent services initiatives that support Board and County Administration priorities. The program connects Loudoun County residents and communities with information about their government's services, operations, and policies. The Public Affairs program serves customers' information needs by managing the County's CRM tool (LEX), staffing the County's main phone line and information desk, and coordinating the use of the Government's public spaces. Public Affairs also assures equitable access to County programs and full engagement in civic life through its Accessibility Services program, which provides services to residents with Limited English Proficiency and/or disabilities in compliance with the Americans with Disabilities Act (ADA) and Title VI of the Civil Rights Act. Activities include managing translation and interpretation services, facilitating requests for accommodations from all County departments, providing training for front-line staff, and serving as staff liaison to the Disability Services Board and the Multicultural Advisory Committee. The Communications program uses various communication tools—including the County's website, intranet, social media platforms, television cable channel, news releases, and text alerting platform—to provide timely, actionable, and relevant information to the public and to County employees. One key function of the program is the coordination and dissemination of public information that increases awareness of all types of hazards before, during, and after emergencies. This program also coordinates the County's media relations activities, which includes responding to media inquiries, developing the County's messages, publishing news releases, monitoring media coverage, and conducting news conferences. 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 fostering an informed and motivated workforce through its communication with County employees through various employee communication channels.
- 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; and 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 Use and Development

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

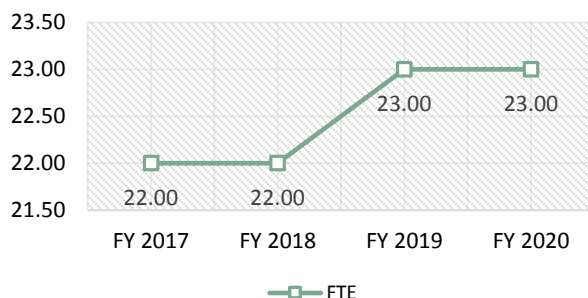
Litigation and Transactions

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

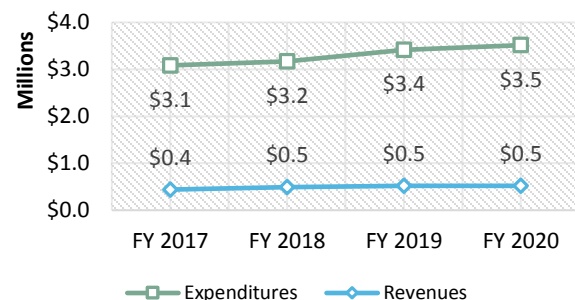
Human Services and Public Safety

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

Staffing Trends



Expenditures/Revenues History





County Attorney

FY 2018 Highlights

The Office of the County Attorney continues its work representing and advising the County, its departments, and its agencies and providing legal services in transactional matters for departments across the County. In FY 2018, the Office continued to support efforts on the new Comprehensive Plan and land development applications and provided legal support to the Department of Planning and Zoning's Zoning Administration Division.

The County Attorney has brought approximately \$250,000 over the past year to the Housing Fund to provide more affordable housing to the County. The Housing Fund generates revenue through the sale of affordable dwelling units and cash provided by developers in lieu of affordable dwelling units¹. As of 2015, only 82 counties in the country had a housing trust fund. In FY 2018, staff from the County Attorney's Office worked on ordinance amendments to expand the types of affordable housing accepted to include federal and state financed or subsidized housing in inclusionary zoning. Subsequently, the Housing Fund has been amended to broaden its use to provide loans to these projects with state or federal financing. This change will provide more flexibility and greater options for housing financing. The County Attorney anticipates increased revenue and use of the Housing Fund as affordable dwelling units expire and are sold at market rate and as affordable housing needs grow in the County.

FY 2018 is estimated to see a 13 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 19 percent from FY 2017; general litigation and regulatory enforcement is projected to increase slightly.

FY 2019 Budget Analysis

Department Financial and FTE Summary²

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,867,487	\$3,004,348	\$3,244,910	\$3,342,257
Operating And Maintenance	217,387	168,304	171,425	173,139
Total – Expenditures	\$3,084,875	\$3,172,652	\$3,416,335	\$3,515,396
Revenues				
Permits, Fees, And Licenses	\$155,580	\$220,202	\$232,225	\$232,225
Fines And Forfeitures	1,975	1,500	3,313	3,313
Charges For Services	693	0	0	0
Miscellaneous Revenue	9,457	10,000	10,000	10,000
Other Financing Sources	272,308	263,317	274,647	274,647
Total – Revenues	\$440,013	\$495,019	\$520,185	\$520,185
Local Tax Funding	\$2,644,862	\$2,677,633	\$2,896,150	\$2,995,211
FTE	22.00	22.00	23.00	23.00

¹ For more information on the Housing Fund, refer to 14-18.

² Sums may not equal due to rounding.



County Attorney

The FY 2019 Adopted Budget for the County Attorney will allow the Office to continue to provide high quality legal advice and services to the Board of Supervisors and County departments and agencies. Generally, workload has increased over the last several fiscal years, and this will continue into FY 2019.

The workload in matters pertaining to housing has steadily increased as the County continues to grow and as affordable housing has become a new and growing issue for County residents. The Adopted Budget includes funding for a dedicated Housing Attorney (1.00 FTE) to address this workload increase. Currently six attorneys, including the County Attorney, perform various legal services and provide advice on housing issues in an ad hoc manner. Having multiple attorneys working on housing has caused redundancy in work and impedes the specialized attention required to comprehensively address housing issues. A dedicated Housing Attorney will not only allow the Office to effectively address its growing housing-related service demands, but will also allow other staff attorneys to re-focus on their main lines of service provision, including land development and child protective services, thereby improving effectiveness and efficiency in the Office.

Housing workload is projected to increase as the County makes greater use of the Housing Fund, which has been a topic of discussion by the Board of Supervisors – both in its strategic planning process and during its Housing Summit in October 2017. In FY 2018, the Office initiated new collection programs to bring additional revenue to the Housing Fund. Having one dedicated attorney will greatly benefit these types of complex housing initiatives.

The FY 2019 Adopted Budget for the County Attorney's Office includes an increase in local tax funding in the amount of \$218,517. Personnel expenditures increased by \$240,562 due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase and the addition of a dedicated Housing Attorney. Operating and maintenance expenditures increased by \$3,121 due to a base adjustment for associations and memberships and ongoing costs associated with the Housing Attorney. Revenues increased by \$26,166 due to an increase in projected permits, fees, and licenses and an increased transfer from the Capital Projects Fund offsetting a projected decline in fines and forfeitures. This transfer from the Capital Projects Fund fully supports a transportation-related attorney and paralegal, and the transfer is right-sized each year to cover the actual cost of those positions.



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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Provide legal services in support of the general County government by delivering effective and timely advice or representation based on established priorities.¹				
Land Development (Submissions Received)	1,097	1,305	1,310	1,315
Land Development (Submissions Reviewed)	965	1,255	1,260	1,265
Land Development (Turnaround within 10 days)	41%	40%	42%	42%
Land Development (Turnaround within 20 days)	85%	82%	85%	85%
Land Development (Turnaround within 30 days)	100%	100%	100%	100%
Pending Litigation (Department of Family Services cases) ²	106	117	119	121
Pending Litigation (general)	47	55	57	59
Pending Regulatory Enforcement	45	48	49	50
New Tax Collection Matters	498	295	298	310
Transactional Matters (Leases and Contracts)	2,115	2,350	2,355	2,360
Transactional Matters (Property Acquisition)	17	52	55	57

FY 2020 and Beyond

The Office of the County Attorney expects a steadily increasing workload in legal advice and litigation as the County continues to grow, diversify, and have additional needs.

The FY 2020 Projected Budget for the Office of the County Attorney includes an increase in local tax funding in the amount of \$99,061. Personnel expenditures increased by \$97,347 or 3 percent. Operating and maintenance expenditures increased by \$1,714 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

FY 2019: The Board approved 1.00 FTE for one Housing Attorney.

¹ Tax Collection cases are projected to go down in FY 2018 and remain fairly steady due to fewer cases coming into the Office; meanwhile, Property Acquisition cases in Transactional Matters have increased. Both trends reflect the current positive economic climate.

² Actuals represent an average of pending cases across quarters.



County Attorney

Department Programs

Program Descriptions

The Office of the County Attorney serves Loudoun citizens through four activities.

- The Legal Counsel activity 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.
- The Land Use and Development activity provides legal support to the Department of Building and Development, Department of Planning and Zoning, and Health Department Staff, including reviewing and/or drafting deeds, agreements and bonding documents associated with subdivisions, site plans, street dedications and abandonments, covenants and releases for affordable dwelling units and unmet housing needs, and the performance and enforcement of proffers and special exception conditions. This activity includes providing legal advice in the management of public improvement bonds and representing the County when developers default on their obligations to construct these improvements and supporting County land use initiatives, updates, and changes.
- The Litigation and Transactions activity includes representing the County of Loudoun and its boards, departments, agencies, officials, or employees (the "County") in judicial proceedings before state and federal courts in Virginia at the trial and appellate levels and in administrative proceedings. This activity provides legal support for all real estate transactions involving the County including: negotiating, drafting and/or reviewing contracts for the purchase, sale, or lease of real property; ordering, reviewing, and analyzing title reports; coordinating settlement; and preparing and/or reviewing deeds and other settlement documents. This activity is also responsible for providing legal support to County staff regarding the acquisition of rights-of-way and easements for transportation projects (e.g., construction, expansion, or improvement of roads, sidewalks, and trails) and infrastructure improvements associated with the Dulles Corridor Metrorail Project (Silver Line). This activity drafts or review all County contracts, leases, and procurement documents; approves all contracts and leases for legal form prior to execution by the appropriate County official; provides legal analysis and advice on matters concerning the Virginia Public Procurement Act; and provides legal analysis and representation concerning contract claims and disputes. This activity provides legal advice and services to the Commissioner of the Revenue and the Treasurer in all matters pertaining to local taxation including assessment of taxes, administration of tax relief and deferral programs, tax exemptions, and collections including representation of the County in judicial tax sales and as a creditor in bankruptcy proceedings.
- The Human Services and Public Safety activity provides legal advice and services to the Departments of Family Services (including Housing, Child Protective Services, Adult Protective Services, Foster Care, Eligibility, and Benefits); Mental Health, Substance Abuse and Developmental Services; Animal Services; Fire Rescue; Community Corrections; and Human Resources, as well as the Office of the Sheriff, the Office of the Clerk of the Circuit Court, and Library Services.





ELECTIONS AND VOTER REGISTRATION

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

Elections and Voter Registration Programs

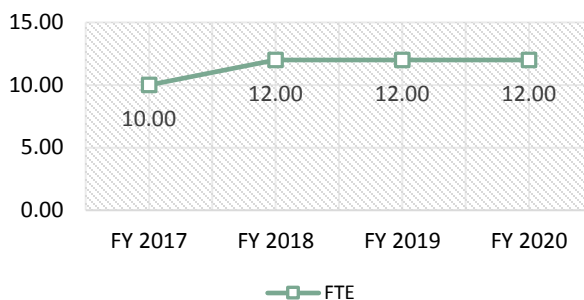
Voter Registration

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

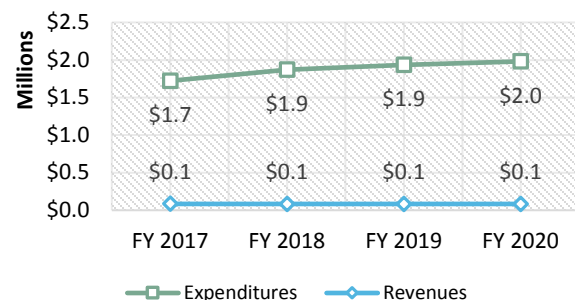
Elections

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 2018 Highlights

The Office of Elections and Voter Registration successfully administered the November 7, 2017, General Election, which included the election of the Commonwealth of Virginia Governor, Lieutenant Governor, Attorney General, House of Delegates, and local ballot questions. The County's voter turnout was 48 percent for that election, higher than the last two gubernatorial elections. From the November 2016 General Election to the November 2017 General Election, the number of voter registrations increased by 2,815 which is a 1.18 percent increase. A smaller than usual increase is expected in the year following the Presidential Election, as much of the state's list maintenance requirements are based on voting in federal elections and many voters who do not appear to vote are removed from the voter registration rolls following the Presidential. For reference, from November 2015 to November 2016, the number of voter registrations increased by 23,899 or 11.08 percent.

For the November 2017 election, the Office was successful in training approximately 1,300 Election Officers, including 800 experienced or returning officers and 500 new recruits. The approximately 500 new Election Officers and the Chief and Assistant Chief Election Officers were trained in-person with over 15 training classes being conducted in the weeks leading up to the election. Experienced Election Officers have the option of conducting their training entirely online, and the vast majority choose to do so. 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 2017 election.

The Outreach Program recruited and trained over 90 Student Election Pages for the November 2017 Election. These student pages are high school students 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, 13 out of the 15 high schools in Loudoun County were represented by at least one page, with Woodgrove High School providing 17 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. For the November 2017 election, the Office's new election night results reporting system enabled the precincts to report their results electronically, and the results were viewable by the public almost instantly. This program has been received very enthusiastically by the public and Election Officers.

The County currently has 96 voting precincts plus the Central Absentee Precinct. Due to the County's population growth, the Office obtained approval from the Board of Supervisors for two additional precincts during FY 2018, as well as changing the location of several polling places due to requests from facilities and the public. To avoid long lines during elections, the Office, based on its policy, tries to maintain the number of registered voters per precinct below 3,500. As such, two voting precincts, which exceeded 4,000 registered voters were split. 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 is working to anticipate any precinct changes that will be necessary before the state imposes a freeze on precinct lines ahead of the 2020 Census data being released. It is expected that this freeze will occur sometime during FY 2019 or FY 2020; therefore, the Office plans to request the split of voting precincts with large numbers of registered voters during FY 2019 before the freeze is implemented by the state.

In February 2018, the Office conducted a special election to fill a Town of Leesburg Council member vacancy. In May 2018, the Office conducted Town Elections in Hamilton, Lovettsville, Middleburg, Purcellville, and Round Hill. The Office conducted June 2018 Primary Elections to select the Democratic and Republican candidates for the U.S. House of Representatives' 10th District and the Republican Primary Election to select the U.S. Senate candidate for the November 2018 General Election.

In FY 2018, the Office received two resource requests: the Assistant General Registrar position (1.00 FTE) and the Administrative Assistant (1.00 FTE). These positions have provided several important benefits to the Office and to the public. The Assistant Registrar processes and approves applications, assists with absentee voting, and handles calls and questions from the public. The Administrative Assistant has taken on some of the administrative duties that had been handled by management staff, freeing them up to focus on other priorities.



Elections and Voter Registration

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,177,326	\$1,337,988	\$1,338,865	\$1,379,031
Operating And Maintenance	545,217	534,167	596,055	602,016
Total - Expenditures	\$1,722,543	\$1,872,155	\$1,934,920	\$1,981,047
Revenues				
Miscellaneous Revenue	\$1,058	\$0	\$0	\$0
Recovered Costs ²	(3,700)	0	0	0
Intergovernmental - Commonwealth	86,875	83,683	83,683	83,683
Total - Revenues	\$84,233	\$83,683	\$83,683	\$83,683
Local Tax Funding	\$1,638,310	\$1,788,472	\$1,851,237	\$1,897,364
FTE	10.00	12.00	12.00	12.00

During FY 2019, the Office will conduct two elections: the November 2018 General Election, which will include the U.S. House of Representatives and U.S. Senate; and may include the June 2019 Democratic and Republican primary elections for the Board of Supervisors, Commissioner of Revenue, Commonwealth's Attorney, Sheriff, and Treasurer candidates. During FY 2018, the Office conducted the following four elections: the November 2017 General Election, which included the Governor, Lieutenant Governor, Attorney General, and the Virginia House of Delegates, the February 2018 special Leesburg Town Council election, the May 2018 Town elections, and the June 2018 Primary Election for the U.S. House of Representatives and the U.S. Senate.

During FY 2019, the County's continued population growth will likely result in the need for additional voting precincts. The Office anticipates a request that the Board of Supervisors approve additional voting precincts in the latter half of FY 2019. The Office 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. Locating adequate polling places has become increasingly difficult as much of the typical County growth is occurring in areas that are not yet home to sufficient numbers of schools or county-owned facilities.

The FY 2019 Adopted Budget for the Office of Elections and Voter Registration includes an increase in local tax funding of \$62,765. Personnel expenditures increased by \$877 due to the 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, lower Election Officers expenditures needed for the lower number of elections, and the change in employees' fringe benefits elections. The Office'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.

Operating and maintenance expenditures increased by \$61,888 primarily due to base budget increases for increased contractual licenses and maintenance expenditures for the electronic poll books, voting equipment, and the Election Officer Management System. The FY 2019 revenues are at the same level as FY 2018.

¹ Sums may not equal due to rounding.

² The FY 2017 actual amount relates to an accounting adjustment.



Elections and Voter Registration

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 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}	1,185	500	500	500
Absentee Voters – by mail ¹	13,541	3,500	4,500	4,500
Absentee Voters – in person ¹	18,218	4,750	5,000	5,000
Elections Held	2	4	2	2
Voter Registration Program				
Objective: Provide each citizen of the County with the opportunity to exercise her/his right to vote.				
Registered Voters	241,562	245,000	250,000	255,000
Transactions processed ¹	97,414	50,000	50,000	50,000

FY 2020 and Beyond

During FY 2020, the Office will conduct the usual General and Primary Elections, as well as the Presidential Primary Election for one or both political parties. This additional election will require additional funding due to expected interest and turnout.

During FY 2021, the Office will conduct a Presidential Election, as well as work with the Commonwealth of Virginia and the County on the decennial redistricting process. Both of these endeavors will be massive undertakings and will need to have sufficient funding budgeted.

The FY 2020 Projected Budget for the Office of Elections and Voter Registration includes an increase of \$46,127 in local tax funding. Personnel expenditures increased \$40,166 or 3 percent, and operating and maintenance expenditures increased \$5,961 or 1 percent. Revenues were held at FY 2019 levels for FY 2020.

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.

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 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

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Voter Registration	\$790,134	\$883,359	\$900,272	\$923,431
Elections	932,409	988,797	1,034,648	1,057,616
Total - Expenditures	\$1,722,543	\$1,872,155	\$1,934,920	\$1,981,047
Revenues				
Voter Registration	\$71,403	\$70,294	\$70,294	\$70,294
Elections	12,830	13,389	13,389	13,389
Total - Revenues	\$84,233	\$83,683	\$83,683	\$83,683
Local Tax Funding				
Voter Registration	\$718,731	\$813,065	\$829,978	\$853,137
Elections	919,579	975,408	1,021,259	1,044,227
Total – Local Tax Funding	\$1,638,310	\$1,788,472	\$1,851,237	\$1,897,364
FTE				
Voter Registration	7.00	9.00	9.00	9.00
Elections	3.00	3.00	3.00	3.00
Total - FTE	10.00	12.00	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; and provides information to the public and access to electronic lists of registered voters.
- 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 certifies candidate petitions; receives, reviews, and provides for public inspection of candidates' campaign finance filings.

¹ Sums may not equal due to rounding.





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

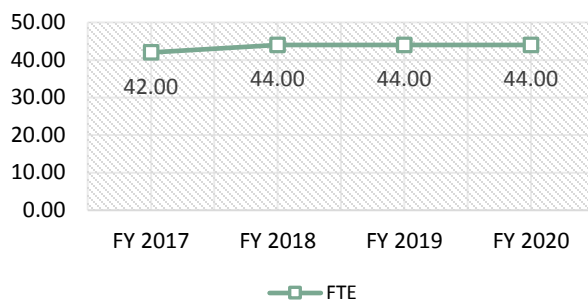
Financial Analysis and Accounting

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

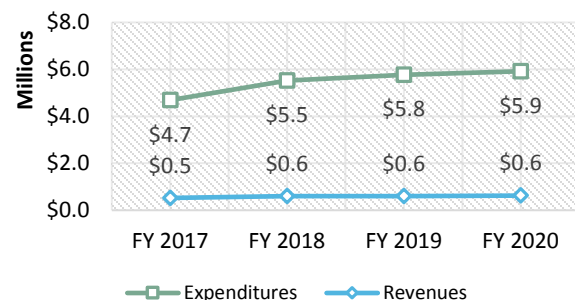
Procurement

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 2018 Highlights

The Department of Finance and Procurement (DFP) has continued to focus on the stabilization of the new Oracle payroll, time and labor system. This process includes a comprehensive review and update of payroll policies and procedures in addition to the ongoing review of financial, accounts payable, accounts receivables, and procurement policies and procedures. Examples include policies currently under development related to the County's travel policy, post-issuance bond compliance policy, and documentation of current accounts receivable procedures. DFP developed and submitted its first Popular Annual Financial Report (PAFR) to the Government Finance Officers Association. This report was specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The PAFR complements the County's Annual Financial Report (CAFR).

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 30 years. DFP staff pursued financing options for Metro Parking Structures for the Ashburn South and Loudoun Gateway Metro Stations and non-TIFIA related construction costs of Loudoun's Metrorail stations. DFP staff has awarded contracts for the roadway and civil design of Northstar Boulevard between Shreveport Drive and Route 50 as well as for the Emergency Communications Center consolidation study.

The Department played a key role in the testing and support for the upgrade of the Oracle Financial and Human Resources/Payroll System. The Department completed a successful implementation of Phase 2 (payroll and human resources modules) for the Enterprise Resource Planning project (ERP) which included the implementation of electronic timesheets. The ERP is the core financial, procurement, payroll, payables, receivables, and human resources system for the County.

The Department supported the Board of Supervisors' Capital Improvement Program (CIP) by advancing projects to referendum to ensure that general obligation funding for these projects received voter approval prior to appropriation. The Department provided ongoing analysis of available bond proceeds, ensured compliance with annual bond disclosures, and 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 five financial audits for volunteer fire and rescue stations, which helped to improve the internal controls for these non-profit organizations.

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

- Reaffirmation of Loudoun County's triple AAA bond rating by the bond rating agencies;
- Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 28th consecutive year;
- Outstanding Agency Accreditation from the National Institute of Public Procurement (NIGP);
- Achievement of Excellence in Procurement Award for the 20th consecutive year; and
- Comprehensive External Audit Report for County Government

For the Procurement Division, the FY 2018 Adopted Budget included funding for one additional Contracting Officer (1.00 FTE). This position is helping with processing the increased workload related to the increasing complexity and volume of procurements, ensuring that procurement processes are executed in a timely manner. This position is also helping to ensure the timely processing of the Requests for Proposal (RFP)/Invitations for Bid (IFB), including for the Board's strategic priority of transportation capital projects.



Finance and Procurement

For the Financial Analysis and Accounting Division, the FY 2018 Adopted Budget included 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 had previously only been performed regularly at year end. These have included reviewing and auditing the County's invoices billed to outside parties for validity; ensuring that the approximately 8,000 to 10,000 invoices created by County departments annually match what are actually being paid and collected according to the financial 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 have ranged from approximately 350 to 400 per year.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$4,224,606	\$4,809,354	\$5,047,019	\$5,198,430
Operating And Maintenance	465,886	708,312	714,079	721,220
Total – Expenditures	\$4,690,492	\$5,517,666	\$5,761,098	\$5,919,650
Revenues				
Charges For Services	\$0	\$100	\$100	\$100
Miscellaneous Revenue	93,070	124,500	124,500	124,500
Other Financing Sources ²	431,093	474,155	484,207	498,734
Total - Revenues	\$524,163	\$598,755	\$608,807	\$623,334
Local Tax Funding	\$4,166,329	\$4,918,911	\$5,152,291	\$5,296,316
FTE	42.00	44.00	44.00	44.00

In FY 2019, the Department will continue its primary mission and objectives of sound financial management. In addition, several complex projects and solicitations will be managed by the Department in FY 2019. Examples of these projects include, but are not limited to, the continued support of transportation and other capital projects, contract negotiation and contract award of the Land Management Information System (LMIS) replacement, and continued support of the projects associated with the extension of the Silver Line Metrorail project. 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. Additionally, staff will contract out the operations and maintenance of two parking garages associated with Silver Line stations in the County.

The Department will continue to support the Oracle financial and payroll systems. The Department will continue to participate in the testing of patches and upgrades to address system and security issues and take advantage of enhancements made to the Oracle software.

The FY 2019 Adopted Budget for the Department of Finance and Procurement includes an increase in local tax funding in the amount of \$233,380. Personnel expenditures increased by \$237,665 primarily due to the 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, and changes in employees' elections for fringe benefits costs. Operating and maintenance expenditures increased by \$5,767 for central services expenditure

¹ Sums may not equal due to rounding.

² This is the CIP Fund transfer to the General Fund for the personnel expenditures for three Procurement Division positions and the Debt Service Fund transfer to the General Fund for the personnel expenditures for one Finance Division position.



Finance and Procurement

increases. Department revenues for FY 2019 increased by \$10,052 due to the increase in the transfer from the CIP Fund to cover the personnel expenditures for three Department positions (3.00 FTE) and the increase in the transfer from the Debt Service Fund for one Department position (1.00 FTE) due to the salary increases.

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Financial Analysis and Accounting				
Objective: Provide timely and accurate processing of financial transactions.				
Average number of days to pay	11.5	14.00	14.00	14.00
Number of employee payments made	106,727	107,500	108,000	109,000
Number of operating checks ¹	95,446	85,000	85,000	85,000
Number of fixed assets added ²	1,115	1,200	900	900
Number of employee trainings conducted ³	54	45	45	45
Objective: Assemble and provide a full accounting of the stewardship of financial resources.				
Number of new suppliers and supplier changes verified and processed	1,940	2,000	2,000	2,000
Number of federal awards managed with expenditures greater than \$1 million	12	12	12	12
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	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) ⁴	\$169,630,000	\$223,988,983	\$223,797,000	\$219,427,500
Ratio of debt service to expenditures (limited to less than 10%)	6.30%	8.03%	8.52%	8.98%
Ratio of debt to estimated market value of taxable property (limited to less than 3%)	1.70%	1.98%	2.01%	2.02%
Objective: Manage post-issuance bond compliance requirements				
Number of bond issues actively managed	35	36	37	36
Objective: Develop and support the Board of Equalization for public hearings and mandates.				
Number of public hearings scheduled and advertised	7	9	8	8
Number of packets prepared for hearings	63	63	63	63

¹ The FY 2017 actual number of operating checks was higher than other years presented due to an increase in refund checks issued.

² The FY 2017 actual and the FY 2018 estimated number of fixed assets added were higher than other years presented due to the addition of self-contained breathing apparatus for the Department of Fire and Rescue Services.

³ The number of employee trainings conducted is lower, starting in FY 2018, since fewer trainings are needed since more staff have become experienced with using the Oracle System.

⁴ 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, the Silver Line Metrorail project, or the Metrorail garages.



Finance and Procurement

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of Freedom of Information Act (FOIA) requested	0	1	1	1
Number of appeals submitted	128	128	128	128
Decision documentation (907) processed for appellants and the Board of Equalization	100%	100%	100%	100%
Procurement				
Objective: Provide continuous innovation and improvements in efficiency and effectiveness.				
Average monthly value PCard spent	\$859,988	\$805,000	\$810,000	\$815,000
External Customer Satisfaction Rating (out of 5.00)	4.8	4.8	4.8	4.8
Number of IFBs/RFPs issued	65	80	80	80
Percent of PCard spent vs. total spent	14%	16%	16%	16%
Number of vendor outreach events	13	13	13	13
Value of contract rebates ¹	\$89,402	\$165,000	\$170,000	\$220,000

FY 2020 and Beyond

Several complex projects and solicitation processes in direct support of the Board's stated key strategic objectives 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 Silver Line 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 2020 Projected Budget for the Department of Finance and Procurement includes an increase in local tax funding in the amount of \$144,025. Personnel expenditures increased \$151,411 or 3 percent. Operating and maintenance expenditures increased by \$7,141 or 1 percent. The Department's revenues for FY 2020 are \$14,527 higher or 2.4 percent over FY 2019, 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 due to the annual salary increases.

FTE History

FY 2018: The Board approved 2.00 FTE for the Department, including a Contracting Officer (1.00 FTE) in the Procurement Program and an Accounts Receivable Administrator (1.00 FTE) in the Financial Analysis and Accounting Program.

¹ The FY 2017 value of the rebates was significantly lower than the other periods presented because the Department switched contracts for the PCard Program in FY 2017, such that the County is now part of the Commonwealth of Virginia contract, which will generate a higher rebate percentage for PCard purchases. Since this occurred in the middle of the year, the FY 2017 rebates were lower than the other years presented.



Finance and Procurement

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Financial Analysis and Accounting	\$3,280,753	\$3,898,784	\$4,064,865	\$4,174,092
Procurement	1,409,739	1,618,882	1,696,233	1,745,558
Total - Expenditures	\$4,690,492	\$5,517,666	\$5,761,098	\$5,919,650
Revenues				
Financial Analysis and Accounting	\$128,778	\$134,921	\$141,651	\$145,766
Procurement	395,385	463,834	467,156	477,568
Total - Revenues	\$524,163	\$598,755	\$608,807	\$623,334
Local Tax Funding				
Financial Analysis and Accounting	\$3,151,975	\$3,763,863	\$3,923,214	\$4,028,326
Procurement	1,014,354	1,155,048	1,229,077	1,267,990
Total – Local Tax Funding	\$4,166,329	\$4,918,911	\$5,152,291	\$5,296,316
FTE				
Financial Analysis and Accounting	29.00	30.00	30.00	30.00
Procurement	13.00	14.00	14.00	14.00
Total - FTE	42.00	44.00	44.00	44.00

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

¹ Sums may not equal due to rounding.



Finance and Procurement

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.



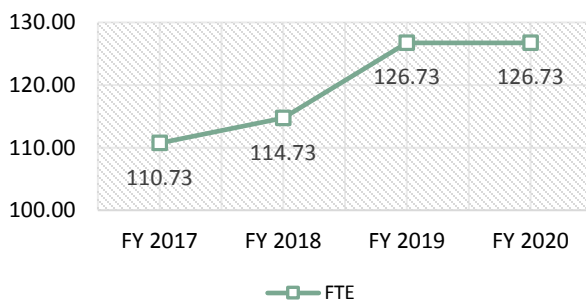
GENERAL SERVICES

The Department of General Services (DGS) operates and maintains County-owned facilities and land, acquires and manages leased facilities, provides internal support, and acquires and manages the public safety and general vehicle fleet. 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.

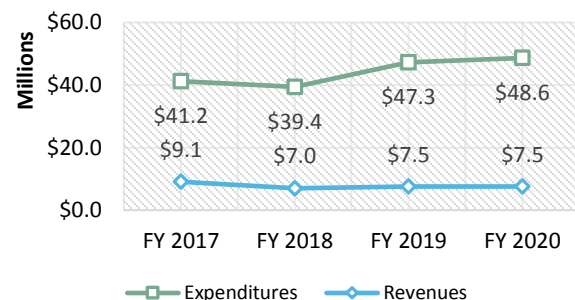
General Services' Programs

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 leased space.
Fleet Management	Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles and manages replacement funds.
Management Support Services	Manages mail distribution, central records, and surplus property programs County-wide; provides internal administrative support and financial/budget analysis.
Water and Environmental	Develops and implements the Stormwater Management program, manages water and wastewater projects, and provides coordination for compliance with state and federal mandates.
Waste Management	Operates and maintains the County landfill, administers the County recycling ordinance, and provides recycling opportunities for citizens and businesses.

Staffing Trends



Expenditures/Revenues History





General Services

FY 2018 Highlights

The Department of General Services (DGS) is a multifaceted and diverse support service agency that provides critical support to all County departments and constitutional officers. DGS is structured into six distinct business units or programs designed to maximize customer support, responsiveness, and superior delivery of critical support services.

Over the last year, DGS continued several major initiatives with resounding success. These efforts included consolidation of all County facilities under one centralized maintenance program; consolidation of all fleet management and acquisition efforts for Transit Services within the Department of Transportation and Capital Infrastructure (DTCI) into the County's fleet system; and implementation of the County's asphalt management program, including all park and ride lots, County facilities, and parking garages. Additionally, DGS continues its commitment to organizational redesign with a focus on fostering greater customer service, responsiveness, and efficient expertise. This comprehensive restructuring of the Department continues to deliver a better alignment of service delivery to customers, improved morale, and institutionalized excellent customer service as a cultural norm. The Department continues an exhaustive inventory of all facilities and associated systems to develop a comprehensive Facility Maintenance Management System (FMMS). This system will track and trend all maintenance and repairs by facility and system type to provide effective budgeting and planning resources in preparation for FY 2019 and beyond.

These efforts, combined with the continued growth within the County and new public facilities opening, have necessitated increases in the Department's base budget for utilities, janitorial costs, and building maintenance. The County maintains over 2.6 million square feet of owned and leased property, a 50 percent increase since 2010. This total space consists of more than 2.29 million square feet across 113 owned buildings and approximately 333,000 square feet within leased facilities. The County currently leases 44 facilities, 33 which require County maintenance. While most of the square footage increases have occurred in recent years, many of the County facilities are reaching the age when major systems require replacement, renovation, or major repair. Nearly two-thirds of these facilities are either 24 hours per day, seven days per week operations or extended use facilities requiring increased maintenance and response support.

The Fleet Division expanded the motor pool to include locations at Miller Drive and the Shenandoah Office Building. The Division has taken over the purchase and disposal of the Commuter Bus Fleet from DTCI. Additionally, the Division implemented the DMV EZ fleet registration and titling program, allowing County vehicles to be processed onsite or by mail, which creates efficiency through staff time savings.

The Water and Environmental Division has also experienced a significant increase in stormwater facility maintenance due to infrastructure growth and additional Municipal Separate Storm Sewer System (MS4) permit requirements. This year, DGS assumed maintenance responsibility for 110 Best Management Practices (BMPs) as a result of new development and acquired easements for stormwater infrastructure on 170 parcels in Sugarland Run. In 2017, DGS received a \$250,000 grant from the Virginia Stormwater Local Assistance Fund (SLAF) for a stream restoration project at Philip Bolen Memorial Park. Additionally, in 2017 and 2018, the Division worked with the Town of Hillsboro and Loudoun Water to conduct a wastewater feasibility study. When complete, this study will assist the Town in determining potential remedies to improve wastewater infrastructure. The Division continues to assist the community of Howardsville with wastewater needs. Following several outreach efforts, analysis work, and site and soil evaluations, the Division is pursuing the purchase of easements for a community wastewater treatment plant and a mass drain field.

The Public Works Division continued to administer the Pavement Management Program for County facilities by completing 25 paving projects. The Public Works crew completed over 1,200 stormwater-related projects including minor repairs, maintenance, and inspections. The Division updated the County Debris Management Plan and planned for future debris removal related to emergency and disaster response and recovery efforts. The Division also assumed responsibility for all external water and wastewater systems on County properties. This includes public



General Services

and private wells, conventional and alternative septic systems, oil-water separators, grease traps, and sediment interceptors.

The Management Support Services Division keeps DGS operating through highly proficient internal administrative support. The Division services all County departments through secure mail distribution, records management, and the surplus property program. The Surplus Property Programs implemented online auctions, which generated over \$860,000 in revenue from sales of surplus government property. Mail couriers traveled 28,000 miles without a single traffic incident.

In FY 2018, the Waste Management Division conducted eight household hazardous waste events and two business hazardous waste collections, collecting nearly 120 tons. The Division also managed nine recycling drop-off centers, collecting over 1,900 tons of recyclables, and hosted two special electronics recycling events. In FY 2018, an independent financial analysis was conducted to ensure the revenue neutrality of the County landfill disposal operations. The analysis concluded that the revenue from the landfill tipping fees could adequately support the day-to-day disposal operations, debt service, and all planned capital projects through 2035. Current operations provide assurance of landfill space for County residents and businesses until to the end of this century and possibly into the next. With numerous landfills closing over the next 15 years within the region, the assurance of space at the County landfill is critical to the County's sustainability and development potential. The Landfill Reclamation Project has completed year two three of the five-year mining portion of the project. To date, 267,000 cubic yards of material have been mined, which is approximately 40 percent of the total mining project. The next landfill cell (R1) has been constructed and will be ready for use when the current cell is exhausted in 2019. In FY 2018, the landfill processed over 140,000 tons of solid waste, recycled 29,100 tons of material, administered over 104,000 customer transactions, and collected over \$7 million in gross revenue.



General Services

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$9,961,784	\$10,668,395	\$12,164,641	\$12,529,580
Operating and Maintenance	22,822,130	25,973,327	31,667,608	31,984,283
Capital Outlay	276,799	0	0	0
Other Uses Of Funds	8,108,965	2,762,354	3,444,017	4,125,387
Total – Expenditures	\$41,169,678	\$39,404,077	\$47,276,265	\$48,639,250
Revenues				
Use Of Money And Property	1,506,040	1,215,832	1,262,339	1,262,339
Charges For Services	7,243,750	5,734,600	6,158,206	6,158,206
Miscellaneous Revenue	115,326	2,300	4,300	4,300
Recovered Costs	537	500	0	0
Intergovernmental - Commonwealth	58,685	60,408	120,408	120,408
Other Financing Sources	179,242	0	0	0
Total – Revenues	\$9,103,580	\$7,013,640	\$7,545,253	\$7,545,253
Local Tax Funding	\$32,066,098	\$32,390,437	\$39,731,012	\$41,093,997
FTE	110.73	114.73	126.73	126.73

The Department of General Services remains committed to serving customers throughout the County and developing new efficiencies as the County continues to grow. The resource requests funded in the FY 2019 Adopted Budget reflect these priorities. In addition, the Adopted Budget includes a total base budget adjustment of \$2,238,571 for planned cost increases including increases in rent from leased property, contractual increases for janitorial services, and increased maintenance costs. The largest portion of this amount is from the lease for the Brambleton Library, scheduled to open early in FY 2019. Another change for the FY 2019 Adopted Budget is that vehicle maintenance will be budgeted in the Department's operating budget rather than as internal service charges within each County department's operating budget. The centralization of those charges increases DGS' operating budget by \$3,577,465, though there are offsetting decreases in all other applicable department budgets.

In FY 2017, a series of critical power failures resulted in the establishment of an Emergency Power Response Team (EPRT) to provide dedicated, trained staff to oversee and maintain these critical systems. The Department committed 2.00 FTE from the General Maintenance Crew to this effort. While this improved the reliability of the critical power systems, it placed a strain on the already lean General Maintenance Crews. The FY 2019 Adopted Budget includes four Systems Maintenance Technicians (4.00 FTE). Two technicians will replace positions committed to the EPRT and the remaining two positions will maintain current service levels across new facilities opening in FY 2019. The Department has adopted the International Facility Management Association (IFMA) standard of one technician per 40,000 square feet. With approximately 97,700 square feet of maintained space added in FY 2018 and FY 2019, the Department concluded that two additional positions were needed.

In an effort to seek greater efficiencies, the Adopted Budget includes additional FTE authority but no additional local tax funding for a series of positions. Two Preventative Maintenance positions (2.00 FTE) are approved to perform routine preventative maintenance work on County facilities. In FY 2018, a pilot study was conducted using existing staff to conduct regular preventative maintenance at select facilities normally serviced by contractors. While the

¹ Sums may not equal due to rounding.



General Services

same frequency of maintenance activities was conducted, the result was a notable decline in maintenance calls in the months that followed. The Department concluded that performing more of this work with regular, in-house staff would provide greater savings. The 2.00 FTE for Preventative Maintenance positions will be offset by a reduction in contractual funding.

Included in the FY 2019 Adopted Budget is the conversion of three temporary positions into three regular, full-time positions at the landfill. As noted in previous budget documents, increased activity at the landfill requires stable staffing. These three positions include 1.00 FTE to convert a Safety Flagger and 2.00 FTE to convert two General Maintenance Technicians into regular, full-time positions. The Safety Flagger position was created as a temporary position in FY 2013 as a way to prevent dangerous incidents, which had become an increasing concern before the position existed. While the position improved the safety of the landfill, its temporary status led to issues with retention. Similarly, the General Maintenance positions will be easier to fill as permanent positions. The General Maintenance positions will be responsible for grounds maintenance and operational support on the 400 acre site. All of these positions (3.00 FTE) will be offset by revenue from the landfill. By Board policy, the landfill operations and debt service are required to be fully funded through revenue collection.

The Adopted Budget includes FTE authority to add 1.00 FTE with no increase in local tax funding by reallocating contractual funding to cover the cost of one Public Works Technician. As the number of facilities and stormwater structures maintained continues to increase, core staffing cannot sustain responsiveness to calls, inspections, and maintenance. The County's MS4 permit and Chapter 1096 of the Codified Ordinances of Loudoun County require that stormwater infrastructure be properly maintained. In order to comply with this requirement, the County inspects the infrastructure regularly and documents the condition of the various components of the stormwater infrastructure. Once inspection reports are received, staff must assess and direct repairs to be completed by the Public Works Crew or contractors. Staff have found that the most cost-effective and efficient way to restore the infrastructure is to have the Public Works Crew perform routine maintenance and repairs and to have contractors perform major repairs and restoration. The Department has found that it is more cost efficient to dedicate resources to preventative maintenance in order to avoid the necessity of expensive repairs. The workload associated with maintaining the infrastructure has increased dramatically due to the considerable increase in the size of infrastructure. Additionally, the size of the Public Works Crew has not increased since FY 2004. The primary responsibility of this position and of the Public Works Crew includes the maintenance and repair of the County's stormwater infrastructure, installation and repair of street signs, snow and ice removal, elections support, emergency response to flooding, debris management, minor repair and maintenance to County pavement, and maintenance and repair of water and wastewater systems at County facilities.

The Adopted Budget includes 1.00 FTE for a Records Technician to support the Central Records Program. The Central Records Program is responsible for maintaining the County's record archives in accordance with the Code of Virginia. This includes responding to requests from departments to pick-up records for storage and to deliver records to the department, inventorying current records, logging the records into a database, and destroying eligible records. In addition, the Central Records staff support the County's Surplus Program which has grown rapidly. The Central Records Program has not been able to keep up with the growth in record volume, resulting in a backlog of approximately 9,109 boxes of records eligible for destruction. While this is an increase of 25 percent from FY 2016, it is an increase of 415 percent from FY 2013. Since FY 2014, records received at the warehouse have not been entered into the database but have been manually tracked in a log book due to the current staff resources being insufficient to maintain the current service level.

The FY 2019 Adopted Budget includes funding for a Safety and Security Program Manager (1.00 FTE). This position will manage the County's compliance with the Virginia Occupational Safety and Health (VOSH) Program and the County facility physical security programs. Dedicated staffing to address facility security for all County facilities is essential. This position will oversee and coordinate County facility security programs and will support the County Threat Management Steering Committee. Currently, the various responsibilities for safety and security programs and compliance are fragmented throughout a number of County departments and agencies, primarily DGS and the



General Services

Department of Human Resources. This position will provide a single point of responsibility, leading to more effective and intentional management of these programs and increased assurance of security.

The FY 2019 Adopted Budget for the Department of General Services includes an increase in local tax funding in the amount of \$7,340,575. Personnel expenditures increased by \$1,496,246, due to the additional staffing mentioned above, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$5,670,881, due to base budget adjustments, the resource requests, and centralizing the budget for vehicle maintenance from individual department internal services lines to DGS. Revenues increased by \$531,613, primarily due to an increase in landfill tipping fees.



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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Public Works				
Objective: Execute the comprehensive stormwater infrastructure, repair, maintenance, and restoration program.				
Capital stormwater repair and restoration funds obligated	\$2,951,428	\$3,675,000	\$5,500,000	\$5,800,000
Total value of stormwater infrastructure	\$510,425,945	\$572,000,000	\$542,000,000	\$558,000,000
Management Support Services				
Objective: Maximize revenue from the public resale of County surplus property.				
Number of surplus sales transactions	2,361	3,000	3,000	3,000
Total revenue from surplus sales transactions	\$862,745	\$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 Records Center ¹	21,006	23,000	22,000	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	287,693	242,460	201,475	201,475
Square foot cost of leased space	\$21.85	\$21.85	\$28.02	\$28.02
Objective: Develop and execute major maintenance and repair programs for County-owned facilities.				
Capital Asset Preservation Funds budgeted ²	\$4,230,000	\$4,440,000	\$7,232,900	\$5,021,451
Percentage of Capital Asset Preservation Funds expended	72%	100%	100%	100%
Number of Capital Asset Preservation Fund projects completed ³	53	50	50	50
Objective: Repair and maintain County facilities to provide a safe, healthy and functional work environment.				
Maintenance funds budgeted	\$5,300,000	\$5,400,000	\$5,761,406	\$5,876,634
Percentage of maintenance funds expended	100%	100%	100%	100%
Square feet of space maintained	2,285,098	2,422,369	2,572,791	2,572,791
Square foot cost of space maintained	\$2.32	\$2.25	\$2.24	\$2.28
Fleet Management				
Objective: Operate and maintain County vehicles to provide, safe, cost-effective transportation.				
Number of County vehicles in service	1,120	1,122	1,150	1,170
Number of public safety vehicles in service	615	615	643	653

¹ As records are digitized, the reliance on physical records is reduced. This trend will accelerate as older records are destroyed.

² The values presented are the CAPP repair and maintenance funds directly managed by the Department of General Services. These funds are for building, mechanical, electrical, pavement, roofing, and other renovations or repairs.

³ The number of projects completed per year can vary depending on many factors, including the scope, cost, and duration of each project.



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	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Public safety vehicle maintenance cost per mile ¹	\$0.14	\$0.16	\$0.20	\$0.21
Number of non-public safety vehicles in service	505	507	544	554
Non-public safety vehicle maintenance cost per mile	\$0.10	\$0.14	\$0.20	\$0.21
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	134	130	130	130
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	1,940	1,940	1,940
Objective: Provide stable disposal option for County residents and businesses while achieving maximum capacity.				
Tons of waste landfilled	142,194	140,000	140,000	140,000
Environmental Activities				
Objective: Operate and maintain County facilities to minimize annual energy cost increases.				
Total cost of energy for all County facilities ³	\$4,243,311	\$4,417,635	\$5,848,969	\$5,965,950

FY 2020 and Beyond

The Department of General Services continues to refine its policies and procedures to provide more consistent and reliable service to the County and to the community. The Department is finalizing its Facility Maintenance and Management System, and by FY 2020 it will provide reliable and effective data reporting in order to make better decisions regarding County resources and long-term planning. It will also provide a higher degree of financial accountability across all County facilities.

As new County facilities open, associated operating impacts, including additional personnel, will be requested, based on the IFMA standard of one technician per 40,000 square feet. These impacts also include utilities, janitorial services, maintenance funding, and, if applicable, the cost of rent⁴.

The FY 2020 Projected Budget for the Department of General Services includes an increase in local tax funding in the amount of \$1,362,985. Personnel expenditures increased by \$364,939 or 3 percent. Operating and maintenance expenditures increased by \$316,675 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

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 funded by landfill revenues.

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.

³ The increase in FY 2019 is driven by new facilities opening, particularly the Brambleton Library.

⁴ For more information on Capital Projects, please see Volume Two of this document.



General Services

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

FY 2019: The Board approved 4.00 FTE for Systems Maintenance Technicians, 1.00 FTE for a Records Technician, and 1.00 FTE for a Safety and Security Program Manager. The Board also approved 2.00 FTE for Preventative Maintenance Technicians, 3.00 FTE for Landfill Staffing, and 1.00 FTE for a Public Works Technician all funded by reallocating operating funds.

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Public Works	\$3,287,785	\$4,437,608	\$4,279,904	\$4,361,184
Facilities Support	23,385,468	25,241,493	28,367,989	28,740,236
Fleet Management	776,244	836,778	4,467,372	4,523,194
Management Support Services	1,969,462	1,828,763	2,139,537	2,199,203
Water and Environmental Activities	306,398	452,059	431,586	444,110
Waste Management	11,444,321	6,607,375	7,589,877	8,372,323
Total – Expenditures	\$41,169,678	\$39,404,077	\$47,276,265	\$48,639,250
Revenues				
Public Works	\$283,495	\$1,000	\$0	\$0
Facilities Support	1,356,276	1,160,832	1,191,639	1,191,639
Fleet Management	21	0	0	0
Management Support Services	161,130	62,000	80,000	80,000
Water and Environmental Activities	120	0	0	0
Waste Management	7,302,539	5,789,808	6,273,614	6,273,614
Total – Revenues	\$9,103,580	\$7,013,640	\$7,545,253	\$7,545,253
Local Tax Funding				
Public Works	\$3,004,290	\$4,436,608	\$4,279,904	\$4,361,184
Facilities Support	22,029,192	24,080,661	27,176,350	27,548,597
Fleet Management	776,223	836,778	4,467,372	4,523,194
Management Support Services	1,808,332	1,766,763	2,059,537	2,119,203
Water and Environmental Activities	306,278	452,059	431,586	444,110
Waste Management	4,141,782	817,567	1,316,263	2,098,709
Total – Local Tax Funding	\$32,066,098	\$32,390,437	\$39,731,012	\$41,093,997
FTE				
Public Works	20.00	21.00	20.00	20.00
Facilities Support	43.00	45.00	54.00	54.00
Fleet Management	6.00	6.00	6.00	6.00
Management Support Services	15.00	16.00	17.00	17.00
Water and Environmental Activities	3.00	3.00	3.00	3.00
Waste Management	23.73	23.73	26.73	26.73
Total – FTE	110.73	114.73	126.73	126.73

¹ Sums may not equal due to rounding.



General Services

Program Descriptions

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

- 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 fee-waivered 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 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 the County's Water and Wastewater



General Services

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.





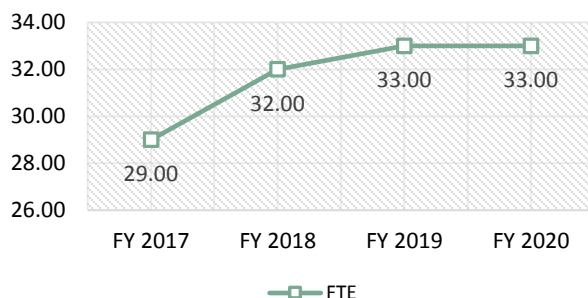
HUMAN RESOURCES

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.

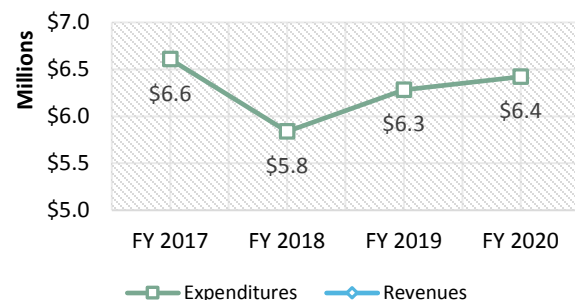
Human Resources Programs

Administration	Provides comprehensive administrative support to all Human Resource 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	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 (HRIS).
Employee Benefits and Wellness	Attracts and retains a highly qualified and diverse workforce by offering and administering a market competitive benefit program.
Safety and Risk Management	Ensures a safe work environment through compliance with OSHA standards and routinely offering safety programs and training.

Staffing Trends



Expenditures/Revenues History





Human Resources

FY 2018 Highlights

In FY 2018, Human Resources staff supported the successful go-live of Phase Two of the Enterprise Resource Planning (ERP) project, including serving on the ERP team as subject matter experts and facilitating organization-wide training and change management efforts leading up to go-live. In FY 2018, Human Resources also facilitated the successful completion of Phase One of the Classification and Compensation Study, including presenting findings and recommendations to the Board of Supervisors (the Board) for approval. The Department received approval from the Board to proceed with Phase Two of the Classification and Compensation Study in September 2017. In FY 2018, Human Resources launched an organization-wide leadership development program called Leadership Loudoun, designed to provide leadership feedback, training, and coaching to approximately 100 senior leaders within the organization.

In the FY 2018 Adopted Budget, Human Resources received funding for three resource requests: a Benefits Specialist, a Workforce Planning Specialist, and a Recruiting Specialist. Human Resources has successfully recruited and filled all three new positions, which have positively impacted both workload and customer service.

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,946,861	\$3,540,054	\$3,788,850	\$3,902,516
Operating and Maintenance	2,630,901	2,298,439	2,493,097	2,518,028
Other Uses Of Funds ¹	1,029,680	0	0	0
Total – Expenditures	\$6,607,442	\$5,838,493	\$6,281,947	\$6,420,544
Local Tax Funding	\$6,607,442	\$5,838,493	\$6,281,947	\$6,420,544
FTE	29.00	32.00	33.00	33.00

The FY 2019 Adopted Budget for the Department of Human Resources includes the following base adjustments: \$75,000 for unemployment compensation insurance payments made on behalf of all County departments, \$5,000 for staff training and development, \$125,000 for occupational health contract payments related to health services for public safety employees, and \$65,000 to deliver sexual harassment and other Equal Employment Opportunity (EEO) related training to support the County in maintaining compliance with federal laws such as Title VII of the Civil Rights Act of 1964.

The FY 2019 Adopted Budget also includes \$118,527 in local tax funding and 1.00 FTE for a Classification and Compensation Manager position. Phase One of the Classification and Compensation Study found that the County did not have sufficient staffing to maintain the classification and compensation system and recommended a team of three additional staff members to ensure adequate staffing to maintain the County's system. The County's existing staff is not trained or certified in compensation analysis. The combination of lack of technical expertise and assignment of numerous non-compensation related duties to existing staff has limited the ability of the Department to perform the high level, complex, and significant work needed to maintain and update a modern classification and compensation system. This position is intended to enhance the Department's compensation program by creating in-house technical expertise to implement, monitor, administer, and update the County's classification and compensation system. As Phase Two of the study is conducted in FY 2018 and FY 2019, this position will allow the

¹ For FY 2018, the \$1,020,413 transfer to the County's Self-Insurance Fund was transferred to the Non-Departmental budget.



Human Resources

Department to have a technical expert on staff as the process is completed and the new system begins implementation. The position will assist Human Resources with maintaining the new system.

The FY 2019 Adopted Budget for the Department of Human Resources includes an increase in local tax funding in the amount of \$443,454. Personnel expenditures increased by \$248,796 due primarily due to a 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, and the position detailed above, offset in part by a reduction in temporary position funding. Operating and maintenance expenditures increased by \$194,658 primarily due to the base budget adjustments and the adopted resource request detailed above.

Department Performance Measures

Mission: The goal of the Department of Human Resources is to implement and administer programs and policies to strategically recruit, develop and retain a highly qualified and diverse workforce in service of the County's mission and maintain a professional and safe work environment. To achieve these goals, the Department provides 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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Provide efficient recruitment services.				
Applicant referrals to departments within three business days	82%	80%	95%	95%
Objective: Deliver a comprehensive wellness program designed to positively impact employee health.				
Number of participants in wellness activities and events conducted	1,732	2,250	2,500	2,500
Objective: Deliver competitive pay increases for County staff.				
Actual total pay increase percent	3%	3%	3.50%	3%
Average pay increase for the competitive market	3%	3%	3%	3%
Objective: Deliver a comprehensive risk management program designed to positively impact employee health.				
Incidence rate for OSHA cases per 100 FTE	3.75	3.75	3.75	3.75
Objective: Deliver learning offerings to support employee development and to meet organizational needs.				
Employees participating in e-learning	3,279	3,400	3,400	3,400
Number of learning and organizational development classes offered (<i>new in FY18</i>) ¹	n/a	65	65	65
Number of participants in learning and organizational development classes offered (<i>new in FY18</i>)	n/a	1,200	1,200	1,200

¹ Any "n/a" indicates a new measure which may not have historical data.



Human Resources

FY 2020 and Beyond

The first phase of the Classification and Compensation Study recommended that a team, including one manager and two junior staff, be established to maintain the County's classification and compensation system. The Department plans for the Classification Compensation Manager included in the FY 2019 Adopted Budget to review the results of Phase Two and begin implementation of the classification and compensation system. The Department will evaluate the need for additional staff in future years as the recommended system is implemented.

The Department anticipates the need for additional training and administrative staff in future years. Currently, the Department only has one dedicated trainer and anticipates a need for additional staff and resources in the future. The Department intends to have dedicated staff available to provide additional training, especially on EEO and sexual harassment issues. Additionally, Department staff and operations have grown in recent years, and the new ERP system requires additional support to maintain, driving the need for administrative staff. For example, the Department has only one individual responsible for entering Employee Actions into Oracle. Additional backup and support for this function would provide redundancy and backup for that function.

The FY 2020 Projected Budget for the Department's budget includes an increase in local tax funding of \$138,597. Personnel expenditures increased \$113,666 or 3 percent, and operations and maintenance expenditures increased \$24,931 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

FY 2018: The Board approved 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.

FY 2019: The Board approved 1.00 FTE for a Classification and Compensation Manager.

Department Programs

The Department of Human Resources serves Loudoun citizens through the following five programs.

- Administration staff provides comprehensive administrative support to all Human Resources 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, HRIS data entry, general office administration, 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 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 EA 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.



Human Resources

and market competitive salary offers. Departments also can 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.





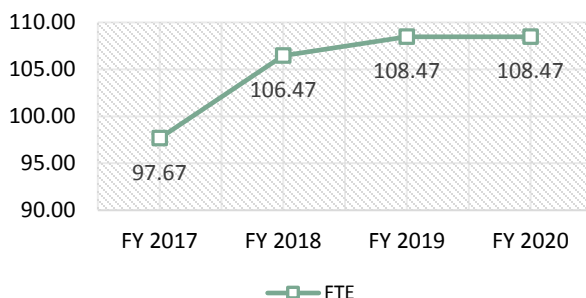
INFORMATION TECHNOLOGY

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 fire and rescue companies, 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.

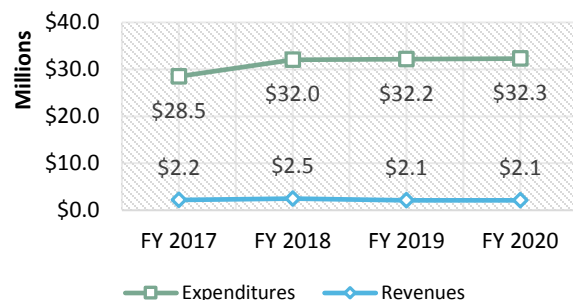
Information Technology's Programs

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 216 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 2018 Highlights

The Department of Information Technology (DIT) continues to provide innovative solutions to enhance the technology requirements and meet the business needs of Loudoun County employees and residents. DIT consistently looks for highly available, cost effective solutions to address the growing technology demands of both County employees and residents.

During FY 2018, DIT completed Phase 2 of the Enterprise Resource Planning (ERP) project, concluding the five-year effort to modernize the financial and human capital management systems. DIT provides technical support for both Loudoun County Government and Loudoun County Public Schools for this critical system and has played an integral role in establishing the post-go-live governance model that will address current and future needs for the ERP system. The Department has also begun transitioning critical database support from on-site technical staff to managed services to ensure numerous highly trained technologists are available to respond to system issues 24 hours a day, seven days a week.

The FY 2018 Adopted Budget included the addition of 1.00 FTE for a Network Engineer to address the increasing size, capacity, and scope of the County's network. This position has added much needed support to the Department's network team as the County anticipates completing 40 major facility projects, 22 new facilities, and 18 facility renovations – impacting an estimated 2,000 users.

For the key area of security, the FY 2018 Adopted Budget included funding for additional applications to improve the County's security posture and the ability to provide the tools to continue to improve upon the County's defense-in-depth security model. Included in the Adopted Budget was \$440,000 for the purchase of 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 Department's security program has been piloting security software applications, included in the FY 2018 Adopted Budget, and anticipates the implementation of all new technologies by the end of FY 2018.

DIT completed three projects in FY 2017 that guide FY 2018's work on the Technology Roadmap. The Cloud Strategic Plan project completed with Gartner Consulting, the Technology Staffing Analysis Project with Berry Dunn, Inc., and the Disaster Recovery Refresh and Resilience Plan update using the firm Virtual IT provided recommendations for the Technology Roadmap. The reports identified potential improvements to the location and services provided through expansion of the use of cloud and co-located services and identified gaps in existing infrastructure for critical applications and systems. Taken together, the recommendations formed the foundation of the Technology Roadmap, with the goal of modernizing service to County departments and the Department's internal staffing structure. As a result, DIT, in consultation with other County departments, prioritized the needs of the Technology Roadmap based on technological feasibility and criticality to County operations. During FY 2018, the Department began to implement the high priority recommendations of the three reports, which provided comprehensive data and information as inputs to the overall Technology Roadmap. Additionally, the roadmap and prioritization informed the resources included in the FY 2019 Adopted Budget.

The Department completed a reorganization in early FY 2018 following a lengthy analysis of staffing needs within the Department. The reorganization occurred through the reclassification of existing DIT positions and resulted in the creation of a second Assistant Director, two additional Division Managers, and an IT Business Manager. These positions have allowed the Department to complete the Technology Roadmap, which includes recommendations for the shifting from capital expenditures to operating expenditures, as the County begins to shift its aging data centers to commercial, fit-for-purpose data centers.

DIT continues to look for creative and innovative ways to maintain service levels with a mix of full-time staffing and contractual services. In FY 2018, the Department is preparing for the replacement of the County's Land Management Information System (LMIS) which is included as part of the Capital Improvement Program and will be the last modernization of the County's major enterprise systems. The modernization of so many enterprise systems has affected both the Department's operating budget as well as the staff required to provide support. DIT continues to



Information Technology

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 uses to conduct day-to-day operations.

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$11,475,957	\$13,612,653	\$14,228,869	\$14,655,735
Operating And Maintenance	16,743,488	18,000,914	19,553,044	19,748,574
Capital Outlay	182,778	405,000	491,000	0
Other Uses Of Funds	100,000	0	0	0
Total – Expenditures	\$28,502,223	\$32,018,567	\$34,272,913	\$34,404,309
Revenues				
Other Local Taxes	\$2,195,492	\$2,180,000	\$2,110,000	\$2,110,000
Miscellaneous Revenue	808	0	0	0
Other Financing Sources	0	300,000	0	0
Total – Revenues	\$2,196,300	\$2,480,000	\$2,110,000	\$2,110,000
Local Tax Funding	\$26,305,922	\$29,538,567	\$32,162,913	\$32,294,309
FTE	97.67	106.47	108.47	108.47

The FY 2019 Adopted Budget for the Department of Information Technology provides resources necessary to address an increase in Department responsibilities while continuing to deliver important services to other County departments. The Department worked to identify efficiencies and reallocate existing resources; however, a portion of the Department's ongoing needs could not be met with existing resources. The FY 2019 Adopted Budget includes a base adjustment for DIT totaling \$1,127,944 for increases to various software and hardware maintenance agreements, costs associated with the periodic review and true-up of the County's Microsoft enterprise license agreement, and costs associated with data center connection fees related to the completion of the public safety radio prime site redundancy capital project.

The FY 2019 Adopted Budget includes authority for 2.00 FTE; one Junior Systems Engineer and one Cable TV/Video Franchise Technician. These FTE do not require additional local tax funding. As a result of system changes and the Department's completed reorganization, the Department repurposed existing funding to procure managed services for Oracle. Additionally, DIT will reclassify two high-level positions on the Oracle team into two junior level positions, which will fill pressing needs within the Department. These positions are available for reclassification as a result of a shift in the way in which DIT provides Oracle services, including the increased use of managed services contracts. This reclassification will generate savings sufficient to support the two additional junior level positions. Therefore, while all four of these new positions are funded, FTE authority is required for two.

The Junior Systems Engineer is a front-line service member and will install, configure, and troubleshoot computers and their operating systems, software, peripherals, and printers. The number of systems and devices managed by the systems engineering team has increased in recent years from 3,500 to 4,300 devices. This has increased the number of devices managed per technician by approximately 25 percent, and the County is currently under staffed in this area based on industry standards. The additional engineer will allow the Department to continue to maintain service levels as the number of devices and systems in the County continues to increase.



Information Technology

Currently, the County has one staff member, the Broadband and Cable TV Franchise Administrator, dedicated to providing all of the technical and administrative support for the Cable TV Franchises for the County. In addition to those duties, the position provides staff support and acts as the liaison to the Communications Commission and its committees. The workload of the existing position has increased in recent years; the number of franchise service requests increased from 367 in FY 2015 to 483 in FY 2017; the number of field visits required to address issues increased from 13 in FY 2015 to 115 in FY 2017 and is expected to continue to increase; and the number of County government projects that involve broadband and/or cable franchise issues increased from less than 10 in FY 2015 to almost 50 in FY 2017. The junior-level Cable TV/Video Franchise Technician will provide primary technical support for the franchise service requests and site visits, which will allow the Administrator to focus on the planning and strategic work related to the Communications Commission and broadband expansion as well as participate in multiple committees and working groups in the County, State, and Region.

As identified by the Technology Roadmap and County staff, the County's existing data center facilities are aging and outdated and cannot keep up with the increasingly complex needs of the County's technology infrastructure. Further, the current infrastructure presents a significant risk to continuity of operations. The Cloud Strategic Plan analysis and a review of the County's disaster resiliency and availability time objectives both recommended that the County host the backup data center equipment and services at a commercial data center location within Loudoun. The County's current backup data center space does not meet the standards of professional data centers, including redundant power, 24/7 security and monitoring, and redundant cooling, which mitigate risks of failure and increase availability of the County's systems. The FY 2019 Adopted Budget includes \$625,000 in local tax funding to support the migration of the County's existing backup data center, currently located on the fifth floor of the Government Center, to a true fit-for-purpose data center location. The Department anticipates leveraging network connections related to the radio project at a data center to facilitate the backup data center migration. This proposal represents one of the first steps in the Department's Technology Roadmap.

DIT's Disaster Recovery Refresh and Resilience plan report identified gaps in the County's existing capacity for failover and migration of Virtual Machine (VM) servers to a secondary (or backup) data center during a system outage. Currently, the County cannot automate the failover and migration of VM servers, which slows the failover time for key systems on the County network and requires manual intervention if primary equipment fails. The Department will purchase licenses for existing County VM infrastructure to ensure high availability for Continuity of Operations (COOP) Category A systems identified in the Disaster Resiliency Plan. This includes critical public safety systems such as the Orion Personnel System, Digital Imaging Management Services (DIMS), Loudoun County Sheriff's Office (LCSO) Traffic Website, Public Safety Situational Awareness System (LC911), Mapping (ESRI GIS), and Laserfiche. The software will automate failover for these systems, resulting in a faster response time to operation of key systems on backup equipment if primary equipment fails. DIT's Disaster Recovery Refresh and Resilience Plan recommended these investments, which are included in the Department's Technology Roadmap. The FY 2019 Adopted Budget includes \$276,000 in local tax funding for replication and failover protections for the public safety and related systems identified above. Of the amount requested, it is anticipated that the Department would need \$235,000 in one-time funding and \$41,000 in ongoing support for maintenance.

The FY 2019 Adopted Budget for the Department of Information Technology includes an increase in local tax funding in the amount of \$2,624,346. Personnel expenditures increased by \$616,216 primarily due to a 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, and the elimination of some temporary position funding. Operating and maintenance expenditures increased by \$1,552,130 due to the resource requests included in the Adopted Budget and base adjustments, including: \$344,944 for various software and hardware maintenance agreement increases; \$472,500 for the true-up of the Microsoft enterprise license agreement; and \$310,000 for data center connection fees related to the public safety radio prime site redundancy capital project. Capital outlay increased by \$86,000 due to resource requests described above. Revenues declined by \$370,000 due to a projected decline experienced in recent years in the communications tax and reduction in the use of one-time revenue.



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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Infrastructure and Network Services				
Objective: Maintain operational availability of all major computer systems.				
Major computer availability	100%	99%	99%	99%
Objective: Close 90% of service call requests within 48 hours.				
Calls opened	24,087	28,000	29,000	29,000
Number of personal computers maintained per system engineer	611	600	615	625
Percentage of calls closed within 48 hours	78%	80%	80%	78%
Objective: Maintain the public safety radio system at 99.99% availability.				
800 MHz system availability	99.91%	99.99%	99.99%	99.99%
System Development and Support Services				
Objective: Provide timely systems development and enhancement services to LCPS.				
Percent of projects completed on time for LCPS	100%	85%	85%	83%
Objective: Manage database administration.				
Number of production DB2 tables	6,330	6,350	5,500	5,000
Number of production Oracle tables	70,124	50,000	52,000	50,000
Number of production SQL server tables	75,651	53,000	54,000	57,000
Production DB2 space managed	150	1,900	1,900	1,750
Production Oracle space managed	1,052	1,100	1,500	2,000
Production SQL server space managed	6,537	6,000	7,000	8,500
Objective: 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%	48%	45%
Objective: Provide timely systems development and enhancement services to County Government.				
Number of project requests received for County Government	352	650	700	600
Percent of projects completed on time for County Government	100%	97%	95%	94%
Objective: Implement enterprise document management/imaging.				
Number of pages managed by imaging system	46,504,167	40,000,000	42,000,000	50,000,000
Percentage of departments with at least one imaging process	77%	85%	90%	90%
Objective: Provide timely applications development and enhancement support to Public Safety agencies.				
Number of projects completed	17	20	15	14
Percentage of projects completed on time	100%	77%	100%	100%



Information Technology

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Technology Services				
Objective: Manage email related threats.				
Productivity gain in FTEs from minimized spam/malicious email	4.15	4	4	4
Threats removed	5,792,280	5,500,000	5,800,000	6,000,000
Objective: Maintain the security of County systems and data.¹				
Blocked internet based network attacks ²	n/a	240,000	270,000	300,000
Workstation malware removed	989	3,000	3,500	4,000

FY 2020 and Beyond

The Department will continue to implement the Technology Roadmap and leverage the investments made in FY 2019 to establish a data center presence at a commercial data center in Loudoun County. In FY 2020 and beyond, the County will have established the infrastructure connectivity at a fit-for-purpose data center, which will allow DIT to continue to migrate additional aging data facility infrastructure, including the backup Emergency Communications Center, to a commercial data center. DIT anticipates that by FY 2022, the final stage of migration will have occurred, and the County's current aging primary data center will have been migrated to the established commercial data center. The Department anticipates the continued decrease in capital costs resulting from the shift of enterprise systems from on premise hosted solutions to cloud hosted solutions but also anticipates a resultant increase in operating costs for costs incurred through hosting and managed services. Additionally, DIT anticipates the continued transition of positions from senior level, on-site programming positions, to a combination of junior-, mid-, and senior-level business analyst and data analyst positions. This transition will allow the Department to recruit for junior-level positions by partnering with regional colleges/universities and to establish employment opportunities for students looking to enter the field of information technology in the local government sector.

The FY 2020 Projected Budget for the Department's budget includes an increase in local tax funding of \$131,396. Personnel expenditures increased \$426,866 or 3 percent, and operations and maintenance expenditures increased \$195,530 or 1 percent. Capital outlay expenditures decreased due to the one-time nature of the funding need. Revenues were held at the FY 2019 level for FY 2020.

FTE History

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

FY 2018: The Board approved 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.

FY 2019: The Board approved 2.00 FTE for one Junior Systems Engineer and one Cable TV/Video Franchise Technician.

¹ Changes in County firewall and security systems infrastructure prevented additional security threats from entering the network in FY 2017, resulting in lower than expected results for network threats and malware removal. As the changes stabilize, DIT will reevaluate estimates for future years.

² Data for this measure is unavailable for FY 2017.



Information Technology

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Infrastructure And Network Services	\$11,099,388	\$10,763,179	\$13,212,551	\$13,003,382
Systems Development And Support	9,663,182	10,989,458	10,871,114	11,077,393
Enterprise Services	76,646	0	373	377
Public Safety Support Services	5,232,512	7,086,683	6,752,232	6,809,393
Technology Services	2,430,493	3,179,248	3,436,643	3,513,765
Total – Expenditures	\$28,502,223	\$32,018,567	\$34,272,913	\$34,404,309
Revenues				
Infrastructure And Network Services	\$725	0	0	0
Systems Development And Support	52	0	0	0
Enterprise Services	31	0	0	0
Public Safety Support Services	2,195,492	2,180,000	2,110,000	2,110,000
Technology Services	0	300,000	0	0
Total – Revenues	\$2,196,300	\$2,480,000	\$2,110,000	\$2,110,000
Local Tax Funding				
Infrastructure And Network Services	\$11,098,663	\$10,763,179	\$13,212,551	\$13,003,382
Systems Development And Support	9,663,131	10,989,458	10,871,114	11,077,393
Enterprise Services	76,615	0	373	377
Public Safety Support Services	3,037,020	4,906,683	4,642,232	4,699,393
Technology Services	2,430,493	2,879,248	3,436,643	3,513,765
Total – Local Tax Funding	\$26,305,922	\$29,538,567	\$32,162,913	\$32,294,309
FTE				
Infrastructure And Network Services	38.07	44.07	48.07	48.07
Systems Development And Support	34.80	37.60	32.60	32.60
Enterprise Services	0.00	0.00	0.00	0.00
Public Safety Support Services	10.80	10.80	10.80	10.80
Technology Services	14.00	14.00	17.00	17.00
Total – FTE	97.67	106.47	108.47	108.47

Program Descriptions

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

- The Infrastructure and Network Services program provides 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 103 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,

¹ Sums may not equal due to rounding.



Information Technology

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 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 216 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, ECM 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 six staff teams. DIT operates and provides systems support for information systems that are utilized by every department within the County and LCPS. Currently, this program is fully engaged in initiatives to stabilize the core business 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 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 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.



MANAGEMENT AND BUDGET

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

Management and Budget's Programs

Budget Planning and Policy

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

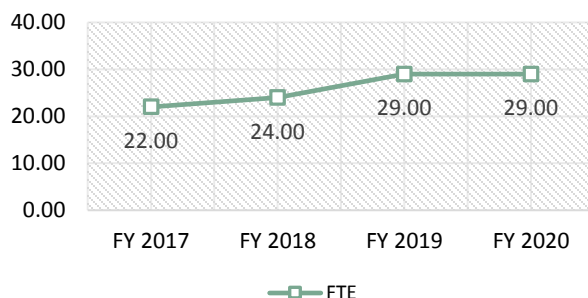
Program Evaluation and Research

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

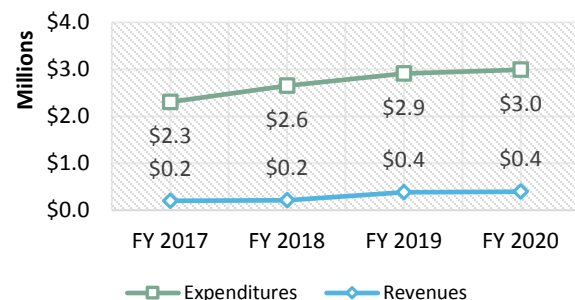
Capital Budget Planning and Policy

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

Staffing Trends



Expenditures/Revenues History





Management and Budget

FY 2018 Highlights

In FY 2018, DMB received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the thirtieth consecutive year and the International City/County Management Association (ICMA) Center for Performance Analytics Certificate of Achievement in Performance Management for the fifth consecutive year for the FY 2017 Adopted Budget. The Department applied for and was awarded \$4,500 for the Commonwealth of Virginia Commission for the Arts Local Government Challenge Grant for FY 2018. This grant provides match funding to local governments for contributions to arts organizations for activities in the localities. The County distributed its grant funding to two arts organizations: Bluemont Concert Series and Loudoun Symphony Association. The Department has received this grant for the past several years and has applied for the FY 2019 grant during FY 2018.

DMB also produced its second annual Budget Story document, which serves as a companion to the annual 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 at the association's fall 2016 conference. The County was one of only two jurisdictions in the state to receive a VGFOA 2016 Innovations Award.

In FY 2018, the Department received two resource requests, a Capital Budget Analyst (1.00 FTE) and a Grants Coordinator (1.00 FTE). The Capital Budget Analyst contributes to the development of the County's Capital Improvement Program (CIP) as well as the long-range capital planning activities of the Department which are part of the Fiscal Impact Committee process. Included in that process are the following: the Capital Facility Standards, Capital Intensity Factors, and the Capital Needs Assessment which projects the facilities that will be needed in the ten-year period beyond the CIP to accommodate population growth.

The Grants Coordinator coordinates the County's efforts in the areas of grant identification, application, acceptance, and management. The position works as a liaison with departments that have positions dedicated to grants management and more closely assists 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 also manages the County's non-profit and Restricted Transient Occupancy Tax grant programs and works closely with the County's federal lobbyists on federal grant opportunities.

The Department serves all of the County's 30 departments. Over the last six fiscal years (FY 2013 – FY 2018), \$104.5 million have been added to the County General Fund appropriations, with three new government funds created, six new or reorganized departments created, and 553.34 FTE added. All of these changes continue to make the County's budget larger and more complex, which requires a greater level of support, knowledge, management, and monitoring from DMB.

During FY 2017, the Department contracted with a vendor to establish the County's first formal replacement plan for capitalized, major equipment, which at this time totals approximately \$100 million in value. In FY 2018, the Department plans to continue to formalize the replacement plan with the development of policies and procedures, scheduled and planned replacements of equipment that has reached its useful life, and active fund management and forecasting.

In FY 2017, the Department took on the responsibility of the County's internal program audits. DMB actively manages a contract auditing firm to provide the Board of Supervisors with audits on Board-identified programs, policies and procedures which are not specifically financial in nature. DMB also manages and ensures that recommendations for improvement are coordinated and implemented by departments as a result of program audits. In FY 2018, the audits included a review of contractor performance management and the review of the County's policies and procedures.



Management and Budget

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,949,405	\$2,348,647	\$2,636,031	\$2,715,112
Operating And Maintenance	357,188	300,577	274,388	277,132
Total - Expenditures	\$2,306,592	\$2,649,224	\$2,910,419	\$2,992,243
Revenues				
Other Financing Sources ²	\$201,174	\$209,361	\$383,574	\$395,081
Total - Revenues	\$201,174	\$209,361	\$383,574	\$395,081
Local Tax Funding	\$2,105,418	\$2,439,863	\$2,526,845	\$2,597,162
FTE	22.00	24.00	29.00	29.00

The FY 2019 Adopted Budget for the Department of Management and Budget allows the Department to continue to provide strategic consulting services, conduct long-range fiscal planning, and guide the development, implementation, and monitoring of the increasingly larger and more complex annual budget and six-year capital plan, as the County continues to experience significant population growth as the County prepares for the arrival of the Metrorail Silver Line.

The Department is continuing to coordinate the County's efforts in the areas of grant identification, application, acceptance, and management. The Grants Coordinator, which was approved for the FY 2018 Budget, is continuing to work with departments to help identify grant opportunities and assist with managing the grant application, administration, and reporting processes. During FY 2019, the Department plans to implement a centralized grants tracking and management system for all County grants. This will likely involve the purchase of grants tracking and management software, which was funded along with the addition of the Grants Coordinator position.

The Department continues to provide support and coordination for the County's non-profit organizations' grant application, review, and award process. This effort covers development and delivery of training in grant-writing and reporting on outcomes, grant process management, initial review of grants applications and coordination of the internal multi-departmental review process, recommendation of awards to the Board of Supervisors, and distribution of approved grants to non-profit organizations.

The Department continues to function as both a tactical and strategic consultant to all departments through tracking, monitoring and reporting on the current budget, forecasting revenues, planning for future resource needs both operating and capital, assisting with the facilitation of strategic efforts such as reorganizations, and assisting departments in representing community value through budgets, performance measurements, and program review.

Late in FY 2018, the Department of Management and Budget began to partner with departments to start to work on the multi-year service planning project, with the goal to produce the program review document by the end of

¹ Sums may not equal due to rounding.

² This is the CIP Fund transfer to the General Fund for the personnel expenditures for two Capital Budget Policy and Planning Division positions (2.00 FTE) for FY 2017 and FY 2018 and three Capital Budget Policy and Planning Division positions (3.00 FTE) for FY 2019 and FY 2020. The Board of Supervisors approved an additional position (1.00 FTE) for the Capital Budget Policy and Planning Division for FY 2018.



Management and Budget

November 2019 for the newly elected Board of Supervisors to describe Departments' programs and activities. All departments will work on this project in order to better communicate departments' programs and activities, service levels, and performance measures to determine the outcome, effectiveness, and efficiency of the departments' performance. This effort will help departments to better identify and justify their budget resource needs. The Department will also help them to develop new performance measures to ensure that all department activities have performance measures and that the performance measures are providing a meaningful way to evaluate the efficiency, effectiveness and outcomes of programs and services.

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

The FY 2019 Adopted Budget includes the addition of 5.00 FTE to increase the Department's total unclassified, unfunded pool from 5.00 to 10.00 FTE. This includes no local tax funding since these FTE are not funded. This additional FTE authority of 5.00 FTE will be reserved for use by Loudoun County Fire and Rescue (LCFR) to ensure optimization of a fully-staffed recruit academy. The recruit academy is most efficiently operated with 30 recruits; however, depending on actual vacancies in LCFR, there may only be, for example, 27 vacancies at the start of a recruit academy. Attrition within the recruit academy is not uncommon. On average, LCFR loses approximately 10 percent of the recruits from every academy. Furthermore, ongoing staff turnover within LCFR during the eight months of the recruit academy necessitates the ability to over hire to meet staffing needs. Therefore, additional FTE authority was added to ensure LCFR can manage its vacancies and appropriately staff recruit academies to continue staffing at optimal levels.

The FY 2019 Adopted Budget for the Department of Management and Budget includes an increase in local tax funding in the amount of \$86,982. FY 2019 personnel expenditures increased \$287,384 primarily due to the 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, the change in the mix of employees, and the benefits elections changes by employees. FY 2019 operating and maintenance expenditures decreased \$26,189 due to the one-time FY 2018 budgeted funds of \$50,000 for the grants management and tracking system, which was approved as part of the FY 2018 Resource Request for the Grants Coordinator position, and due to the training expenditures increasing by \$17,700 and the central services expenditures increasing by \$6,111 for FY 2019. FY 2019 revenues increased \$174,213 due to the increased transfer from the Capital Improvement Fund (CIP) Fund to the General Fund to cover the increased personnel expenditures for all three Capital Budget Planning and Policy Program positions.



Management and Budget

Department Performance Measures

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

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Budget Planning and Policy				
Objective: Provide quarterly revenues and expenditures analysis to County Departments and management while maintaining a positive fiscal environment.				
Number of budget adjustments processed	739	850	850	850
Objective: Develop timely and effective services for Department of Management and Budget clients.				
Number of Authorizations to Recruit (ATRs) ¹	512	451	460	460
Objective: Improve organizational and programmatic performance by monitoring and reporting.				
Percentage variance of Adopted Budget and Revised Budget (General Fund expenditures)	4.59%	4.00%	4.00%	4.00%
Program Evaluation and Research				
Objective: Develop timely and effective services for Department of Management and Budget clients.				
Percentage of customer service survey respondents mostly satisfied or very satisfied with budget process	80%	90%	90%	90%
Objective: Increase County staff's skills and knowledge of grants through trainings.²				
Number of Countywide grant trainings offered	0	2	4	4
Percent of County staff rating grants training as good or excellent	n/a	90%	90%	90%
Number of nonprofit grant applicants	51	46	50	50
Capital Budget Planning and Policy				
Objective: Develop the County's approved Capital Improvement Program (CIP).				
Number of General Government and School Capital Projects analyzed for funding consideration in the CIP	201	247	200	200
Objective: Provide account management support for capital project budgets.				
Total number of capital projects requiring accounting and budget support	303	340	345	345

FY 2020 and Beyond

The Department of Management and Budget will continue to assist departments in creating meaningful and effective performance measures that track efficiency, effectiveness and progress toward goals and objectives aligned with each department's programs. As performance measurement becomes a more widely-used and valued tool within

¹ The Authorization to Recruit (ATR) is a Laserfiche form, which all Departments are required to submit to the Human Resources Department when they want to request to fill a vacant position. The request goes through a review process, including the Human Resources Department, Management and Budget Department, and the Office of the County Administrator, and if it is approved, the Department may then work with the Human Resources Department to recruit to fill the vacant position. There are a few positions which are exempt from this process. For example, the initial recruitment for a new position approved by the Board of Supervisors and a position for which the personnel expenditures are fully fee offset are exempt from the process.

² Any "n/a" indicates a new measure which may not have historical data.



Management and Budget

the County and is further incorporated into budget planning and analysis, the demand for assistance with development and maintenance of measures from DMB 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.

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 analyst's work with assigned Departments and focuses mostly on a set of static measures and objectives, many of which are not developed to assess outcomes or effectiveness. As the Department's Program Evaluation and Research Program evolves, the Department will continue to assess whether additional resources will be needed to support the continued improvement of this function and the integration of more purposeful and meaningful use of performance management information in County programs.

A full-time Performance Management Analyst (1.00 FTE) may be requested by the Department during the FY 2020 Budget Process to provide a dedicated resource to work with Departments to develop meaningful outcome-based measures that could be better used not only for the management of departments and programs, but also resource allocation. This position would provide specialized consulting-type services to Departments and executive level reporting to County Administration and the Board of Supervisors. The position would allow for a more complete performance management framework to be developed for the County. The Department previously proposed the creation of a Performance Management Analyst position as part of the FY 2017 and FY 2018 Proposed Budgets.

The Grants Coordinator, which the Board of Supervisors approved for FY 2018, will continue to focus on generating additional grants revenue for the County, as the Department further implements and refines the grants identification, application, acceptance, and management functions. The Grants Coordinator will work to refine the grants tracking and monitoring system, which is to be implemented in FY 2019. Additionally, the Grants Coordinator will be a key position in executing continued improvements to the non-profit grants program as well as assisting with implementing recommendations that may come from the Human Services Strategic Planning effort which will be led by the Loudoun Human Services Network at the Board of Supervisors' request in FY 2018 and FY 2019.

The FY 2020 Projected Budget for the Department of Management and Budget includes an increase in local tax funding in the amount of \$70,317. Personnel expenditures increased \$79,081 or 3 percent. The operating and maintenance expenditures increased by \$2,744 or 1 percent. The Department's revenues for FY 2020 are \$11,507 higher, which is a 3 percent increase over FY 2019 since the transfer from the CIP Fund to the General Fund to cover the personnel expenditures for the three Capital Budget Planning and Policy Program positions includes the 3% personnel expenditures increase for FY 2020.

FTE History

FY 2017: The Board 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, 2.00 FTE were transferred to the Department's Capital Budget Planning and Policy Program from the Department of Transportation and Capital Infrastructure, including 1.00 FTE for a Capital Budget Manager and 1.00 FTE for a Capital Budget Specialist.

FY 2018: The Board approved 2.00 FTE for one Capital Budget Analyst (1.00 FTE) in the Capital Budget Planning and Policy Program and one Grants Coordinator (1.00 FTE) in the Program Evaluation and Research Program.

FY 2019: The Board approved an additional 5.00 FTE for the Budget Planning and Policy Division's unclassified, unfunded FTE pool position, which the Department maintains for temporary use by the organization, as needed, increasing from 5.00 to 10.00 FTE. The additional 5.00 FTE will be available exclusively for use by the Department of Fire and Rescue Services for the recruit academy. No local tax funding was provided for these additional FTE since they are unfunded.



Management and Budget

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Budget Planning and Policy	\$1,470,658	\$1,370,615	\$1,430,470	\$1,470,060
Program Evaluation and Research	713,066	803,940	906,927	932,719
Capital Budget Planning and Policy	122,869	474,670	573,022	589,464
Total - Expenditures	\$2,306,592	\$2,649,224	\$2,910,419	\$2,992,243
Revenues				
Capital Budget Planning and Policy	\$201,174	\$209,361	\$383,574	\$395,081
Total - Revenues	\$201,174	\$209,361	\$383,574	\$395,081
Local Tax Funding				
Budget Planning and Policy	\$1,470,658	\$1,370,615	\$1,430,470	\$1,470,060
Program Evaluation and Research	713,066	803,940	906,927	932,719
Capital Budget Planning and Policy	(78,305)	265,309	189,448	194,383
Total – Local Tax Funding	\$2,105,418	\$2,439,863	\$2,526,845	\$2,597,162
FTE				
Budget Planning and Policy	19.00	18.00	23.00	23.00
Program Evaluation and Research	1.00	3.00	3.00	3.00
Capital Budget Planning and Policy	2.00	3.00	3.00	3.00
Total - FTE	22.00	24.00	29.00	29.00

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 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



Management and Budget

Program provides planning, budget, and technical account management expertise, through all phases of the County's public facility development process. In addition, the Program 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 Program also integrates the Loudoun County Public School System's facility and land needs into the County planning, budgeting and development plans.

TREASURER

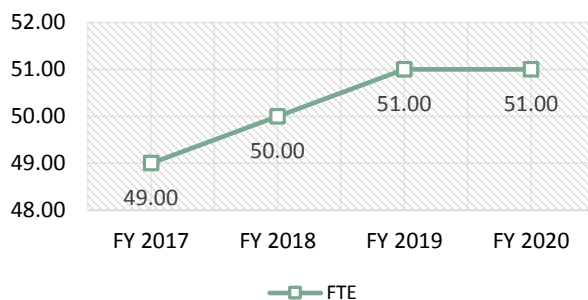
The Treasurer is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia and local ordinances. The Treasurer is elected at-large for a four-year term and provides direct service to all Loudoun residents and businesses. The principal functions of the Treasurer's Office include: billing and collecting taxes for real and personal property, business licenses, and other services as specified by the Code of Virginia and local ordinances; acting as primary depository of revenue for all County agencies, including Loudoun County Public Schools (LCPS); investing and safeguarding County funds; reconciling County funds to bank and investment accounts; and providing outstanding customer services to taxpayers, County staff, and LCPS staff.

Treasurer's Programs

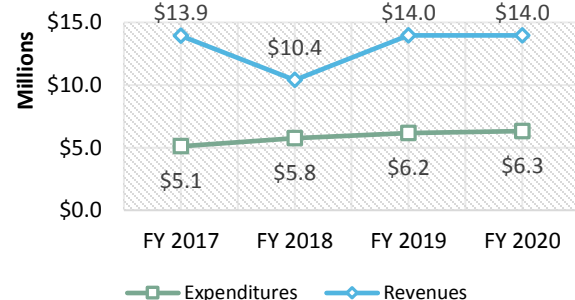
Adminstration of the Revenue

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.

Staffing Trends



Expenditures/Revenues History





Treasurer

FY 2018 Highlights

An additional staffing was included in the FY 2018 Adopted Budget for an Information Services Assistant. With this resource, the Office has been able to alleviate some of the pressures related to the increasing volume of taxpayer inquiries and payments due to the County's growing population.

Several technological advances have been completed or are anticipated to be completed in FY 2018. This includes the successful implementation and transition to Phase 2 of Oracle for both Loudoun County Public Schools and County payroll and includes updates for banking, such as additional fraud control for all County and School disbursements. A new vendor was also contracted to support and track the Office's E-Billing process with statistical reporting of volumes and tracking receipt of bills. The Office anticipates the volume of E-billing to increase in the coming years, but this should result in an offsetting decrease in postage and mailing costs. As part of the efforts to redesign the County's website, a new, consolidated taxpayer-facing page will be added to meet all of the needs of taxpayers. This service is offered jointly by the Office of the Commissioner of the Revenue, the Office of the Treasurer, the Public Affairs and Communications Office to assist customers with personal property, business, and real estate taxes.

Additional process changes are currently underway in the Treasurer's Office in anticipation of the elimination of the vehicle decal requirement, as approved by the Board of Supervisors in July 2017. The decal fee will be replaced with a vehicle license fee effective July 1, 2018 (FY 2019). The Treasurer's Office is currently working on reconfiguring the tax assessment and billing system (PCI) to accommodate the change from a decal fee to a license fee. With this transition, Project Fairness – an enforcement method for property taxes/vehicle decals – will be eliminated. Staff previously assigned to Project Fairness will assume other responsibilities within the Office. Ticket administration associated with County ordinance violations at Dulles Airport, through the Fire Marshall and issued through the Sheriff's Office, will continue to be handled through the Treasurer's Office and generate approximately \$500,000 in revenue annually.

Also in July 2017, the Board of Supervisors approved the assumption of the billing, collection, and administration of town real and personal property taxes. Memorandums of Agreement with the towns were approved by the Board of Supervisors in April 2018. At this time, two towns have declined to participate in the program – Purcellville and Hamilton. Efforts also are underway to reconfigure PCI to permit the addition of town taxes as a separate line item on the tax bill. The Office is working closely with the Office of the Commissioner of the Revenue on this project. One position is included in the FY 2019 Adopted Budget for this effort as outlined in the July 2017 Board item; additional resources are anticipated for FY 2020 for compliance and collection efforts related to this new responsibility.

As the County's assets continue to grow, so does the risk associated with issuing disbursements and maintaining the security necessary to safeguard County assets and ensure delivery of fraud-free payments. As the primary depository of County revenue, the Office has seen an increase in electronic payments for all County agencies. Changes are being requested to make revenue receipting at the County a more efficient process with online portals and an increased credit card presence. The Treasurer's Office is a critical player in the County's digital transformation and in the County's credit card acceptance and compliance standards, PCI DSS (Payment Card Industry Data Security Standards).



Treasurer

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$3,991,980	\$4,223,730	\$4,524,598	\$4,660,336
Operations And Maintenance	1,116,535	1,530,094	1,646,491	1,662,956
Total – Expenditures	\$5,108,515	\$5,753,823	\$6,171,089	\$6,323,292
Revenues				
General Property Taxes	\$600,798	\$306,450	\$0	\$0
Other Local Taxes	7,091,919	7,268,000	7,499,000	7,499,000
Fines And Forfeitures	127,716	140,000	0	0
Use Of Money And Property	4,889,534	1,500,000	5,000,000	5,000,000
Charges For Services	848,889	442,600	523,100	523,100
Miscellaneous Revenue	43,595	2,500	2,500	2,500
Recovered Costs ²	1,551	410,000	601,910	601,910
Intergovernmental – Commonwealth	326,239	330,137	337,080	337,080
Total – Revenues	\$13,930,243	\$10,399,687	\$13,963,590	\$13,963,590
Local Tax Funding	\$(8,821,728)	\$(4,645,864)	\$(7,792,501)	\$(7,640,298)
FTE	49.00	50.00	51.00	51.00

Additional resources are included in the FY 2019 Adopted Budget for the assumption of the billing, collection, and administration of real property taxes on behalf of the incorporated towns, which will be assumed by the Treasurer's Office effective January 1, 2019. These resources include one Financial Control Specialist (1.00 FTE) and operational costs such as mailing and banking services. No local tax funding was required for these additional costs, and for the first year of the program, anticipated revenues exceed anticipated expenditures. Going forward, it is the direction of the Board of Supervisors that this program will generate enough revenue through charges to the towns to cover program expenditures. Assumption of personal property tax responsibilities are scheduled for January 2020 (FY 2020).

The Adopted Budget also includes base budget adjustments for operations and maintenance expenditures. These adjustments include an overall increase of \$17,268 for postal and mailing costs; a decrease of \$64,107 for non-postal/ mailing costs due to the elimination of vehicle decals; an increase of \$65,900 for training and memberships; an increase of \$76,000 for pass-through costs including DMV and credit card fees; and a decrease of \$23,264 due to the centralization of vehicle maintenance costs in the Department of General Services, rather than within each individual department.

¹ Sums may not equal due to rounding.

² Beginning in FY 2018, revenues associated with the pass-through costs from Virginia Department of Motor Vehicles were budgeted, resulting in a significant increase in Recovered Costs beginning that year.



Treasurer

The FY 2019 Adopted Budget for the Office of the Treasurer includes a decrease in local tax funding in the amount of \$3,146,637 as a result of increased revenues. Personnel expenditures increased by \$300,868 due to the addition of 1.00 FTE for the assumption of Town Billing for real property taxes, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$116,397, due to the base budget adjustments previously mentioned and the addition of \$44,600 in operating expenditures as a part of the resource request for Town Billing. Revenues increased by \$3,563,903 due to an increase of \$3.5 million for interest revenue (Use Of Money And Property); the addition of \$178,410 for cost recovery revenue for Town Billing (Recovered Costs); an increase of \$76,000 tied to pass-through costs; and a decrease of \$215,450 for the transition from a vehicle decal fee to a vehicle license fee.

Department Performance Measures

Mission: To serve 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 Office affect virtually every citizen of the Loudoun County.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Bill and collect semi-annual real estate, semi-annual prorated personal property, and annual business license taxes.				
Number of taxpayer inquiries	106,520	117,172	128,889	148,223
Number of accounts paid online (in thousands)	540	594	683	785
Tax value collected online in dollars (in millions)	\$226	\$248	\$285	\$328
Objective: Maintain 100 percent compliance with the County Investment Policy. Meet and exceed the established monthly benchmark in relation to the County portfolio's rate of return.				
Average dollar value of investment portfolio (in millions)	\$678	\$780	\$897	\$1,031
Average rate of return	0.81%	1.25%	1.50%	2.00%
Benchmark rate of return (average over 12 months)	0.65%	1.16%	1.20%	1.30%
Objective: Monitor and verify all County disbursements and receipts. Reconcile the County's 60+ bank statements within 60 days of month end.				
Average number of quarterly bank transactions (in thousands)	310	424	466	513
Percent of bank reconciliations completed in 60 days	100%	100%	100%	100%
Objective: 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 ¹	44%	30%	30%	35%
Objective: Research and process payment re-application or authorize refunds for real property and personal property.				
Number of tax refunds authorized	48,543	53,397	58,737	67,548
Number of payment reversal or re-applications	11,918	12,276	12,644	14,540
Number of delinquent collection actions taken (Liens, DMV stops, bankruptcy, courts)	n/a ²	195,500	215,050	247,308

¹ Liquidity is variable and based on market conditions and cash flows

² Any "n/a" indicates a new measure which may not have historical data.



Treasurer

FY 2020 and Beyond

As part of the assumption of real and personal property tax billing for the towns, the Treasurer anticipates the need for a Collection Specialist (1.00 FTE) in FY 2020. This need was identified in the item presented to the Board of Supervisors in July 2017. Real property tax administration, collection, and billing will be transitioned in FY 2019 with personal property taxes to follow in FY 2020.

The Office will continue to review all County and School financial controls to ensure all financial transactions authorized through the County are secure to protect the County, the Schools, and the taxpayer. 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 will continue to put an increased demand for services on the Treasurer's Office's investment group.

The Office anticipates an increase in the workload of the reconciliation group, driven by the number of transactions the County and Schools make through the County's various bank accounts. The number of transactions continues to increase due to the growing population of the County and the expansion of payment methods in other departments, including payments made with credit card and online payments. Billing, collecting, and processing tax payments along with the reconciling of bank accounts are core services provided by the Office.

The FY 2020 Projected Budget for the Office of the Treasurer includes an increase in local tax funding in the amount of \$152,203. Personnel expenditures increased by \$135,738 or 3 percent. Operating and maintenance expenditures increased by \$16,465 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

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.

FY 2019: The Board approved 1.00 FTE for a Financial Control Specialist for Town Billing.



Treasurer

Department Programs

Department Financial and FTE Summary by Program^{1, 2}

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Administration of the Revenue	\$5,014,646	\$5,655,956	\$6,171,089	\$6,323,292
Project Fairness/Cost Recovery	93,869	97,867	0	0
Total – Expenditures	\$5,108,515	\$5,753,823	\$6,171,089	\$6,323,292
Revenues				
Administration of the Revenue	\$13,152,210	\$9,777,737	\$13,963,590	\$13,963,590
Project Fairness/Cost Recovery	778,033	621,950	0	0
Total – Revenues	\$13,930,243	\$10,399,687	\$13,963,590	\$13,963,590
Local Tax Funding				
Administration of the Revenue	\$(8,137,564)	\$(4,121,781)	\$(7,792,501)	\$(7,640,298)
Project Fairness/Cost Recovery	(684,164)	(524,083)	0	0
Total – Local Tax Funding	\$(8,821,728)	\$(4,645,864)	\$(7,792,501)	\$(7,640,298)
FTE				
Administration of the Revenue	48.00	49.00	51.00	51.00
Project Fairness/Cost Recovery	1.00	1.00	0.00	0.00
Total - FTE	49.00	50.00	51.00	51.00

Program Descriptions

The Office of the Treasurer serves Loudoun's citizens through a single program.

- 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 all receipts (wires, check, and currency) 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; 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; and 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 notifies the public and implements new processes and procedures to accommodate such changes. Beginning in FY 2019, the Treasurer's Office will assume responsibility for the administration of, the collection of, and the billing of real property taxes for up to seven incorporated towns of the County.

¹ Sum may not equal due to rounding.

² Project Fairness will be eliminated along with vehicle decals effective July 1, 2018



Public Safety and Judicial Administration

FY 2019 Adopted Budget

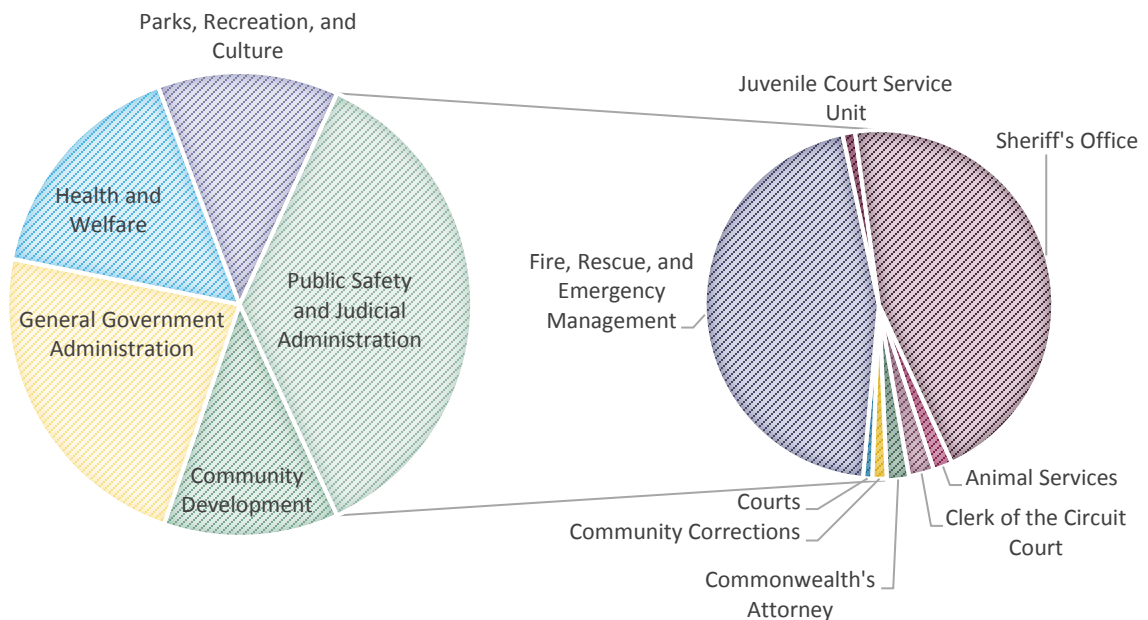
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PUBLIC SAFETY AND JUDICIAL ADMINISTRATION SUMMARY

FY 2019 ADOPTED EXPENDITURES



Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Animal Services	\$2,922,674	\$3,378,982	\$3,537,675	\$3,704,516
Clerk of the Circuit Court	4,318,077	4,425,083	4,589,272	4,721,220
Commonwealth's Attorney	3,563,001	3,896,450	4,060,405	4,179,317
Community Corrections	2,071,585	2,351,954	2,625,591	2,699,714
Courts	1,425,348	1,533,153	1,673,880	1,716,024
Fire and Rescue	71,869,522	83,062,727	89,133,020	91,477,095
Juvenile Court Service Unit	2,081,787	2,175,748	2,283,968	2,345,434
Sheriff's Office	84,212,725	88,791,371	89,359,992	\$94,440,424
Total	\$172,464,719	\$189,615,467	\$197,263,803	\$205,283,744

ANIMAL SERVICES

The mission of Loudoun County Animal Services (LCAS) is to serve the community by promoting public safety and the compassionate treatment of all animals through humane education, community outreach, sheltering, and law enforcement. The vision of LCAS is to inspire Loudoun through proactive programming and thoughtful application of resources in order to lead the community's commitment toward progressive animal services and public safety. LCAS engages extensively in community outreach efforts that support and promote pet adoptions, animal welfare, code compliance, and volunteerism. LCAS provides the community with guidance and support on a variety of animal related issues and utilizes educational and informational resources with the goal of informing the public on all aspects of the Department's work.

Animal Services' Programs

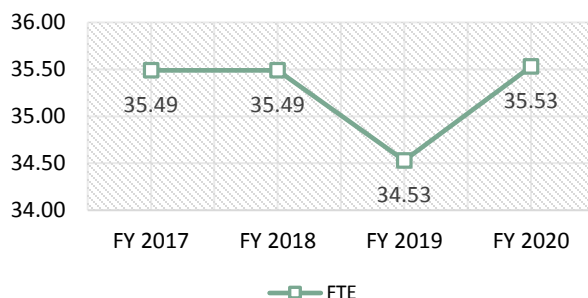
Animal Shelter

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

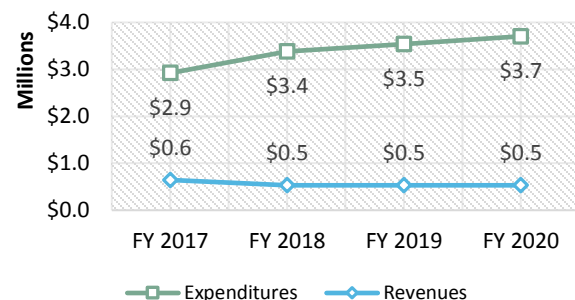
Animal Control

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

Staffing Trends



Expenditures/Revenues History





Animal Services

FY 2018 Highlights

In FY 2018, Loudoun County Animal Services (LCAS) saw unprecedented success in the areas of adoption and outreach. LCAS received achievement awards from both the National and Virginia Association of Counties for innovative, life-saving programming in “The Year of the Cat.” In conjunction with the launch of this program, a record high 93 percent live release rate was realized, in which 93 percent of animals entering the Department’s custody were placed through adoption, transferred to rescue, or reunified with owner.

The Department also aimed to improve outreach efforts through hosting two low cost wellness clinics for the public, providing rabies and microchips for a total of 291 pets and increasing mobile adoption activities by more than 40 percent. Through more aggressive recruitment and training models, volunteer staffing increased by 18 percent, providing an estimated \$25,249 in additional benefit to the County over the same time period last year. In addition to short-term volunteer opportunities, the Department expanded the foster family program, increasing the number of animals receiving life-saving foster care by 30 percent. In a joint effort with the Office of Emergency Management, Animal Services also coordinated a full scale evacuation and repopulation exercise to train staff and volunteers in emergency protocols involving animals.

Additionally, in order to ensure a continued level of exceptional service to the public, a third dispatcher was hired and fully trained in late FY 2017, enabling the number of citizen calls resolved over the phone to increase by 46 percent, and allowing the reservation of limited officer resources for more complex cases.



Animal Services

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,455,884	\$2,804,106	\$2,925,314	\$3,085,287
Operating And Maintenance	466,790	574,876	612,361	619,229
Total – Expenditures	\$2,922,674	\$3,378,982	\$3,537,675	\$3,704,516
Revenues				
Permits, Fees And Licenses	\$468,740	\$434,750	\$434,750	\$434,750
Fines And Forfeitures	4,363	8,000	8,000	8,000
Use Of Money And Property	650	1,500	1,500	1,500
Charges For Services	119,223	87,200	87,200	87,200
Miscellaneous Revenue	11,197	0	0	0
Recovered Costs	1,542	0	0	0
Other Financing Sources	39,119	0	0	0
Total – Revenues	\$644,834	\$531,450	\$531,450	\$531,450
Local Tax Funding	\$2,277,840	\$2,847,532	\$3,006,225	\$3,173,066
FTE¹	35.49	35.49	34.53	35.53

Currently, the Department of Animal Services employs 3.00 FTE to serve customers on the front line in the areas of pet adoptions, dog license sales, animal redemption, animal surrender, foster placement, administrative support, and general customer service. The minimum service level involves providing these services in a friendly and efficient manner; however, exponential growth of demand has created challenges for the Department to meet customer needs. The minimum service level also includes oversight of state-mandated reports and record-keeping. Over the past five years, while intakes have remained static, the Department has seen substantial increases in traffic requiring complex customer service assistance, including pet adoptions (up 230 percent), animals placed in foster care (up 314 percent), and animal transfers (up 440 percent), all of which correspond to an increase in administrative duties to adhere to state-mandated reporting requirements. In the spring of 2016, the Department expanded hours to meet growing demand for services and is now open for 39 percent more hours on a weekly basis. In order to handle the increase in daily business, staff no longer are able to adequately perform some of the fundamental tasks required of the front counter operations, such as adoption follow-ups or programming that aids in reduced animal intakes (such as pet retention initiatives, surrender counseling and matching of lost and found reports).

During high traffic hours, customer service falls below expectation, as wait times can exceed an hour. The result is abbreviated adoption counseling, delayed pet reunification, and a hold on animal intakes. To address this need, the Board of Supervisors approved funding for a Customer Service Assistant (1.00 FTE) in the FY 2019 Adopted Budget.

¹ Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



Animal Services

The FY 2019 Adopted Budget for the Department of Animal Services includes an increase in local tax funding in the amount of \$158,693. Personnel expenditures increased by \$121,208 due to a 3 percent market-based salary adjustment, a 3.5 percent merit-based increase for staff, and the addition of 1.00 FTE for a Customer Service Assistant. Operating and maintenance expenditures increased by \$37,485 primarily due to increases in contractual service costs and internal operations costs. Revenues are projected at the FY 2018 level for FY 2019.

Department Performance Measures

Mission: To serve the community by promoting public safety and the compassionate treatment of all animals through humane education, community outreach, sheltering, and law enforcement.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Animal Shelter				
Objective: Increase presence in community through social media, online, and outreach activities.				
Number of outreach activities to promote Animal Services	98	72	72	72
Number of humane education activities	114	70	80	80
Number of participants attending humane education and outreach activities	15,904	10,000	11,000	11,000
Number of owned animals provided with low cost vaccination or microchip services	216	290	325	360
Objective: Achieve a 70 percent or higher rate of live animal outcomes.				
Total live release rate	92%	82%	84%	84%
Total intake of dogs	1,011	900	950	950
Total intake of cats	937	1,100	1,150	1,150
Objective: Increase the level of volunteer support through appropriate training.				
Total number of volunteer hours	6,983	5,600	5,700	5,700
Value of volunteer hours	\$145,206	\$130,000	\$132,000	\$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	98%	98%	98%	98%
Animal Control				
Objective: Improve effectiveness of call taking services.				
Number of wildlife phone calls	3,542	3,600	3,650	3,650
Percentage of wildlife calls resolved through education.	57%	60%	60%	60%
Total number of phone calls received	22,622	22,500	22,800	22,800
Percentage of phone calls resolved through education	46%	45%	45%	45%
Objective: Improve calls for service by Animal Control Officers (ACO).				
Total number of calls for service	4,823	5,000	5,250	5,250
Number of calls for service for dog bites	449	500	550	550
Percentage of dog bites resolved outside of court	90%	90%	90%	90%
Number of calls for service for investigations	1,201	1,300	1,350	1,350



Animal Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Percentage of investigations resolved outside of court	95%	93%	90%	90%
Number of calls for service for routine calls	1,934	2,100	2,300	2,300
Percentage of routine calls resolved outside of court	98%	98%	95%	95%
Objective: Increase the percentage of dogs licensed in Loudoun County.				
Number of new and renewed dog licenses sold	25,959	27,000	27,000	27,000
Percentage of dogs licensed in Loudoun County	45%	45%	46%	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	20	25	25	25
Average response time for animals in danger and other urgent calls (Minutes) Target = 35 Minutes	25	27	27	27
Average response time for routine calls (minutes) Target Response = 420 minutes	326	330	330	330



Animal Services

FY 2020 and Beyond

In FY 2020, the Department anticipates expansion of wellness events for owned pets, growth and development of the humane education curriculum, and the launch of a comprehensive community outreach program through "Community Pawlicing," a grassroots initiative to engage citizens in their neighborhoods to improve animal welfare, increase pet retention, and reduce animal-related crimes.

In FY 2021, Animal Services anticipates the opening of a new 25,000 square-foot animal care facility in Leesburg to replace the aging shelter in Waterford. The new building will have the capacity to expand and improve animal intake, reunification, and adoption services, host community programs, and provide basic veterinary care onsite for sheltered pets, while providing companion animals with friendly, home-like environments to stay in while awaiting adoption. The Department will need to hire a licensed veterinarian approximately six months prior to opening the new facility in order to ensure that all state and federal licenses for controlled substances and medical facilities are in place prior to opening.

The FY 2020 Projected Budget for the Department of Animal Services includes an increase in local tax funding in the amount of \$166,841. Personnel expenditures increased by \$159,973, which includes a 3 percent increase and the cost to hire a veterinarian approximately six months prior to the opening of the new facility in FY 2021. Operating and maintenance expenditures increased by \$6,868 which includes a 1 percent increase and approximately six months of operating and maintenance costs for the veterinarian. Revenues are held at the FY 2019 Adopted Budget level for FY 2020.

FTE History

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

FY 2019: The Board approved 1.00 FTE for a Customer Service Assistant.

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Animal Shelter	\$1,516,300	\$1,721,109	\$1,819,488	\$1,939,004
Animal Control	1,406,374	1,657,873	1,718,187	1,765,512
Total – Expenditures	\$2,922,674	\$3,378,982	\$3,537,675	\$3,704,516
Revenues				
Animal Shelter	\$148,476	\$73,500	\$73,500	\$73,500
Animal Control	496,358	457,950	457,950	457,950
Total – Revenues	\$644,834	\$531,450	\$531,450	\$531,450
Local Tax Funding				
Animal Shelter	\$1,367,824	\$1,647,609	\$1,745,988	\$1,792,546
Animal Control	910,016	1,199,923	1,260,237	1,307,562
Total – Local Tax Funding	\$2,277,840	\$2,847,532	\$3,006,225	\$3,173,066
FTE				
Animal Shelter	18.51	18.51	18.53	19.53
Animal Control	16.98	16.98	16.00	16.00
Total – FTE	35.49	35.49	34.53	35.53



Animal Services

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.
- 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 sick, injured, rabid or dangerous animals and ensure 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 Countywide 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 facilitate the foster and transfer programs to find the best placement or connection for each animal while supporting the community's 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.



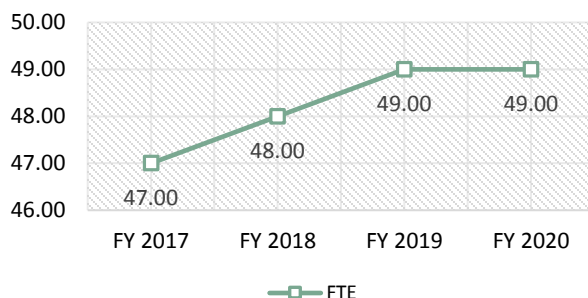
CLERK OF THE CIRCUIT COURT

The Clerk of the Circuit Court is a Constitutional Officer. The Clerk's Office performs multiple services for citizens, business professionals, and judges. The Code of Virginia provides more than 800 statutory duties and responsibilities that the Clerk of the Circuit Court is responsible to perform, many of which are very complex and legally sophisticated. In addition, many of the duties that are performed by 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.

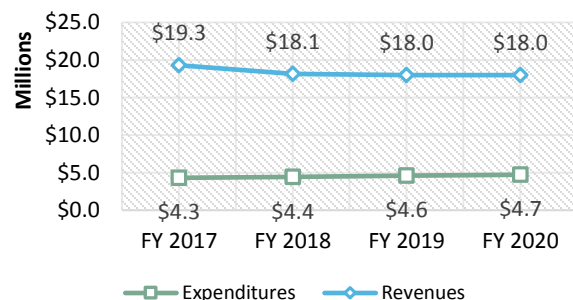
The Clerk of the Circuit Court's Programs

Recording Division	Administers programs related to deeds, mortgages, plats, judgments, and other land records; assesses state and local recordation taxes.
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; 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 and Deed Research Division	Manages historic records collections from 1757 to early 1900s; manages records preservation and conversion of paper to digital records; provides public research assistance; manages operations of off-site records facility. Provides public access to public land records information.
Administrative 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 2018 Highlights

The Clerk's Office continues to embrace and utilize new technologies. In the latter part of FY 2017 there was a major upgrade to the Supreme Court Financial Management System, resulting in a more efficient and user friendly platform. In addition, the Clerk's Office began accepting online payments for criminal costs, fines, and restitution in September 2017, which increased convenience for customers and decreased wait times. In FY 2018, the Land Records, Public Services, Probate, and Historic Records Divisions implemented a major upgrade of the Records Management System that increased the efficiency and reliability of the system, ensuring an enhanced receipting, recording, indexing, and research system. The Office continues to digitize paper records with a goal of reducing the footprint of retained papers. The Administration division was also involved in the planning for technology needs for the new courthouse expansion project.

The Clerk's Office continues its historic preservation efforts. To date, the Office has preserved and digitized over 100,000 images of historic records which constitutes approximately 40 percent of the historic records retained in the Clerk's Office. These records span the entire history of Loudoun County from 1757 to the present. For these efforts, along with public outreach efforts, the Historic Records and Deed Research Division received the 2017 Virginia Association of Counties (VACo) award for Government Best Practices for Communications and Public Awareness Programs. The Historic Records public outreach program efforts and partnerships increased this fiscal year, resulting in an increased number of citizen visitors to the Office, along with increased attendance at the history programs offered to the community.

In FY 2018, the Board of Supervisors added 1.00 FTE for a Civil Case Management Clerk. This position has decreased citizen wait times for services within the Civil Division, ensured that statutory requirements were fulfilled in a timely manner, and decreased the amount of overtime used within this department. While workload in this division continues to grow, the additional position allows the Clerk's Office to maintain a high level of service, resulting in quicker processing and issuance of legal documents, and improved response time to citizen inquiries.

Workload continues to increase among all divisions of the Clerk's Office, primarily related to population growth, complexity of court cases, and a growing real estate market. There was an increase in the issuance of marriage licenses, fictitious business names, and notary oaths in FY 2017. This trend continues in FY 2018. In addition, the Jury Management Division continues to see an increase in the number of jury trials in FY 2018. The Probate Division saw an increase in the number of wills probated in FY 2017, which is expected to increase with population growth. The Office continues to monitor workload throughout all divisions and promote cross-training among the Clerk's staff, providing managers the ability to reallocate duties among the staff to best meet the needs of the citizens of the County.

The Clerk's Office will continue the digitization of all court records, increasing the availability of these records to judges, staff, attorneys, and the citizens of the County. Digitization of court records and the move towards a paperless court is a priority of the Clerk's Office. This move towards digitization of all court records will decrease costs for paper, toner, and case files and increase efficiencies for staff who process the court files.



Clerk of the Circuit Court

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$4,041,864	\$4,146,698	\$4,302,756	\$4,431,839
Operating and Maintenance	276,213	278,386	286,516	289,381
Total – Expenditures	\$4,318,077	\$4,425,083	\$4,589,272	\$4,721,220
Revenues				
Other Local Taxes	\$13,495,539	\$12,550,000	\$12,550,000	\$12,550,000
Permits, Fees, And Licenses	14,284	155,000	10,000	10,000
Charges For Services	1,047,008	1,045,000	1,045,000	1,045,000
Recovered Costs	245,614	0	37,000	37,000
Intergovernmental - Commonwealth	4,494,147	4,398,577	4,344,840	4,344,840
Total – Revenues	\$19,296,591	\$18,148,577	\$17,986,840	\$17,986,840
Local Tax Funding	(\$14,978,514)	(\$13,723,494)	(\$13,397,568)	(\$13,265,620)
FTE	47.00	48.00	49.00	49.00

The Office's primary area of need for FY 2019 is within the Historic Records and Deed Research Division. This division is responsible for the preservation and retention of all land records, judgment records, plats, and historic records retained by the Office since the inception of Loudoun County in 1757. The workload for this division has steadily increased over the last three fiscal years, with a 10 percent increase in patron visits from FY 2016 to FY 2017. This division is responsible for all public and community outreach programs related to historic records. There has been a substantial increase in attendance at public seminars and programs, as well as requests for partnerships with Loudoun County Public Schools. As awareness of the digital and preserved resources that the Historic Records Division maintains continues to grow, the greater the public interest. The workload has increased such that the Clerk's Office is pursuing the use of grant funds to increase not only preservation efforts, but also public outreach efforts as well.

To address this increased workload, the FY 2019 Adopted Budget includes the conversion of a temporary employee to a full-time, regular 1.00 FTE Historic Records Clerk. The Historic Records Division has been using a temporary employee for four years, funded entirely by technology grant funds for the conversion of paper to digital records. This grant funding source is restricted to only technology-related expenditures. In this case, it requires the temporary position's duties to be exclusively related to preservation, scanning, and enhancing public access to records through digitization. With the FY 2019 request, this position will be able to support the Historic Records Division with other activities, such as public outreach and education programs, which will assist managing the increased demand. This position includes funding in the amount of \$37,000 in technology grant funding for the conversion and preservation duties of this position, and \$32,610 of local tax funding.

The FY 2019 Adopted Budget for the Clerk of the Circuit Court includes an increase in local tax funding of \$325,926. Personnel expenditures increased by \$156,058, due to the addition of the Historic Records Clerk, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$8,130, primarily due to a one-time base budget adjustment of \$3,500 for a training on biological and

¹ Sums may not equal due to rounding.



Clerk of the Circuit Court

narcotics evidence retention and management. Revenue has decreased by \$161,737, primarily driven by the Office no longer collecting Remote Access Fees for the County.

Department Performance Measures

Mission: To facilitate the orderly conduct of governmental, judicial, 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, judgement records, and legal documents; providing public inspection of permanent records; and providing efficient administration of court cases and Clerk's Office services.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 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	45,000	40,000	40,000	40,000
Objective: Probate all wills and estates as required annually by the Code of Virginia.				
Number of wills probated	641	659	678	699
Probate documents indexed/scanned	4,674	5,008	5,582	5,840
Objective: Annually issue Concealed Handgun Permits within 45 days per the Code of Virginia.				
Number of concealed handgun permits issued	3,127	3,698	3,423	3,355
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	691	704	694	694
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	11,357	13,364	14,032	12,032
Objective: Review marriage license applications and legally issue marriage licenses.				
Number of marriage licenses issued	2,138	2,299	2,337	2,383
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	219	289	294	288
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	68,629	75,789	77,418	80,918
Objective: Review applications for business names to ensure compliance with law and properly record fictitious business filings.				
Number of fictitious business name ²	1,126	1,280	1,182	1,230

¹ This measure's data fluctuates from year to year due to more files available digitally each year. As the digitization of court files increases the volume of records accessible on a computer increases, the number of paper court files needed to be retrieved for public inspection decreases. It is anticipated that the impact of digitization will begin in FY 2020.

² This measure's data is variable depending on the number of businesses using a trade name to conduct business.



Clerk of the Circuit Court

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
applications filed				
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	8,240	10,626	11,157	11,491
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.				
Number of criminal orders and notices prepared and disseminated	8,052	8,722	8,940	9,297

FY 2020 and Beyond

The workload within all divisions of the Clerk's Office continues to grow at a steady pace, mainly attributed to population growth, the increasing complexity and number of cases being heard by the court, increased commercial and residential real estate activity, and a continued increase in pro-se litigants. To handle these workload increases, the Office will continue to embrace new technologies that will create more efficient methods of delivering high quality services, as well as continually analyzing workload areas and the allocation of duties to staff throughout the Office.

As the courthouse expansion moves forward, the Clerk's Office will continue to work closely with the Capital Improvement Program team, the Department of Information Technology, and the Virginia Supreme Court's Technology Department to ensure that technology needs are addressed. The Clerk's Office Administrative Division assisted in the initial technology development for the courthouse expansion and will continue to assist the Department of Information Technology as the project progresses. The Office continually evaluates, in conjunction with the Department of Information Technology, the information technology needs of both the Office and courthouse complex as a whole. As the courthouse expansion project advances, and as the informational technology needs of the agencies housed within the courthouse become more complex, there may be a need for additional information technology personnel support in the future.

The Clerk's Office is the curator of a diverse collection of historical records that require special care and preservation to ensure safe-keeping for future generations. The preservation and digitization of these records is an ongoing project and priority for the Historic Records and Deed Research Division. This division also hosts community outreach and educational programs for the public and Loudoun County Public Schools. Preserving the records and educating the public on the unique and valuable historic documents that are safeguarded by the Office remains a priority in FY 2020 and beyond.

Workload in the Judicial Divisions of the Clerk's Office will continue to increase each year as the population served increases. This population growth impacts the number of cases heard in the Circuit Court. Increased caseload in the Circuit Court directly impacts the workload and caseload for the Clerk's Office and the Judicial Divisions (Judicial Services, Criminal Case Management, Civil Case Management, and Jury Management), which render legal assistance to the judges, prepare numerous legal documents, and process significant legal paperwork for state and local public safety agencies. The number of cases being heard has increased, along with the complexity of these cases, which comes with a highly educated and growing population.

The FY 2020 Projected Budget for the Clerk of the Circuit Court includes an increase in local tax funding in the amount of \$131,948. Personnel expenditures increased by \$129,083, or 3 percent, while operating and maintenance is increased by \$2,865 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.



Clerk of the Circuit Court

FTE History

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

FY 2018: The Board approved 1.00 FTE for a Civil Case Management Clerk.

FY 2019: The Board approved 1.00 FTE for a Historic Records Clerk.



COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia. The primary function of the Office of the Commonwealth's Attorney is to investigate and prosecute felony, misdemeanor, traffic, and juvenile criminal cases in concert with local and federal law enforcement agencies as well as complaints from private citizens. Prosecutors are available 24 hours per day to handle law enforcement emergencies or other situations that require immediate attention. The Office also provides domestic violence prosecution and multi-agency collaboration through the Domestic Violence Steering Committee and the Domestic Abuse Response Team (DART).

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

The Office of the Commonwealth's Attorney also oversees the Loudoun County Victim and Witness Assistance Program. The program serves as an interface between the judicial system and crime victims and witnesses to help ensure victim and witness cooperation in prosecution, to increase witness safety, and to reduce the level of trauma often associated with criminal cases.

There are over 300 statutory duties and responsibilities of the Commonwealth's Attorney as prescribed in the Code of Virginia.

Commonwealth's Attorney's Programs

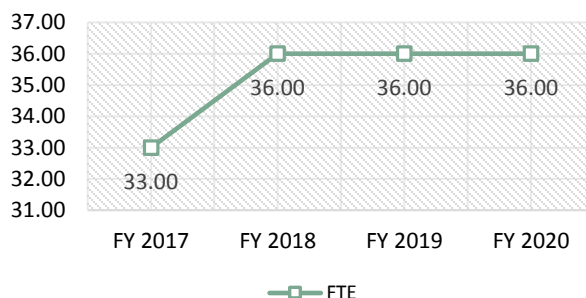
Office of the Commonwealth's Attorney

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

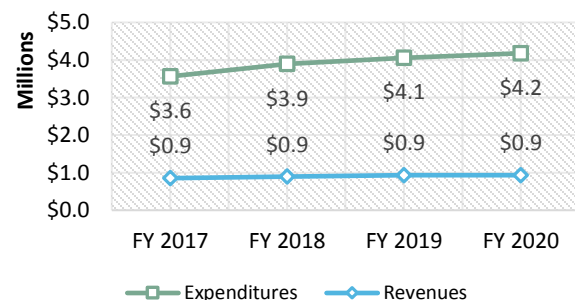
Victim and Witness Assistance Program

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

Staffing Trends



Expenditures/Revenues History





Commonwealth's Attorney

FY 2018 Highlights

Three new full-time positions were added to the Commonwealth's Attorney's Office for FY 2018. A Legal Services Assistant was approved to assist in the preparation of the "7:30 Docket" and to scan old case files into Laserfiche. The position, filled in July 2017, has provided noticeable workload relief to the other support staff. A Victim and Witness Assistance Program Case Manager, also hired in July, was approved to relieve the high caseloads for the group. In addition to a decrease in caseloads, the Office has also seen an increase in the time and service that the program managers can dedicate directly to victims. The third position, a Domestic Violence Staff Attorney was approved to address the growing service level needs of the Domestic Violence/Sex Crimes team. This position was filled in November, and the process of adjusting case assignments is underway. While caseloads will undoubtedly decrease as a result of the additional attorney, this additional position serves more to address the complexity of these cases which demand more of staff than a typical case.

In January 2018, the Child Abuse/Domestic Violence team as well as the Victim and Witness Assistance Program will relocate to another office within downtown Leesburg so that the current facility can be demolished. The two groups are expected to be in this temporary office for approximately three years until the Courts Complex capital project is complete.

The Circuit Court is working on the re-establishment of a Drug Treatment Court program in Loudoun County. This program would augment the multi-systems approach to treating substance abuse and be an effective intervention for the reduction of recidivism of individuals involved in the criminal justice system due to abuse and dependence on substances. In February 2018, the Board of Supervisors directed staff to proceed with the process of convening a Local Drug Court Advisory Committee for the purpose of carrying out the required planning and application process for a new Adult Drug Court in the County. As required by State Code, the Commonwealth's Attorney is a member of this committee.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$3,377,787	\$3,721,981	\$3,915,369	\$4,032,830
Operations And Maintenance	185,214	174,469	145,036	146,486
Total – Expenditures	\$3,563,001	\$3,896,450	\$4,060,405	\$4,179,317
Revenues				
Charges For Services	\$10,871	\$0	\$0	\$0
Intergovernmental – Commonwealth	843,010	896,235	933,770	933,770
Total – Revenues	\$853,880	\$896,235	\$933,770	\$933,770
Local Tax Funding	\$2,709,120	\$3,000,215	\$3,126,635	\$3,245,547
FTE	33.00	36.00	36.00	36.00

The Office of the Commonwealth's Attorney continues to respond to increasing workloads and the needs of the community. Additional resources are not requested for FY 2019.

The FY 2019 Adopted Budget for the Office of the Commonwealth's Attorney includes a decrease in local tax funding in the amount of \$126,420 due to increased revenues. Personnel expenditures increased by \$193,388 primarily due

¹ Sums may not equal due to rounding.



Commonwealth's Attorney

to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance expenditures decreased by \$29,433 due to the centralization of vehicle maintenance costs in the Department of General Services, rather than within each individual department. Revenue increased by \$37,535 due to the right-sizing of reimbursement revenue from the Virginia Compensation Board.

Department Performance Measures

Mission: To aid 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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Prosecute criminal cases, review investigations, and render legal opinions and advice, all within the guidelines of the State Supreme Court.				
Number of Forfeiture Actions Initiated	14	50	50	50
Number of Jury Trials	39	50	50	50
Number of Probation Violation Hearings	549	500	500	500
Objective: Provide support, guidance, and information regarding the criminal justice system to victims and witnesses of crimes.				
Number of Criminal Injury Compensation Fund claims	64	100	100	100
Number of Referrals to Loudoun Abused Women's Shelter (LAWS) and other agencies ¹	554	1,000	1,000	1,000
Number of victim impact statements issued	76	100	100	100
Number of victims provided services	937	1,000	1,000	1,000

FY 2020 and Beyond

It is anticipated that the Office will move into the new Courts Complex once the Court Expansion Project is complete.

While the Office has no new initiatives on the horizon, the Office could be impacted by initiatives of other County departments, such as the establishment of a Mental Health Docket in the General District Court and the re-establishment of a Drug Court in the Circuit Court. The Office will continue to engage in discussions with these departments and support the initial implementation of both programs. Once both programs are operational, the Office will evaluate workload, both general and specific to the programs, to determine whether or not additional resources are necessary for the Commonwealth's Attorney's Office. The Office can support up to 20 cases for the Drug Court program with existing staff resources.

The Office continues to support the Body Worn Camera (BWC) Pilot Program by the Loudoun County Sheriff's Office with existing resources. If the program should be expanded, additional resources would be necessary for the Office of the Commonwealth's Attorney.

The FY 2020 Projected Budget for the Office of the Commonwealth's Attorney includes an increase in local tax funding in the amount of \$118,911. Personnel expenditures increased by \$117,461 or 3 percent. Operating and maintenance expenditures increased by \$1,450 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

¹ Beginning in FY 2017, the number of referrals to LAWS are tracked via database. It is possible some referrals were missed in the first year of the database.



Commonwealth's Attorney

FTE History

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

Department Programs

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 per day to handle law enforcement emergencies or other situations that require immediate attention. The attorneys are also available to work with law enforcement agencies to provide legal advice as required to facilitate investigations in specific complex or high-profile cases. The office has one prosecutor specifically assigned to regional gang matters and coordinates the flow of information 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 (DART), the Child Protective Committee, and the Child Advocacy Center.



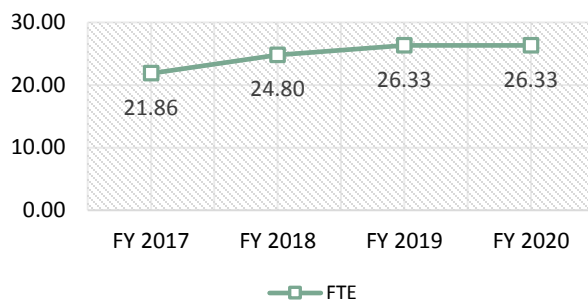
COMMUNITY CORRECTIONS

The Department of 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.

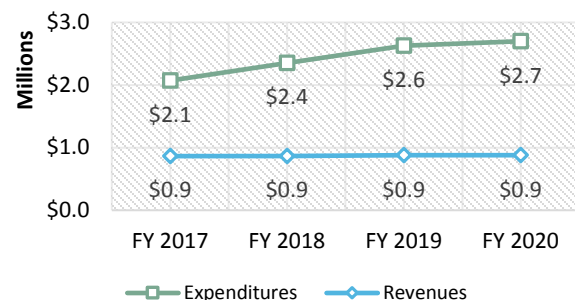
Community Corrections' Programs

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 2018 Highlights

During FY 2017, the Department received 436 new referrals from the General District Court for supervision of defendants convicted of driving while intoxicated (DWI). Over 200 of these defendants were sentenced to one year of enhanced supervision because they were repeat offenders, had a blood alcohol content (BAC) above 0.15 percent, or both. Enhanced supervision provides intensive treatment and supervision with a progress review hearing in court. The Department was able to provide uninterrupted and effective supervision with the additional Probation Officer position in the FY 2018 Adopted Budget. In FY 2018, the rate of DWI referrals is trending slightly higher than the previous year's rate.

In FY 2017, the Department's Pretrial Division concluded the fiscal year having experienced a 25 percent increase in pretrial supervision referrals from the previous fiscal year. The rate of referrals in FY 2018 has remained at the FY 2017 level. The new Pretrial Officer, which was approved for the FY 2018 Adopted Budget, is filled and has allowed the Department to continue to provide effective supervision services.

Electronic monitoring of probationers and pretrial defendants continues to be a cost-effective resource successfully utilized by the Department for the courts to provide an effective alternative to incarceration. The Department provided over 10,000 days of supervision for 106 individuals during FY 2017, utilizing both GPS and remote alcohol breath testing. This technology enables location tracking, travel zone enforcement, curfew enforcement, and alcohol testing. The cost of the technology is offset by assessment and monitoring fees paid by defendants.

The General District Court is scheduled to implement a Mental Health Docket in early FY 2019. In December 2017, the Department was awarded a \$50,000 grant from the U.S. Department of Justice's Byrne Justice Assistance Grant Program, through Virginia Department of Criminal Justice Services which will be used to assist the Community Criminal Justice Board with the planning and implementation of a Mental Health Docket Program for those individuals with serious mental health issues. The grant funds will be used for staff training associated with establishing the docket as well as clinical treatment services for defendants diagnosed with serious and persistent mental illness. Grant funds will also be used to train community corrections staff in working with defendants with developmental disabilities, and with gang-involved youth and adults.

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,875,868	\$2,115,278	\$2,393,307	\$2,465,107
Operating and Maintenance	195,716	236,676	232,284	234,607
Total – Expenditures	\$2,071,585	\$2,351,954	\$2,625,591	\$2,699,714
Revenues				
Charges For Services	\$130,743	\$75,000	\$75,000	\$75,000
Recovered Costs	68,593	132,334	133,542	133,542
Intergovernmental - Commonwealth	658,764	658,764	670,874	670,874
Intergovernmental - Federal	8,838	0	0	0
Total – Revenues	\$866,938	\$866,098	\$879,416	\$879,416
Local Tax Funding	\$1,204,646	\$1,485,856	\$1,746,175	\$1,820,298
FTE	21.86	24.80	26.33	26.33



Community Corrections

The FY 2019 Adopted Budget includes the resources necessary to continue to provide more effective pretrial and probation services to the County. The Adopted Budget includes a base adjustment totaling \$23,622 for the increased costs of medical and lab supplies associated with drug testing, counseling and treatment services, and staff training and development.

The FY 2019 Adopted Budget includes \$102,592 in local tax funding and 1.00 FTE for an additional Probation Officer. The judiciary continues to show a desire to address the needs of seriously mentally ill individuals who are involved in the criminal justice system. The judges continue to seek the services of Community Corrections in minimizing the exposure of incarceration for this vulnerable population through intensive case management and supervision, and in some cases, coordination of clinical services. This population often has complex needs, and case management can be time consuming. In the past, the Department utilized the expertise and training of the Probation Division Manager in providing case management for this population and for the supervision of sex-offenders. The Division Manager has maintained a caseload exceeding 70 offenders for many years, leaving little time to provide effective staff supervision and oversight. It is anticipated that the additional probation officer will assume case management and supervision duties of mentally ill probationers and sex-offenders. The Department's existing officers frequently carry caseloads of over 90 cases, which is 50 percent in excess of the state-recommended level of 60 cases. It is not anticipated that the new position will eliminate the caseload of the manager; however, the new position will assist in reducing the manager's caseload to a more reasonable level and mitigating the increases to other officers' caseloads.

The FY 2019 Adopted Budget includes \$45,380 in local tax funding and 0.53 FTE for a part-time Administrative Assistant. During the last four years, the service demands of the Administrative Manager have significantly increased as staff levels have grown and other administrative functions have become more complex. Since FY 2013, revenue from fee collection has risen from under \$20,000 per year to over \$200,000 per year, as a result the work needed to manage revenue collection has increased as well. Ordering and inventory of electronic monitoring equipment has increased from under ten units per year to over 100 per year. Within the last three years, foot traffic from defendants making office contacts has increased from approximately 900 per month to over 1,500 per month. This position will ensure that the Administrative Manager is provided with necessary relief and assistance to oversee the business operations of the Department. The part-time position will assume the responsibilities of fee collection, electronic monitoring program administration, and front desk coverage between 10:00 a.m. and 2:00 p.m., which is the peak traffic period for the Department.

The FY 2019 Adopted Budget for Community Corrections includes an increase in local tax funding of \$260,319. Personnel expenditures increased \$278,029 due primarily to a 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, and the additional two staff positions approved for the Adopted Budget. Operating and Maintenance expenditures decreased \$4,392 primarily due to changes in the allocation of grant funds offset by base budget increases for training, medical, and counseling cost increases and the two additional positions described above. Revenue increased by \$13,318 due to increased revenue from the Commonwealth of Virginia to cover a portion of the staff salary increases.



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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Enhance offender successful compliance with probation by utilizing evidence based interventions to correct negative behavior.				
Mental health treatment referrals	58	70	80	85
Shoplifter Group referrals	101	150	150	150
Number of drug tests administered	4,620	4,500	4,500	4,500
Number of days offenders are on electronic and alcohol monitoring	10,448	10,000	10,500	10,500
DWI/Victim Impact Panels	441	500	500	500
Community service referrals	387	400	400	450
Number of Community Service hours worked	15,835	24,000	24,000	25,000
Value of Community Service hours worked	\$115,955	\$180,000	\$180,000	\$182,000
Substance abuse education/treatment referrals	300	375	375	375
Objective: Promote cost savings by offering probation and pretrial services as an alternative to housing offenders in the Adult Detention Center.				
Local Probation: 10 percent of average daily caseload	85	90	90	95
Daily cost of incarceration saved	\$18,190	\$19,260	\$19,260	\$20,425
Pretrial: 50 percent of average daily caseload	121	130	130	130
Pretrial: Daily cost of incarceration saved	\$25,841	\$27,950	\$27,950	\$27,950
Objective: Promote public safety and increase accountability by supervising persons who have been charged with and/or convicted of domestic violence (DV) and related offenses.				
Local Probation: Percent of DV offenders successfully completing probation	78%	80%	80%	80%
Local Probation: Average daily number DV cases under supervision	235	220	220	220
Local Probation: New DV cases opened	269	230	230	230
Pretrial: Percent of DV defendants successfully completing supervision	85%	90%	90%	90%
Pretrial: Average daily number of DV cases under supervision	23	25	25	25
Pretrial: New DV cases opened	153	120	120	120
Batterer/Domestic Violence group referrals	127	150	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	1,004	1,100	1,100	1,100
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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Local Probation: Percent of offenders successfully completing probation	81%	85%	85%	85%
Local Probation: Average daily number under supervision	880	900	900	950
Local Probation: New cases opened	1,505	1,500	1,500	1,500
Pretrial: Percent of defendants successfully completing supervision	78%	83%	83%	85%
Pretrial: Average daily number under supervision	261	250	250	260
Pretrial: New cases opened	851	850	850	850

FY 2020 and Beyond

The County is currently in discussion with the Courts and other stakeholders on the creation of both a Mental Health Docket in the General District Court and a Drug Court in the Circuit Court. The Department will continue to engage in those discussions and support the application and initial implementation of both initiatives. The Department will continue to evaluate workload, both general and specific to the Mental Health Docket and Drug Court, for the need for future resource requests. The Board of Supervisors directed staff to convene a local Drug Court Advisory Committee, which is a mandated process in the planning and implementation of drug courts in Virginia. The committee meets monthly, and is on track to have the planning and implementation application before the Virginia Supreme Court for consideration at its' bi-annual meeting in October of 2018.

The FY 2020 Projected Budget for the Department includes an increase in local tax funding of \$74,123. Personnel expenditures increased \$71,800 or 3 percent. Operations and maintenance expenditures increased \$2,323 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

FY 2017: The Board approved 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 approved 2.94 FTE: 2.00 FTE for a Probation Officer and a Pretrial Officer and 0.94 FTE to convert two part-time Pretrial Investigators to full-time.

FY 2019: The Board approved 1.53 FTE: 1.00 FTE for an additional Probation Officer and 0.53 FTE for a part-time Administrative Assistant



Community Corrections

Department Programs

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

- The Pretrial Division 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 reserved for higher risk and violent offenders.
- The Probation Division 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; making referrals for Interventions and treatment interventions and programs that address risk and needs; ensuring completion of court-ordered programs and interventions; payment of all fines, court costs, restitution, and fees; reporting issues of non-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 Magistrate's 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 General District Court also hears civil claims up to \$25,000. The Magistrate's 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

Serves as the court of record with original jurisdiction; tries civil cases involving disputes between private parties with claims in excess of \$25,000, divorces, will and estate cases, cases involving real property, felonies, and indicted misdemeanors. Criminal and civil appeals from the General District and Juvenile and Domestic Relations District Courts are tried de novo in this court; hears appeals from various administrative agencies.

Juvenile and Domestic Relations Court

Hears delinquent and civil cases pertaining to any person under the age of 18, as well as juvenile civil commitment hearings and adult domestic relations criminal and civil cases.

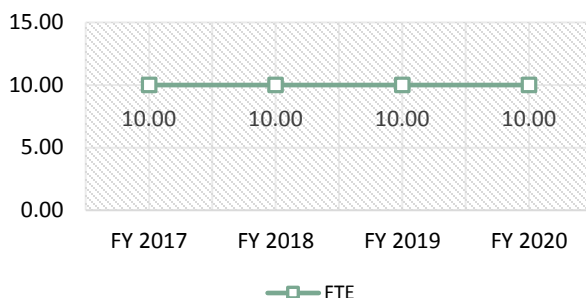
General District Court

Tries criminal, civil, and traffic court cases and arrests; holds mental health hearings; community relations; and community services programs.

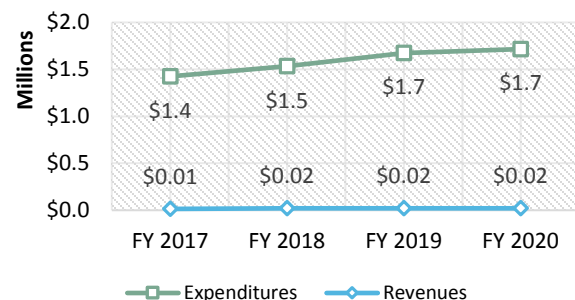
Magistrates

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 2018 Highlights

The Courts Department consists of four distinct court entities: 1) Circuit Court Judges Office, 2) Juvenile and Domestic Relations Court, 3) General District Court, and 4) Magistrate's Office. The Circuit Court Judges Office consists of three Circuit Court Judges and ten full-time County positions (10.00 FTE). The General District Court has three judges and 17 full-time state employees. The Juvenile and Domestic Relations Court has two judges, eight full-time state employees and one part-time state employee. The Magistrate's Office has seven full-time state employees. The judges in all three courts are state employees.

The General District Court's and the Juvenile and Domestic Relations Court's primary challenge has been providing competitive salaries to their staff. 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 and county employees. The relatively lower salaries are contributing to the following negative impacts on the two courts: 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 causing the managers to spend a significant amount of time recruiting to fill vacant positions and training new employees; and 3) high staff turnover negatively affecting the quality of customer service provided to the courts' patrons since more experienced employees, with their extensive knowledge, tend to provide better customer service.

The General District Court and the Juvenile and Domestic Relations Court have sought remedies for their lower pay with the Commonwealth of Virginia, requesting that the state provide higher salaries for district court staff, and with Loudoun County, requesting a local government salary supplement of 15 percent during prior budget processes. In addition, the Association of Clerks of the District Courts of Virginia prepared and proposed to the 2016 Virginia General Assembly a comprehensive report detailing the relatively lower salaries of the court personnel statewide. In response, the state provided a special statewide \$3.5 million compensation increase for district court staff for FY 2018, effective September 2017, which included increases in the entry level salaries, salary increases, and longevity salary increases for district court employees. The court staff received a 3 percent salary increase from the state in July 2017, along with all other state employees, and the substantial special state salary adjustment that addressed the lower pay of the courts staff across the entire state in September 2017. The average salary increase for that special salary adjustment was 8 percent for Loudoun's General District Court and was 7 percent for Loudoun's Juvenile and Domestic Relations Court. Even with that significant pay increase, Loudoun's district courts' staff still have a salary gap because several competitor jurisdictions continue to provide the local salary supplement to their district court staff. In response to this gap, the Board of Supervisors approved funding, beginning in FY 2019, for local salary supplements for the employees of both the General District Court and the Juvenile and Domestic Relations Court.

Circuit Court

Since January 1, 2017, when the Honorable Judge Burke F. McCahill retired, the Circuit Court has been operating with only three presiding judges. The Virginia General Assembly excluded funding from the State's FY 2018 budget to fill this vacant, fourth judge position. Therefore, the three judges, with assistance from substitute judges, have continued to process the caseload previously overseen by four judges. The reduction in the number of judges and the continued increase in the caseload may result in delays in processing cases. The increasing complexity of the Circuit Court's cases and the increasing number of cases have made the loss of that judge even more challenging. While the State's FY 2020 budget adds back the fourth judge, the FY 2019 budget only supports the current three judges.



Courts

General District Court

As discussed previously, the biggest struggle in the General District Court is employee retention as a result of the state's lower judicial salary scale and the lack of a County pay supplement. The General District Court's FY 2017 staff turnover rate was 22 percent while the County's average staff turnover rate was approximately 11 percent. With the special state salary increases received in September 2017, the General District Court's FY 2018 staff turnover should stabilize and then may eventually decrease. As discussed, additional funding is included in the FY 2019 Adopted Budget to address this issue.

The number and complexity of General District Court's cases continue to increase as the County's population and urban areas increase. In particular, the number of civil cases and traffic cases are estimated to increase significantly in FY 2018.

The General District Court will begin to implement a Mental Health Docket early in FY 2019, having planned for it during FY 2018. A stable court staff workforce, with a low turnover rate, will contribute to the success of the Mental Health Docket. The Mental Health Docket Program is a post plea docket which provides support for defendants diagnosed with serious mental illness. Defendants can be referred to the program by their defense attorney, the Commonwealth's Attorney, a Pretrial Officer, a Probation Officer, a Mental Health Case Manager, or the Judge. Those referred to the program are screened and assessed for eligibility to participate. The participants learn about the supervision and requirements of the docket, including the role of the treatment team, regarding mental health treatment, which include appointments with psychiatrists, mental health counselors, and others. The program's goal is for the participants' continued stability and progress toward realizing their treatment goals for the successful transitioning and reintegration back into the community.

Juvenile and Domestic Relations District Court

As previously discussed, the Juvenile and Domestic Relations District Court continues to struggle with employee retention as a result of the state's lower judiciary salary scale and the lack of a County pay supplement. The court's FY 2017 turnover rate was 44 percent compared to the County turnover rate of 11 percent. Due to the high staff turnover rates the past several years, the Court currently has a backlog for civil processing of approximately two months. That backlog results in delays in getting the cases on the court's docket for judicial review and action in a timely manner. With the increases included in the state budget for pay increases for FY 2018, the court's most recent recruitments went well and the court's staff turnover rate should eventually decrease. As discussed, additional funding is included in the FY 2019 Adopted Budget to address this issue.

The Juvenile and Domestic Relations Court's workload is relatively stable, even with the County's significant population growth.

Magistrate's Office

The workload of the Magistrate's Office increased during FY 2018. The Office continues to struggle with staff retention efforts much like the district courts since the Office's staff are also state judicial employees. Current staffing in the Magistrate's Office consists of one Chief Magistrate and six Magistrates. Two Magistrates, who were grandfathered in years ago, currently receive a County salary supplement, which is a specific dollar amount that does not change from year to year. The other five Magistrates are not eligible to receive a County salary supplement since it is prohibited by the State Code. According to the Executive Secretary of the Office of the Virginia Supreme Court, Loudoun's Office is two positions below where the Office should be based on workload data. Sometimes, Magistrates from other jurisdictions provide assistance to Loudoun's Office during heavy workload periods.



Courts

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,125,681	\$1,129,049	\$1,270,265	\$1,308,373
Operating And Maintenance	299,666	404,104	403,615	407,651
Total – Expenditures	\$1,425,348	\$1,533,153	\$1,673,880	\$1,716,024
Revenues				
Recovered Costs	\$14,182	\$20,768	\$20,768	\$20,768
Total – Revenues	\$14,182	\$20,768	\$20,768	\$20,768
Local Tax Funding	\$1,411,166	\$1,512,385	\$1,653,112	\$1,695,256
FTE	10.00	10.00	10.00	10.00

County revenues for the courts are limited to the General District Court's revenue for Court Appointed Attorney Fees. The General District Court, and to a lesser extent, the Juvenile and Domestic Relations District Court, collect a variety of revenues at their front counters, including County revenue for traffic fines and tickets written by Sheriff's deputies, fees for courthouse maintenance and security, court fines, and interest on delinquent fines. However, these revenues are budgeted and recorded in the financial system in those County 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 revenue for traffic tickets written by police officers for the towns of Leesburg, Middleburg, and Purcellville and then remits those revenues back to the respective towns. The court also collects revenue on behalf of the Metropolitan Washington Airports Authority (MWAA) Police at Washington Dulles International Airport, remitting the revenues to the Commonwealth of Virginia.

As discussed, the General District Court and the Juvenile and Domestic Relations Court continue to struggle with staff retention due to low judiciary salary scales at the state level. Staff turnover rates for the General District Court were 35 percent in FY 2014, 43 percent in FY 2015, 36 percent in FY 2016, and 22 percent in FY 2017. Staff turnover rates for the Juvenile and Domestic Relations Court were 22 percent in FY 2014, 11 percent in FY 2015, 44 percent in FY 2016 and 44 percent in FY 2017. High rates of staff turnover result in delays in processing cases and petitions. In the Juvenile and Domestic Relations District Court, civil petitions filed in August 2017 were not being processed until October 2017; and civil petitions filed in September 2017 were not processed until October 2017. To address this issue, the FY 2019 Adopted Budget includes \$78,197 for County salary supplements for the General District Court employees and \$39,171 for County salary supplements for the Juvenile and Domestic Relations Court employees. These amounts represent a 10 percent County salary supplement of the annual Commonwealth of Virginia salaries for the seventeen full-time positions of the General District Court and the eight full-time positions and one part-time position of the Juvenile and Domestic Relations Court.

When neighboring jurisdictions, such as the City of Alexandria, Arlington County, and Fairfax County, implemented 15 percent salary supplements for their district court employees, they experienced a decrease in their courts' staff turnover rates. The result was that management staff could focus more on the courts' operations and serving court patrons, rather than spending significant amounts of time recruiting, hiring, and training staff to fill vacant positions. The Loudoun General District Court and the Juvenile and Domestic Relations Court expect the staff turnover rate to

¹ Sums may not equal due to rounding.



Courts

decrease in FY 2019, with the implementation of the 10 percent County salary supplement in July 2018 and the FY 2018 pay increases provided the state.

The Commonwealth of Virginia provided a special salary increase of approximately 8 percent for the General District Court's staff and approximately 7 percent for the Juvenile and Domestic Relations Court's staff in September 2017 to address the relatively lower pay of the staff. Both of those special salary increases were provided by the state to all district courts across the entire state. The percentage salary increase for each court was based on the salaries of the staff at the time these were distributed. In addition, both the General District Court and Juvenile and Domestic Relations Court staff received the regular 3 percent annual salary increase provided by the state in July 2017.

The Circuit Court will continue to operate with three judges for FY 2019 since the Virginia General Assembly did not approve state funding for re-instating the Circuit Court's fourth judge for FY 2019. However, the General Assembly did include funding for that position in the FY 2020 state budget.

The FY 2019 Adopted Budget for the Courts includes an increase in local tax funding in the amount of \$140,727. Personnel expenditures increased by \$141,216 due primarily to the \$117,368 increase for the approved resource requests for the district courts' 10% County salary supplements, including seventeen General District Court employees and nine Juvenile and Domestic Relations employees; the 3 percent market-based salary adjustment for County employees; the 3.5 percent merit-based increase for County employees; and the employees' changes in fringe benefits elections. Operating and maintenance expenditures decreased by \$489 due to lower central services expenditures. Revenues are at the same level as FY 2018.

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Magistrate's Office				
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	12,209	12,000	12,000	12,000
Processes administered per magistrate ¹	3,363	3,661	3,778	3,770
Processes issued ¹	20,715	21,970	22,670	22,000
Processes issued per duty hours per magistrate ¹	1.65	2.00	2.06	3.00
General District Court				
Objective: Ensure court cases are resolved promptly and efficiently by processing all court cases.				
Number of civil cases concluded	15,143	18,615	22,500	24,425
Number of criminal cases concluded	7,408	11,225	12,125	12,550
Number of defendant requests for an interpreter	2,024	1,350	1,450	2,025
Number of traffic cases concluded	38,615	45,225	48,500	50,250

¹ The Magistrate's Office's various types of processes include arrest warrants, summonses, bonds, search warrants, subpoenas, emergency mental and medical custody orders, temporary mental and medical detention orders, emergency protective orders, and other civil processes.



Courts

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Provide information and assist the public with questions by telephone and in person.				
Number of questions answered by telephone calls per deputy clerk	77,336	77,350	77,575	77,650
Number of questions answered in person per deputy clerk	71,655	72,345	73,655	74,015
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	18,892	18,833	19,345	19,345
Number of new domestic relations cases	3,035	3,090	3,235	3,235
Number of new juvenile cases	3,963	4,007	4,081	4,081
Number of spouse abuse cases	342	331	322	322
Circuit Court Judges¹				
Objective: Maintain judicious, prompt, and efficient handling of cases by concluding cases.				
Commenced civil cases ²	7,436	7,511	7,586	7,662
Commenced criminal cases ³	2,553	2,578	2,604	2,630
Concealed handgun permit applications filed	3,148	3,179	3,211	3,243
Garnishments	219	221	223	225
Civil cases filed	3,814	3,852	3,890	3,929
Juvenile appeals	181	182	183	184
Adoptions filed	74	75	76	77
Indictments	483	487	491	496
Waivers ⁴	426	430	434	438
Bench trials	494	498	503	508
Misdemeanor appeals	663	669	675	681
Criminal juvenile appeals	17	18	19	20
Capias/Rules ⁵	470	474	478	482

FY 2020 and Beyond

The County's population growth will continue to cause an increase in the overall workload of the courts. Additionally, the increasing urbanization of the County, including residential developments with a higher population density associated with the opening of the Silver Line Metrorail System stations, will have an impact on the volume and nature of the workload. To help prepare for the continued growth, construction of the new courts complex building, which is scheduled to begin in FY 2019, will continue into FY 2020.

¹ The Circuit Court Judges' FY 2017 actual performance measures data reflects four permanent judges from July through December 2016 and three permanent judges from January through June 2017 while the FY 2018 through FY 2020 data reflects three permanent judges, with assistance with the workload provided by substitute judges.

² Commenced civil cases include garnishments, civil cases filed, juvenile appeals, and adoptions filed.

³ Commenced criminal cases include indictments, waivers, bench trials, misdemeanor appeals, criminal juvenile appeals, and capias/rules.

⁴ A waiver is an intentional, voluntary surrender of a known legal right, such as a waiver of the right to a jury trial.

⁵ 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

In May 2018, the Virginia General Assembly included state budget funding for Loudoun's fourth Circuit Court judge for the 2nd year of the biennial budget, the FY 2020 budget. Therefore, the funding for that position will become effective July 1, 2019. The General Assembly will go through a process to approve the person to fill that position.

The Circuit Court judges have expressed an interest in reinstating a Drug Court, which was discontinued by the Board of Supervisors in FY 2013. Throughout FY 2019, County staff will be working with constitutional offices and the Circuit Court to evaluate the establishment of a Drug Court, which – should it move forward – would be a funding and staffing issue during the FY 2020 budget process.

The FY 2020 Projected Budget for the Courts includes an increase in local tax funding in the amount of \$42,144. Personnel expenditures increased by \$38,108 or approximately three percent. Since the Magistrate's Office's salary supplements provided by the County do not change from year to year, those supplements are not factored into the three percent computation for the personnel expenditures increase for FY 2020. Operating and maintenance expenditures increased by \$4,036 or one percent. Revenues are held at the FY 2019 level for FY 2020.



Courts

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Circuit Court	\$1,152,568	\$1,182,236	\$1,231,795	\$1,266,176
Juvenile & Domestic Relations Court	63,061	93,023	131,876	133,978
General District Court	102,782	148,135	225,592	229,412
Magistrate's Office ²	106,937	109,759	84,617	86,457
Total - Expenditures	\$1,425,348	\$1,533,153	\$1,673,880	\$1,716,024
Revenues				
Juvenile & Domestic Relations Court	\$72	\$0	\$0	\$0
General District Court	\$14,109	\$20,768	\$20,768	\$20,768
Total – Revenues	\$14,182	\$20,768	\$20,768	\$20,768
Local Tax Funding				
Circuit Court	\$1,152,568	\$1,182,236	\$1,231,795	\$1,266,176
Juvenile & Domestic Relations Court	62,989	93,023	131,876	133,978
General District Court	88,673	127,367	204,824	208,644
Magistrate's Office	106,937	109,759	84,617	86,457
Total – Local Tax Funding	\$1,411,166	\$1,512,385	\$1,653,112	\$1,695,256
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 Magistrate's 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

¹ Sums may not equal due to rounding.

² The FY 2019 Adopted Budget expenditures for the Magistrates Office are lower due primarily to the FY 2018 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. Therefore, the FY 2019 budget does not include the salary supplement for that magistrate who terminated employment in FY 2018.

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. State positions in the Juvenile and Domestic Relations Court, General District Court, and the Magistrates Office are not presented in this FTE summary.



Courts

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 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. Each judge serves as the Chief Judge for a two-year term, starting with the most senior judge. 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 Juvenile 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 General District Court also hears protective orders, which are very time sensitive since they must be heard within ten or fifteen days from the date of filing. The court is required to find space on the docket to hear these very complex cases.
- The Magistrate's 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 Magistrate's Office operates 24 hours a day. The County funds the operating expenditures for the Magistrate's Office and provides a salary supplement for some of the magistrates in addition to their state salaries. The Magistrate's Office is under the supervision of the Supreme Court of Virginia.

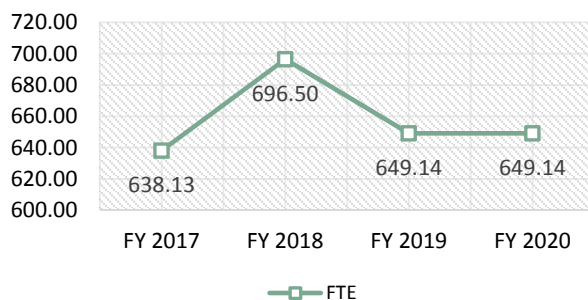




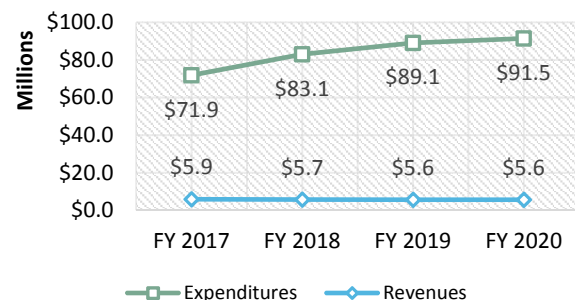
FIRE AND RESCUE

Loudoun County Fire and Rescue (LCFR) delivers essential emergency and non-emergency Fire and Emergency Medical Services (EMS) 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 management and administration of operational budget and financial programs, EMS transport reimbursement, grants management, System-wide records management, FOIA processing, and payroll administration. LCFR is also responsible for System-wide public affairs and the administration of System-wide human capital needs, to include career and volunteer human resources, health, safety, wellness, and respiratory protection programs and logistics and supply distribution, apparatus, fleet, facilities, and legislative and capital planning services. Through the Oliver Robert Dubé Training Academy, LCFR coordinates the delivery of high quality certification and continuing education programs for all System members. LCFR functions as the Public Safety Answering Point (PSAP) for the County's 9-1-1 system and operates the County's emergency communications system. The Fire Marshal's Office (FMO) has a multi-faceted mission to include fire prevention, fire lane plans review, 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





Fire and Rescue

Fire and Rescue's Programs

Administrative Services	Houses the System-wide Fire and Rescue Chief, two Assistant Chiefs, 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 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 LC-CFRS 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, safety, wellness, respiratory protection program management, human resources, staffing scheduling management, and report production.



Fire and Rescue

FY 2018 Highlights

LCFR continues to achieve success as it meets the challenges and increasing demands and scope of a growing community and expanding County infrastructure. Through the addition of resource requests in FY 2018, LCFR improved its span of control and continued addressing staffing factor issues, while maintaining current service level.

The FY 2018 Adopted Budget included 35 positions for a new Kirkpatrick Farms Fire and Rescue Station set to open during the first half of FY 2019. Staff for the station were hired and commenced training in August 2017. This station will house three emergency response vehicles – an engine, a tanker, and an ambulance – and is the first in the County to utilize an engine staffed with four personnel to better reflect industry standards. One member of each four-person team will be certified as an Advanced Life Support (ALS) provider, which gives the station additional flexibility in responding to a larger variety of calls for service. With a larger footprint and features that make the station safer and more durable, the design of the facility is the new standard for LCFR. Among its features: a central diesel filtering system to reduce exposure to engine exhaust and reduce maintenance costs, resilient and reliable bay doors, and the addition of a fourth apparatus bay. The station also includes a fitness area to help firefighters maintain their ability to function as industrial athletes. Designed for 50 years of use, the station's intentionally adaptable floorplan was designed with future expansion in mind.

Additional funding in the FY 2018 Adopted Budget allowed LCFR to operationalize a Shift Commander position on a 7/12 schedule. The addition of this position provided 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 Commander also provides a vital link between administration and the collective "boots on the ground." Another FY 2018 resource allowed LCFR to hire an Administrative Assistant for the Operations Division, improving daily activity of the whole Department.

Furthermore, the FY 2018 Adopted Budget included five positions to assist the Sterling Volunteer Fire Company with meeting the minimum staffing levels assigned to the various apparatus at the Kincora Fire Station. The request was accommodated by re-deploying five of the seven positions added to the Department for the January 2018 recruit school. These five positions were hired and started training in October 2017 as part of a second FY 2018 recruit school.

The FY 2018 addition of five dispatchers for the Emergency Communications Center (ECC) also addressed the widening scope of the Department. These positions help increase staffing per shift by one dispatcher. 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. These five positions have been hired and are currently in training.

Finally, one civilian Fire Prevention Inspector and one uniformed Assistant Fire Marshal also were approved in the FY 2018 Adopted Budget. The growth of Loudoun County has increased the number, complexity, and demand for fire and life safety inspection services over the last decade, however, no regular increase in Fire and Life Safety Inspectors has matched the County's increasing need. The addition of these two positions will enable the FMO to keep up with the current service demand. Both of these positions have been filled.

Recognizing the increasing demand for trained Fire and Rescue personnel, LCFR continues serving as a regional leader in providing Fire and Rescue training, including certification and continuing education. The Department expects the Oliver Robert Dubé Fire and Rescue Training Academy to see the largest training class in its over 30-year history in FY 2018. Following the beginning of the first recruit school for Kirkpatrick personnel in August, the second school with 30 recruits began in October 2017. The first ever in-house EMS Basic level certification (EMT-B) to Nationally Registered Paramedic level certification (EMT-P) class of six providers began in September 2017. These students, detailed from the field, attend the Training Academy full time. In addition, LCFR continues to provide Paramedic upgrade classes to its System members. Monroe Tech has its highest enrollment ever, and the County has offered several System-wide training classes to include Thermal Imager Camera Training, live burns, PRIDE, and more EMT and ALS refresher courses than before due to the size of the Department.



Fire and Rescue

In the fall of 2017, the Department conducted “live fire” callback training burns at the Oliver Robert Dubé Fire and Rescue Training Academy for all operational firefighters in the LC-CFRS members. The training focused on the first ten to fifteen minutes of initial fire ground operations by utilizing three to four suppression companies, along with EMS units and assigned command staff for each evolution. Officers were encouraged to use the lessons learned in the recent Thermal Imager Camera callback training. This labor-intensive training followed national standards and trained over 500 members in a 30-day period.

Moreover, in May 2017, a grant application LCFR submitted under the U.S. Department of Homeland Security Assistance to Firefighters Grant FY 2016 Program was approved for an award of \$348,431. This award allowed the EMS Training Division to upgrade 15 ALS providers who currently hold Virginia Office of Emergency Medical Services (VAOEMS) Intermediate level certification (EMT-I) to EMT-P. This funding supports backfill and overtime for firefighters to attend classes, hospital rotations, and required internship, as well as instruction, books, and testing fees. LCFR provides a ten percent match for the grant. Training of eight EMS providers began at the end of September 2017.

In FY 2018, the Training Division welcomed a 95-foot replica of a rail line with the standard two-track design and high-voltage third line and two Metro 4000 series railcars, purchased through the County’s Capital Improvement Program. The equipment provides emergency responders with a realistic rail line training environment in anticipation of Metro’s Silver Line coming to Loudoun County. Opening of the Metrorail Simulator was held at the Training Academy in June 2017. Training curriculum for first responders consists of academy classes coupled with hands-on practical components to provide the most realistic experience in preparation for Metrorail incidents. In addition to general knowledge of railcar construction and dangers working with the third rail, possible training scenarios include Metrorail-involved mass casualty incidents, mitigation of arcing or smoking insulators, and multi-agency active shooter drills. The Department is working with WMATA on the planning and delivery of several training modules to each of the LC-CFRS members in FY 2018 to FY 2019.

LCFR completed construction of the Training Academy’s Command Competency Lab in late calendar year 2017. The Lab, which is partially funded through the Department’s Aid-to-Localities Entitlement (ATL) Program Fund, contains both fire and emergency medical simulation areas to help personnel improve their operational, size-up, and command skills using computer generated scenarios. In addition, EMS personnel have the opportunity to use simulation manikins to practice and develop their pre-hospital care skills. Initial classes have already occurred in a mobile setting, and testing training in the Lab began in calendar year 2018.

To help support the LCFR Training Academy, the FY 2018 Adopted Budget approved allocation of the ATL revenue to fund two positions, a Command Competency Lab Instructor and a Volunteer Fire-Rescue Instructor. Duties of the Lab Manager 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 manages the County volunteer firefighter program within the Training Division.

Continuous growth of students and classes in the Fire and Rescue Academy brings the need for a larger training facility. County staff is currently completing a needs assessment and programming of a significant expansion of the Academy to include more classroom space, a training tower, and a mixed-use facility for training and apparatus. Daily, the Fire and Rescue Academy is at or near maximum capacity, creating challenges for continuation and expansion of fire and EMS training programs.

In FY 2018, LCFR continued upgrading its Emergency Communication Center (ECC) to ensure uninterrupted provision of services. In concert with the Department of General Services (DGS), the ECC significantly improved back-up power systems redundancy by upgrading equipment. Included in the DGS-funded upgrade, existing generators are now further automated to seamlessly transfer power if the first generator fails. The upgraded equipment also allows for the addition of portable generators to add power into the system during an emergency. Individual uninterrupted



Fire and Rescue

power supply devices that provide short-term, temporary power to the various dispatch stations also were upgraded and replaced.

Implementation of the Automated Secured Alarm Protocol (ASAP) allowed alarm monitoring companies to directly feed information for activated fire, medical, and burglar alarms into the Public Safety Computer Aided Dispatch (CAD) system. Prior to implementing ASAP, monitoring companies would call the ECC and verbally relay the information, which would then have to be entered into CAD. With ASAP, the average call processing times for dispatching emergency units fell by nearly a minute. In its first month of implementation, 59 incidents received via ASAP were processed in 18 seconds, compared to 310 alarms reported via phone, processed in one minute and 29 seconds.

In FY 2018, the LCFR staffing and payroll reporting program, Orion, went live, integrating with the County's time and attendance program, Oracle. Orion has permitted LCFR to move away from paper timesheet payroll reporting, reducing significant redundancy in data entry while automating reporting procedures. Additionally, over 1,000 members of the LC-CFRS completed training in the System's new records management system, Alpine. All of the volunteer companies have successfully ported their personnel into the new system, and final acceptance testing is underway. The Alpine system, which integrates with Orion and the Motorola P1 CAD system, is expected to go live in calendar year 2018. Once implemented, the interface will link three major enterprise systems, leading to an inaugural ability to provide System-wide national fire incident reporting.

Another important initiative undertaken in FY 2018 was the replacement of defibrillators. Through the Virginia Office of EMS Rescue Squad Assistance Fund and EMS Transport Reimbursement Program ("EMS Transport") funding, the LC-CFRS was able to replace outdated manual defibrillators with current state-of-art models, ensuring greater uniformity in patient care cardiac monitoring devices. LC-CFRS purchased 22 monitors/defibrillators and two CPR-Assist devices at a cost of \$1,004,836.

To address the increase in opioid overdoses around the nation, the LC-CFRS made the opioid antidote Naloxone available to providers on the majority of Fire and EMS apparatus in spring 2017. Effective September 6, 2017, a revised EMS protocol permits all locally authorized providers certified as Emergency Medical Responder and above who have completed the required training to administer naloxone in situations of suspected opioid overdose with respiratory depression. Given the severity of the opioid crisis, Virginia Department of Health provided all EMS licensed agencies with two kits of naloxone per EMS vehicle in the summer of 2017 and will provide replacement kits on an on-going basis.

LCFR has taken strides in FY 2018 to improve safety and health standards for first responders. A new System-wide Protective Hood Exchange Program for cancer exposure mitigation began in early FY 2018 and allows personnel on emergency incidents and during live fire training to exchange their protective hoods each time they enter rehab after a fire incident. Staff launders and inspects the protective hoods used at the Training Academy. The on-duty Safety Officer collects protective hoods used during emergency incidents. After the incident, these hoods are taken to the logistics warehouse, where a tote of clean hoods are picked up and placed back on the safety vehicle.

Using the \$2.0 million grant financing from the Assistance to Firefighters Grant FY 2015 program administered through the U.S. Department of Homeland Security and the Federal Emergency Management Agency, LCFR finalized System-wide replacement of Self Contained Breathing Apparatus (SCBA) units that meet the increased safety requirements associated with the 2013 National Fire Protection Association (NFPA) standards. The replacement cost was \$5.2 million, with approximately \$2.0 million from FY 2017 General Fund balance and \$1.2 million from the Major Equipment Replacement Fund used to complement the grant funding. Training was completed in late 2017, and System implementation is scheduled for mid-calendar year 2018.

To enhance equipment for first responders' safety, LC-CFRS purchased and installed Royce photo luminescent shields and identifiers on helmets from ranks of Firefighter through Shift Commander. Volunteer personnel implementation is ongoing in calendar year 2018.



Fire and Rescue

The station alerting systems were upgraded at eight fire-rescue stations. The new Westnet Alerting System replaced old systems that relied on over-the-air low band frequency alerting, and alerts through the County's network system and the public safety 800 mhz radio system. Stations affected include Philomont, Hamilton, Round Hill, Lucketts, Leesburg (Station 1 and Station 20), Sterling Park, Lovettsville, Loudoun County Volunteer Rescue Squad, and Aldie. The Cascades Station is slated to receive an upgrade in 2018, which will result in 100 percent utilization of the WESTNET platform in Loudoun County. This dramatically reduces an identified vulnerability in station alerting for emergency incidents.

On August 11, 2017, the FMO welcomed Thor, a new explosives detection canine. The young black Labrador Retriever joins canine partners Aurora, also trained in explosives detection, and Dolley, an accelerant detection canine.

In February 2017, the FMO took over fire plans review responsibilities from the Department of Building and Development (B&D). Fire suppression/sprinkler systems inside new construction buildings remain under the authority of building officials until the certificate of occupancy is granted. It is now the FMO's responsibility to review plans for fire department emergency access, set up, and operation for new construction to ensure operational and maintenance compliance. One full-time position was transferred from B&D in FY 2018, and a plans review/inspector was hired for this task by the FMO.

During FY 2018, LCFR fully transitioned to in-house electronic fingerprinting. This program has significantly reduced the time required to complete background investigations of new career and volunteer personnel.

The EMS Transport Reimbursement Program, which became operational in July 2015, generated \$5.05 million in revenue for the LC-CFRS during its second year of operation (FY 2017), up from \$3.98 million in the first year. The Program, which also includes a revenue sharing program with the volunteer fire and rescue companies, is anticipated to generate approximately \$4.5 million during FY 2018.



Fire and Rescue

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$56,958,182	\$66,222,931	\$72,718,042	\$74,899,583
Operating and Maintenance	14,580,200	16,784,293	16,413,378	16,577,512
Capital Outlay	227,771	55,503	1,600	0
Other Uses Of Funds	103,368	0	0	0
Total - Expenditure	\$71,869,522	\$83,062,727	\$89,133,020	\$91,477,095
Revenues				
Other Local Taxes	\$4,390,985	\$4,360,000	\$4,220,000	\$4,220,000
Permits Privilege Fees And Licenses	137,686	144,581	148,202	148,202
Fines And Forfeitures	2,960	6,650	6,650	6,650
Charges For Services	1,413	0	0	0
Miscellaneous Revenue	39,143	0	0	0
Recovered Costs	37,970	69,000	69,000	69,000
Intergovernmental - Commonwealth	608,896	1,129,000	1,153,000	1,153,000
Intergovernmental - Federal	442,766	9,762	9,762	9,762
Other Financing Sources	200,000	0	0	0
Revenue	\$5,861,817	\$5,718,993	\$5,606,614	\$5,606,614
Local Tax Funding	\$66,007,705	\$77,343,734	\$83,526,406	\$85,870,481
FTE²	638.13	696.50	649.14	649.14

LCFR developed FY 2019 resource needs by evaluating Department-wide priorities, including maintaining LCFR's current service levels, while continuing to transition from a mostly rural to a suburban community response model and supporting the paralleled growth in administrative and technical support needs of the Department. In October 2017, LCFR presented analysis of National Fire Protection Association (NFPA) 1710 to the Finance/Government Operations and Economic Development Committee. The analysis identified steps to transition from a rural to a suburban community response model, including staffing models, station placement, and response times.

The Department added two positions in the FY 2019 Adopted Budget to manage new enterprise applications deployed to improve the effectiveness and efficiency of the LC-CFRS. In 2011, the County and Department embarked on a comprehensive program to replace the County's CAD System and build an integrated program to consolidate and meet the reporting and human resource requirements of the 15 volunteer agencies in the County, in addition to LCFR (total of 16). Today, the Department has successfully deployed a new CAD system and a staffing system (Orion) that integrates with the County's Enterprise Resource Planning (ERP) System. The Department also is on the cusp of deploying a new human resource management and staffing program for all 15 volunteer agencies (Alpine RedNMX). Although all of these systems were developed and provisioned by uniformed LCFR personnel, the

¹ Sums may not equal due to rounding.

² Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



Fire and Rescue

Department aims to ensure continuity of services by transitioning these responsibilities to civilian positions. The Department seeks to ensure positions critical to maintaining the on-going functionality and capability of the Department are staffed by personnel with the subject matter expertise necessary to guarantee functionality, adapt to an ever-changing environment, and leverage the data contained in these programs to drive an effective analysis of performance goals. These applications require 24-hour support by personnel within LCFR. The programs deployed within the Combined System affect every aspect of ensuring uninterrupted service delivery through enterprise solutions.

LCFR successfully requested a Records Management Supervisor (1.00 FTE) to address the growing need for records management services. In July 2014, Loudoun County adopted Ordinance 258, placing the System Chief as the single responsible position for all matters relating to the provision of essential fire and rescue services. As a result, the Records Office is now the keeper of all records, responsible for answering record requests, subpoenas, and FOIA requests for all the agencies of the Combined System. The workload today, associated with LCFR and the 15 volunteer companies that operate within the Combined System, is beyond the capacity of the single Records Manager. The additional records request workload has been absorbed as ancillary duties by two other key personnel within the Department. These two other positions are the ECC Manager and the Deputy Chief (DC) of Communications and Support Services. As the Combined System further develops, and the County continues to grow, demand for records management services will continue to grow beyond the current capacity. Records management services include: records subpoenas, witness subpoenas for the Custodian of Records, and search warrants from law agencies investigating crimes. The Supervisor would help with the increased work load and would be part of the management team within the Division. In addition to managing records, the Records Management Supervisor will appear in court as the Custodian of Record, a task currently performed by the DC of Communications.

The FY 2018 Adopted Budget indicated the intention to move towards full 24 hours a day, 7 days a week coverage for the Shift Commander position in FY 2019. The FY 2018 Adopted Budget created a Shift Commander position to provide a senior command officer assigned to a 7/12 schedule (6:00 a.m. to 6:00 p.m.). This position, at the Deputy Chief rank, provides a senior command officer for County 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. Two additional Shift Commanders (2.00 FTE) were added in the FY 2019 Adopted Budget to allow for 24/7 coverage.

During the FY 2019 budget development process, the Purcellville Volunteer Fire Company (PVFC) requested additional staffing in order to ensure the continuation of frontline service delivery 24/7 at that station. LCFR requested 10.00 additional FTE to staff either the engine or ladder truck full-time, depending on the availability of volunteer staffing in the evenings, 6:00 p.m. to 6:00 a.m. Currently, LCFR staffs the PVFC using the 7/12 daytime model (6:00 a.m. to 6:00 p.m.). This request, which was approved by the Board, incorporates a staffing factor and industry best practices for suburban community response with regard to engine and truck staffing (NFPA 1710).

Driven by the demand to maintain the current service level, LCFR successfully requested an additional EMS Supervisor assigned to a 24/7 schedule (4.00 FTE). This role, originally introduced in the FY 2014 Adopted Budget, provides emergency incident response and non-emergency incident support and serves as a liaison with the emergency rooms at the hospital, in addition to trauma centers, when patients are transported to these facilities outside of the County. When operating on emergency incident scenes, EMS Supervisors oversee the medical care provided by responders, essentially serve as an extension of the Medical Director at the scene, and assist with incident command responsibilities. The LC-CFRS Medical Director originally identified the EMS Supervisor as a critical need, and the demand for this service has grown. The position's performance measure is to ensure on scene EMS supervision and management to EMS providers within ten minutes in 80 percent of critical and large incidents. EMS Supervisors meet the ten-minute goal only approximately 30 percent of the time. Furthermore, the EMS Supervisor cannot respond to 30 percent of incidents requiring supervision due to extreme distance or to being committed on another critical incident. With an additional EMS Supervisor assigned to a 24/7 schedule (4.00 FTE), the availability of this critical resource will improve. This request also included one shared vehicle. Two of the four requested positions will be funded by the EMS Transport Reimbursement Program Fund along with one-time costs including



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the vehicle. This was the third priority for use of EMS Transport revenue and is reflected in the EMS Transport Fund described in Volume Two of the FY 2019 Adopted Budget.

The Department has identified a need for behavioral health services beyond the capacity of the County's Employee Assistance Program (EAP). Repeated exposure to trauma combined with sleep deprivation/erratic sleep patterns can manifest into real struggles for the first responder, to include acute and chronic post-traumatic stress, both of which can be debilitating. This initiative will help prevent unhealthy coping mechanisms, including alcohol abuse. The request included one full-time Behavioral Health Coordinator (1.00 FTE), trained in psychology or a related field, to focus on program development and daily support of the new, peer-based program. This request also included overtime for training approximately 15 personnel and the cost of the training provided by a variety of contractors specializing in unique topics. The Behavioral Health Coordinator will serve as a case manager for the peer-based program to provide initial assessments and oversight of the program. This position will report to the Office of Health and Safety within Personnel and Asset Management and work in coordination with County Human Resources to identify qualified trainers.

Given the growth in need for operational support, LCFR has experienced parallel growth in administrative and technical support needs of the Department. LCFR requested an Accountant (1.00 FTE) to maintain fiscal compliance in coordination with the County's Finance and Procurement Department. Previously, accounting responsibilities in LCFR were distributed and carried out as additional responsibilities among the Finance and Administration section staff, including three key personnel. These ancillary duties include ensuring timely processing of Pcards (on average 300 per month), error correction in the timesheets (about 1,200 per month), procurements (on average 20 per month), receivables (on average 70 per month), travel request reimbursement, executing budget adjustments and reconciliations for nine LCFR divisions and 19 stations, and providing monthly expenditure analysis and forecasting for divisions managers and senior staff. This Board approved position is expected to increase accuracy and timeliness of these tasks and increase capacity among key personnel currently conducting these tasks as ancillary duties.

Finally, as part of the inaugural effort by the Board of Supervisors in July 2014 to integrate career and volunteer services under the umbrella of the Combined System, the County created a new Assistant Chief position to oversee Support Services and Volunteer Administration. The position serves as the Chair of the Executive Committee, the main governance body charged with overseeing the activities of the System. The position also serves as the primary point of contact for countywide initiatives including: funding, policies and procedures, personnel matters and governance issues for the County's 15 volunteer companies. In addition, the same Assistant Chief is responsible for overseeing two additional functional areas of the Department, Human Resources/Asset Management and Communications, including the County's ECC. The Department will add one uniformed Deputy Chief to assume the responsibilities of Volunteer Administration (1.00 FTE). This position will report to the Assistant Chief of Support Services, oversee the Volunteer Services Section of the Department and become the primary point of contact for the volunteer companies, ensuring more effective communication and integration of services. The position will interact and provide advocacy for volunteer needs. The Deputy Chief of Volunteer Administration will be expected to meet regularly with volunteer members in station locations as well as engage in meetings to support volunteer interests. The Deputy Chief of Volunteer Administration will coordinate the needs of the volunteer companies with the various divisions and sections within LCFR. The work schedule will require a heavy night and weekend commitment. The position will report in an advisory capacity to the System Chief and be available as needed to interact with the County Administrator and members of the Board of Supervisors. The position may have direct operational responsibility at the discretion of the System Chief.

The FY 2019 Adopted Budget includes three requests funded through EMS Transport revenue to support the continued delivery of emergency medical services, including training and administrative services.

The first priority included on the list of requested resources to be funded by EMS Transport revenue was an additional EMS Training Officer (1.00 FTE) to instruct career and volunteer System members in Basic and Advanced Life Support classes, in addition to recertification and continuing education topics. At this time, LCFR is unable to meet the demand for EMS training with its staff of five full-time civilian trainers. Current staff teach all emergency



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medical classes, from entry through paramedic level, as well as continuing education and recertification classes for 1,342 current and any new members of the LC-CFRS. Effective July 2018, the VAOEMS will begin eliminating the EMT-Intermediate certification for new providers. LC-CFRS has 42 career EMT-Intermediates and 23 volunteer EMT-Intermediates who could be upgraded to EMT-Paramedic. With a maximum of approximately 20 students per class, LCFR needs to conduct three EMT I to P classes just to upgrade the certifications of these individuals. The first class of six EMT-Intermediates was made possible by the Assistance to Firefighters (AFG) grant and the second EMT I to P class is currently underway. In September 2017, LCFR's EMS Training Section started a new training program from EMT-Basic to Paramedic, further exacerbating the problem of a lack of instructors. Also, LCFR has initiated specific recruitment initiatives aimed at increasing its cadre of ALS personnel, from external and internal recruitment efforts. These efforts will increase LCFR's requirement for initial EMS Training certifications, as well as Continuing Education Units (CEUs) required for each of these positions.

The second priority on the EMS Transport revenue list is an EMS Administrative Assistant (1.00 FTE), who will provide administrative support and EMS credential management for the three major areas of the EMS Division: Operations, Quality Assurance/ Quality Improvement, and the Office of the Operational Medical Director. Prior to February 2016, LCFR had a single combined EMS and Training Division managed by a single Deputy Chief responsible for training and EMS operations. Due to significant growth, in February 2016, the Division was split in two, and the single Administrative Assistant was assigned to the Training Division, leaving the EMS Division without administrative support. This request restores that support at a time when the EMS Division, responsible for maintaining staff and volunteer EMS credentials, oversees 542 operational uniform career members and 800 active volunteer providers. This would be a primary responsibility of this position.

Finally, the third priority on the EMS Transport revenue list the EMS Supervisor (2.00 of the total 4.00 FTE) discussed above. This portion of the request also included one-time capital costs.

The FY 2019 Adopted Budget for LCFR includes an increase in local tax funding in the amount of \$6,182,672. Personnel expenditures will increase by \$6,495,111 due primarily to the addition of 24.00 FTE to the budget, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures decreased by a net of \$370,915, which can primarily be attributed to adjustments to the centralization of vehicle maintenance costs within the Department of General Services. Capital outlay decreased by \$53,903 due to the elimination of one-time capital expenditures associated with prior-year approved enhancements. Revenue decreased by \$112,379 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.



Fire and Rescue

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Emergency Medical Services				
Objective: Ensure that EMS turnout and response times identified in the Board Adopted Fire and Rescue Plan are met.				
EMS incidents – ALS	11,605	11,800	12,100	12,300
Emergency Medical Service incidents – Basic Life Support	9,698	10,000	10,250	10,500
Objective: Provide delivery of EMS to the community.				
Emergency Medical Service incidents	21,303	21,800	22,350	22,800
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	22%	30%	80%	80%
Total number of incident responses by EMS Supervisor	1,117	1,050	1,100	1,150
Total number of incidents requiring on-scene EMS supervision	1,467	1,200	1,250	1,300
Operations				
Objective: Complete 100 percent of building inspections assigned by County FMO.				
Fire prevention inspections to complete	1,723	1,500	1,500	1500
Percent of assigned fire prevention inspections completed	100%	100%	100%	100%
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	375,814	377,000	377,000	377,000
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	6,347	6,320	6,300	6,270
Objective: To protect the lives and property of all residents and visitors to Loudoun County.				
Career Firefighters/EMTs per 1,000 residents	1.30	1.38	1.35	1.33
Career Firefighters/EMTs per 50 square miles	48	52	52	52
Objective: Provide fire-rescue industry training to incumbent operational personnel.				
Number of incumbent training hours	85,233	83,000	88,000	88,000
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)	10:38	8:06	7:40	7:30
Percentage maps produced within 16-hour goal	80%	91%	92%	92%
Total number of specialized maps produced	146	135	139	143

¹ The original program provided coverage 12 hours, seven days a week but has expanded to 24 hours, seven days a week coverage in FY 2018. FY 2019 projections include increased number of EMS supervisors as included in the Adopted Budget.



Fire and Rescue

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Provide for the prompt and efficient processing of requests for emergency fire and rescue services through the E-9-1-1 system.				
Average EMS call processing time ¹ (minutes)	1:39	1:41	1:41	1:38
Average Fire call processing time ² (minutes)	1:19	0:46	0:46	0:44
Number of calls dispatched <= 60 seconds	7,092	8,759	8,900	9,000
Number of calls dispatched > 60 seconds	19,333	18,000	18,245	18,400
Percentage of emergency calls	47%	51%	52%	52%
Percentage of emergency landline calls	22%	19%	18%	17%
Percentage of emergency wireless calls	78%	81%	82%	83%
Percentage of non-emergency calls	53%	49%	48%	48%
Total number of incidents created	40,229	40,200	41,100	41,500
Total 9-1-1 related telephone calls answered by ECC Personnel	196,265	205,000	215,000	220,000
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 ³	514	249	230	220
Objective: Monitor and evaluate the amount of time and the total number of updates or revisions associated with the maintenance of the CAD system by Fire-Rescue personnel.⁴				
Number of hours spent on updates	300	540	540	540
Number of updates or revisions to CAD	11	18	18	18
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	2,634	1,900	2,000	2,050
Volunteer Coordination				
Objective: Calculate and analyze changes in System volunteer Membership.				
Total Membership ⁵	1,770	1,600	1,600	1,600
Active Volunteers (Operational and Administrative) ⁶	781	850	850	850
Terminated or Deceased Volunteer Members	181	250	250	250
Volunteers entering basic certification training	199	150	175	175
Volunteers entering advanced certification training	134	130	130	130
Objective: Help grow volunteer membership in the County by intensifying recruitment efforts.				
Community outreach and recruitment activities	50	45	45	45

¹ After a 9-1-1 call is received and a determination is made by the call taker that a fire or EMS emergency exists, *Call Processing time* reflects the time required to question the caller, determine the appropriate response, and ship the call to the dispatcher.

² Beginning in FY 2018, due to the implementation of ASAP as described above, the average call processing times for dispatching emergency units fell by nearly a minute.

³ The System's new CAD system, housed on the MDC, went live in FY 2017 which resulted in a large number of System members trained that year and a decline beginning in FY 2018.

⁴ The number of and time required to implement updates is a reflection of the on-going support for the new CAD System deployed in FY 2017.

⁵ This includes all individuals who are listed as affiliated with a volunteer Company including active, inactive, retired, auxiliary, and members on leave from the Company. This is only an estimate.

⁶ For the purposes of this category, "active" means the individual contributed sufficient time through service in the Company to qualify for a LOSAP plan year of retirement eligibility. The breakdown between operational and administrative categories is approximately 80/20 percent.



Fire and Rescue

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Prospective volunteer inquiries referred to a station	236	250	250	250
Percentage of inquiries voted in to a station	27%	20%	20%	20%
New volunteer members (operational and administrative)	301	350	350	350
Objective: Assist volunteer members to obtain benefits to enhance retention.				
Recognition and retention activities performed	12	14	16	16
Education presentations on benefits provided to System	10	12	12	12
Maintain a retention rate above the Virginia average retention rate of 68%	86%	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	304	350	350	350
Volunteer background checks processed	306	400	400	400
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 percent	90%	92%	95%	96%
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	168	190	195	195
Classes cancelled due to low enrollment	12	20	20	20
Total scheduled student hours – EMS training	1,185	1,500	1,500	1,750
Total scheduled student hours – Fire/Special Ops training	1,023	1,700	1,700	1,700
Training injuries	22	30	35	30
Percent of new hires successfully completing recruit school	73%	98%	98%	98%
Objective: Provide System members comprehensive fire-rescue training program				
Total career personnel enrolled in classes	1,310	1,400	1,625	1,750
Total volunteer personnel enrolled in classes	960	1,155	1,275	1,300
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	139	128	128	128
Smoke Alarm Program – Number of alarms installed/replaced	644	445	445	445
Objective: Conduct annual fire safety inspections for all known schools, public assembly buildings, night clubs, and extremely hazardous substance facilities.				
Total code inspections	3,437	2,885	2,885	2,885
Total code re-inspections	1,432	1,044	1,044	1,044
Total hours performing code enforcement activities	6,970	5,597	5,597	5,597
Fire permit revenue	\$124,980	\$126,262	\$126,262	\$126,262
Fire permits issued	1,251	1,297	1,297	1,297



Fire and Rescue

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Minimize preventable child and elderly injuries due to ill prepared babysitter, caregiver, parent, or legal guardian.				
Business, community, and other public outreach hours	8,586	9,191	9,191	9,191
Fire/life safety programs delivered/supported	2,012	2,302	2,302	2,302
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	4	4	4	4
Number of emergency bomb squad responses	24	31	31	31
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	269	229	229	229
Total hours investigated ¹	795	672	672	672
Total cases worked ¹	168	142	142	142
Total hours spent on investigation activities	2,585	2,836	2,836	2,836
Objective: To protect the lives and property of all residents and visitors to Loudoun County.				
Total civilian deaths	2	1	0	0
Total fire loss of real and personal property (millions)	\$7.27	\$7.13	\$7.13	\$7.13
Objective: Conduct plans review and field inspections for fire lanes and fire access roads in conformance with the Statewide Fire Prevention Code (SFPC) and the Loudoun County Facilities Standards Manual (FSM).²				
Total plans reviewed	n/a	n/a	560	600
Total hours dedicated to plans review	n/a	n/a	1,500	1,700
Total primary inspections conducted	n/a	n/a	360	405
Total re-inspections conducted	n/a	n/a	36	41

FY 2020 and Beyond

For the FY 2020 Projected Budget, LCFR will continue transitioning from a mostly rural community to a suburban community response model, while bolstering the administrative and technical support needs of the Department. These needs include administrative and technical support for the Fleet Division within Personnel and Asset Management. Additional administrative needs include a full-time grants manager and special operations battalion chief. Technical support is required to reduce the use of overtime associated with testing Self Contained Breathing Apparatus (SCBA) and new apparatus. Additionally, the Department will continue to request to increase staffing at the Aldie Fire Station.

Additional technical needs in FY 2020 likely will include administrative and technical assistance in the Fleet Division within Personnel and Asset Management. Currently, the Fleet Division supports a fleet of approximately 170 apparatus, which require annual testing of all the hose and ladders on fire apparatus, stretchers on EMS transport units, and pump testing/certification on all the apparatus fire pumps. Additionally, the Division purchases and places new fire and EMS apparatus in service and maintains a minimal complement of personnel on-duty in the apparatus shop during normal business hours (6:00 a.m. to 4:30 p.m.). Due to increased demand for these services, the Division

¹ This measure is tied to the total number of incidents within the County, which is difficult to predict.

² Prior to FY 2018, this program resided in Building and Development; in FY 2018, the program responsibilities were transferred to the Loudoun County Fire Marshal's Office. As such, LCFR will commence reporting activity in FY 2019.



Fire and Rescue

has incurred approximately 4,300 hours of overtime annually. Staff will continue to monitor the need for additional personnel to offset the growing needs in this area.

The FY 2020 Projected Budget for LCFR includes an increase in local tax funding of \$2,344,075. Personnel increased by \$2,181,541 or 3 percent. Operating and maintenance increased by \$164,134 or 1 percent. Capital outlay decreased by \$1,600 due to the elimination of one-time costs. Revenue in FY 2020 is held at the FY 2019 level.

FTE History

FY 2017: The Board approved an increase from FY 2016 to FY 2017 of 2.14 FTE as part of the FY 2017 Adopted Budget. This included 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 7.47 FTE. 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 0.93 FTE.

FY 2018: The Board approved an increase from FY 2017 to FY 2018 of 56.97 FTE as part of the FY 2018 Adopted Budget. This increase included 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 ECC dispatch staff; 5.60 FTE for a staffing request from the Sterling Volunteer Fire Company; 2.19 FTE for inspectors in the FMO; and 2.14 FTE for the Department's Training Academy. As noted above, beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.

FY 2019: The Board approved an increase from FY 2018 of 24.00 FTE as part of the FY 2019 Adopted Budget. This increase included 2.00 FTE for Application/ Data Analysts, 1.00 FTE for a Records Management Supervisor, 2.00 FTE for Shift Commanders, 10.00 FTE for Purcellville Volunteer Station staffing, 4.00 FTE EMS Supervisors (2.00 FTE funded through the General Fund and 2.00 FTE through the EMS Transport revenue), 1.00 FTE for a Behavioral Health Coordinator, 1.00 FTE for an Accountant, and 1.00 FTE for a Deputy Chief of Volunteer Administration. In addition to the 2.00 FTE EMS Supervisors, the Board approved FTE authority for the addition of 1.00 FTE for an EMS Training Officer and 1.00 FTE for an EMS Administrative Assistant to be funded through EMS Transport revenue.



Fire and Rescue

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actuals	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Emergency Medical Services	\$1,736,523	\$1,544,475	\$2,124,511	\$2,178,393
Operations	45,663,452	53,984,327	58,322,439	60,001,170
Fire-Rescue 911 Communications	4,230,973	5,050,631	5,421,569	5,573,474
Volunteer Coordination	6,762,832	7,827,892	7,035,176	7,115,439
Fire-Rescue Training	4,043,248	4,549,626	4,713,450	4,814,984
Fire Marshal's Office	3,046,801	3,453,410	3,384,274	3,475,792
Office Of Emergency Management ¹	3,327	0	0	0
Management Services	1,785,595	2,234,648	2,028,617	2,084,111
Asset Management	4,596,773	4,417,718	6,102,984	6,233,733
Total – Expenditures	\$71,869,522	\$83,062,727	\$89,133,020	\$91,477,095
Revenues				
Emergency Medical Services	\$0	\$9,762	\$9,762	\$9,762
Operations	692,207	0	0	0
Fire-Rescue 911 Communications	4,391,506	4,429,000	4,289,000	4,289,000
Volunteer Coordination	0	0	0	0
Fire-Rescue Training	598,992	1,129,000	1,153,000	1,153,000
Fire Marshal's Office	129,198	138,178	138,178	138,178
Office Of Emergency Management	0	0	0	0
Management Services	38,290	0	0	0
Asset Management	11,626	13,053	16,674	16,674
Total – Revenue	\$5,861,817	\$5,718,993	\$5,606,614	\$5,606,614
Local Tax Funding				
Emergency Medical Services	\$1,736,523	\$1,534,713	\$2,114,749	\$2,168,631
Operations	44,971,245	53,984,327	58,322,439	60,001,170
Fire-Rescue 911 Communications	(160,532)	621,631	1,132,569	1,284,474
Volunteer Coordination	6,762,832	7,827,892	7,035,176	7,115,439
Fire-Rescue Training	3,444,256	3,420,626	3,560,450	3,661,984
Fire Marshal's Office	2,917,603	3,315,232	3,246,096	3,337,614
Office Of Emergency Management	3,327	0	0	0
Management Services	1,747,305	2,234,648	2,028,617	2,084,111
Asset Management	4,585,147	4,404,665	6,086,310	6,217,059
Total LTF	\$66,007,705	\$77,343,734	\$83,526,406	\$85,870,481
FTE				
Emergency Medical Services	8.86	8.86	13.00	13.00
Operations	490.56	544.27	496.00	496.00
Fire-Rescue 911 Communications	45.51	52.39	49.00	49.00
Volunteer Coordination	4.14	3.21	4.00	4.00
Fire-Rescue Training	23.13	23.15	23.08	23.08

¹ During FY 2017, the Office of Emergency Management was reorganized into the Office of the County Administrator. The financial table reflects the elimination of the Office of Emergency Management (OEM) from LCFR in 2017. OEM data is reflected in the financial tables within the Office of the County Administrator's section of this document.



Fire and Rescue

	FY 2017 Actuals	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Fire Marshal's Office	20.93	24.38	23.06	23.06
Office Of Emergency Management	5.33	0.00	0.00	0
Management Services	15.61	16.05	17.00	17.00
Asset Management	24.06	24.19	24.00	24.00
Total – FTE	638.13	696.5	649.14	649.14

Program Descriptions

Loudoun County Fire and Rescue serves Loudoun citizens through eight divisions.

- 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 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 Executive Committee, and the 15 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 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 and 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.
- The 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 PSAP for all emergency incidents using the County's Enhanced 9-1-1 (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 CAD system used by emergency dispatchers and call takers, as well as by operational personnel, which serves to initiate calls for service, dispatch, and to maintain the status of personnel. The specialized mapping available through the Geographic Information System (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 individually reprogrammed on a yearly basis to maintain the National Capital Region's interoperability requirements. Project coordination also is 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).



Fire and Rescue

- 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 (6:00 a.m. to 6:00 p.m.); seven day, 12-hour shifts (6:00 a.m. to 6:00 p.m.); and seven day, 24-hour shifts (6:00 a.m. to 6:00 a.m.). 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.
- The 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 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 ALS 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, respiratory protection program management, human resources, 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 oversees 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. The Division's Health and Safety Section is responsible for all aspects of the health and wellness of System members to include administration of the Work Performance Assessment (an annual fitness test for incumbent personnel), the NFPA 1582 physicals program for all operational system members, and compliance with NFPA 1500 – Standard for Occupational Safety and Health. The Section also conducts safety analyses of motor vehicle collisions and near-miss events on emergency incidents.



JUVENILE COURT SERVICE UNIT

The Juvenile Court Service Unit (JSCU) is a statutorily mandated agency that provides professional supervision and services for juvenile offenders and court access for citizens to resolve domestic relations matters.

Juvenile Court Service Unit's Programs

Juvenile Intake

Receives, reviews, and processes complaints 24 hours a day. Determines whether a petition should be filed with the juvenile court and, if so, whether the juvenile should be released to family or detained. Provides diversion and referral to other community resources to first-time offenders.

Investigations and Reports

Provides court-ordered investigations to describe the social adjustment of the youth. Determines appropriate services for the juvenile and the family.

Domestic Relations

Provides intake services for domestic relations complaints and handles delinquency and Child in Need of Service/Supervision complaints.

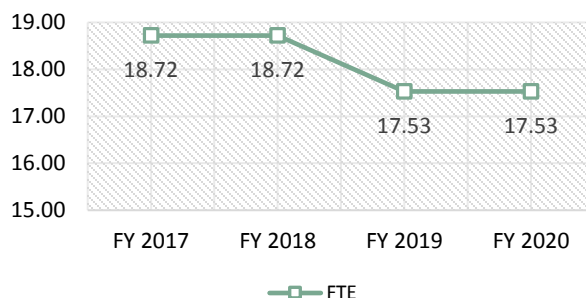
Probation

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach," focusing on the principles of community protection, accountability, and competency development.

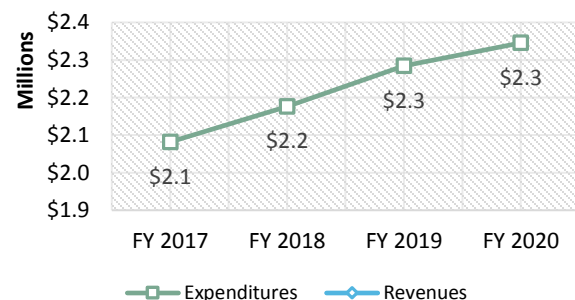
Parole Services

Provides parole services to help transition offenders back to the community. Provides case management and brokers transitional services and monitors the offender's re-adjustment to ensure a smooth transition to the community. May provide family and individual counseling and referral to other resources including vocational or specialized educational services.

Staffing Trends



Expenditures/Revenues History





Juvenile Court Service Unit

FY 2018 Highlights

JCSU has a renewed focus on client-centered service delivery for FY 2018. The Unit is transitioning its supervision model from a school-based to a community-based service delivery model, which will result in more family involvement. The Department of Juvenile Justice (DJJ) has placed a priority on implementing Effective Practices in Community Supervision (EPICS) – a community-based service delivery model. The Probation Officer meets with juveniles and their families at the family's home, juvenile's place of employment, or other community setting. JCSU staff continue to refine their skills in assessing risk and need.

JCSU is leading the way with its juvenile Reentry initiative, otherwise known as Parole Services. JCSU's Reentry initiative prepares and transitions juveniles from commitment (which includes incarceration, which is typically at a state facility, or hospitalization) back into their community. Committed youth can be separated from their families and community for months at a time. Historically, reentry planning began just prior to a juvenile's return to the community. However, the Unit understands that reentry begins with engaging the family from the beginning of their child's commitment or probation experience. JCSU has engaged local partners to ensure families are aware of community-based supports, such as mental health and substance abuse counseling, family counseling, and other treatment planning. With this combination of services, the Reentry initiative works to address issues juveniles face in order to reduce recidivism and improve outcomes for youth and their families. The initiative brings many community stakeholders together to discuss the case with the juvenile and their family. This discussion provides families with an opportunity to share obstacles and successes and ensures families are uniformly informed about available resources and expectations. A dialogue is established with families, JCSU, and other stakeholders to allow for a proactive approach to problem solving. Appropriate services and community supervision are key components to successful reentry. Each reentry case goes through a step down process of four phases before being released from the initiative. The juvenile must remain substance-free and charge-free while in the reentry phase of supervision. The expectations are that all reentry juveniles will receive an education and/or work while receiving services in the community.

JCSU is focused on several other client-centered initiatives in FY 2018. JCSU serves as a vital component of the County's Evening Reporting Center (ERC), a community-based alternative to detention/detainment for low, moderate, or high-risk youth on probation. The ERC provides structured and supervised group activities, such as tutoring and recreational activities, between four and eight p.m. – a high-risk time for violations. Another initiative includes establishing a Diagnostic Unit to identify the needs and risks of juveniles as well as addressing the behavioral health needs. JCSU's diversion program is being re-evaluated to determine how and when juveniles are diverted from court. This initiative provides a more family-focused, solution-based diversion that allows the juveniles and their families the opportunity to address the root cause(s) that led them to JCSU without being formally involved in the court process. The eligibility for diversion is determined by factors such as the severity of the incident as well as a screening and assessment that measures the risk and needs of the juvenile. Additionally, JCSU currently limits the amount of time low-risk juveniles spend in the diversion program, as low-risk juveniles have similar outcomes without participating in the diversion program. JCSU is also identifying ways to increase the usage of the Restorative Justice Program, which pairs the juvenile with the victim in a therapeutic approach to resolve the issue. Participation in the Restorative Justice Program makes the youth eligible for diversion.

JCSU will continue to execute their Supervised Release Program (SRP), a judicially ordered detention alternative program. SRP allows juveniles to remain at home instead of going to the Juvenile Detention Center. JCSU continues to chair the Gang Response and Intervention Team (GRIT), which is a collaboration of Federal, State, County, and local agencies.



Juvenile Court Service Unit

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$1,736,655	\$1,842,156	\$1,931,321	\$1,989,261
Operating And Maintenance	345,132	333,592	352,647	356,173
Total – Expenditure	\$2,081,787	\$2,175,748	\$2,283,968	\$2,345,434
Revenues				
Total – Revenues	\$0	\$0	\$0	\$0
Local Tax Funding	\$2,081,787	\$2,175,748	\$2,283,968	\$2,345,434
County FTE	18.72	18.72	17.53	17.53
State FTE	13.47	13.47	13.00	13.00
Total – FTE¹	32.19	32.19	31.00	31.00

The JCSU has provided supervision, programs, and services to Loudoun County youth and the public without additional staff resources since FY 2012. The Unit will continue its client-oriented, family-involved approach. JCSU anticipates exploring gang-related and truancy issues in FY 2019. The Supervised Release Program, a judicially ordered detention alternative program, allows juveniles in the program to be monitored through intense supervision and/or electronic monitoring without having to formally detain juveniles in a detention center.

The FY 2019 Adopted Budget for the Juvenile Court Service Unit includes an increase in local tax funding in the amount of \$108,220. Personnel expenditures increased by \$89,165 primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$19,055 due to right-sizing for state salary supplements and vehicle replacement costs.

Department Performance Measures

Mission: To assist the Virginia Department of Juvenile Justice with protecting the public by preparing court involved youth to be productive citizens.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Manage juvenile, domestic relations, and protective order complaints.				
Total number of civil domestic violence complaints issued	540	625	650	675
Total number of domestic relations complaints issued	2,560	3,300	3,400	3,500
Total number of juvenile criminal complaints issued	1,775	1,900	1,950	2,000
Percent of juvenile complaints diverted or unofficial	43%	43%	45%	45%

¹ Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



Juvenile Court Service Unit

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Continue to maintain high quality probation and parole services.				
Number of after-hours probation contacts with law enforcement ¹	200	325	350	350
Number of youth committed to DJJ or receiving parole services	45	48	48	50
Objective: Continue to provide alternatives to detention by utilizing the Supervised Release Program.				
Electronic monitoring - number of days equipment usage	3,697	3,850	4,000	4,100
House arrest - number of days served	2,780	2,500	2,600	2,700
Outreach program - number of days served	404	650	675	675
Percent of juvenile recidivism while in Supervised Release Program ²	0%	1%	3%	3%
Supervised Release Program - number of youth served	346	375	400	450
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 ³	89	140	160	170
Total number of Restorative Justice cases	449	575	625	630
Successful Restorative Justice cases (agreement made and completed)	188	220	240	250

FY 2020 and Beyond

The JCSU plans to continue to work on matching need with resources. With the growing interest in local gang activity and truancy issues, JCSU anticipates identifying needs and requesting resources if gang and truancy issues are found to exist in Loudoun County. The Supervised Release Program is a preferred Juvenile Detention Alternative Initiative (JDAI) and will need additional resources to fully implement the program. JCSU will continue to build a network of therapeutic services with its client-oriented, family-involved approach to community supervision. As the Unit continues providing these services, it may need more resources in FY 2020 for the Supervised Release Program and the Reentry Program, both of which require extensive time and resources to work with the juvenile.

The FY 2020 Projected Budget for the Juvenile Court Service Unit includes an increase in local tax funding in the amount of \$61,466. Personnel expenditures increased by \$57,940 or 3 percent. Operating and maintenance expenditures increased by \$3,526 or 1 percent.

¹ JCSU has noted more calls from police and now has more Parole Officers volunteering to be on-call which is expected to increase the number of contacts.

² As the number of juveniles participating in the Supervised Release Program is projected to increase, a small uptick in recidivism rates is also anticipated.

³ JCSU has seen an increase in shoplifting cases, and shoplifting program classes are heavily attended. Increased diversion from court for these cases also increases program participation.



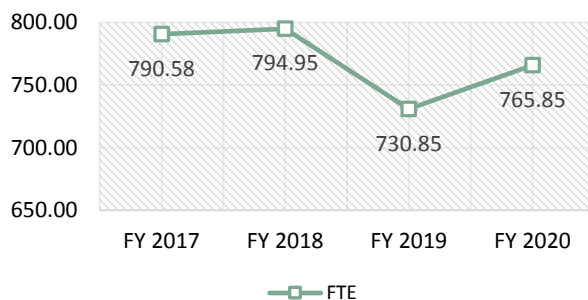
SHERIFF'S OFFICE

The Sheriff is a locally-elected constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities which are outlined by the General Assembly in the form of State statutes. The Sheriff and the Sheriff's Deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Loudoun County.

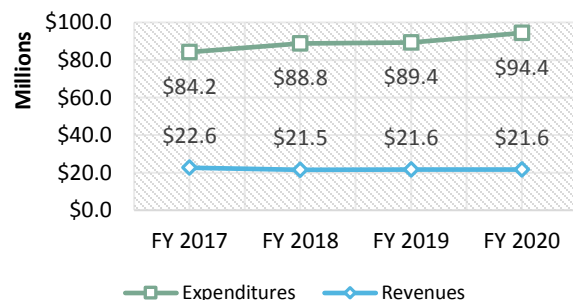
Sheriff's Office Programs

Criminal Investigations	Provides comprehensive follow-up investigation of criminal cases referred from 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. Emergency Management provides support through the Field Operations division.
Operational Support	Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Juvenile Education and Services, and Adult Crime Prevention.
Emergency Communications	Provides emergency 911 dispatch services and non-emergency and administrative calls for service at the Sheriff's Office.
Corrections	Manages the Adult Detention Center (ADC) and Work Release Program.
Court Services	Provides the Civil Process and Court Security Programs for the Courts.
Administrative & Technical Services	Provides support functions to Sheriff's Office divisions related to records management, property and evidence management, accreditation and training, human resources, IT support, and finance and administration.
Office of the Sheriff	Provides senior command and leadership for the Sheriff's Office.

Staffing Trends



Expenditures/Revenues History





Sheriff's Office

FY 2018 Highlights

The Loudoun County Sheriff's Office (LCSO) continues to keep communities safe, businesses thriving, and its employees prepared to provide quality public safety service through its proven S.T.E.P.^{Up} strategy of Service, Technology, Efficiency, and Professionalism.

The success of the Sheriff's Office in serving the public was acknowledged in the 2016 Survey of Loudoun Residents conducted by the Center for Survey Research at the University of Virginia¹. This survey found that 98 percent of Loudoun County residents felt either "very safe" or "safe" and 88 percent felt either "very satisfied" or "satisfied" with the services of the Sheriff's Office.

The success of the Sheriff's Office was also recognized by the Virginia Law Enforcement Professional Standards Commission's accreditation rating noting, in part, that the LCSO "is a 'top notch' model agency for accreditation in the State."

The Sheriff's Office continues to lead at a national level by successfully utilizing a Small Unmanned Aircraft System (sUAS) for search and rescue operations and Project Life Saver searches. Six deputies are FAA licensed sUAS pilots. The program has achieved a 100 percent success rate on sUAS deployments to date.

Strong partnerships with county, state, and federal entities continue to be a top priority of the Sheriff's Office. It is through these progressive and dependable relationships that the agency has enhanced its response to persons experiencing a mental health crisis. This has been achieved by maintaining a close working relationship with the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS), with whom LCSO jointly-staffs the Crisis Intervention Team Assessment Center (CITAC). In FY 2018, Crisis Intervention Training (CIT) was completed by 100 percent of deputies with more than two years of experience, which is the minimum requirement for the program.

The Sheriff's Office is a steadfast member of the Heroin Operations Team (HOT), which works with both regional and federal partners to successfully tackle prescription drug, opioid, and heroin overdose challenges. The Sheriff's Office has leveraged these partnerships to increase manpower and other resources targeting drug trafficking and gang activity and continually educates the public about opioid abuse.

LCSO can attribute these successes to a focused plan, reliable and dedicated leadership, hard work, service, and sacrifice of deputies and civilian staff, as well as the robust community support it receives from the citizens of Loudoun County.

¹ More information can be found at www.loudoun.gov/survey



Sheriff's Office

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$70,256,170	\$74,171,818	\$77,416,582	\$81,539,479
Operating And Maintenance	13,102,667	14,580,353	11,865,110	12,900,944
Capital Outlay	380,253	39,200	78,300	13,000
Other Uses Of Funds	473,635	0	0	0
Total – Expenditures	\$84,212,725	\$88,791,371	\$89,359,992	\$94,440,424
Revenues				
General Property Taxes	\$199,550	\$193,550	\$0	\$0
Other Local Taxes	4,390,985	4,360,000	4,220,000	4,220,000
Permits, Fees, And Licenses	320,225	382,300	300,200	300,200
Fines And Forfeitures	1,468,705	1,230,000	1,230,000	\$1,230,000
Charges For Services	487,816	581,847	589,317	\$589,317
Miscellaneous Revenue	(200)	0	0	\$0
Recovered Costs	2,554,764	1,517,000	1,987,000	\$1,987,000
Intergovernmental – Commonwealth	13,033,373	13,242,632	13,275,661	13,275,661
Intergovernmental – Federal	176,344	15,000	0	0
Total – Revenues	\$22,631,561	\$21,522,329	\$21,602,178	\$21,602,178
Local Tax Funding	\$61,581,164	\$67,269,042	\$67,757,814	\$72,838,246
FTE²	790.58	794.95	730.85	765.85

The FY 2019 Adopted Budget for the Sheriff's Office focuses on maintaining the level of service provided to the community by requesting additional resources only related to new facilities or to continue to provide existing service in the most efficient way possible.

A priority for the Office is to continue to provide School Resource Officers (SRO) for all middle and high schools in the County in partnership with Loudoun County Public Schools (LCPS). In FY 2019, Willard Middle School and the Academies of Loudoun will open and require one SRO each. During the budget process, the Board approved the addition of a third SRO with the intent of conducting school investigations and providing coverage for schools when assigned staff are taking leave or are participating in training activities. The duties of an SRO include, among other responsibilities, conducting security assessments, LCPS staff trainings, and coordinating drug searches using canines. Additionally, SROs administer a number of student programs and manage all criminal investigations that originate in the schools. As a visible member of the school community, the relationships formed between SROs, students,

¹ Sums may not equal due to rounding.

² Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



Sheriff's Office

parents, and staff all contribute to a safer academic environment. The Adopted Budget includes 3.00 FTE for additional SROs, bringing the total to 29 dedicated SROs for all public middle and high schools in the County¹.

The Adopted Budget also includes one civilian Evidence Technician (1.00 FTE) in the Administrative and Technical Services Division. This position addresses a workload issue in the division. The functions that this position will perform were previously delivered by several temporary employees and the use of overtime expenditures. When existing staff were unavailable to perform this function due to leave, training, or court testimony, evidence and property were often unable to be released. Furthermore, the growing backlog of materials that are no longer of evidentiary value and eligible for destruction in accordance with LCSO policy and state law has been a challenge to manage. Importantly, this growing backlog makes it difficult to ensure that existing storage areas have adequate capacity. This position will help address this backlog. The functions associated with this position impact a number of other agencies, including the Office of the Commonwealth's Attorney, the Virginia Department of Forensic Science – Northern Virginia Laboratory, the Loudoun County Fire Marshal's Office, the Department of General Services, and other law enforcement agencies.

To ensure traffic safety and address the demands of a growing community, the Board of Supervisors approved the addition of four Patrol Deputies (4.00 FTE) and two Motorcycle Patrol Deputies (2.00 FTE). These additional deputies will allow the Sheriff's Office to continue to meet the patrol coverage needs of the community and allow the deployment of assets where service needs are the highest. Along with the County's population growth, particularly in the Dulles South and Ashburn areas, the number of calls related to traffic complaints has increased. The deputies will be able to dedicate the majority of their time to enforcing speed and other traffic regulations and improve the ability of the Sheriff's Office to proactively address traffic issues around the County.

The Adopted Budget also includes funding for an additional cook (1.00 FTE) at the Adult Detention Center (ADC), bringing the total number of to five. Food purchase and production costs continue to rise with each passing year. In recent years, the inmate population at the ADC has increased to an average daily population of 450, resulting in the need to prepare over 1,350 meals per day. This increase in demand has strained resources and resulted in the need to purchase more commercially-prepared food. By adding an additional cook, the ADC will both more evenly distribute the workload and reduce the reliance on the use of commercially-prepared foods for consumption by the inmates.

The FY 2019 Adopted Budget for the Sheriff's Office includes an increase in local tax funding in the amount of \$488,772. Personnel expenditures increased by \$3,244,764 primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase and the addition of 11.00 FTE, detailed above. Operating and maintenance expenditures decreased by \$2,715,243, which can primarily be attributed to adjustments to fleet replacement charges, fuel, and the centralization of vehicle maintenance costs within the Department of General Services. Capital outlay increased \$39,100 due to one-time capital expenditures associated with additional approved positions. Revenues increased by \$79,849, primarily due to state-shared revenue from the Virginia Compensation Board that allocates funding to support constitutional officers.

¹ SROs assigned to public middle and high schools within the Town limits of Leesburg are members of the Leesburg Police Department.



Sheriff's Office

Department Performance Measures

Mission: To continuously improve safety and law enforcement services to all members of the community through the S.T.E.P.^{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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Criminal Investigations				
Objective: Major Crimes – Investigate cases related to crimes against persons.				
Number of financial crimes unit cases	553	840	604	604
Number of robbery/homicide unit cases	299	342	327	327
Number of juvenile/sex crimes unit cases	613	677	680	670
Objective: Domestic Violence - Reduce the number of high risk and repeat domestic violence cases.				
Number of domestic abuse/assault cases investigated by Domestic Violence Coordinator	183	220	200	200
Objective: Vice/Narcotics and Special Investigations Cases - Investigate cases regarding narcotics and special investigations.				
Number of Vice/Narcotic/Organized Crime cases	211	318	309	231
Objective: Crime Scene Unit - Perform crime scene and evidentiary processing on location and within the agency's crime lab setting.				
Number of requests for crime scene unit processing including field ID techs	694	715	736	758
Objective: Computer Forensics Unit - Perform forensic examinations on electronic devices.				
Number of computer examinations	68	70	72	74
Number of forensic cell phone/tablet examinations	321	330	340	351
Number of forensic video examinations	86	89	91	94
Field Operations				
Objective: Emotionally Disturbed Person (EDP)/Emergency Custody Order (ECO) incidents – Safely maintain coverage and service of all ECO and Temporary Detention Orders.				
Number of mental health cases assigned	466	1,000	1,000	1,000
Objective: Ashburn Station - Continuously improve safety and law enforcement services to all members of the community through the S.T.E.P.^{UP} Strategy of improved service, technology, efficiency, and professionalism.				
Annual calls for service for Station Service Area Ashburn	29,206	52,003	53,043	53,043
Number of Community Policing service incidents for Station Ashburn	554	616	628	812
Objective: Dulles South Station - Continuously improve safety and law enforcement services to all members of the community through the S.T.E.P.^{UP} Strategy of improved service, technology, efficiency, and professionalism.				
Annual calls for service for Station Service Area Dulles	22,625	38,125	38,887	38,837
Number of Community Policing service incidents for Station Dulles	299	371	378	441



Sheriff's Office

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Eastern Loudoun Station - Continuously improve safety and law enforcement services to all members of the community through the S.T.E.P.^{UP} Strategy of improved service, technology, efficiency, and professionalism.				
Annual calls for service for Station Service Area Eastern Loudoun	34,303	55,949	57,067	57,067
Number of Community Policing service incidents for Station Eastern Loudoun	593	969	988	1,023
Objective: Western Loudoun Station - To continuously improve safety and law enforcement services to all members of the community through the S.T.E.P.^{UP} Strategy of improved service, technology, efficiency, and professionalism.				
Annual calls for service for Station Service Area Western Loudoun	12,986	25,063	25,564	25,564
Number of Community Policing service incidents for Station Western Loudoun	236	314	320	366
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	123	170	170	170
Objective: Truck Safety Unit - Maintain annual average number of truck inspections at 500 each/deputy				
Number of truck safety inspections completed	1,706	1,750	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	6,045	5,400	5,500	5,700
Middle Schools-number of calls for service	5,361	3,100	3,100	5,000
Objective: Youth Crime Prevention - Continue drug prevention presentations to raise awareness of drug abuse among juveniles.				
Number of attendees/drug prevention presentations	14,536	11,600	11,600	12,500
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	257	475	475	350
Narcotics searches	132	340	340	300
Objective: Traffic Safety Section - Manage number of fatal, personal injury and property damage accidents by proactive and reactive enforcement efforts.				
Number of accidents investigated	1,600	1,600	1,600	1,600
Number of traffic summons issued	6,530	10,500	10,500	7,000
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)	38,093	25,933	41,130	41,130
Total non-emergency telephone calls	170,678	155,873	170,000	170,000
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.				



Sheriff's Office

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Average daily cost per inmate	\$16.08	\$23.00	\$23.00	\$23.00
Daily food cost per inmate housed at Loudoun County	\$2.63	\$4.00	\$4.00	\$4.00
Daily health cost per inmate housed at Loudoun County	\$13.45	\$18.50	\$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	\$406,093	\$422,000	\$432,000	\$432,000
Objective: Work Force - Increase the Work Force Program's ability 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	\$46,590	\$40,000	\$42,000	\$42,000
Court Services				
Objective: Courthouse Security – Ensure safety by conducting security checks that minimizes incidents				
Number of persons screened	263,426	275,000	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	158	200	200	200
Evictions - Number of Papers Received	1,217	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	5,581	6,000	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	15	50	50	50
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 applicant investigations completed	179	150	180	180
Total Employee Action Forms processed	784	880	950	950
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	1,975	2,050	2,050	2,050
Number of new alarm registrations	2,707	4,000	3,000	3,000
Number of renewal/updates to registrations	27,385	22,000	28,200	29,100
Total number of false alarm calls	7,899	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.				
Number of walk-in requests to release evidence - citizen/deputy	3,019	2,800	3,300	3,300
Pieces of evidence destroyed/disposed	7,750	5,300	5,400	5,400
Pieces of evidence submitted and entered	8,021	8,826	8,200	8,500



Sheriff's Office

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Records Section - Process offense reports, arrest reports, traffic citations, and accident reports into the Records Management System (RMS) 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 Accident Reports uploaded into RMS	4,789	4,300	4,800	4,800
Number of arrest reports approved by Records Specialist in RMS	4,122	6,107	5,510	5,675
Number of citations manually entered into RMS	22,485	26,086	5,000	1,250
Number of citations uploaded into RMS	n/a ¹	n/a	20,000	23,750
Number of offense reports approved in RMS	20,991	26,500	27,530	27,530
Number of warrants entered into RMS/processed to patrol	6,424	7,273	6,600	6,700
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	6,592	4,000	6,800	7,000
Number of Service Requests closed	5,551	3,000	5,500	5,670
Number of in-car video copies	3,208	2,000	5,100	5,100
Objective: Crisis Unit - Crisis Intervention				
Number of LCSO personnel trained in Crisis Intervention	87	100	60	60
Number of mental health related incidents handled by Crisis Intervention Team trained personnel	308	308	318	328
Office of the Sheriff				
Objective: Media and Communications Unit - Inform media & public of Law Enforcement Activity				
Number of Media/Public inquiries to include FOIA requests	1,749	2,000	1,800	1,800
Number of messages/alerts issued through Alert Loudoun	490	475	490	500

FY 2020 and Beyond

The Loudoun County Sheriff's Office has a solid strategy of Service, Technology, Efficiency, and Professionalism (S.T.E.P.^{UP}) that represents the organization's values and implements proactive, twenty-first-century policing methods. These progressive law enforcement approaches ensure a diverse array of effective programs vital to the well-being of the Loudoun community now and into the future. The Sheriff's Office has strengthened its partnerships with the community and progressively reduced crime in each preceding year. The Sheriff's Office will continue to seek beneficial grant opportunities, use available state and federal program funding, and responsibly budget for existing and projected operational and personnel needs.

The Office will evaluate a potential resource request for background investigators. These positions allow efficient and thorough evaluation of candidates applying to positions within the agency. This function is currently operating with the support of several temporary positions.

The opening of new County facilities will impact the staffing needs of the Sheriff's Office beginning in FY 2020, including the opening of the new Public Safety Firing Range, which will operate 24 hours per day. To adequately operate the facility, the addition of four Training Officers and one Sergeant will be required. Additionally, the Courts

¹ Any "n/a" indicates a new measure which may not have historical data.



Sheriff's Office

Complex Phase III Expansion will require additional personnel over several fiscal years beginning in FY 2020 as the facility becomes fully operational¹. It takes approximately 18 months to recruit and train new deputies, therefore 6 months of costs are projected to be required in FY 2020 for the addition of three Sergeants, six Courtroom Bailiffs, and 21 Deputies assigned to various areas of the facility. The associated operating costs of these two facilities are reflected in the FY 2020 Projected data in the financial tables.

The FY 2020 Projected Budget for the Sheriff's Office includes an increase in local tax funding of \$5,093,432. Personnel expenditures increased by \$4,122,897, due primarily to the projected addition of approximately 35.00 FTE to staff new capital facilities discussed above and a projected 3 percent increase in personnel costs. Operating and maintenance expenditures increased by \$1,035,834 due to the opening of new facilities and a 1 percent increase in current operating and maintenance costs. Capital outlay expenditures decreased by \$65,300 due to the removal of one-time costs within the FY 2019 Adopted Budget. Revenues were held at the FY 2019 level for FY 2020.

FTE History

FY 2017: The Board approved a total of 5.48 FTE. These positions included 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.

FY 2019: The Board approved a total of 11.00 FTE. These positions include 3.00 FTE for School Resource Officers, 4.00 FTE for additional Patrol Deputies, 2.00 FTE for additional Motorcycle Deputies, 1.00 FTE for an Evidence Technician, and 1.00 FTE for a Cook.

¹ More information about these capital projects can be found in Volume Two of this document.



Sheriff's Office

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Criminal Investigations	\$8,210,306	\$9,076,391	\$9,002,343	\$9,256,506
Field Operations	27,691,369	28,910,973	26,955,300	27,722,903
Operational Support	10,477,722	10,417,986	11,572,249	11,893,960
911 Emergency Communications	3,947,241	4,028,308	4,162,099	4,285,952
Corrections	20,157,960	21,785,114	22,411,886	23,009,023
Court Services	4,334,728	4,797,958	4,761,739	6,706,614
Administrative-Technical Services	7,957,935	8,236,043	8,841,122	9,864,127
Office of the Sheriff	1,435,464	1,538,597	1,653,253	1,701,338
Total - Expenditures	\$84,212,725	\$88,791,371	\$89,359,992	\$94,440,424
Revenues				
Criminal Investigations	\$1,377,683	\$1,316,437	\$1,334,136	\$1,334,136
Field Operations	4,541,811	3,625,471	3,701,246	3,701,246
Operational Support	3,586,025	3,285,883	3,395,580	3,395,580
911 Emergency Communications	4,390,985	4,360,000	4,220,000	4,220,000
Corrections	6,801,300	6,806,951	7,171,708	7,171,708
Court Services	407,882	507,907	507,907	507,907
Administrative-Technical Services	1,113,182	1,267,602	910,669	910,669
Office of the Sheriff	412,695	352,078	360,932	360,932
Total - Revenues	\$22,631,561	\$21,522,329	\$21,602,178	\$21,602,178
Local Tax Funding				
Criminal Investigations	\$6,832,623	\$7,759,954	\$7,668,207	\$7,922,370
Field Operations	23,149,558	25,285,502	23,254,054	24,021,657
Operational Support	6,891,698	7,132,103	8,176,669	8,498,380
911 Emergency Communications	(443,743)	(331,692)	(57,901)	65,952
Corrections	13,356,660	14,978,163	15,240,178	15,837,315
Court Services	3,926,846	4,290,051	4,253,832	6,198,707
Administrative-Technical Services	6,844,753	6,968,441	7,930,453	8,953,458
Office of the Sheriff	1,022,769	1,186,519	1,292,321	1,340,406
Total – Local Tax Funding	\$61,581,164	\$67,269,042	\$67,757,814	\$72,838,246
FTE				
Criminal Investigations	75.82	76.94	70.30	70.3
Field Operations	264.00	267.00	242.56	242.56
Operational Support	93.48	92.61	90.99	90.99
911 Emergency Communications	45.68	46.80	42.00	42
Corrections	204.16	203.04	183.00	183
Court Services	48.92	50.04	43.00	73
Administrative-Technical Services	47.92	47.80	48.00	53
Office of the Sheriff	10.60	10.72	11.00	11
Total – FTE	790.58	794.95	730.85	765.85



Sheriff's Office

Program Descriptions

Loudoun County Sheriff's Office serves the public 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, including the analysis/examination of selected items not forwarded to the Virginia 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, Emergency Management, 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. The Division also provides support to the Purcellville, Leesburg, and Middleburg Police Departments, Loudoun County Fire Marshal's Office, the Virginia State Police, Metropolitan Washington Airport Authority Police, the Department of Animal Services, the 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. The Division is comprised of five programs: Traffic Safety and Enforcement, Field Operations Support, Response Teams, 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, 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, Explosive Ordinance Disposal, K9 Unit, 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, 365 days a year 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, radio communications, and support. 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 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 Program 24 hours a day, 365 days a year. 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. 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 Court, and the Juvenile and Domestic Relations District 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 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, and the Finance and Administrative Support Section. 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 staffing at the Crisis Intervention Team Assessment Center (CITAC) and coordinates the Crisis Intervention Training. In partnership with the Loudoun County Department of Mental Health, Substance Abuse, and Developmental Services, the CITAC offers mental health services to individuals experiencing mental health emergencies.
- 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, a Strategic Planner, and two Administrative Assistants.



Health and Welfare

FY 2019 Adopted Budget

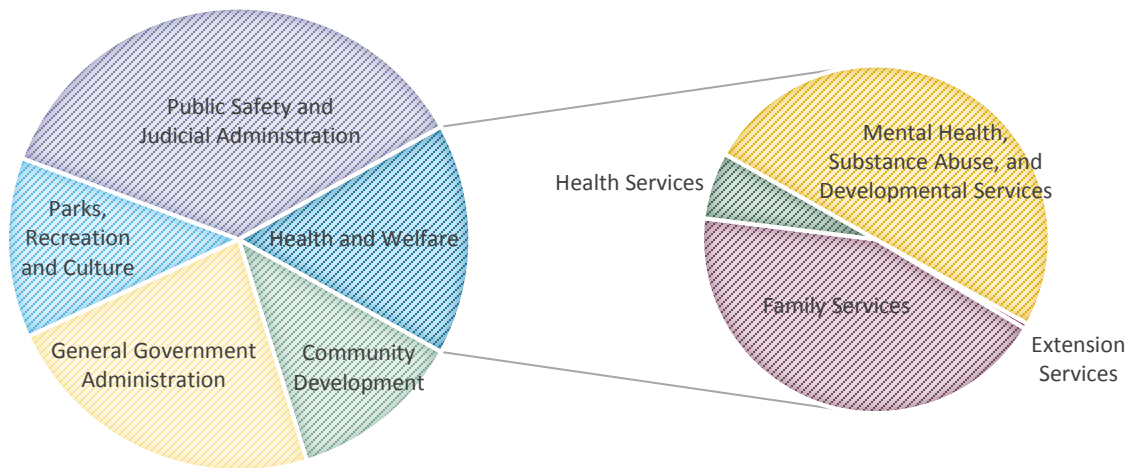
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HEALTH AND WELFARE SUMMARY

FY 2019 ADOPTED EXPENDITURES



Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Extension Services	\$397,343	\$449,408	\$465,751	\$477,413
Family Services	32,092,069	35,482,175	38,130,927	39,161,482
Health	4,763,662	5,134,319	5,487,295	5,602,254
Mental Health, Substance Abuse, and Developmental Services	38,118,692	38,810,027	43,905,953	45,056,251
Total	\$75,371,766	\$79,875,930	\$87,989,927	\$90,297,400



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 agent outreach and education programming is supported by approximately 205 resident volunteers, trained to Virginia Tech standards. These volunteers can participate in all three program areas and serve as key participants in the department’s success.

VCE-Loudoun’s 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.

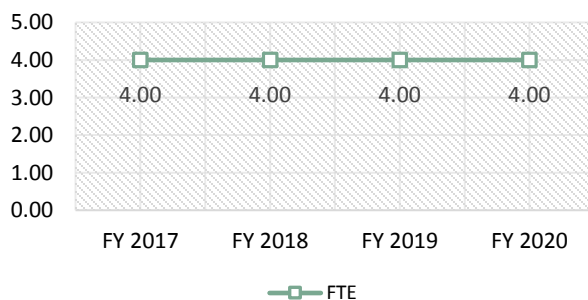
4-H Youth Development

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.

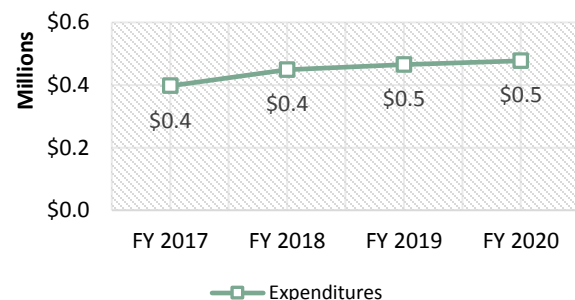
Family & Consumer Sciences

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 2018 Highlights

In FY 2018, Virginia Cooperative Extension (VCE) – Loudoun developed and presented educational programs reaching approximately 24,190 people, addressing learning needs that relate to Loudoun’s AgroEcology and its component elements: natural resources conservation, agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, youth development, food safety, and human nutrition for the purpose of improving residents’ individual, community, and environmental well-being. Most of these 225 learning interactions were possible because the Department’s seven full-time employees were assisted by 205 trained volunteers who contributed 15,450 hours of work valued at \$416,532¹. 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) Agents and volunteers provided direct contact through consultations and education programs to more than 8,273 people. Indirectly, it reached nearly 513,831 people through social media. FY 2018 brought the first year of a three-year initiative to evolve ANR’s ratio of animal science to natural resources services. By FY 2020, ANR’s services and programs will be weighted in favor of natural resources (60 percent) to animal science (40 percent). This change in focus is consistent with federal and state mandates for VCE-Loudoun and allows greater departmental participation in unique County government activities such as the public education and outreach plan (PEOP) to achieve improved water quality through reduced pollutant volumes. In its first full year, this program evolution saw VCE Master Gardener Volunteers, working with the ANR Agents, to assist property owners and HOA managers mitigate water runoff and soil erosion, improve water quality, and safely choose or apply pesticides if necessary. In addition to supporting the ANR initiatives, the Master Gardeners staffed numerous County community events to identify and treat insect pests and diseases, and to answer a variety of horticultural questions. The ANR Agents fielded a mobile, rainfall simulator to demonstrate vegetation’s ability to minimize soil erosion and a portable, hydrology-model to show learners how pollutants can leach into Loudoun’s waterways. In support of animal science, the ANR Agents developed and presented education programs for horse owners and livestock producers to improve the health of their animals through pasture management. Additionally, the ANR Agents obtained grant funding to develop and publish the AgroEcology Hub website, a direct response to an information shortcoming identified in the Rural Economic Development Council’s Long View Study. The ANR Agents also formed partnerships with faculty at Virginia State University and Virginia Tech to resource and build the Mobile Aquaponics Display (MAD) trailer. The MAD, with two functional fish and vegetable systems, is transportable to Loudoun’s schools and community centers for day-long, hands-on explanations of aquaponics as an alternative agricultural practice. The trailer was featured at both the Virginia State Fair and the Virginia Aquaponics Conference during FY 2018.

FY 2018 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 (The New Ag School) consulting and research network, which is a foundation strategy for the Long View of Loudoun County. VCE-Loudoun helped to organize hop growers to form the “Loudoun Hops Association.” VCE-Loudoun actively participates in the organization and presentation of the Mid-Atlantic Fruit and Vegetable Convention: Spanish Session. The Department also continued interdepartmental and interagency collaboration with entities such as the Health Department and the Department of General Services; Loudoun County Farm Bureau; Loudoun Soil & Water Conservation District; Natural Resources and Conservation Services; VCE units in Fauquier, Culpeper, Green, Clark, Frederick, Arlington, Fairfax, Shenandoah, and Prince William Counties; Morven Park; research faculty at Virginia State University and Virginia Tech; Pennsylvania State University; University of Maryland; Charles S. Monroe Technology Center; the Northern Virginia Community College; and staff of The Conservation Fund; Fresh Farm Markets; and Crossroads Community Food Network. These partnerships resulted in educational bilingual programs on soil and water health,

¹ The 2017 Virginia average hourly value of volunteer time is \$26.96 (www.independentsector.org)



Virginia Cooperative Extension – Loudoun Office

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 2018, 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 six youths, and one honorary adult, to be inducted into the 4-H All-Stars, the highest honor a Virginia 4-H youth can achieve. This past spring, the Loudoun County 4-H Dairy Club competed in the Hoard's Dairyman Contest and placed second out of 341 teams. In partnership with Loudoun County Public Schools, Loudoun County 4-H was able to bring the embryology program to over 11,000 youth across the County, making it one of the largest 4-H embryology programs in the state of Virginia.

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$324,685	\$335,339	\$350,226	\$360,733
Operating And Maintenance	72,658	114,069	115,525	116,680
Total – Expenditures	\$397,343	\$449,408	\$465,751	\$477,413
Local Tax Funding	\$397,343	\$449,408	\$465,751	\$477,413
FTE				
County FTE	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 2019, the Department will continue to provide the current level of services. VCE-Loudoun will continue to collaborate and develop programs with other 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 2019 Adopted Budget for Extension Services includes an increase in local tax funding in the amount of \$16,343. Personnel expenditures increased by \$14,887 due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase for staff. Operating and maintenance expenditures increased by \$1,456 due to an increase in internal service charges.

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.



Virginia Cooperative Extension – Loudoun Office

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Agricultural and Natural Resources				
Objective: Increase community awareness of VCE through community outreach, goodwill activities, and information messaging.				
Number of contacts via all communications methods	578,919	450,000	450,000	480,000
Objective: Communicate the department's cost effectiveness relating to County FTE.				
Number of contacts per County FTE ¹	114,095	100,000	100,000	100,000
Objective: Increase learners' awareness of best management and safety practices associated with Agricultural and Natural Resources.				
Percentage of learners who indicated they will adopt a best management and/or safety practice following their participation in an Agricultural and Natural Resources event/consultation ²	n/a	85%	85%	85%
Number of educational events delivered by ANR personnel	75	75	75	75
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	\$2,260	\$2,000	\$2,000	\$2,000
Number of in-kind support contributions received from other departments or organizations ³	32	25	25	25
Number of in-kind support contributions provided to other departments or organizations ⁴	62	35	35	35
4-H Youth Development				
Objective: Develop and present project based 4-H in-school programs.				
Number of 4-H in-school participants	12,501	11,000	12,000	13,000
Objective: Develop and present 4-H Junior Camp and other camping programs that promote life skill development.				
Number of youth participants in a 4-H camping program	384	450	450	460
Objective: Develop, present, and maintain project and activity based 4-H clubs that meet the interests of Loudoun's youth population.				
Number of 4-H clubs in Loudoun	23	24	25	26
Number of youth enrolled in a Loudoun 4-H club	370	440	450	460
Objective: Develop and present project based 4-H out-of-school educational programs and workshops.				
Number of 4-H educational events ⁵	231	205	210	215
Number of 4-H youth participants	4,500	4,600	4,700	4,800
Family and Consumer Sciences				
Objective: Maximize Family and Consumer Sciences programming impact using grants, organization partnerships, volunteers, and interdepartmental collaborations.⁶				
Value of grants or cost share contributions received from other departments or organizations	n/a	\$250	\$500	\$500

¹ Based on contacts divided by calculated equivalent of active County FTE.

² Any "n/a" indicates a new measure which may not have historical data.

³ In-kind donation is a contribution of goods or services of value that is not in the form of cash.

⁴ Increase reflects new programming in Eastern Loudoun.

⁵ Measure changed from program to events to better account for multiple recurrences of specific programs.

⁶ Any "n/a" indicates a new measure which may not have historical data.



Virginia Cooperative Extension – Loudoun Office

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of in-kind support contributions received from other departments or organizations	n/a	5	5	5
Number of in-kind support contributions provided to other departments or organizations	n/a	2	5	5
Objective: Increase commercial and residential food producers' knowledge of safe food handling practices and methods for preventing food-borne illnesses.¹				
Percentage of learners who indicated they will adopt or modify a commercial food production best management or safety practice following their participation in an Extension program/consultation	33%	85%	85%	85%
Number of learners participating in an Extension commercial food production or safety program/consultation	19	50	100	100
Percentage of learners who indicated they will adopt or modify a residential food production best management or safety practice following their participation in an Extension program/consultation	33%	85%	85%	85%
Number of learners participating in an Extension residential food production or safety program/consultation	8	25	25	25

FY 2020 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 by introducing Master Food Volunteers to the existing Master Gardener Volunteers and 4-H Youth Development Volunteer Leaders. Master Food Volunteers possess the expertise and Virginia Tech certifications needed to teach residents how to prepare and preserve food. Working in coordination with the Master Gardeners who teach residents how to grow fruit and vegetables, the Master Food Volunteers teach residents how to store food items that are not needed for immediate consumption during the growing season. This will benefit residential families as well as non-profit organizations that focus on food distribution to disadvantaged community members. It is likely that the combined cadre of Master Food Volunteers, Master Gardener Volunteers, and 4-H Youth Development Volunteer leaders will increase VCE-Loudoun's volunteer cadre to 280 by FY 2020. Managing, scheduling, teaching, and certifying such a large number of volunteers will require the inclusion of an employed volunteer coordinator on the Department's staff.

The FY 2020 Projected Budget for VCE-Loudoun includes an increase in local tax funding in the amount of \$11,662. Personnel expenditures increased by \$10,507 or 3 percent. Operating and maintenance expenditures increased by \$1,155 or 1 percent.

¹ The Department anticipates that the newly-hired Food Safety Agent will develop more programs and reach more residents in FY 2018 and subsequent years.



Virginia Cooperative Extension – Loudoun Office

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Agriculture And Natural Resources	\$198,148	\$206,206	\$223,289	\$228,912
4-H Youth Development	149,463	160,908	168,310	172,634
Family And Consumer Sciences	49,732	82,295	74,152	75,868
Total – Expenditures	\$397,343	\$449,408	\$465,751	\$477,413
Local Tax Funding				
Agriculture And Natural Resources	\$198,148	\$206,206	\$223,289	\$228,912
4-H Youth Development	149,463	160,908	168,310	172,634
Family And Consumer Sciences	49,732	82,295	74,152	75,868
Total – Local Tax Funding	\$397,343	\$449,408	\$465,751	\$477,413
FTE				
Agriculture And Natural Resources	3.00	3.00	3.00	3.00
4 H Youth Development	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 two main areas: 1) food safety, and 2) food nutrition and health. In Loudoun County, FCS focuses on programs to promote food safety and health through reducing the likelihood of food borne illness. The programs are aimed at farmers market managers, farmers market vendors, producers, packers, distributors, residents, restaurants, and other businesses.

¹ Sums may not equal due to rounding.

FAMILY SERVICES

The Department of Family Services administers a wide variety of programs and services that assist children, youth, families, individuals with disabilities, and older adults with basic supports and medical needs as well as services to protect children and vulnerable adults from abuse, neglect, and exploitation. All services are delivered under State and Federal mandates or under local initiatives that seek to improve family stability, help families achieve safe and affordable housing, and increase self-sufficiency.

Family Services' Programs

Community Services

Assists eligible individuals and families with accessing programs for food, shelter, medical, employment, and other basic human needs.

Clinical Programs And Protective Services

Provides adult and child protective services, foster care and adoption, juvenile detention center, and services to support at-risk youth to improve the safety and well-being of children.

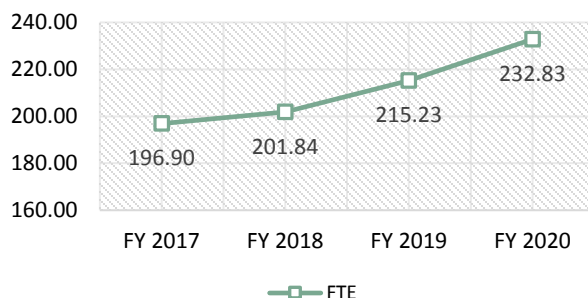
Administration, Finance, And Quality Development

Ensures efficient and effective operations of all facilities operated by the Department of Family Services and that the units within the Department have the resources, materials, and data necessary to fulfill their missions.

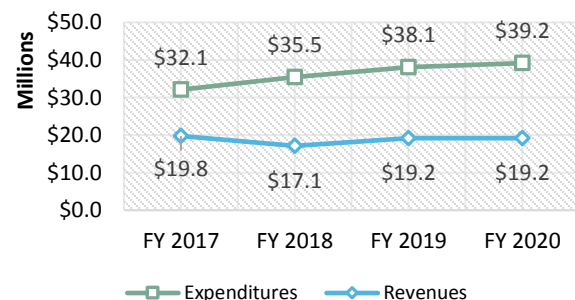
Housing And Community Development

Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low- to moderate-income households and the workforce.

Staffing Trends



Expenditures/Revenues History





Family Services

FY 2018 Highlights

The Board of Supervisors approved the addition of four positions (4.47 FTE) for the Department of Family Services during the FY 2018 budget process. These positions were of a critical nature and have assisted the Department in continuing to provide quality service to the County's most vulnerable populations. To address increasing workloads, both in terms of quantity and complexity, a part-time Veteran Services Coordinator was converted to full-time, two positions were added to Child Protective Services (CPS), one position to Adult Protective Services (APS), and one position to the Family Connections program.

As a result of the additional APS position, caseload distribution was restructured to direct all companion cases from case aides to an APS worker. This has freed up the case aides to provide more assistance to the APS workers. Case aides have the ability to transport clients to appointments, deliver equipment or prescriptions to clients, manage supply donations, organize storage, and assist with money management. While there is currently a waitlist for companion services (48 as of mid-January 2018), this new staff member will continue to work to reduce the size of the waitlist.

The CPS Unit, however, continues to struggle with meeting state mandates as a result of an increasing complexity of the complaints being received. To address service delivery issues within this unit, additional resources are included in FY 2019. These resources will provide a more comprehensive approach to families in need by focusing to prevent abuse or neglect.

Affordable Housing

In October 2017, the Board of Supervisors convened a Housing Summit to discuss the overall affordability of housing in the County and the needs of the workforce. The Loudoun County Housing Needs Assessment 2015 to 2040 identified a gap of 8,400 rental units for households with incomes below 60 percent of Area Median Income (AMI), or an income below \$65,000. Over the past year, the County has reviewed several applications for funding, totaling over \$5 million to fund the construction of 320 affordable rental units across three development projects: Ashburn Chase, which is contingent upon award of Low-Income Housing Tax Credits, Heronview, and Stone Springs.

To continue this effort, the Board of Supervisors directed staff to create a revolving loan program with a formal application process for developers to access the Loudoun County Housing Trust, a component of the Housing Fund.¹ A formal process will allow the County to review multiple options to create affordable housing in the County and permit the County to determine which projects best address the County's need. Loans will be used in conjunction with other sources such as tax-exempt bonds issued by the Economic Development Authority of Loudoun County, Virginia; 4 percent and nine percent Low-Income Housing Tax Credits (LIHTC); and a mortgage loan from the HUD 221 (d) (4) fixed-rate, affordable multi-family loan program. Recommendations for the formal program were presented to the Finance/Government Operations and Economic Development Committee in June 2018. The FY 2019 budget includes additional staffing resources that will provide for a proactive approach to addressing the County's need for more affordable housing.

Group Home

The Department currently serves youth in crisis via the 26-bed Youth Shelter. The Youth Shelter provides short-term placements of youth in crisis and transition and is available to youth under the age of 18. In June 2018, the conversion of the Shelter to a 14-bed Shelter with a 12-bed Group Home will be complete and ready to open. The Group Home component will serve youth between the ages of 15 and 18 who are experiencing emotional or behavioral issues and will provide a more therapeutically-focused environment than the Youth Shelter. The Group Home has been part of the Community Needs and Quality of Life focus area as part of the Board of Supervisors' Strategic Plan.

¹ More information about the Housing Fund can be found in Volume 2 of this document.



Family Services

Children's Services Act (CSA)

The County's CSA program became the only CSA program in the State contracted as a Magellan Independent Assessment, Certification and Coordination Team (IACCT) provider. The IACCT is the new utilization process required for Medicaid-eligible children to access congregate care services. The State identifies IACCT as essential to ensuring the most clinically appropriate, least restrictive setting and that care is provided in a manner that best suits the need of each youth and family.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actuals	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$15,853,660	\$17,688,896	\$19,607,984	\$20,540,475
Operations And Maintenance	16,201,957	17,702,873	18,426,475	18,521,945
Capital Outlay	3,515	10,000	10,000	10,000
Other Uses Of Funds	32,937	80,406	86,468	89,062
Total – Expenditures	\$32,092,069	\$35,482,175	\$38,130,927	\$39,161,482
Revenues				
Use Of Money And Property	\$33,589	\$3,046	\$4,047	\$4,047
Miscellaneous Revenue	4,139	26,271	26,271	26,271
Recovered Costs	270,341	415,374	415,374	415,374
Intergovernmental – Commonwealth	2,957,975	3,318,279	2,819,430	2,819,430
Intergovernmental – Federal	16,287,957	13,108,048	15,849,409	15,849,409
Other Financing Sources	206,363	263,406	86,468	89,062
Total – Revenues	\$19,760,364	\$17,134,424	\$19,200,999	\$19,203,593
Local Tax Funding	\$12,331,705	\$18,347,751	\$18,929,928	\$19,957,889
FTE²	196.90	201.84	215.23	232.83

Housing and Community Development

As identified in the Housing Needs Assessment presented to the Board of Supervisors in February 2017, there is a gap between the average home cost and the average wage in Loudoun County. To assist the Department's efforts to address this gap, the FY 2019 Adopted Budget establishes a Housing Policy Division, consisting of 2.00 FTE, including a Housing Financier and a Real Estate Specialist to strategically address the growing gap between the need for and the production of affordable housing in the County. The Housing Financier will provide the necessary technical and financial expertise to assemble the complex financing agreements required for affordable housing projects. The Financier also will focus on leveraging County funds to access other public and private funding sources. The Real Estate Specialist will focus on identifying potential projects already in the development pipeline for the construction of additional affordable housing units as well as potential workforce housing and development sites, property rehabilitation, and strategic locations for new housing construction. In addition to the two staff members

¹ Sums may not equal due to rounding.

² Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



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added to the Department of Family Services, a Housing Attorney was added to the Office of the County Attorney. The Attorney will provide the legal support and assistance to execute the loan agreements and carryout the necessary financial and real estate transactions.

Clinical Programs and Protective Services

The Adopted Budget includes 2.00 FTE for Prevention Workers in the Child Protective Services Unit, which has the greatest need for prevention efforts. While the number of cases remains relatively stable, staff is seeing an increased complexity in the cases. These cases often involve issues such as gangs, sex trafficking, substance abuse, domestic violence, and suicide. As a result of these more complex issues, staff are unable to provide proactive preventative services and instead are forced into a reactive approach after a situation has escalated. Providing preventative services is not mandated by State Code; however, providing such services in advance can reduce the incidence of cases escalating to true abuse or neglect, for which investigations are mandated. Approximately half of the abuse or neglect complaints received by the CPS Unit are not mandated for investigation but may benefit from additional support. Prevention services include guidance on how to address some of the complex issues being seen by the CPS Unit and general parenting and coping skills. Reducing the incidence of cases escalating to true abuse or neglect will also provide caseload relief for the investigative workers who are struggling to close cases within mandated timeframes. Prevention workers also can assist with ongoing case management for completed investigations. These additional positions will receive some financial support from the State, approximately 20 percent of the position cost.

The Adopted Budget also includes a Foster Care Permanency Worker (1.00 FTE), which currently exists as a temporary position funded through vacancy savings and will be a regular full-time position. Responsibilities of this position include completing home studies for applicants interested in becoming a Resource Family to foster and adoptive placements. Successful completion of a home study is required before a child can be placed in a home. These studies are extensive, averaging three months to complete. In addition to home studies, this worker will be responsible for recertification of homes with expiring approval periods, providing ongoing support to all families, maintaining and documenting quarterly contact with each open family, serving as the backup placement coordinator, making initial home visits, and informing families of any additional special program requirements or regulatory changes. This position is vital to the development of Resource Families for children in foster and adoptive care, and without it, key elements of the process are likely to be missed. The regular, full-time Foster Care Permanency Worker is supported by new State revenue that covers 20 percent of the total cost of the position.

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The Adopted Budget includes 3.00 FTE for the Benefits Unit, which has historically struggled and continues to struggle with high caseloads and its ability to process accurate applications within mandated timeframes. The Benefits Unit is responsible for five federally mandated programs including Supplementary Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medicaid, Fuel Assistance, and Auxiliary Grants. In FY 2017, the Benefits Unit processed over 14,000 applications of which approximately 6,000 were approved, meaning 12,000 individuals were deemed eligible for benefits. Overall, the number of applications continues to increase as many individuals and families seek assistance from the programs administered by the Benefits Units. Mandates for these programs require that applications for these programs be processed within 45 days, 97 percent of the time. An increased push to comply with the timeliness mandates has led to improved mandate compliance for SNAP (97.5 percent) and Medicaid applications (99 percent); however, the Unit is still struggling to meet mandates for TANF (95.5 percent) and Medicaid Review (93.0 percent). Additionally, the goal to meet timeliness objectives has resulted in staff failing to identify applications which were incomplete or required additional verifications. Program deficiencies were identified during the State's management evaluation in February 2017 and issues of non-compliance have been identified by the County's independent auditor several years in a row.

To address these issues, the Adopted Budget includes a total of three new positions (3.00 FTE) for the Benefits Unit: one Benefits Supervisor/Appeals Coordinator, one Benefits Worker to process new applications, and one Benefits Worker to respond to inquiries primarily received in the Department's Customer Service Center. It is hoped that



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performance can be improved by the addition of these workers and improved internal business process aimed to support the continued increases in workload as well as a more effective and efficient response to customers. For example, the Benefits Supervisor/Appeals Coordinator will service as a single point of contact for both the mandated appeals process and mandated claims process. Both the appeals process and the claims process (overpayments) require a significant amount of staff time. All applicants are entitled to appeal a decision made by the Benefits Unit. This is quite an involved process, possibly taking as much as two weeks to complete because of the requirements of processing an appeal. The Appeals Coordinator would not eliminate the need for the involvement of other staff members; however, it would provide a more consistent approach to the process and ensure more efficient communication with the State. The claims process requires technical expertise so having one staff person proficient at completing the claims and providing training to other staff members as back-up will ensure that work is completed appropriately and efficiently.

Once the Benefits Supervisor/Appeals Coordinator position is filled, supervisors will each be responsible for eight staff members and the department will have a single point of contact for both the appeals process and the claims process. This supervisor-to-staff-ratio is far more appropriate and in line with the most recent recommendations from the State. This ratio would also better facilitate supervisors the capacity to preview the applications processed by benefit workers under their supervision for accuracy and program compliance prior to completing them.

The addition of two Benefit Workers will improve the Unit's ability to process new applications and to provide improved customer service to clients. Caseload data from February 2018 reflected an average caseload of over 800 cases per worker, which is also projected to continue to increase in the coming years. Typically, the recommended caseload is 500 to 600 cases per worker. These high caseloads, in part, impact the Unit's capacity to meet mandates while maintaining accuracy and compliance with program guidelines. One Benefits Worker will primarily be focused on processing new applications while the other will primarily be focused on responding to inquiries received through the Department's Customer Service Center. The current structure requires clients with case-specific questions to wait for a response from their caseworker, which often results in a client not being served as quickly and delays the processing new applications. Providing a dedicated resource to primarily respond to inquiries and to resolve issues that require immediate attention aligns with the Department's focus on providing good customer service. As the County continues to grow and requests for assistance increases, the Benefits Unit needs additional resources to respond to the need. It is estimated that the addition of these two new workers will reduce caseload sizes to approximately 720 cases per worker.

The Adopted Budget also includes 3.00 FTE for the creation of a County-operated Information and Referral (I & R) Services Unit, one I & R Manager and two I & R Specialists. After a brief assessment, information and referral services connect individuals and families in need of information and assistance to programs and services provided by local governments, non-profits, and other community-based organizations. Service needs may include information on how to access child care; how to obtain affordable housing and/or emergency shelter; transportation options, employment opportunities; how to report neglect, and abuse, and exploitation; and how to obtain food or meet other basic needs. In order to provide such assistance, staff will need an up-to-date, robust database/repository of all relevant community services in the County and in surrounding jurisdictions. Currently, the Department lacks this critical data system. Therefore, staff will continue to maintain a list of services and programs using spreadsheets and hardcopies and utilize existing written materials developed by other entities. An in-house I & R Services Unit will better position the County to respond to the changing needs of the community, to identify which services are needed in which geographical areas, and to recognize when there is a service gap. A County-operated unit also would strengthen coordination, collaboration, and service delivery within the Department, between County departments, and between the Department and community-based providers.

The Adopted Budget includes two positions for the Workforce Resource Center (WRC), 1.00 FTE for an Employment Resource Specialist and 1.00 FTE for an Employment Coach. The WRC provides no-cost resources to job seekers and businesses to achieve their employment goals. The WRC posts job announcements, provides resume preparation assistance, offers career development workshops, and hosts Meet the Employer events. Employer services offered by the WRC include recruiting, employee development, employee retention, and business information services. The



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Employment Resource Specialist would address the changes that have taken place since 2015 with respect to how the WRC provides services to job seekers. The Workforce Innovation and Opportunity Act (WIOA) took effect in July 2015 and changed the way in which the center provides services. The legislation requires the WRC to provide staff-assisted service delivery including an initial screening followed by staff assistance (job search resume, employment applications, etc.). The initial screening determines the needs of the customer as well as WIOA eligibility and includes an introduction to the center. The WRC has been meeting this mandate by utilizing other staff from within WRC and from the Emergency Services Unit. Primarily, these services are provided by an administrative assistant with no workforce certifications. An Employment Resource Specialist, who will be workforce development certified, will take on this role and provide customized screenings, connect clients with resources of the center, assist customers in searching and applying for employment, support customers with writing resumes, and expedite WIOA eligibility determination in order to fast-track customers access to WIOA training services. The addition of this position will ensure that the services mandated by WIOA are provided by staff members with workforce expertise and will allow other WRC staff to focus on their primary duties. This position would also provide general follow-up services to gather information on employment and wages

The second position for the WRC, an Employment Coach, will provide services to those who are seeking employment, who are underemployed, and who experience barriers to employment. Barriers to employment include mental health issues, poor work retention history, disabilities not covered by the Americans with Disabilities Act, and limited English proficiency. This population often receives other services from the Department (SNAP, VIEW, TANF, Medicaid, etc.), which makes them one of the priority populations of WIOA. These customers also tend to require additional support and staff time to ensure not only that they gain employment, but that they are able to retain employment. The Employment Coach will provide job interview preparation, hiring process assistance, and follow-up services within the first 90 days of employment. These follow-up services will include both contact with the employee and employer to provide support to address work issues that tend to impact retention such as performance, attendance, skill development, etc. This additional resource also will allow the Department to provide on-site assistance to employers. Performance data indicates that of the 6,312 visits to the WRC in FY 2017, 2,500 or 40 percent were repeat customers. The additional support provided by this new position could reduce the number of customers having to return to the WRC multiple times.

Administration, Finance, and Quality Development

To provide internal support and address the Department's struggles to comply with program guidelines, the Adopted Budget includes 1.00 FTE for a Quality Assurance (QA) Improvement Specialist. This position will ensure that the Department is "audit ready" and will work within the Department to develop quality improvement action plans. It will be the responsibility of this QA position to verify compliance with State and Federal regulations, including safeguards and security measures to ensure the confidentiality of client federal tax information. The QA position will oversee the Information and Data Systems staff and the Local Security Officers of the Department who grant access to state systems, which has been an audit write-up for several years. With this additional resource, the Department will also have the ability to research and develop more meaningful performance measures, develop policies and procedures that adhere to best practices in clinical services, monitor compliance with timeliness mandates, and respond to inquiries received as result of the State's increased monitoring and compliance reviews.

An Employee Development Manager (1.00 FTE) is included in the Adopted Budget to address significant employee development needs in the areas of recruitment and retention, leadership development and coaching, and training in cultural diversity and inclusion. Professional human services workers seek access to robust training and development opportunities that include clinical supervision, training on best practices in service delivery, manageable caseload sizes, technology solutions to assist with mandated administrative demands, and a work environment that promotes work-life balance and employee wellness to prevent burnout and compassion fatigue. This position would establish a recruitment and retention initiative with the immediate goal of attracting workers and developing existing workers and managers. The need for leadership development and coaching has also been identified using data from employee surveys, one-on-one interviews, and focus groups from the past six months. Such skills are necessary to ensure managers provide frontline workers with quality, consistent supervision, and



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coaching to manage increasingly complex casework and high-volume caseloads. To achieve this goal, the Employee Development Manager would work with the Department of Human Resources to develop a leadership program specifically designed to support human services work and would assist in modernizing current unit structures and casework assignment practices by conducting a workload analysis with clinical experts in the Department. To address the growing population of Loudoun County and its changing demographic, workers need training in cultural diversity and inclusion and need support to shift appropriate direct service practices to a community-based approach that promotes outreach, offers support to both eastern and western areas of the County, and focuses on prevention efforts. This position would focus on internal organization needs to improve the Department's work culture and readiness to evolve into a modern, responsive, and client-centered human services system capable of meeting the needs of a growing and diverse community.

Included in the FY 2019 Adopted Budget under the Office of the County Administrator are three professional communicator positions (3.00 FTE) to address the organization-wide priority of providing services to citizens, elected officials, and internal County staff. Public information officers (PIOs) are internal support positions and, like human resources and accounting positions, increase in need as growth continues in the County's population and number of programs, the complexity of service levels, and the reliance on digital media as a core information source. As discussed in the FY 2018 budget process, the addition of internal support positions has lagged behind the addition of frontline or program staff, and professional communicator positions have not been added to the County in 17 years. Of the three positions included in the budget, one will be dedicated to the human services departments, which includes the Department of Family Services. The Department strongly supports the inclusion of this position in the FY 2019 Adopted Budget. A dedicated public information officer for the human services departments would develop and promote public information campaigns, respond to media inquiries, coordinate information across the Departments' program areas, and represent the human services departments at community events to promote awareness, preparedness, and resiliency. Specific programs within the Department that would benefit from this resource include Child Protective Services (CPS), the Benefits Unit, Adult Protective Services, and the Emergency Services Unit. Awareness campaigns could include identifying ways for the public to combat the complex issues being seen by the CPS Unit including family violence, substance abuse, and sex trafficking; making the public aware of benefit programs such as health care, food assistance, and rental assistance; providing educational materials on how to prevent financial exploitation and neglect of older adults; and identifying families interested in becoming foster parents. Some of these responsibilities are currently handled within the Department by staff who lack the expertise for such communication and community relations activities. This has sometimes resulted in uncoordinated and inconsistent communication and decreased effectiveness. The inclusion of these positions in the Public Affairs and Communications Division under the Office of the County Administrator will ensure consistent and clear messaging to the County's diverse public.

The FY 2019 Adopted Budget for the Department of Family Services includes an increase in local tax funding in the amount of \$582,177. Personnel expenditures increased by \$1,919,088 primarily due to addition of 15.00 FTE for FY 2019 but also includes a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance increased by \$723,602 due to increased grant funding for foster care and adoption assistance, operations and maintenance expenditures for new positions, and an increase in grant funding for the Community Development Block Grant. Revenues increased by \$2,066,575 primarily due to the right-sizing of revenues from the State and Federal governments and \$200,000 of revenue related to the resource requests previously mentioned.



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Department Performance Measures

Mission: To help people achieve safe and productive lives by emphasizing personal responsibility in all programs and services; helping protect and advocate for vulnerable adults and children; collaborating with businesses, government, and community resources to deliver effective and efficient services; and fostering and supporting professional growth and development among staff.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
COMMUNITY SERVICES				
Objective: Benefits Unit – 97 percent of all Supplemental Nutrition Assistance Program (SNAP) Cases will be processed within mandated timeframes.				
Number of new cases approved	2,093	2,864	3,007	3,200
Objective: Career Support Unit – At least 800 children will receive child care assistance.				
Number of children receiving child care assistance during the year	602	775	775	800
Objective: Career Support Unit – Job applicants and employers will be appropriately matched and applicants will become employed by utilizing employer and community outreach.				
Number of unique customers who are enrolled in WIOA	70	80	90	100
Percent of assessed customers that secure employment	69%	75%	75%	75%
Objective: Benefits Unit – All applications for benefits will be processed per eligibility criteria.				
Average number of active cases for all benefit programs	16,119	20,034	22,037	25,000
Number of households/clients whose applications were approved	6,078	7,732	8,509	9,000
Number of households/clients making formal application	14,615	18,220	20,042	22,000
Number of Medicaid applications received	8,932	12,342	13,823	15,000
Total number of Medicaid applications approved	3,805	6,672	8,673	10,000
Objective: Emergency Support Services Unit - Provide emergency assistance for immediate basic needs to eligible families and case management for eligible families with ongoing chronic needs.				
Number of households requesting assistance with basic needs (rent, utilities, medication, food)	2,482	2,500	2,500	2,500
Number of cases eligible for crisis intervention and case management ¹	1,015	850	850	850
Objective: Emergency Homeless Shelter – Provide appropriate services to reduce homelessness.				
Number of individuals admitted to program	299	250	250	250
Objective: Permanent Supportive Housing (PSH) – Provide appropriate services to reduce homelessness.				
Number of individuals served by PSH	26	25	25	26
Percent who remain in PSH or exited into permanent housing at end of fiscal year	96%	85%	85%	85%
CLINICAL PROGRAMS AND PROTECTIVE SERVICES				
Objective: Child Protective Services - Evaluate all valid reports of abuse and neglect.				
Number of valid reports of abuse/neglect received	1,209	1,234	1,247	1,560

¹ FY 2017 data represents duplicated counts; Estimations for FY 2018 – FY 2020 represent unduplicated counts.



Family Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Percent of families receiving a second complaint within one year of receiving services	14%	22%	22%	18%
Objective: Children's Services Act (CSA) – 80 percent of CSA cases will be served in community-based care.				
Number of new cases referred	124	120	120	120
Percent of cases receiving community-based care only	79%	80%	80%	80%
Percent of cases receiving congregate care services	21%	20%	20%	20%
Total number of children served during fiscal year	225	200	200	215
Objective: Family Connections – At least 70 percent of participants who complete the program will not require a high level of care (defined as Juvenile Detention Center or Youth Shelter stay, residential placement, or intense home-based services) one year after termination of service.				
Number of parents participating	66	120	125	130
Number of teens participating	66	75	80	80
Percent of teens who do not need a higher level of care	81%	85%	85%	85%
Objective: Foster Care – 85 percent of 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 12 placed in congregate care	2%	5%	5%	5%
Percent of foster children below age 12 placed in a Family Home	98%	95%	95%	95%
Percent of foster children over 12 placed in a Family Home	69%	70%	70%	70%
Objective: Foster Care – 50 percent of children in the custody of the Department of Family Services will achieve a permanent living situations during the fiscal year.				
Number of children served in Foster Care during the year	79	85	85	85
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	82%	85%	85%	85%
Percent of youth discharged into a less restrictive setting	90%	90%	90%	90%
Total number of youth admitted to shelter ¹	162	130	130	100
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	13	13	13	14
Average length of stay at JDC in days	33	35	35	35
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	269	275	285	290
Percent of Medicaid pre-screenings completed in 30 days	100%	100%	100%	100%

¹ In early 2018 the Youth Shelter will convert from a 26-bed facility to a 14-bed Youth Shelter and a 12-bed Group Home. Additionally, there has been a decline in the number of court-ordered placements at the Youth Shelter.



Family Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Adult Protective Services – Receive and assess all reports and investigate all valid reports with 85 percent completed in 45 days.				
Number of valid abuse/neglect reports investigated	405	320	330	340
Percent of investigations completed in 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; prevent institutionalization, or to assist in maintaining independence.				
Number of clients approved for services	160	195	195	200
<u>HOUSING AND COMMUNITY DEVELOPMENT</u>				
Objective: Loudoun County Home Improvement Program – Provide financial resources and guidance to assist five low- and moderate-income homeowners with home renovation and accessibility items.				
Average loan amount per homeowner	\$10,550	\$11,000	\$12,000	\$12,000
Number of loans settled	11	10	10	10
Objective: Affordable Dwelling Unit (ADU) – Facilitate the purchase or rent of affordable homes for moderate-income households.				
Mean household income for new ADU purchasers	\$47,854	\$48,000	\$48,000	\$48,000
Mean household income for new ADU renters	\$35,699	\$38,000	\$38,000	\$38,000
Number of families who purchased new ADUs	108	75	70	70
Number of families with new leased units	123	110	110	110
<u>ADMINISTRATION, FINANCE, AND QUALITY DEVELOPMENT</u>				
Objective: 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	32,689	27,000	28,000	29,000
Number of phone calls managed through reception	64,797	60,000	60,000	61,000

FY 2020 and Beyond

A significant number of programs and services in the Department of Family Services rely on funding from both the State and Federal governments. As such, any changes in funding at these levels could significantly impact the Department's ability to meet the increasing demands of the community. Reductions in funding at this level would require an increase in local tax funding in order for the Department to continue providing its current level of service. Likewise, any changes to existing programs, either by the state or federal governments, could increase the demand for Department services.

The Phase 1 Expansion of the Juvenile Detention Center (JDC) is expected to begin construction in FY 2019 with an estimated completion of FY 2021. Personnel (17.60 FTE) will be needed three months in advance of the opening, the cost of which is included in the projected personnel costs for FY 2020. The expansion of this facility will bring the total number of beds at the JDC to 40.

The FY 2020 Projected Budget for the Department of Family Services includes an increase in local tax funding in the amount of \$1,027,961. Personnel expenditures increased by \$932,491 or 5 percent and includes the addition of 17.60 FTE for a period of three months in anticipation of the opening of the JDC Phase 1 Expansion. Operating and maintenance expenditures increased by \$95,470 or 1 percent. Other uses of funds increased by \$2,594 or 3 percent.



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and represents a locally-funded position in the Rental Assistance Fund. Revenues are held at the FY 2019 level for FY 2020.

FTE History

FY 2017: The Board approved 0.53 FTE for an Energy Assistance Program Specialist.

FY 2017 Mid-Year: The Board approved 0.47 FTE to convert a part-time Accounts Assistant for the CDBG Program to full-time.

FY 2018: The Board approved 4.47 FTE – 0.47 FTE to convert a part-time Veterans Services Coordinator to full-time, 1.00 FTE for a CPS Field Supervisor, 1.00 FTE for a CPS Family Services Worker, 1.00 FTE for an APS Family Services Worker, and 1.00 FTE for a Family Connections Worker.

FY 2019: The Board approved 15.00 FTE – 1.00 FTE for a Housing Financier and 1.00 FTE for a Real Estate Specialist for the Housing Policy Division, 2.00 FTE for two Prevention Workers for the Child Protective Services Unit, 1.00 FTE for a Benefits Supervisor/Appeals Coordinator and 2.00 FTE for two Benefits Workers, 3.00 FTE for an Information Referral Services Unit, 1.00 FTE for an Employment Resource Specialist and 1.00 FTE for an Employment Coach for the Workforce Resource Center, 1.00 FTE for a Quality Assurance/Improvement Specialist, 1.00 FTE for a Foster Care Permanency Worker, and 100 FTE for an Employee Development Manager.



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Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actuals	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Child And Adult Services	\$6,008,536	\$6,458,116	\$7,135,998	\$7,308,547
Family Programs	7,581,353	9,167,538	9,627,611	9,855,057
Housing and Community Development	10,705,322	11,168,499	11,566,618	11,617,604
Administration	7,796,857	8,688,021	9,800,700	10,380,275
Total – Expenditures	\$32,092,069	\$35,482,175	\$38,130,927	\$39,161,483
Revenues				
Child And Adult Services	\$3,326,715	\$2,394,209	\$2,992,815	\$2,992,815
Family Programs	3,470,466	3,175,592	3,273,751	3,273,751
Housing and Community Development	9,551,604	9,809,177	9,971,461	9,974,055
Administration	3,411,579	1,755,446	2,962,972	2,962,972
Total – Revenues	\$19,760,364	\$17,134,424	\$19,200,999	\$19,203,593
Local Tax Funding				
Child And Adult Services	\$2,681,822	\$4,063,907	\$4,143,183	\$4,315,732
Family Programs	4,110,887	5,991,946	6,353,860	6,581,306
Housing and Community Development	1,153,718	1,359,322	1,595,157	1,643,549
Administration	4,385,278	6,932,575	6,837,728	7,417,303
Total – Local Tax Funding	\$12,331,705	\$18,347,751	\$18,929,928	\$19,957,890
FTE				
Child And Adult Services	49.00	51.00	54.00	54.00
Family Programs	70.06	72.53	77.53	77.53
Housing and Community Development	24.53	24.00	26.00	26.00
Administration	53.31	54.31	57.70	75.30
Total – FTE	196.90	201.84	215.23	232.83

¹ Sums may not equal due to rounding.



Family Services

Program Descriptions

The Department of Family Services serves Loudoun citizens through four programs.

- The goal of Community Services is to assist eligible individuals and families who find themselves in crisis or in at-risk situations by partnering with them to address food, shelter, medical, employment, and other basic human needs. Community Services achieves its goals through the Career Support and Emergency Support Services Unit and the Benefits Unit. The Career Support and Emergency Support Services Unit is mandated at the federal, state, and local levels to administer employment, training, and daycare services as well as other programs and supports that provide assistance to individuals and families in crisis situations that move them toward stability and self-sufficiency. The Benefits Unit is mandated by federal and state policy to determine eligibility and administer five public assistance programs: Supplementary Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medicaid, Energy Assistance, and Auxiliary Grants.
- The goal of Clinical Programs and Protective Services is to improve the safety and well-being of adults and children, to support families, and to promote permanency. Clinical Programs and Protective Services achieves this goal 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 individuals with disabilities on a 24 hour basis; 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 the Department; Children's Services Act (CSA)¹ for at-risk youth, 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; Family Connections, which provides an evidence-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; Juvenile Detention Center, which provides secure housing for youth detained by the Juvenile and Domestic Relations Court; and the Youth Shelter and Group Home which are under contract with a private provider to provide short-term shelter to youth ages 12 through 17 referred by the Department of Family Services; the Department of Mental Health, Substance Abuse, and Developmental Services; Court Services, and the Juvenile and Domestic Relations Court.
- The goal of Administration, Finance, and Quality Development 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. Administration, Finance, and Quality Development 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; Quality Assurance and Compliance, 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; Human Resources, which is responsible for managing employee relations, recruitment and workforce activities, disciplinary and compliance, coordination with payroll liaisons, department policies, and in-house staff training; 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 and the workforce. Housing and Community Development achieves its goal through the following programs: the Housing

¹ Additional information related to the Children's Service Act can be found in the Children's Service Act Fund summary in Volume 2 of this document.



Family Services

Choice Voucher (HCV) Program in the Rental Assistance Program Fund¹ and 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 funding 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) Program², 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 homeowners to make necessary repairs; the Homeless Prevention Program (HPP), a state grant that provides funds for eligible families to prevent eviction and 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 on topics such as foreclosure, homebuyer purchase, and post-purchase. Several 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.

¹ Additional information related to the Housing Choice Voucher Program can be found in the Rental Assistance Program Fund summary in Volume 2 of this document.

² Additional information related to the ADU Program can be found in the Housing Fund summary in Volume 2 of this document.



HEALTH

The Health Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community health improvement efforts in collaboration with the Loudoun Health Council. Other services include emergency preparedness and response, provision of death certificates, and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual-based services to women and children who would otherwise be unable to receive medical, dental, or nutritional evaluation and care.

Health Department's Programs

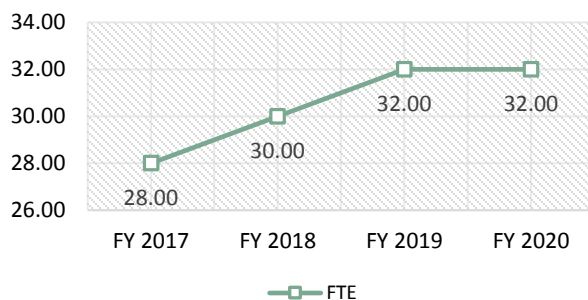
Community Health

Provides communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency preparedness and response.

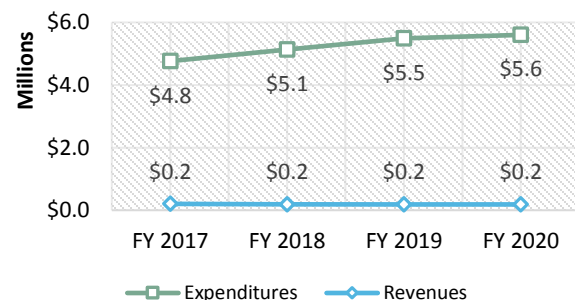
Environmental Health

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 Department

FY 2018 Highlights

The Health Department completed its process of contracting out 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.

The Health Department completed its first five-year strategic plan and approved a new strategic plan for calendar years 2018 to 2022. The new strategic plan included input from all Health Department employees and key community partners.

The Health Department also completed a successful emergency preparedness exercise. As part of this exercise, the Department was able to provide free influenza vaccines to 300 low-income Loudoun County residents.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,466,030	\$2,758,270	\$3,004,267	\$3,094,395
Operating And Maintenance	2,297,633	2,376,049	2,483,028	2,507,858
Total – Expenditures	\$4,763,662	\$5,134,319	\$5,487,295	\$5,602,254
Revenues				
Permits, Fees And Licenses	\$186,155	\$179,738	\$180,279	\$180,279
Charges For Services	5,262	8,650	8,650	8,650
Miscellaneous Revenue	1,090	500	500	500
Intergovernmental - Federal	10,894	0	0	0
Total – Revenues	\$203,401	\$188,888	\$189,429	\$189,429
Local Tax Funding	\$4,560,261	\$4,945,431	\$5,297,866	\$5,412,825
FTE				
County FTE	28.00	30.00	32.00	32.00
State FTE ²	55.00	55.00	53.00	53.00
Total – FTE	83.00	85.00	85.00	85.00

The Health Department has four full-time State and six full-time County Environmental Health Specialists performing plan review permitting and inspecting restaurants, schools, hotels, bread and breakfasts, camps, hospitals, nursing homes, daycare centers, concession stands, food trucks, swimming pools, interactive fountains, and temporary events. Two of these State positions were funded by not filling the Health Department's Environmental Health Manager (State) position for the past two years. The Department filled the Environmental Health Manager position in March 2018. As a result, two of the State Environmental Health Specialist positions will no longer be able to be funded, as they were previously funded through the vacancy savings occurring from the long-term vacancy of the Environmental Health Manager. As the number of restaurants and other establishments in Loudoun County continues to grow, the volume of inspections increases by approximately 5 percent per year. For FY 2017, the Health Department oversaw 2,233 permits and inspections. If the number of Environmental Health Specialists is reduced

¹ Sums may not equal due to rounding.

² Two full-time state positions were eliminated in FY 2018.



Health Department

from ten to eight, the number of inspections per facility will have to be reduced, which could pose an increased risk to the community. It is projected that this year each food establishment in Loudoun County will receive 2.5 inspections on average, down from 2.6 in FY 2016 due to the increasing number of permitted facilities. If not funded, it is expected that the number of inspections per facility will need to be reduced further. The U.S. Food and Drug Administration recommends each restaurant be inspected one to four times each year, depending on risk. To meet current service level demands, the Board approved two County-funded Health Inspectors (2.00 FTE) in the FY 2019 Adopted Budget, which will replace the two State positions that were eliminated upon the hiring of the State Environmental Health Manager.

The Health Department is responsible for processing requests for death certificates. The requests are not limited to deaths that occur in Loudoun County but can be for any death that occurs within the state of Virginia. The issuance of death certificates is a structured clerical process. In FY 2017, staff issued approximately 16,000 copies of original death certificates (FY 2016 – 14,000; FY 2015 – 12,000). Currently, death certificate requests are processed as an ancillary duty by the environmental health support staff. Environmental Health Specialists in the urban section are primarily responsible for inspection and evaluation of food establishments and public pools and investigation of food, swimming pool, and other environmental health complaints. Because of a change in Virginia Department of Health policy in FY 2018, the vital records service through local health departments will expand to include birth and marriage certificates, which will significantly increase service demand. To reduce lengthy customer waiting times, the Department will need to separate the environmental health front counter functions from those of vital records. The Department requested the addition of 2.00 FTE Deputy Registrars in the FY 2019 Budget, but the request was not approved by the Board.

The FY 2019 Adopted Budget for the Health Department includes an increase in local tax funding in the amount of \$352,435. Personnel expenditures increased by \$245,997 due to a 3 percent market-based salary adjustment, a 3.5 percent merit-based increase for staff, and the addition of 2.00 FTE Health Inspectors. Operating and maintenance expenditures increased by \$106,979 due to an increase in the County's payments to the state and an increase in internal services costs. Revenues for FY 2019 increased by \$541.

Department Performance Measures

Mission: To provide services that protect and enhance the health and well-being of all people in Loudoun County.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Community Health				
Objective: Identify and treat Tuberculosis (TB) in Loudoun County residents.				
Number of tuberculosis infections	309	300	330	350
Number of residents suspected or confirmed to be sick with TB	53	40	40	40
Objective: Provide age-appropriate vaccinations to decrease the incidence of vaccine preventable diseases.				
Number of reports for vaccine-preventable childhood diseases ¹	91	60	60	65
Number of vaccination visits	3,726	3,500	3,500	3,500
Objective: Provide dental services to low-income children to ensure good dental health				
Number receiving dental care	1,431	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	558	500	510	520
Objective: Provide testing, treatment and information on sexually transmitted diseases.				
Number of STD evaluations	287	250	250	250

¹ The number of reports for FY 2017 was higher than normal. The average number of reports is 60 per year.



Health Department

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Improve the ability to protect Loudoun County from a widespread outbreak disease.				
Number of Loudoun residents in the Medical Reserve Corps	1,399	1,400	1,420	1,450
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	1,196	1,250	1,300	1,350
Average number of inspections per permitted food facility	2.7	2.5	2.5	2.5
Number of permitted pool facilities	251	260	265	270
Average number of inspections per permitted swimming pool facility	1.9	2.0	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	31	35	35	35
Number of conventional systems	13,004	13,000	13,000	13,000
Number of alternative onsite sewage disposal system failures	5	4	4	4
Number of newly installed systems	195	105	105	105
Number of alternative systems	1,782	1,700	1,700	1,750
Number of newly installed wells	139	215	215	215
Objective: Conduct onsite investigations of environmental health complaints to protect the public from environmental and communicable disease hazards.				
Number of complaints investigated	333	500	500	550
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	215	225	225	225

FY 2020 and Beyond

With increasing population and economic development in the County, the Health Department anticipates that the increasing demand for all services will continue across both programs into FY 2020. Because the vital records service through health departments will expand to include requests for birth and marriage certificates, the Department anticipates an increased service demand for vital records. During FY 2019, the Department will monitor the number of requests for birth and marriage certificates as well as the number of copies issued as these metrics will support a future request for Deputy Registrars.

The FY 2020 Projected Budget for the Department of Health includes an increase in local tax funding in the amount of \$114,959. Personnel expenditures increased by \$90,128 or 3 percent, and operations and maintenance expenditures increased by \$24,830 or 1 percent. Revenues are held at the FY 2019 levels for FY 2020.

FTE History

FY 2018: The Board of Supervisors approved 1.00 FTE for a Communicable Diseases Nurse and 1.00 FTE for a Health Nurse.

FY 2019: The Board of Supervisors approved 2.00 FTE for two Environmental Health Specialists.



Health Department

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Medical Health ²	\$2,092,296	\$2,395,899	\$3,507,765	\$3,567,152
Environmental Health	2,671,367	2,738,420	1,979,531	2,035,101
Total – Expenditures	\$4,763,662	\$5,134,319	\$5,487,295	\$5,602,254
Revenues				
Medical Health	\$10,894	\$0	\$0	\$0
Environmental Health	192,507	188,888	189,429	189,429
Total – Revenues	\$203,401	\$188,888	\$189,429	\$189,429
Local Tax Funding				
Medical Health	\$2,081,402	\$2,395,899	\$3,507,765	\$3,567,152
Environmental Health	2,478,859	2,549,532	1,790,102	1,845,672
Total – Local Tax Funding	\$4,560,261	\$4,945,431	\$5,297,866	\$5,412,825
FTE				
Medical Health	10.00	12.00	12.00	12.00
Environmental Health	18.00	18.00	20.00	20.00
Total – FTE	28.00	30.00	32.00	32.00

Program Descriptions

The Health Department serves Loudoun citizens through 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 Sums may not equal due to rounding.

² The Medical Health division includes Health Services Administration and the Community Health program.





MENTAL HEALTH, SUBSTANCE ABUSE, AND DEVELOPMENTAL SERVICES

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is the single point of entry into the public mental health, substance abuse, and developmental services system of the County. The Department provides a wide variety of mental health, substance abuse, and developmental services to individuals of all ages 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

Supports individuals and families through a continuum of community-based care with services provided in group homes, supervised settings (townhouses and apartments), and private residences; Provides Psychosocial Rehabilitation (PSR) services at the Friendship House location in Leesburg.

Community-Based Support Services

Provides individuals with service connections to a variety of resources to support the individual within the least restrictive environment, including 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.

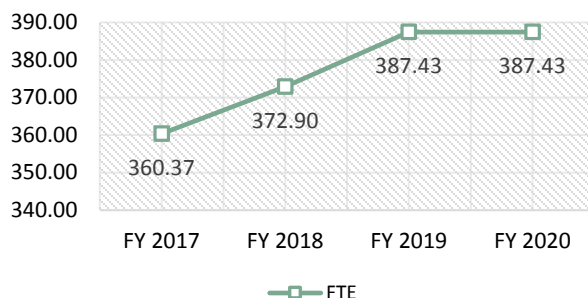
Outpatient Services

Provides services to reduce the effects of serious mental illness, emotional and behavioral disturbance, severe trauma, and the impact of substance abuse and addiction; Consists of five primary programs: Emergency Services (ES); Mental Health Outpatient (MHOP); Substance Abuse Outpatient (SAOP); Access; and Discharge Planning.

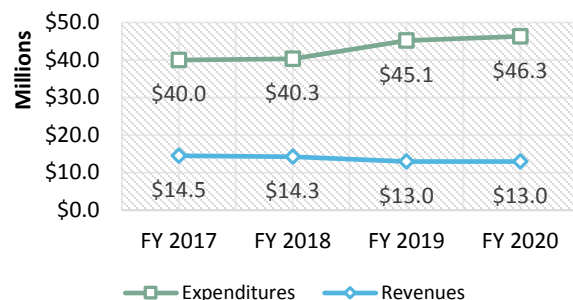
Outreach & Coordination Services

Provides early and immediate access to assessment, evaluation, case management, support coordination, 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 2018 Highlights

In FY 2018, the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) ensured access to publicly funded mental health, substance abuse and developmental services. The Department provided services to more than 4,900 individuals in the Loudoun County community. There are many other individuals supported by the Department through programs that support alternatives to homelessness, that foster prevention and intervention strategies, and that provide services to infants and toddlers. The Department is a safety-net provider who partners and collaborates with various entities including the Departments of Family Services, Health, and Community Corrections; the Juvenile Court Services Unit; the Loudoun County Sheriff's Office; Loudoun County Public Schools; private providers; and Regional and State system stakeholders to provide services.

As the central point of entry to publicly funded services, in FY 2017 the Department added one Assessment and Evaluation Liaison, and two Licensed Mental Health Professionals (Clinicians) to reduce the number of calls that are sent to the answering service, to increase access to trained staff during business hours in the ACCESS program, and to respond appropriately to inquiries from the public. In FY 2018 the Virginia Department of Behavioral Health and Developmental Services (DBHDS) provided MHSADS a grant to conduct a consultation to identify model changes required to implement Same Day Access to assessment. This activity is defined in House Bill 1549 of the 2017 General Assembly Session and the implementation of Same Day Access is one of the services introduced in the DBHDS program called System Transformation Excellence and Performance (STEP-VA).

The Crisis Intervention Team Assessment Center (CITAC) is operated in collaboration with the Loudoun County Sheriff's Office to provide crisis intervention and stabilization services from 7:00 a.m. to 11:00 p.m. daily. Operational since 2015, the Center has seen the demand for service steadily increase. During FY 2017 the CITAC experienced a 64 percent increase in the number of individuals served. The FY 2018 Budget included the addition of three positions for the CITAC including two Operations Support Assistants for administrative support functions and a Peer Specialist to provide peer services for individuals and families at the facility. Shortly after the start of FY 2018, the Department learned DBHDS would provide ongoing funding for two Clinicians and an additional part-time Peer Specialist which were added to the MHSADS budget as mid-year enhancements.

As part of the agreement with the Sheriff's Office, the Department provided crisis intervention team training to 100 percent of LCSO uniformed patrol deputies with two years or more of service. MHSADS provided Mental Health First Aid (MHFA) training to 92 behavioral health professionals, law enforcement, and other individuals in the community. In collaboration with the Health Department, REVIVE! Training was implemented to educate the community on the use of Naloxone, also known as Narcan, as a means to assist individuals experiencing an opioid overdose episode.

In FY 2018, the Board of Supervisors provided a Substance Abuse Contract Manager to improve clinical coordination of outpatient treatment services, to assure compliance with the scope of the contracts, and to manage data reporting. The FY 2018 Adopted Budget also included \$275,000 for contract services to reduce service level gaps and improve timely access to outpatient treatment service. Having these funds supports contracting opportunities to ensure rapid access to treatment and increases choice of private/community providers for individuals. The Department is now contracted with substance abuse treatment provider(s) that offer Medication Assisted Treatment. The Department is currently soliciting for contracts to improve outpatient services.

MHSADS provides employment and day support services both directly and through contract services. The FY 2018 Adopted Budget included a Job Link Program Manager for the Employment and Day Support Program to provide management of the program and improve employment options for individuals seeking competitive employment and to improve coordination with the Loudoun County Public Schools, Virginia Department of Aging and Rehabilitative Services, and the MHSADS team working with individuals in the Adult Detention Center. The FY 2018 Adopted Budget also included an additional \$600,000 to address a portion of the program's waiting list of individuals seeking employment, work readiness training, and community engagement. On June 30, 2017, there were 36 individuals on the waitlist. From July 1, 2017 through April 30, 2018, 26 individuals previously on the waitlist initiated services and



Mental Health, Substance Abuse, and Developmental Services

it is anticipated that by the end of June 2018 most, if not all, of the remaining 10 individuals on the waitlist will be receiving services as a result of the additional funding. MHSADS has also increased the number of contract providers with existing funds. These providers include: ECHO, St. John's Community Services, Community Residences, Etron and MVLE Inc. MHSADS is also in negotiations with other providers such as Didlake Inc., The Jewish Foundation, and Linden Resources.

In support of Early Intervention, MHSADS received two Service Coordinators, a Developmental Specialist, a Clinical Supervisor, a Speech Pathologist, and an Administrative Assistant to keep pace with the significant increases in the number of referrals, and the number of individuals enrolled in direct services. The positions added for FY 2018 provide a mix of administrative, case management, and clinical services for the program. The program continues to experience increased referrals and service requirements for infants and toddlers experiencing developmental delays and in FY 2019, the program will benefit from additional Early Intervention Service Coordinators to provide case management.

MHSADS Residential Services, received resources to maintain the service levels through the conversion of two temporary positions into two regular full-time positions in the In-Home Support Program. This brought the total authorized staffing for this program to 11.00 FTE. As of September 30, 2017, all 11 positions were filled and serving 12 individuals who reside in their family homes. Additionally, in FY 2018 Residential Services added three condominiums to the supervised residential program, increasing the number of licensed beds in this program by six. It is anticipated that the Round Hill Group Home for individuals with developmental disabilities will begin construction in spring 2018 with anticipated opening in early summer 2019.

MHASDS Business Operations Support has also experienced an increased focus in audits and compliance matters relating to credentialing, human rights, fiscal accountability, and licensure. The recent change implemented by the Commonwealth with the Commonwealth Coordinated Care Plus (CCC+) program will focus on a value based payment system. As a result, the Department's operations support staff and the budget and finance staff initiated processes and credentialing for six diverse Managed Care Organizations of the CCC + program and will be establishing processes and procedures to address the change from a fee for service fiscal reimbursement model to the value based payment system. The Outcomes and Evaluation staff continued to report outcomes for data reporting, meaningful use requirements, and population-based outcomes. Within MHSADS, Human Resources functions have experienced a significant increase in services provided and complexity. The increased staff demands due to implementation of changes to the management of Family Medical Leave Act (FMLA), recruitment, and the transition to the Oracle system are a few examples of increased workload. Finally, infrastructure challenges in FY 2018 due to facility remodeling, space limitations, and equipment needs are being addressed to ensure the efficient and effective delivery of services across all programs.



Mental Health, Substance Abuse, and Developmental Services

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$30,716,556	\$29,539,508	\$35,561,961	\$36,628,820
Operating And Maintenance	7,402,136	9,270,520	8,343,992	8,427,432
Total – Expenditures	\$38,118,692	\$38,810,027	\$43,905,953	\$45,056,251
Revenues				
Charges For Services	\$856,099	\$745,500	\$788,500	\$788,500
Miscellaneous Revenue	\$1,380	\$2,000	\$2,000	\$2,000
Recovered Costs	\$5,211,472	\$5,924,527	\$5,207,979	\$5,207,979
Intergovernmental - Commonwealth	\$5,287,675	\$5,281,678	\$4,834,308	\$4,834,308
Intergovernmental - Federal	\$1,284,459	\$801,407	\$894,449	\$894,449
Total – Revenues	\$12,641,086	\$12,755,112	\$11,727,236	\$11,727,236
Local Tax Funding	\$25,477,606	\$26,054,915	\$32,178,717	\$33,329,015
FTE	360.37	372.90	387.43	387.43

The FY 2019 Adopted Budget provides resources that are necessary to continue to deliver important services to the community and seeks to address service level needs through additional resources for mental health and substance abuse case management, developmental services case management, residential services, early intervention, and prevention and intervention programming. In many areas, such as case management services, the Department continues to respond to increasing demand for services. Additionally, the Department seeks to meet the evolving needs with more effective public outreach and additional opportunities for prevention and intervention services. The Adopted Budget includes a base budget adjustment of \$50,000 to cover the increased costs of psychiatry contracts utilized by the Department.

The FY 2019 Adopted Budget includes \$372,082 in local tax funding to support the addition of 3.00 FTE for Mental Health and Substance Abuse (MHSA) Care Coordinators. These Care Coordinators provide targeted case management services to youth who have serious emotional disturbance and adults who have a serious mental illness, a substance use disorder, and/or are dually diagnosed. MHSADS is the single point of access for all case management services and is the sole provider of case management for youth with serious emotional disturbance and adults with serious mental illness. Care Coordinators are key members of the treatment team, working to continually assess an individual's needs, monitoring treatment outcomes, and linking the individual to community-based resources. In FY 2016, 235 individuals were enrolled in mental health case management services; that total increased to 250 individuals in FY 2017. Given current staffing levels, the Department's ability to provide services to additional individuals is limited. As a result, there are 44 individuals on the waiting list for case management who have serious mental illness, and nine of those individuals are dually diagnosed with a substance use disorder. Further, there are approximately another 30 individuals with primary substance use disorders who are determined to need case management services. As the County's population continues to grow, the demand for these services is anticipated to increase as well. Each coordinator can support a caseload of 20 to 25 individuals at a time. The additional resources reduce the existing waitlist and address some of the anticipated increases in demand for services.

¹ Sums may not equal due to rounding



Mental Health, Substance Abuse, and Developmental Services

The FY 2019 Adopted Budget includes \$243,583 in local tax funding to support 2.00 FTE for Developmental Services Support Coordinators. These Support Coordinators provide targeted case management services to individuals with developmental disabilities and/or intellectual disabilities. MHSADS is the single point of access for all case management services and is the sole provider of case management for individuals with an intellectual disability. As a result of changes to the waiver system in 2016 and the limited availability of private providers of case management services for individuals with developmental disabilities, MHSADS is the sole provider of case management for all individuals with a developmental disability.

As of March 31, 2018, 308 individuals receive developmental services case management services from MHSADS and approximately 35 other individuals are on a waitlist for case management services. The Department is required to provide case management services to individuals receiving intellectual disability (ID) or developmental disability (DD) Medicaid waivers; individuals with waivers are also required to enroll in case management services to continue receiving the waiver. In July 2017, two additional DD Medicaid waiver slots were allocated to Loudoun County and in September, an additional 19 DD Medicaid waiver slots were allocated increasing caseloads of existing staff. Since the Department is required to provide case management services to those with a Medicaid waiver, additional staff is needed to maintain services levels while also providing services to the new waiver recipients. Each coordinator can support a caseload of 20 to 25 individuals at a time. The additional resources enables support coordination services to the new DD waiver recipients and a reduction in the waitlist for services.

The FY2019 Adopted Budget also includes \$350,000 in contractual funding to allow the Department to contract with a private provider for Mental Health Skill Building Services (MHSS). Mental Health Skill Building Services include individualized training in functional skills and appropriate behavior related to the individual's health and safety, activities of daily living, the use of community resources, assistance with medication management, and monitoring health, nutrition, and physical conditioning for those with serious mental illness. The existing six MHSADS staff currently supporting MHSS will be transferred to support residents in the supervised and group home programs. With the additional resource, MHSADS is outsourcing MHSS to provide for those currently receiving MHSS services. MHSADS has come into possession of three proffered condominiums that are designated to be used by the Department to provide residential supervised services to six individuals. These condominiums require staff to provide services to individuals under the Department's supervision. The contractual funding and transfer of existing staff to an area of need, supporting supervised residences, eliminates the need for additional staff positions in residential services at this time. Existing staff have the necessary skills to perform the services required by the supervised and group home teams. Skill building services are an example of a service that is available in the private market. MHSADS is contracting with providers of MHSS services.

The FY 2019 Adopted Budget also includes \$384,026 in local tax funding to support 3.00 FTE for Early Intervention Service Coordinators. The Service Coordinators will provide case management services to individuals enrolled in the Early Intervention program, which provides services for families, infants, and toddlers who have a diagnosed handicapping condition, suspected delay in development, or atypical development. The Early Intervention program received an additional six positions in the FY 2018 Adopted Budget. While all of the positions have been filled, the program continues to grow and the need for Service Coordinators still exists. From FY 2016 to FY 2017, Early Intervention experienced a 20 percent increase in referrals and 26 percent increase in the number of children served. Of the children served by the program, 154 currently receive case management services from clinicians on staff, which reduces the time available for therapeutic services. While the program has worked to serve additional children, the Department is still falling short of the service requirements set out in State and Federal regulations which specify that 2.76 percent of the population of children from birth to 36 months of age within the County should be receiving services from the Early Intervention Program; currently, MHSADS serves approximately 2.51 percent of the target population within Loudoun County. The addition of three Service Coordinators, carrying typical caseloads of 50 children, will support the Department to remove case management from the workload of the clinicians in the program, allowing the program to serve additional children.

The FY 2019 Adopted Budget also includes \$242,731 in local tax funding to support the addition of 2.00 FTE Prevention and Intervention Specialists. These positions support the continuation of school and community



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programs which focus on preventing gang involvement and substance abuse and promoting mental and behavioral health in high-risk youth. By utilizing evidence-based programming, such as Life Skills Training, Prevention and Intervention programming has demonstrated efficiency and efficacy in steering youth away from the criminal justice system. Life Skills Training outcomes include a decrease in drug use by up to 75 percent; a decrease in alcohol use up to 60 percent, and a decrease in aggression, fighting, and delinquency by up to 50 percent. Full-time, regular positions for Prevention and Intervention have remained constant since 2006; however, the needs of the community have shifted and become more complex as the program has interacted with who youth are presenting with more acute at-risk behaviors, such as having siblings in gangs, living in poverty, having sporadic adult supervision, and/or who are at high-risk for suicide and depression. Additional staff is needed to continue to provide effective after-school, evidence-based programming while maintaining staff and youth safety. Included in this request is \$47,600 in one-time capital outlay funding for two vehicles.

Further, the FY 2019 Adopted Budget includes \$221,103 in local tax funding to support the addition of 2.00 FTE for two Prevention and Intervention Specialists that would enhance and expand the ability of the Department to support proven prevention and intervention programming. The goal of the Department is to increase capacity to provide youth focused prevention services in more locations, including Western Loudoun, to provide mental health first aid training, and to provide REVIVE! Training more often and in different locations. Prevention and intervention services are a cost-effective and efficient strategy that minimize risk factors, increase protective factors, enhance resiliency, promote early identification, and facilitate immediate linking to resources and treatment. The Department has begun to offer REVIVE! Training, which works to educate the community on the use of Naloxone, also known as Narcan, as a means to assist individuals experiencing an opioid overdose episode. The additional staff will provide this training in more locations across the County, offering an additional 104 REVIVE! trainings annually, reaching up to 2,600 individuals. The Department will also increase the number of Adult Mental Health First Aid Trainings and Youth Mental Health First Aid Trainings offered throughout the County to members of the community and youth serving entities, including County departments who interact with youth. It is estimated that these two staff would be able to provide up to 35 MHFA trainings annually, reaching up to 875 individuals.

Included in the FY 2019 Adopted Budget under the Office of the County Administrator are three professional communicator positions (3.00 FTE) to address the organization-wide priority of providing services to citizens, elected officials, and internal County staff. Public information officers (PIOs) are internal support positions and, like human resources and accounting positions, increase in need as growth continues in the County's population and number of programs, the complexity of service levels, and the reliance on digital media as a core information source. As discussed in the FY 2018 budget process, the addition of internal support positions has lagged behind the addition of frontline or program staff, and professional communicator positions have not been added to the County in 17 years. Of the three positions included in the Adopted Budget, one will be dedicated to the health and human services departments, including MHSADS. A dedicated public information officer for MHSADS would be tasked with developing and promoting public information campaigns, responding to media inquiries, coordinating information across the Departments' program areas, and representing the human services departments at community events to promote awareness and resiliency. Some of these responsibilities are currently handled within the Department by staff who lack the expertise for such communication and community relations activities. This has sometimes resulted in uncoordinated and inconsistent communication and decreased effectiveness. The inclusion of these positions in the Public Affairs and Communications Division under the Office of the County Administrator will ensure consistent and clear messaging to the County's diverse public.

The FY 2019 Adopted Budget for the Department of Mental Health, Substance Abuse, and Developmental Services includes an increase in local tax funding in the amount of \$6,123,802. Personnel expenditures increased by \$6,022,453 primarily due to a correction in the budget for employee health insurance, a 3 percent market-based salary adjustment, the 3.5 percent merit-based increase, and the resources detailed above. Operating and maintenance expenditures decreased by \$926,528 due to a decrease in anticipated grants in the State and Federal Grants Fund and the addition of such costs for the resource requests previously mentioned. Revenues decreased by \$1,027,876 due to a correction to the grants budgeted in the State and Federal Grant Funds to more accurately represent anticipated grants.



Mental Health, Substance Abuse, and Developmental Services

Department Performance Measures

Mission: To promote 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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Residential Services				
Objective: Increase the number of individuals with > one sustained (six months or greater) community connection to 65 percent of the individuals living in Loudoun County group homes.				
Number of individuals living in a Group Home	47	44	44	44
Percentage of individuals living in a Group Home who have >one sustained community connection	13%	66%	70%	70%
Objective: Increase use of independent transportation by >20 percent for individuals enrolled in Supervised Living.				
Number of individuals enrolled in Supervised Living	31	44	49	49
Percentage of individuals enrolled in Supervised Living who independently access transportation ¹	n/a	52%	82%	82%
Objective: Increase the number of individuals who participate in independent activities to >35 percent of those enrolled in In-Home and Supportive Living.				
Number of individuals enrolled in In-Home and Supportive Living	40	24	26	26
Percent of individuals who participate in >one independent activity per month	n/a	35%	35%	35%
Objective: Reduce the percentage of individuals enrolled in Consumer Directed (CD) Services whose only Personal Assistant (PA) is a parent to <20 percent.				
Number of individuals enrolled in CD Services	37	37	40	40
Number of individuals with a PA	34	31	33	33
Percentage of individuals whose only PA is a parent	21%	20%	20%	20%
Early Intervention Program				
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	594	540	545	545
Number of babies referred to Early Intervention from a NICU	21	44	45	45
Number of babies referred from a NICU who are eligible for Early Intervention services	14	39	40	40
Percent of eligible babies referred from a NICU who receive a completed IFSP within 38 days of referral date	58%	75%	75%	75%
Objective: More than 84 percent of families participating in Early Intervention report that EI services helped them help their child learn.				

¹ Any "n/a" indicates a new measure which may not have historical data.



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	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of families completing the annual State-administered Family Survey	74	75	80	80
Percent of families who report that EI services helped them to help their child learn.	82%	84%	84%	84%
Employment and Day Support Program				
Objective: More than 85 percent of individuals enrolled in Job Link Employment Services will sustain competitive employment.				
Number of individuals enrolled in Job Link	114	120	120	120
Number of individuals enrolled in Job Link Employment Services who are employed	88	95	97	97
Percent of individuals enrolled in Job Link Employment Services who have been employed more than 90 consecutive days	93%	85%	87%	87%
Objective: Achieve greater than 90 percent satisfaction with Job Link Employment Services.				
Number of individuals who completed satisfaction survey	42	30	30	30
Percentage of individuals who reported satisfaction with Job Link Employment Services	86%	90%	90%	90%
Number of employers who completed satisfaction survey	13	15	20	20
Percent of employers 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 full time in day services who participated in more than 75 community engagement activities during the quarter	93%	80%	85%	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	79	81	84	84
Percentage of individuals enrolled in PSR who participate in community based skills building activities.	80%	80%	85%	85%
Percentage of individuals who successfully achieve one community skill-building objective on their Individualized Service Plan	60%	70%	80%	80%
Objective: Achieve >75% satisfaction with PSR Services.				
Percent of individuals enrolled in PSR who report satisfaction with PSR Services	90%	80%	85%	85%
Clinical/Medical Services				
Objective: Provide integrated healthcare educational resources to more than 95 percent of individuals receiving Psychiatric Services who have a co-occurring medical condition.				



Mental Health, Substance Abuse, and Developmental Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of individuals enrolled in Psychiatric/Nursing Services	1,202	1,150	1,150	1,150
Number of scheduled Psychiatric/Nursing appointments	5,252	5,690	5,690	5,690
Number of completed Psychiatric/Nursing appointments	4,251	4,600	4,800	4,800
Percentage of individuals provided with more than one condition-specific educational resource during a Psychiatric/Nursing appointment	95%	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	83%	95%	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	8,972	8,000	8,500	9,000
Number of incoming calls to Access during business hours	7,760	7,000	7,500	8,000
Percentage of Access calls answered "live" during business hours	32%	75%	75%	70%
Objective: Schedule priority intakes within seven business days for more than 65 percent of priority requests to Access.				
Number of individuals scheduled for MH or SA Outpatient intake through Access	1,177	1,460	1,475	1,475
Number of individuals seeking services through Access who are classified as "priority population"	436	465	490	700
Percent of "priority population" intakes scheduled through Access within seven business days of request	73%	70%	70%	70%
Objective: Face-to-Face responses for Emergency Services evaluations will occur within one hour of more than 90 percent of requests.				
Number of face-to-face evaluations	1,811	1,800	2,000	2,600
Percent of face-to-face evaluations initiated within one hour of request	90%	90%	90%	90%
Objective: Schedule aftercare appointment within seven business days of hospital discharge for more than 90 percent of individuals referred into MHSADS services.				
Number of individuals receiving Discharge Planning services	389	480	500	540
Number of aftercare appointments scheduled	379	384	400	450
Percent of aftercare appointments scheduled within seven business days of hospital discharge	95%	90%	90%	90%



Mental Health, Substance Abuse, and Developmental Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Achieve improved functioning for more than 75 percent of individuals enrolled in MH or SA Outpatient.				
Number of individuals served in MH Outpatient	1,072	1,500	1,500	1,600
Percent of individuals enrolled in MH Outpatient (more than 90 days) who report improved functioning	26%	60%	65%	70%
Number of individuals served in SA Outpatient	657	800	800	900
Percent of individuals enrolled in SA Outpatient (more than 90 days) who report improved functioning	44%	60%	65%	70%
Outreach Services				
Objective: Maintain more than 90 percent of children/youth served in Wraparound in their home/community environment.				
Number of individuals enrolled in Wraparound	56	60	60	60
Percentage of individuals enrolled in Wraparound who remained in their home/community environment	97%	92%	92%	92%
Objective: Engage more than 50 percent of individuals receiving outreach in PATH Enrolled Services.				
Number of individuals receiving outreach	47	50	50	50
Number of individuals engaged in PATH Enrolled Services	72	80	80	80
Percent of individuals transitioning from outreach to engage in PATH Enrolled Services	79%	80%	80%	90%
Objective: Engage more than 25 percent of individuals enrolled in Intensive Community Treatment (ICT) (more than 90 days) into integrated healthcare.				
Number of individuals enrolled in ICT	38	42	42	42
Number of individuals enrolled in ICT (more than 90 days)	29	36	36	36
Percent of individuals enrolled in ICT (more than 90 days) who are engaged in an integrated healthcare program	69%	42%	42%	42%
Objective: Submit >95% of court-ordered forensic evaluations by the court's stated due date.				
Number of court orders received for forensic evaluations	201	200	200	200
Percent of court-ordered forensic evaluations submitted by court's stated due date	97%	95%	95%	95%
Objective: Provide daily (business days) access to screening for MH/SA intervention for inmates in the ADC Intake Unit.				
Number of inmates booked into the ADC Intake Unit	4,015	4,800	4,800	4,800
Percentage of inmates in the ADC Intake Unit who were provided with access to MHSA screening	n/a	50%	50%	50%
Percentage of inmates screened in the ADC Intake Unit who were recommended for follow up	n/a	25%	25%	25%



Mental Health, Substance Abuse, and Developmental Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
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)	821	800	800	800
Percent of high-risk youth participating in evidence-based prevention program(s) who increase or maintain prevention skills	75%	75%	75%	75%
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	180	170	170	170
Percentage of Camp REAL participants indicate positive attitudes, skills, and community engagement	93%	75%	75%	75%
MHSA Case Management Services				
Objective: For those enrolled in MHSA Case Management (MHSA CMt)/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 MHSA CM	233	320	360	360
Number of adults enrolled in MHSA CM	207	281	323	323
Percentage of adults enrolled in MHSA CM who live in a place of their choice	51%	90%	90%	90%
Number of adults enrolled in SC	217	262	315	315
Percentage of adults enrolled in SC who live in a place of their choice	88%	95%	96%	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	282	350	403	403
Number of face-to-face SC services provided	2,244	3,110	3,575	3,575
Number of individuals eligible for Enhanced Case Management (ECM) services	54	65	70	70
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days	2%	65%	75%	75%
Percentage of individuals eligible for ECM who received face-to-face contact every 90 days	74%	85%	95%	95%
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days, with less than 2 contacts (within 90 days) at the individual's residence	0%	70%	90%	90%
Percentage of individuals eligible for ECM who received face-to-face contact every 30 days, with one contact (within 90 days) at the individual's residence	100%	80%	98%	98%
Objective: Provide EHR training to more than 90 percent of newly hired direct service staff within 10 business days.				



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	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of newly hired direct service staff who received EHR training	68	60	65	65
Percentage of newly hired direct service staff who received EHR training within 10 business days	100%	90%	90%	90%
Objective: Achieve more than 80 percent compliance rate for on-time completion of mandatory refresher training.				
Percentage of workforce completing required refresher training on time	81%	80%	85%	85%
Objective: Achieve more 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 more than 80 percent of insurance verifications within one business day of the Financial Assessment appointment.				
Number of Financial Assessments involving insurance	570	575	575	575
Percentage of insurance verifications completed within one business day of Financial Assessment	n/a	80%	80%	80%

FY 2020 and Beyond

The Virginia Department of Behavioral Health and Developmental Services is implementing the Virginia System Transformation Excellence and Performance (STEP-VA) initiative for individuals with behavioral health disorders. STEP-VA will feature a uniform set of required services, consistent quality measures, and improved oversight.

Effective July 1, 2019 (FY2020), MHSADS will be required to provide Same Day Access to mental health screening and outpatient primary care screening and monitoring services for physical health indicators and health risks as well as follow-up services for individuals in need of assistance to access primary health services. Additionally, there is a provision to further significantly increase the core services provided by MHSADS effective July 1, 2021 (FY 2022).

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 of 605 people as of April 2018. Of those on the waiting list, 212 are priority 1, 189 are priority 2, and 204 are priority 3.

The Loudoun County Circuit Court judges have expressed an interest in reinstating a Drug Court, which was discontinued by the Board of Supervisors in FY 2012. Throughout FY 2019, County staff will be working with the Constitutional Offices and the Circuit Court to evaluate the establishment of a Drug Court, which – should it move forward – would be a funding and staffing issue during the FY 2020 budget process.

The FY 2020 Projected Budget for the Department of Mental Health, Substance Abuse and Developmental Services includes an increase of local tax funding in the amount of \$1,150,298. Personnel expenditures increased by \$1,066,859 or 3 percent. Operating and maintenance increased by \$83,440 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.



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FTE History

FY 2017: The Board approved 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 approved 12.53 FTE: one Operations Support Specialist (1.00 FTE), one Peer Specialist (0.53 FTE), and one Operational Support Assistant (1.00 FTE) for the CITAC; two Direct Support Specialists (2.00 FTE) for the In-Home Support Program; one Substance Abuse Contract Manager (1.00 FTE); two Services Coordinators (2.00 FTE), one Developmental Specialist (1.00 FTE), one Clinical Supervisor (1.00 FTE), one Speech Pathologist (1.00 FTE), and one Administrative Assistant (1.00 FTE) for the Early Intervention Program; and one Job Link Program Manager (1.00 FTE) for the Job Link Program.

FY 2018 Mid-Year: The Board approved 2.53 FTE: one Peer Specialist (0.53 FTE) and two Emergency Services Clinicians (2.00 FTE) for the CITAC.

FY 2019: The Board approved 12.00 FTE: three Mental Health and Substance Abuse (MHSA) Care Coordinators (3.00 FTE), Developmental Services Support Coordinators (2.00 FTE), three Early Intervention Service Coordinators (3.00 FTE), and four Prevention and Intervention Specialists (4.00 FTE).



Mental Health, Substance Abuse, and Developmental Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Residential Services	\$12,205,377	\$11,390,384	\$13,191,072	\$13,551,564
Community-Based Support Services	9,152,575	9,488,244	11,143,166	11,394,489
Outpatient Services	7,654,496	8,669,511	9,054,070	9,293,191
Outreach And Coordination Services	9,106,244	9,261,888	10,517,645	10,817,008
Total - Expenditures	\$38,118,692	\$38,810,027	\$43,905,953	\$45,056,251
Revenues				
Residential Services	\$3,363,644	\$3,940,729	\$3,698,729	\$3,698,729
Community-Based Support Services	1,443,051	1,100,716	990,256	990,256
Outpatient Services	3,780,253	3,737,052	3,542,532	3,542,532
Outreach And Coordination Services	4,054,139	3,976,615	3,495,719	3,495,719
Total - Revenues	\$12,641,086	\$12,755,112	\$11,727,236	\$11,727,236
Local Tax Funding				
Residential Services	\$8,841,733	\$7,449,655	\$9,492,343	\$9,852,835
Community-Based Support Services	7,709,525	8,387,528	10,152,910	10,404,233
Outpatient Services	3,874,243	4,932,459	5,511,538	5,750,659
Outreach And Coordination Services	5,052,105	5,285,273	7,021,926	7,321,289
Total - Local Tax Funding	\$25,477,606	\$26,054,915	\$32,178,717	\$33,329,015
FTE				
Residential Services	151.24	150.24	149.24	149.24
Community-Based Support Services	59.59	69.59	72.59	72.59
Outpatient Services	73.34	74.54	74.07	74.07
Outreach And Coordination Services	76.20	78.53	91.53	91.53
Total - FTE	360.37	372.90	387.43	387.43

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 55 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 27 individuals, and

¹ Sums may not equal due to rounding.



Mental Health, Substance Abuse, and Developmental Services

three additional supervised locations that are pending licensure by the Department of Behavioral Health and Developmental Services which will increase capacity to provide residential services to 6 individuals.

- 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 community behavioral health centers, 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.





Parks, Recreation, and Culture

FY 2019 Adopted Budget

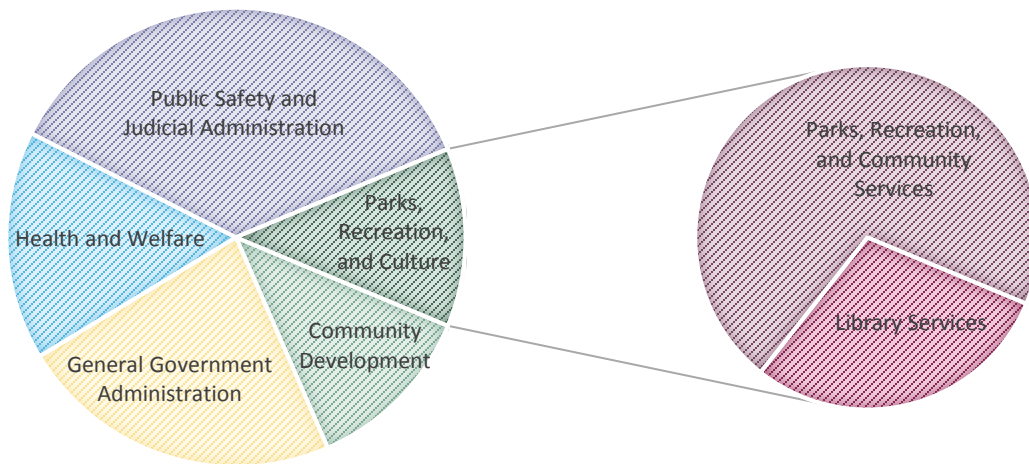
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PARKS, RECREATION, AND CULTURE SUMMARY

FY 2019 ADOPTED EXPENDITURES



Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Library Services	\$15,020,156	\$16,932,383	\$20,136,288	\$20,660,307
Parks, Recreation, And Community Services	39,070,748	44,423,355	48,411,720	49,600,465
Total	\$54,090,904	\$61,355,737	\$68,548,008	\$70,260,772



LIBRARY SERVICES

Loudoun County Public Library (LCPL), managed by the Department of Library Services, is the information center of the community, providing free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational, and cultural interests of the community. The Department operates under the policy direction of the Library Board of Trustees, whose members are appointed by the Board of Supervisors. The Department has three operational programs: Support Services, Public Services, and Administration. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. The Public Services Program provides services through branch libraries and a mobile outreach services unit. Administration provides departmental direction and budget support.

Library Services' Programs

Support Services

Selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. Also provides systems administration, technical training, and support for all automated library systems.

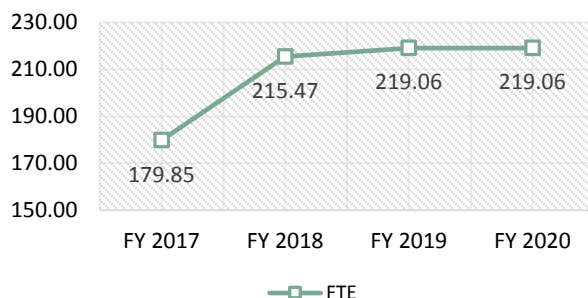
Public Services

Provides patrons access to the collection, programs, technology, and services. Promotes the joy of reading and lifelong learning through readers' advisory, early literacy programs, teen initiatives, humanities and arts events, technology training, and other educational opportunities.

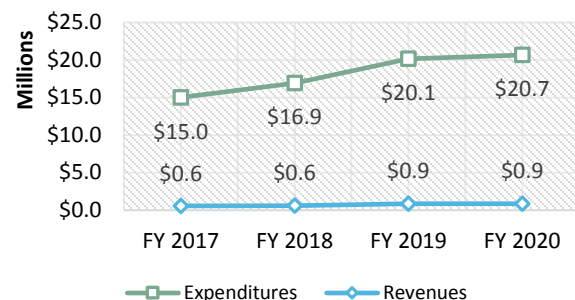
Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees Public Services and Support Services. Manages the budget, accounting, human resources, and Capital Improvement Program.

Staffing Trends



Expenditures/Revenues History





Library Services

FY 2018 Highlights

FY 2018 was a successful year for Loudoun County Public Library (LCPL), as evidenced by the following prestigious awards:

- In December 2017, LCPL was named an “America’s Star Library” by the *Library Journal*. Out of the 16,000 public libraries in the country, only 250 received this recognition and Loudoun is one of just three in Virginia.
- In April 2018, LCPL’s Division Manager for Programming and Community Engagement, was named Employee of the Year by the Virginia Public Library Directors Association, for dedication to, and impact on serving the community.
- In May 2018, LCPL received a National Association of Counties award for innovative library programming for adults, including the Harry Potter Night which drew more than 600 attendees and the Science on Tap programs which featured lectures by world-renowned scientists on cutting-edge topics.
- In June 2018, the LCPL director received the honor of the Ernest A. DiMattia, Jr. Award for Innovation and Service to Community and Profession from the American Library Association.

In March 2018, the Department hired the Brambleton Library Branch Manager (1.00 FTE) who will play a lead role in planning for the library’s opening in FY 2019, including hiring the positions to open the new Brambleton Library branch.

Patrons’ access to legal resources has been expanded now that the Law Library is part of the LCPL system. All LCPL branches have Westlaw, which is the online legal resource previously only available at the Law Library.

The new Sterling Library opened April 15, 2017. Nearly three times the square footage of the previous location, it is the first LCPL branch to be open late on Fridays and Saturdays, until 9:00 p.m., compared with the other branches closing at 5:00 p.m. The new library offers dedicated teen and children’s areas, enclosed study rooms, public computers, a maker space, and additional programming for customers of all ages. There has been a significant increase in usage at the new Sterling Library since its opening, demonstrated by the number of library patron visits, circulation of library items, internet sessions, and library programming attendance.

With the addition of the Law Library and the opening of the larger Sterling Library in FY 2017, and the FY 2019 opening of the new Brambleton Library, the total combined square footage of all branches will expand significantly, by nearly 30 percent.



Library Services

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$11,426,894	\$13,369,844	\$16,132,778	\$16,616,762
Operating And Maintenance	3,535,197	3,562,539	4,003,510	4,043,545
Other Uses Of Funds ²	58,065	0	0	0
Total - Expenditures	\$15,020,156	\$16,932,383	\$20,136,288	\$20,660,307
Revenues				
Fines And Forfeitures	\$281,522	\$325,500	\$325,500	\$325,500
Use Of Money And Property	44,406	48,582	54,082	54,082
Charges For Services	35,642	42,223	278,975	278,975
Miscellaneous Revenue	4,243	0	0	0
Intergovernmental - Commonwealth	211,650	207,740	208,762	208,762
Total - Revenues	\$577,463	\$624,045	\$867,319	\$867,319
Local Tax Funding	\$14,442,693	\$16,308,338	\$19,268,969	\$19,792,988
FTE	179.85	215.47	219.06	219.06

The FY 2019 Adopted Budget includes the Department of Library Services' Teen Services Program resource request for one full-time Librarian Assistant Manager (1.00 FTE) and one part-time Library Assistant (0.53 FTE). The Librarian Assistant Manager will assist the Cascades Library Teen Services Programs, including the After Hours Teen Center (AHTC) Program. The Library Assistant will work the AHTC and provide assistance to teen services programming system-wide as needed, with the increased demand for teen programming both system-wide and at the AHTC program. The County's increasing teen population is driving demand for Library Services' teen programming offerings.

Due to the diverse and growing County population, the U.S. State Department requested that the County consider offering passport acceptance services. County Administration requested LCPL to research and develop a plan for implementing a Passport Acceptance Processing Program. The Library Board of Trustees approved an implementation plan and directed Library Services staff to present the plan to the Board of Supervisors for review and approval. The Board of Supervisors reviewed Library Services' proposal to implement passport application processing at Rust Library at its January 3, 2018 Business Meeting and forwarded discussion of the addition of the program to the FY 2019 budget process.

The FY 2019 Adopted Budget includes funding for the Department's request to establish the passport application acceptance center at the Rust Library branch, including one full-time Library Assistant (1.00 FTE) and two part-time Library Assistants (1.06 FTE), with the \$35 passport application execution fee revenue and the \$15 passport photograph fee revenue projected to cover all of the new program's expenditures each year, such that no local tax funding will be needed. The U.S. State Department requires all passport acceptance facilities to charge the \$35

¹ Sums may not equal due to rounding.

² The Other Uses of Funds is the General Fund transfer from Library Services to the Legal Resource Center Fund to fund operating costs that were not covered by the revenue collected in the fund.



Library Services

execution fee for each passport application processed and allows for the collection of a fee for patrons who choose to have their passport photo taken.

The Department will establish a dedicated space for this new program in the Rust Library branch. At this time, only five U.S. post offices throughout the County serve as passport application processing centers and they do not provide convenient evening hours. Rust Library will provide evening hours and more weekend hours than the post offices currently provide.

The three Rust Library branch positions will provide passport application processing 40 hours each week, as follows: Tuesday through Thursday from 11:00 a.m. to 8:00 p.m., Friday and Saturday from 11:00 a.m. to 4:00 p.m., and Sunday from 1:00 to 4:00 p.m. LCPL projects that the evening and weekend hours will experience the highest demand for passport services. The Department will explore expanding the program to other library branches throughout the County, particularly in areas of the County that are not close to a passport application acceptance facility.

The FY 2019 Adopted Budget for the Department of Library Services includes an increase in local tax funding of \$2,960,631. Personnel expenditures increased \$2,762,934 due to the full year funding in FY 2019 for the 46 Brambleton Library positions (33.56 FTE) that were approved in FY 2018, compared with partial year funding for just a portion of FY 2018; the teen services staffing resource request; the passport processing program staffing resource request; the 3 percent market-based salary adjustment; and the 3.5 percent merit-based increase. Operating and maintenance expenditures increased \$440,971 due primarily for the purchase of new library circulation items and operational supplies for the Brambleton Library, which is scheduled to open in FY 2019. The Department's revenues increased \$243,274 due primarily to the FY 2019 resource request to implement passport processing at the Rust Library branch, which will generate additional charges for services revenue of \$239,252, including the \$35 passport application execution fee revenue of \$211,995 and the \$15 passport application photo fee revenue of \$27,257, and the revenue related to the new Brambleton Library. The FY 2019 FTE increased by 3.59 FTE for the teen services programming resource request (1.53 FTE) and the passport processing resource request (2.06 FTE).



Library Services

Department Performance Measures¹

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Support Services				
Objective: Increase Loudoun County Public Library website visits and online catalog searches.				
Loudoun County Public Library homepage visits	1,475,177	1,546,611	1,584,134	1,619,883
Online catalog searches	2,150,742	2,212,906	2,266,594	2,317,744
Objective: Increase the availability of electronic titles to meet patron demands.				
Number of electronic titles downloaded/streamed	539,557	544,953	555,852	572,528
Public Services				
Objective: Increase the number of programs for all ages.				
Number of programs offered for adults (19 years and older)	1,754	1,772	1,949	1,988
Number of programs offered for children (0 to 11 years old)	4,440	4,484	4,933	5,031
Number of programs offered for teens (12 to 18 years old)	678	685	753	768
Children, Teen, and Adult Program Attendance	270,832	273,540	300,894	306,912
Objective: Promote the use of library materials and internet resources.				
Number of registered cardholders	209,610	211,706	248,167	253,768
Circulation of all materials	5,408,777	5,669,563	5,807,112	5,938,162
Internet sessions provided at Loudoun County Public Library	266,898	274,745	280,239	294,251
Loudoun County Public Library Wi-Fi users	284,050	312,455	343,701	378,071
Number of library visits by patrons	1,742,289	1,759,712	1,935,683	1,974,397
Administration				
Objective: Maintain an overall customer satisfaction rating of 90% or higher.				
Overall customer satisfaction survey result percentage	98.8%	90.0%	90.0%	90.0%

¹ The FY 2019 data for several performance measures is projected to increase significantly due to the opening of the new Brambleton Library early in FY 2019. Also, the County's increasing population results in increased demand for library services.



Library Services

FY 2020 and Beyond

As a result of the significant population growth of Loudoun County and the significant expansion of the LCPL System, Library Services anticipates submitting an FY 2020 resource request for an additional administrative staff position to assist with purchasing, procurement, and financial operations. These responsibilities are currently performed by a single staff member.

The Department will continue to implement its long-term schedule for the replacement of aging library shelving and renovation of the older library branches. To accomplish this, the Department will be working with other County departments to develop a strategic plan and facilities master plan.

A 52,000-square-foot STEM (Science, Technology, Engineering, and Mathematics) Library, which will be co-located on the campus of the Loudoun County Public School System's Academies of Loudoun, is part of the County's Capital Improvement Plan (CIP) and is the next planned library branch after the Brambleton Library opens in FY 2019. This project is expected to begin construction in FY 2023 and to open to the public sometime in FY 2025. Library Services will request the personnel and the operating costs for this exciting new library in the appropriate budget year cycle.

The Department's FY 2020 Projected Budget includes an increase in local tax funding of \$524,019. The FY 2020 projected personnel expenditures increased \$483,984 or 3 percent for the projected salary increase. The FY 2020 operating and maintenance expenditures increased \$40,035 or 1 percent. The FY 2020 projected revenue is at the same level as FY 2019.

FTE History

FY 2017: The Board approved 8.91 FTE for the newly expanded Sterling Library.

FY 2018: The Board approved 33.56 FTE for the staff for the opening of the new Brambleton Library in FY 2019. The Board also approved 1.00 FTE Administrative Assistant position. 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.

FY 2019: The Board approved one full-time Librarian Assistant Manager (1.00 FTE) and one part-time Library Assistant (0.53 FTE) for the Teen Services Program, including the Cascades Library After Hours Teen Center. In addition, the Board approved 2.06 FTE for the new Passport Application Processing Program, including one full-time Library Assistant (1.00 FTE) and two part-time Library Assistants (1.06 FTE).



Library Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Support Services	\$3,890,477	\$3,970,833	\$4,243,672	\$4,322,176
Public Services	10,443,404	12,162,902	14,953,674	15,376,174
Administration	686,275	798,648	938,942	961,957
Total - Expenditures	\$15,020,156	\$16,932,383	\$20,136,288	\$20,660,307
Revenues				
Support Services	\$420,968	\$469,935	\$445,957	\$445,957
Public Services	156,495	154,110	421,362	421,362
Administration	0	0	0	0
Total - Revenues	\$577,463	\$624,045	\$867,319	\$867,319
Local Tax Funding				
Support Services	\$3,469,509	\$3,500,898	\$3,797,715	\$3,876,219
Public Services	10,286,910	12,008,792	14,532,312	14,954,812
Administration	686,275	798,648	938,942	961,957
Total – Local Tax Funding	\$14,442,693	\$16,308,338	\$19,268,969	\$19,792,988
FTE				
Support Services	18.00	17.00	19.00	19.00
Public Services	156.85	192.47	195.06	195.06
Administration	5.00	6.00	5.00	5.00
Total - FTE	179.85	215.47	219.06	219.06

¹ Sums may not equal due to rounding.



Library Services

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 LCPL'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 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 CIP operations.



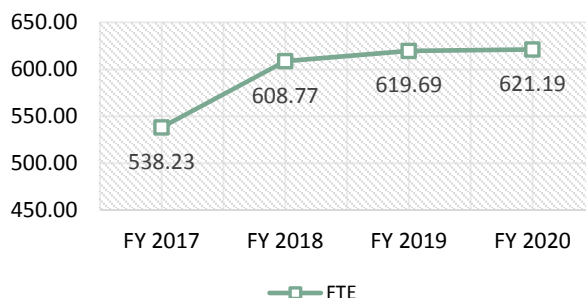
PARKS, RECREATION, AND COMMUNITY SERVICES

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.

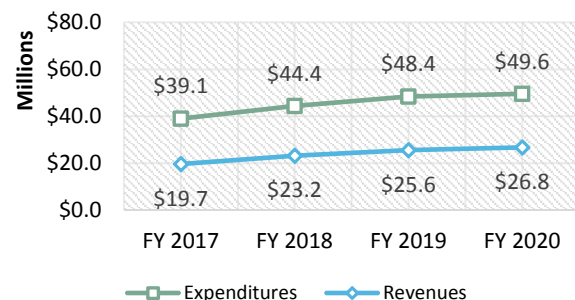
Parks, Recreation, and Community Services' Programs

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 older adults and their caregivers.
Children's Programs	Provides after school programs that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs.
Community Centers	Provides recreational, educational, and cultural services for all abilities and age levels in child care and preschool programs, special events, classes and activity programs.
Facilities Planning & 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 2018 Highlights

In May 2018, the Department celebrated the grand opening of the new Dulles South Recreation and Community Center¹ and the Dulles South Senior Center. The Dulles South Recreation and Community Center includes new amenities such as an aquatics center, fitness rooms, running track, and gymnasium. With the expansion of the recreation center, it is estimated that the facility will serve an average of 1,200 daily users, a 100 percent increase from the former Dulles South Multi-Purpose Center. The Dulles South Senior Center offers services such as social events, recreation programs, trips, fitness classes and special events. It also serves as a distribution point for the Congregate Meal Program and the Home Delivered Meal (HDM) Program. The new location is expected to serve at least 105 seniors daily and have 443 members, a 50 percent increase from the former Senior Activity Center.

In the FY 2018 Adopted Budget, the Board of Supervisors approved funding for 63.90 FTE to support new services at both the Dulles South Recreation and Community Center and Senior Center. Per Board policy, the Dulles South Recreation and Community Center is required to be revenue neutral. The FY 2018 Adopted Budget also included operating budgets to support these new facilities and 1.00 FTE for a Human Resource Administrative Assistant in the Administration Division to augment support for new positions. Also included in the FY 2018 Adopted Budget were 3.00 FTE for Maintenance Technicians stationed at the Dulles South Recreation and Community Center, included in the Department of General Services. These positions support the ongoing needs of these facilities.

Throughout FY 2018, the Department continued to leverage the use of technology. The Department makes increasing use of the County's Laserfiche Enterprise Content Management system. A total of 51 Laserfiche forms are in full use, with another 100 forms in various stages of development. Over 240,000 pages are stored in PRCS's repository, an 84 percent increase since November 2016. The Department uses Laserfiche in many ways – from licensed program registration to electronically signing children in and out of programs. The Department's increasing use of the Laserfiche system is a benefit to customers because it has streamlined the customer experience and avoided interruptions in customer expectations, while improving the collection of critical State mandated data for certain PRCS programs. This has allowed customers to submit much of their data online, without having to come into a PRCS facility. It has also improved work efficiency for staff by transitioning from managing paper forms and files to managing forms electronically. In addition, all Recreation Centers and Community Centers have Wi-Fi and have had the standard Digital Signage monitors installed.

In FY 2018, the Area Agency on Aging (AAA) Division continued to serve the needs of the growing aging population in the County. Included in the FY 2018 Adopted Budget was 0.47 FTE for a Meals Assistant position, which was offset by State grant funds and did not require in any local tax funding. AAA serves congregate meals in three subsidized housing communities and congregate lunch at the senior centers. Metrics associated with the Congregate Meals and HDM Programs are included in the Department Performance Measures section below. The Meals Assistant position oversees the Congregate Meal Program in the subsidized housing communities, conducts federally required initial assessments and re-assessments for HDM customers, and enters data into the required database.

During FY 2018, \$400,000 in carry over funds were appropriated for the construction of a sprayground at Franklin Park Pool. Several years ago, it was determined that an addition to the pool or some type of expansion was needed to expand the capacity of the facility to address community demand. It was decided that the most cost effective solution was to install a sprayground within the pool complex, which increases the maximum capacity of the facility with negligible operating costs. This project is in process currently and it estimated to be completed by fall of 2018.

In FY 2018, the Department continued its work with the Department of Transportation and Capital Infrastructure (DTCI). The Dulles South Recreation and Community Center and Senior Center was completed in FY 2018. In addition to these facilities, the Department worked with DTCI on the development of the Ashburn Recreation and Community

¹ Please note that beginning in FY 2019, Dulles South Multipurpose Center (DSMC) Phase Two is now referred to as "Dulles South Recreation and Community Center."



Parks, Recreation, and Community Services

Center, Claude Moore Recreation Center Pool Expansion, Lovettsville Park, Lovettsville Community Center Ashburn Senior Center and the Hal and Bernie Hanson Regional Park projects. These projects are included in the Capital Improvement Program pages of the FY 2019 Adopted Budget. Other continuing Department projects include the Potomac Heritage National Scenic Trail corridor gap analysis study and park improvement projects.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$29,909,217	\$34,454,008	\$37,846,192	\$39,076,852
Operating And Maintenance	9,017,214	9,969,347	10,404,419	10,523,613
Capital Outlay	117,686	0	161,109	0
Other Uses Of Funds	26,631	0	0	0
Total Expenditure	\$39,070,748	\$44,423,355	\$48,411,720	\$49,600,465
Revenues				
Permits, Fees, And Licenses	\$7,448	\$10,381	\$13,558	\$13,558
Use of Money And Property	1,425,532	2,184,409	2,204,000	2,204,000
Charges for Services	16,923,470	19,826,633	22,215,698	23,432,171
Miscellaneous Revenue	158,624	30,935	30,935	30,935
Recovered Costs	458,476	375,868	375,868	375,868
Intergovernmental – Commonwealth	179,894	207,559	208,699	208,699
Intergovernmental – Federal	434,398	448,663	418,544	418,544
Other Financing Sources	117,780	117,780	117,780	117,780
Total Revenue	\$19,705,621	\$23,202,228	\$25,585,082	\$26,801,555
Local Tax Funding	\$19,365,126	\$21,221,127	\$22,826,638	\$22,798,910
FTE	538.23	608.77	619.69	621.19

The Department anticipates continued operation of the Dulles South Recreation and Community Center in FY 2019, including new amenities such as the aquatic center, fitness rooms, running track, and gymnasium. It is estimated that the average number of daily users will increase to 1,200, which is twice that of the former Community Center. Additionally, the Dulles South Senior Center will offer services such as social events, recreation programs, fitness classes, and special events to area seniors. Capacity at the new Center is expected to increase the number served by at least 50 percent, to a total of 105 seniors served daily and 443 members.

The FY 2019 Adopted Budget includes the addition of 10.92 FTE to support a number of programs within the Department. Continued population growth and development have added to the need for internal support spanning the entirety of PRCS operations, including planning, administration, communication, and technical assistance of existing applications. In addition, growth in both number and complexity of County-maintained grounds has increased the demand for skilled landscape maintenance beyond the Department's current capacity.

The Department has made significant progress in leveraging the County's investment in Laserfiche for document management as discussed above. With the growth of the Department's various programs and services, the ability

¹ Sums may not equal due to rounding.



Parks, Recreation, and Community Services

for such automated forms is a great development for improving customer service and relations while also increasing staff efficiency. In order for existing forms to be maintained and improvements to continue, a full-time and dedicated position was approved to manage existing automated processes and expand offerings, including data management. In the absence of this dedicated position, staff from various divisions are working beyond their work schedules to manage this program, which is unsustainable. The Department does not currently have automated systems reporting for gathering departmental business data. The addition of an Automation Support Specialist (1.00 FTE) is included in the FY 2019 Adopted Budget and will create a single point of contact responsible for providing day-to-day support for and managing the electronic business processes of the Department. This position will also work with Oracle and RecTrac systems (PRCS registration program) to analyze, generate, and maintain complex statistical reports and create workflows for the Department.

Significant and continued growth and demand for recreational facilities in Loudoun County over the last five years has created workloads far exceeding the capabilities of the Department's existing two Facilities Planning and Development Division staff members. In FY 2017, six proffered facilities were under development and a total of 81 acres of proffered parkland were received. The Division's responsibilities include responding to land development applications submitted to PRCS by the Department of Planning and Zoning. In FY 2017, the Division received 42 administrative referrals and 157 legislative referrals. A dedicated Assistant Park Planner to review proffer deliveries and assist with the Department's Capital Asset Preservation Program (CAPP) projects (27 in FY 2017) will ease the current staff workload and ensure PRCS is able to maintain the current service level. To address the continued increasing demands of park facility management, the FY 2019 Adopted Budget includes the addition of an Assistant Park Planner (1.00 FTE) to review the development of any proffered facilities to ensure that the developer meets all of the delivery requirements, including repeated follow up where necessary.

With the continued population growth of the County and the subsequent growth in demand for PRCS facilities and services, the Department recognized a need for greater communication services. As part of the FY 2019 Adopted Budget, the Board approved two PRCS requests with this theme in mind. First, a Marketing Assistant (1.00 FTE) will support the Department's Public Information Officer (PIO) in centralizing the Department's social media and web presence, a goal of both PRCS and the County's central Division of Public Affairs and Communications in the Office of the County Administrator. Currently, the responsibility of posting to social media and the web site is spread among seven to eight PRCS employees. Second, the population of residents 55 years and older has grown by nearly 50 percent from 2010 to 2016, resulting in higher numbers of older adults seeking information about community resources available to them and their families. The AAA's limited staff availability, especially during non-business hours, has created a communication and outreach void in the Department. The conversion of a regular, part-time position (.53 FTE) to a full-time Elder Resources Outreach Assistant (1.00 FTE) is included in the Adopted Budget which will enable greater capacity to coordinate, support, and participate in community outreach events such as health fairs and presentations and disseminate information about available services to health care providers, hospitals and health clinics, long-term care organizations, caregiver training events, libraries, grocery stores, civic organizations, senior housing facilities, and Loudoun County employees.

PRCS traditionally has had high volume hiring and turnover among part-time positions, causing increasing workloads for the HR staff and resulting in delays in recruiting and filling positions. Despite the addition of one Administrative Assistant included in the FY 2018 Adopted Budget, the Department continues to struggle to balance high workloads with quality and consistent customer service. Additionally, the Oracle Human Capital Management system has increased the complexity of the new hire process. The Board approved the addition of a Human Resources Administrative Supervisor (1.00 FTE) in the FY 2019 Adopted Budget to offer higher level HR oversight and management of the day-to-day process of hiring paperwork and employee actions (EAs). Additionally, this position will review and recommend process improvements, and serve as additional support to EA initiation and approval, payroll issue resolution, as well as draft and review of salary worksheets for designated high volume positions to ensure consistency.



Parks, Recreation, and Community Services

The Franklin Park Arts Center provides visual and performing arts to the citizens of Loudoun County. The Arts Center is staffed by a Technical Director, Manager, Program Specialist, and a pool of facility supervisors, who work after regular business hours and on weekends. Additional authorized hours (FTE) are needed to enable the pool of facility supervisors to meet customer demand, continue to provide programs and services after hours and on weekends, as well as assist in any performance or rehearsals as needed. The FY 2019 Adopted Budget includes the addition of 37.5 authorized hours (1.00 FTE) to increase the pool of facility supervisor hours.

Growth in both number and complexity of County-maintained grounds, including 24 additional athletic fields estimated for FY 2018, has increased the demand for skilled landscape maintenance beyond the Department's current capacity. Each of the County's three regional parks (Phil Bolen, Claude Moore, and Franklin) comprises over 200 acres, including multiple ballfields, requiring mowing and maintenance care. Maintenance technicians provide excellent service and support the County in its efforts to attract national, regional, and local tournaments. To meet demand, the Department must constantly flex park staff schedules to prepare fields for Monday through Friday league play and weekend tournaments. This arrangement is neither reliable nor sustainable for long-term operations. Continued operation at current capacity through flexing existing staff schedules could create conflicts for scheduling sport leagues and tournaments and reduce the reliability of scheduling future events. The FY 2019 Adopted Budget includes the addition of three Maintenance Technicians (3.00 FTE), one for each of the three regional parks, to address this need.

Finally, the FY 2019 Adopted Budget includes the addition of 2.98 FTE to allow the County After School Activities (CASA) Program to open at the new Goshen Post Elementary School. The request includes 1.32 FTE for CASA Leaders, 0.66 FTE for CASA Supervisors, and 1.00 FTE for a regular, full-time Administrative Assistant to assist in maintaining staff's files in Laserfiche, answering children's programs emails and phone requests, and assists in scheduling of training for all staff and entry of field trips. Revenues generated by the CASA program will fully offset the cost of all three of these positions per the Board's revenue recovery requirement of 118.4 percent.

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 \$1,605,511. Personnel expenditures increased by \$3,392,184 due to the addition of 10.92 FTE to the budget, a 3 percent market-based salary adjustment, 3.5 percent merit-based increase, and a correction in the budget for employee health insurance. Operating and maintenance expenditures increased by \$435,072 primarily due to base budget adjustments including increased banking fees, landscape maintenance and other contractual costs. Capital outlay expenditures increased by \$161,109 due to a base budget adjustment for equipment necessary for hauling materials and equipment for maintenance of athletic fields, parks, and snow and ice response in the winter. Revenues increased by \$2,382,854 primarily associated with revenue recovery associated with programs and facilities.

Department Performance Measures

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Children's Programs				
Objective: Provide and maintain 98 percent of customer satisfaction for all recreational activities.				
Number of Summer Camp participants	2,687	2,600	2,600	2,600
Percent of summer camps expenses recovered through revenue	112%	107%	107%	107%
Objective: Provide County After School Activities (CASA) by maintaining countywide 85 percent program enrollment of capacity.				
Number of CASA participants annually	2,692	2,580	2,700	2,700



Parks, Recreation, and Community Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of CASA sites	46	45	46	46
Number of children on waiting list for CASA	610	430	430	430
Percent of CASA expenses recovered through revenue	126%	118.4%	118.4%	118.4%
Maintenance Services				
Objective: Maintain 100 percent athletic fields to Department standards.				
Number of athletic fields maintained	289	313	313	313
Objective: Maintain 100 percent of playground facilities to National Playground Safety Institute Standards.				
Number of playground inspections completed	4,400	5,000	5,000	5,000
Objective: Provide efficient and timely support for winter weather and emergency response.				
Number of emergency management events responded (snow/ ice removal)	24	45	45	45
Number of Maintenance Division man hours required for emergency response	1,903	4,000	4,000	4,000
Sports				
Objective: Provide all youth in Loudoun County the opportunity to participate in recreational sports.				
Number of youth participating on youth sports teams	53,217	55,000	55,000	55,000
Number of game reservations booked in RecTrac by sports	4,315 ¹	10,000	10,200	10,300
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	5,650	7,500	7,500	7,500
Number of tournaments hosted by PRCS sites	43	45	47	47
Objective: Provide high quality sports leagues and athletic opportunities for adults in County.				
Number of adults participating in adult sports leagues	5,777	6,400	6,400	6,400
Parks				
Objective: Increase Regional Parks and all Park Division facilities park visits by one percent annually by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.				
Number of daily special event park visits annually	876,495	875,000	875,000	885,000
Number of park program participants	164,492	160,000	160,000	165,000
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	3,260	4,000	5,000	5,000

¹ This figure is lower than in previous years, due to PRCS's inability to capture data in first quarter of FY 2017 during Department's RecTrac upgrade.



Parks, Recreation, and Community Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Total number of daily visits at Recreation Centers ¹	170,711	300,000	400,000	400,000
Community Centers				
Objective: Encourage volunteerism to reduce staff costs, provide meaningful opportunities for contributions of time and talent, and increase program offerings.				
Estimated value of Advisory Board's contributions	\$56,679	\$46,469	\$47,398	\$47,398
Number of volunteer hours served	3,762	4,931	5,177	5,177
Objective: Demonstrate cost effectiveness of services offered at ten community centers by increasing program participants and participation hours by a minimum of 2 percent.				
Percentage rate of cost recovery	69%	70%	70%	70%
Total participant hours	1,341,258	1,363,197	1,390,460	1,390,460
Adaptive Recreation				
Objective: Maintain and increase program offerings by increasing volunteer hours by 3 percent.				
Number of programs supported by volunteers annually	266	300	300	300
Objective: Maintain 97 percent satisfied customer satisfaction rate for all Adaptive Recreation programs.				
Adaptive Recreation satisfied customer satisfaction rate	98%	97%	97%	97%
Number of participants in Adaptive Recreation programs	3,969	4,000	4,000	4,000
Aging Services				
Objective: Meet the needs of growing senior population by maintaining services and contacts with seniors, caregivers and disabled adults.				
Percentage of caregivers satisfied with Adult Day Center Program ²	n/a	85%	85%	85%
Number of senior meals provided annually	156,460	157,000	158,000	158,000
Number Unduplicated Persons Served – Congregate Meal Program	1,174	1,274	1,324	1,349
Number Unduplicated Persons Served – HDM	407	457	482	497
Total Number of Meals Served – Congregate	70,915	90,915	100,915	105,915
Total Number of Meals Served – HDM	59,403	71,403	77,403	80,403
Daily Average Meals Served - Congregate	350	450	500	525
Daily Average Meals Served - HDM	250	300	325	340
Percentage of caregivers satisfied with Caregiver Services Program	n/a	n/a	85%	85%
Objective: Provide volunteer services and community outreach events in order to increase community awareness of Aging Services.				
Percent of volunteers satisfied with Volunteer Program	n/a	85%	85%	85%

¹ Increase in FY 2018 projections primarily due to opening of Dulles South Recreation and Community Center.

² Any "n/a" indicates a new measure which may not have historical data.



Parks, Recreation, and Community Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Ensure customer satisfaction by providing high quality programs and services through the Senior Centers and Senior Trips program.				
Percentage of senior trip participants satisfied with Senior Trips Program	96%	90%	90%	90%
Percent of seniors satisfied with Senior Centers	96%	90%	90%	90%
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	95%	90%	90%	90%
Objective: Provide coordination and logistical support to allow court involved youth to perform community service work.				
Number of hours of community service completed	5,096	5,000	5,000	5,000
Value of community service work performed	\$126,891	\$91,836	\$91,836	\$91,836
Objective: Provide safe, recreational, cultural, and social programs promoting belonging, healthy living, and respect for others.				
Number of youth attending Youth Services special events ¹	4,366	2,000	4,500	4,600
Facilities Planning and Development				
Objective: Respond to 100 percent of staff's request for assistance for project development within three business days.				
Number of requests for assistance	65	65	65	65
Total number of requests approved	65	65	65	65
Percentage of staff requests responded to within three business days.	100%	100%	100%	100%
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) reviewed	42	40	40	40
Number of legislative referrals (ZMAP, ZCPA, SPEX) reviewed	157	100	100	100
Objective: Increase public program space and recreational opportunities through proffer management.				
Miles of trails added	3.5	3	3	3
Number of acres received from proffers ²	80.76	10	10	10
Objective: Maintain Department's Capital Asset Preservation Program.				
Number of CAPP projects delivered	27	20	20	20
Administration				
Objective: Promote PRCS website to enhance public interaction and increase registration transactions by 10 percent.				

¹ Youth Fest attendance numbers were down for FY 2017 and will not be held in FY 2018.

² The Broad Run Goose Creek parcel of approximately 60 acres was unexpectedly received early in FY 2017.



Parks, Recreation, and Community Services

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Value of online transactions/year	\$10,974,891	\$11,200,000	\$11,500,000	\$11,500,000
Objective: Effectively manage 100 percent of contracts for landscaping and maintenance.				
Number of sites mowed under turf maintenance contract	78	86	88	88

FY 2020 and Beyond

For FY 2020, the Department anticipates continued growth in facilities, utilization of services and programs. As newer facilities continue to develop, the need for resources will continue to rise. As discussed previously, the Department struggles to fill and re-fill high turnover, part-time positions. Thus, the need for recruiting and HR support will continue to increase.

Facilities opening in the next couple of years include: Ashburn Senior Center, Hal and Bernie Hanson Regional Park, Lovettsville Park, Lovettsville Community Center and Scott Jenkins Memorial Park Phase III. These facilities will require additional resources, including personnel. The resource impact is reflected in the FY 2020 Projected data in the financial tables.

The FY 2020 Projected Budget for the Department of Parks, Recreation, and Community Services includes a decrease in local tax funding in the amount of \$27,728. Personnel expenditures are expected to increase by \$1,230,660 or 3 percent. Operating and maintenance expenditures are expected to increase by \$119,194 or 1 percent. Personnel and O&M projections also include expenditures associated with 2020 capital projects. Capital outlay expenditures decreased due to the one-time nature of the need in FY 2019. Revenues are projected to increase by \$1,216,473 primarily due to an increase in revenue associated with PRCS programs and facilities.

FTE History

FY 2017: The Board approved a total of 10.74 FTE, including 5.00 FTE to the Outdoor Maintenance Division, 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 approved a total of 68.34 FTE, including 63.90 FTE for opening and operating of Dulles South Recreation and Community Center 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.

FY 2019: The Board approved a total of 10.92 FTE including 1.00 FTE for an Automation Support Specialist, 1.00 FTE for an Assistant Park Planner, 1.00 FTE for a Marketing Assistant, 1.00 for a Human Resources Administrative Supervisor, 0.47 to create a full-time Elder Resources Outreach Assistant, 1.00 FTE for a Franklin Park Arts Center Staffing, and 3.00 for Regional Park Maintenance Technicians. Within the Children's Program Division, the Board of Supervisors added 1.32 FTE for CASA Leaders, 0.66 FTE for CASA Supervisors, and 1.00 for a regular, full-time Administrative Assistant to support the new CASA program at Goshen Post Elementary.



Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Children's Programs	\$6,022,113	\$6,175,714	\$7,040,065	\$7,228,926
Maintenance Services	4,967,279	5,393,490	5,788,370	5,756,494
Sports	2,147,285	2,246,230	2,210,358	2,259,569
Parks	5,913,527	9,185,734	11,308,743	11,641,864
Community Centers	8,331,543	9,117,563	8,051,579	8,353,047
Adaptive Recreation	543,603	693,095	744,852	763,210
Aging Services	6,502,847	6,699,082	7,568,091	7,760,071
Youth Services	1,193,005	1,232,194	1,367,616	1,405,339
Facilities Planning And Development	268,583	275,997	389,916	400,910
Administration	3,180,962	3,404,255	3,942,129	4,031,038
Total - Expenditures	\$39,070,748	\$44,423,355	\$48,411,720	\$49,600,468
Revenues				
Children's Programs	\$7,209,000	\$7,063,648	\$8,039,596	\$8,508,040
Maintenance Services	432,967	500,916	500,916	511,434
Sports	1,335,650	1,670,094	1,681,829	1,750,501
Parks	2,783,665	5,997,409	7,663,940	7,931,787
Community Centers	5,377,079	5,708,765	5,419,992	5,697,658
Adaptive Recreation	149,887	147,132	147,496	154,085
Aging Services	2,231,229	1,945,483	1,959,355	2,063,845
Youth Services	164,445	158,400	158,400	169,763
Facilities Planning And Development	7,448	10,381	13,558	14,443
Administration	14,253	0	0	0
Total - Revenues	\$19,705,621	\$23,202,228	\$25,585,082	\$26,801,555
Local Tax Funding				
Children's Programs	\$(1,186,887)	\$(887,934)	\$(999,530)	\$(1,279,114)
Maintenance Services	4,534,312	4,892,574	5,287,454	5,245,060
Sports	811,635	576,136	528,529	509,068
Parks	3,129,862	3,188,325	3,644,803	3,710,077
Community Centers	2,954,464	3,408,798	2,631,587	2,655,389
Adaptive Recreation	393,715	545,963	597,356	609,125
Aging Services	4,271,618	4,753,599	5,608,736	5,696,226
Youth Services	1,028,560	1,073,794	1,209,216	1,235,576
Facilities Planning And Development	261,136	265,616	376,358	386,467
Administration	3,166,709	3,404,255	3,942,129	4,031,038
Total – Local Tax Funding	\$ 19,365,126	\$ 21,221,127	\$ 22,826,638	\$22,798,913
FTE				
Children's Programs	97.37	105.57	109.47	109.47
Maintenance Services	56.03	54.63	54.63	54.63
Sports	26.79	25.19	24.19	24.19
Parks	97.07	152.97	180.54	181.04



Parks, Recreation, and Community Services

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Community Centers	136.11	138.08	114.12	115.12
Adaptive Recreation	11.16	11.16	11.16	11.16
Aging Services	73.58	81.05	81.46	81.46
Youth Services	19.12	18.12	18.12	18.12
Facilities Planning And Development	2.00	2.00	3.00	3.00
Administration	19.00	20.00	23.00	23.00
Total – FTE	538.23	608.77	619.69	621.19

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 residents aged 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, Capital Improvement Program and all departmental operations. Administration plans system wide programs and public information functions to inform residents 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 (COA) and Advisory Commission on Youth (ACoy). 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 this 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, County parking garages and other government facilities.
- The goal of the Aging Services Division, 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 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 four full service senior centers, including the new Dulles South Senior Center; 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 the 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 the Children's Programs Division 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



Parks, Recreation, and Community Services

planning and implementing the County After School Activities (CASA) Program at 45 program sites; holiday programs; a 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 seven 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 Bluemont, Douglass, Loudoun Valley, Lovettsville, Lucketts, Philomont, and Sterling 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), and an inline hockey rink (Douglass). 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 staff inspect, manage and repair 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, the Franklin Park Outdoor Pool, the Claude Moore Recreation and Community Center, Dulles South Recreation and Community Center, and the Round Hill Aquatic Center. The Recreation and Community Centers have a number of amenities including two 50-meter competition pools and two leisure pools with slides and spray features. Additionally, each Recreation and Community Center has a dedicated fitness area, group exercise studios, rock climbing wall, gymnasium, indoor running track, preschool, kitchen, meeting space, and classrooms. The Division also oversees the skate park outside of the Dulles South Recreation and Community 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



Parks, Recreation, and Community Services

approximately 50 miles of hiking, running, and equestrian trails as well as several fishing ponds, memorial gardens, an outdoor swimming pool, 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.

- 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 residents 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 and Community Center.





Community Development

FY 2019 Adopted Budget

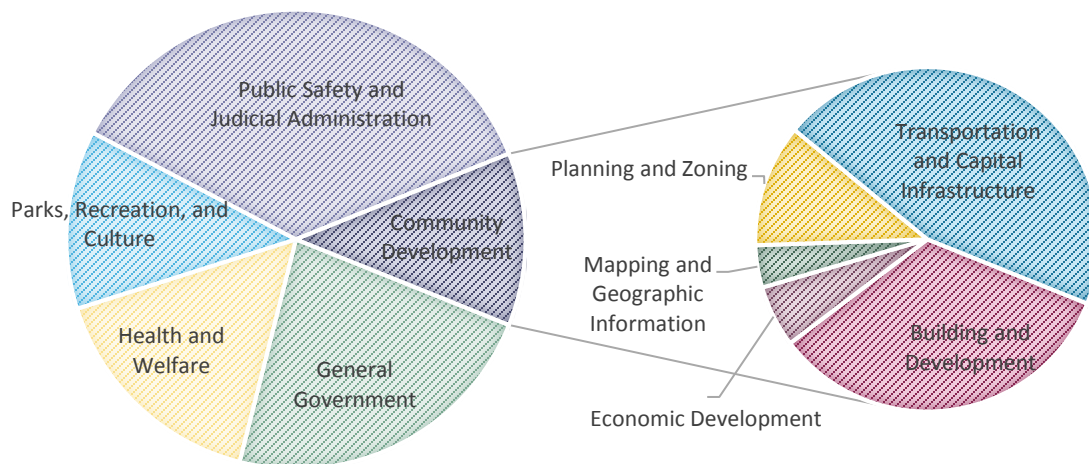
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COMMUNITY DEVELOPMENT SUMMARY

FY 2019 ADOPTED EXPENDITURES



Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Building and Development	\$20,794,079	\$22,195,695	\$22,269,830	\$23,835,745
Economic Development	3,257,953	3,576,878	3,837,175	3,933,015
Mapping and Geographic Information	2,450,488	2,517,195	2,631,952	2,707,475
Planning and Zoning	7,209,158	7,367,303	7,629,769	7,848,092
Transportation and Capital Infrastructure	26,797,995	27,931,373	29,901,625	30,578,905
Total	\$60,509,672	\$63,588,444	\$66,270,351	\$68,903,232



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 six programs: Land Development Planning, Land Development Engineering, Natural Resources, 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 and road construction, and site plans to ensure conformance with all applicable ordinances, standards, and regulations.

Natural Resources

Manages the Virginia Stormwater Management Program (VSMP) to include Erosion and Sediment Control (E&S) and Stormwater Management measures designed to lessen the impact on County streams and other waterways. Ensures compliance with County Zoning Ordinances pertaining to Steep Slopes, Mountainside, Limestone, as well as flood plain areas, found in the County. Provides technical assistance with water resources, soils, Geotechnical, geophysical, and hydrogeology.

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).

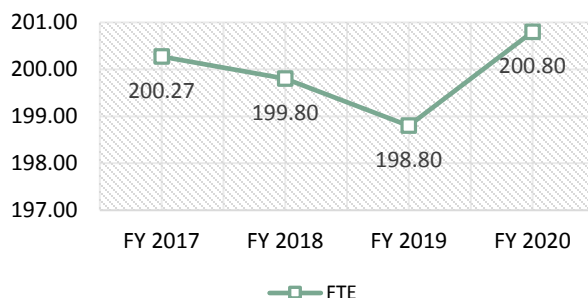
Permits Issuance

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).

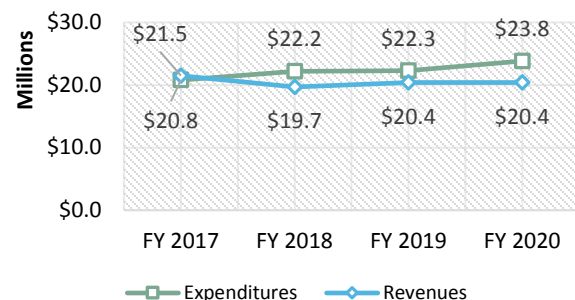
Administration

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 2018 Highlights

It is anticipated that in FY 2018 the Department of Building and Development will permit over 4.6 million square feet of commercial space, which is slightly higher than FY 2017.

The Department began implementation of its adopted five-year Technology Plan, which positions the Department to bring new efficiencies and greater customer service to County citizens through improved technology. In FY 2018 the Department is pursuing Plan objectives, which include the need for a new Land Management Information System (LMIS), the use of mobile technology for real-time reporting, the desire for transparency and open data, and the goal of transitioning to digital forms and applications.¹

The Board of Supervisors funded the replacement of the Land Management Information System (LMIS) in the County's Amended FY 2017 – FY 2022 Capital Improvement Program (CIP). This technology project will provide a significant software upgrade that will benefit staff and the public for land management activities. The new system will provide a public portal for data access, electronic plan submittal and review, and real-time reporting on the status of land management activities.

A significant Technology Plan accomplishment in FY 2018 has been a pilot project to record real-time inspections results. The Department's Technology Team, in collaboration with staff in the Code Enforcement Division, developed a mobile application for use on the inspectors' cellular phones. As inspectors went into the field and conducted their inspections, they were able to report inspection results immediately into LMIS. This provided timely information for staff to inform callers of the status of their inspections and, in cases of failed inspections, the reason for the failure.

The Land Development Planning Division's activity remained steady as the Division continued to process an average of 56 new land development applications per month in FY 2018. The Division also averaged 630 front counter visits per month from members of the public seeking information on the land development application process during FY 2018. In addition, activity from Loudoun Express Request (LEX) averaged 225 phone or email requests per month from customers in FY 2018; an increase of 6 percent over the prior fiscal year. This Division managed and provided oversight on more than \$592,000,000 in performance and erosion and sediment control bonds during the fiscal year.

The Department completed a reorganization, which restructured the Land Engineering Division into two divisions: a Land Engineering Division and a Natural Resources Division. This reorganization recognized that the engineering function and the natural resources function were two separate and distinct programs. This restructuring also provided improved efficiencies in managing programs, provided for cross training opportunities, and provided increased flexibility to better serve the citizens of Loudoun County. The restructuring also positioned the County to reflect anticipated changes by the State in regards to Erosion and Sediment Control/Virginia Stormwater Management Program (E&S/VSMP).

The Plans Review Team, under the Engineering Division, provided detailed technical review, approval, and management of an average of 25 land development applications per month as part of pre-submission meetings, construction plans and profiles, site plans, and revisions to such plans in FY 2018. The Quality Assurance Team, also part of the Engineering Division, provided professional services and inspections on roughly 57 miles of road brought into the Commonwealth's system for maintenance in FY 2018.

The Natural Resources Division completed an average of 1,000 erosion and sediment control inspections per month during FY 2018. In the latter half of FY 2017, the Board reactivated two frozen E&S Inspector FTEs to manage the workload. The Division implemented the management of VSMP that was previously administered by the Commonwealth, and estimates a total of 270 stormwater inspections for FY 2018. 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

¹ More information about Capital Projects can be found in Volume Two of this document.



Building and Development

remapping project in FY 2018, which consisted of reexamining and remapping the County's floodplains based on new federal regulations.

The Building Code Enforcement Division is estimated to complete approximately 201,700 inspections during FY 2018, which is a 7 percent increase from the 188,521 inspections completed during FY 2017. The Division reviewed 12,990 sets of plans in FY 2017. A total of 13,900 plans and applications are anticipated for FY 2018, which will represent an 8 percent increase in review workload. This level of activity in FY 2017 generated \$15,521,749 in permit fee revenue. The Division also responded to over 2,600 building code inquiries in FY 2018. The Division is implementing a real-time inspections results application and is preparing for the implementation of an electronic plan submittal and review program to enhance production and service to the customers.

The Permits Issuance Division issued an average of 4,972 permits per month for FY 2018 and answered an average of 230 customer phone calls per day from the Department's main phone line. The Division started accepting credit card payments at the front counter for permit fees at the end of FY 2016. This has provided a convenient payment method for customers, and, since implementation, customer use of credit cards increased. The popularity and use of the Division's online 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 online permits issued increase to 42 percent of all trade permits issued in FY 2018. The Division collected a monthly average of \$3,166,666 of proffer and cash contributions associated with legislatively approved residential and commercial projects in FY 2018; this figure is anticipated to remain steady through FY 2019. 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. The 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 Division worked with a consultant in preparation for selecting a new land management information system software package and collaborated extensively with the Department of Information Technology (DIT) to ensure its successful implementation. The Administration Division's Technology Team issued new mobile devices to field staff, allowing for greater efficiency. When staff enter inspection results in the field, they reduce the need to use a computer and allow field staff to spend more time conducting inspections. The Division processed over 250 Freedom of Information Act (FOIA) requests and achieved 100 percent compliance with state-mandated deadlines.



Building and Development

FY 2019 Budget Analysis

Department Financial and FTE Summary²

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$18,554,370	\$19,972,721	\$20,589,474	\$22,129,150
Operating and Maintenance	2,205,590	2,095,774	1,595,556	1,621,796
Capital Outlay	0	127,200	84,800	84,800
Total – Expenditure	\$20,759,960	\$22,195,695	\$22,269,830	\$23,835,745
Revenues				
Permits, Fees, And Licenses	\$21,435,633	\$19,482,900	\$20,389,783	\$20,389,783
Charges For Services	52,012	15,000	0	0
Miscellaneous Revenue	1,769	0	0	0
Other Financing Sources	0	190,000	0	0
Total – Revenue	\$21,489,414	\$19,687,900	\$20,389,783	\$20,389,783
Local Tax Funding	(\$729,454)	\$2,507,795	\$1,880,047	\$3,445,962
FTE	200.27	199.80	198.80	200.80

The Department expects the overall workload to remain relatively constant across its divisions during FY 2019. The Department expects customer service inquiries originating from in-person visits to the Department's service counters to increase during FY 2019, while the overall number of requests logged into LEX will remain steady from FY 2018 to FY 2019. 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 Natural Resources Division.

Near the end of FY 2019, it is expected that the VSMP will undergo changes that could impact the local funding for this program. The Department will work with the Department of Management and Budget to initiate a fee study to determine the best rates to set in order to offset the costs that are not covered by the State.

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, was included in the FY 2018 Adopted Budget and was funded out of prior year fund balance. The \$190,000 included 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 has assisted the County with meeting the mandated pollution reduction requirements of the County's Municipal Separate Storm Sewer System (MS4) permit and the local pollution reduction goals associated with Virginia's Chesapeake

² Sums may not equal due to rounding.



Building and Development

Bay Watershed Implementation Plan. It is anticipated that the Stream and Field Assessments will be conducted in FY 2019.

The FY 2019 Adopted Budget for the Department of Building and Development includes a decrease in local tax funding in the amount of \$627,748. Personnel expenditures increased by \$616,753, primarily due a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance expenditures decreased by \$500,218, primarily due to the centralization of vehicle maintenance costs in the Department of General Services. Capital outlay is reduced due to the transfer of a position to the Department of Fire and Rescue that would have been assigned vehicles and equipment if hired. Revenues increased by \$701,883 due to an anticipated increase in land development application fees and permitting fees.

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 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	2,808	3,250	3,400	3,500
Percentage of calls returned within one business day	97%	97%	97%	98%
Number of visits by the public to the Land Development Front Counter for assistance per year ³	7,120	6,000	5,500	5,000
Number of LEX requests received per year	3,450	3,500	3,600	3,700
Objective: Manage the construction of public improvements through the bonding process.				
Total number of new Agreements approved	283	190	200	210
Total number of Extension Agreements approved ⁴	285	500	510	520
Objective: Complete initial setup of all Land Development Applications within five working days				
Total number of new land development applications submitted	679	825	850	875
Number of applications set up within five working days	679	820	840	860
Percentage of applications set up within five working days	100%	99%	99%	99%
Natural Resources				
Objective: Meet the state guidelines for Erosion and Sediment (E&S) Control Permit inspection frequency of one visit every two weeks.				
Number of active grading permits	625	650	660	670

³ Greater utilization of LEX and email has led to a decrease in the number of in-person visits.

⁴ As bonds expire, many require Extension Agreements. This is a period of time in which many bonds expire and require these agreements.



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	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of E&S Control Permit inspections conducted annually	11,950	12,300	12,600	13,000
Percentage of E&S Control Permit inspections conducted on time	96%	96%	96%	96%
Land Development Engineering				
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 STPLs submitted (initial submissions only)	183	190	200	210
Average number of days to process STPLs	51	57	60	60
Number of CPAPs	85	90	95	120
Average number of days to process CPAPs	67	65	65	85
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	56.52	56.52	57.00	60.00
Building Code Enforcement				
Objective: Maintain an average inspection time not less than 18 minutes per inspection.				
Average minutes per inspection	19:15	17:36	17:33	17:40
Number of failed inspections	41,538	50,425	51,900	52,500
Number of inspections performed	188,521	201,700	207,800	210,800
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	12,990	13,900	14,300	15,000
Percentage of plans reviewed within 10 working days	96.75%	94.00%	95.00%	97.00%
Permit Issuance				
Objective: Issue permits over the counter and via the internet.				
Number of Building/Zoning/Trade permits issued	59,939	59,670	60,860	62,000
Objective: Respond to telephone inquiries within the 30-second standard response time.				
Total number of phone calls per day	220	230	230	230
Average number of seconds callers are on hold	25	26	25	25
Objective: Manage proffer collection linked to development projects.				
Value of cash proffers and conditions money collected with zoning and occupancy permits	\$34,821,353	\$38,000,000	\$39,000,000	\$40,000,000
Department Administration				
Objective: Oversee the FOIA process for the Department and provide response to FOIA requests within the mandated deadlines.				
Number of FOIA requests received and processed	210	250	250	300



Building and Development

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Number of staff hours to complete request ⁵	428	190	200	300
Total amount collected for FOIA requests	\$8,505	\$2,250	\$2,300	\$3,000

FY 2020 and Beyond

The Department anticipates that the overall workload will increase slightly in FY 2020. 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 2020, 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 implementation effort associated with the replacement of LMIS will be a major work focus in FY 2020. It is anticipated that the Department will submit a resource request for 2.00 FTE for a Systems Trainer and an Electronic Plans Systems Analyst as part of the implementation of the LMIS System, which is reflected in the FY 2020 column of the financial tables. Additionally, part of implementing LMIS involves the Public Information Portal and Electronic Plan Submittal and Plan Review, which is anticipated to create efficiencies for staff and public systems users.

The FY 2020 Adopted Budget for the Department of Building and Development includes an increase in local tax funding in the amount of \$1,565,915. Personnel expenditures increased by \$1,539,676, a 3 percent increase plus the projected impact of the anticipated LMIS Resource Requests. Operating and maintenance expenditures increased by \$26,240, a 1 percent change plus the projected impact of the anticipated LMIS Resource Requests. Capital Outlay is held at FY 2019 levels due to the remaining frozen Building Inspector positions. Revenues for the Department are held at FY 2019 levels for FY 2020.

FTE History

FY 2017 Mid-Year: The Board approved the transfer of 0.47 FTE for a part-time Archeologist from the Department of Building and Development to the Department of Planning and Zoning.

FY 2018 Mid-Year: The Board approved the transfer of 1.00 FTE for a Building Inspector from the Department of Building and Development to the Department of Fire and Rescue.

⁵ In FY 2017, due to the increased tracking through LEX, the Department was able to capture outstanding FOIA fees from prior fiscal years. FY 2017 should be considered an outlier for the measures of staff hours and fees collected.



Building and Development

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Land Development Planning	\$1,678,278	\$1,807,511	\$1,925,379	\$2,049,686
Land Development Engineering	7,328,490	7,406,475	7,368,888	7,834,297
Building Code Enforcement	8,247,171	9,413,519	9,191,986	9,740,336
Administration	3,506,021	3,568,190	3,783,577	4,211,426
Total – Expenditures	\$20,759,960	\$22,195,695	\$22,269,830	\$23,835,745
Revenues				
Land Development Planning	\$1,026,324	\$1,182,500	\$1,102,999	\$1,102,999
Land Development Engineering	3,276,120	3,173,000	2,963,991	2,963,991
Building Code Enforcement	12,526,645	11,356,475	12,095,167	12,095,167
Administration	4,660,325	3,975,925	4,227,626	4,227,626
Total – Revenues	\$21,489,414	\$19,687,900	\$20,389,783	\$20,389,783
Local Tax Funding				
Land Development Planning	\$651,954	\$625,011	\$822,380	\$946,687
Land Development Engineering	4,052,370	4,233,475	4,404,897	4,870,306
Building Code Enforcement	(4,279,474)	(1,942,956)	(2,903,181)	(2,354,831)
Administration	(1,154,305)	(407,735)	(444,049)	(16,200)
Total – Local Tax Funding	(\$729,454)	\$2,507,795	\$1,880,047	\$3,445,962
FTE				
Land Development Planning	18.00	17.00	17.00	17.00
Land Development Engineering	62.27	61.80	61.80	61.80
Building Code Enforcement	89.00	87.00	86.00	86.00
Administration	31.00	34.00	34.00	36.00
FTE – Total	200.27	199.80	198.80	200.80

Program Descriptions

The Department of Building and Development services Loudoun citizens through six 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

¹ Sums may not equal due to rounding.



Building and Development

site plan, the developer or property owner must provide a financial guarantee in the form of a 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 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 \$592 million 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 two teams – the Plans Review and Engineering Team and the Quality Assurance Team. The Plans Review and Engineering Team provides detailed technical review, approval, oversight, 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 Quality Assurance Team provides professional services and inspections to ensure that land development activities are built in accordance with applicable laws, regulations, and procedures. This Team is responsible for quality assurance on improvements to the Loudoun County road infrastructure, as depicted by approved construction plans and specifications. The Team is also responsible for coordination with applicants, developers, contractors, and local state government agencies, including the Virginia Department of Transportation (VDOT).
- The Natural Resources Division is comprised of two programs – the Natural and Water Resources Program and the Erosion and Sediment Control Program. The Natural and Water Resources Program provides review, correction, and approval of floodplain management (studies, alterations, and boundary changes); water resources management; soils and geotechnical review; and locational clearances within sensitive environmental overlay districts. The Water Resources Program is responsible on a local level for Floodplain Management and ensuring compliance with FEMA regulations. This Team also provides support to the Board of Supervisors' Water Resources Technical Advisory Committee and other groups as needed. The E&S Program 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 and approval of E&S plans, separate E&S bonding, and consistent inspection of sites with active grading permits. This Team is responsible for the management of the VSMP, which was previously administered by the Commonwealth of Virginia. The VSMP ensures compliance with applicable Loudoun County Codified Ordinances by conducting site inspections that may require compliance and corrections and follow-up for verification. The VSMP Team provides stormwater reviews for site plans and construction plans in accordance with Chapter 5 of the County's FSM.
- The Building Code Enforcement Division is comprised of two teams – the Building 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 construction inspections and ensuring building code compliance as outlined in Virginia's USBC. The Building Plans Review Team 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 Permits Issuance Division is comprised of two teams – the Building Permits Team and the Zoning Permits Team. The Building Permits Team processes and issues building, zoning, occupancy, trade, and grading permits and performs all functions related to permits for the entire County. This Team also issues building, trade and occupancy permits for the seven incorporated towns located in Loudoun County. They also provide



Building and Development

information to the public on permits, inspections, and other land development activities through the Department's main phone line and the LEX system. As an active participant in the Countywide BAT, the Building Permits Team assists small businesses through the permitting process and adjusts its processes to facilitate better customer service. The Zoning Permits Team reviews all commercial and residential zoning permit applications for compliance with the applicable Zoning Ordinance, proffered and/or special exception conditions, and conformance with all approved development applications. The Zoning Permits Team is the primary collection source for all cash proffers due to the County and is responsible for transmittal and proper allocation for future expenditure of 100 percent of the cash proffers paid to the County. Zoning Permits staff is responsible for the ongoing monitoring of all proffered conditions that are triggered by zoning permit issuance for all proffered projects. Zoning Permits staff responds to customer inquiries including inquiries received through the LEX system and provides zoning support to other County departments and agencies.

- The Administration Division maintains budget, human resource, procurement, payroll, and LMIS functions for the Department and supports the maintenance of the County Zoning Map. The Division monitors compliance with the Department of Labor requirements, administers the FOIA Program for the Department, and provides the public access to review documents in-house and/or by reproduction and delivery of requested information. The Division includes a technology staff who act as computer systems analysts and administrators, database developers, GIS administrators, field-support specialists, primary software application support resources, project managers, and training resources in support of Department staff. As primary liaisons with DIT, this team works to maintain current computer hardware and software systems used by staff and promotes 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. Diversify the economy by strengthening targeted clusters;
2. Create desirable places in key commercial corridors and employment centers;
3. Invest in the skilled workforce needed for continued economic growth; and
4. Market the County as a world-class business ecosystem.

DED's efforts contribute to the growth of Loudoun's commercial tax base and fiscal health, and carry out the Board of Supervisors' 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.

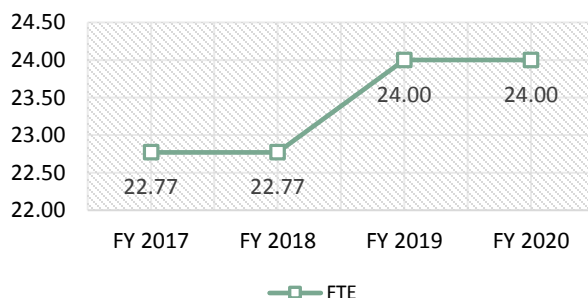
Marketing and Communications

Creates and communicates Loudoun's economic development messages using a variety of marketing tools.

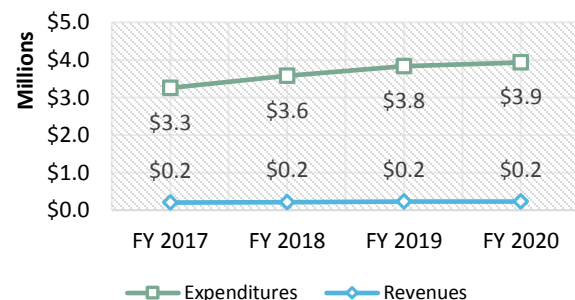
Strategic Initiatives

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 2018 Highlights

Loudoun County continued to lead the Commonwealth of Virginia in new business investment during FY 2018. New commercial square footage, as well as overall commercial investment, increased over last fiscal year. 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 50 percent of the commercial square footage delivered in FY 2018 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 farms, craft breweries, and wineries.

Economic diversification remained an important goal in FY 2018 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 innovation and technology, (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: Kaiser Permanente, Cuisine Solutions, Vantage Data Centers, Zayo Group, Dedrone, Firefly Flowers, and Kappa Farms.

After a nationwide site search that attracted 238 submissions, Loudoun was selected as a finalist for the Amazon HQ2 project. In partnership with Fairfax County, Loudoun submitted the Innovation Station site, on the border of the two counties, in an effort to attract more than 50,000 jobs and \$5 billion in new investment. The final site is expected to be announced in the summer of 2018.

In FY 2018, the International Economic Development Council (IEDC) gave DED two awards for "Excellence in Economic Development" for its marketing efforts. Loudoun was also listed as first in business growth in Virginia by the New York financial technology company SmartAsset; and, *Inc. Magazine* recognized that Loudoun had almost two dozen of the 5,000 fastest-growing companies in America. Loudoun agricultural businesses continued to win regional and national accolades for the quality of their craft beverage products. DED's ombudsman, real estate, and expedited site plan approval (Fast Track) programs flourished in FY 2018; the average time to conditional site plan approval for development projects in the Fast Track program was only 64 days.

DED continues to focus on market trends that impact Loudoun's commercial development. First, DED is focusing on business development in key technology areas that continue to see consistent federal funding priority such as cybersecurity, predictive analytics, robotics, unmanned systems, cloud-related services, and related advanced technologies. These technology areas continue to enjoy priority status within the national security community and the current Presidential administration. Second, DED has stepped up its efforts to market 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 collaborated 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 continues to 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 expansion of a formal farm mentor program, rural business recruitment, sponsorship of rural business workshops and survey outreach.



Economic Development

FY 2019 Budget Analysis

Department Financial and FTE Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,414,066	\$2,611,256	\$2,873,397	\$2,959,599
Operating and Maintenance	843,887	965,622	963,778	973,416
Total – Expenditures	\$3,257,953	\$3,576,878	\$3,837,175	\$3,933,015
Revenues				
Permits, Fees, And Licenses	\$8,511	\$13,495	\$17,817	\$17,817
Other Financing Sources	196,300	203,050	209,877	213,895
Total – Revenues	\$204,811	\$216,545	\$227,694	\$231,712
Local Tax Funding	\$3,053,142	\$3,360,333	\$3,609,481	\$3,701,303
FTE	22.77	22.77	24.00	24.00

The FY 2019 Adopted Budget contains the authorization of an addition of 0.23 FTE to the existing regular, part-time Rural Resources Coordinator (0.77 FTE) to establish a regular, full-time Agricultural Business Development Manager (1.00 FTE) beginning on July 1, 2018, upon the retirement of the current incumbent. This new position will allow the DED to attract infrastructure to support large-scale agriculture, such as a mill to process grains for human consumption. This position will also assist in the expansion of other livestock markets, such as sheep, goats, and poultry. This position will help the development of the agricultural cluster.

The FY 2019 Adopted Budget also contains 1.00 FTE for a Workforce Development Specialist. Loudoun has made great strides in job creation and private investment, with more than 20,000 new jobs over the last five years. This progress has put an emphasis on providing a qualified workforce to meet the needs of current and prospective Loudoun businesses. A qualified workforce is a challenge facing not just the high-tech companies but also the rural economy and service industries. The Workforce Development Specialist will help meet this demand with a strategic focus on building a long-term, competitive advantage for Loudoun County. It will cultivate partnerships in the education community to ensure training exists to meet market demands. This position looks to the County's future and its ability to grow and attract world-class jobs to the County.

DED continues to execute the cluster strategy in order to further diversify Loudoun's economy. Special emphasis continues to be placed on emerging clusters, international business development, small business, and start-up support, and the expansion of agriculture-based businesses. Additionally, the Department is focused on the implementation and marketing of the Silver Line Metro Stations.

The FY 2019 Adopted Budget for the Department of Economic Development includes an increase of \$249,148 in local tax funding. Personnel expenditures increased by \$262,141 due to the addition of 0.23 FTE for an Agricultural Business Development Manager, 1.00 FTE Workforce Development Specialist position, a 3 percent market-based salary adjustment, and a 3.5 percent merit-based increase. Operating and maintenance expenditures decreased by \$1,844, primarily due to the centralization of vehicle maintenance costs within the Department of General Services. Revenues increased by \$11,149, partially due to a projected increase in the Restricted Use Transient Occupancy Tax Fund (TOT) transfer, which offsets the cost of the international cluster initiative.



Economic Development

Department Performance Measures

Mission: 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.

	FY 2017 Actual ¹	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.				
Number of companies worked with	736	500	550	575
Number of current active prospects in pipeline	422	300	325	350
New and retained jobs by projects (announced)	3,167	3,000	3,000	3,000
New capital investment (announced)	\$3,302,253,000	\$400,000,000	\$400,000,000	\$400,000,000
Commercial vacancy rate (excluding retail)	9%	10%	10%	10%
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	74	125	125	125
Fast Track cases	14	15	15	15
Number of visits to existing businesses to build new/renew relationships	811	685	700	725
Objective: Diversify Loudoun's economy by developing multiple industry clusters.				
International network growth (meaningful new relationships or touches with international prospects)	123	135	140	150
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)	72,670	74,000	76,000	78,000
Total number of subscriptions across DED social media channels	39,130	40,000	42,000	44,000
Rural unique website user sessions (loudounfarms.org)	59,051	60,000	63,000	66,000

FY 2020 and Beyond

Additional commercial growth is forecasted for FY 2020, 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 remains sluggish, 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.

DED will be focused on implementing the Department's strategic plan and attracting new anchor businesses near future metro stations. DED will also continue to support economic development policy development and implementation in the Envision Loudoun Comprehensive Plan process.

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.



Economic Development

The FY 2020 Projected Budget for the Department of Economic Development includes an increase of \$91,822 in local tax funding. Personnel expenditures increased by \$86,202, or 3 percent. Operating and maintenance expenditures increased by \$9,638, or 1 percent. Revenues increased by \$4,018 due to a projected increase in TOT revenue, which offsets the cost of the International Cluster.

FTE History

FY 2017: The Board approved 1.00 FTE for a Development Process Manager.

FY 2019: The Board approved 0.23 FTE for an Agricultural Business Development manager and 1.00 FTE for a Workforce Development Specialist.





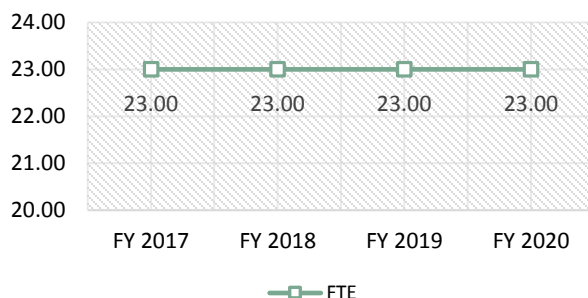
MAPPING AND GEOGRAPHIC INFORMATION

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. A significant portion of the work performed by MAGI staff involves creating, maintaining, managing, and distributing spatial data. MAGI staff also create and maintain maps and develop web applications for use by the Board, County staff, and citizens. GIS's qualitative benefits include improved collaboration, better decision making, and more efficient business processes. Through the use of GIS, County staff analyze Public Safety response scenarios, map land development activity, conduct planning studies, manage yearly updates to aerial photography and base map data, analyze transportation data, map and provide analytical support for economic development opportunities, assign addresses and street names, and perform many other services. County staff has access to the Office's web mapping system, including intranet mapping tools for the County's building inspectors, assessors, and the Emergency Communications Center. Visitors to the County's mapping site access it about 5,750 times per month. Many others use web-map-enabled sites to find a polling place, a Sheriff's substation, research a capital project, or find a site to establish or expand their business.

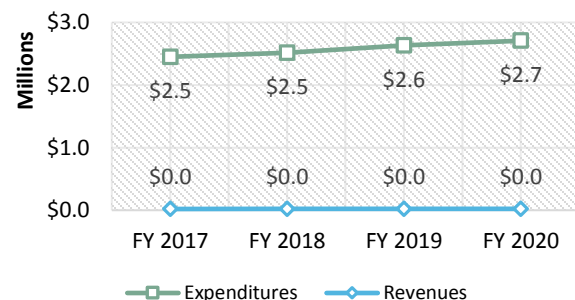
Mapping and Geographic Information's Programs

Public Information	Provides assistance to the public, the private sector, and other County agencies.
System Development and Support	Provides the critical services and products that support the functions of the GIS.
Development and Analysis	Develops, maps, and maintains geographic information.
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 2018 Highlights

The Office continues to develop GeoHub, an open data and civic engagement website that will provide residents, businesses, and other stakeholders open access to the County's spatial data and the ability to visualize and use that data in a variety of ways. GeoHub features timely applications, charts, dashboards, and data which help advance the Board's priorities for transportation, economic development, community needs, quality of life, public safety, and parks. The County made significant upgrades to the hardware and software of the GIS, which will result in a more stable platform and allow for the implementation of new tools and features, such as the ability to route and track vehicles and the improved management of internal-only content.

The Office introduced many new applications during FY 2018 providing residents with easy access to specific and useful information. Examples include the Residential Communities of Loudoun County interactive map, which allows the Board, staff, and citizens to search for and view information about residential projects, and the Find My Bus Stop Map application, which helps citizens who use Loudoun County public transit locate bus stops within a particular search radius. The Office continues to provide database and programming support for the new Computer Aided Dispatching (CAD) system, which went live in FY 2017 (September 2016), and has been an active partner in the interdepartmental team developing criteria for the eventual replacement of the Land Management Information System (LMIS). The Office again helped the Registrar of Voters map online election results in near real-time for the 2017 elections.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$2,342,746	\$2,380,604	\$2,460,195	\$2,534,001
Operating and Maintenance	107,742	136,591	171,757	173,475
Total – Expenditure	\$2,450,488	\$2,517,195	\$2,631,952	\$2,707,475
Revenues				
Use Of Money And Property	\$6,944	\$5,000	\$5,000	\$5,000
Charges For Services	10,095	14,500	13,000	13,000
Miscellaneous Revenue	2,950	3,200	3,200	3,200
Total – Revenue	\$19,989	\$22,700	\$21,200	\$21,200
Local Tax Funding	\$2,430,499	\$2,494,495	\$2,610,752	\$2,686,275
FTE	23.00	23.00	23.00	23.00

The Office will continue to focus on digital data and web-based services in FY 2019 and beyond. 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. MAGI staff will continue to respond to increasing demands for mobile-friendly applications. MAGI staff also will continue to provide excellent customer service to the Office's many internal and external customers – providing maps, data, printed documents, GIS data layers, and more.

The Office also anticipates holding the annual Loudoun GIS Forum in the spring of 2019. The Forum is a regional gathering of GIS professionals and features speakers with expertise in a variety of related topics.

¹ Sums may not equal due to rounding.



Mapping and Geographic Information

The FY 2019 Adopted Budget for the Office of Mapping and Geographic Information includes an increase in local tax funding in the amount of \$116,257. Personnel expenditures increased by \$79,591 primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance expenditures increased by \$35,166 primarily due to a base adjustment to right-size the budget for contractual costs for the base map. Revenues decreased by \$1,500 due to a projected reduction in digital orders.

Department Performance Measures

Mission: To improve the efficiency and effectiveness of Loudoun County Government by providing core services on the County's GIS to ensure current and accurate land related information for County government agencies, residents, and businesses.

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Public Information¹				
Objective: Educate customers and County staff on access, use, and understanding of spatial data, interactive map tools, and maps.				
Number of help desk encounters (WebLogis)	71	150	175	200
Objective: Respond to 90% of requests within 48 hours.²				
Number of digital data orders distributed	191	150	100	75
Number of maps distributed within 48 hours	2,645	4,150	4,200	4,250
Percent of maps distributed within 48 hours	n/a	98%	98%	98%
Number of spatial data requests distributed (not including open data)	282	270	255	191
Percent of spatial data distributed within 48 hours	n/a	98%	98%	98%
Number of emails received	1,026	1,100	1,200	1,250
Number of customers served	4,299	5,200	6,000	6,500
Percent response within 5 days	100%	100%	100%	100%
Objective: Achieve an average customer service response rating of 4.5 each fiscal year (scale of 1-5).				
Overall customer service response rating (scale of 1-5)	5	5	5	5
Development and Support				
Objective: Ensure GIS data is current and available for public and staff use 99% of the time.				
Average number of internet visits per month ³	5,760	6,000	6,500	7,000
Average number of intranet visitors per day	210	200	200	200
Data sets managed in Spatial Database Engine	1,431	1,446	1,500	1,600
Number of data downloads from open data complete	908	1,000	1,100	1,200
Percent GIS data current and available	n/a	n/a	99%	99%
Objective: Maintain GIS functionality to a level that supports all users of the Loudoun County GIS by ensuring the system is current and available 99% of the time.				
Number of applications supported	80	90	100	110
Number of internal users supported	266	300	400	500
Number of software upgrades managed.	86	100	110	120

¹ Some data in FY 2017 actuals may be off for this division due to a transition in personnel responsible for tracking this data.

² Any "n/a" indicates a new measure which may not have historical data.

³ The use of the software to track the number of internet visitors per month was discontinued at the beginning of the 3rd quarter of FY 2018. Future accounting of this performance measure is to be determined.



Mapping and Geographic Information

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Percent GIS functionality current and available	n/a	n/a	99%	99%
Development and Analysis				
Objective: Update 174 square miles (approximately 33%) of geographic area in the county (or greater) each fiscal year.¹				
Number of square miles of base map data updated and reviewed	134	96	174	174
Percent of County base map updated	26%	18%	33%	33%
Objective: Develop new data sets as needed and develop new maintenance processes that support County business practices.				
Number of data layers developed	19	19	20	20
Number of data layers edited	56	70	70	70
Objective: Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.				
Number of applications developed	13	15	20	25
Number of maps developed	338	335	335	335
Land Records Maintenance				
Objective: Maintain parcel, address and street data on an hourly basis to a level that supports E911, the Land Management Information System (LMIS), Computer Aided Mass Appraisal (CAMA) system, and the Automatic Vehicle Location (AVL) system.				
Number of addresses assigned and transferred to LMIS	4,512	4,500	4,500	4,500
Number of miles of new public roads added to the database	36	50	45	40
Number of plats mapped, scanned, and transferred to LMIS	302	395	360	350
Number of record plat and site plans addressed	64	49	50	50
Number of spatial and tabular updates to supported applications	550	800	650	620
Number of street name referrals	712	710	700	720

FY 2020 and Beyond

As the demands for map applications, dashboards, spatial analysis, and data continue to grow with the release of GeoHub, the Office expects to pursue continued learning and the need to maintain a robust hardware and software environment. The Office anticipates a need for additional mobile devices for development, testing, and deployment as the demand for mobile-friendly applications increases. The replacement for LMIS will have a heavy impact on the Land Records Division and will require a significant investment of time for the review and revision of associated data maintenance processes.

The FY 2020 Projected Budget for the Office of Mapping and Geographic Systems includes an increase in local tax funding in the amount of \$75,523. Personnel expenditures increased by \$73,806 or 3 percent. Operating and maintenance expenditures increased by \$1,718 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

¹ FY 2018 numbers are low due to insufficient budget for the base map due to a drop in available budget. With right-sizing and base adjustments for FY 19 and beyond, the proportion of base map updated will go up to previous levels and remain stable.



Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Public Information	\$239,231	\$218,079	\$186,682	\$191,837
System Development and Support	683,928	835,752	908,828	934,077
Land Records Development and Analysis	612,283	707,113	747,435	769,352
Land Records Maintenance	915,046	756,250	789,007	812,209
Total – Expenditures	\$2,450,488	\$2,517,195	\$2,631,952	\$2,707,475
Revenues				
Public Information	\$19,989	\$22,700	\$21,200	\$21,200
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	\$19,989	\$22,700	\$21,200	\$21,200
Local Tax Funding				
Public Information	\$219,242	\$195,379	\$165,482	\$170,637
System Development and Support	683,928	835,752	908,828	934,077
Land Records Development and Analysis	612,283	707,113	747,435	769,352
Land Records Maintenance	915,046	756,250	789,007	812,209
Total – Local Tax Funding	\$2,430,499	\$2,494,495	\$2,610,752	\$2,686,275
FTE				
Public Information	2.00	2.00	2.00	2.00
System Development and Support	7.00	7.00	7.00	7.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00
Land Records Maintenance	7.00	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 divisions.

- The Public Information Division distributes GIS data and provides assistance to the public, the private sector, and other County agencies. General assistance to the public involves maintenance of maps and information review which may help individuals comply with floodplain and mountainside ordinances, 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 Development and System Support Division provides critical products and services that support the function of the Geographic Information System. The Division provides database management, application

¹ Sums may not equal due to rounding.

Mapping and Geographic Information

development, and support services that permit the systems other functions to be performed. Database 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. In addition, the growth in web applications in recent years, as well as advances in web technology, have significantly increased the workload of GIS web administration managed by this division.

- 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 respond to direction from the Board of Supervisors. The Division manages the base map which is used in the CAD 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 contract, which allows for annual updates to portions of the County's base map. Staff from this division also serve as the point of contact for the County's Conservation Easement Stewardship Program.
- The Land Records Maintenance Division maintains parcels, addresses, and street centerline information, then transfers these and other data to the CAD system, LMIS (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 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 to regulate land development and support a Board of Zoning Appeals under its adopted Zoning Ordinance. The Department includes four programs: Legislative Application Review and Management, Community Planning, Planning and Zoning Services Center, and Zoning Administration.

Planning and Zoning's Programs

Legislative Application Review and Management

Leads the evaluation and processing of legislative land development applications. Supports the Planning Commission and Historic District Review Committee.

Community Planning

Oversees the policy development process, including land use and growth management and intergovernmental planning efforts. Provides community outreach to disseminate information and collect public input.

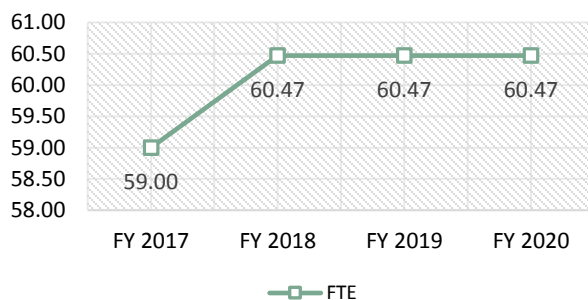
Planning and Zoning Services Center

Delivery of "first-tier" internal and external customer service for the Department.

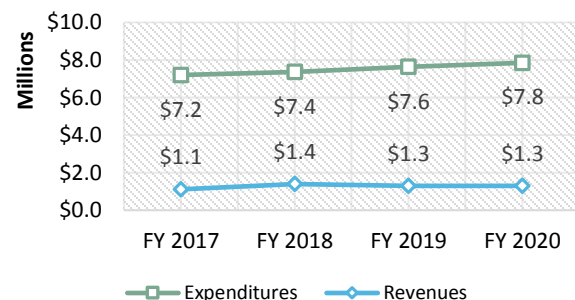
Zoning Administration

Administers and enforces Zoning Ordinances and proffers.

Staffing Trends



Expenditures/Revenues History





Planning and Zoning

FY 2018 Highlights

The Department of Planning and Zoning continues to implement the Board's strategic objectives initiated in FY 2015 and FY 2016. The Department continually increases Board knowledge of already approved and upcoming projects to establish a framework for more precise dialogue in growth management issues. Additionally, the Department is providing additional information on the impacts of new projects within staff reports for legislative applications. Work on the new Comprehensive Plan (Envision Loudoun) and continued operational tasks with zoning amendments, enforcement, and more make up the FY 2018 workload.

Envision Loudoun

The Department continues the effort to create a new Comprehensive Plan branded "Envision Loudoun." This will replace the Revised General Plan currently in place. The new Comprehensive Plan will serve as the County government's guide for land use and development and will include a General Plan and Countywide Transportation Plan, Bicycle and Pedestrian Mobility Master Plan, Strategic Plans, and Area Plans. The Envision Loudoun initiative addresses growth, land use, transportation, community facilities and amenities, economic development, and fiscal management. The project team has worked to develop and assemble a draft General Plan and Countywide Transportation Plan for public comment in May 2018. The public outreach and input for Envision Loudoun continued in FY 2018, and a report of these comments was completed at the beginning of FY 2018. These comments were used by staff and the Stakeholders Committee in the development of the draft Comprehensive Plan, including a new Land Use Plan for the Suburban and Transition Policy Areas. All of this input also has been used to develop policies on Housing, Economic Development, Public Facilities, Revitalization/Redevelopment, Quality Development, and Growth Management. The Stakeholders Committee, appointed by the Board of Supervisors, completed preliminary land use recommendations in November 2017. The Policy Carryover Subcommittee and staff have completed review of the Policy Carryover from the Revised General Plan. The consultant team working on Envision Loudoun completed a Market Assessment in November 2017 to gain insight and a better understanding of the changing real estate and development patterns that will affect Loudoun County in the future. The consultant team also produced research on the fiscal and economic impacts of residential development in Loudoun County during FY 2018. After the final round of community outreach and engagement, staff and the Stakeholder Committee will evaluate and respond to public input and finalize a recommended draft Comprehensive Plan, to include a new General Plan and Countywide Transportation Plan. Staff will present this draft Plan to the Board of Supervisors, which is anticipated to occur in July 2018.

Zoning Ordinance Amendments and Legislative Cases

Planning and Zoning anticipates 131 legislative cases in FY 2018, 91 of which will have associated application fees. The Department projects the largest source of revenue will derive from 12 projected Zoning Map Amendments (ZMAP), which involve changes to zoning districts.

So far, staff has facilitated the development and Board approval of nine ordinance amendments, including the blight ordinance, noise ordinance, rural uses, telecommunication, municipal wells, craft beverage use, floodplain revisions, and others. The blight ordinance was approved in October 2017, and staff began processing the first property violation under this ordinance soon after approval.



Planning and Zoning

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel ²	\$5,819,726	\$6,761,631	\$7,101,293	\$7,314,332
Operating And Maintenance	1,389,431	605,671	528,476	533,761
Total – Expenditures	\$7,209,158	\$7,367,303	\$7,629,769	\$7,848,092
Revenues				
Permits, Fees, And Licenses	\$1,086,704	\$1,375,780	\$1,263,898	\$1,263,898
Fines And Forfeitures	12,736	20,000	41,738	41,738
Charges For Services	1,823	0	0	0
Intergovernmental – Federal	21,333	0	0	0
Total – Revenues	\$1,122,596	\$1,395,780	\$1,305,636	\$1,305,636
Local Tax Funding	\$6,086,562	\$5,971,523	\$6,324,133	\$6,542,457
FTE	59.00	60.47	60.47	60.47

FY 2019 will see the transition from the Department's focus on the new Comprehensive Plan to updating the Revised 1993 Loudoun County Zoning Ordinance (Zoning Ordinance). The County's new Comprehensive Plan will be finalized and presented to the Board of Supervisors during FY 2019. The Zoning Ordinance includes regulations dictating how buildings, structures, uses, and land are located and is the method of implementing and enforcing the Comprehensive Plan. The Zoning Administration Division should begin work on the Zoning Ordinance update to create a more user-friendly and modernized Zoning Ordinance during the latter half of FY 2019. The first phase of work will include research, assessment, and recommendations to improve the outdated Zoning Ordinance. Consequently, demand on Department staff will continue to remain high as staff turns to the Zoning Ordinance and the eventual implementation of the Comprehensive Plan. In order for staff to maintain current service levels for day-to-day services, a consultant will manage and execute the first phase of the Zoning Ordinance update, estimated to be completed in FY 2019. The Board plans to use yearend General Fund balance to cover a one-time cost of \$300,000 for these consulting services; therefore, the Adopted Budget does not show costs associated with the Zoning Ordinance.

The first phase of the comprehensive update of the Zoning Ordinance will incorporate modern best practices and improve the overall user-friendliness of the document. Assessments and recommendations to improve the current outdated ordinance will be completed. Ensuring that the structure and content of the Zoning Ordinance implements the new Comprehensive Plan and is in accordance with modern best practices will involve updates to the following provisions:

- Permitted and special exception use lists of all zoning districts
- Lot and building requirements of all zoning districts
- Performance standards for specific uses
- Parking Standards
- Sign Regulations

¹ Sums may not equal due to rounding.

² FY 2018 personnel costs are nearly \$1 million higher than FY 2017 due to department vacancies during FY 2017, and the FY 2018 budget includes expenditures for the approved increase in FTE.



Planning and Zoning

- Definitions

Making the Zoning Ordinance easier to understand and more useful will include eliminating, clarifying, and consolidating provisions to resolve redundancies and contradictions in the current structure and content of the Zoning Ordinance. Additionally, ordinance text will be replaced and/or complemented by graphic exhibits to enhance understanding of requirements and promote ease of application and administration. This work will create the best foundation for future Zoning Ordinance changes needed to implement the new Comprehensive Plan.

The FY 2019 Adopted Budget for the Department of Planning and Zoning includes an increase in local tax funding in the amount of \$352,610. Personnel expenditures increased by \$339,662 primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase. Operating and maintenance expenditures decreased by \$77,195 due to the removal of one-time funding associated with the new Comprehensive Plan, balanced with the finalization of right-sizing the budget after absorbing Zoning responsibilities. Revenues decreased by \$90,144 due to a decrease in permits, fees, and licenses, while fines and forfeitures increased.

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 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
Legislative Application Review and Management				
Objective: Ensure that 80% of legislative development applications, such as rezoning and special exceptions are processed according to schedule by staff in compliance with County and State Code requirements.				
Number of legislative cases reviewed	114	140	169	202
Number of pre-applications cases	130	115	115	110
Percentage processed on schedule ¹	n/a	n/a	80%	80%
Objective: Ensure 100% of agricultural and forestal district applications are processed according to schedule (set up by State Code).				
Percentage of agricultural and forestal district applications processed according to schedule	100%	100%	100%	100%
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	1,034	1,757	1,809	2,640
Number of telephone inquiries/comments and email inquiries	2,534	4,458	5,236	5,933
Number of LEX customer inquiries completed	n/a	213	457	751
Number of internal and external demographics and data requests fulfilled ²	213	165	106	101
Number of FOIA requests	68	65	65	65
Community Planning				

¹ Any "n/a" indicates a new measure which may not have historical data. This measure will be tracked beginning FY 2019.

² Numbers are decreasing over time as more information is available online.



Planning and Zoning

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected	FY 2020 Projected
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 plans/amendments active with resources	3	4	5	5
Number of plans/amendments completed or action taken	3	1	2	3
Number of plans/amendments initiated	1	1	3	2
Number of certificates of appropriateness processed	11	9	12	9
Objective: Ensure 95% of administrative reviews completed (easements, air permits, environmental reviews, etc.) on time.				
Percentage of administrative reviews completed on time ¹	n/a	n/a	95%	95%
Zoning Administration				
Objective: Respond to 80% of requests for proffer determinations within 60 days.				
Percentage responded to within 60 days ²	n/a	80%	80%	80%
Percentage responded to within 90 days ²	n/a	95%	100%	100%
Objective: Support proffer administration activities, including completing 80% of review of draft proffers within 30 days, completing compliance review of performance bonds prior to bond release, and entering proffer and special exception conditions into LMIS.				
Percentage compliance within timeline (30 days)	n/a	95%	100%	100%
Objective: Enforce the provisions of the Zoning Ordinance, Property Maintenance Code, and Codified Ordinance in accordance with established Board of Supervisors' policy.				
Percentage of voluntary compliance ¹	n/a	n/a	80%	80%
Number of signs removed from VDOT right-of-way	2,234	2,100	2,225	2,300
Objective: Ensure 80% of administrative development applications, such as site plans and construction plans, are reviewed by staff in compliance with County and State Code requirements within 30 days.				
Percent turnaround within 30 days	74%	80%	80%	80%
Objective: Ensure 100% of applications for quasi-judicial actions, such as variances and appeals, are reviewed by staff and processed through the Board of Zoning Appeals (BZA) in compliance with County and State Code timeline requirements.				
Percentage compliance within timeline	100%	100%	100%	100%
Objective: Respond to 80% of requests for correspondence concerning administration of the Zoning Ordinance, to include the processing of determinations, verifications, and administrative waivers and modifications, within 30 days.				
Percentage responded to within 30 days	83%	80%	80%	80%
Percentage responded to within 90 days	98%	100%	100%	100%
Objective: Manage the formulation of Zoning Ordinance Amendments (ZOAM) in accordance with Board of Supervisors' priorities.				
Number of Zoning Ordinance Amendments (ZOAM) reviewed	8	6	5	2

¹ Any "n/a" indicates a new measure which may not have historical data. This measure will be tracked beginning FY 2019.



Planning and Zoning

FY 2020 and Beyond

Phase 1 of the Zoning Ordinance update will include research, assessment, and recommendations during FY 2019. Once the Comprehensive Plan is approved by the Board of Supervisors, Department staff will turn to implementation of the Comprehensive Plan through a comprehensive zoning ordinance revision, which will occur in Phases 2 and 3 and begin in FY 2020. Phase 2 work will include the draft of the updated Zoning Ordinance needed to implement the new Comprehensive Plan. Phase 3 work will include the required public hearings and process needed for the review and adoption of the Zoning Ordinance update. Phases 2 and 3 will involve the greatest amount of time and work by staff and the consultant. The estimated consultant cost of Phases 2 and 3 is approximately \$900,000. Therefore, the Department anticipates submitting an FY 2020 resource request for these phases during the FY 2020 budget process.

The FY 2020 Projected Budget for the Department of Planning and Zoning includes an increase in local tax funding in the amount of \$218,324. Personnel expenditures increased by \$213,039 or 3 percent. Operating and maintenance expenditures increased by \$5,285 or 1 percent. Revenues were held at the FY 2019 level for FY 2020.

FTE History

FY 2017 Mid-Year: One regular, part-time (0.47 FTE) Archaeologist position transferred from the Department of Building and Development to the Community Planning Division.

FY 2018: The Board approved 1.00 FTE for a Planning Technician.



Planning and Zoning

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Legislative Application Review and Management	\$1,993,461	\$2,473,200	\$2,592,043	\$2,667,781
Community Planning	1,635,304	721,496	761,377	783,321
Planning and Zoning Service Center	1,058,493	1,396,949	1,453,000	1,490,451
Zoning Administration	2,521,900	2,775,658	2,823,349	2,906,539
Total – Expenditures	\$7,209,158	\$7,367,303	\$7,629,769	\$7,848,092
Revenues				
Legislative Application Review and Management	\$440,597	\$675,764	\$503,347	\$503,347
Community Planning	0	0	0	0
Planning and Zoning Service Center	23,865	0	4,771	4,771
Zoning Administration	658,134	720,016	797,518	797,518
Total – Revenues	\$1,122,596	\$1,395,780	\$1,305,636	\$1,305,636
Local Tax Funding				
Legislative Application Review and Management	\$1,552,864	\$1,797,436	\$2,088,696	\$2,164,434
Community Planning	1,635,304	721,496	761,377	783,321
Planning and Zoning Service Center	1,034,628	1,396,949	1,448,229	1,485,680
Zoning Administration	1,863,766	2,055,642	2,025,831	2,109,022
Total – Local Tax Funding	\$6,086,562	\$5,971,523	\$6,324,133	\$6,542,457
FTE				
Legislative Application Review and Management	12.00	15.00	15.00	15.00
Community Planning	8.00	6.47	6.47	6.47
Planning and Zoning Service Center	9.00	11.00	11.00	11.00
Zoning Administration	30.00	28.00	28.00	28.00
Total – FTE	59.00	60.47	60.47	60.47

Program Descriptions

The Department of Planning and Zoning serves Loudoun citizens through four programs.

- The Legislative 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. Staff directly supports the Planning Commission and Historic District Review Committee for schedules, records, policy, and administrative support.

¹ Sums may not equal due to rounding.



Planning and Zoning

- 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, including public outreach to increase community awareness. 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 Program also supports intergovernmental planning efforts, including working with towns. The Program is integral to planning efforts such as the Comprehensive Plan update.
- The Planning and Zoning Services Center, established in FY 2017, serves to increase 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 provides 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 Geographic Information System (GIS) data to a wide range of users, including County officials and the general public and supports the Metropolitan Washington Council of Governments, the Board's Fiscal Impact Committee, and the Department of Management and Budget.
- The Zoning Administration Program consists of three sections: Administration, Proffer Management, and Code Enforcement. The Program administers and enforces 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 in the development and review of proposed projects for the CIP, oversees the financial management of capital project accounts with multiple funding sources, and prepares and monitors the department's operating budget.

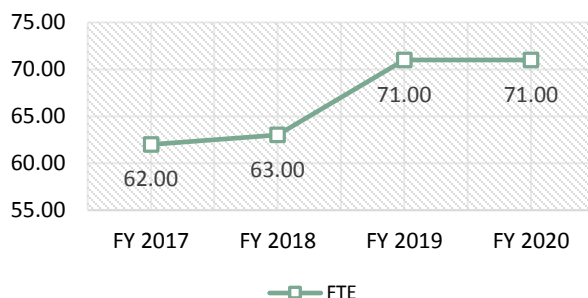
Capital Design and Construction

Manages the design and construction of capital facilities and road projects while ensuring compliance with applicable federal, state, and local codes, standards, and specifications; administers land acquisition for public infrastructure projects and provides quality control and delivery of projects on schedule and within budget.

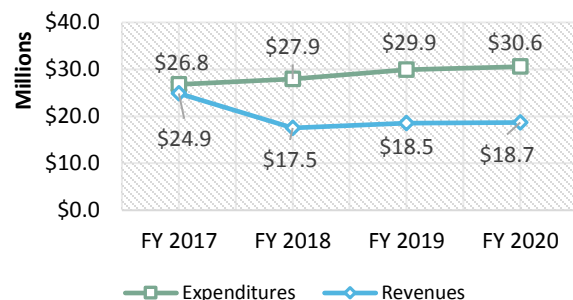
Transportation Planning and Operations

Responsible for addressing all matters relating to the County's multimodal transportation system. This includes the development and implementation of the Countywide Transportation Plan through the land development referral process, the analysis and completion of traffic engineering projects in response to community concerns, and the planning and management of the County's transit and commuter service programs.

Staffing Trends



Expenditures/Revenues History





Transportation and Capital Infrastructure

FY 2018 Highlights

In FY 2018, the Department managed \$2.6 billion in active capital projects. To help manage this workload, the Board of Supervisors added three positions during the FY 2018 budget process, including one Utility Engineer to oversee the utility relocation process on transportation projects, one Civil Engineer to address the volume and complexity in the design of capital projects, and one Management Analyst to coordinate the review of proposed CIP projects, track current and projected regional, state, and federal funding for transportation projects, and manage the department's operating budget.

Regional Projects and Funding

Seven County projects were awarded VDOT SmartScale funding totaling \$81 million, and the Department will apply for additional funding in spring 2018¹. Staff also worked with the Northern Virginia Transportation Authority (NVTA) to complete a two-year comprehensive update to the TransAction 2040 plan, which determines projects that are eligible for NVTA regional funding. Applications for nine projects totaling over \$365 million were submitted by staff, with results expected by the end of FY 2018. Loudoun County was awarded a \$25 million federal grant for the Northstar Boulevard-Shreveport to Route 50 project.

Capital Design and Construction

The Department initiated design on the Route 9 and Route 287 roundabout and land acquisition efforts for multiple transportation projects, including the widening of Belmont Ridge Road from Truro Parish Drive to Croson Lane, the construction of a roadway from Route 50 to Tall Cedars Parkway, and construction of Prentice Drive from Lockridge Road to Shellhorn Road. The Department successfully acquired land for the Fields Farm Park Road and Riverside Parkway projects.

Design also was initiated or continued for several county facilities and parks, including the new Animal Services Facility, the Ashburn Recreation and Community Center, the Ashburn Senior Center, and the Hal and Berni Hanson Regional Park. DTCL also managed the expansion and renovation of the Juvenile Detention Center and the Sterling Community Center and the expansion of Leesburg Volunteer Fire Station #20, Lovettsville Community Center, and a number of other parks and county facilities.

The Department achieved or scheduled several significant project milestones, including the completion or opening of Tall Cedars Parkway, Lovettsville District Park Road Improvements, Loudoun County Parkway, Center Street Intersection improvements, Sterling area sidewalk improvements, Edgar Tillett Memorial Park, E.E. Lake Store, Dulles South Multipurpose Center Phases II and III, Kirkpatrick Fire and Rescue Station, and the renovation of the Youth Shelter, and the north segment of Loudoun County Parkway at Old Ox Road (Route 606) opened to traffic. Major construction contracts were awarded in FY 2018 for multiple projects, including the construction of Metro parking structures, Loudoun County Parkway and Beaumeade Circle Traffic Signal, Belmont Ridge Road and Northstar Boulevard Traffic Signal, Round Hill Group Home, and Claude Moore Recreation Center.

Land Use and Transportation Planning Initiatives

The Department continues the revision of the 2010 Countywide Transportation Plan (CTP) in parallel with the new Comprehensive Plan branded "Envision Loudoun." Areas of focus include updates to the County's roadway, bicycle, pedestrian, and transit corridor plans — including plans for the Silver Line Area. Transportation planning staff also continued to provide outreach to the public and support to the Envision Loudoun Stakeholders Committee in coordination with the Department of Planning and Zoning and to serve as a referral agency for development applications. In anticipation of the completion of Envision Loudoun, transportation planning staff are processing the

¹ More information can be found in Volume 2 of this document.



Transportation and Capital Infrastructure

Route 15 Comprehensive Plan Amendment (CPAM), which will facilitate the implementation of improvements recommended in the Route 15 Congestion Study.

Transportation planning staff assisted the Department of Economic Development with economic development prospects and provided expedited review of land development referrals to facilitate economic development initiatives. Staff continue to coordinate the ongoing design and alignments for both Prentice Drive and Shellhorn Road to ensure that adequate right-of-way is included in future land use development applications in these areas. The June 2017 Transportation Summit resulted in a number of issues managed by staff, including a potential new Potomac River crossing, potential changes in planned access, the use of alternative intersection configurations on the segment of Route 7 between Route 28 and the Fairfax County line, and corridor studies for all primary routes in the rural area.

Commuter Services and Transit Operations

In FY 2018, local tax funding replaced the gasoline tax to support the Department's commuter and local fixed-route bus operations. Additionally, the County secured grant funding through the I-66 Commuter Choice Program for the operation of two long-haul buses for FY 2017 through FY 2022 from the South Riding and East Gate Park and Ride lots. Beginning July 2, 2018, commuter bus fares will increase from \$9.00 to \$10.00 to move the service closer to fare revenue neutrality. The Department continually evaluates ridership volume and patterns on the County's bus system. A number of changes, including the elimination of low-performing routes, were implemented in FY 2018. Modification of existing routes to maximize both efficiency and the customer experience is an ongoing process. Staff also monitor park and ride service. While the Telos lot closed due to underutilization, the Stone Ridge and East Gate lots have opened. The I-66 Inside the Beltway Project provided both capital and operating funding for each.

FY 2019 Budget Analysis

Department Financial and FTE Summary¹

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Personnel	\$6,294,344	\$7,353,777	\$8,390,304	\$8,642,013
Operating And Maintenance	19,988,492	20,346,105	21,290,346	21,726,434
Capital Outlay	18,272	0	0	0
Other Uses of Funds	496,888	231,491	220,975	210,458
Total – Expenditures	\$26,797,995	\$27,931,373	\$29,901,625	\$30,578,905
Revenues				
Permits, Fees, And Licenses	\$231,209	\$228,436	\$240,586	\$240,586
Charges For Services	9,192,829	8,369,146	8,591,184	8,591,184
Recovered Costs	440,710	452,872	452,872	452,872
Intergovernmental – Commonwealth	3,645,330	3,435,768	3,449,618	3,497,544
Intergovernmental – Federal	144,202	156,664	158,480	73,024
Other Financing Sources ²	11,225,826	4,889,769	5,640,355	5,835,781
Total – Revenues	\$24,880,106	\$17,532,655	\$18,533,095	\$18,690,991
Local Tax Funding	\$1,917,889	\$10,398,718	\$11,368,530	\$11,887,914
FTE	62.00	63.00	71.00	71.00

¹ Sums may not equal due to rounding.

² Local gasoline tax revenues ceased supporting the commuter and fixed-route transit service beginning in FY 2018.



Transportation and Capital Infrastructure

The FY 2019 Adopted Budget for DTIC includes the addition of eight (8.00) FTE needed to respond to resource requirements and to address the growing and increasingly complex Capital Improvement Program (CIP).

The FY 2019 – FY 2024 Adopted Capital Improvement Program (CIP) includes funding for the establishment of an Intersection Improvement Program and a Bicycle and Pedestrian Program. Based on the analysis of 523 intersections conducted in the spring of 2017, the Department developed a plan to implement an Intersection Improvement Program to systematically address Countywide improvements beginning in FY 2019. Additionally, the update to the CTP occurring concurrently with the Envision Loudoun process will produce an updated Bicycle and Pedestrian Masterplan. This plan will assist staff and the Board with prioritizing projects. To successfully implement and manage both the Intersection Improvement Program and Bicycle and Pedestrian projects identified in the CTP, the Adopted Budget includes the addition of one Civil Engineer and one Traffic Engineer (2.00 FTE). An additional position, a Construction Manager, will be required in FY 2020 as the program moves from design and land acquisition to the construction phase.

The Civil Engineer position will be responsible for project management, including the design and plan approval process. This process includes the scoping, investigation, and determination of design requirements for intersection improvement plans. The Civil Engineer also will coordinate management of design consultants, review environmental, geotechnical, and utility investigations. Further, this position will manage plan processing and approval by VDOT and the Department of Building and Development and develop construction plans. Finally, this position will assist the Land Acquisition Manager with the acquisition of right-of-way and/or easements as required for the project and with the coordination of utility relocation and, if necessary, requests for new utility services.

The Traffic Engineer will provide oversight of and compliance with traffic engineering standards and safety. Also, the position will evaluate and review the required traffic and traffic signal pavement marking and signage plan and provide recommendations for improvements. This position will ensure improvement projects comply with federal and state policies. During the implementation phase, the Traffic Engineer will support DTIC construction management staff.

The Adopted Budget also includes one additional Land Acquisition Manager (1.00 FTE) to support existing resources within the Department for the acquisition of property and easements required for the completion of capital projects. In FY 2018, over 80 parcels were acquired for capital projects. The volume of acquisition is projected to increase significantly in the coming years. The Land Acquisition Manager will conduct field visits, complete and submit bona fide offers, negotiate with property owners, plan land acquisitions to be included in the Capital Needs Assessment and the CIP, and prepare information for property owners for right-of-way and easement acquisition. This position will provide project management and tracking. In addition, the Land Acquisition Manager will also provide contract management, including managing contracts for right-of-way consultants and appraisal and negotiation services.

The FY 2019 Adopted Budget also includes five (5.00) FTE within the Capital Design and Construction Division to establish the level of service required to design and construct capital projects within budget and on schedule, consistent with a \$2.5 billion six-year capital plan. The Division is responsible for the execution of capital projects from design, to construction, and to acceptance. The workload experienced by the Division is directly related both to the size and the complexity of appropriated capital projects. These additional positions allow for an adequate staffing level which appropriately matches the known increase in both large and complex projects planned in the FY 2019 – FY 2024 Adopted CIP. For example, projects such as the Courts Phase III, Hal and Berni Hanson Regional Park, Arcola Boulevard, Evergreen Mills Road improvements, and Route 15 widening require significantly more coordination, planning, and active management than existing staff can provide. The five (5.00) FTE are described below.

Two Civil Engineers (2.00 FTE) will assist with the additional workload on capital projects in the Capital Design Program within the Capital Design and Construction Division. These positions provide overall project management ensuring projects are designed in a safe, functional, cost-effective, and environmentally sustainable manner consistent with VDOT standards. Of particular importance, Civil Engineers manage communication and coordination



Transportation and Capital Infrastructure

among many parties including VDOT, other County departments, design consultants, other government entities, and other DTCI staff. The regulatory and administrative requirements accompanying the use of SmartScale and NVTAFunds will increase the project management responsibilities of the Civil Engineers to ensure work performed using these funding sources can be reimbursed. The Civil Engineers will also interact heavily with Land Acquisition Managers to compile the necessary documentation to certify right-of-way acquisition and the Utility Engineer to verify that all easements and contracts are in place with utility providers to allow for utility relocation activities.

Similarly, the two Construction Managers (2.00 FTE) will support the Capital Construction Program within the Capital Design and Construction Division. Construction Managers serve as contract administrators for construction contracts and facilitate communication between the County and general construction contractors. They also manage third party testing and inspection contracts and other construction support services contracts, manage construction schedules and changes, and monitor construction phase budgets. Construction Managers also monitor utility relocation during the construction phase. In FY 2018, approximately three active construction projects are assigned to a Construction Manager at any one time in addition to projects that the Construction Managers may review in the design phase.

Finally, one Field Technician (1.00 FTE) was authorized in the FY 2019 Adopted Budget. The Division currently has seven Field Technicians which physically observe and document work performed by contractors on behalf of the County. The daily reports prepared by these positions are critical to managing not only the quality of work performed, but they help ensure that the County prevails if a dispute over project delay or other contractual matter occurs. As the number of projects increases, the number of projects assigned to Field Technicians increases, which overburdens the position and reduces the amount of observed time spent onsite per project.

Included in the FY 2019 Adopted Budget in the Office of the County Administrator, Public Affairs and Communications Division (PAC) are three professional communicator positions (3.00 FTE) to address the organization-wide priority of providing adequate communication to citizens, elected officials, and County staff. Public information officers (PIOs) are internal support positions and, like human resources and accounting positions, increase in need as growth continues in the County's population and number of programs, the complexity of service levels, and the reliance on digital media as a major information source. As was discussed in the FY 2018 budget process, the addition of internal support positions has lagged behind the addition of frontline or program staff, and professional communicator positions have not been added to the County in 17 years.

Of the three positions included in the Adopted Budget, two (2.00) FTE will be dedicated to the area of transportation, transit, and capital infrastructure projects and will work directly with DTCI. Support from the PAC Division is critical to the success of the Department. Throughout FY 2018, PAC organized more than ten ribbon ceremonies on behalf of the Board that publicized new transportation or facility improvements and engaged in a comprehensive social media campaign to highlight transportation initiatives. The Division also provided communications expertise in support of Envision Loudoun, to which the Department greatly contributes.

DTCI has consistently ranked among the top departments utilizing the services of PAC. Transportation, transit, and capital infrastructure projects are high-impact activities involving significant and complex public communications and outreach.

The FY 2019 Adopted Budget for the Department of Transportation and Capital Infrastructure includes an increase in local tax funding in the amount of \$969,812. Personnel expenditures increased by \$1,036,527 primarily due to the addition of positions detailed above. This increase also includes a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase for existing positions. Operating and maintenance expenditures increased \$944,241. Other uses of funds decreased by \$10,516 representing a decrease in budgeted debt service payments for busses. Revenues increased by \$1,000,440 primarily due to an adjustment to a transfer from the Capital Projects Fund to cover authorized costs.



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 2017 Actual	FY 2018 Estimated	FY 2019 Adopted	FY 2020 Projected
Capital Project Coordination, Funding, and Policy				
Objective: Provide account management support for capital project budgets.				
Total number of capital projects requiring accounting and budget support	195	205	215	215
Total number of budget adjustments processed to support capital projects	374	380	390	390
Capital Design and Construction				
Objective: Deliver approved capital projects in accordance with established Capital Improvement Program schedule.				
Current active projects under design	54	65	50	36
Current active projects under construction	40	57	55	55
Percentage of active design projects on schedule	66%	72%	80%	85%
Percentage of active construction projects on schedule	77%	67%	80%	85%
Capital construction projects completed	13	24	18	22
Value of capital project expenditures	\$132,009,252	\$205,000,000	\$225,000,000	\$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	26	30	30	34
Number of highly complex LDRs received	2	10	12	12
Percent of on-time highly complex LDRs processed ¹	0%	90%	90%	90%
Number of complex LDRs received	30	30	35	35
Percent of complex LDRs processed on time	43%	85%	85%	85%
Number of basic and standard LDRs received	189	243	260	295
Percent of basic and standard LDRs processed on time	68%	95%	95%	95%
Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.				
Rideshare applications processed	354	310	310	310
Number of Commuter Services inquiries	22,341	25,200	25,400	25,500

¹ FY 2017 Actual, percent of on-time highly complex LDRs processed are low due to vacancies and temporary diversion of resources to support high priority initiatives for other departments during the reporting period. Staffing levels have stabilized, and on-time processing of LDRs are projected to increase.



Transportation and Capital Infrastructure

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Adopted	FY 2020 Projected
Annual commuter bus ridership	1,300,456	1,146,648	1,150,000	1,150,000
Number of transportation outreach events	34	30	32	32
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	15	17	17
Number of traffic calming projects completed	7	10	11	11
Number of RPPD initiatives (addition or modification)	4	5	6	6
Number of pedestrian improvement projects initiated	8	8	10	10
Number of pedestrian improvement projects completed	4	3	5	5
Number of speed studies completed	17	22	25	25
Number of traffic warrant studies completed	4	5	8	8

FY 2020 and Beyond

Overall workload continues to increase due to the number and complexity of capital projects.

A Construction Manager position will be required to oversee the construction of projects as the Intersection Improvement Program moves from design and land acquisition phases into the construction phase of intersections and roundabouts. The program will focus on the most urgent intersections as identified in the original study and incorporate any existing intersections identified as urgent as work progresses.

The volume of transportation planning referrals closely correlates to the local development economy. With the approaching completion of the Dulles Corridor Metrorail Project and commencement of revenue service, an increase in land use development application submissions proximate to the stations is anticipated in the future. 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. Similarly, an increase in requests for the establishment of residential parking districts are projected to increase.

Proposed modifications to the County's local transit network in preparation for the opening of Phase II of the Dulles Corridor Metrorail Project may result in additional resource requests. Transit staff also intends to re-apply for I-66 Commuter Choice Program funding to continue to fund the operating costs of two long-haul buses from the South Riding and East Gate Park and Ride Lots.

The FY 2020 Projected Budget for the Department of Transportation and Capital Infrastructure includes an increase in local tax funding in the amount of \$519,384. Personnel expenditures increased by \$251,709 or 3 percent. Operating and maintenance expenditures increased by \$436,088 or 1 percent. Other uses of funds decreased by \$10,517 representing a change in the projected debt payment for busses. Revenues increased by \$157,896 which is attributable to a projected increase in the budgeted transfer from the Capital Fund for approved personnel and operating costs.

FTE History

FY 2017: The Board approved 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 approved 3.00 FTE for one Civil Engineer, one Utility Engineer, and one Management Analyst.



Transportation and Capital Infrastructure

FY 2019: The Board approved 8.00 FTE: One Civil Engineer and one Traffic Engineer for Intersection Improvement Program Staffing; one Land Acquisition Manager; and two Civil Engineers, two Construction Managers, and one Field Technician for additional Capital Design and Construction Staffing.



Transportation and Capital Infrastructure

Department Programs

Department Financial and FTE Summary by Program

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Capital Project Coordination, Funding, And Policy	\$377,716	\$771,415	\$723,692	\$740,870
Capital Design And Construction	4,421,411	4,584,088	5,327,819	5,477,365
Transportation Planning And Operations	21,998,869	22,575,870	23,850,113	24,360,370
Total – Expenditures	\$26,797,995	\$27,931,373	\$29,901,625	\$30,578,905
Revenues				
Capital Project Coordination, Funding, And Policy	\$389,245	\$208,439	\$220,651	\$220,651
Capital Design And Construction	4,606,786	4,584,088	5,319,469	5,477,365
Transportation Planning And Operations	19,884,075	12,740,128	12,992,975	12,992,975
Total – Revenues	\$24,880,106	\$17,532,655	\$18,533,095	\$18,690,991
Local Tax Funding				
Capital Project Coordination, Funding, And Policy	\$(11,529)	\$562,976	\$503,041	\$520,219
Capital Design And Construction	(185,376)	0	8,350	0
Transportation Planning And Operations	2,114,794	9,835,742	10,857,138	11,367,695
Total – Local Tax Funding	\$1,917,889	\$10,398,718	\$11,368,530	\$11,887,914
FTE				
Capital Project Coordination, Funding, And Policy	4.00	5.00	4.00	4.00
Capital Design And Construction	35.00	34.00	41.00	41.00
Transportation Planning And Operations	23.00	24.00	26.00	26.00
Total – FTE	62.00	63.00	71.00	71.00

Program Descriptions

The Department of Transportation and Capital Infrastructure serves Loudoun citizens through three divisions.

- 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. The Division 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.



Transportation and Capital Infrastructure

- The Transportation Planning and Operations Division addresses all matters relating to the multimodal transportation system for the County. This includes roadway planning, development, and 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 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 2019 Adopted Budget

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NON-DEPARTMENTAL EXPENDITURES

The Non-Departmental expenditure budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves that are subsequently allocated to departments during the fiscal year.

Financial Summary

	FY 2018 Adopted	FY 2019 Adopted
Personnel		
Annual and Sick Leave Payouts	\$1,500,000	\$1,500,000
Merit Increase	8,400,000	10,000,000
Classification and Compensation Investment	0	8,200,000
Personnel Vacancy Savings	(13,500,000)	(16,000,000)
Deferred Compensation Match	36,000	0
Retiree Health Insurance	4,000,000	4,000,000
Other Post-Employment Benefits	5,500,000	5,500,000
LOSAP	0	1,225,360
Total – Personnel	\$5,936,000	\$14,425,360
Operating and Maintenance		
Interest Expense, Other	\$292,262	\$280,000
Non-Profit Grant Program	1,090,700	1,090,700
Non-Profit Grant Program – Core Services	0	502,519
Non-Profit Grant Program – Economic Development	240,864	240,862
Regional and Intergovernmental Organizations	5,261,664	6,057,727
Regional and Intergovernmental Organizations – Prior Gas-Tax Funded Organizations ¹	0	800,933
Resource Requests: One-Time Operating Costs	536,440	381,455
Total – Operating and Maintenance	\$7,421,934	\$9,397,612
Capital Outlay		
Resource Requests: One-Time Capital Costs	\$519,171	\$1,841,989
Computer Software and Hardware Replacement	2,000,000	2,000,000
Total – Capital Outlay	\$2,519,171	\$3,841,989
Other Uses of Funds		
Legal and Other Contingencies	\$3,009,808	\$3,543,174
Transfer to Children's Services Act Fund	4,171,542	3,685,000
Transfer to Legal Resources Center Fund	55,612	59,739
Transfer to Transportation District Fund	15,200,000	29,460,000
Transfer to County Capital Improvement Program Fund	23,251,291	27,436,507
Transfer to County Capital Asset Preservations Program Fund	9,925,000	12,443,500
Transfer to Major Equipment Replacement Fund	4,000,000	4,000,000
Transfer to County Debt Service Fund	168,645,815	151,298,379
Transfer to County Self-Insurance Fund	5,455,700	5,455,700
Transfer to LCPS School Fund	747,959,827	797,402,923

¹ Prior to FY 2019, payments to these transportation- and transit-related nonprofits were funded through local gasoline tax revenue in the Transportation District Fund. Because local gasoline tax is no longer an available revenue source for these contributions, they have been budgeted in the General Fund using local tax funding.



Non-Departmental Expenditures

	FY 2018 Adopted	FY 2019 Adopted
Transfer to LCPS Capital Improvement Program Fund	10,305,000	10,749,800
Transfer to LCPS Capital Asset Preservation Program Fund	12,688,000	13,973,000
Transfer to LCPS Debt Service Fund	10,293,895	10,326,552
Unallocated Balance	72,000	0
Total – Other Uses of Funds	\$1,015,033,490	\$1,069,834,274
Total – Non-Departmental Expenditures	\$1,030,910,595	\$1,097,455,821

Annual and Sick Leave Payouts. Payout of annual leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

Merit Increase. The FY 2019 Adopted Budget includes funding for a 3.5 percent merit increase for eligible 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 a range of 95 percent to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

This category also includes funds for EMPACT awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Classification and Compensation Investment. The Board of Supervisors has initiated a study of the County's classification and compensation structure and policies. The first phase of the study identified the County's compensation structure lags behind the Board's approved competitive market. The FY 2019 Adopted Budget includes funding for the first phase of investment in the Board's competitive compensation strategy equivalent to a 3 percent salary adjustment for regular and temporary employees to address market competitiveness issues. The compensation adjustment is budgeted for 12 months.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget at a rate of approximately 4 percent of salaries and related fringe benefits. Actual savings occur through expenditure balances in departments' personnel budgets.

Deferred Compensation Match. The FY 2017 Adopted Budget included funding to support a County match to employees' deferred compensation contributions. The FY 2018 Adopted Budget included additional funds for those employees who would continue to opt to participate in the deferred match program. Beginning in FY 2019, the entirety of the deferred compensation match budget is in the departments' personnel budgets.

Retiree Health Insurance and OPEB. 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 2019, retiree health is budgeted at \$4,000,000 and the County's contribution to the OPEB fund is \$5,500,000.

LOSAP. LOSAP, or Length of Service Award Program, is a volunteer firefighter benefit that was previously budgeted in the Fire and Rescue's General Fund budget. The budget for this item was moved to the Non-Departmental budget of the General Fund to be in compliance with GASB #73.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis.



Non-Departmental Expenditures

Non-Profit and Regional/Intergovernmental Organizations. Represents the County's contribution to non-profit, regional, and intergovernmental organizations.

Computer Software and Hardware Replacement. Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The life cycle for office computers allows for replacement of desktop computers after six years of useful life and four years for laptop computers.

Resource Requests One-Time Operating and Capital Outlay Costs. Approved resource requests included in the Adopted Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the approved requests, including the purchase of technology and vehicles. Beginning in FY 2018 and continuing in FY 2019, these non-departmental costs are centrally budgeted. The full cost of the resource requests are captured in the Executive Summary as well as in 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. The transfer from the General Fund to the CSA Fund in FY 2019 is lower than the transfer in FY 2018 because approximately \$500,000 of existing fund balance within the CSA Fund is being used.

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 four fiscal years. Beginning in FY 2018 and continuing in FY2019, a transfer of local tax funding is budgeted to this fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

Transfer to Transportation District (TDF) Fund. The Transportation District Fund was created in FY 2013 for the purpose of segregating transportation and transit-related revenues and expenditures. The annual transfer includes an equivalent of \$0.02 of the real estate property tax as a transfer from the General Fund to the TDF. These funds represent the County's equivalent revenue that would be generated by a Commercial & Industrial Property Tax (concept referred to as C&I equivalent), which the County has not enacted. In previous years, the C&I equivalent was reached through an aggregation of the \$0.02 of dedicated real property tax revenue and any local gasoline tax revenue collected in the TDF. Given local gasoline tax is no longer available to be calculated in the C&I equivalent, additional funds are needed to pass through the TDF before ultimately reaching the Capital Projects Fund.

Transfer to Capital Improvement Program (CIP) Fund. The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

Transfer to Capital Asset Preservation (CAPP) Fund. The Board of Supervisors established the Capital Asset Preservation Fund as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts. This transfer includes funds specifically for the Computer System Replacement Fund.

Transfer to Debt Service Fund. Local tax funding used for the payment of principal and interest of financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace capitalized equipment over \$5,000.

Transfer to Self-Insurance Fund. Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.





LANDFILL FEE WAIVERS

JULY 1, 2018 – JUNE 30, 2020

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of the landfill fee:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or 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.

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, Fire and Rescue Companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2019 is \$1,519,675. 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 3 percent for non-profit organizations.

Fund Financial Summary

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Loudoun County Government and Public Schools			
Loudoun Animal Services	\$310	\$200	\$300
Loudoun Planning and Zoning	248	400	400
Loudoun County Public Schools	465,000	465,000	480,000
Loudoun Family Services	750	650	750
Loudoun General Services	425,000	425,000	425,000
Loudoun Parks, Recreation, and Community Services	55,000	50,000	50,000
Loudoun Sheriff's Office Community Workforce Program	4,500	4,500	4,500
Subtotal – County Government and Public Schools	\$950,808	\$945,750	\$960,950
Towns in County			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	122,100	122,000	122,000
Town of Purcellville	30,000	30,000	35,000
Town of Round Hill	49,700	50,840	44,640
Subtotal – Towns in County	\$206,800	\$207,840	\$206,640
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$4,100	\$4,100
Purcellville Volunteer Fire Company	0	500	500
Round Hill Volunteer Fire Company	300	300	300
Subtotal – Loudoun Fire and Rescue Companies	\$4,400	\$4,900	\$4,900
Other Government Entities			
Federal Aviation Administration	\$650	\$0	\$0



Landfill Fee Waivers

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Loudoun Water	49,750	53,625	58,988
Northern Virginia Community College	4,076	3,576	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	\$308,076	\$310,801	\$316,664
Nonprofit Organizations			
Freedom School ¹	\$680	\$700	\$760
Friends of Homeless Animals	75	100	100
Good Shepherd Alliance	1,525	1,600	1,675
Grafton Integrated Health	500	0	0
Highroad Program Center	9,000	500	500
Hillsboro Ruritan Club	7,000	7,000	8,000
Keep Loudoun Beautiful	1,000	1,250	1,250
Ladies Board - INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	372	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,200	2,000	2,000
Loudoun Hunger Relief ²	500	1,000	1,000
Lovettsville Community Center Advisory Board	2,750	1,900	2,100
Lucketts Ruritan Club	27,000	27,000	29,000
Middleburg Community Center	200	200	200
Salvation Army	3,000	3,500	6,000
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$59,064	\$50,384	\$56,219
Total Landfill Fee Waivers	\$1,529,148	\$1,519,675	\$1,544,373

¹ Formerly known as the Glaydin School and Camps.

² Formerly known as Loudoun Interfaith Relief.



NONPROFIT ORGANIZATIONS

Based on available resources, the County provides funding allocations to nonprofit organizations that provide services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to nonprofit organizations that focus on economic development activities that support Loudoun County's overall economic development goals and strategic plan. The FY 2019 Adopted Budget includes an overall allocation of \$1,839,083.

Financial Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Operating and Maintenance	\$1,239,828	\$1,336,564	\$1,839,083	\$1,886,880
Total – Expenditures	\$1,239,828	\$1,336,564	\$1,839,083	\$1,886,880
Revenues				
Intergovernmental – Commonwealth	\$5,000	\$5,000	\$5,000	\$5,000
Total – Revenues	\$5,000	\$5,000	\$5,000	\$5,000
Local Tax Funding	\$1,234,828	\$1,331,564	\$1,834,083	\$1,881,880

Nonprofit Organization Grant Process

For FY 2019, the Board of Supervisors made various improvements to the nonprofit grant process based on the recommendations from key stakeholders, County staff, and the Nonprofit Needs Assessment. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner. The FY 2019 Adopted Budget includes a local tax funding allocation of \$1,593,219 for the nonprofit grant process. This represents a 46 percent increase in local tax funding available for grants to nonprofit organizations based on the growing demand for human services as identified in the Nonprofit Needs Assessment conducted in 2017.

As part of these improvements, the Board established a direct funding process with nonprofit organizations providing core safety net services that meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community. Based on established criteria, six nonprofit organizations were recommended for direct funding and include Healthworks, Loudoun Free Clinic, the Northern Virginia Dental Clinic, Blue Ridge Speech and Hearing, Loudoun Volunteer Caregivers, and Loudoun Abused Women's Shelter (LAWS). The FY 2019 Adopted Budget includes an allocation of \$502,519 for these organizations.

The FY 2019 Adopted Budget also includes \$1,060,700 for the discretionary Nonprofit Grant Program which is based on the availability of funding resources and subject to a competitive process. Beginning in FY 2019, the Nonprofit Grant Program will focus solely on funding human services nonprofits that provide core safety net services. Following adoption of the FY 2019 Budget, a review committee of subject matter experts and the Department of Management and Budget reviewed applications and developed funding recommendations that were subsequently approved by the Board of Supervisors.

In addition to the larger competitive process, the Board has created a simplified grant process for small grants up to \$5,000. The FY 2019 Adopted Budget includes \$30,000 for this program, which will involve a simplified application and process for any organization applying for a small grant for the purposes of capacity building or small-scale innovative ideas or projects.



Nonprofit Organizations

Financial Summary – Nonprofit Organization Grant Process

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Competitive Grant Process	\$1,014,828	\$1,090,700	\$1,060,700	\$1,092,521
Direct Funding	0	0	502,519	517,595
Small Grant Process	0	0	30,000	30,900
Local Challenge Grant	5,000	5,000	5,000	5,000
Total – Expenditures	\$1,019,828	\$1,095,700	\$1,598,219	\$1,646,016
Revenues				
Intergovernmental – Commonwealth	\$5,000	\$5,000	\$5,000	\$5,000
Total – Revenues	\$5,000	\$5,000	\$5,000	\$5,000
Local Tax Funding	\$1,014,828	\$1,090,700	\$1,593,219	\$1,641,016

As part of the improvements made to the overall Nonprofit Grant Program, the Board of Supervisors adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community. The revised Area of Need categories are listed below:

- **Prevention and Self-sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems, and reduce or prevent further penetration to more restrictive and expensive higher level services.
- **Long-term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.
- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

Nonprofit Organizations – Economic Development

The FY 2019 Adopted Budget recommends an overall allocation of \$240,864 for the economic development nonprofit organizations.

Financial Summary – Economic Development

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Operating and Maintenance	\$220,000	\$240,864	\$240,864	\$240,864
Total – Expenditures	\$220,000	\$240,864	\$240,864	\$240,864
Local Tax Funding	\$220,000	\$240,864	\$240,864	\$240,864



Nonprofit Organizations

Economic Development Organizations – Detail

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$100,000	\$100,000
Loudoun Small Business Development Center (SBDC) helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.				
Mason Enterprise Center¹	\$70,000	\$90,864	\$90,864	\$90,864
The Mason Enterprise Center in Loudoun focuses on the development and expansion of small businesses in the County. MEC focuses the energy, skills, and intellectual capacity of George Mason University and surrounding communities on the engagement, education, and growth of scalable businesses in order to enhance the entrepreneurial ecosystem and impact economic development.				
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.				

¹ In FY 2019, the Mason Enterprise Center (MEC) requested an increase of \$85,623 for an Events Coordinator/Marketing Specialist to proactively provide services to second stage companies aligned with the County's strategic plan for recruitment and retention of businesses. The request was not approved by the Board of Supervisors.





REGIONAL AND INTERGOVERNMENTAL ORGANIZATIONS CONTRIBUTIONS

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements, and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Management and Budget. Regional Organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of all Northern Virginia governments to provide recreational and park opportunities for its member jurisdictions.

Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for School Resource Officers (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 2019 Adopted Budget includes an overall allocation of \$6,824,321 and local tax funding in the amount of \$6,326,556, which represents an increase of 20 percent compared to FY 2018.

Fund Financial Summary

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Operating and Maintenance	\$5,935,276	\$5,715,142	\$6,824,321	\$6,998,346
Total – Expenditures	\$5,935,276	\$5,715,142	\$6,824,321	\$6,998,346
Revenues				
Recovered Costs	\$451,951	\$459,808	\$497,765	\$497,765
Total – Revenues	\$451,951	\$459,808	\$497,765	\$497,765
Local Tax Funding	\$5,483,325	\$5,256,664	\$6,326,556	\$6,500,581



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Expenditures				
Regional Organizations				
American Red Cross – Loudoun Co Office ¹	\$0	\$0	\$38,916	\$38,916
Birmingham Green – Adult Care Residence	605,184	538,526	564,525	581,461
Birmingham Green – Nursing Home Facility	288,275	355,831	350,455	360,969
Every Citizen Has An Opportunity (ECHO) ¹	0	0	37,700	38,200
Dulles Area Transportation Association ¹	0	0	12,000	12,000
Loudoun Abused Women’s Shelter – Domestic Abuse Response Team (DART) Coordinator Stipend ²	15,000	15,000	60,000	60,000
Loudoun Heritage Farm Museum	141,293	141,293	141,293	141,293
Loudoun Museum ³	0	156,000	156,000	156,000
Loudoun Volunteer Caregivers ¹	0	0	177,037	180,580
Metropolitan Washington Council of Governments	361,995	380,144	398,287	410,235
No. Va. 4-H Center	4,000	4,200	4,000	4,120
No. Va. Community College	842,111	871,324	866,986	892,996
No. Va. Regional Commission	116,967	242,137	253,350	260,950
No. Va. Regional Park Authority	1,619,202	1,675,306	1,721,315	1,772,954
Occoquan Water Monitoring Program	13,466	13,826	14,379	14,810
Peumansend Creek Regional Jail ⁴	506,297	0	0	0
Virginia Regional Transit ¹	0	0	535,280	535,280
Total – Regional Organizations	\$4,513,790	\$4,393,587	\$5,331,523	\$5,460,764
Intergovernmental Organizations				
Town of Leesburg: School Resource Officers	\$665,240	\$562,349	\$575,919	\$593,197

¹ Previously, these organizations received funding through gasoline tax funding in the Transportation District Fund (TDF) to provide various transportation services. Beginning in FY 2019, local tax funding replaces gasoline tax in the amount of \$800,933 so that the gasoline tax be redirected towards funding contribution for WMATA. Prior year budget for these organizations is shown in the Transportation District Fund page in Volume Two of this document.

² In FY 2019, the Board approved an increase of \$45,000 for a full-time DART Coordinators to fully achieve program goals and provide appropriate leadership; this change brings the County’s total contribution to LAWS for this purpose to \$60,000. Previously, the \$15,000 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.

³ The Board of Supervisors currently has a Memorandum of Agreement with the Loudoun Museum, which began in FY 2017 and ends at the conclusion of FY 2019. The FY 2017 Museum contribution was budgeted in the Restricted Transient Occupancy Tax Fund. Future year funding for FY 2019 and FY 2020 is contingent upon approval of the MOA by the Board of Supervisors.

⁴ Contributions ended beginning in FY 2018.



Regional and Intergovernmental Organizations Contributions

	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Loudoun County Soil and Water Conservation District ⁵	756,246	760,536	916,879	944,385
Total - Intergovernmental Organizations	\$1,421,486	\$1,322,885	\$1,492,798	\$1,537,582
Total – Expenditures	\$5,935,276	\$5,716,472	\$6,824,321	\$6,998,346
Revenue				
Loudoun County Soil and Water Conservation District	\$451,951	\$459,808	\$497,765	\$497,765
Total – Revenue	\$451,951	\$459,808	\$497,765	\$497,765
Local Tax Funding	\$5,483,325	\$5,256,664	\$6,326,556	\$6,500,581

⁵ The FY 2019 Adopted budget increase for the Loudoun County Soil and Water Conservation District is due to increases in salary and benefit costs as well as multi-year reductions in State technical assistance grant funds.





Glossary and Index

FY 2019 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 percent 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.
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.
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.
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.
Children's Services Act for At-Risk Youth (CSA)	This is a joint project of the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Management and Budget; Finance and Procurement; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Code of Virginia	The titles, chapters, articles, and sections of this Code contain the laws of the State.
Codified Ordinance	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.



Glossary of Terms

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.
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 out 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 to manage and analyze land information, produce maps in support of the assessment process, manage zoning and health information, assist with the planning process, addressing County residences, and landfill management.
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.
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.
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.
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 percent tax on gasoline sold in the County. Local gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).
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

Department of Management and Budget

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