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

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

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Loudoun County, Virginia for the annual budget for the fiscal year beginning July 1, 2015. 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, 2015

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, 2015. 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.

ICMA

Leaders at the Core of Better Communities

This

Certificate of Achievement

is presented to

Loudoun County, VA

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

Presented at the 101st ICMA Annual Conference
Seattle/King County, Washington
28 September 2015

Robert J. O'Neill Jr.
ICMA Executive Director

James Bennett
ICMA President

Randall H. Reid
Director of Performance Initiatives
ICMA Center for Performance Analytics

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

History of Loudoun County

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

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

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

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

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

Today, Loudoun County is a growing, dynamic county of approximately 385,114 people. Loudoun is known for its beautiful scenery, rich history, comfortable neighborhoods, and high quality public services.

COUNTY PROFILE

Loudoun County is located in the Washington Metropolitan Area, 25 miles west of Washington, DC. Since the construction of the Dulles International Airport, new business and residential development have dominated the County's historically agricultural economy. Loudoun County was the sixth fastest growing county in the United States between 2000 and 2010 with its population increasing 84 percent. Between 2010 and 2015 Loudoun County continued to be one of the fastest growing counties, ranking twentieth 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*	385,114	**Land Area** (square miles)	520
Per Capita Personal Income**	$67,384	**Unemployment Rate*****	3.6%
Median Household Income**	$122,294	**Total Employment*****	153,413
Public School Enrollment*	78,665	**New Commercial Permits*****	3,900,891 sf.
Cost Per Pupil*	$13,121	**New Residential Use Permits*****	3,836 units
County & School Employees*	14,907	**Office/Industrial Vacancy Rate (2015 average)*****	9.9%

* Forecast FY 2017 **Calendar Year 2014 ***Calendar Year 2015

Top 10 Real Property Owners (2016 value)

	% of Tax Base
Toll Road Investors Partnership II , LP	0.42%
Ashburn Commons, LLC	0.37%
Dulles Town Center Mall, LLC	0.35%
Chelsea GCA Realty Partnership LP	0.27%
Equinix R P II, LLC	0.25%
Visa USA, Inc.	0.25%
Redwood-ERC Ashburn, LLC	0.24%
Digital Loudoun Pkwy Ctr North, LLC	0.23%
RT Pacific Blvd, LLC	0.19%
Fox Properties, LLC	0.17%
***Excludes public service company properties.**	

Top 10 Employers (second quarter 2015)

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

PROJECTED FY 2017 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	$2.72
Major computer availability	99%
Judicial Administration	
Number of deed and deed of trust recordings	68,289
Public Safety	
Sheriff's Office	
Number of emergency calls	25,178
Number of non-emergency calls	154,330
Fire and Rescue Services	
Number of Emergency Medical Service hospital transports	11,842
Health and Welfare	
Number of senior meals provided	165,000
Number of age appropriate vaccinations provided	3,500
Number of permitted food facilities inspected	1,170
Parks, Recreation and Culture	
Annual park visits	875,000
Number of participants in sports camps and clinics	4,500
Community Development	
Number of plans submitted for review	13,500
New and retained jobs by project (announced)	2,900
Education	
Per pupil expenditures	$13,121

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FY 2017
Adopted

Executive Summary

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July 1, 2016

Dear Citizens of Loudoun County,

On behalf of the Loudoun County Board of Supervisors, I submit to you the Adopted Budget for Fiscal Year 2017. The budget sets forth a plan for funding County Government services, the School Division and debt service on County and School capital projects for this fiscal year.

The public process for developing the budget officially began on February 10, 2016, when the County Administrator presented the FY 2017 Proposed Budget to the Board of Supervisors. The Board invited citizens to voice their concerns and opinions at three public hearings held in late February; in addition this Board welcomed citizen input via phone calls and emails. Throughout the budget review process, the Board reached out to and received feedback from hundreds of citizens.

On April 5, 2016, the Board set the real property tax rate at $1.145 per $100 of assessed value and kept the personal property tax rate unchanged at $4.20 per $100 of assessed value.

The economic situation in which the Board made budgetary decisions this year was a difficult one. Lingering effects of federal sequestration on Loudoun's housing market caused real property values overall to drop slightly in 2015 compared to the previous year, which limited the growth in real property tax revenue that could be realized while maintaining an equalized rate. In 2015, the appreciation rate for the County's real property portfolio was approximately 0.2 percent, compared to 2 percent and 4 percent appreciation rates during the two preceding years. Specifically, residential property appreciation in 2015 was slightly negative, in part, because a significant increase in the number of existing homes for sale at the beginning of the year exceeded the increase in demand resulting in slightly lower sale prices on average. As of year-end 2015, the inventory of existing homes for sale in the County was 10 percent lower than the level of a year earlier. Accordingly, the revenue forecast in this proposed budget assumes modest improvement in real property appreciation in 2016 along with growth in the County's other major revenue sources consistent with their recent trends.

Federal sequestration caused discretionary spending to decline by $179 billion, or 13 percent, between 2012 and 2015. This reduction in spending was followed by reduced rates of employment and income growth in the Washington, DC, region including Loudoun. Fortunately, federal spending has now stabilized and employment growth in the region is improving. Although the regional economy appears to have begun a successful transition to less reliance on federal spending, this transition is still in the early stages.

Continued uncertainty with regard to the outlook for the national economy, which could have negative implications for our regional economy, also constrains the revenue outlook underlying this budget. The Wall Street Journal surveys the outlooks of 78 economic forecasters each month. In four of the five surveys published since December 2015, the average outlook for U.S. GDP in 2016 and 2017 has been lowered relative to the prior month. Although none of the respondents in the latest survey is forecasting a recession either this year or next, the average risk of recession is nearly 20 percent which is almost double the value from a year ago.

The needs of the County are significant, as they have been in previous years. These needs are linked to year-over-year increases in the County's population, state and federal mandates, as well as priorities of the Board.

Included within the FY 2017 Adopted Budget are some key expenditures that the Board strategically considered and, through many hours of careful deliberation, included for FY 2017; their inclusion in the budget will benefit the Loudoun community as well as county and school staff.

For FY 2017, the Board added $36.2 million to the local transfer to Loudoun County Public Schools, which represents a 5.5 percent increase over FY 2016, but also leaves approximately $16.9 million of the School Board's original request unfunded. Through prioritization and compromise, the Board was able to appropriate almost 97 percent of the School Board's funding request. In addition, the Board adopted a Capital Improvement Program that provides accelerated funding for several badly needed schools that will begin to address issues with overcrowding, particularly in elementary schools. As part of the action on overcrowding, the Board was able to accelerate the funding for several important schools (ES-28, MS-7 and HS-11) in the Dulles North and South areas.

In the public safety arena, key enhancements were provided to address provision of emergency medical care by our fire and emergency medical services personnel. A dispatcher was added to the Animal Services Department to address increasing calls for assistance with animals that come with a growing population and large amounts of development. In addition, personnel were added in the Sheriff's Office to increase community policing efforts as well as investigate crimes against our most vulnerable population – children.

Health and welfare services were bolstered by the addition of clinicians to address the mental health needs of those in the County's care at the Adult Detention Center. Intake and referral of clients in need of mental health and substance abuse treatment will also become more efficient, especially for those in crisis, with the addition of resources for the Community Liaison Education Recovery (CLEAR) program. Emergency assistance programs within the Department of Family Services also received resources that will provide stability to mandated programs.

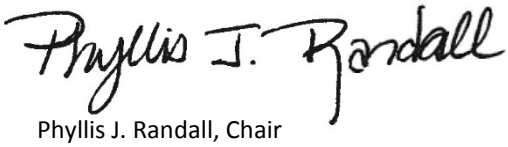
In Parks, Recreation and Culture, the Board not only provided resources for the opening of the newly expanded Sterling Library but also approved expanded hours at the facility to address the unique needs of the community. Additionally, staffing was approved to continue the expansion of the Children's After School Activities (CASA) program to the newest elementary school.

To continue the previous Board's focus on key areas within community development, the Board added resources to the Department of Transportation and Capital Infrastructure that will address special projects related to transportation and transit and will ensure that Loudoun continues to coordinate with other jurisdictions to address regional transportation issues. Economic development efforts were also supported through a resource to continue to improve upon the highly successful "fast track process," which facilitates the ability for valuable economic development projects to efficiently move through the county's development processes and agencies, delivering revenue-generating projects as quickly as possible.

Finally, the Board invested in Loudoun County employees by funding an enhanced retirement multiplier for hazardous duty personnel in our public safety agencies, providing for those who put themselves in harm's way and support the safety and security of our County, as well as reinstituting the deferred compensation match program for County employees.

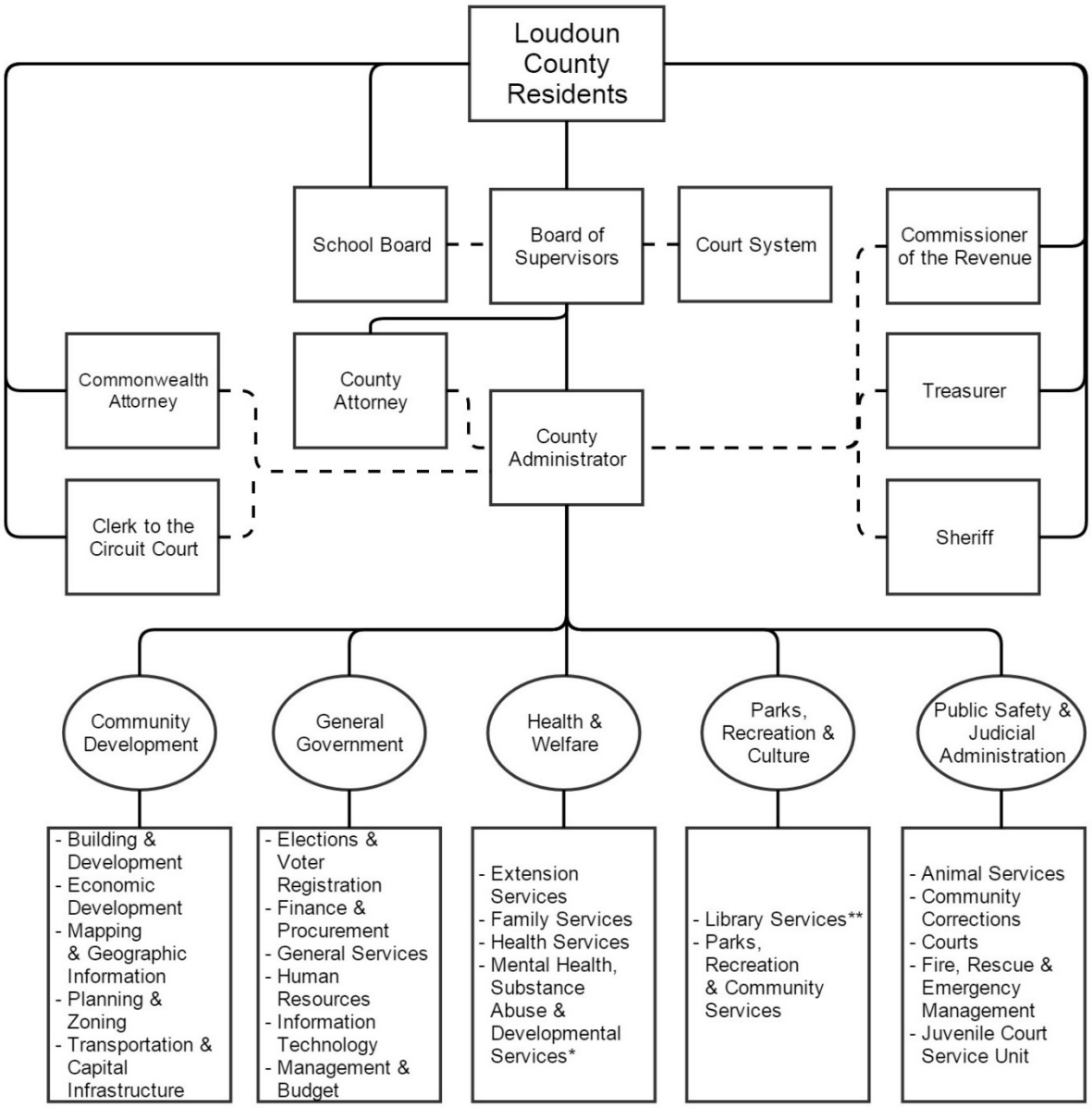
I am firm in my belief that this Board appreciated citizen input as together, we reached a budget that was fiscally sound and ensures our County's stability as we continue to grow.

Sincerely,



Phyllis J. Randall, Chair
Loudoun County Board of Supervisors

ORGANIZATIONAL CHART



Board of Supervisors Standing Committees	Departmental Policy Boards
Finance, Government Operations, and Economic Development	Community Services Board*
Joint Board/School Board	Library Board of Trustees**
Transportation and Land Use	

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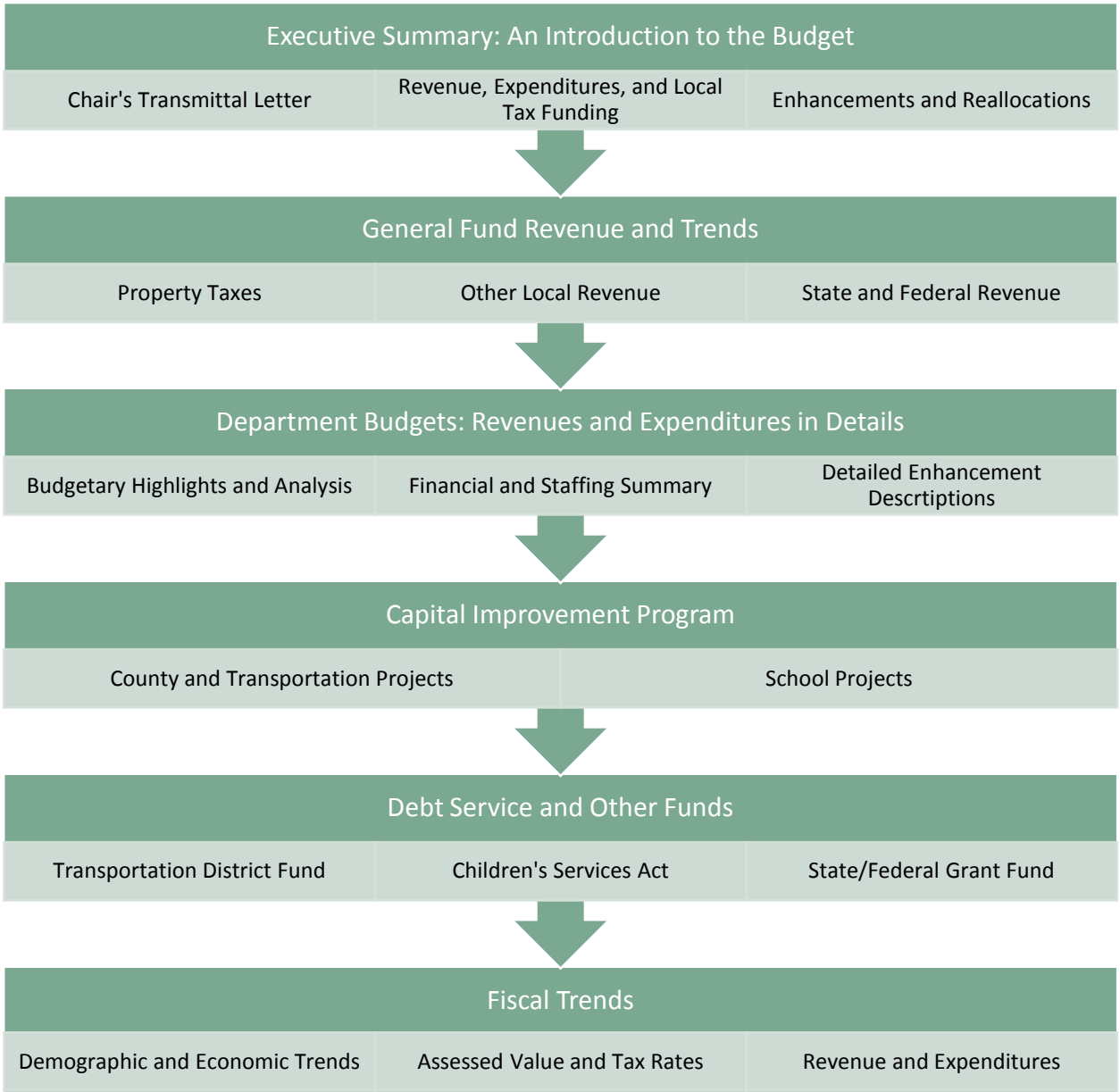
READER'S GUIDE



Reader's Guide

Volume 1 Overview

Executive Summary

The Executive Summary begins with the Transmittal Letter from the Chair of the Board of Supervisors which summarizes the Adopted Budget, highlighting issues addressed in the budget and the actions taken by the Board. The rest of the Executive Summary is organized into sections that include information on real property assessments, adopted enhancements, 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 2017, a historical view of property tax rates and the average homeowner tax bill. The FY 2017 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 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., BPOL taxes), 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, 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 fund balances from previous years (if any). The last three revenue sources are sometimes referred to collectively as "Revenue/Carryover."

General Fund Revenue

The General Fund is the primary location of all financial activity associated with the typical operations of county government. The chapter entitled "General Fund Revenue and Trends" 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 chapter also presents dollar estimates of FY 2017 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 chapter shows the annual revenues of the School Revenue Fund of the Loudoun County Public Schools. The General Fund transfer from the County to the School Revenue Fund is the largest source of funding for the public school system and is the largest General Fund expenditure.

The final portion of the chapter is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2017 revenue estimates as well as additional information on some of the major revenue sources. In particular, additional details are provided on the real property tax including an explanation of assessed value (including a summary of assessed property values in the County), equalization and the derivation of the homeowner's equalized tax rate ($1.145 per $100 for 2016), and a brief analysis of the real property tax paid by the typical Loudoun homeowner.

Reader's Guide

Department Budgets

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

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

Each department section begins with a brief description of the department and a graphic display with a concise summary of the department's programs. Two graphs on this page give a glimpse of the department's staffing and financial history. Department budget pages also contain a discussion of funding and position changes for the FY 2017 Adopted Budget. Financial tables illustrate the revenues, expenditures, local tax funding, and FTE. Performance measurements are included to illustrate major themes, challenges, or opportunities.

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

The table lists the department's expenditures and revenues by major category.

Local Tax Funding is the cost of services not covered by departmental revenue.

1.00 FTE = 37.5 hours per week

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,102,953	$2,342,673	$2,462,614	$2,536,492
Operating and Maintenance	722,174	884,088	878,364	887,148
Total - Expenditures	**$2,825,127**	**$3,226,761**	**$3,340,978**	**$3,423,640**
Revenues				
Permits, Fees, and Licenses	$10,629	$12,654	$12,654	$12,654
Other Financing Sources	195,207	184,078	196,300	$199,954
Total - Revenues	**$205,836**	**$196,732**	**$208,954**	**$212,608**
Local Tax Funding	**$2,619,291**	**$3,030,029**	**$3,132,024**	**$3,211,032**
FTE	**21.77**	**22.77**	**22.77**	**22.77**

Legend

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.

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FY 2017 BUDGET PROCESS

Loudoun County's Fiscal Year 2017 begins on July 1, 2016, and ends on June 30, 2017. The County initiated its budget process in September 2015 to allow for additional collaboration between County staff, the Board of Supervisors, and the public. Between September and November, the departments submitted their budget requests, which were reviewed by the Department of Management and Budget, County Administration, and various departmental staff. These items were combined by the County Administrator in the development of the *FY 2017 Proposed Budget,* which was presented to the Board on February 10, 2016. The Board held public hearings, committee meetings, and budget work sessions to review and revise the *Proposed Budget*. The Board of Supervisors adopted the *FY 2017 Adopted Budget* and the FY 2017 Appropriations Resolution on April 5, 2016, following the completion of its review process.

Date	Action	Description
September 10, 2015	FY 2017 Budget Process Kickoff	The County Administrator provides instructions for the upcoming budget process. Departments are asked to submit their base budget projections, narratives, and performance measures to the Department of Management and Budget (DMB).
September 16, 2015	Board provides FY 2017 preliminary budget guidance	The Board of Supervisors directs the County Administrator to develop a *FY 2017 Proposed Budget* that is based on a given real property tax rate.
October-November 2015	County Administrator meetings	The County Administrator holds FY 2017 planning meetings with individual department directors and agency heads.
November 2015 - January 2016	Proposed Budget Development and Production	The County Administrator meets with senior staff and financial and human resource staff to review enhancement requests and develop the proposed budget. DMB incorporates proposed enhancements into the projected fiscal data to develop the County Administrator's *FY 2017 Proposed Budget* and produces proposed document.
January 6, 2016	Board provides FY 2017 final budget guidance	The Board of Supervisors affirms or amends its direction from September based on a given real property tax rate.
February 10, 2016	*FY 2017 Proposed Budget* presented to the Board of Supervisors	The County Administrator officially presents the *FY 2017 Proposed Budget* to the Board of Supervisors.
February 25, 27 and 29, 2016	Public Hearings	The Board of Supervisors holds hearings to gather public input on the *FY 2017 Proposed Budget.*
March 2-24, 2016	Board of Supervisors Budget Work Sessions	The Board holds budget work sessions to review the *FY 2017 Proposed Budget* and make changes to proposed expenditure and revenue budgets and tax rates.
April 5, 2016	Board of Supervisors adopts FY 2017 Appropriations Resolution	The Board sets tax rates for Tax Year 2016 and adopts the FY 2017 Appropriations Resolution, creating the FY 2017 Adopted Budget.
July 1, 2016	Fiscal year begins	

LOUDOUN COUNTY VIRGINIA
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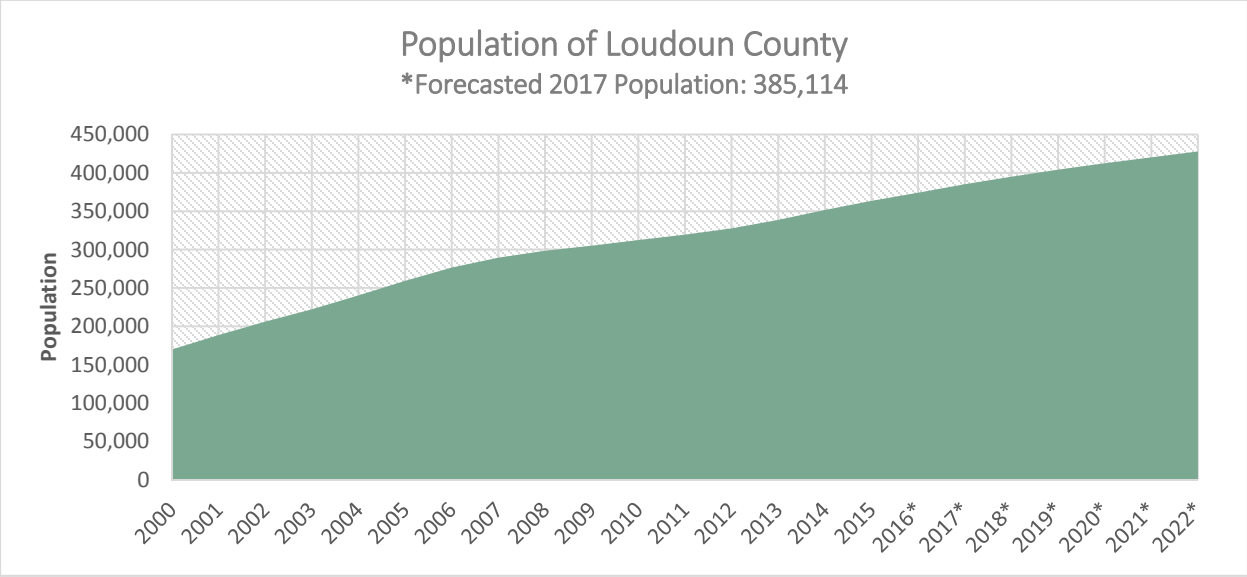
ADOPTED BUDGET OVERVIEW

Demographic Environment

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. Between 2010 and 2013 Loudoun was ranked the twentieth fastest growing county in the nation and number six for jurisdictions with populations over 100,000. The County's forecasted 2017 population is 385,114. In 2022, the County's population is forecasted to be 428,000, which is an increase of 37 percent from 2010.



Sources: U.S. Census Bureau, Census 2000 and Census 2010; Loudoun County Department of Planning and Zoning, *FY 17Budget Forecast Series*, Oct. 7, 2015.

The County's population growth results from more in-migrants than out-migrants, as well as births out-pacing deaths. The 2014 Loudoun County Survey of Residents indicated that approximately 36 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. 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 2015, migration has produced between 63 percent and 67 percent of Loudoun's growth in most years, with 68 percent in the most recent period of July 2014 to July 2015.

The County's high birthrate also contributes to its population growth. Loudoun's birthrate is 16 percent higher than the Commonwealth of Virginia's and 15 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 2014 Loudoun County was ranked 65th highest in the nation out of more than 3,000 jurisdictions for the percentage of residents between the ages of 25 and 44 and 102nd highest for residents ages 17 and under. The County has the highest rates of persons ages 17 and under out of all jurisdictions in the Washington, DC, Metropolitan Statistical Area. In 2014, 31 percent of the County's residents were between the ages of 25 and 44, compared to 26 percent nationally. In 2014, 29 percent of the County's residents were under age 18, compared to 23 percent nationally.

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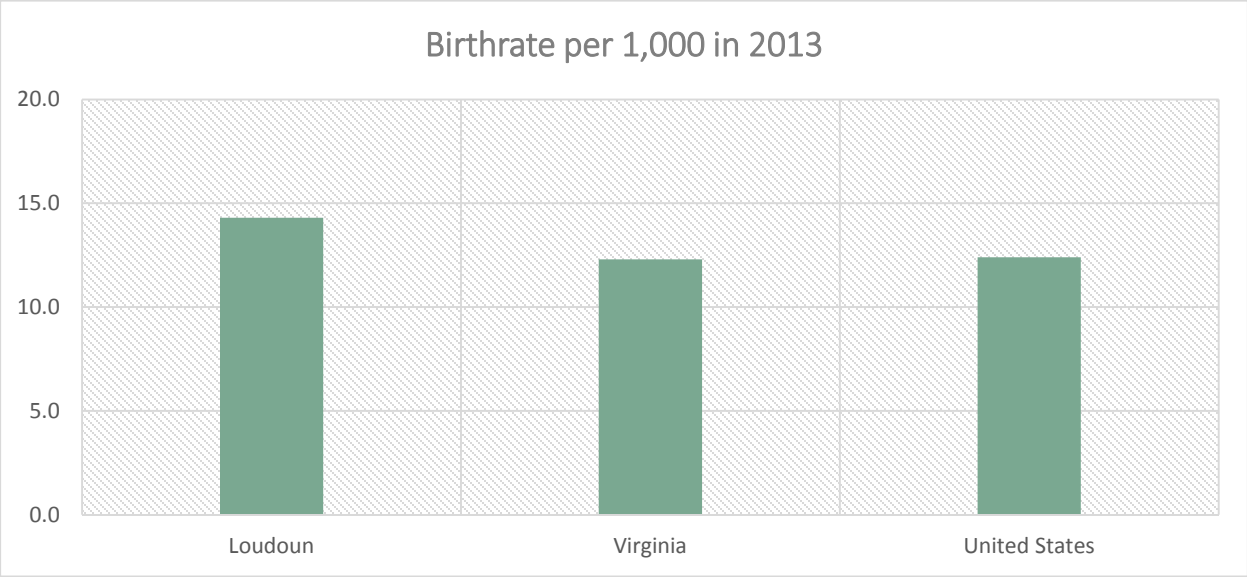
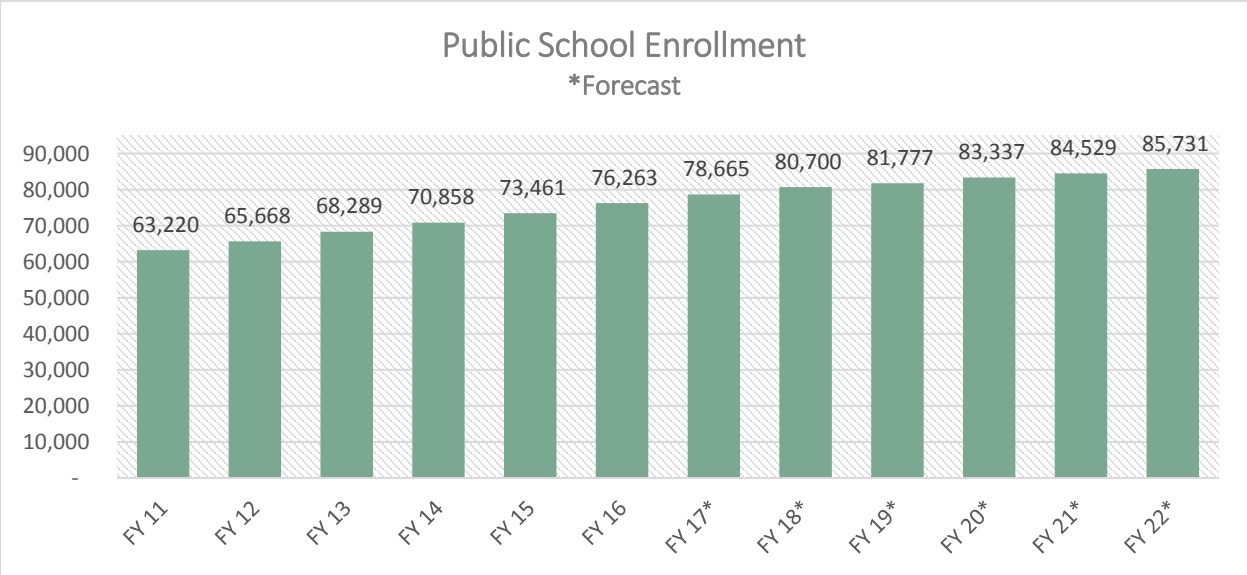
Demographic Environment



Sources: Virginia Department of Health, Virginia Health Statistics Report 2013, April 2015; National Center for Health Statistics, National Vital Statistics Report: Births, Final Data for 2013, January 15, 2015.

The high percentage of young families is responsible for the County's large population of school children. In 2014, 24 percent of the total population were between the ages of 5 and 19, while another 8 percent of the population was under the age of five. Public school enrollment increased by 21 percent between fiscal years 2011 and 2016, reaching 76,263 at the start of the 2015-2016 school year.



Source: Loudoun County Public Schools. Forecast from FY 2017 – FY 2022 Capital Improvement Program. December 8, 2015.

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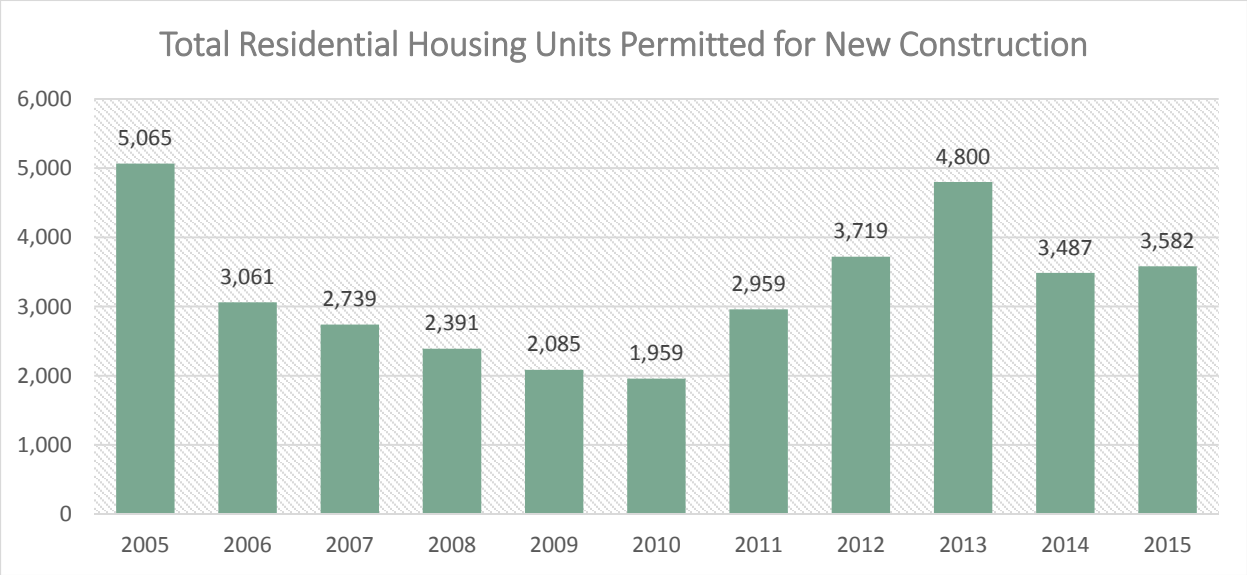
In 2015, the County issued building permits for 3,836 new residential units, 3,582 of which were for housing units and 254 were for group quarter units. Group quarters are places where people live in a group living arrangement, such as nursing homes, college dormitories, homeless shelters, and detention centers. Of the 3,582 housing units, 41 percent were for single-family detached, 33 percent for single-family attached, and 27 percent for multi-family units.

Housing unit construction was at a high level from 2003 through 2005. From 2005 to 2010 housing unit construction declined in Loudoun County, the Washington, DC, Metropolitan Area, and the nation due to the effects of the nation-wide housing crisis and recession. Post-recession housing unit permit levels from 2012 to 2015 have exceeded the 2006 to 2010 levels. The 2015 housing unit permitting level in Loudoun was very similar to 2014. Loudoun continues to have one of the highest annual counts of housing units permitted 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.

Economic Environment

Loudoun County 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 2.7 percent. Loudoun County residents have seen their unemployment rate drop from the recession's February 2010 peak of 5.7 percent to only 3.1 percent in December 2015. This rate was 1.7 percentage points below the corresponding U.S. unemployment rate.

Loudoun's economy weathered the recession better than the national economy and many other regions. Employment in the service industries[1], 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.

Loudoun's economic environment contributes to its very high median household income in 2014, at $122,294, more than twice the national median. Likewise, in 2014 Loudoun ranked in the top 3 percent of all U.S. counties with

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

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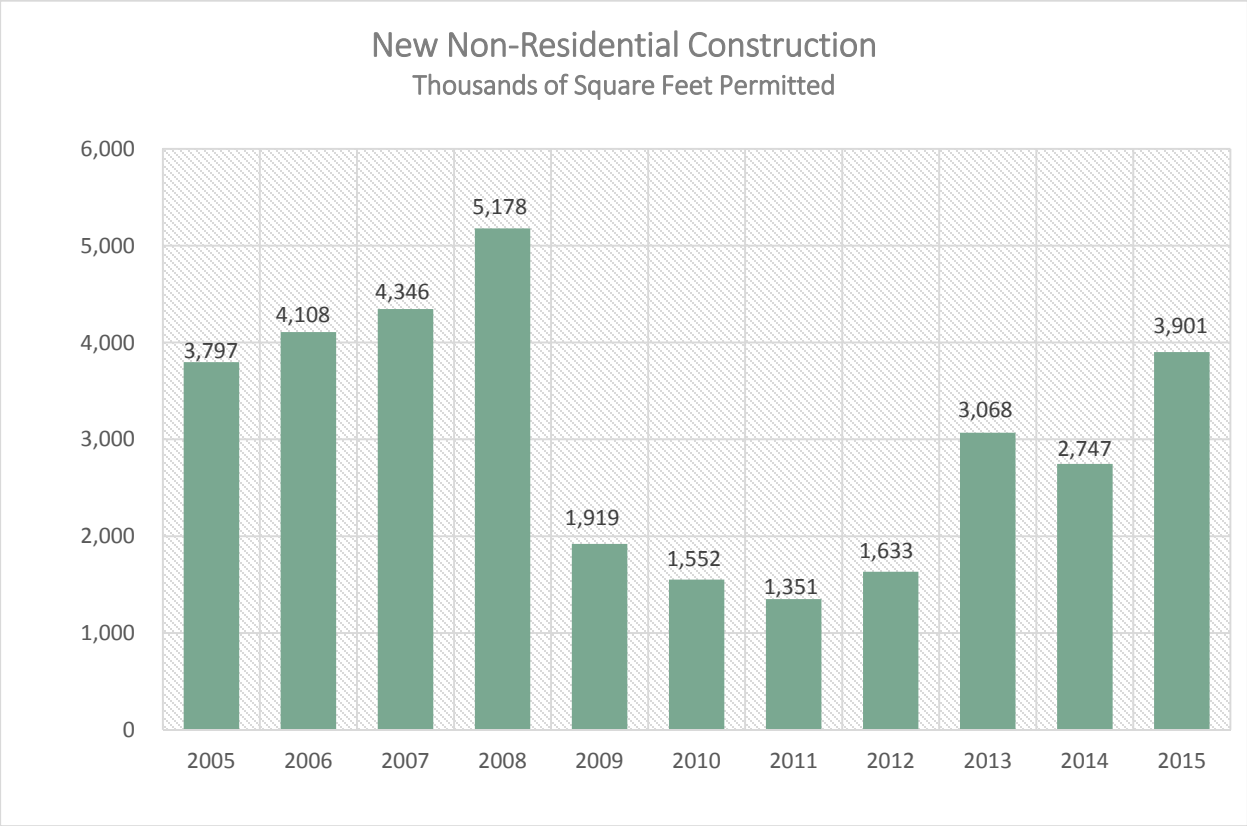
regard to per capita personal income. From 2005 to 2014 Loudoun's per capita income grew from $50,092 to $67,384, representing average growth of 3.4 percent per year.

Reduced levels of non-residential permitting from 2009 through 2012 were due to the recent recession. The jump in 2008 was largely due to the parking facilities associated with the Village at Leesburg mixed commercial-residential development. More recently, the substantial increase in 2015 is due in part to permitting for new data centers. Post-recession, office demand has been steadily increasing each year since 2011.



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

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

The County's highly-educated workforce, proximity to Washington, DC, and connectivity (Washington Dulles International Airport and broadband access) continue to make Loudoun a desirable business location. Once again, Loudoun County had successes in the data center market with new data centers opening from Digital Realty Trust, DuPont Fabros, Cyrus One, and Infomart Data Centers. The County permitted 1.45 million square feet of new data center space in the calendar year of 2015. 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: Telos Corporation, K2M Group Holdings, and GEICO. The presence of the Howard Hughes Medical Institute's Janelia Farm Research Campus also continues to support international interest from the life science community. The County's list of major private employers includes Verizon Business, United Airlines,

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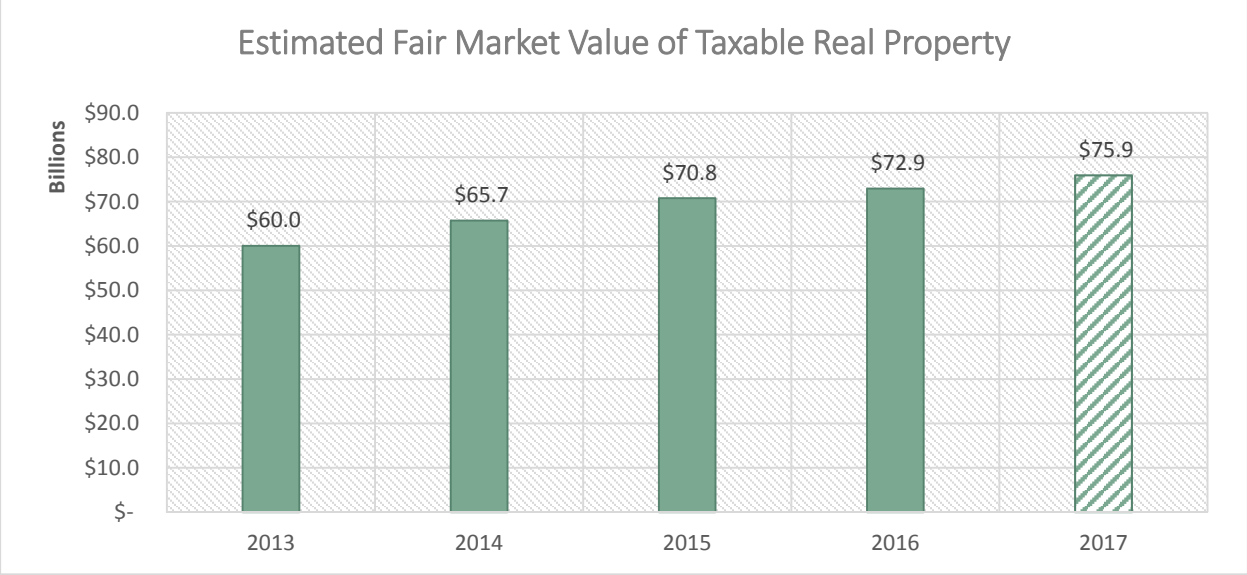
Orbital ATK, Inova Loudoun Hospital, and Raytheon. Loudoun County also continues to create an ecosystem for entrepreneurs and new businesses to thrive. The George Mason Enterprise Center (MEC) has exceeded expectations since opening in 2011. As of April 2016, MEC has graduated 25 companies (22 of which remain in Loudoun County) and currently hosts 73 member companies (44 onsite members and 29 virtual members). The Small Business Development Center (SBDC) at MEC also provides business advisory services and programs. As of April 2016, the SBDC has worked with 82 clients and provided 59 programs and events to just over 1,300 attendees in FY16.

Real Property Assessments

The estimated fair market value of taxable (i.e., non-exempt) real property increased by $2.1 billion (or 3.1 percent) from $70.8 billion on January 1, 2015, to an estimated $72.9 billion on January 1, 2016[2]. The adopted budget for FY 2017 anticipates that the assessed value will increase by another $3.0 billion (4.1 percent) during calendar 2016. The anticipated increase in 2016 assumes approximately the same amount of new construction and parcel development as occurred in 2015, but assumes 1.0 percent average appreciation of existing property versus the 0.2 percent that occurred during the preceding year. Residential property registered slightly negative appreciation overall in 2015 as the year began with a much greater inventory of existing homes for sale than had existed in 2014. This inventory was reduced during 2015, but the increased supply of available homes exerted downward pressure on sale prices. The lower beginning inventory of existing homes, along with data indicating improved regional employment growth in 2015, should bolster the housing market in 2016. Employment growth in the Washington, D.C. region had slowed noticeably in 2013 and 2014 coincident with the reductions in federal discretionary spending mandated by the Budget Control Act of 2011. Federal spending has now stabilized, and regional employment growth has accelerated, including employment in the well-compensated Business and Professional Services category.



The Adopted FY 2017 Budget incorporates a real property tax rate of $1.145 per $100 of assessed value, which became effective on January 1, 2016, following adoption by the Board of Supervisors. This rate is one cent higher than the previous rate of $1.135 and one cent higher than the "Equalized Rate" (also $1.135) because the "equalized" increase (i.e., market appreciation not associated with new structures and parcel development) in the value of

[2] The figures for 2014 and after include public service corporation real and tangible personal property (excluding vehicles) whose values are assessed by the Virginia State Corporation Commission. Public service company personal property is included because public service personal property other than vehicles is taxed at the real property tax rate, and beginning in FY 2014, the County's accounting system combined revenues from the two categories for reporting purposes.

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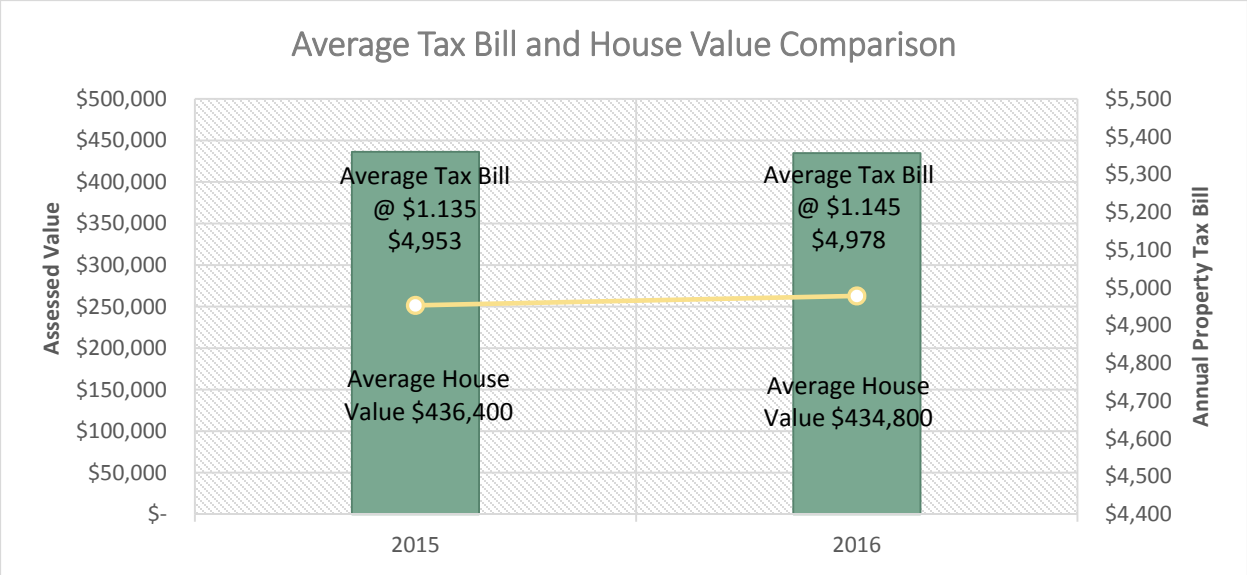
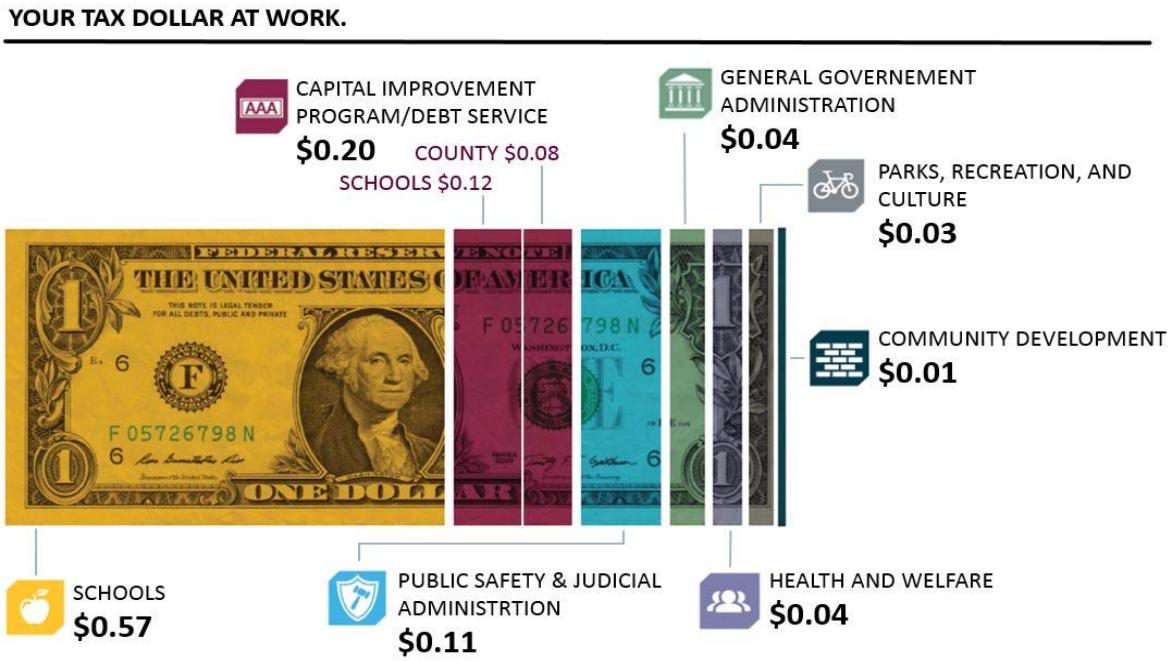
taxable real property in Loudoun during calendar 2015 was only 0.2 percent. The following chart compares the annual real property tax bill for the average value of a completed home in Loudoun on January 1, 2015 , under the $1.135 tax rate prevailing in 2015 with the average 2016 valuation and tax bill for these same homes under the adopted 2016 tax rate of $1.145. The 2016 real property tax bill of the average homeowner whose dwelling was fully constructed as of January 1, 2015 will increase by $25 or 0.5 percent because the tax rate increase is partly offset by a slightly lower average home value due to market revaluation.



A dollar of local tax funding collected is devoted to the following uses: 57 cents to the School's operating budget; 20 cents to capital improvements and debt service costs for both the County and the Schools; and 23 cents to the County's operating budget.



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The chart above shows how each dollar of local tax revenue is allocated between the General Government and the Schools in FY 2017. The School system receives 69 cents of every tax dollar, with 57 cents going toward operating expenses and 12 cents toward capital improvements and debt service. The County receives 31 cents of every local tax dollar, eight cents of which is devoted to capital improvements and debt service while the remaining 23 cents covers annual operating costs. The chart shows the distribution of the 23 cents in County operating costs across the five functional areas of County government. Operating expenses for the Public Safety and Judicial Administration function will require 11 cents of every tax dollar in FY 2017.

Service Environment

Population and school enrollment growth continue to drive Loudoun County's educational and infrastructure service needs. The County's population continued to increase even during the 2008-2009 economic recession, which caused service needs to grow at a time when real property values actually declined. The economy has been expanding for several years, and property values improved significantly during 2013. The County's real property tax base recovered to a level above its pre-recession (2007) peak value in 2014 and has continued to increase. Loudoun's 2016 real property tax base per resident, however, is still 13 percent below the 2006 pre-recession peak value, as the County's population has grown by 35 percent and its school enrollment by 61 percent from 2006 to 2016. During 2011, real property tax base growth began to exceed population growth, resulting in a modest improvement in the tax base per resident.

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FY 2017 Appropriations Schedule

The FY 2017 Adopted Budget is balanced with a real property tax rate of $1.145, which is an increase over the Tax Year 2015 rate of $1.135. At the rate of $1.145, $91.6 million in new local tax revenue is generated, and $55.1 million has been programmed for use after accounting for the use of fund balance from the prior year.

The following table details the line items that constitute local tax funding. Real and personal property taxes are the largest components of local tax funding. Real property revenues are demonstrated at the Tax Year 2015 rate of $1.135 and the Tax Year 2016 rate of $1.145. Each cent of the adopted tax rate for Tax Year 2016 approximates $7,290,500 in recurring revenue.

Local Tax Funding Revenue Sources

Description	FY 2016 Adopted	FY 2017 Adopted	Variance
Revenue			
Real Property Taxes (General)	765,504,300	800,002,000	34,497,700
Public Service Property Taxes	18,239,000	22,355,000	4,116,000
Penalties & Interest	4,958,000	4,958,000	0
Personal Property	233,985,200	279,921,900	45,936,700
Mobile Homes	12,700	12,800	100
Aircraft	40,000	40,000	0
Heavy Equipment	1,400,000	1,560,000	160,000
Machinery & Tools	1,100,000	1,187,300	87,300
Sales Tax	63,180,000	68,775,000	5,595,000
Consumer Utility/Franchise Taxes	9,790,000	10,335,000	545,000
Short-Term Rental Tax	267,000	380,000	113,000
Transient Occupancy Tax	2,003,000	2,585,000	582,000
Subtotal – Revenue	1,100,479,200	1,192,112,000	91,632,800
Use of General Fund Balance	**63,633,993**	**27,134,547**	**(36,499,446)**
Total – Local Tax Funding Revenue	**1,164,113,193**	**1,219,246,547**	**55,133,354**

The new local tax funding generated at the adopted real property tax rate is generally split between the County and LCPS. During the budget development process, the split is proposed as 34 percent/66 percent to the County and LCPS respectively. Based on deliberations of the Board of Supervisors, the adopted split of new LTF for FY 2017 is 32 percent/68 percent.

	FY 2017 Adopted	Variance
Beginning FY 2017 LTF	1,219,246,547	55,133,354
Capital and Debt Increases	(1,475,088)	(1,475,088)
Available LTF Revenue	**1,217,771,459**	**53,658,266**
County Share of New LTF (32%)	522,983,840	17,424,754
LCPS Share of New LTF (68%)	694,787,619	36,233,512

Adopted Budget Overview

A portion of the County's LTF remains in the General Fund to fund departmental operations, and an additional amount is transferred into other funds to augment those funds' other sources of revenue to fully fund other County operations. The County's portion of new local tax revenue has been programmed for base budget adjustments, increases in healthcare costs, and salary adjustments, including a 2.5 percent merit pay increase. The table below summarizes each fund's total appropriation level in terms of Expenditures and Revenues together with Local Tax Funding.

FY 2017 Adopted Appropriations Schedule

Appropriations Category	Expenditures	Revenue/ Carryover	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund	475,238,695[3]	194,986,970	280,251,725	23.0%
School Fund	1,061,354,996	366,567,377	694,787,619	57.0%
School Cafeteria Fund	26,322,498	26,322,498	0	0.0%
Comprehensive Services Act Fund	8,994,056	4,822,514	4,171,542	0.3%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Reimbursement Program	3,500,000	3,500,000	0	0.0%
Housing Fund	5,000,000	5,000,000	0	0.0%
Legal Resource Center (Law Library)	87,656	87,656	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Fund	8,528,784	8,448,378	80,406	0.0%
Restricted Use Transient Occupancy Tax	3,877,500	3,877,500	0	0.0%
Self-Insurance Fund	2,800,000	0	2,800,000	0.2%
State and Federal Grant Fund	2,176,400	2,176,400	0	0.0%
Subtotal – Operating Appropriations	**1,601,471,585**	**619,380,293**	**982,091,292**	**80.5%**
Debt				
County Government/Transportation	50,189,218	4,992,411	45,196,807	3.7%
School System	134,882,962	12,172,730	122,710,232	10.1%
Route 28 Special Tax District	10,264,000	10,264,000	0	0.0%
Dulles Industrial Park Tax District	71,876	71,876	0	0.0%
Greenlea Tax District	44,038	44,038	0	0.0%
Subtotal – Debt Service Appropriations	**195,452,094**	**27,545,055**	**167,907,039**	**13.8%**
Capital Appropriations				
County/Transportation Capital Projects	273,282,316	253,214,600	20,067,716	1.6%
County Asset Preservation Program	6,863,000	100,000	6,763,000	0.6%
School System Capital Projects	233,095,000	222,470,000	10,625,000	0.9%
School System Asset Preservation	8,992,500	0	8,992,500	0.7%
Computer System Replacement Fund	1,800,000	0	1,800,000	0.1%
Major Equipment Replacement Fund	4,831,000	831,000	4,000,000	0.3%
Public Facilities Trust Fund	38,271,876	38,271,876	0	0.0%
Transportation District Fund	92,040,994	75,040,994	17,000,000	1.4%
Subtotal – Capital Appropriations	**659,176,686**	**589,928,470**	**69,248,216**	**5.7%**
Total – Appropriations	**2,456,100,365**	**1,236,853,818**	**1,219,246,547**	**100.0%**

[3] Includes $97,500 of unallocated General Fund appropriation.

Adopted Budget Overview

The table below compares the FY 2017 Adopted appropriation level (or "Expenditures" column from the table above) to the FY 2016 Adopted appropriation level. The FY 2017 Adopted Budget includes an overall $118.7 million increase in expenditures, or 5.1 percent.

Comparison of Appropriations, FY 2016 Adopted and FY 2017 Adopted

Appropriations Category	FY 2016 Adopted	FY 2017 Adopted	Variance
Operating Appropriations			
County General Fund	454,436,027	475,238,695	20,802,668
School Fund	991,744,727	1,061,354,996	69,610,269
School Cafeteria Fund	27,763,933	26,322,498	(1,441,435)
Comprehensive Services Act Fund	8,994,056	8,994,056	0
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Reimbursement Program	4,500,000	3,500,000	(1,000,000)
Housing Fund	5,000,000	5,000,000	0
Legal Resource Center (Law Library)	85,388	87,656	2,268
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Fund	9,041,451	8,528,784	(512,667)
Restricted Use Transient Occupancy Tax	3,005,400	3,877,500	872,100
Self-Insurance Fund	2,800,000	2,800,000	0
State and Federal Grant Fund	2,117,659	2,176,400	58,741
Subtotal – Operating Appropriations	**1,513,079,641**	**1,601,471,585**	**88,391,944**
Debt			
County Government/Transportation	45,260,131	50,189,218	4,929,087
School System	126,835,635	134,882,962	8,047,327
Route 28 Special Tax District	10,021,000	10,264,000	243,000
Dulles Industrial Park Tax District	143,752	71,876	(71,876)
Greenlea Tax District	44,038	44,038	0
Subtotal – Debt Service Appropriations	**182,304,556**	**195,452,094**	**13,147,538**
Capital Appropriations			
County/Transportation Capital Projects	374,597,547	273,282,316	(101,315,231)
County Asset Preservation Program	4,636,000	6,863,000	2,227,000
School System Capital Projects	114,168,042	233,095,000	118,926,958
School System Asset Preservation	7,681,000	8,992,500	1,311,500
Computer System Replacement Fund	1,770,000	1,800,000	30,000
Major Equipment Replacement Fund	4,000,000	4,831,000	831,000
Public Facilities Trust Fund	37,562,000	38,271,876	709,876
Transportation District Fund	97,640,035	92,040,994	(5,599,041)
Subtotal – Capital Appropriations	**642,054,624**	**659,176,686**	**17,122,062**
Total – Appropriations	**2,337,438,821**	**2,456,100,365**	**118,661,544**

Adopted Budget Overview

The FY 2017 Adopted Budget uses $1.2 billion in local tax funding for all appropriated funds. The increase in the use of local tax funding is $55.1 million over the FY 2016 Adopted Budget. Local tax support for the County's General Fund increased by $17.4 million or 6.6 percent while the local tax transfer for the School operating fund increased by $36.2 million or 5.5 percent.

Comparison of Use of Local Tax Funding, FY 2016 Adopted and FY 2017 Adopted

Appropriations Category	FY 2016 Adopted	FY 2017 Adopted	Variance
Operating Appropriations			
County General Fund	262,826,971	280,251,725	17,424,754
School Fund	658,554,107	694,787,619	36,233,512
School Cafeteria Fund	0	0	0
Comprehensive Services Act Fund	4,171,542	4,171,542	0
Dulles Town Center CDA Fund	0	0	0
EMS Transport Reimbursement Program	0	0	0
Housing Fund	0	0	0
Legal Resource Center (Law Library)	0	0	0
Other Special Revenue Funds	0	0	0
Rental Assistance Fund	80,406	80,406	0
Restricted Use Transient Occupancy Tax	0	0	0
Self-Insurance Fund	2,800,000	2,800,000	0
State and Federal Grant Fund	0	0	0
Subtotal – Operating Appropriations	**928,433,026**	**982,091,292**	**53,658,266**
Debt			
County Government/Transportation	41,889,169	45,196,807	3,307,638
School System	118,512,905	122,710,232	4,197,327
Route 28 Special Tax District	0	0	0
Dulles Industrial Park Tax District	0	0	0
Greenlea Tax District	0	0	0
Subtotal – Debt Service Appropriations	**160,402,074**	**167,907,039**	**7,504,965**
Capital Appropriations			
County/Transportation Capital Projects	29,706,093	20,067,716	(9,638,377)
County Asset Preservation Program	4,536,000	6,763,000	2,227,000
School System Capital Projects	11,490,000	10,625,000	(865,000)
School System Asset Preservation	7,681,000	8,992,500	1,311,500
Computer System Replacement Fund	1,770,000	1,800,000	30,000
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	0	0	0
Transportation District Fund	16,095,000	17,000,000	905,000
Subtotal – Capital Appropriations	**75,278,093**	**69,248,216**	**(6,029,877)**
Total – Appropriations	**1,164,113,193**	**1,219,246,547**	**55,133,354**

Adopted Budget Overview

Property Tax Rates

The following tables provide a historical perspective of all real and personal property tax rates since calendar year (CY) 2012 as well as the FY 2017 Adopted Budget rates that apply for CY 2016.

Real and Personal Property Tax Rates

Property Tax Category	2012	2013	2014	2015	2016
Taxable Real Property					
Real Property – General	$1.235	$1.205	$1.155	$1.135	$1.145
Public Utility Property - General	1.235	1.205	1.155	1.135	1.145
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.180
Aldie Sewer Service District[4]	0.130	0.000	0.000	0.000	0.000
Hamilton Sewer Service District[5]	0.300	0.300	0.300	0.000	0.000
Metrorail Service Tax District	0.000	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
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	1.235	1.205	1.155	1.135	1.145
Personal Property - Special Fuels Vehicles	4.200	4.200	4.200	4.200	4.200
Personal Property - Eligible Vehicles of Fire and Rescue Services and Sheriff's Auxiliary	0.010	0.010	0.010	0.010	0.010
Personal Property - Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Personal Property - Vehicles Specially Equipped for Handicapped Transport	2.100	2.100	2.100	2.100	2.100
Personal Property – Four-Wheeled Electrically0Powered Low Speed Vehicles	1.000	1.000	1.000	1.000	1.000
Personal Property - Vehicles Powered Solely by Electricity	2.000	4.200	4.200	4.200	4.200
Mobile Homes Used as Residences - General	1.235	1.205	1.155	1.135	1.145
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 §58.103507)	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] The remaining debt service for Aldie Sewer Service District was completed in FY 2013.

[5] The remaining debt service for Hamilton Sewer Service District was completed in 2015 using available funds.

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.[6] The General Fund totals $1,414,233,517 for FY 2017. 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 2015 Actual	FY 2016 Adopted	FY 2017 Adopted
Expenditures			
Personnel	$298,430,173	$313,836,221	$323,809,792
Operating and Maintenance	738,337,010	795,816,226	862,428,499
Capital Outlay	1,558,219	2,387,687	2,358,023
Other Uses of Funds	194,737,632	244,237,789	225,637,203
Total – Expenditures	**$1,233,063,034**	**$1,356,277,923**	**$1,414,233,517**
Revenues			
General Property Taxes	$953,780,318	$977,167,500	$1,061,965,300
Other Local Taxes	140,853,034	139,901,600	148,586,030
Permits, Fees, And Licenses	24,124,482	20,989,810	22,489,415
Fines And Forfeitures	2,147,816	2,175,894	2,241,650
Use Of Money And Property	3,401,734	3,847,421	4,394,082
Charges For Services	35,037,887	33,802,915	33,099,395
Miscellaneous Revenue	551,575	296,515	213,320
Recovered Costs	8,476,452	9,671,104	8,933,012
Intergovernmental – Commonwealth	84,258,811	83,669,453	84,555,679
Intergovernmental – Federal	6,414,342	4,646,992	4,787,920
Other Financing Sources	15,382,070	80,108,719	42,967,714
Total – Revenues	**$1,274,428,521**	**$1,356,277,923**	**$1,414,233,517**
Addition to Fund Balance	**$41,365,487**	**$0**	**$0**

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

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ADOPTED ENHANCEMENTS AND FTE AUTHORITY

Adopted enhancements and additional FTE authority total $4,399,757 in local tax funding and 44.90 FTE. More detailed discussions of the enhancements below can be found in each respective department's budget pages in Volume 1. The full cost of the enhancements are included in the following summary tables; however, only departmental costs of the enhancements (including salary and benefits) are reflected in the department's budget pages. All non-departmental costs related to these enhancements (including technology requirements) are budgeted centrally in the Non-Departmental budget.

Adopted Enhancements

General Government Administration

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Commissioner of the Revenue						
Internship Program	$39,800	$6,200	$0	$0	$46,000	0.93
This enhancement supports a summer internship program. The eight week internship program will employ 10 interns for 22.5 hours per week to perform field data collection and ensure the accuracy of assessments. Interns will also assist regular staff members with the growing workload related to the county's increasing assessment and evaluation needs.						
General Services						
Senior Facilities Project Manager	$89,600	$5,100	$0	$0	$94,700	1.00
This enhancement adds an additional Senior Facilities Manager to manage projects funded through the Capital Asset Preservation Program (CAPP) Fund, which increased by approximately $2.2 million in FY 2017. An additional Project Manager is required to manage projects funded by that increase. Additionally, as more County facilities are brought on line, the project management workload for repair and maintenance of these facilities increases proportionately.						
Information Technology						
Security Program Improvements	$68,000	$30,500	$0	$0	$98,500	1.00
This enhancement includes a Security Technician and on-call security program support. In recent years, there has been an increase in email and internet based attacks, largely due to the growth in the use of mobile devices (phone and tablets). This has resulted in the expansion of attack opportunities and an increase in the incidents of mobile malware.						
Management and Budget						
Senior Management Analyst	$81,700	$5,100	$6,300	$0	$93,100	1.00
This enhancement adds a Senior Management Analyst to manage the increased workload created by the County budget's growth, increased complexity of the County's operating budget, and increased demands from departments for assistance with the Hyperion Budgeting System, Oracle, and management analyses.						
Treasurer's Office						
Accounts Assistant	$63,300	$4,800	$6,300	$0	$74,400	1.00
This enhancement includes the addition of an Accounts Assistant to conduct daily accounting operations, including the issuance of tax refunds and reapplications of tax payments in the Accounting Section. This enhancement has a direct internal and external customer service impact and will improve reconciling accounts where refunds need to be issued, improve turnaround time in addressing taxpayer calls for service, and aid in timely general ledger closings and audits.						
Treasurer's Office						
Systems Analyst	$75,100	$5,400	$6,300	$0	$86,800	1.00
This enhancement is designed to address the shifting of staff support of the newly implemented tax system from the Department of Information Technology to the Treasurer's Office. This position addresses the need for daily administration of technical needs by acting as a primary point of contact for internal and external users to identify, document, analyze, and track system issues.						
Total	**$417,500**	**$57,100**	**$18,900**	**$0**	**$493,500**	**5.93**

Adopted Enhancements and FTE Authority

Public Safety and Judicial Administration

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Animal Services						
Dispatcher	$47,100	$9,000	$0	$0	$56,100	1.07
This enhancement adds a Dispatcher position in the Animal Services Call Center. Dispatchers are responsible for answering calls that come into the Call Center and provide education to the community on companion animal- and wildlife-related issues. Due to understaffing issues in the Animal Services Dispatch Center, calls for service of Loudoun County citizens are either placed on hold or go unanswered when the call center is operational; the additional position will expand the capacity to respond to calls.						
Clerk of the Circuit Court						
Criminal Division Support	$63,300	$1,900	$0	$0	$65,200	1.00
This enhancement adds a Criminal Case Management Clerk to manage the increase in criminal caseload experienced over recent years: 12 percent for bench trials; 23 percent for misdemeanor appeals; 34 percent for the number of search warrants filed; and 30 percent for Issuances of Capias and Rule to Show Cause.						
Clerk of the Circuit Court						
Judicial Services Support	$63,300	$1,900	$0	$0	$65,200	1.00
This enhancement adds a Jury Assistant to the Jury Management, Judicial Services, and Judicial Support Divisions. This position would be responsible for managing juries, issuing summons, and assisting jurors. With the complexity and the continuing growth of court cases in the Circuit Court, visiting judges are frequently scheduled on the court's docket, which requires the Clerk's Judicial Support Division to provide staffing in the courtroom proceedings for each judge. Additional support would be able to provide needed support for these judges.						
Community Corrections						
Surveillance Officer	$39,000	$200	$0	$0	$39,200	0.47
This enhancement would convert a part-time Surveillance Officer to full-time. This will provide full-time support to probation and pre-trial officers by administering and tracking all offenders requiring electronic monitoring and drug testing; the number of participants in these programs has been steadily growing over recent years and expected to continue.						
Fire, Rescue, and Emergency Management						
Human Resources Administrative Assistant	$66,500	$3,800	$6,300	$0	$76,600	1.07
The administrative assistant will support the HR Manager, allowing that position to focus on management of FREM's workforce. This administrative assistant would be responsible for preparing salary worksheets and offer letters, preparation and posting of job advertisements, scheduling of candidate interviews, and maintaining performance assessments, among other responsibilities.						
Fire, Rescue, and Emergency Management						
Operational Medical Director	$0	$243,300	$17,900	$50,000	$211,200	0.00
This enhancement converts the current Operational Medical Director (OMD) contract from part-time to full-time to address the needs of a growing county and the increase in the number of operational career and volunteer staff and emergency incidents. This enhancement will allow the OMD to have more time to improve program operations by providing up to date protocol and training for EMS staff, which would help to ensure the health and safety of patients during emergency incidences.						
Fire, Rescue, and Emergency Management						
Quality Assurance/ Quality Improvement Officer	$79,000	$13,900	$0	$0	$92,900	1.07
This enhancement provides additional support for the Department's mandated Quality Assurance and Quality Improvement (QA/QI) program to allow the program to become more proactive and allow staff to evaluate a higher percentage of patient care reports.						

Adopted Enhancements and FTE Authority

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Sheriff's Office						
Administrative Assistant	$63,300	$5,600	$0	$0	$68,900	1.00
This enhancement adds an Administrative Assistant to provide administrative support to the Sheriff, Deputy Chiefs, Strategic Planner, Internal Affairs Investigators, and Public Information Office staff. An additional position is needed to address workload concerns and provide adequate staffing coverage when approved leave or required training occurs.						
Sheriff's Office						
Business Licensing Enforcement Unit	$87,936	$66,411	$53,190	$0	$207,537	1.12
This enhancement adds one Deputy to create a Business Licensing Enforcement Unit (one Sergeant and two Deputies) to regulate, enforce, investigate, and improve the quality of obtaining a business license in Loudoun County. This unit will also be responsible for the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) verification for special weapons (machine guns and suppressors). Additionally, the unit will conduct background investigations, on-site business inspections to identify violations, monthly and annual inspections of all licenses, and inspections of equipment and vehicles.						
Sheriff's Office						
Community Resource Deputy	$87,900	$65,700	$54,100	$0	$207,700	1.12
This enhancement adds a Community Resource Officer (CRO) to the Dulles South Station to address growing property crimes, increasing traffic complaints, and law enforcement issues related to increased residential and commercial activities in the service area. The CRO will act as a law enforcement liaison to multiple HOAs, business groups, and residential and commercial property managers.						
Sheriff's Office						
Juvenile/Sex Crimes Detective	$81,400	$33,400	$57,900	$0	$172,700	1.12
This enhancement adds one Juvenile and Sex Crimes Detective to enhance the unit's ability to provide comprehensive and thorough investigations. Caseloads per detective would be reduced which allows time for detectives to better manage the stress and emotional fatigue associated with investigations of this nature.						
Total	**$678,736**	**$445,111**	**$189,390**	**$50,000**	**$1,263,237**	**10.04**

Health and Welfare

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Family Services						
Emergency Assistance Program Specialist	$23,600	$300	$0	$0	$23,900	0.53
This enhancement is for one regular, part-time position in the Benefits unit to manage the federally- and state-mandated Energy Assistance Programs (EAP). This program is targeted to help eligible low-income households offset expenses associated with heating and/or cooling their homes.						
Mental Health, Substance Abuse, and Developmental Services						
Adult Detention Center Support	$172,400	$11,600	$0	$0	$184,000	3.00
This enhancement is for one Team Coordinator and two Clinicians at the Adult Detention Center (ADC) to provide monitoring of Not Guilty by Reason of Insanity (NGRI) individuals, on-site clinical supervision of ADC assigned staff, oversight of triage, screening and assessment of inmates with serious mental illness and substance abuse disorders, and the daily coordination of services with corrections and medical staff. This enhancement will improve the oversight and management of NGRI individuals, improve access to mental health and substance abuse services, and reduce the inmate waitlist.						

Adopted Enhancements and FTE Authority

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Mental Health, Substance Abuse, and Developmental Services						
Community Liaison Emergency Recovery (CLEAR)	$238,500	$10,500	$0	$21,100	$227,900	3.00
This enhancement is for one Assessment and Evaluation Liaison and two Licensed Mental Health Professionals (Clinicians) to conduct preliminary screenings, conduct triage calls, process service referrals, and initially assess and evaluate individuals requesting MHSADS services. Licensure requires that most services provided by MHSADS have intakes conducted by Licensed Mental Health Professionals.						
Total	**$434,500**	**$22,400**	**$0**	**$21,100**	**$435,800**	**6.53**

Parks, Recreation, and Culture

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Library Services						
Sterling Library Expansion	$642,300	$189,500	$0	$1,500	$830,300	8.91
This enhancement adds funding to operate the expanded Sterling Library with extended operating hours. The new 15,400-square-foot library will be almost three times the size of the existing 5,800-square-foot facility and will include dedicated teen and children areas, enclosed study rooms, more public computers, a Makers in Loudoun Libraries (MILL) Studio, and more programming for children and adults. The extended hours closely reflect the operating hours of the businesses neighboring the new facility's location and would allow area residents whose work schedules that mirror the library's operating hours to access library services.						
Parks, Recreation, and Community Services						
Adaptive Recreation Camp	$47,400	$900	$0	$19,200	$29,100	1.48
The enhancement requests eight part-time Adaptive Recreation Summer Camp Leaders and one part-time Adaptive Recreation Summer Camp Supervisor. This program serves children and adults in the two to 21 years of age group with emotional disabilities, severe mental illness, ADHD, and other similar issues through various developmentally appropriate recreational and educational activities.						
Parks, Recreation, and Community Services						
Athletic Field Maintenance	$260,800	$124,300	$210,400	$0	$595,500	4.00
This enhancement proposes a new maintenance crew to maintain additional parks and school fields that were added in prior years without additional resources. This request includes one Maintenance Supervisor and three Maintenance Technicians.						
Parks, Recreation, and Community Services						
Field Renovations Staff	$57,000	$27,500	$34,900	$0	$119,400	1.00
This enhancement is for an Irrigation Technician to aid in the installation, repair, and maintenance of the current and additional systems that have been added to the Department's inventory in the last three years through the Field Renovation Initiative approved as part of the FY 2014 Capital Improvement Program. This project provided $2.1 million over three years to renovate 25 school athletic fields.						
Total	**$1,007,500**	**$342,200**	**$245,300**	**$20,700**	**$1,574,300**	**15.39**

Adopted Enhancements and FTE Authority

Community Development

Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Economic Development						
Development Process Specialist	$90,700	$11,000	$0	$0	$101,700	1.00
This enhancement for a Development Process Specialist will allow DED as well as the Departments of Building and Development and Planning and Zoning to manage the expected increase in Fast Track program participants more cohesively and consistently. The Development Process Specialist would work within the Department's Strategic Initiatives Team to act as a central point of contact for businesses to streamline the development process, provide process certainty, reduce approval and construction times, and provide a central point of contact for qualifying commercial development proposals in the Department's target industries.						
Planning and Zoning						
Revision of the Comprehensive Plan	$0	$400,000	$0	$0	$400,000	0.00
The enhancement will fund the process and necessary subject matter expertise to update the Revised General Plan and Countywide Transportation Plan. Together these are the principal components of the County's Comprehensive Plan.						
Transportation and Capital Infrastructure						
Regional Programs Coordinator	$99,600	$7,400	$7,500	$0	$114,500	1.00
This enhancement is for the addition of a Senior Transportation Planner who would act as a regional programs coordinator for the County. The position will coordinate and advocate for policy positions of the County with regional organizations; research, review, and respond to regional transportation-related issues and proposals; participate in both formal and informal regional discussions; and prepare Board and Committee reports, updates, and presentations on regional transportation endeavors.						
Transportation and Capital Infrastructure						
Traffic Engineer	$90,700	$7,400	$6,300	$0	$104,400	1.00
This enhancement is for the addition of a Senior Traffic Engineer to assist the Traffic Engineering Team in managing projects to include the design and construction of intersection improvements, traffic signals, bike and pedestrian facilities, and traffic calming facilities. The position will allow the Department to reduce the number of months it takes to complete projects and, over the long term, reduce the Department's reliance on consultants to provide project management services.						
Total	**$281,000**	**$425,800**	**$13,800**	**$0**	**$720,600**	**3.00**

Reallocations Requiring FTE Authority

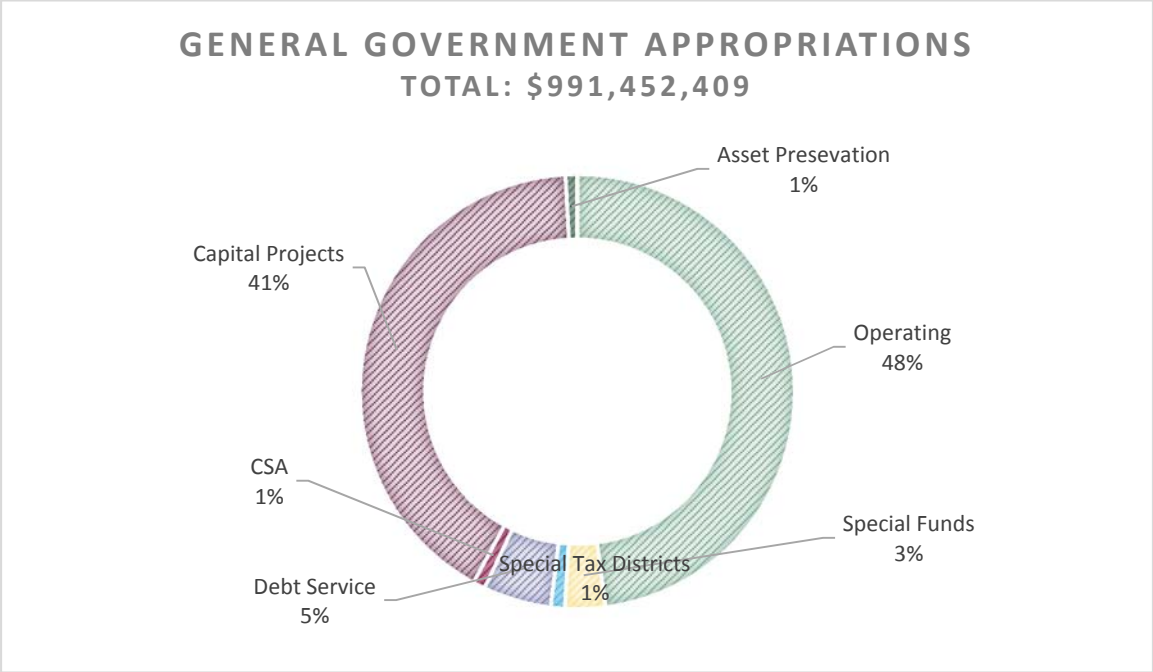
Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
General Services						
Landfill Shop Foreman	$79,377	$4,264	$0	$83,641	$0	1.00
This position will reduce the amount of contractual services used by the County Landfill for preventative maintenance on County equipment by both performing maintenance and proactively managing the maintenance schedules for landfill equipment.						
Transportation and Capital Infrastructure						
Special Projects Manager	$0	$0	$0	$0	$0	0.23
This existing position was authorized at 0.77 FTE; an additional 0.23 FTE has been added to convert this part-time position to a full-time position.						
Total	**$79,377**	**$4,264**	**$0**	**$83,641**	**$0**	**1.23**

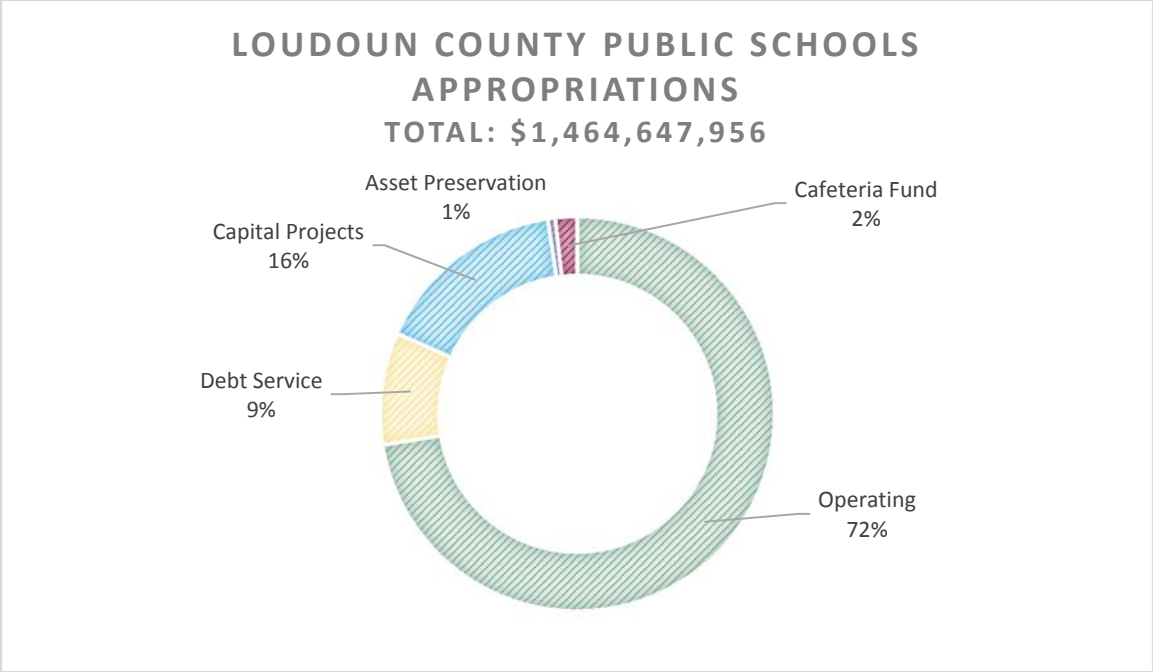
Adopted Enhancements and FTE Authority

Revenue-Generating Enhancements Requiring FTE Authority

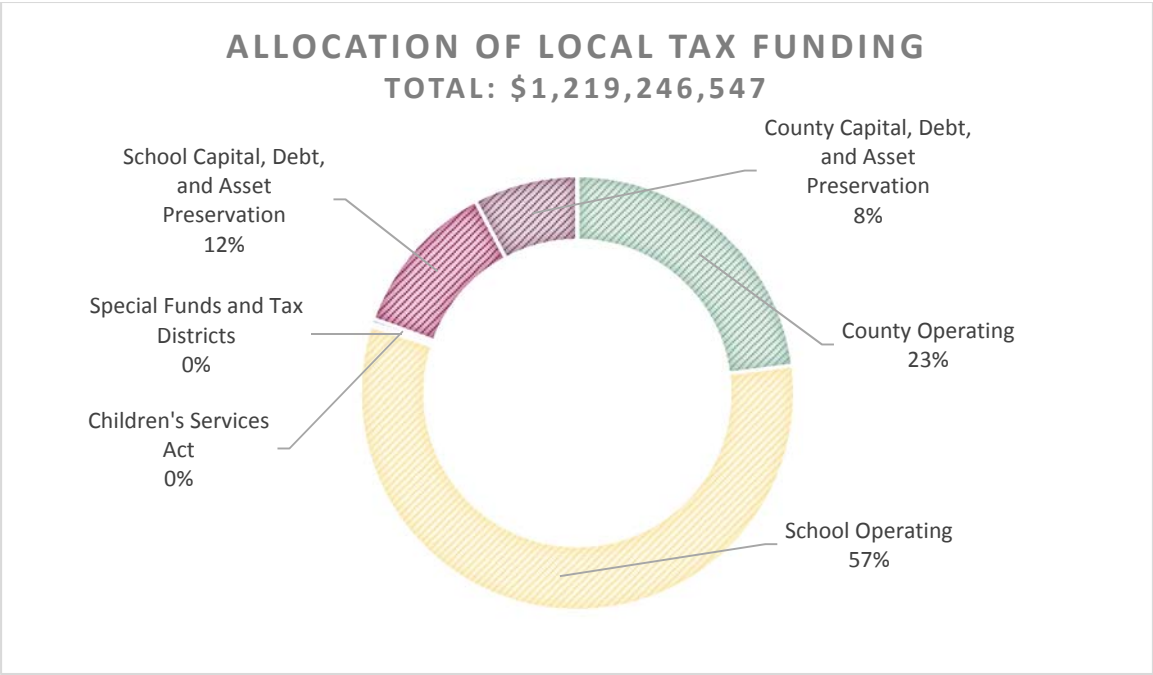
Department/Request	Personnel	Operating & Maintenance	Capital Outlay	Absorb/ Revenue	LTF	FTE
Parks, Recreation, and Community Services						
Summer Camp Leaders	$25,694	$6,501	$0	$104,780	($72,585)	0.80
These positions are within the Children's Programs Division and are needed to meet the growing service demands of summer camps; all positions are required to be revenue-generating, and a fee increase is proposed. Revenue will be generated to meet the costs of these positions; 0.66 FTE is required for the After School Supervisor, and 1.32 is required for the After School Leader.						
After School Supervisor and Leader	$71,547	$10,492	$0	$97,134	($15,095)	1.98
These positions – a total of four – are within the Children's Programs Division and are needed to open a CASA site at Madison's Trust Elementary School. These positions are required to be revenue-generating. Revenue will be generated to meet the costs of these positions; 1.98 FTE is required.						
Total	**$97,241**	**$16,993**	**$0**	**$201,914**	**($87,680)**	**2.78**
Total – Adopted Enhancements and FTE Authority	**$2,995,854**	**$1,313,868**	**$467,390**	**$377,355**	**$4,399,757**	**44.90**

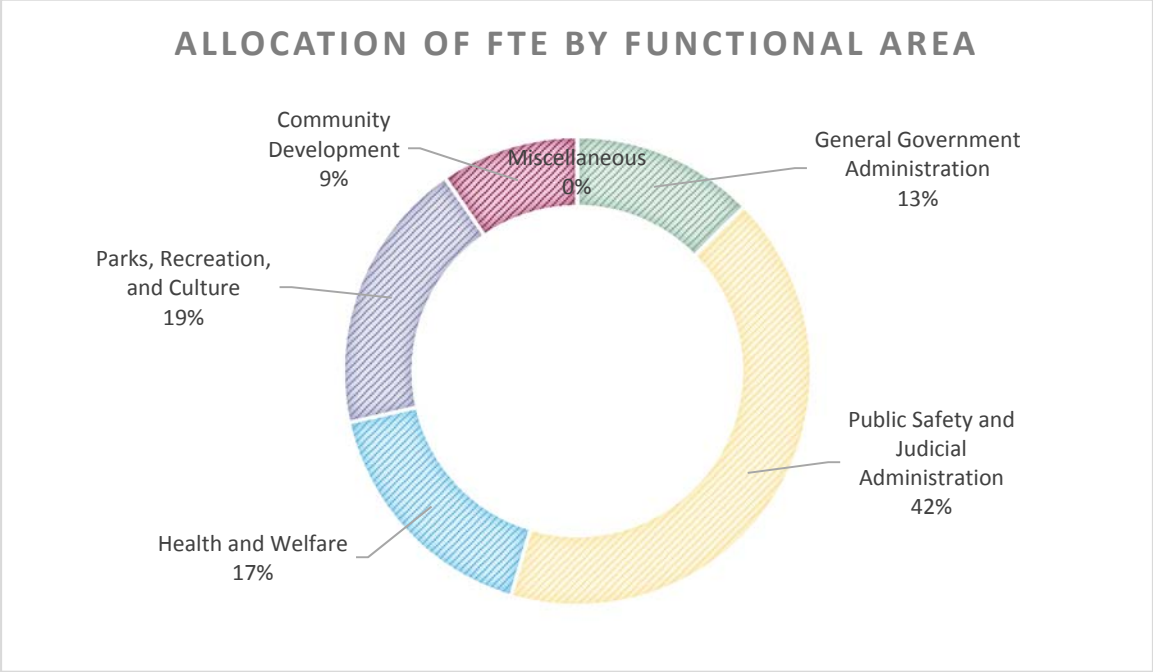
BUDGET GRAPHS AND TABLES





Budget Graphs and Tables





CAPITAL IMPROVEMENT PROGRAM OPERATING IMPACTS

The following table details the operating impact of approved and planned capital facilities that are detailed in the Adopted CIP. The FY 2017 and FY 2018 impacts have been incorporated into department budgets.

Operating Impact Analysis Table
FY 2017 - FY 2022

Capital ($ in 1,000s)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Administration							
Land Acquisition - Eastern DS Group Residence							
Debt	-	-	12	48	47	46	**153**
Major Computer Systems							
Debt	38	148	144	441	1,322	1,288	**3,381**
Administration Subtotal:	**38**	**148**	**156**	**489**	**1,369**	**1,334**	**3,534**
Debt	38	148	156	489	1,369	1,334	**3,534**
Administration Subtotal:	**38**	**148**	**156**	**489**	**1,369**	**1,334**	**3,534**

Operating Impact Analysis Table
FY 2017 - FY 2022

Capital ($ in 1,000s)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
General Government							
Consolidated Shops and Warehouse							
General Services	955	965	974	984	993	1,003	**5,873**
Debt	-	-	-	100	483	731	**1,314**
General Office Space Purchase							
General Services	363	367	370	374	378	381	**2,232**
Debt	-	810	790	770	749	729	**3,848**
Landfill Reclamation Project							
Debt	150	718	1,208	1,661	1,841	1,792	**7,370**
Landfill Sequence V Closure							
Debt	-	-	34	262	629	618	**1,543**
Storm Water Management							
O&M	336	349	362	375	388	401	**2,211**
General Government Subtotal:	**1,804**	**3,208**	**3,738**	**4,526**	**5,461**	**5,655**	**24,392**
O&M	336	349	362	375	388	401	**2,211**
General Services	1,318	1,331	1,344	1,358	1,371	1,384	**8,106**
Debt	150	1,528	2,032	2,793	3,702	3,870	**14,075**
General Government Subtotal:	**1,804**	**3,208**	**3,738**	**4,526**	**5,461**	**5,655**	**24,392**

Operating Impact Analysis Table
FY 2017 - FY 2022

Capital ($ in 1,000s)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Health and Welfare							
DS Group Residence - Eastern Loudoun							
Debt	-	-	-	-	-	59	**59**
DS Group Residence - Purcellville							
O&M	-	-	357	361	364	368	**1,449**
General Services	-	-	18	19	19	19	**75**
Debt	-	-	231	225	218	212	**886**
Health and Welfare Subtotal:	**-**	**-**	**606**	**604**	**601**	**657**	**2,469**
O&M	-	-	357	361	364	368	**1,449**
General Services	-	-	18	19	19	19	**75**
Debt	-	-	231	225	218	271	**945**
Health and Welfare Subtotal:	**-**	**-**	**606**	**604**	**601**	**657**	**2,469**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022							
Capital ($ in 1,000s)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Parks, Recreation and Culture							
Ashburn Recreation and Community Center							
FTE	-	-	-	72.79	-	-	**72.79**
Personnel	-	-	-	3,745	3,848	3,951	**11,545**
One Time Outlay	-	-	-	161	-	-	**161**
O&M	-	-	-	696	703	710	**2,109**
General Services	-	-	-	249	252	254	**755**
Revenue	-	-	-	(3,193)	(3,224)	(3,255)	**(9,672)**
Debt	-	969	1,745	3,558	4,799	4,662	**15,733**
Ashburn Senior Center							
FTE	-	-	11.70	-	-	-	**11.70**
Personnel	-	-	485	499	513	527	**2,024**
One Time Outlay	-	-	201	-	-	-	**201**
O&M	-	-	101	102	103	104	**410**
General Services	-	-	86	83	84	85	**339**
Revenue	-	-	(109)	(110)	(111)	(112)	**(443)**
Brambleton Library							
FTE	-	33.56	-	-	-	-	**33.56**
Personnel	-	2,333	2,401	2,469	2,537	2,605	**12,344**
One Time Outlay	-	170	-	-	-	-	**170**
O&M	-	539	545	550	555	561	**2,750**
General Services	-	219	221	224	226	218	**1,108**
Revenue	-	(33)	(34)	(34)	(34)	(35)	**(170)**
Debt	-	-	-	176	693	675	**1,544**
Claude Moore Rec Center Pool Expansion							
General Services	-	-	-	18	18	18	**53**
Dulles Multipurpose Center - Phase II							
FTE	-	52.61	-	-	-	-	**52.61**
Personnel	-	2,669	2,746	2,824	2,902	2,980	**14,121**
One Time Outlay	-	97	-	-	-	-	**97**
O&M	-	310	313	316	319	322	**1,581**
General Services	-	438	443	447	451	456	**2,235**
Revenue	-	(1,954)	(1,974)	(1,993)	(2,012)	(2,032)	**(9,965)**
Dulles Multipurpose Center - Phase III							
FTE	-	10.70	-	-	-	-	**10.70**
Personnel	-	437	449	462	475	488	**2,311**
One Time Outlay	-	201	-	-	-	-	**201**
O&M	-	307	310	313	316	319	**1,566**
General Services	-	82	83	83	84	85	**417**
Revenue	-	(116)	(117)	(118)	(120)	(121)	**(592)**
Fields Farm Park							
Debt	-	-	-	-	-	338	**338**
Hal & Berni Hanson Regional Park							
FTE	-	-	-	16.36	-	-	**16.36**
Personnel	-	-	-	972	999	1,026	**2,997**
One Time Outlay	-	-	-	95	-	-	**95**
O&M	-	-	-	412	416	420	**1,248**
General Services	-	-	-	203	205	207	**615**
Revenue	-	-	-	(155)	(156)	(158)	**(468)**
Debt	-	-	1,700	3,650	3,545	3,445	**12,340**
Lovettsville Community Center Replacement							
FTE	-	1.50	-	-	-	-	**1.50**
Personnel	-	49	51	52	54	55	**262**
O&M	-	4	4	4	4	4	**21**
Debt	160	631	615	599	583	567	**3,155**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022							
Lovettsville District Park							
Debt	100	520	879	856	834	811	**4,000**
STEM Library							
Debt	-	-	-	-	-	590	**590**
Sterling Community Center Renovation							
FTE	-	-	3.00	-	-	-	**3.00**
Personnel	-	-	135	138	142	146	**561**
One Time Outlay	-	-	6	-	-	-	**6**
O&M	-	-	78	78	79	80	**315**
General Services	-	-	44	44	45	45	**178**
Revenue	-	-	(22)	(23)	(23)	(23)	**(91)**
Debt	-	-	554	539	524	514	**2,131**
Sterling Library							
FTE	8.91	-	-	-	-	-	**8.91**
Personnel	647	666	686	705	725	744	**4,173**
One Time Outlay	50	-	-	-	-	-	**50**
O&M	107	108	109	110	111	112	**658**
General Services	50	51	51	52	52	53	**308**
Revenue	(2)	(2)	(2)	(2)	(2)	(2)	**(12)**
Parks and Culture Subtotal:	**1,112**	**8,641**	**12,727**	**19,803**	**21,456**	**22,379**	**86,401**
							-
FTE	8.91	98.37	14.70	89.15	-	-	**211.13**
Personnel	647	6,154	6,954	11,868	12,195	12,521	**50,339**
One Time Outlay	50	468	207	256	-	-	**981**
O&M	107	1,269	1,460	2,582	2,607	2,632	**10,657**
General Services	50	790	927	1,403	1,416	1,420	**6,007**
Revenue	(2)	(2,106)	(2,258)	(5,628)	(5,683)	(5,737)	**(21,414)**
Debt	260	2,120	5,493	9,378	10,978	11,602	**39,831**
Parks and Culture Subtotal:	**1,112**	**8,695**	**12,782**	**19,859**	**21,514**	**22,439**	**86,401**

Operating Impact Analysis Table FY 2017 - FY 2022							
Capital ($ in 1,000s)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Public Safety							
Animal Services Facility							
FTE	-	-	5.88	-	-	-	**5.88**
Personnel	-	-	357	367	377	388	**1,490**
One Time Outlay	-	-	24	-	-	-	**24**
O&M	-	-	10	10	10	11	**41**
General Services	-	-	-	-	-	-	**-**
Debt	-	711	1,201	1,605	1,566	1,512	**6,595**
Courts Complex Phase III							
General Services	-	-	-	-	-	524	**524**
Debt	250	1,388	3,268	5,719	6,890	7,290	**24,805**
F&R Station #04 - Round Hill Replacement							
FTE	-	-	-	-	5.60	-	**5.60**
Personnel	-	-	-	-	242	498	**740**
One Time Outlay	-	-	-	-	87	-	**87**
O&M	-	-	-	-	66	132	**198**
General Services	-	-	-	-	32	65	**97**
Debt	-	-	-	190	1,693	1,653	**3,536**
F&R Station #07 - Aldie Replacement							
FTE	-	-	5.60	-	-	-	**5.60**
Personnel	-	-	229	472	485	498	**1,684**
One Time Outlay	-	-	33	-	-	-	**33**
O&M	-	-	60	122	123	124	**429**
General Services	-	-	-	-	-	-	**-**
Debt	-	-	400	390	380	370	**1,540**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022							
Capital ($ in 1,000s)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Public Safety							
F&R Station #10 - Lucketts Replacement							
FTE	-	-	-	-	-	-	**-**
Personnel	-	-	34	71	73	75	**253**
One Time Outlay	-	-	52	-	-	-	**52**
O&M	-	-	48	97	98	99	**342**
General Services	-	-	-	-	-	-	**-**
Debt	-	559	845	823	802	780	**3,809**
F&R Station #12 - Lovettsville Replacement							
Debt	-	678	1,333	1,299	1,266	1,232	**5,808**
F&R Station #20 - Leesburg VFC Expansion							
Debt	-	425	409	403	387	381	**2,005**
F&R Station #27 - Kirkpatrick							
FTE	-	33.60	-	-	-	-	**33.60**
Personnel	-	2,995	3,082	3,170	3,257	3,344	**15,849**
One Time Outlay	-	13	-	-	-	-	**13**
O&M	-	203	205	207	209	211	**1,035**
General Services	-	101	102	103	104	105	**515**
F&R Station #29 - Leesburg South Station							
FTE	-	-	-	-	-	40.32	**40.32**
Personnel	-	-	-	-	-	3,075	**3,075**
One Time Outlay	-	-	-	-	-	333	**333**
O&M	-	-	-	-	-	162	**162**
General Services	-	-	-	-	-	105	**105**
Debt	-	-	-	-	220	1,755	**1,975**
F&R Training Academy Expansion							
Debt	**-**	-	-	-	-	255	**255**
Juvenile Detention Center Phase I							
FTE	**-**	-	10.48	-	-	-	**10.48**
Personnel	**-**	-	679	699	718	737	**2,833**
One Time Outlay	**-**	-	12	-	-	-	**12**
O&M	**-**	-	5	5	5	5	**20**
General Services	**-**	-	45	45	46	46	**182**
Debt	151	795	1,375	1,335	1,305	1,264	**6,225**
Public Safety Firing Range							
FTE	**-**	6.72	-	-	-	-	**6.72**
Personnel	**-**	593	611	628	645	662	**3,139**
One Time Outlay	**-**	424	-	-	-	-	**424**
O&M	**-**	193	390	393	397	401	**1,774**
General Services	-	137	139	140	141	143	**700**
Debt	100	695	1,570	1,530	1,490	1,450	**6,835**
Sheriff's Office - Ashburn Station							
FTE	**-**	2.00	-	-	-	-	**2.00**
Personnel	**-**	132	136	140	143	147	**698**
One Time Outlay	**-**	12	-	-	-	-	**12**
O&M	**-**	3	3	3	3	3	**15**
General Services	**-**	99	100	101	102	103	**505**
Public Safety Subtotal:	**501**	**10,157**	**16,757**	**20,067**	**23,364**	**29,938**	**100,783**
FTE	**-**	42.32	21.96	-	5.60	40.32	**110.20**
Personnel	**-**	3,720	5,128	5,546	5,941	9,424	**29,760**
One Time Outlay	**-**	449	121	-	87	333	**990**
O&M	**-**	399	721	838	912	1,148	**4,017**
General Services	**-**	337	386	389	425	1,091	**2,628**
Debt	501	5,251	10,401	13,294	15,999	17,942	**63,388**
Public Safety Subtotal:	**501**	**10,157**	**16,757**	**20,067**	**23,364**	**29,938**	**100,783**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022							
Capital ($ in 1,000s)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Transportation							
Alder School Road							
Debt	140	554	540	526	512	498	**2,770**
Crosstrail Boulevard							
Debt	75	296	289	281	1,024	3,247	**5,212**
Rt 772 Transit Station Connector Bridge							
Debt	233	1,142	1,774	1,729	1,683	1,638	**8,199**
Woodgrove & Fields Farm Road							
Debt	70	277	270	263	256	249	**1,385**
Dulles Corridor Rapid Transit							
Debt	-	3,017	3,017	3,017	3,017	3,017	**15,085**
Metrorail Parking Garages							
Debt	-	4,000	8,900	12,675	12,350	12,025	**49,950**
Metro Capital Contribution							
Debt	-	-	300	1,485	2,665	3,889	**8,339**
Park-N-Ride Lot: Leesburg							
General Services	-	-	31	31	31	32	**124**
Park-N-Ride Lot: One Loudoun							
General Services	-	-	-	-	21	21	**42**
Park-N-Ride Lot: Stone Ridge							
General Services	-	35	36	36	36	37	**180**
Park-N-Ride Lot: Western Loudoun							
General Services	-	-	26	26	26	26	**104**
Transportation Subtotal:	**518**	**9,321**	**15,182**	**20,069**	**21,621**	**24,679**	**91,390**
General Services	-	35	92	93	114	116	**450**
Debt	518	9,286	15,090	19,976	21,507	24,563	**90,940**
Transportation Subtotal:	**518**	**9,321**	**15,182**	**20,069**	**21,621**	**24,679**	**91,390**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022								
Capital ($ in 1,000s)		**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Schools								
ES - 23 Dulles North								
	O&M	-	-	-	-	-	14,399	**14,399**
	Debt	-	-	-	-	452	2,049	**2,501**
ES - 27 Dulles North								
	O&M	12,521	12,897	13,272	13,648	14,024	14,399	**80,760**
	Debt	-	962	1,057	1,402	1,357	1,312	**6,090**
ES - 28 Dulles South								
	O&M	-	12,897	13,272	13,648	14,024	14,399	**68,239**
	Debt	-	450	1,847	3,520	4,094	3,984	**13,895**
ES - 31Dulles North								
	O&M	-	-	13,272	13,648	14,024	14,399	**55,343**
	Debt	-	-	282	1,437	3,354	3,795	**8,868**
ES - Classroom Additions								
	O&M	-	6,253	6,435	6,617	13,964	13,964	**47,234**
	Debt	-	1,631	1,590	1,550	1,509	3,378	**9,658**
MS-7 Dulles South								
	O&M	-	18,760	19,307	19,853	20,400	20,946	**99,266**
	Debt	-	942	3,369	4,764	6,416	6,236	**21,727**
MS - 09 Dulles South								
	O&M	-	18,760	19,307	19,853	20,400	20,946	**99,266**
	Debt	250	1,186	1,995	2,819	3,611	3,504	**13,365**
HS - 9 Dulles South								
	O&M	-	-	-	-	27,200	27,929	**55,129**
	Debt	-	-	828	3,807	8,212	10,503	**23,350**
HS - 11Dulles North Area HS								
	O&M	-	-	25,743	26,472	27,200	27,929	**107,344**
	Debt	-	2,898	5,476	7,437	11,342	11,029	**38,182**
HS - Academies of Loudoun								
	O&M	-	-	14,302	14,706	15,111	15,516	**59,635**
	Debt	-	2,000	4,325	5,536	6,002	5,844	**23,707**
HS - CS Monroe Conversion								
	Debt	-	-	-	-	81	694	**775**
HS - Modular Classrooms (8) Dulles North & South								
	O&M	-	2,779	2,860	2,941	3,022	3,103	**14,704**
HS - Stadium Turf & Track Resurfacing								
	Debt	-	-	-	-	-	228	**228**
Division Facility Renovations								
	Debt	-	942	3,369	4,764	5,542	6,279	**20,896**
Division Security Improvements								
	Debt	-	-	-	-	-	842	**842**
School Project Total:		**12,771**	**83,357**	**151,908**	**168,422**	**221,339**	**247,606**	**885,404**
	O&M	12,521	72,346	127,770	131,386	169,367	187,929	**701,320**
	Debt	250	11,011	24,138	37,036	51,972	59,677	**184,084**
School Project Total:		**12,771**	**83,357**	**151,908**	**168,422**	**221,339**	**247,606**	**885,404**

Capital Improvement Program Operating Impacts

Operating Impact Analysis Table FY 2017 - FY 2022							
Capital ($ in 1,000s)	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Operating Analysis Summary							
Administration	38	148	156	489	1,369	1,334	**3,534**
General Government	1,804	3,208	3,738	4,526	5,461	5,655	**24,392**
Health & Welfare	-	-	606	604	601	657	**2,469**
Parks, Recreation and Culture	1,112	8,695	12,782	19,859	21,514	22,439	**86,401**
Public Safety	501	10,157	16,757	20,067	23,364	29,938	**100,783**
Transportation	518	9,321	15,182	20,069	21,621	24,679	**91,390**
County Projects - Operating Costs:	**3,973**	**31,529**	**49,221**	**65,614**	**73,930**	**84,701**	**308,968**
County Projects - FTE	*8.91*	*142.19*	*36.66*	*89.15*	*5.60*	*40.32*	*322.83*
Personnel	647	9,875	12,082	17,414	18,135	21,946	**80,098**
One Time Outlay	50	917	328	256	87	333	**1,971**
O&M	443	2,017	2,900	4,156	4,271	4,549	**18,334**
General Services	1,368	2,494	2,768	3,261	3,346	4,029	**17,265**
Revenue	(2)	(2,106)	(2,258)	(5,628)	(5,683)	(5,737)	**(21,414)**
Debt	1,467	18,333	33,403	46,155	53,773	59,582	**212,713**
County Projects - Operating Costs:	**3,973**	**31,529**	**49,221**	**65,614**	**73,930**	**84,701**	**308,968**
County Projects - FTE	*8.91*	*142.19*	*36.66*	*89.15*	*5.60*	*40.32*	*322.83*
Elementary Schools	12,521	54,792	73,704	80,087	93,616	113,261	**427,981**
Middle Schools	250	19,946	22,130	26,479	59,423	62,882	**191,111**
High Schools	-	8,619	56,075	61,856	68,300	70,621	**265,471**
Other School Projects	-	-	-	-	-	842	**842**
School Projects - Operating Costs:	**12,771**	**83,357**	**151,908**	**168,422**	**221,339**	**247,606**	**885,404**
O&M	12,521	72,346	127,770	131,386	169,367	187,929	**701,320**
Debt	250	11,011	24,138	37,036	51,972	59,677	**184,084**
School Projects - Operating Costs:	**12,771**	**83,357**	**151,908**	**168,422**	**221,339**	**247,606**	**885,404**

LOUDOUN COUNTY VIRGINIA
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SUMMARY OF FINANCIAL SOURCES AND USES AND APPROPRIATED FUND BALANCE

	Source	General Fund	School Funds[1]	Children's Services Act Fund
Estimated Revenue	FY 2017 AR[2]	1,371,265,803	385,889,875	4,822,514
Transfers In	FY 2017 AR	15,833,167	694,787,619	4,171,542
Use of Fund Balance	FY 2017 AR	27,134,547	7,000,000	0
Total – Revenue	FY 2017 AR	**1,414,233,517**	**1,087,677,494**	**8,994,056**
Transfers Out	FY 2017 AR	938,994,822	0	183,000
Initial Appropriation	FY 2017 AR	475,141,195	1,087,677,494	8,811,056
Total – Expenditures	FY 2017 AR	**1,414,136,017**	**1,087,677,494**	**8,994,056**
			0	
Addition to Fund Balance	FY 2017 AR	**97,500**	**0**	**0**
FY 2015 – Actual				
Change in Fund Balance	Calculation	69,466,421	(21,017,970)	(1,711,691)
Fund Balance, July 1	FY 2015 CAFR[3]	222,870,506	41,580,001	5,874,239
Fund Balance, June 30	FY 2015 CAFR	292,336,927	20,562,031	4,162,548
			0	
FY 2016 – Budget			0	
Change in Fund Balance (budgeted)	FY 2016 AR	(63,633,993)	(5,000,000)	0
Fund Balance, July 1 (actual)	FY 2015 CAFR	292,336,927	20,562,031	4,162,548
Fund Balance, June 30 (estimated)	Calculation	228,702,934	15,562,031	4,162,548
			0	
FY 2017 – Budget			0	
Change in Fund Balance	Calculation	(27,037,047)	(7,000,000)	0
Fund Balance, July 1	Calculation	228,702,934	15,562,031	4,162,548
Fund Balance, June 30	Calculation	201,665,887	8,562,031	4,162,548

[1] Includes the School Operating Fund and the Cafeteria Fund.

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

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

Summary of Financial Sources and Uses and Fund Balance

	Dulles Town Center CDA Fund	Housing Fund	Legal Resource Center Fund	Other Special Revenue Funds
Estimated Revenue	3,500,000	5,000,000	87,656	0
Transfers In	0	0	0	0
Use of Fund Balance	0	0	0	91,000
Total – Revenue	**3,500,000**	**5,000,000**	**87,656**	**91,000**
Transfers Out	0	0	0	0
Initial Appropriation	3,500,000	5,000,000	87,656	91,000
Total – Expenditures	**3,500,000**	**5,000,000**	**87,656**	**91,000**
Addition to Fund Balance	**0**	**0**	**0**	**0**
FY 2015 – Actual				
Change in Fund Balance	6,123	1,910,225	3,411	(1,259)
Fund Balance, July 1	(6,123)	28,087,034	0	4,362,549
Fund Balance, June 30	0	29,997,259	3,411	4,361,290
FY 2016 – Budget				
Change in Fund Balance (budgeted)	0	0	0	0
Fund Balance, July 1 (actual)	0	29,997,259	3,411	4,361,290
Fund Balance, June 30 (estimated)	0	29,997,259	3,411	4,361,290
FY 2017 – Budget				
Change in Fund Balance	0	0	0	(91,000)
Fund Balance, July 1	0	29,997,259	3,411	4,361,290
Fund Balance, June 30	0	29,997,259	3,411	4,270,290

Summary of Financial Sources and Uses and Fund Balance

	Rental Assistance Fund	Restricted Use TOT Fund	Self-Insurance Fund	State and Federal Grant Fund
Estimated Revenue	8,448,378	3,877,500	0	2,176,400
Transfers In	80,406	0	2,800,000	0
Use of Fund Balance	0	0	0	0
Total – Revenue	**8,528,784**	**3,877,500**	**2,800,000**	**2,176,400**
Transfers Out	0	398,223	0	0
Initial Appropriation	8,528,784	3,208,125	2,800,000	2,176,400
Total – Expenditures	**8,528,784**	**3,606,348**	**2,800,000**	**2,176,400**
Addition to Fund Balance	**0**	**271,152**	**0**	**0**
FY 2015 – Actual				
Change in Fund Balance	0	134,576	3,965,490	24,821
Fund Balance, July 1	0	418,830	7,747,035	185,230
Fund Balance, June 30	0	553,406	11,712,525	210,051
FY 2016 – Budget				
Change in Fund Balance (budgeted)	0	318,303	0	0
Fund Balance, July 1 (actual)	0	553,406	11,712,525	210,051
Fund Balance, June 30 (estimated)	0	871,709	11,712,525	210,051
FY 2017 – Budget				
Change in Fund Balance	0	271,152	0	0
Fund Balance, July 1	0	871,709	11,712,525	210,051
Fund Balance, June 30	0	1,142,861	11,712,525	210,051

Summary of Financial Sources and Uses and Fund Balance

	County Debt Fund	School Debt Fund	Other Debt Funds[4]	County Capital Projects Fund
Estimated Revenue	855,000	0	10,379,914	26,742,914
Transfers In	158,943,829	10,273,351	0	236,539,402
Use of Fund Balance	15,000,000	0	0	10,000,000
Total – Revenue	**174,798,829**	**10,273,351**	**10,379,914**	**273,282,316**
Transfers Out	125,110	0	0	7,177,716
Initial Appropriation	174,673,719	10,273,351	10,379,914	266,104,600
Total – Expenditures	**174,798,829**	**10,273,351**	**10,379,914**	**273,282,316**
Addition to Fund Balance	**0**	**0**	**0**	**0**
FY 2015 – Actual				
Change in Fund Balance	(24,522,741)	2,094,527	147,498	22,957,492
Fund Balance, July 1	62,623,617	294,601	(145,180)	228,503,533
Fund Balance, June 30	38,100,876	2,389,128	2,318	251,461,025
FY 2016 – Budget				
Change in Fund Balance (budgeted)	(10,000,000)	0	0	0
Fund Balance, July 1 (actual)	38,100,876	2,389,128	2,318	251,461,025
Fund Balance, June 30 (estimated)	28,100,876	2,389,128	2,318	251,461,025
FY 2017 – Budget				
Change in Fund Balance	(15,000,000)	0	0	(10,000,000)
Fund Balance, July 1	28,100,876	2,389,128	2,318	251,461,025
Fund Balance, June 30	13,100,876	2,389,128	2,318	241,461,025

[4] Includes Route 28 Transportation Improvement District, Dulles Industrial Park Water & Sewer District, and Greenlea Tax District Funds.

Summary of Financial Sources and Uses and Fund Balance

	School Capital Projects Fund	County CAPP Fund	School CAPP Fund	Capital Projects Financing Fund
Estimated Revenue	0	100,000	0	328,505,000
Transfers In	233,095,000	8,563,000	233,095,000	0
Use of Fund Balance	0	0	0	0
Total – Revenue	**233,095,000**	**8,663,000**	**233,095,000**	**328,505,000**
Transfers Out	0	0	0	328,505,000
Initial Appropriation	233,095,000	8,663,000	233,095,000	0
Total – Expenditures	**233,095,000**	**8,663,000**	**233,095,000**	**328,505,000**
Addition to Fund Balance	**0**	**0**	**0**	**0**
FY 2015 – Actual				
Change in Fund Balance	36,464,134	(2,588,728)	36,464,134	0
Fund Balance, July 1	32,715,988	6,451,217	32,715,988	0
Fund Balance, June 30	69,180,122	3,862,489	69,180,122	0
FY 2016 – Budget				
Change in Fund Balance (budgeted)	0	0	0	0
Fund Balance, July 1 (actual)	69,180,122	3,862,489	69,180,122	0
Fund Balance, June 30 (estimated)	69,180,122	3,862,489	69,180,122	0
FY 2017 – Budget				
Change in Fund Balance	0	0	0	0
Fund Balance, July 1	69,180,122	3,862,489	69,180,122	0
Fund Balance, June 30	69,180,122	3,862,489	69,180,122	0

Summary of Financial Sources and Uses and Fund Balance

	Major Equipment Replacement Fund	Public Facilities Fund	Transportation District Fund
Estimated Revenue	0	38,271,876	70,862,457
Transfers In	4,000,000	0	18,378,414
Use of Fund Balance	831,000	0	2,800,123
Total – Revenue	**4,831,000**	**38,271,876**	**92,040,994**
Transfers Out	0	38,271,876	82,802,483
Initial Appropriation	4,831,000	0	1,646,511
Total – Expenditures	**4,831,000**	**38,271,876**	**84,448,994**
Addition to Fund Balance	**0**	**0**	**7,592,000**
FY 2015 – Actual			
Change in Fund Balance	0	16,189,099	12,401,734
Fund Balance, July 1	0	125,160,340	27,859,899
Fund Balance, June 30	0	141,349,439	40,261,633
FY 2016 – Budget			
Change in Fund Balance (budgeted)	0	0	5,004,965
Fund Balance, July 1 (actual)	0	141,349,439	40,261,633
Fund Balance, June 30 (estimated)	0	141,349,439	45,266,598
FY 2017 – Budget			
Change in Fund Balance	(831,000)	0	4,791,877
Fund Balance, July 1	0	141,349,439	45,266,598
Fund Balance, June 30	(831,000)[5]	141,349,439	50,058,475

[5] This is a calculated figure. Because the FY 2016 annual financial audit has not been completed, the ending fund balance for this fund for FY 2016 has not been determined. It is estimated, however, that approximately $2.7 million of fund balance at the conclusion of FY 2016. See Volume 2 for additional details.

HISTORY OF EXPENDITURES BY DEPARTMENT

Department	FY 2015 Actual[1]	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Animal Services	$2,889,484	$3,068,489	3,091,806	3,175,125
Board of Supervisors	2,206,127	2,181,484	2,308,841	2,308,841
Building & Development	18,099,403	20,616,955	21,435,383	21,862,626
Clerk of the Circuit Court	3,899,050	3,977,967	4,230,195	4,351,119
Commissioner of the Revenue	5,901,885	6,514,363	6,809,413	7,000,955
Commonwealth's Attorney	3,252,550	3,384,627	3,481,228	3,582,252
Community Corrections	1,812,013	1,925,334	2,041,032	2,099,539
County Administrator	3,321,841	3,720,531	3,786,823	3,888,194
County Attorney	3,162,034	2,856,474	3,040,530	3,128,370
Courts	984,396	1,451,759	1,502,629	1,539,486
Economic Development	2,825,127	3,226,761	3,340,978	3,423,640
Elections and Voter Registration	2,300,499	1,793,032	1,787,747	1,830,469
Extension Services	374,487	403,507	428,668	439,340
Family Services[2]	31,130,788	34,038,050	34,216,218	34,889,830
Finance and Procurement	4,415,431	4,883,579	5,223,110	5,365,341
Fire, Rescue, & Emergency Mgmt	66,848,582	71,400,440	73,075,086	78,327,886
General Services	34,174,534	33,279,653	37,777,561	40,484,498
Health Services	4,380,294	4,646,671	4,828,493	4,925,576
Human Resources	6,013,560	6,448,762	6,495,687	6,624,225
Information Technology	22,281,838	26,145,277	28,702,432	29,224,291
Juvenile Court Services Unit	1,916,629	2,051,327	2,096,310	2,152,585
Library Services	13,706,072	14,628,697	15,776,303	19,221,430
Management & Budget	1,753,740	1,911,701	2,035,636	2,091,514
Mapping & Geographic Information	2,321,090	2,395,766	2,428,295	2,498,302
MH, SA, & Developmental Services	32,634,680	35,321,254	37,416,663	38,404,387
Non-Departmental	837,033,569	917,195,198	952,836,726	948,986,472
Parks, Recreation, and Community	36,715,967	39,333,982	40,810,359	45,893,260
Planning and Zoning	6,119,853	6,508,327	7,081,562	6,871,707
Sheriff	76,398,467	83,694,863	87,310,632	90,856,948
Transportation & Capital	23,375,190	29,720,401	28,886,853	29,312,561
Treasurer	4,828,589	4,756,623	5,024,839	5,117,235
County Total	**$1,257,077,769**	**$1,373,481,854**	**$1,429,308,038**	**$1,449,878,004**

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

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

HISTORY OF FTE BY DEPARTMENT

Department	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Animal Services	34.42	34.42	35.49	35.49
Board of Supervisors	0.00	0.00	0.00	0.00
Building & Development	200.27	200.27	200.27	200.27
Clerk of the Circuit Court	44.00	45.00	47.00	47.00
Commissioner of the Revenue	66.53	66.53	67.46	67.46
Commonwealth's Attorney	33.00	33.00	33.00	33.00
Community Corrections	20.86	21.39	21.86	21.86
County Administrator	24.80	24.80	24.80	24.80
County Attorney	21.00	22.00	22.00	22.00
Courts	6.00	10.00	10.00	10.00
Economic Development	21.77	22.77	22.77	22.77
Elections and Voter Registration	10.00	10.00	10.00	10.00
Extension Services[3]	7.74	7.74	7.74	7.74
Family Services	194.64	195.37	196.90	196.90
Finance and Procurement	41.00	42.00	42.00	42.00
Fire, Rescue, & Emergency Mgmt	590.94	634.87	638.13	671.73
General Services	104.73	104.73	110.73	110.73
Health Services	82.00	83.00	83.00	83.00
Human Resources	27.00	29.00	29.00	29.00
Information Technology	88.47	94.47	95.47	95.47
Juvenile Court Services Unit	32.19	32.19	32.19	32.19
Library Services	169.94	170.94	179.85	213.41
Management and Budget	18.00	19.00	20.00	20.00
Mapping & Geographic Information	23.00	23.00	23.00	23.00
MHSADS	336.68	351.37	360.37	360.37
Non-Departmental	0.00	0.00	0.00	0.00
Parks, Recreation, & Community Services	526.71	534.47	546.96	611.77
Planning and Zoning	57.00	57.00	59.00	59.00
Sheriff	763.10	785.10	790.58	799.30
Transp. & Capital Infrastructure	53.77	59.77	62.00	62.00
Treasurer	46.00	45.00	49.00	49.00
Subtotal–General, Special Rev Fund	**3,645.56**	**3,759.20**	**3,820.57**	**3,961.26**
Central Services Fund	13.27	13.27	13.27	13.27
Legal Resources Fund	1.00	1.00	1.00	1.00
Total	**3,659.83**	**3,773.47**	**3,834.84**	**3,975.53**

[3] This figure includes State and County FTE.

COUNTY FUNDS, FUND STRUCTURE AND BASIS OF BUDGETING

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

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

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

Governmental Fund Types

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

The following funds are categorized as Governmental Funds:

General Fund

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

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

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

County Funds, Fund Structure and Basis of Budgeting

Rental Assistance Program Fund

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

School Fund

The School Fund is the primary operating fund for all education-related governmental activities. The School Fund's revenues come from a transfer from the County's General Fund, aid from the Commonwealth, and aid from the Federal Government. Expenditures from this fund are used to provide instruction and support services for the School System. The School Board has direct control over appropriations and expenditure decisions within this fund. The Board of Supervisors, whose role is limited by State statute, provides a lump sum appropriation to the fund to finance the school system's operations.

Special Revenue Funds

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

Greenlea Tax District

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

Legal Resource Center Fund

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

Restricted Use Transient Occupancy Tax Fund

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

Route 28 Special Tax District Fund

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

School Cafeteria Fund

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

Dulles Industrial Park Water & Sewer District Fund

The Dulles Industrial Park Water & Sewer District was established as a service district in response to landowners' petition for the construction of water and sewer lines. The district consists of 24 properties for which the utility

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

EMS Transport Reimbursement Program Fund

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

Dulles Town Center Community Development Authority Fund

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

Housing Fund

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

Debt Service Funds

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

County Debt Service Fund

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

School Debt Service Fund

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

Capital Projects Funds

Two types of funds comprise the Capital Projects Funds - Capital Projects Funds and Capital Asset Replacement Funds. Capital Projects Funds account for the purchase and/or construction of major capital facilities that are financed primarily by bond issues, State and Federal grants, and transfers from the General Fund. Capital Asset Replacement Funds account for the repair and/or replacement of major capital facilities financed primarily by

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

County Capital Projects Fund

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

School Capital Projects Fund

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

County Capital Asset Preservation Fund (CAPP)

The County Capital Asset Preservation Fund controls the regular repair and replacement of most non-educational County facilities, such as parks, libraries, jails, and office buildings. The Computer Replacement Fund is a subset of the CAPP. The approval of these projects is at the direction of the Board of Supervisors. Revenue sources for this fund include transfers of local tax funding from the General Fund, and a small amount of service fee revenue collected for the renovation and repair of court facilities. In FY 2001, the County adopted a standard of annually funding projects totaling between 1 and 2 percent of the value of fixed assets.

School Capital Asset Preservation Fund (CAPP)

The School Capital Asset Preservation Fund controls the regular repair and replacement of local educational facilities. The approval of these projects is at the direction of the School Board, with funding approved by the Board of Supervisors. Revenue sources for this fund include transfers of local tax funding from the General Fund and the occasional issuance of municipal debt. In FY 2001, the County adopted a standard of annually funding projects totaling between 1 and 2 percent of the value of fixed assets.

Transportation District Fund

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

Major Equipment Replacement Fund

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

<u>Proprietary Fund Types</u>

Internal Service Funds

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

County Funds, Fund Structure and Basis of Budgeting

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

Fiduciary Fund Types

Trust And Agency Funds

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

Fixed Assets, Capitalization and Depreciation

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

Basis of Budgeting

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

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

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

County Funds, Fund Structure and Basis of Budgeting

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

Budget Amendment Process

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

LONG-RANGE PLANNING

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

Fiscal Planning and Budgeting

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

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

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

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

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

Long-Range Planning

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

Fiscal Planning and Budgeting Policies

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

   The County will consider proposals of the timely dedication of land, cash, and in-kind assistance from the development community in the provision of needed and/or mandated (by federal or state government) public facilities identified in the adopted Comprehensive Plan, Agency Service Plans, area management plans, the Capital Improvement Program or the Capital Needs Assessment Document.
7. Consistent with the Va. Code Section 15.2-2283 and 15.2-2284, the County will consider the adequacy of public facilities and services when reviewing any zoning application for more intensive use or density. To fairly implement and apply this policy, the County will consider the following:
   a) existing facilities;
   b) facilities included in the capital improvement program;
   c) the ability of the County to finance facilities under debt standards established by its fiscal policies;
   d) service level standards established by approved service plans and the effect of existing and approved development, and the proposed development, on those standards;
   e) service levels on the existing transportation system; the effect of existing and approved development and the proposed development of those service levels and the effect of proposed roads which are funded for construction;
   f) commitments to phase the proposed development to the availability of adequate services and facilities; and
   g) other mechanisms or analyses as the County may employ that measure the adequacy of such services and facilities for various areas or that measure the County's ability to establish adequate services and facilities.
8. The County expects that proposals of public facility and utility assistance by residential developers would be in conjunction with any rezoning request seeking approval of densities above existing zoning.

Long-Range Planning

9. The County will seek to ensure that an equitable and a proportionate share of public capital facility and infrastructure development costs that are directly attributable to a particular development project will be financed by the users or beneficiaries.

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

FISCAL POLICY

COUNTY OF LOUDOUN, VIRGINIA
BOARD OF SUPERVISORS
FISCAL POLICY

Originally adopted December 17, 1984.
Revised through December 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 polices 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.

Fiscal Policy

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.

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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.).

Fiscal Policy

- 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:

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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 appropriationbased financing or other financing mechanisms that may be created. The policy is to use these financing mechanisms for total project costs as follows:

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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:

    - Annual debt issuance guideline of $225 million. The debt issuance guideline will be adjusted every five years based on the Consumer Price Index five year rolling average beginning with FY 2017. The debt issuance guideline will be reviewed every five years beginning in FY 2022.

    - Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.

- Net debt per capita as a percentage of income per capita should not exceed 8.0%.
- Debt service expenditures as a percentage of governmental fund expenditures should not exceed 10%.

- Ten year debt payout ratio should be above 60%.
- The affordability index, consisting of the weighted average of the net debt per capita (20%), net debt as a percentage of estimated market value of taxable property (45%), and net debt per capita as a percentage of income per capita (35%) shall be updated annually.
- The annual debt issuance guideline encompasses all traditional County infrastructure projects (e.g. public safety facilities, schools, libraries, equipment, transportation, etc.). Not included in the annual debt issuance calculations are issuances for projects supported by a specific revenue source, major economic development/regional partnership projects (e.g. rail), Community Development Authorities and Special Assessment Districts, etc. When appropriate, these debt offerings will be factored into the overall debt ratios and financial condition of the County.
- The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt. Total overlapping debt should not exceed 0.75% of the total assessed value of taxable property within the County during any year of the County's Six Year Capital Improvement Program.
- The County shall comply with all U.S. Internal Revenue Service rules and regulations regarding issuance of tax-exempt debt, including arbitrage rebate requirements for bonded indebtedness and with all Securities and Exchange Commission requirements for continuing disclosure of the County's financial condition as well as all applicable Municipal Securities Rulemaking Board requirements.
- The County shall comply with all requirements of the Public Finance Act as set forth in Title 15.2, Chapter 26 of the *Code of Virginia* and with any other legal requirements regarding the issuance of bonds or its debt issuing authorities.

3. <u>Revenue Policies</u>

- 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.

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- 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. o 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. <u>Non-Tax Accounts Receivable Policies</u>

- 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. <u>Investment Policies</u>

- 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.

Fiscal Policy

- 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. <u>Accounting, Auditing, and Financial Reporting Policies</u>

- 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.

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- 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

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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: Nonspendable; 2) Restricted; 3) Committed; 4) Assigned; and 5) Unassigned. These categories are defined below.

Fiscal Policy

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. <u>Criteria Policy for Establishment of Special Assessment Districts</u>

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 valorum 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.

Fiscal Policy

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;

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- 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:

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- 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 § 56575.1, 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 2017 Appropriations Resolution

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

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 2017 (beginning on the first day of July 2016 and ending on the thirtieth day of June 2017 from the funds and for the purposes indicated:

GENERAL FUND

ESTIMATED REVENUE	From Local Sources:		
	General Property Taxes	$	1,061,965,300
	Other Local Taxes		148,586,030
	Licenses, Permits, Fees		22,489,415
	Fines and Forfeitures		2,241,650
	Revenue from Use of Money and Property		4,394,082
	Charges for Services		33,099,395
	Miscellaneous Revenue		213,320
	Recovered Costs		8,933,012
	From Other Agencies:		
	Commonwealth		84,555,679
	Federal		4,787,920
	SUBTOTAL - ESTIMATED REVENUE	**$**	**1,371,265,803**
	From Other Financing Sources		
	Transfer from Comprehensive Services Act Fund	$	183,000
	Transfer from Restricted Use Transient Occupancy Tax Fund		398,223
	Transfer from Transportation District Fund		9,259,259
	Transfer from County Capital Projects Fund		5,867,575
	Transfer from County Debt Service Fund		125,110
	Use of Fund Balance		27,134,547
	SUBTOTAL - OTHER FINANCING SOURCES	**$**	**42,967,714**
	TOTAL - REVENUES	**$**	**1,414,233,517**
APPROPRIATIONS	General Governmental Expenditures	$	475,141,195
	Operating Transfers to other funds:		
	Transfer to Comprehensive Services Act Fund	$	4,171,542
	Transfer to Rental Assistance Program Fund		80,406
	Transfer to Transportation District Fund		17,000,000
	Transfer to County Capital Projects Fund		20,067,716
	Transfer to County Capital Asset Preservation Fund		8,563,000
	Transfer to Major Equipment Replacement Fund		4,000,000
	Transfer to County Debt Service Fund		157,633,688
	Transfer to Self Insurance Fund		2,800,000

Transfer to School Capital Asset Preservation Fund		8,992,500
Transfer to School Capital Projects Fund		10,625,000
Transfer to School Debt Service Fund - Leases		10,273,351
Transfer to School Fund		694,787,619
SUBTOTAL - OPERATING TRANSFERS	**$**	**938,994,822**
SUBTOTAL - APPROPRIATIONS AND TRANSFERS	**$**	**1,414,136,017**
Unallocated Balance	**$**	**97,500**
TOTAL - GENERAL FUND APPROPRIATIONS	**$**	**1,414,233,517**

SCHOOL FUND, SCHOOL SPECIAL REVENUE CAFETERIA FUND

SCHOOL FUND	Local Sources	$	11,087,339
	Commonwealth		321,760,255
	Federal		16,719,783
	Capital Lease Financing		10,000,000
	SUBTOTAL - ESTIMATED REVENUE	**$**	**359,567,377**
	Transfer from General Fund	$	682,787,619
	Transfer from General Fund - OPEB		12,000,000
	Use of Fund Balance		7,000,000
	TOTAL - REVENUE	**$**	**1,061,354,996**
	Initial Appropriation	**$**	**1,061,354,996**

BE IT FURTHER RESOLVED that not more than **$694,787,619** of this appropriation 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.

SCHOOL SPECIAL REVENUE CAFETERIA FUND	**Estimated Revenue**	**$**	**26,322,498**
	Initial Appropriation	**$**	**26,322,498**

SCHOOL AND COUNTY CAPITAL PROJECTS FUNDS

COMBINED CAPITAL PROJECTS FUNDS	Estimated Revenue	$	26,742,914
	Transfers from Other Funds		469,634,402
	Use of Fund Balance		10,000,000
	TOTAL - REVENUE	**$**	**506,377,316**
	Transfer to Other Funds	$	7,177,716
	Initial Appropriation		499,199,600
	TOTAL - APPROPRIATION	**$**	**506,377,316**
School Capital Projects Fund	Estimated Revenue	$	-
	Transfer from Capital Projects Financing Fund		217,590,000
	Transfer from General Fund		10,625,000
	Transfer from Public Facilities Fund		4,880,000
	TOTAL - REVENUE	**$**	**233,095,000**
	Initial Appropriation	**$**	**233,095,000**
County Capital Projects Fund	Estimated Revenue	$	26,742,914
	Transfer from Capital Projects Financing Fund		110,915,000
	Transfer from Public Facilities Fund		32,013,462
	Transfer from General Fund		20,067,716
	Transfer from Transportation District Fund		73,543,224
	Use of Fund Balance		10,000,000
	TOTAL - REVENUE	**$**	**273,282,316**
	Transfer to Debt Service Fund	$	1,310,141
	Transfer to General Fund		5,867,575
	Initial Appropriation		266,104,600
	TOTAL - APPROPRIATION	**$**	**273,282,316**
CAPITAL PROJECTS FINANCING FUND	**Estimated Revenue**	**$**	**328,505,000**
	Transfer to County Capital Projects Fund	$	110,915,000
	Transfer to School Capital Projects Fund		217,590,000
	Initial Appropriation		-
	TOTAL - APPROPRIATION	**$**	**328,505,000**
MAJOR EQUIPMENT REPLACEMENT FUND	Estimated Revenue	$	-
	Transfer from General Fund		4,000,000
	Use of Fund Balance		831,000
	TOTAL - REVENUE	**$**	**4,831,000**
	Initial Appropriation	**$**	**4,831,000**

SCHOOL AND COUNTY CAPITAL ASSET PRESERVATION FUNDS

COMBINED FUNDS	Estimated Revenue	$ 100,000
	Transfer from General Fund	17,555,500
	TOTAL - REVENUE	**$ 17,655,500**
	Initial Appropriation	**$ 17,655,500**
School Capital Asset Preservation Fund	Estimated Revenue	$ -
	Transfer from General Fund	8,992,500
	TOTAL - REVENUE	**$ 8,992,500**
	Initial Appropriation	**$ 8,992,500**
County Capital Asset Preservation Fund	Estimated Revenue	$ 100,000
	Transfer from General Fund	8,563,000
	TOTAL - REVENUE	**$ 8,663,000**
	Initial Appropriation	**$ 8,663,000**

COUNTY DEBT SERVICE FUND AND SCHOOL DEBT SERVICE FUND - LEASES

COUNTY DEBT SERVICE FUND	Estimated Revenue	$ 855,000
	Transfer from Capital Projects Fund	1,310,141
	Transfer from General Fund	157,633,688
	Use of Fund Balance	15,000,000
	TOTAL - REVENUES	**$ 174,798,829**
	Transfer to General Fund	$ 125,110
	Initial Appropriation	174,673,719
	TOTAL - APPROPRIATION	**$ 174,798,829**
SCHOOL DEBT SERVICE FUND - LEASES	Estimated Revenue	$ -
	Transfer from General Fund	10,273,351
	TOTAL - REVENUE	**$ 10,273,351**
	Initial Appropriation	**$ 10,273,351**

OTHER FUNDS

COMPREHENSIVE SERVICES ACT FUND	Estimated Revenue	$	4,822,514
	Transfer from General Fund		4,171,542
	TOTAL - REVENUE	**$**	**8,994,056**
	Transfer to General Fund	$	183,000
	Initial Appropriation		8,811,056
	TOTAL - APPROPRIATION	**$**	**8,994,056**
DULLES INDUSTRIAL PARK WATER & SEWER DISTRICT FUND	**Estimated Revenue**	**$**	**71,876**
	Initial Appropriation	**$**	**71,876**
DULLES TOWN CENTER COMMUNITY DEVELOPMENT AUTHORITY FUND	**Estimated Revenue**	**$**	**3,500,000**
	Initial Appropriation	**$**	**3,500,000**
EMS TRANSPORT REIMBURSEMENT PROGRAM FUND	**Estimated Revenue**	**$**	**3,500,000**
	Initial Appropriation	**$**	**2,762,946**
	Addition to Fund Balance	**$**	**737,054**
GREENLEA TAX DISTRICT FUND	**Estimated Revenue**	**$**	**44,038**
	Initial Appropriation	**$**	**44,038**
HOUSING FUND	**Estimated Revenue**	**$**	**5,000,000**
	Initial Appropriation	**$**	**5,000,000**
JAMES HORTON PROGRAM FOR THE ARTS FUND	Estimated Revenue	$	-
	Use of Fund Balance		1,000
	TOTAL - REVENUE	**$**	**1,000**
	Initial Appropriation	**$**	**1,000**

OTHER FUNDS

LEGAL RESOURCE CENTER FUND	**Estimated Revenue**	**$**	**87,656**
	Initial Appropriation	**$**	**87,656**
PUBLIC FACILITIES FUND	**Estimated Revenue**	**$**	**38,271,876**
	Transfer to Capital Projects Fund	$	32,013,462
	Transfer to Transportation District Fund		1,378,414
	Transfer to School Capital Projects Fund		4,880,000
	Initial Appropriation		-
	TOTAL - APPROPRIATION	**$**	**38,271,876**
RENTAL ASSISTANCE PROGRAM FUND	Estimated Revenue	$	8,448,378
	Transfer from General Fund		80,406
	TOTAL - REVENUE	**$**	**8,528,784**
	Initial Appropriation	**$**	**8,528,784**
RESTRICTED USE TRANSIENT OCCUPANCY TAX FUND	**Estimated Revenue**	**$**	**3,877,500**
	Transfer to General Fund	$	398,223
	Initial Appropriation		3,208,125
	TOTAL - APPROPRIATIONS	**$**	**3,606,348**
	Addition to Fund Balance	**$**	**271,152**
ROUTE 28 TRANSPORTATION IMPROVEMENT DISTRICT FUND	**Estimated Revenue**	**$**	**10,264,000**
	Initial Appropriation	**$**	**10,264,000**
SELF INSURANCE FUND	Estimated Revenue	$	-
	Transfer from General Fund		2,800,000
	TOTAL - REVENUE	**$**	**2,800,000**
	Initial Appropriation	**$**	**2,800,000**
STATE/FEDERAL GRANT FUND	**Estimated Revenue**	**$**	**2,176,400**
	Initial Appropriation	**$**	**2,176,400**
SYMINGTON FUND	Estimated Revenue	$	-
	Use of Fund Balance		60,000
	TOTAL - REVENUE	**$**	**60,000**
	Initial Appropriation	**$**	**60,000**

OTHER FUNDS

TRANSPORTATION DISTRICT FUND	Estimated Revenue	$	70,862,457
	Transfer from General Fund		17,000,000
	Transfer from Public Facilities Fund		1,378,414
	Use of Fund Balance		2,800,123
	TOTAL - REVENUE	**$**	**92,040,994**
	Transfer to County Capital Projects Fund	$	73,543,224
	Transfer to General Fund		9,259,259
	Initial Appropriation		1,646,511
	TOTAL - APPROPRIATION	**$**	**84,448,994**
	Addition to Fund Balance	**$**	**7,592,000**
URAN HOLOCAUST LIBRARY FUND	Estimated Revenue	$	-
	Use of Fund Balance		30,000
	TOTAL - REVENUE	**$**	**30,000**
	Initial Appropriation	**$**	**30,000**

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

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

SECTION 2 All outstanding operating encumbrances at June 30, 2016, are hereby reappropriated to the 2016-2017 fiscal year to the same department and account for which they are encumbered in the previous year. The reappropriation of these funds is in addition to the appropriations listed on pages 5-13.

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

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

SECTION 4 Appropriations designated for capital projects, unexpended as of June 30, 2016, are hereby reappropriated for those projects. The reappropriation of these funds is in addition to the appropriations listed on pages 5-13. 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, 2016, and appropriations for capital projects in the 2016-2017 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, 2016, are hereby reappropriated for those purposes. The reappropriation of these funds is in addition to the appropriations listed on pages 5-13. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff is authorized to close out the grant and transfer back to the funding source any remaining balances. Instances where the remaining balance is less than $100, staff is authorized to transfer the remaining balance to a central grant balancing account. This applies to appropriations for grants outstanding at June 30, 2016, and appropriations of grants in the 2016-2017 budget.

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

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

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

SECTION 9 The County Administrator is authorized to provide "State Employee Pay Supplements," which provide additional salary amounts to state employees working for the County. Pay supplements shall be based upon comparable Loudoun County positions, as determined by the Department of Human Resources, and are conditioned upon the appropriation of funding by the Board of Supervisors through the County budget as adopted by the annual Appropriations Resolution. Pay supplements shall be periodically reviewed and may be increased, decreased, or eliminated subject to annual appropriation by the Board of Supervisors and review by the Department of Human Resources and as may be provided within an existing or future Memorandum of Understanding (MOU) between the County and the applicable agency (or agencies) of the Commonwealth. The County Administrator is authorized to execute MOUs, after proper review of the County Attorney and other departments as necessary.

SECTION 10 In FY 2017, an amount equal to 2.5 percent of regular payroll is budgeted for merit pay increases. Constitutional Officers will receive any increase given by the state plus an increase from the County; the total increase will not exceed 2.5 percent of salary. All salary increases will be effective September 22, 2016, and will be part of the October 14, 2016, pay check.

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 This resolution includes amendments to the FY 2016 Capital Fund appropriation to include the following: appropriate $2,000,000 in general obligation bond financing for the Dulles South Area Elementary School (ES-28), $3,000,000 in general obligation bond financing for Dulles South Area Middle School (MS-7), $3,000,000 in general obligation bond financing for the Dulles North Area High School (HS-11), and $1,480,000 in General Fund balance for the eight (8) Modular Classrooms at John Champe High School.

LOUDOUN COUNTY VIRGINIA
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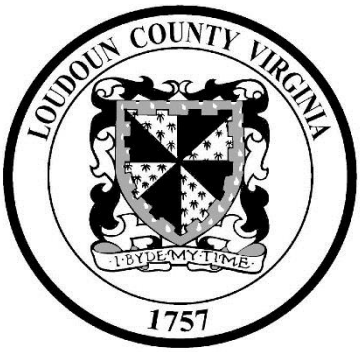
FY 2017
Adopted



General Fund Revenue and Trends

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LOUDOUN COUNTY VIRGINIA
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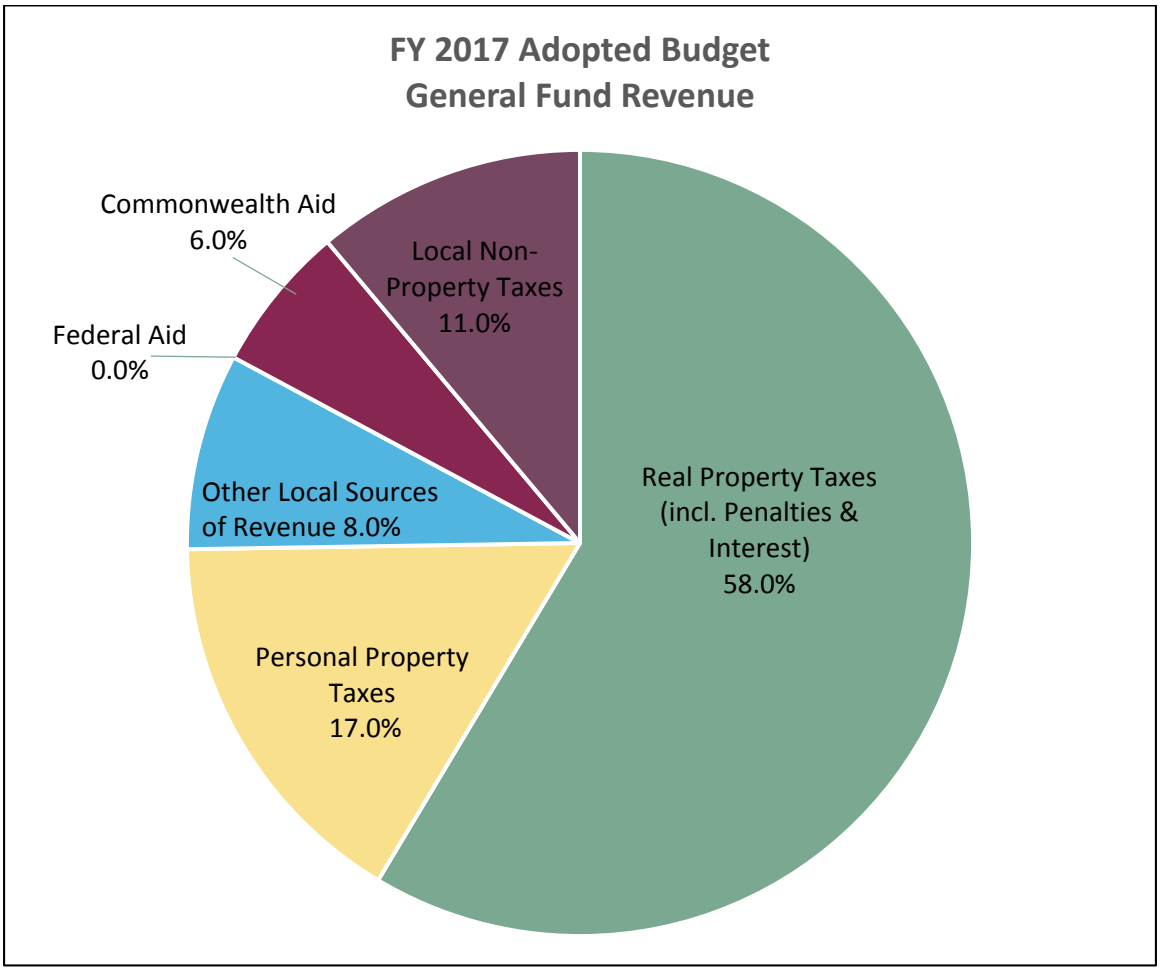
GENERAL FUND REVENUE

The General Fund is one of multiple funds that exist within the County's accounting and budgeting systems. It is the largest such fund in terms of dollars; and it is the primary financing source for annual appropriations related to the ordinary, jurisdiction-wide operations of County government. "Revenue" in the General Fund consists of money that goes directly to the Fund when realized by the County as well as money initially contained in other funds that is transferred into the General Fund during the fiscal year (FY). 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 2017 General Fund Revenue, the largest being General Property Tax revenues at 75 percent. The chart separates General Property Tax revenue into its Real and Personal Property tax components.



The County's Revenue Committee reviews all estimates of local tax revenues presented herein. The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Chief Financial Officer, and the directors and/or staff members of several County departments. The Revenue Committee also reviews projected revenues from several non-tax sources that represent substantial amounts of revenue (e.g., building permits, court fines, interest on investment).

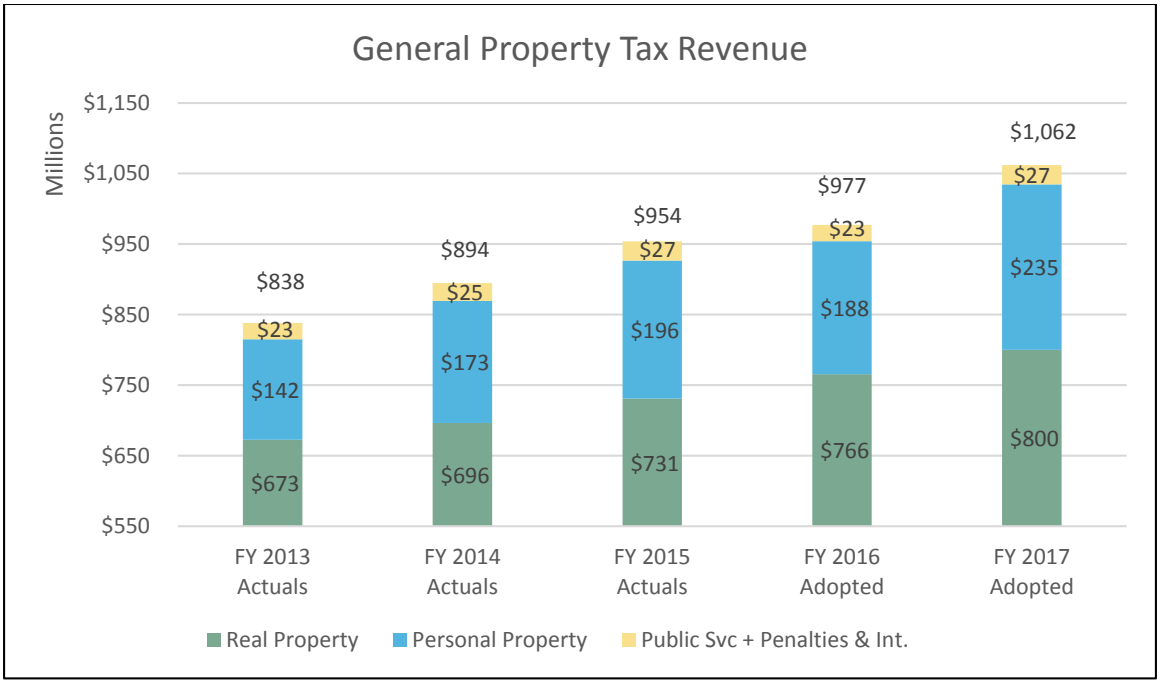
The following table presents the five major General Fund revenue categories along with related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each. ***Descriptions of local taxes are general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

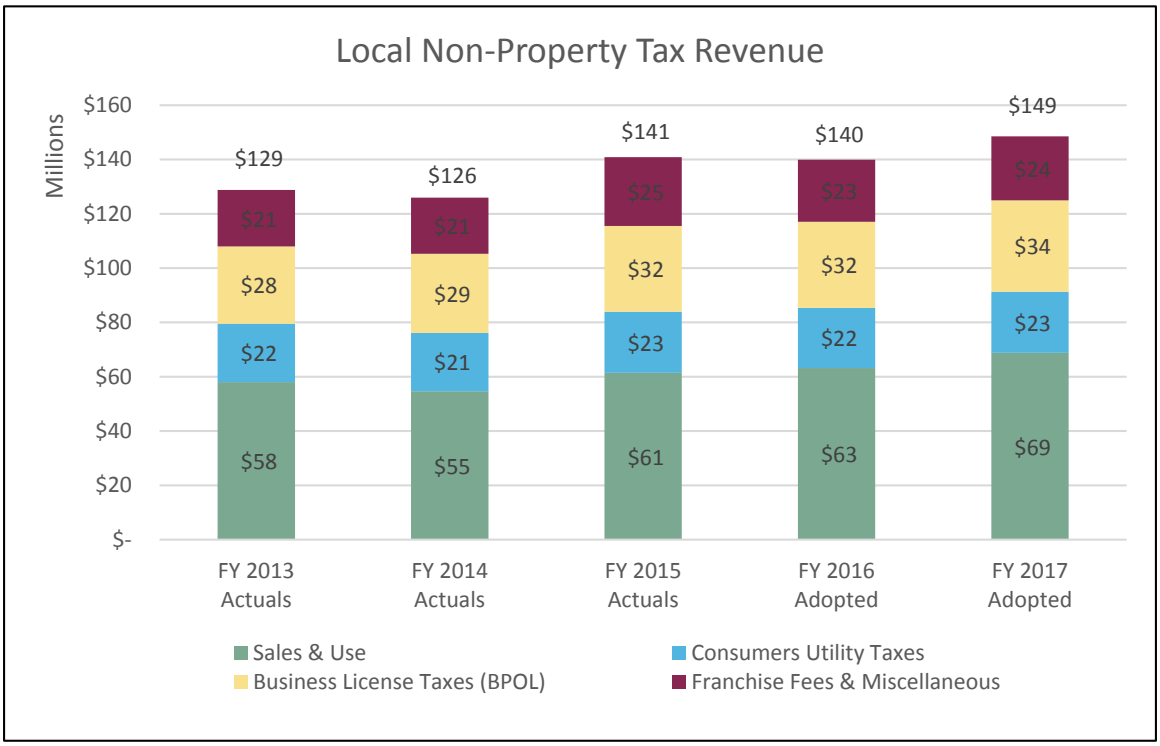
General Fund Revenue Summary

Category/Subcategory	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
General Property Taxes					
Real Property	$685,742,772	$713,450,399	$752,027,683	$783,713,300	$822,327,000
Personal Property	147,167,638	175,404,515	195,654,342	188,496,200	234,680,300
Penalties & Interest	5,119,486	5,636,922	6,098,286	4,958,000	4,958,000
Total General Property	**$838,029,908**	**$894,491,848**	**$953,780,318**	**$977,167,500**	**$1,061,965,300**
Local Non-Property Taxes					
Sales & Use Tax	$58,036,536	$54,667,986	$61,411,195	$63,180,000	$68,775,000
Consumers Utility Tax	21,504,030	21,415,296	22,548,783	22,193,200	22,562,880
Business License (BPOL)	28,435,088	29,209,497	31,558,942	31,712,400	33,617,650
Franchise Fees & Misc.	20,779,178	20,673,552	25,334,114	22,816,000	23,630,500
Total Non-Property Taxes	$128,754,833	$125,966,331	$140,853,034	$139,901,600	$148,586,030
Total Local Tax Revenue	**$966,784,740**	**$1,020,458,179**	**$1,094,633,352**	**$1,117,069,100**	**$1,210,551,330**
Other Local Sources of Revenue					
Permits & Privilege Fees	$22,579,162	$23,902,961	$24,124,482	$20,989,810	$22,489,410
Fines & Forfeitures	2,746,066	2,249,057	2,147,816	2,175,890	2,241,650
Use of Money & Property	3,095,963	2,832,465	3,401,734	3,847,420	4,394,080
Charges for Services	29,034,090	29,819,923	35,037,887	33,802,920	33,099,400
Miscellaneous Revenue	658,591	22,085,479	551,575	296,520	213,320
Recovered Costs	7,298,772	8,224,190	8,476,452	9,671,100	8,933,010
Other Financing Sources	19,065,145	8,189,133	15,382,070	80,108,720	42,967,710
Total Other Local Sources of Revenue	**$84,477,789**	**$97,303,208**	**$89,122,015**	**$150,892,380**	**$114,338,580**
Total Local Revenue	**$1,051,262,530**	**$1,117,761,387**	**$1,183,755,367**	**$1,267,961,480**	**$1,324,889,910**
Commonwealth Aid:					
Non-Categorical	$56,934,647	$56,739,029	$57,315,177	$56,871,700	$56,971,700
Shared Expenses	14,292,696	15,520,166	15,298,108	15,114,190	15,167,080
Categorical - Unrestricted	0	3,306,529	3,222,665	2,921,050	2,864,680
Categorical- Restricted	11,683,180	8,702,192	8,422,860	8,762,530	9,552,230
Total Commonwealth Aid	**$82,910,523**	**$84,267,916**	**$84,258,811**	**$83,669,470**	**$84,555,690**
Federal Aid:					
Payments in Lieu of Taxes	$6,050	$3,199	$2,913	$1,800	$1,800
Federal Categorical Aid	5,531,608	6,383,019	6,411,429	4,645,190	4,786,120
Total Federal Aid	**$5,537,658**	**$6,386,218**	**$6,414,342**	**$4,646,990**	**$4,787,920**
Total General Fund Revenue	**$1,139,710,712**	**$1,208,415,521**	**$1,274,428,521**	**$1,356,277,940**	**$1,414,233,520**

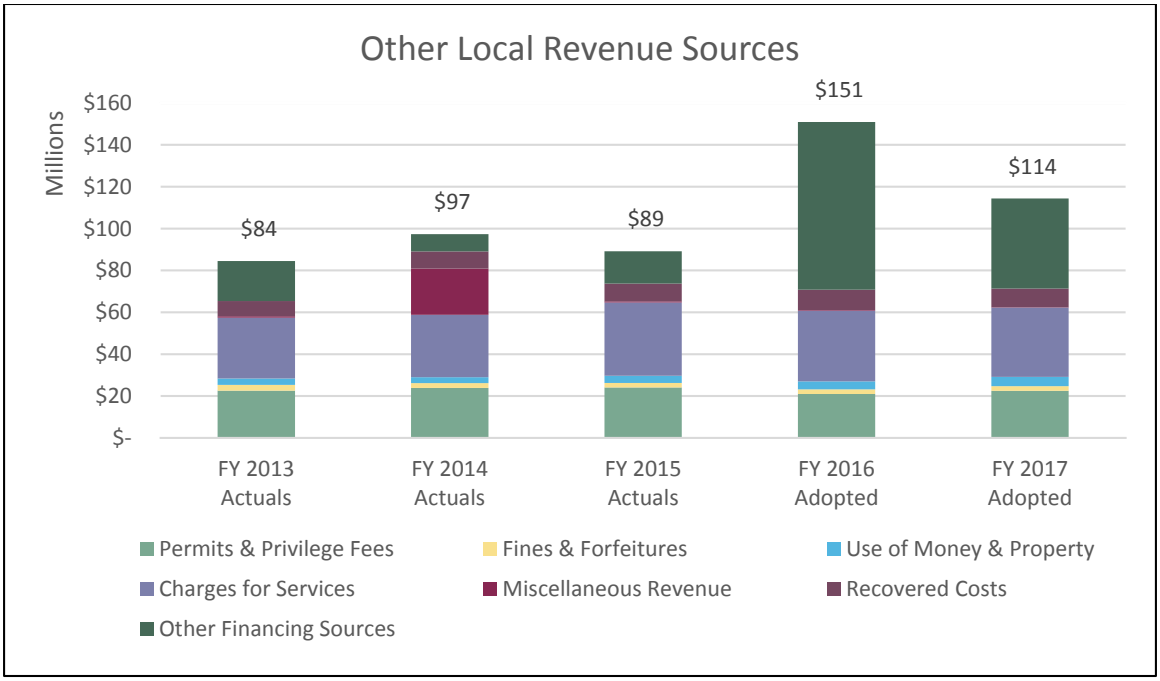
Note: In all tables in this chapter the sum of the individual revenue lines may not equal the totals due to rounding.

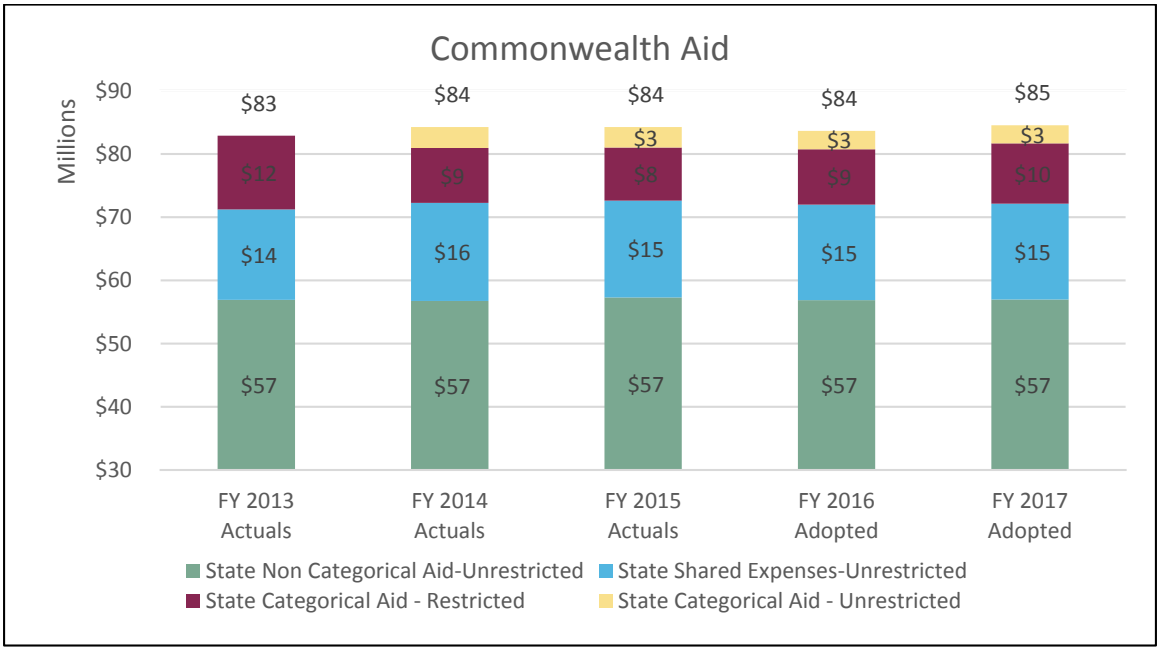
General Fund Revenue Trends





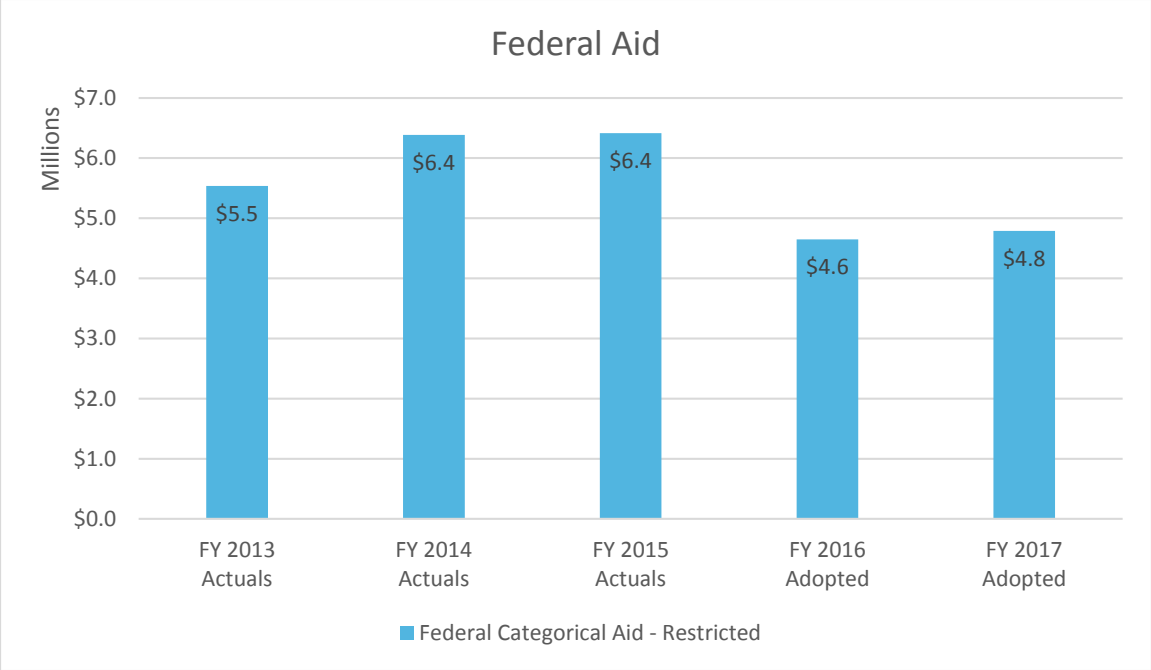
General Fund Revenue Trends





Note: State Non Categorical Aid - Unrestricted includes the State's annual payment to Loudoun of $48,070,700 as reimbursement for a portion of the personal property tax on the first $20,000 of assessed value on personal-use motor vehicles housed within the County. In calendar 2016, the State's contribution offsets 43 percent of the personal property tax charged to vehicle owners on qualifying vehicle value. This ratio has declined over time as the fixed value of the State's annual contribution is spread across a growing number of vehicles in Loudoun.

General Fund Revenue Trends



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

General Property Taxes

General Property Taxes	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Real Property Taxes					
Current Real Property Taxes[1]	$680,306,248	$704,387,332	$739,483,094	$773,830,000	$809,122,000
Real Property Taxes - Rollback	7,112	(721)	20,870	0	0
Relief For Elderly & Handicapped	(7,922,568)	(8,167,679)	(8,811,851)	(8,528,000)	(9,348,000)
Special Improvement Taxes	0	5,778	0	0	0
Payments In Lieu Of Taxes	202,300	208,400	214,700	202,300	228,000
Total - Real Property Taxes	**$672,593,092**	**$696,433,109**	**$730,906,813**	**$765,504,300**	**$800,002,000**
Public Svc Corp Property Taxes					
PSC Real Property Tax	$13,149,684	$17,017,294	$21,120,871	$18,209,000	$22,325,000
PSC Personal Property Taxes[2]	4,706,143	2,494,452	(37)	0	0
PSC Personal Property - Vehicles	69,395	28,545	32,673	30,000	30,000
Total - Public Svc Corp Prop. Taxes	**$17,925,222**	**$19,540,291**	**$21,153,508**	**$18,239,000**	**$22,355,000**
Personal Property Taxes					
Aircraft Taxes	$44,583	$39,995	$39,714	$40,000	$40,000
Computer Equipment	55,190,843	68,922,703	$84,686,002	83,410,000	114,920,000
Furniture And Fixtures[3]	11,469,994	13,958,517	$16,899,941	14,000,000	21,626,000
Heavy Equipment Taxes	1,121,394	1,369,793	$1,563,377	1,400,000	1,560,000
Machinery & Tools Taxes	974,946	1,101,942	$1,182,264	1,100,000	1,187,300
Mobile Home Taxes	14,053	27,662	($3,581)	12,700	12,800
Satellite Manufacturing Equipment	3,498	3,795	$4,180	3,500	4,200
Vehicles Taxes	66,723,113	80,588,541	81,050,884	85,500,000	92,300,000
Delinquent Pers. Prop. Taxes	6,849,684	6,868,578	10,198,931	3,000,000	3,000,000
Total - Personal Property Taxes	**$142,392,107**	**$172,881,525**	**$195,621,712**	**$188,466,200**	**$234,650,300**
Penalties & Interest					
Penalties (All Property Taxes)	$3,063,184	$3,109,902	$3,650,726	$2,800,000	$2,800,000
Super Penalty - Property Taxes	744,320	779,243	963,979	658,000	658,000
Interest - Property Taxes	1,311,982	1,747,777	1,483,580	1,500,000	1,500,000
Total - Penalties & Interest	**$5,119,486**	**$5,636,922**	**$6,098,286**	**$4,958,000**	**$4,958,000**
Total - General Property Taxes	**$838,029,907**	**$894,491,848**	**$953,780,318**	**$977,167,500**	**$1,061,965,300**

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

[1] Includes delinquent real property tax revenue.
[2] Beginning in FY 2015, PSC non-vehicle personal and real property tax revenues are combined.
[3] FY 2014 value includes $5.5 million removed from Vehicle Taxes that actually represented Furniture revenue.

General Property Taxes

and disabled individuals or disabled military veterans. In calendar year 2016, based on fair market value, an estimated 7.9 percent or $6.3 billion of the county's real property qualified for tax exemption. Real property zoned for agricultural use may qualify for the County's land use program. Under this program the property tax due on the difference between the fair market value of the land in its highest and best use and its value in agriculture, horticulture, or open space is deferred until such time as the property is re-zoned to a high-density, non-agricultural use. Such conversion requires the payment of deferred taxes (plus interest) for the past five years (shown as Rollback revenue in the above table). In 2015, taxes were deferred on approximately $1.99 billion or 2.9 percent of Loudoun's taxable real property under the land use program.

- ***Administration –*** Loudoun's Commissioner of the Revenue assesses the fair market value of all real property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission), and the operating property of railroads and interstate pipelines (which is assessed by the Virginia Department of Taxation). The State Land Evaluation 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 2017 real property tax revenue estimate is predicated on a real property tax rate of $1.145 per $100 of assessed value on and after January 1, 2016. This tax rate is one cent higher than the "equalized tax rate" for calendar 2016. The equalized tax rate offsets the change in market value of all existing real property over the previous calendar year that is not attributable to new structures and parcel development. In calendar 2015, the Commissioner of the Revenue estimated that apart from the value of new construction and improvements, the fair market value of property in the County increased by approximately 0.2 percent. This rate of value appreciation was so small that the equalized tax rate in calendar 2016 matched the existing 2015 tax rate of $1.135. 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 2017 includes approximately $3.6 million for the Panda-Stonewall Energy Project on which construction began in 2015. (The fully completed project should generate around $7 million in real property tax revenue.)

Real Property Tax Relief	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Foregone Revenue, Elderly & Disabled	$7,296,700	$7,438,794	$7,859,076	$7,766,960	$8,337,255
Foregone Revenue, Disabled Veterans	625,900	728,885	952,775	761,040	1,010,745
Total - Real Property Tax Relief	**$7,922,600**	**$8,167,679**	**$8,811,851**	**$8,528,000**	**$9,348,000**

Real Property Tax Relief

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. §§ 58.1-3210 et seq., 58.1-3219.5 et seq.; Loudoun County Ordinances § 4-872.

General Property Taxes

- ***Description*** –The County provides real property tax relief to eligible residents who file an application and meet the necessary qualifying criteria. The tax break for qualifying residents applies to their principal dwelling and lot (up to 3 acres). To qualify, residents must be at least 65 years of age or totally and permanently disabled and have total combined (i.e., including their spouse) income and financial net worth less than $72,000 and $440,000, respectively. Military veterans having 100 percent service-connected, total and permanent disability may qualify for property tax relief as well. The surviving spouse of a disabled veteran is also eligible for real property tax relief if the veteran died after December 31, 2010, the surviving spouse maintains the property as a principal residence, and he or she does not remarry. Since January 1, 2015, State law has authorized local property tax relief on the primary residence of the surviving spouse of a service member killed in action. This exemption extends to the land on which the residence is situated (up to one acre) and to improvements meeting certain criteria.
- ***Administration*** –The Commissioner of the Revenue administers applications for and determines eligibility for real property tax relief.
- ***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 Loudoun County website provides more detailed information on, as well as the application form for, the real property tax exemption.

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 1st. Loudoun's Treasurer bills and collects the personal property tax semiannually with payments due by May 5 and October 5h 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 2012	CY 2013	CY 2014	CY 2015	CY 2016
Taxable Real Property					
Real Property – General	1.235	1.205	1.155	1.135	1.145[4]
Public Utility Property - General	1.235	1.205	1.155	1.135	1.145[4]
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.180	0.180
Aldie Sewer Service District[5]	0.130	0.000	0.000	0.000	0.000
Hamilton Sewer Service District	0.300	0.300	0.300	0.000	0.000
Metrorail Service Tax District	-	0.200	0.200	0.200	0.200
Rt. 606 Airport Stations Services Tax District	-	0.000	0.000	0.000	0.000
Rt. 772 Station Services Tax District	-	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
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	1.235	1.205	1.155	1.135	1.145[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 - Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Personal Property - Vehicles Specially Equipped for Handicapped Transport	2.100	2.100	2.100	2.100	2.100
Personal Property - Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	1.000	1.000	1.000	1.000
Personal Property- Vehicles Powered Solely by Electricity	2.000	4.200	4.200	4.200	4.200
Mobile Homes Used as Residences - General	1.235	1.205	1.155	1.135	1.145[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] Adopted April 5, 2016 effective on and after January 1, 2016.

[5] The remaining debt service for Aldie Sewer District was completed in FY 2013. The Hamilton Sewer District debt service was completed in FY 2015 with existing funds.

Local Non-Property Taxes

Local Non-Property Taxes	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Sales & Use	**$58,036,536**	**$54,667,986**	**$61,411,195**	**$63,180,000**	**$68,775,000**
Consumers Utility					
Electric - State	$1,240,564	$1,326,451	$1,480,265	$1,430,000	$1,445,000
Natural Gas - State	216,780	257,442	268,210	270,000	286,000
Electric - Local	5,580,162	5,377,338	6,184,973	5,820,000	6,092,000
Natural Gas - Local	2,052,315	2,166,003	2,356,696	2,270,000	2,512,000
Communications Tax - State	11,902,158	11,699,641	11,597,414	11,800,200	11,600,000
PSAP E-911	512,051	588,422	661,225	603,000	627,880
Total - Consumers Utility Taxes	**$21,504,030**	**$21,415,296**	**$22,548,783**	**$22,193,200**	**$22,562,880**
Business Licenses (BPOL)					
Amusements	$75,816	$82,202	$81,376	$87,000	$91,000
Business Service Occupations	6,863,023	6,513,090	7,397,306	7,760,000	7,781,000
Business Svcs/Aircraft Lease	17,597	13,081	13,639	15,000	15,000
Business Svcs/Computer Info	828,434	789,363	808,497	810,000	810,000
Federal R&D	46,235	44,459	26,967	45,000	27,000
Personal Service Occupations	1,268,196	1,284,988	1,463,485	1,364,000	1,528,000
Contractors & Contracting	5,220,436	6,543,662	7,073,865	6,120,000	7,360,000
Hotels and Motels	301,293	274,860	275,520	277,750	298,000
Professional & Specialized	2,219,199	2,395,116	2,466,853	2,669,000	2,807,000
Renting by Owner	1,075,272	1,058,180	1,279,505	1,099,000	1,333,000
Repair Service Occupation	772,411	698,328	728,387	725,000	755,000
Retail Merchant	6,805,661	7,032,169	7,296,150	7,810,000	7,793,000
Retail Merchant/Cert Str	73,973	84,538	80,700	92,000	88,000
Wholesale Merchant	835,861	520,129	562,439	520,000	560,000
Money Lenders	317,060	432,889	410,434	430,000	430,000
Coin Operated Machines1	150	200	200	150	150
Fortune Tellers	0	0	(500)	500	500
Itinerant Merchants	12,250	14,400	13,850	12,000	12,000
Satellite Imaging Svcs	88,063	56,449	59,708	64,000	64,000
Going Out of Sale Permits	0	0	(1)	0	0
Mixed Beverage Licenses	34,549	52,650	95,400	45,000	80,000
Public Svc Corp. License	911,690	899,435	923,070	925,000	925,000
Short-term Rental	238,491	272,586	319,014	267,000	380,000
Delinquent BPOL Tax	264,387	(109,824)	(164,639)	320,000	170,000
Penalties, Interest & Cost	165,042	256,547	347,717	255,000	310,000
Total - Business License Taxes	**$28,435,088**	**$29,209,497**	**$31,558,942**	**$31,712,400**	**$33,617,650**
Franchise Fees & Misc.					
Vehicle Decals	$6,061,581	$6,304,760	$6,547,752	$6,763,000	$7,195,500
Bank Franchise Taxes	1,295,921	3,102,805	5,720,221	3,100,000	3,100,000
Recordation Taxes	11,402,167	9,299,229	10,686,441	10,900,000	10,700,000
Taxes on Wills	40,699	37,920	51,814	50,000	50,000
Transient Occupancy Tax - 2%	1,978,810	1,928,838	2,327,885	2,003,000	2,585,000
Total - Franchise Fees & Misc.	**$20,779,178**	**$20,673,552**	**$25,334,114**	**$22,816,000**	**$23,630,500**

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.

Local Non-Property Taxes

Sales and Use Tax

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. § 58.1-605 et seq.; Loudoun County Ordinance adopted May 24, 1966 (uncodified).
- ***Description –*** A general tax of one percent on the retail price of non-exempt goods and services purchased for use within Loudoun County to provide revenue for the General Fund. A "service" is taxable if it involves the creation and transfer of tangible property (e.g., food catering). This tax is also referred to as the one percent local option tax because state law gives counties and cities the option of levying this tax within their jurisdictions. The revenue reported in the above table represents only the County's share (currently around 90 percent) of the revenue collected in each fiscal year. The proceeds of the one percent sales and use tax are allocated between the Loudoun County government and the towns located within the county on the basis of school-age population.
- ***Administration –*** The tax is collected by businesses at the time of sale (or lease) and remitted to the Tax Commissioner of the Commonwealth of Virginia by the 20th day of the month following its collection. The Tax Commissioner deposits the funds into an account administered by the State Comptroller who distributes the proceeds to each county or city. The distribution of tax proceeds collected for a given month generally occurs during the first few days of the second calendar month following the month of collection. The Commonwealth's Auditor of Public Accounts regularly audits the tax collection process. Any errors detected in past distributions are corrected via rebates or refunds in future distributions.
- ***Tax Rate –*** One percent of the sale price of any non-exempt retail good or service sold or used (i.e., consumed or stored) within the county.
- ***Supplemental Information –*** Sales and Use Tax revenue tends to grow over time at a rate commensurate with the percentage change in the number of households in the county plus the rate of consumer price inflation, which impacts the prices of the goods and service purchases to which the tax applies. A substantial change in local retail facilities will also impact this revenue. However, during economic recessions consumers tend to economize on purchases of goods and services which can cause this revenue to actually decline. Refunds resulting from audits of prior year collections significantly impacted reported revenue in FY 2012, FY 2013, and FY 2014. Removing these prior-period adjustments from reported revenues (to obtain a value reflective of actual economic conditions) yields estimated values of $55.4 million, $56.2 million, and $57.6 million, respectively, for these three years.

State Taxes on Retail Electricity and Natural Gas Consumption

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. § 58.1-2900 – 2907; Loudoun County Ordinances not applicable.
- ***Description –*** Taxes levied by the Commonwealth on electricity and on natural gas consumed by retail utility customers in Loudoun County. Electricity consumption is measured in kilowatt-hours (kWh); natural gas consumption is measured in units of 100 cubic feet (CCF). The per-kWh tax rate and the per-CCF tax rate each consists of three components: a state component, a local component, and a special regulatory component. Loudoun only receives revenue from the local component.
- ***Administration –*** These taxes appear as separate charges on the monthly bills of retail electric and natural gas utility customers. The utilities (or their billing agent) collects the tax and remits the local portion of the tax proceeds to the Loudoun County Treasurer by the last day of the month following the month of collection.
- ***Tax Rate –*** The local portion of the total tax rate for electricity is $0.00038/kWh for the first 2,500 kWh per month; $0.00024/kWh for the next 47,500 kWh per month, and $0.00018/kWh for all monthly usage in excess of 50,000 kWh. For the natural gas tax the local component is $0.004 per CCF on the first 500 CCF consumed in a month.
- ***Supplemental Information –*** These taxes became effective on January 1, 2001 and replaced the state gross receipts tax and the local license tax on electric and gas utilities.

Local Taxes on Retail Electricity and Natural Gas Consumption

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. § 58.1-3812 et seq.; Loudoun County Ordinances § 4-844.

Local Non-Property Taxes

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

User Category	Monthly Tax Rate
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., § 58.1-1730; 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*** **–** According to the Report of the 2015 Communications Sales and Use Tax Study (Virginia Department of Taxation, December 11, 2015), revenue from this tax has generally declined since 2007 because consumers have discontinued landline phone service with increasing cell phone use and the popularity of pre-paid wireless phone service which is exempt from the tax. The report did not address the allocation of revenue among jurisdictions.

PSAP E-911 Tax

- ***Legal Authority*** **–** Article X of the Constitution of Virginia; Code of Va. § 56.1-484 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***- Loudoun currently receives 2.172 percent of the funds distributed to localities in Virginia from this tax. The revenue allocation formula must be reviewed every five years, and the next review is slated for 2017.

Business & Professional License Tax (BPOL)

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. § 58.1-3700 et seq.; Loudoun County Ordinances § 4-840.
- ***Description –*** The County levies this tax annually on the prior-year gross receipts of all businesses located within the County, including home-based businesses having annual gross receipts exceeding $4,000. Owners of businesses located within Loudoun (excluding home-based businesses with annual receipts not exceeding $4,000) must register their business with the Commissioner of the Revenue within 30 days of commencing operations and must renew their registration every year. Each registered business is assigned to one of 23 classifications, each with its own rate of tax. A county may not impose this tax on a business located within a town that imposes its own version of this tax, unless the town authorizes the county to do so.
- ***Administration –*** The tax is collected by the Commissioner of the Revenue. Business owners are required to file their annual tax return and make payment by March 1 of each year.
- ***Tax Rate –***The gross receipts tax for the first year of operation is $30 (except for contractors headquartered outside the County who are taxed on their estimated first-year gross receipts on business within the County). Businesses in operation for more than one year and having gross receipts not exceeding $200,000 also pay $30 in tax. Most other registered businesses pay tax on a rate per $100 of gross receipts according to their business classification. The following table shows the rates for each classification. Several classes are subject to flat rates.

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

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

Vehicle Decals

- ***Legal Authority –*** Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- ***Description –*** Owners of all motor vehicles regularly housed or stored in the County and slated for regular operation on County highways must obtain and display a window decal on the vehicle. Owners of vehicles housed in an incorporated town obtain their decal from the town. Motor vehicles comprising the inventory of car dealers and vehicles owned by common carriers are exempt.

Local Non-Property Taxes

- ***Administration –*** Owners must register their vehicle(s) with the Commissioner of the Revenue and purchase the decal from the County Treasurer (or from the town in which the vehicle is domiciled, if applicable).
- ***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).

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.

Other Local Sources of Revenue

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Total - Permits & Privilege Fees	**$22,579,162**	**$23,902,961**	**$24,124,482**	**$20,989,810**	**$22,489,410**
Animals					
Dog Licenses	$399,232	$434,588	$453,631	$400,000	$430,000
Kennel Application Fees	1,600	400	0	0	0
Petshop And Dealers Fee	250	250	500	250	250
Vicious And Dangerous Dog License	6,990	4,405	6,410	4,500	4,500
Subtotal - Animal Licenses & Fees	**$408,072**	**$439,643**	**$460,541**	**$404,750**	**$434,750**
Sheriff					
False Alarm Fee	$143,520	$132,910	$233,275	$130,000	$200,000
Massage Parlor Permits	24,850	31,400	35,980	25,000	35,000
Pawn Broker License Fees	0	0	0	1,300	1,300
Precious Metal & Gem Buyer License	800	0	200	0	0
Solicitor Permits	4,195	3,860	3,655	4,400	4,000
Weapons Permits	83,914	67,327	62,391	75,000	65,000
Subtotal - Sheriff	**$257,279**	**$235,497**	**$335,501**	**$235,700**	**$305,300**
Health					
Boca Clearance Fees	$10,225	$10,575	$9,725	$11,000	$11,000
Health And Sites Evaluation	3,218	8,137	4,536	2,000	2,000
Perc Test Monitoring Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,506	1,204	1,506	500	500
Sanitation & Water Permits & Fees	45,534	43,312	47,638	40,000	40,000
Sanitation Licenses	10,366	10,508	10,235	14,200	14,200
Septic Tank Permits	55,700	42,450	38,350	44,000	44,000
Swimming Pool And Permits	53,570	55,330	51,640	48,950	48,950
Technical Sewage Plan Review Fees	10,800	18,150	11,575	5,250	5,250
Water Supply Licenses	3,441	2,932	3,505	4,000	4,000
Well & Septic Reinspection Fees	1,250	1,325	1,050	1,500	1,500
Subtotal - Health	**$195,610**	**$193,923**	**$179,760**	**$172,400**	**$172,400**
Building					
Appeals	$350	$2,450	$2,800	$4,906	$4,906
As-Built Submission Fees	30,900	25,420	34,710	20,000	20,000
Boundary Line Adjustments	80,575	96,450	113,125	77,008	77,008
Bond Final Release Fees	135,928	127,603	200,415	84,900	84,900
Bond Final Release Reinspection Fees	0	200	0	5,020	5,020
Bond Reduction Processing Fees	89,085	79,265	88,920	4,010	4,010
Building Permits	11,950,107	12,655,387	12,305,185	11,000,000	12,200,061
CAAM Certification of Approp. Amd.	0	0	0	14	14
CAPA Cert. of Approp. Admin.	300	780	480	0	0
CAPP Cert. of Appropriateness	720	660	480	960	960
Commission Permits	6,990	34,950	27,960	28,111	28,111
Construction Plans And Profiles	653,478	518,894	515,593	662,031	662,031
Electrical Permits	480,915	605,379	611,530	634,200	634,200
Erosion & Sediment Control Permits	775,691	846,670	1,025,756	826,717	826,717
Easement	91,741	55,615	51,855	36,001	36,001
Final Development Plan Fee	16,837	22,365	32,416	24,038	24,038
Fire Permits	372,043	410,711	462,963	459,928	459,928
(continued on next page)					

Other Local Sources of Revenue

Building (continued)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Floodplain Alterations	11,600	17,050	15,600	12,950	12,950
Floodplain Study Fees	3,625	17,500	7,450	8,000	8,000
Base Density Division	2,735	12,581	8,205	5,771	5,771
Mechanical Fees	287,265	352,990	314,975	359,840	359,840
Occupancy Permits	396,680	425,899	355,310	350,575	350,519
Overlot Grading Fees	949,380	939,920	752,060	709,590	709,590
Performance Bond Extension Fees	158,000	185,920	165,000	115,600	115,600
Plumbing Permits	566,445	674,410	676,135	622,800	622,800
Plat Of Correction	11,340	11,340	9,450	11,341	11,341
Rural Site Plan Fees	9,200	9,200	6,900	4,201	4,201
Road Dedication Plats	41,565	47,557	61,280	12,222	12,222
Subdivision Exceptions	0	25,510	12,010	27,544	27,544
Family Subdivisions	3,040	0	0	4,440	4,440
Preliminary Subdivisions	231,470	409,600	368,670	345,800	345,800
Preliminary Record Subdivisions	22,512	51,645	77,200	39,485	39,485
Record Subdivisions	545,361	483,758	341,545	316,780	316,780
Subdivision Waiver	39,500	39,545	35,689	34,135	34,135
Special Exception For Sign Dev Plan	10,240	10,240	25,600	20,480	20,480
Sign Permits	76,605	93,725	110,165	99,000	99,000
Soils Map Reviews And Mapping Fees	7,750	19,870	11,225	10,482	10,482
Site Plan Amendments	436,150	333,690	333,690	285,236	285,236
Special Exception Error In Bldg Loc	0	0	0	105	105
Special Exceptions	149,820	171,525	172,880	186,278	186,278
Minor Special Exception	3,740	9,578	14,405	47,172	47,170
Final Site Plans	546,643	529,231	488,319	510,810	510,810
Site Plan Revision Fees	0	0	0	2,550	2,550
Zoning Variances	805	3,220	(805)	2,989	2,989
FMS Waiver Fees	73,780	86,180	61,880	21,000	21,000
Zoning Correspondence	52,490	40,950	47,910	58,050	58,050
Zoning Concept Plan Amendments	73,035	23,871	184,951	172,094	172,096
Rezonings	475,514	533,615	244,223	275,655	275,655
Rezoning Ordinance Modification	25,220	12,610	18,875	39,592	39,592
Zoning Permits	1,473,175	1,574,975	1,432,360	1,300,000	1,300,000
Rezoning In The Rt 28 Tax District	7,140	7,140	9,520	9,549	9,549
VSMP Application Fees	0	0	73,246	0	200,000
VSMP Modification Transfer	0	0	1,093,956	0	0
VSMP Renewal - Annual	0	0	1,200	0	0
VSMP Renewal - 5 Yr	0	0	105	0	0
Subtotal - Building	**$21,377,485**	**$22,637,643**	**$23,005,371**	**$19,889,960**	**$21,289,965**
Other					
Ag & Forrest District - Withdraw Fee	$0	$0	$500	$0	$0
Alcohol Permit Fee	100	0	200	0	0
Land Use Tax Application Fees	119,901	96,671	101,974	100,000	100,000
Refuse Vehicle Hauling Licenses	11,130	11,910	11,470	12,000	12,000
Remote Access Fees	172,866	251,372	1,722	145,000	145,000
Residential Parking Decals	0	20	0	0	0
Solid Waste Facility Permits	24,767	24,312	14,500	20,000	20,000
Transfer Fees	11,952	11,970	12,944	10,000	10,000
Subtotal - Other	**$340,716**	**$396,255**	**$143,310**	**$287,000**	**$287,000**

Permits and Privilege Fees

- ***Description*** – The County charges fees for permits and licenses required to administer a variety of activities within the County related to building construction, public health, and public safety. The permit fees are listed in the table above

Other Local Sources of Revenue

and are organized into five groups according to their purpose and/or permitting source. Of the five groups, Building fees represent the greatest amount of revenue, with Building Permits being the largest single source of annual permit revenue.

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

Fines & Forfeitures	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Animal Law Violation Fines	$10,157	$6,178	$8,444	$8,000	$8,000
Court Fines And Forfeitures	1,944,839	1,352,973	1,343,645	1,350,000	1,350,000
Delinquent Charges/Late Fees	14,735	15,636	12,885	15,000	15,000
Environ. Health Violation Fines	10,094	5,503	6,400	50	50
Fire Fines	55	0	0	0	0
Fire Lane Violation Fines	216,477	238,386	224,726	221,650	221,650
Overdue Book Fines	266,244	320,272	329,571	259,744	325,500
Parking / Traffic Fines - Dulles Airport	109,438	110,226	103,528	140,000	140,000
Parking Fines	142,213	153,964	102,736	140,000	140,000
Zoning Violation Fines	31,814	45,920	15,880	41,450	41,450
Total - Fines & Forfeitures	**$2,746,066**	**$2,249,057**	**$2,147,816**	**$2,175,890**	**$2,241,650**

Fines and Forfeitures

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

Use of Money & Property	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Interest On Investment	$1,398,337	$1,310,654	$1,700,337	$1,100,000	$1,100,000
Interest On Loans	9,595	31,700	116,600	2,546	2,546
Interest On Investment Contra Acct	0	(24,237)	(45,759)	0	0
Rental - General Property	311,319	149,221	153,222	1,106,394	1,808,224
Rental - Recreational Property	1,183,800	1,191,846	1,250,386	1,336,409	1,285,395
Rental - Concessions/Commissions	17,719	11,650	8,303	14,030	14,030
Sale Of Artworks	787	1,448	3,354	0	0
Sale Of Concession	40,897	50,429	47,042	167,157	74,066
Sale Of Materials & Supplies	42,745	47,321	50,472	40,785	47,791
Sale Of Meals To Non-Prisoners	93	45	8	100	30
Sale Of Salvage And Surplus	90,672	62,388	116,278	80,000	62,000
Total - Use of Money & Property	**$3,095,963**	**$2,832,465**	**$3,401,734**	**$3,847,420**	**$4,394,080**

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.

Other Local Sources of Revenue

- ***Administration*** – Individual departments administer the realization of money from the use of County money and property. Historic and projected revenue from this source is reported in the budget pages on the various departments involved. The Department of Parks, Recreation, and Community Services and the Office of the Treasurer are the two largest sources of this revenue.
- ***Supplemental Information*** – Forecasts of future revenue from the use of money and property are prepared by the responsible department in County government. The forecast of revenue from Interest on Investments is regularly reviewed by the Revenue Committee of County government.

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Total - Charges for Services	**$29,034,090**	**$29,819,923**	**$35,037,887**	**$33,802,920**	**$33,099,400**
Court					
Clerk Of Court Copy Fees	$36,894	$38,468	$35,184	$45,000	$45,000
Excess Fees Of Clerks	1,055,108	742,555	967,528	800,000	800,000
Subtotal - Court	**$1,092,002**	**$781,023**	**$1,002,712**	**$845,000**	**$845,000**
Sheriff					
Accident Report Charges	$24,142	$21,074	$23,603	$24,000	$24,000
ATF Form	2,210	1,775	1,450	2,050	2,000
Courthouse Security Fees	490,264	415,523	401,129	500,000	500,000
DNA Analysis Fees	2,752	1,906	1,813	1,800	1,800
Fingerprinting Charges	5,700	3,864	4,190	5,800	4,800
Good Conduct Letter	660	759	775	460	710
House Arrest Fees	15,910	6,450	9,111	15,000	9,000
Incident Reports	1,985	1,160	2,060	1,900	2,000
Loss Of Summons Copy	30	30	25	50	30
Record Check Charges	5,981	4,823	4,333	6,600	5,500
Sheriff Fees - ADC	22,589	20,726	19,730	23,000	23,000
Sheriff Fees - Civil Process	7,907	7,907	7,907	7,907	7,907
Supervision Fees	0	0	60,328	50,000	50,000
Subtotal - Sheriff	**$580,130**	**$485,996**	**$536,453**	**$638,567**	**$630,747**
Other Protection					
Animal Adoption Fees	$25,452	$24,179	$56,426	$45,000	$50,000
Animal Neuter & Spaying Fees	20,072	18,815	0	0	0
Animal Protection Charges	15,532	13,715	13,462	15,200	15,200
Board Of Animals	5,675	7,053	8,994	8,000	8,000
Subtotal - Other Protection	**$66,731**	**$63,762**	**$78,882**	**$68,200**	**$73,200**
Landfill					
Contract Muni Solid Waste	$2,245,739	$1	$0	$0	$0
Construction	0	0	0	0	0
Municipal Solid Waste	40	2,218,010	6,132,386	3,514,000	3,965,705
Sale - Recycle-Scrap Metal	86,327	109,277	107,279	75,000	100,500
Sale - Recycle - Oil/Battery/Antifreeze	22,171	33,015	19,499	20,000	20,000
Subtotal - Landfill	**$2,354,278**	**$2,360,303**	**$6,259,165**	**$3,609,000**	**$4,086,205**
Library					
Inter-Library Loan Fees	$4,017	$4,421	$3,751	$5,552	$4,174
Damaged & Lost Books Fees	51,726	49,736	42,599	50,291	38,049
Subtotal - Library	**$55,743**	**$54,156**	**$46,350**	**$55,843**	**$42,223**

Other Local Sources of Revenue

MHSADS	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Aftercare Service Fees	$12,922	$9,497	$12,172	$12,000	$12,000
Court Evaluation Charges	66,908	77,125	87,795	76,000	76,000
Day Treatment Clinic Fees	8,436	9,231	7,162	8,500	8,500
Joblink Fees	5,750	0	252	500	500
Labs And Meds	3,433	4,025	2,856	10,000	10,000
Outpatient Clinic Fees	124,129	127,226	112,133	135,000	135,000
Parent-Infant Development Fees	63,049	62,697	58,587	45,000	45,000
Residential Service Fees	296,476	328,553	310,494	338,000	338,000
Substance Abuse Counselor Fees	113,250	117,193	105,312	110,000	110,000
Subtotal - MHSADS	**$694,353**	**$735,547**	**$696,763**	**$735,000**	**$735,000**
PRCS					
Admission Charges	$817,214	$826,720	$819,359	$1,091,501	$1,148,058
After School Activity Fees	5,551,097	5,909,593	6,041,135	6,385,212	6,289,201
Cafeteria Sales	14,878	8,591	2,041	22,544	22,544
Community Center Fees	2,007,058	2,021,393	1,954,556	1,724,131	1,095,679
Daycare Fees	945,053	942,100	945,633	1,246,733	1,358,105
Group Event Fees	471,388	451,924	609,132	355,428	447,147
League Sports Fees	212,317	231,489	234,178	319,582	284,202
Preschool Fees	2,003,242	1,939,043	1,924,109	2,025,258	2,471,529
Recreation Fees	891,411	845,485	807,903	613,927	352,958
Respite Care Fees	336,876	330,298	392,927	319,270	326,636
Summer Camp Fees	1,545,840	1,664,958	1,676,832	2,407,335	2,397,875
Swimming Pool Fees	260,549	334,809	304,015	312,782	313,422
Tournament Fees	15,095	27,195	43,946	55,019	55,019
Transportation Fees - Group Events	78,026	86,539	81,450	114,013	114,013
Youth Sports User Fees	594,897	621,912	632,733	759,950	759,950
Subtotal - PRCS	**$15,744,940**	**$16,242,048**	**$16,469,949**	**$17,752,685**	**$17,436,338**
Other					
Administration Fees	$4,700	$13,089	$8,710	$0	$0
Case Management Fees	53,058	34,385	8,304	33,238	33,612
Collection Fees - Bad Checks	13,090	11,597	11,862	12,500	12,500
Collection Fees - Delinquent Taxes	253,370	233,578	644,634	180,000	180,000
Commonwealth's Attorney Fees	9,943	9,649	11,987	0	0
Commuter Bus Advertising	54,913	116,827	94,556	50,000	100,000
Commuter Bus Fares	7,652,415	8,121,085	8,592,937	9,345,232	8,594,820
Court Fine	244,307	333,315	311,939	250,000	250,000
DMV License Agent Commissions	95,066	139,148	158,551	153,000	0
Electric Vehicle Charging Service Fee	51	148	5,088	0	5,000
Emergency Service Fees	10,708	8,946	6,550	10,000	10,000
Freedom Of Information Fees	7,736	7,609	7,225	2,700	3,800
Hydrogeologic Fees	871	1,742	871	850	850
Well And Septic Evaluation Charges	2,090	3,520	3,740	5,300	5,300
Credit Card Fees	0	21,482	46,395	0	0
Sale - Cartographic Maps	1,815	1,655	2,213	1,500	1,500
Sale - Digital Data	9,214	9,092	10,261	10,000	9,000
Sale - Maps Plats Surveys	503	50	69	300	300
Sale - Publication	32,062	30,17	21,720	44,000	44,000
Subtotal - Other	**$8,445,913**	**$9,097,08**	**$9,947,612**	**$10,098,620**	**$9,250,682**

Other Local Sources of Revenue

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.

Miscellaneous Revenue	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Donations - Private Sources	$258,789	$167,316	$137,005	$63,570	$32,635
Donations - Other Organizations	0	0	0	1,000	26,000
Sale Of Land	0	21,502,142	0	0	0
Sale Of Machinery & Equip.	0	21,355	37,128	0	0
Rebate - Recycled Paper	69,586	34,834	0	0	0
Solar Renewable Credits	1,970	629	2,072	2,000	2,000
Rebate - Other	36,851	148,282	159,350	100,000	120,000
Discount Taken	0	3,118	0	0	0
Insurance Recovery	8,317	4,802	0	0	0
Overpayment Refund	3,192	(5,711)	2,522	0	0
Payments For Property Damage	11,040	689	1,900	0	0
Primary Fees	706	0	0	0	0
Other Misc Revenue	268,141	208,023	211,598	129,945	32,685
Total - Miscellaneous Revenue	**$658,591**	**$22,085,479**	**$551,575**	**$296,515**	**$213,320**

Miscellaneous Revenue

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

Recovered Costs	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Extraditions Of Prisoners	$45,294	$38,928	$49,893	$85,000	$85,000
Housing Prisoners - Fed	83,690	53,285	21,691	85,000	5,000
Housing Prisoners - State	537,986	793,331	829,438	660,000	750,000
Medical Co-Payments	12,037	38,256	11,023	37,000	37,000
Prisoners Keep	0	81,095	94,478	108,000	85,000
Room & Board Work Release	93,689	85,749	77,913	90,000	78,000
Medicaid Reimbursements	4,626,926	4,483,505	4,400,132	5,343,030	5,343,030
Comprehensive Services Act	10,108	66,848	34,627	69,000	69,000
Charges By Other Insurance	355,015	483,966	543,492	451,500	451,500
Friendship House Food Unit	8,498	7,292	591	14,000	14,000
Juvenile Detention - Contract	60,225	100,380	0	88,330	88,330

Other Local Sources of Revenue

Recovered Costs (continued)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Juvenile Detention - Per Diem	42,020	96,360	71,797	75,000	57,764
Loudoun Hospital	19,369	12,619	17,269	13,000	13,000
MHSADS Services	19,563	37,753	65,865	35,000	35,000
Soil & Water Conservation District	320,383	350,921	386,035	391,973	428,715
PRCS Facility Supervisors	158,558	198,551	218,274	89,575	89,575
Protective Services	469,308	585,234	561,058	500,000	500,000
Miscellaneous Recoveries	436,102	710,117	1,092,876	1,535,699	803,101
Total - Recovered Costs	**$7,298,772**	**$8,224,190**	**$8,476,452**	**$9,671,107**	**$8,933,020**

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 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Transfers from General Fund	$12,958	$0	$0	$0	$0
Transfers from/to Gen Fund - Local Match	0	0	0	0	0
Transfers from CSA Fund	183,000	183,000	4,057,239	183,000	183,000
Transfers from TOT Fund	862,717	699,049	391,597	383,047	398,220
Transfers from Animal Trust Fund	15,440	35,771	10,000	0	0
Transfers from Transport. District Fund	2,502,424	2,221,592	4,812,664	9,619,968	9,259,260
Transfers from EMS Transp Reimb Fund	0	0	117,407	257,618	0
Transfers from Capital Improv. Fund	4,558,053	4,613,867	5,854,505	5,851,093	5,867,580
Transfers from Debt Svc Fund	866,302	435,854	138,658	180,000	125,110
Transfers from Self-Insurance Fund	10,032,012	0	0	0	0
Transfers from School CIP Fund	32,240	0	0	0	0
Use of Prior Year Fund Balance	0	0	0	63,633,993	27,134,550
Total - Other Financing Sources	**$19,065,145**	**$8,189,133**	**$15,382,070**	**$80,108,720**	**$42,967,720**

Other Financing Sources

- ***Description*** – Other Financing Sources is revenue derived 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 2017 budget authorizes $42.97 million to be transferred from other funds into the General Fund during the fiscal year.
- ***Administration*** –Fund transfers are approved by the Board of Supervisors when adopting the final budget.
- ***Supplemental Information*** – The CSA Fund refers to the 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 School CIP Fund refers to the Loudoun County Schools Capital Improvement Fund.

Commonwealth Aid

Commonwealth Aid	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
State Non Categorical Aid-Unrestricted	$56,934,647	$56,739,029	$57,315,177	$56,871,700	$56,971,700
State Shared Expenses-Unrestricted	14,292,696	15,520,166	15,298,108	15,114,190	15,167,080
State Categorical Aid - Unrestricted	-	3,306,529	3,222,665	2,921,050	2,864,680
State Categorical Aid - Restricted	11,683,180	8,702,192	8,422,860	8,762,530	9,552,230
Total - Commonwealth Aid	**$82,910,523**	**$84,267,916**	**$84,258,811**	**$83,669,470**	**$84,555,690**

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 2016, the State's contribution reduces the personal property tax on qualifying vehicle value by 43 percent. This aid category also includes revenue from a State-imposed 4 percent tax on daily vehicle rentals in Loudoun, a 3 percent tax on the filing of mobile home titles, and half of the revenue collected by Loudoun's Clerk of the Circuit Court for the filing of deeds of real property. State Shared Expenses – Unrestricted is revenue provided by the State Compensation Board to partially fund the operation of county offices established in the State Constitution (i.e., Commissioner of the Revenue, Treasurer, Clerk of the Circuit Court, Sheriff, and the Commonwealth's Attorney).

Federal Aid

Federal Aid - Total	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
Federal Non Categorical Aid-Unrestricted	$6,050	$3,199	$2,913	$1,800	$1,800
Federal Categorical Aid - Restricted	5,531,608	6,383,019	6,411,429	4,645,190	4,786,120
Total - Federal Aid	**$5,537,658**	**$6,386,218**	**$6,414,342**	**$4,646,990**	**$4,787,920**

Federal Aid

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

Tax Exemptions By Board Action

A 2002 amendment to the State Constitution, effective January 1, 2003, directed localities to determine or designate which organizations are exempt from local property taxes. Prior to 2003, the General Assembly granted tax exempt status, and any existing tax exemptions granted by the General Assembly remain in place. In October 2008 the Board of Supervisors imposed a moratorium on new applications for tax exemption "by designation", but the Board lifted the moratorium on December 4, 2013.

The table below shows the current list of organizations granted tax-exempt status by the Board of Supervisors, along with current assessments and associated revenue impacts.

ENTITY	REAL PROPERTY		PERSONAL PROPERTY		TOTAL
	2016 Assessment	Foregone Revenue	2016 Assessment	Foregone Revenue	TY 2016 Foregone Revenue
Air Force Retired Officers Community	$92,216,190	$1,055,875	$1,373,479	$57,686	$1,113,561
American Water Resources Association	N/A	N/A	$7,964.00	$334	$334
ARC of Loudoun	N/A	N/A	$21,856.00	$918	$918
Archaeological Conservancy	$215,500	$2,467	N/A	N/A	$2,467
Between the Hills Community Association, Inc.	$402,350	$4,607	N/A	N/A	$4,607
Birthright of Loudoun County	N/A	N/A	$645	$27	$27
Boulder Crest Retreat for Military and Veteran Wellness	$2,834,500	$32,455	$162,148	$6,810	$39,265
Christian Service Charities, Inc.	$838,440	$9,600	$20,467	$860	$10,460
Endependence Center of Northern Virginia	N/A	N/A	$671	$28	$28
Equine Rescue League Foundation	$435,730	$4,989	N/A	N/A	$4,989
Evelyn Alexander Home for Animals Foundation, Inc.	N/A	N/A	$42,217	$1,773	$1,773
Faith and Family Foundation, Inc.	$1,650,260	$18,895	N/A	N/A	$18,895
Friends of Homeless Animals, Inc.[6]	$1,136,960	$13,018	$21,590	$907	$13,925
Home School Foundation	N/A	N/A	$3,355	$141	$141
Howard Hughes Medical Research Institute	$164,826,490	$1,887,263	$189,169,412	$763,211	$2,650,474
Integrated Justice Information Systems Institute Inc.	N/A	N/A	$23,277	$978	$978

[6] According to the Virginia State Corporation Commission, Friends of the Animal Shelter and Guardians of Homeless Animals, Inc. changed to Friends of Homeless Animals, Inc. May 18, 2006.

Tax Exemptions By Board Action

ENTITY	REAL PROPERTY		PERSONAL PROPERTY		Total
	2016 Assessment	Foregone Revenue	2016 Assessment	Foregone Revenue	TY 2016 Foregone Revenue
Jack Kent Cooke Foundation	$8,230,570	$94,240	$347,207	$14,583	$108,823
Journey Through Hallowed Ground Partnership	$373,480	$4,276	$12,609	$530	$4,806
Life Line, Inc.	$821,750	$9,409	$5,766	$242	$9,651
Loudoun Cares	$1,223,800	$14,013	$1,984	$83	$14,096
Loudoun Community Health Center	$8,635,820	$98,880	$246,389	$10,348	$109,228
Loudoun County Transportation Association	$4,079,010	$46,705	N/A	N/A	$46,705
Loudoun Habitat for Humanity[7]	$534,940	$6,125	$13,800	$580	$6,705
Loudoun Therapeutic Riding Foundation, Inc.	N/A	N/A	$49,137	$2,064	$2,064
Margaret Paxton Memorial for Convalescent Children	$1,500,200	$17,177	N/A	N/A	$17,177
Mobile Hope Association	N/A	N/A	$17,890	$751	$751
Northern Virginia Dental Clinic, Inc.	N/A	N/A	$28,973	$1,217	$1,217
Oatlands, Inc.	$1,778,480	$20,364	N/A	N/A	$20,364
Prison Fellowship Ministries Foundation	$25,653,860	$293,737	N/A	N/A	$293,737
Prison Fellowship Ministries International	N/A	N/A	$300,958	$12,640	$12,640
Sterling Playmakers	$298,820	$3,421	N/A	N/A	$3,421
Unison Preservation Society, Inc.	$268,670	$3,076	N/A	N/A	$3,076
Virginia Regional Transportation Association[8]	$1,562,020	$17,885	$8,006,101	$336,256	$354,141
Virginia Rides	N/A	N/A	N/A	N/A	$0
Total	**$319,517,840**	**$3,658,479**	**$199,877,895**	**$1,212,967**	**$4,871,447**

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 2015, the total assessed value of all tax-exempt real property in the County amounted to $6.02 billion.

[7] This organization continuously purchases and sells parcels in the normal course of business. Therefore, during the time period of ownership said parcels are exempt. Upon sale they become taxable. These figures are valid for May 16, 2016.

[8] Building constructed in 2014 on parcel 487-15-812-000. According to the Virginia State Corporation Commission, Virginia Regional Transportation Association changed to Virginia Regional Transit on December 18, 2006.

School Revenue Fund

Local Funding	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted
General Fund Transfer	$532,009,794	$553,615,482	$600,769,592	$658,554,107	$694,787,619
County VRS Reserve[9]	10,000,000	0	0	0	0
Rebates & refunds	146,882	114,690	29,724	200,000	200,000
Sales of textbooks	50,933	41,799	17,151	45,000	45,000
E-Rate reimbursement	1,071,998	1,511,000	1,393,899	1,500,000	1,500,000
Tuition	1,414,767	666,005	1,461,020	2,070,000	1,536,200
Use of buildings	1,263,013	1,461,723	1,043,552	1,260,000	1,680,981
Athletic, parking and AP test fees	2,460,485	2,394,037	3,054,784	2,625,000	2,952,030
Hughes Foundation	1,319,206	1,190,335	1,117,451	1,000,000	1,000,000
PAVAN[10]	18,201	18,000	18,000	18,800	18,800
Local grants and contributions	0	0	0	0	0
Sales of equipment & supplies	364,018	363,496	215,973	325,000	365,000
Miscellaneous	1,232,843	2,399,916	1,957,421	3,108,748	1,789,328
Total Local Funding	***$551,352,140***	***$563,776,483***	***$611,078,565***	***$670,706,655***	***$705,874,958***
Commonwealth Funding					
Sales tax	$59,649,603	$61,962,962	$67,220,233	$71,092,778	$78,197,460
Basic aid	137,802,559	139,521,440	150,446,393	153,552,011	168,603,664
Fringe benefits	21,588,023	22,409,815	26,994,557	27,312,596	30,733,047
Textbooks	2,624,788	2,724,706	3,062,991	3,158,560	3,196,237
Special education	16,322,652	17,065,469	17,658,114	18,120,194	19,690,736
Vocation education	1,287,091	1,336,087	1,450,257	1,345,884	1,152,489
Additional Assistance VRS, Inflation, Pre-sch	2,059,168	2,141,738	0	0	0
Salary supplement	322,500	325,000	0	0	2,478,474
SOL materials/training[11]	194,697	205,384	228,265	237,652	262,086
Technology plan	3,248,129	1,071,093	3,916,612	2,353,000	2,444,400
Other	8,263,448	12,491,479	10,733,214	$13,510,659	15,001,662
Total Commonwealth Funding	***$253,362,658***	***$261,255,173***	***$281,710,635***	***$290,683,334***	***$321,760,255***
Federal Funding					
Title I	$1,369,281	$1,276,855	$1,421,760	1,206,144	1,683,621
Head Start	790,978	786,016	933,182	800,000	1,566,378
Handicapped Education	9,652,825	8,669,653	7,869,316	9,445,000	9,651,201
Federal Stabilization	0	0	0	0	0
Other	2,843,648	2,259,714	2,057,931	3,903,594	3,818,583
Total Federal Funding	***$14,656,732***	***$12,992,238***	***$12,282,190***	***$15,354,738***	***$16,719,783***
Other Financing Sources[12,13]	***$19,926,000***	***$10,000,000***	***$15,000,798***	***$15,000,000***	***$17,000,000***
Total School Fund[14]	***$839,297,530***	***$848,023,894***	***$920,072,189***	***$991,744,727***	***$1,061,354,996***
General Fund Transfer as a % of School Fund Revenue	***63.40%***	***65.30%***	***65.30%***	***66.40%***	***65.50%***

[9] VRS reserve fund established from FY 2010 fund balance to anticipate the increase in state-mandated expense.

[10] PAVAN (Performing and Visual Arts Northeast) is a consortium for which Loudoun County Public Schools serves as fiscal agent.

[11] SOL = Standards of Learning.

[12] Includes funding for school bus and vehicle leases.

[13] FY 2013: $9.9 million bus and vehicle lease and $10.0 million use of fund balance. FY 2017 includes $7 million use of fund balance.

[14] The sum of the school revenue components may not equal the Total School Funding due to rounding.

School Revenue Fund

School Revenue Fund

- ***Description*** **–** The above table shows the various sources of annual operating funds for the Loudoun County Public School System, as appropriated by the Board of Supervisors. The School System receives funds from the County, the State, and the Federal Government. The County provides approximately two-thirds of the annual funding for the School System.
- ***Administration*** **–** The School Superintendent first presents a proposed budget to the Loudoun County School Board. The School Board may adopt or modify the Superintendent's revenue proposal, including the General Fund Transfer amount. The Board of Supervisors must appropriate the General Fund Transfer from the County to the School System, and the Board of Supervisors may or may not fully fund the School Board's request.
- ***Supplemental Information*** **–**Between September 2000 and September 2015, enrollment in Loudoun County Public Schools increased by 140 percent from 31,804 students to 73,461, an average annual growth rate of 6.0 percent or 2,964 students. This enrollment growth necessitated construction and operation of 44 new schools. Over the next five years, the School Board's Adopted FY 2017-2022 Capital Improvement Program anticipates annual enrollment growth averaging approximately 2.0 percent or 1,578 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 2017 General Fund Revenue presented here assumes that the U.S. economy will continue to expand in 2016 and 2017 with real Gross Domestic Product increasing at between 2.0 and 2.5 percent annually. This rate of growth is at the upper end of the annual rates of expansion for the four prior years which ranged from 1.5 to 2.4 percent. During 2015 the U.S economy continued to add jobs at a healthy pace, despite employment losses in the domestic oil industry occasioned by the sustained reduction in oil prices that began in mid-2014. Sales of new cars and trucks were robust, and there was a modest pickup in new home construction. However, in August and again in January 2016, financial markets experienced episodes of increased price volatility which many analysts attributed to concerns about future economic growth, especially with regard to China and to other developing economies.

The adopted FY 2017 revenue forecast also assumes that Loudoun's economy will continue to expand in 2016 and 2017, as it has for the past several years. However, the economy of the Washington, DC region, which includes Loudoun, experienced a lower rate of employment and income growth during 2014 than the rate experienced nationwide. These developments coincided with reductions in Federal Government discretionary spending (i.e., sequestration occasioned by the Budget Control Act of 2011) which is a significant portion of the region's economy. Federal spending has now stabilized, and available employment data from 2015 indicates that the rate of employment growth in the region is again accelerating, including jobs in the relatively highly compensated "Business and Professional Services" category. This budget assumes that the regional economy will continue to grow and become less dependent on federal spending as a source of growth.

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 2017 (July 1, 2016 to June 30, 2017) forecast combines the forecasts for Tax (Calendar) Year 2016 and Tax (Calendar) Year 2017.

Forecast Discussion and Analysis

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 2016 and 2017.

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

Real property taxes are paid by owners of residential, commercial/industrial, and agricultural property. The following table shows the assessed valuations of real property within the County (exclusive of Public Service property, both real and personal, valued at $1.9 billion on January 1, 2015). Valuations are shown as of January 1 for each calendar year or tax year (TY) since State law requires that assessed values for property taxation be as of that date. The table also shows the estimated contributions of property revaluation (or property appreciation) and new development to the change in assessed value. During TY 2015, the value of real property is estimated to have increased by nearly $2.4 billion or 3.7 percent. This change in value is below that experienced during TY 2013 ($4.8 billion or 8.3 percent) and TY 2014 ($3.8 billion or 6.1 percent). This decline is attributable to both a reduced dollar volume of residential construction and a lower rate of price appreciation for existing residential properties. (Preliminary numbers of residential building permits issued in 2015 show single-family detached homes—the largest segment in terms of value--down 12 percent versus 2014, townhomes flat, and multi-family units up 48 percent. In TY 2015, both the rate of appreciation and the pace of new development of commercial/industrial property increased compared to TY 2014.

Real Property Class	Assessed Value ($ Billions) Jan 1, 2015	Jan 1, 2016[15]	Value $ Change	Value % Change	Equalized % Change	Develop. % Change
Residential- SF+Condo	$50.7	$52.1	$1.4	2.8%	-0.3%	3.1%
Commercial & Industrial[16]	$14.4	$15.4	$1.0	6.9%	1.8%	5.1%
Agricultural[17]	$1.6	$1.6	$0.0	2.4%	1.1%	1.2%
Total Taxable	**$66.7**	**$69.1**	**$2.4**	**3.7%**	**0.2%**	**3.5%**

The change in value due to revaluation is also referred to as the "equalized change". The equalized change in value is the result of market forces as buyers and sellers of properties agree to sale prices 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 2015 is 3.5 percent overall and 3.1 percent for the residential class. The equalized percentage change for all property classes combined was an estimated 0.2 percent[18] in TY 2015. The $1.135 rate prevailing in 2015 constituted the "equalized tax rate" for 2016 (i.e., the rate that would yield the same amount of revenue in 2016 from properties in existence in 2015). Because, the overall rate of real property appreciation during 2015 was so small, no reduction in the tax rate for 2016 is needed to maintain a constant average real property tax bill. If overall appreciation in 2015 had been 2.0 percent, the 2016 equalized rate would have been 2 percent below the existing tax rate.[19] The graph below shows the history of Loudoun's real property tax rate along with the associated tax bill of the average homeowner having a fully completed dwelling on January 1 of each year.

[15] Source: Commissioner of the Revenue's Assessment Summary (1/26/2016)

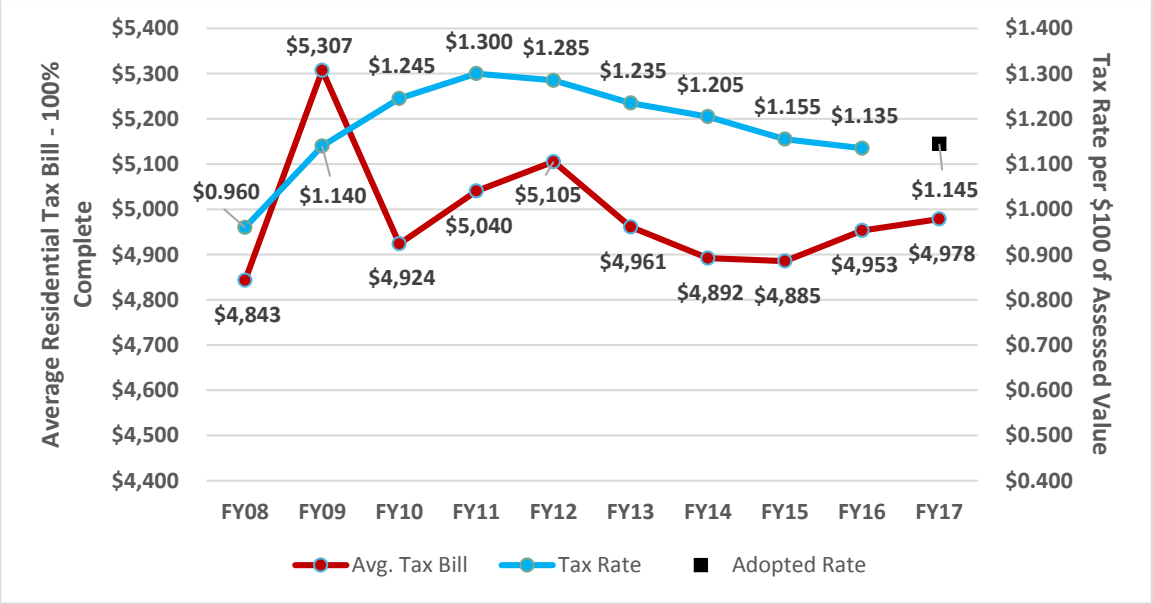
[16] Includes apartments. Jan. 1, 2016 value includes $272.5 million of former Verizon-MCI Ashburn campus (now Ashburn Commons, LLC) previously subject to SCC assessment as public service company property.

[17] Taxable value is land use value, not fair market value.

[18] 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).

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

Forecast Discussion and Analysis



The graph shows the adopted tax rate for FY 2017 of $1.145. The 1-cent increase in the real property tax rate in conjunction with the small year-to-year decline in average residential property value results in a 2016 tax bill for the average existing home in Loudoun that is $25 or 0.5 percent greater than the average tax bill for the prior year.

Personal Property Taxes

The table 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% 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 three fiscal years, "Computer Equipment" revenue has increased by more than 20 percent over the previous year. This forecast assumes growth in 2016 and 2017 of approximately 15 percent. Although the County can track new data center construction through the zoning and building permit process, it is more difficult to estimate the pace at which new data center space is being filled with equipment.

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%, 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 2016, the percentage in Loudoun is 43%. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.

FY 2017
Adopted

General Government Administration

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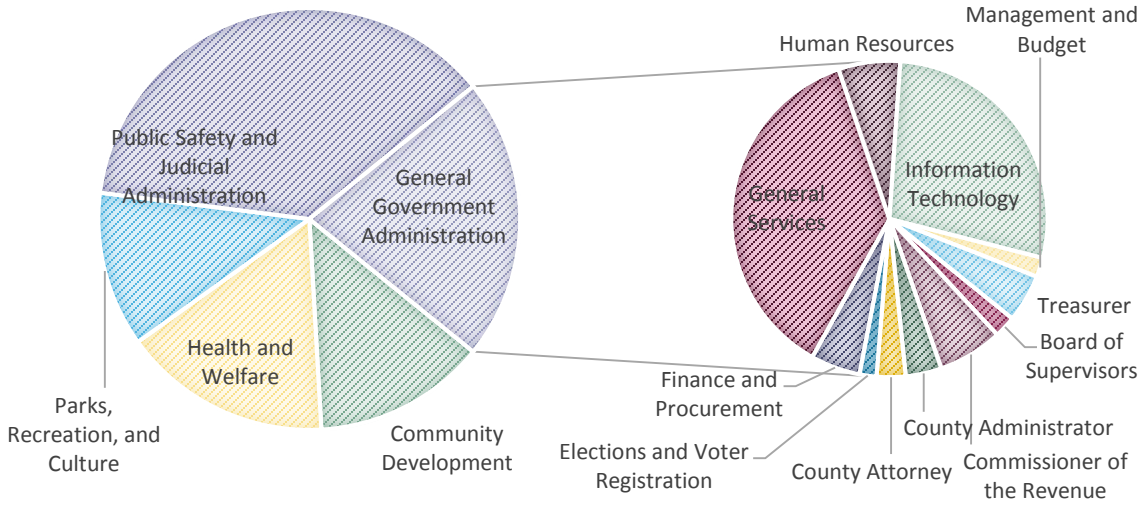
GENERAL GOVERNMENT ADMINISTRATION SUMMARY

FY 2017 ADOPTED EXPENDITURES



Department	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Board of Supervisors	$2,206,127	$2,181,484	$2,308,841	$2,308,841
Commissioner of the Revenue	5,901,885	6,514,363	6,809,413	7,000,955
County Administrator	3,324,841	3,720,531	3,786,823	3,888,194
County Attorney	3,162,034	2,856,474	3,404,530	3,128,369
Elections and Voter Registration	2,300,499	1,793,032	1,787,747	1,830,469
Finance and Procurement	4,649,771	5,120,712	5,223,110	5,365,341
General Services	34,174,534	33,279,653	37,777,561	40,484,498
Human Resources	6,013,560	6,448,762	6,495,687	6,624,225
Information Technology	22,281,838	26,145,277	28,702,432	29,224,291
Management and Budget	1,753,740	1,911,701	2,035,363	2,091,514
Treasurer	4,828,589	4,756,623	5,024,839	5,117,235
Total	**$90,597,419**	**$94,728,613**	**$102,992,619**	**$107,063,932**

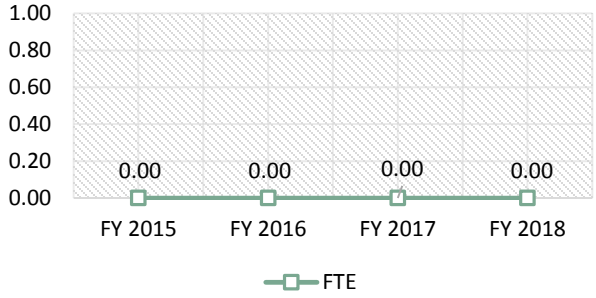
BOARD OF SUPERVISORS

Loudoun County is governed by a nine-member Board of Supervisors. The Chairman of the Board of Supervisors is elected by the voters at-large while the other supervisors are elected from each of eight election districts in the County. All nine members serve concurrent four-year terms.

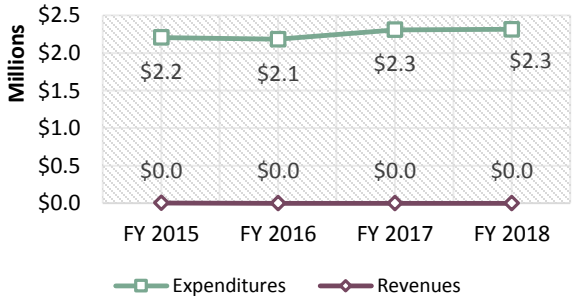
The Board of Supervisors sets County policies, adopts ordinances, appropriates funds, approves land rezoning, and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled meetings throughout the year to carry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

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

Staffing Trends



Expenditures/Revenues History



Board of Supervisors

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$1,534,683	$1,653,082	$1,678,767	$1,678,767
Operating and Maintenance	671,444	528,402	630,074	630,074
Total - Expenditures	**$2,206,127**	**$2,181,484**	**$2,308,841**	**$2,308,841**
Revenues				
Charges for Services	$2,914	$0	$0	$0
Total - Revenues	**$2,914**	**$0**	**$0**	**$0**
Local Tax Funding	**$2,203,213**	**$2,181,484**	**$2,308,841**	**$2,308,841**

Each district budget is allocated $120,597 per fiscal year to provide personnel and operating and maintenance funds for district activities. The Chairman is allocated $161,000 per fiscal year. Additionally, the Corporate Board budget includes dues for professional memberships: Virginia Association of Counties ($77,782), Virginia Municipal League ($27,721), National Association of Counties ($2,873), and the High Growth Coalition ($5,250), as well as funds for other expenses like audits. In addition, the Corporate Board budget is responsible for funding the salaries of board members, and health benefits for members and their district aides.

The FY 2017 Adopted Budget for the Board of Supervisors includes an increase in local tax funding of $127,357. Personnel expenditures increased by $25,685 due to an increase in health insurance rates and anticipation of newly elected board member fringe benefit selections. Operating and maintenance expenditures increased by $101,672 due to increased cost of planned internal audits.

FY 2018 Outlook

The FY 2018 Projected Budget for the Board of Supervisors is projected to remain the same as the FY 2017 Adopted Budget.

OFFICE OF THE COMMISSIONER OF THE REVENUE

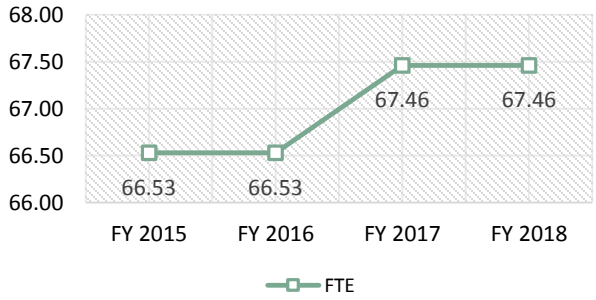
The Commissioner of the Revenue is a locally-elected Constitutional Officer whose tax assessment duties are mandated by the Code of Virginia and local ordinance. The Commissioner is elected at-large, serves a four-year term and provides direct service to all Loudoun residents and business owners on an annual basis. As the Chief Tax Assessing Officer of Loudoun County, the Commissioner of the Revenue and his staff are responsible for the County's top three locally administered sources of revenue: real estate, personal property, and business license taxes. After completing the property assessment process, the Commissioner's Office forwards to the Treasurer's Office, and the County's seven incorporated towns, the assessment information necessary for their use in preparing tax bills.

In addition to mandated duties, the Commissioner of the Revenue's Office assists the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses on the tax advantages of a Loudoun location. The Office evaluates the fiscal impact of proposed legislative changes to taxes administered by the office and their effect on Loudoun citizens and businesses.

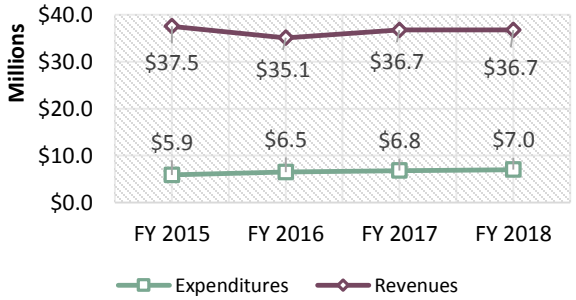
Office of the Commissioner of the Revenue's Programs

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

Staffing Trends



Expenditures/Revenues History



Office of the Commissioner of the Revenue

FY 2016 Highlights

The Office of the Commissioner of Revenue continues to be impacted by population growth as workload increases by approximately 300 parcels and 4,000 vehicles per month. Office workload is also impacted by continued growth in the data center industry. In Tax Year 2016, the new Stone Spring Hospital Center (opened in December 2015) will be fully assessable and Verizon's Ashburn campus will be locally assessed rather than valued by the Virginia State Corporation Commission.

The Office of the Commissioner of the Revenue coordinates with County Attorney's Office as bankruptcy, appeals, and litigation issues dictate. In FY 2016, the Office worked closely with the County Attorney's Office to successfully defend in court a significant challenge to hotel valuations.

Over the past several fiscal years, the Office's DMV Select services workload has continued to increase. The Office processed over 45,000 transactions in 2015, which is an increase of over 500 percent since the Office began providing DMV Select services in 2006. A Virginia Joint Legislative Audit and Review Commission study showed decreasing workload in local full-service state DMV offices, and a proportional increase in the Office's Sterling and Leesburg office locations. When the Purcellville DMV Select closed unexpectedly beginning in January 2016, the Office saw another increase in transactions.

The Commissioner of the Revenue performed a workplace climate study that evaluated how current employees feel about their jobs, office environment and general workplace conditions. The study led to the creation of an Operations Manager position from an existing vacant position to help evaluate workload data and processes in order to allocate resources in the most efficient manner. Given the size and complexity of the County's multimillion dollar tax exemption programs including Tax Relief for the Elderly and Disabled, Land Use Assessment, and property tax exemptions by classification and designation, the Commissioner of Revenue also created a Tax Exemptions and Deferral division to oversee these programs.

During FY 2016, the Office began testing and implementing the tax relief and tax compliance modules within the County's new tax assessment and collection software, which went live in July 2015.

Office of the Commissioner of the Revenue

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$5,226,533	$5,909,288	$6,172,394	$6,357,566
Operating and Maintenance	675,352	605,075	637,019	643,389
Total – Expenditures	**$5,901,885**	**$6,514,363**	**$6,809,413**	**$7,000,955**
Revenues				
Other Local Taxes	$36,960,148	$34,545,400	$36,337,650	$36,337,650
Permits, Fees, and Licenses	101,974	100,000	100,000	100,000
Charges for Services	158,551	153,000	0	0
Intergovernmental - Commonwealth	326,905	306,023	306,023	306,023
Total – Revenues	**$37,547,578**	**$35,104,423**	**$36,743,673**	**$36,743,673**
Local Tax Funding	**$(31,645,693)**	**$(28,590,060)**	**$(29,934,260)**	**$(29,742,718)**
FTE	**66.53**	**66.53**	**67.46**	**67.46**

The Commissioner of Revenue anticipates increasing workloads as the population and overall number of parcels and vehicles located in the County continue to grow in FY 2017. From FY 2014 to FY 2015, vehicle personal property assessments grew by approximately 12,000 (net account growth), and is projected to consistently increase through FY 2018.

DMV Select service facility workload has increased by nearly 50 percent since FY 2014. As a result of the expanded workload, the Office requested additional staff (3.00 FTE) to maintain DMV Select service as a part of the FY 2017 budget process, but no staffing enhancement was awarded by the Board for this purpose. Although a convenient alternative to the full-service state DMV offices, the Commissioner of the Revenue's office does not have the necessary resources to continue to provide these non-mandated services in FY 2017. Consequently, effective July 1, 2016, the Office will discontinue offering DMV Select services.

The FY 2017 Adopted Budget includes funding in the amount of $46,000 and 0.93 FTE to create a new annual internship program. The 8-week internship program will employ up to 10 interns to perform field data collection and validation to ensure the accuracy of tax assessments. Interns will work 22.5 hours per week and will assist regular staff with the growing workload. Employing additional staff during the summer months will allow the Office to complete substantial field work during warmer months, thus minimizing winter weather challenges. The internship program will also help the Office build interest in real estate appraisal positions that are usually difficult to fill industry-wide.

The FY 2017 Adopted Budget for the Commissioner of the Revenue's Office includes a decrease in local tax funding bin the amount of $1,344,200 due to an increase in Business, Professional and Occupational License (BPOL) tax revenue. Personnel expenditures increased by $263,106 due primarily to benefit changes, the approved 2.5 percent merit increase, and the addition of the summer internship program. Operating and maintenance increased by $31,994 due to increased funding for additional software licenses (MRIS). FY 2017 revenues are projected to increase by $1,792,250 due to expected additional revenue from BPOL Taxes.

Office of the Commissioner of the Revenue

Department Performance Measures

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

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Commissioner of the Revenue				
Objective: Prepare personal property assessment books by prescribed deadlines and ensure timely, uniform and thorough application of personal property tax.				
Personal property assessments	394,202	410,000	420,000	430,000
Objective: Effectively administer the County's tax relief program for the elderly and disabled, and complete tax relief application review process by established deadlines.				
Tax relief applications received and processed	2,480	2,700	2,800	2,900
Objective: Ensure timely, uniform, and thorough application of local business taxes. Assess business, professional, and occupational license tax and prepare business tangible personal property book by prescribed deadlines.				
Business license desk audits	533	400	400	400
Business license field audits	108	108	100	100
Business licenses issued	13,583	14,000	13,600	13,600
Business personal property desk audits	3,600	3,600	3,600	3,600
Business personal property field audits	69	70	70	70
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	2,473	2,100	2,500	2,500
Objective: Annually reassess all real property parcels and verify real property sales.				
Number of commercial parcels	6,826	7,100	7,100	7,100
Number of residential parcels	122,868	123,000	126,000	128,500
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	43,409	32,000	33,000	34,000
Objective: Respond to all requests for assessment reviews, BOE appeals and court cases.				
Net value change from BOE decisions (millions)	83	100	140	140
Net value change from office reviews (millions)	57	55	75	75
Number of BOE residential appeals	191	300	300	300
Number of commercial BOE reviews	211	170	200	200
Number of commercial office reviews	131	200	200	200
Number of residential office reviews	634	550	650	650
Objective: Meet State requirements for revalidations of all Land Use parcels every six years.				
Number of annual revalidations and inspections	1,907	1,600	2,200	2,200
Number of parcels enrolled in Land Use	5,043	5,100	5,100	5,100

Office of the Commissioner of the Revenue

FY 2018 Outlook

In FY 2018, the Commissioner of the Revenue anticipates continued growth in both commercial and residential development, particularly around planned Metrorail stations, resulting in additional parcels and buildings, vehicles, and businesses to be assessed.

The FY 2018 Projected Budget for the Office of the Commissioner of the Revenue includes an increase in local tax funding of $191,542. Personnel expenditures increased by $185,172, or 3 percent, and operations and maintenance increased by $6,370, or 1 percent. Revenues are held at the FY 2017 level for FY 2018.

FTE History

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

Department Programs

Program Descriptions

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

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

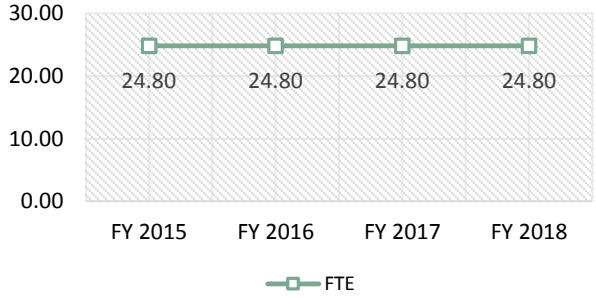
COUNTY ADMINISTRATOR

The County Administrator supports the Board of Supervisors in determining the strategic and policy direction for the County and manages the daily operations of County government. The Executive Management Program provides management oversight of departments and agencies under the direct control of the Board of Supervisors to ensure effective and efficient performance in compliance with County ordinances and regulations. In this capacity, the County Administrator serves as the Board's official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations. The Support to the Board Program provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program ensures coordinated and effective communication with the public about emergency situations, as well as general County government issues and services. This program also ensures that County staff are informed of issues impacting the County and manages constituent services, including coordinating responses to citizen inquires.

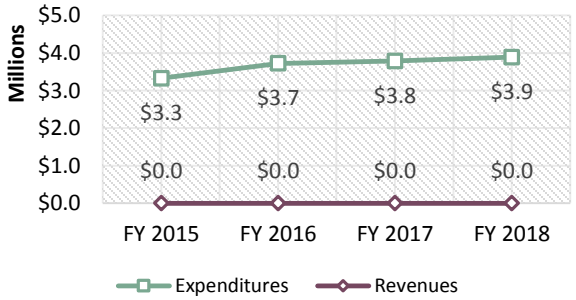
County Administrator's Programs

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

Staffing Trends



Expenditures/Revenues History



County Administrator

FY 2016 Highlights

During FY 2016, the Office of the County Administrator continued to assist the Board of Supervisors in completing their Strategic Plan. Current efforts and work related to the Strategic Plan will provide a framework for the new Board of Supervisors strategic initiatives (beginning in 2016). The Office of the County Administrator also continued its integral role in providing management oversight for the County's activities related to Phase II of the Dulles Corridor Metrorail Project. This project includes the Comprehensive Agreement for the Ashburn North Station Garage, land conveyance of the Ashburn North Station bus kiss and ride, Zoning Concept Plan Amendments for Moorefield Station and Loudoun Station, Silver Line Market Analysis and Best Practices Study, and the Silver Line Scenario Planning Study. The Office continued to support priority transportation initiatives to include direct involvement with the annual Northern Virginia Transportation Authority (NVTA) Funding Agreement, new road projects, and neighborhood traffic calming measures. The progress on strategic transportation projects has been significant as groundbreaking events were held for the Route 7/Belmont Ridge Interchange and the Route 7/Ashburn Village Boulevard Interchange. The Route 7 climbing lane project was completed and many other projects are fully underway. The Office of the County Administrator continues to provide oversight of financial and public safety initiatives. The Office was directly involved with the Capital Facilities and Apparatus Guidelines, financial audits for the Combined Fire and Rescue System, internal audits of the proffer fund, Comprehensive Services Act (CSA) audit, and risk assessment of the organization's needed to outline the FY 2017 audit plan. The Office also has been directly involved with the implementation of Phase 2 of the Enterprise Resource Planning (ERP) Project and the Loudoun Museum study.

During calendar year 2015, the Office of the County Administrator supported 75 meetings of the Board and its Standing Committees, providing over 90 packets for these meetings. In sum, these packets represent approximately 22,000 electronic pages. By providing these packets electronically, the Office of the County Administrator saved approximately $33,000 in printing costs. Also in calendar year 2015, the Office of the County Administrator directly responded to or coordinated the response of 139 Freedom of Information Act requests, supporting continued transparency of local government activities.

The Office of the County Administrator continues to coordinate countywide external and internal communication activities through its Public Affairs and Communications (PAC) Division. These activities routinely included coordinating outreach efforts on behalf of the Board of Supervisors and departments (i.e. organizing more than a dozen groundbreaking and ribbon cutting ceremonies). Division staff also successfully increased public and staff use of the County's Customer Relationship Management (CRM) tool, Loudoun Express Request (LEx), to promote the most convenient and efficient method for submitting requests for services. The Office collaborated with regional partners to coordinate communication during the World Police and Fire Games. PAC staff expanded use of the County's social media platforms and Alert Loudoun system, and promoted the County's website as a self-service resource in the community. Public Affairs and Communications staff produced and published an update on transportation projects to all households in Loudoun County. County Administration collaborated with the Departments of Information Technology and General Services to construct the new Dulles Conference Room, which provides the Board of Supervisors with additional televising options. PAC ensured all Board and Planning Commission meetings were televised, webcasted, and archived on the County's website.

County Administrator

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,915,681	$3,214,359	$3,175,180	$3,270,435
Operating and Maintenance	409,160	506,172	611,643	617,759
Total – Expenditures	**$3,324,841**	**$3,720,531**	**$3,786,823**	**$3,888,194**
Revenues				
Charges for Services	$164	$0	$0	$0
Total – Revenues	**$164**	**$0**	**$0**	**$0**
Local Tax Funding	**$3,324,677**	**$3,720,531**	**$3,786,823**	**$3,888,194**
FTE	**24.80**	**24.80**	**24.80**	**24.80**

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 2017. 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.

The Public Affairs and Communications, a division of the County Administrator's Office, will continue to support ongoing expansion efforts of the County's Alert Loudoun tool, which is expected to see a drastic increase in subscribers; from 58,492 in 2015 to 94,000 in 2016. In addition, the Division will coordinate the implementation of various new communication projects that will benefit the both the organization itself and the general public through increased efficiencies and improved service to the public by modernizing the County's communication tools and practices

The FY 2017 Adopted Budget for County Administration includes an increase in local tax funding of $66,292. Personnel expenditures decreased by $39,179 primarily due to a technical adjustment that reallocated funding for the state lobbyist contract to operating and maintenance. Operating and maintenance expenditures increased by $105,471 due to the technical adjustment referenced above.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Executive Management				
Objective: Provide County Services that meet the needs of citizens and demonstrate value for their tax dollars.				
Percentage of residents satisfied with County services[1]	91%	n/a	92%	n/a
Residents satisfied with overall value for their tax dollars	80%	n/a	80%	n/a
Objective: Provide meeting materials and action summaries to Board, staff, and public reflecting actions and background information in a timely manner.				
Number of packets prepared for business meetings, public hearings, and special meetings	39	45	42	42
Number of standing committee and ad hoc committee meeting packets prepared	38	35	32	32
Objective: Oversee Freedom of Information Act (FOIA) policy and process, and provide response to FOIA requests within mandated deadlines.				
Number of FOIA requests coordinated by County Administration	139	130	140	140
Public Affairs and Communication				
Objective: Increase use of government access channel to inform residents through video programming.				
Hours of live broadcast on the government cable channel	404	350	350	350
Objective: Continue to increase the usage of the County website and social media platforms as the primary source of information for residents.				
Website visits (in millions)	18	5	5	5

FY 2018 Outlook

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 (PAC) has expressed a need to modernize the County's communications tools and practices. PAC identified emergency communication and transportation as areas that require Public Information Officer's (PIO) to meet the current demand for services, including evaluating those area's protocols and procedures to inform future communication strategies and improvements. PAC anticipates that the critical communication areas involve emergency communication and transportation initiatives, thus the Department may request additional resources in FY 2018 to help with these improvement processes and to expedite

[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.

implementation of communication tools and projects intended to enhance the County's overall efforts in public affairs and communications.

The FY 2018 Projected Budget for the Office of the County Administrator includes an increase in local tax funding in the amount of $101,371. Personnel expenditures increased by $95,255 or 3 percent, and operations and maintenance increased by $6,116 or 1 percent.

FTE History

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

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Executive Management	$1,786,014	$1,802,727	$1,949,567	$2,005,330
Support to the Board	735,060	907,863	844,220	863,824
Public Affairs and Communications	803,767	1,009,941	993,036	1,019,040
Total – Revenues	**$3,324,841**	**$3,720,531**	**$3,786,823**	**$3,888,194**
Revenues				
Executive Management	$0	$0	$0	$0
Support to the Board	164	0	0	0
Public Affairs and Communications	0	0	0	0
Total – Revenues	**$164**	**$0**	**$0**	**$0**
Local Tax Funding				
Executive Management	$1,786,014	$1,802,727	$1,949,567	$2,005,330
Support to the Board	734,896	907,863	844,220	863,824
Public Affairs and Communications	803,767	1,009,941	993,036	1,019,040
Total – Local Tax Funding	**$3,324,677**	**$3,720,531**	**$3,786,823**	**$3,888,194**
FTE				
Executive Management	8.00	8.00	11.00	11.00
Support to the Board	10.00	9.00	6.00	6.00
Public Affairs and Communications	6.80	7.80	7.80	7.80
Total – FTE	**24.80**	**24.80**	**24.80**	**24.80**

County Administrator

Program Descriptions

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

- The Executive Management program exercises daily management and supervision of all County operations, which are organized in the functional areas of Community Development, Community Services, Public Safety, and Finance/Internal Operations. This includes executive oversight on the implementation of County policies and regulations. The County Administrator serves as the Chief Administrative Officer of the County Government and is directly accountable to the Board of Supervisors. This program provides leadership and strategic direction of County operations from overall service initiatives and strategic positioning of departments to hiring of key leadership positions within the organization. This program also leads the countywide emergency preparedness function in coordination with regional planning and response activities. The Office works proactively to manage the County's finances and expenditures, which has resulted in a AAA credit rating from all three major rating agencies. The County Administrator and his staff work closely with other Loudoun County entities, the business community, Chamber of Commerce, Economic Development Advisory Commission, health and human service providers, and similar groups, to share knowledge and resources.
- 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 the support 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 FOIA requests, maintains a centralized database of requests, and provides training on matters related to FOIA.
- The Public Affairs and Communications program coordinates external and internal communications, as well as, constituent services activities. The program strives to connect Loudoun County residents and communities with information about their government's services, operations, and policies. The Public Affairs program manages the County's Customer Relationship Management (CRM) tool, known as Loudoun Express Request (LEx), operates the County's main telephone line and information desk, and coordinates the use of the Government's public spaces. The Public Affairs program manages the County's Accessibility Services which provides access to County programs and services for the Limited English Proficiency (LEP) population as well as for people who have disabilities by ensuring compliance with the Americans with Disabilities Act (ADA). Activities include coordinating and administering contract services for translation and interpretation, facilitating requests for accommodations from all County departments, and organizing training for front-line staff. The Communications Program serves as the County's primary information sources for large-scale emergencies. This is accomplished by coordinating and disseminating public information that increases awareness of all types of hazards before, during, and after emergencies. This program also addresses media relations, which includes fielding and responding to media inquiries, developing the County's messages and coordinating news releases, media monitoring, and news conferences. The Communications Program also administers the County's primary online communication tools, including the County's website, employee intranet, and social media platforms. The Program manages the County cable channel, which includes the broadcasting of Board of Supervisors and Planning Commission meetings. Communications plays a central role in employee communications by disseminating information to County employees through various channels to maintain an informed and motivated workforce.

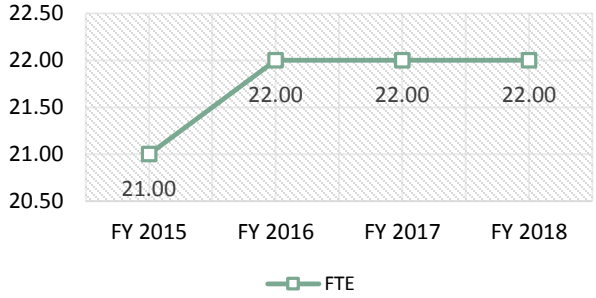
COUNTY ATTORNEY

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

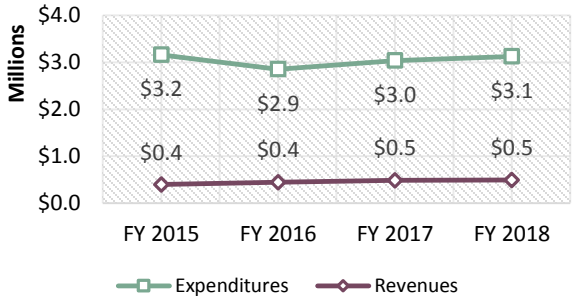
County Attorney's Programs

Legal Counsel	Advises the County boards, commissions, agencies and officials; represents the County in judicial proceedings and before administrative agencies; and provides legal services in transactional matters involving the County.
Land Development	Provides legal support and oversight for transactional matters involving the County including the acquisition or conveyance of real estate interests by the County.

Staffing Trends



Expenditures/Revenues History



County Attorney

FY 2016 Highlights

The County Attorney's Office experienced significant workload increases, especially in the areas of child and adult protective cases on behalf of the Department of Family Services (DFS), and in property acquisition cases. The volume of child and adult protective cases has risen by approximately 56 percent between FY 2013 and FY 2015. Property acquisition cases increased 218 percent in that same period of time. The increase in property acquisition cases can be attributed in part to the increase in the purchases and sales of Affordable Dwelling Units (ADU).

FY 2016 saw 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 has increased six percent from FY 2015, general litigation has increased 78 percent, and regulatory enforcement has increased 68 percent. These increases have been managed with existing resources. In FY 2015, the Board approved the addition of one paralegal and one transportation-related attorney funded by a transfer from the Capital Fund. These positions have helped the Department manage this increase in workload.

Procedures have been implemented to improve the Office's review of development plans, easements, contracts, and surety instruments. In addition, the Office implemented the expedited review process for time sensitive projects and a "red folder" process for items that require a very quick turnaround time. These processes have reduced review time for high priority issues significantly.

Beginning in FY 2015, the Office dedicated an attorney to work on property acquisitions and related transactional matters for the Department of Transportation and Capital Infrastructure (DTCI). Approximately 50 percent of one paralegal's time is now dedicated to assisting DTCI. Issues involving the Dulles Corridor Metrorail Project have and will continue to be an important and time-consuming project requiring assistance from the Office throughout FY 2016 and for the foreseeable future.

Throughout the fiscal year, the Office dedicated substantial time and resources to appealing the State Corporation Commission (SCC) decision related to Greenway tolls and worked on Dominion Virginia Power's application for a powerline to serve data centers at Yardley Ridge and Poland Road. Other significant litigation in FY 2016 includes the resolution of a large land use related case, multiple tax assessment cases, and litigation and appeal regarding property rights in the Village of Waterford.

County Attorney

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,860,709	$2,693,987	$2,871,716	$2,957,867
Operating And Maintenance	301,325	162,487	168,814	170,502
Total – Expenditures	**$3,162,034**	**$2,856,474**	**$3,040,530**	**$3,128,369**
Revenues				
Permits, Fees, And Licenses	$161,495	$196,843	$202,843	$202,843
Fines And Forfeitures	1,070	1,500	1,500	1,500
Miscellaneous Revenue	24,434	10,000	10,000	10,000
Other Financing Sources	211,879	236,437	272,308	280,477
Total – Revenues	**$398,878**	**$444,780**	**$486,651**	**$494,820**
Total – Local Tax Funding	**$2,763,156**	**$2,411,694**	**$2,553,879**	**$2,633,549**
Total – FTE	**21.00**	**22.00**	**22.00**	**22.00**

The FY 2017 Adopted Budget for the County Attorney will allow the Office to continue to provide high quality legal advice and service to the Board of Supervisors and County departments and agencies. Generally, workload has increased the last several fiscal years and this will continue into FY 2017.

DFS cases require an increased level of staff time and the volume of these cases will continue to increase and be a major focus of the Office in FY 2017.

As the Dulles Corridor Metrorail Project continues, legislative land use application cases are anticipated to increase and the Office will continue to provide support. Other areas of work related to the Project that will increase will be general support to the Department of Finance and Procurement related to contract issues. It is also possible that condemnations for transportation projects will occur in FY 2017.

The FY 2017 Adopted Budget for the County Attorney's Office includes a net increase in local tax funding in the amount of $142,185. Personnel expenditures increased by $177,729 primarily due to salary adjustments and the addition of a 2.5 percent merit increase. Operating and maintenance expenditures increased by $6,327 due to an increase in central service charges. Revenues increased by $41,871 due to an increased transfer from the Capital Fund to fund a transportation-related attorney position.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Provide legal services in support of the general County government by delivering effective and timely advice or representation based on established priorities.				
Land Development (Submissions Received)	1,172	1,244	1,300	1,400
Land Development (Submissions Reviewed)	1,117	1,257	1,250	1,250
Land Development (Turnaround within 10 days)	31%	30%	30%	30%
Land Development (Turnaround within 20 days)	68%	75%	80%	80%
Land Development (Turnaround within 30 days)	100%	100%	100%	100%
Litigation (DFS cases)	61	68	75	80
Litigation (general)	18	32	32	32
Regulatory Enforcement	28	47	47	50
Tax Collection Cases	271	292	292	292
Transactional Matters (Leases and Contracts)	1,987	2,237	2,350	2,450
Transactional Matters (Property Acquisition)	35	35	50	75

FY 2018 Outlook

The Dulles Corridor Metrorail Project will continue to be a major focus for the Office throughout FY 2018 and beyond.

As the new Municipal Separate Storm Sewer System (MS4) permit cycle begins in FY 2018, the Office anticipates a significant increase in workload to identify, survey, and acquire property in existing neighborhoods.

If workload continues to increase, as it is expected to, the Office may request additional staff support to maintain current service levels in FY 2018.

The FY 2018 Projected Budget for the County Attorney's Office includes an increase in local tax funding of $79,670. Personnel expenditures increased $86,151 or 3 percent, and operations and maintenance expenditures increased $1,688 or 1 percent. Revenues were projected to increase by $8,169 which can be attributed to a projected 3 percent increase in a transfer from the Capital Fund.

FTE History

FY 2015: The Board approved 1.00 FTE for a paralegal to assist with land development applications and real estate matters.

FY 2015 Mid-Year: The Board approved 1.00 FTE for a transportation-related attorney to be funded through a transfer from the Capital Fund.

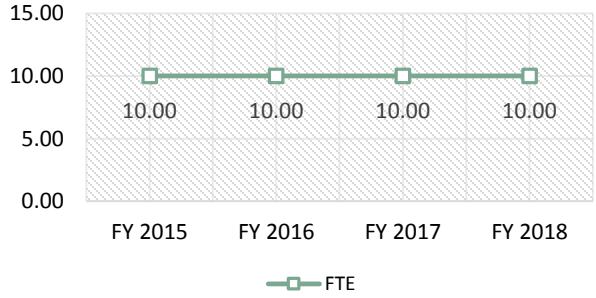
ELECTIONS AND VOTER REGISTRATION

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

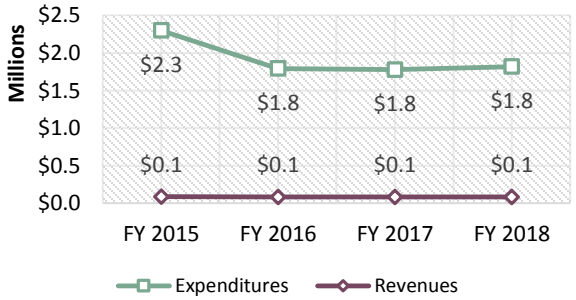
Elections and Voter Registration's Programs

Voter Registration	Provides a comprehensive year-round program of voter registration and voter outreach and conducts and oversees the absentee voting process for all elections.
Elections	Manages all aspects of operating the County's voting precincts during each election and handles candidate filings and election results.

Staffing Trends



Expenditures/Revenues History



Elections and Voter Registration

FY 2016 Highlights

The Office of Elections and Voter Registration administered the November 3, 2015 General Election, which included the addition of eight new voting precincts, increasing the total number of precincts in Loudoun County to ninety-three plus the Central Absentee Precinct. Due to the County's population growth, the Office obtained approval from the Board of Supervisors for the eight new voting precincts during FY 2016. For these new precincts, voters were successfully notified of changes to the polling places and there was minimal confusion on Election Day. The Office administered the Democratic and Republican Presidential Primary Elections on March 1, 2016 and administered the elections in the Towns of Hamilton, Lovettsville, Middleburg, Purcellville, and Round Hill on May 3, 2016.

The Office was successful in training the existing Election Officers and recruiting and training a large number of new Election Officers for the November 2015 General Election, with over twenty training classes being conducted. The addition of an Outreach Coordinator during the Office reorganization in FY 2015 and the implementation of several new 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 2015 election.

The Office also continues to refine the use of the Poll Chief Election Officer Management System, which has improved efficiencies in the management of Election Day workers. This system helps with the training and scheduling of those workers for Election Day. The new voting equipment, which was purchased in FY 2015, was utilized for its second county-wide election in November 2015 and it continues to function well. Effective with the November 2015 General Election, the office implemented a new election night results reporting system, and the results were reported within an hour of the polls closing, a significant improvement over previous years.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel[1]	$861,486	$1,245,857	$1,242,239	$1,279,506
Operating and Maintenance[2]	1,439,013	547,175	545,508	550,963
Total – Expenditures	**$2,300,499**	**$1,793,032**	**$1,787,747**	**$1,830,469**
Revenues				
Recovered Costs	$5,000	$0	$0	$0
Intergovernmental - Commonwealth	81,585	83,683	83,683	83,683
Total – Revenues	**$86,585**	**$83,683**	**$83,683**	**$83,683**
Local Tax Funding	**$2,213,914**	**$1,709,349**	**$1,704,064**	**$1,746,786**
FTE	**10.00**	**10.00**	**10.00**	**10.00**

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

[2] The FY 2015 actual operating and maintenance expenditures are higher than future years presented because the amount reflects the one-time purchase of new voting equipment.

Elections and Voter Registration

During FY 2017, the Department will conduct two elections: the November 2016 General Election, which will include the Presidential Election, and the June 2017 Democratic and Republican primary elections for the Commonwealth of Virginia Governor, Lieutenant Governor, and Attorney General candidates. The Department anticipates the November 2016 Presidential Election will have high voter turnout. Whereas a typical November General Election in Loudoun County sees voter turnout between 30 percent and 50 percent, the turnout for the past three Presidential Elections has been between 76 percent and 78 percent of registered voters. Based on a number of factors, including the lack of an incumbent Presidential candidate, Virginia and Loudoun County's status as swing localities, and the interest generated by the dual party Presidential Primaries, the Department anticipates the November 2016 Election turnout to be at least as high as recent Presidential Elections and could reach 80 percent. Additionally, Presidential Elections have substantially more absentee voters than other elections, going from an average of five percent of voters choosing to vote absentee in a typical November General Election to 14 percent or more of voters choosing to do so in a Presidential Election. Absentee voting, while convenient for voters, creates additional workload on the Office as each voter and ballot cast must be individually processed.

The FY 2017 Adopted Budget for the Department of Elections and Voter Registration includes a decrease in local tax funding in the amount of $5,285. Personnel expenditures decreased by a net of $3,618 primarily due to a 2.5 percent merit based pay increase for employees and changes in employee benefits elections. Operating and maintenance expenditures decreased by $1,667 due to a decrease in central service charges. The FY 2017 revenue budget for the Department is the same as FY 2016 since no change is anticipated for the state funding provided to the Department.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Elections Program				
Objective: Provide each citizen of the County with the opportunity to exercise her/his right to vote.				
Absentee Voters – by email[3,4]	121	200	700	600
Absentee Voters – by mail[3]	2,239	1,900	9,000	2,550
Absentee Voters – in person[3]	3,761	3,700	15,000	4,750
Elections Held	2	4	2	3
Voter Registration Program				
Objective: Provide each citizen of the County with the opportunity to exercise her/his right to vote.				
Registered voters	213,892	225,000	230,000	235,000
Transactions processed[3]	44,556	35,000	45,000	35,000

[3] The November 2016 General Election will include the Presidential Election, which is the election with the highest voter turnout. Therefore, the FY 2017 performance measures data for this measure is estimated to be significantly higher than the other years presented.

[4] 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.

Elections and Voter Registration

FY 2018 Outlook

During FY 2018, the County's continued population growth will likely result in the need for additional voting precincts. The Department will work to find adequate space for the election polls in new precincts, particularly in areas of the County that have rapid population growth, to accommodate the new voters and precincts.

The FY 2018 Projected Budget for the Office of Elections and Voter Registration includes an increase in local tax funding in the amount of $42,722. Personnel expenditures increased by $37,267 or 3 percent. Operations and maintenance expenditures increased by $5,455 or 1 percent. Revenues were held at the FY 2017 level for FY 2018.

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Voter Registration	$708,501	$901,354	$747,510	$766,059
Elections	1,591,998	891,678	1,040,237	1,064,410
Total – Expenditures	**$2,300,499**	**$1,793,032**	**$1,787,747**	**$1,830,469**
Revenues				
Voter Registration	$68,490	$70,294	$70,294	$70,294
Elections	18,095	13,389	13,389	13,389
Total – Revenues	**$86,585**	**$83,683**	**$83,683**	**$83,683**
Local Tax Funding				
Voter Registration	$640,011	$831,060	$677,216	$695,765
Elections	1,573,903	878,289	1,026,848	1,051,021
Total – Local Tax Funding	**$2,213,914**	**$1,709,349**	**$1,704,064**	**$1,746,786**
FTE				
Voter Registration[5]	9.00	9.00	7.00	7.00
Elections[5]	1.00	1.00	3.00	3.00
Total – FTE	**10.00**	**10.00**	**10.00**	**10.00**

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;

[5] During FY 2016, the Department changed the position allocation for four full-time positions (4.00 FTE) from 100 percent in the Voter Registration Program to being split 50 percent in the Voter Registration Program and 50 percent in the Elections Program. The net FY 2017 FTE impact is a reduction of 2.00 FTE in the Voter Registration Program and an increase of 2.00 FTE for the Elections Program. This change is reflected in the FY 2017 and FY 2018 budget data. This is the primary reason the program expenditures, local tax funding, and FTE changed between FY 2016 and FY 2017.

Elections and Voter Registration

processes absentee ballot applications and mails ballots; oversees in-person absentee voting at both the main office and satellite locations; certifies candidate petitions; and provides information to the public and access to electronic lists of registered voters.

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

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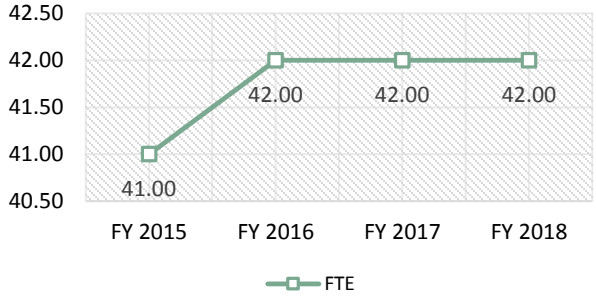
FINANCE AND PROCUREMENT

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, capital financing, debt management, and support of the County's financial reporting and payroll system. The Department's programs include Financial Analysis and Accounting, and Procurement. In addition, the Department functions as the County liaison to the Board of Equalization.

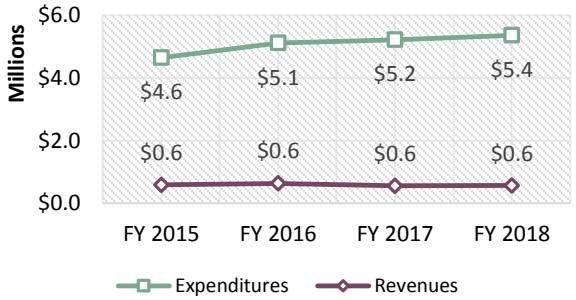
Finance and Procurement's Programs

Financial Analysis and Accounting	Provides the timely and accurate processing and reporting of financial transactions, processing of employee payroll, accounts payable, support of the Oracle system and the ongoing management of the County's debt.
Procurement	Responsible for the acquisition of all goods and services, including professional services and construction, required to meet the service needs of the growing poulation and County Government operations.

Staffing Trends



Expenditures/Revenues History



Finance and Procurement

FY 2016 Highlights

The former Department of Management and Financial Services (MFS), was reorganized into three departments: Department of Finance and Procurement (DFP), Department of Human Resources, and Department of Management of Budget. As a result of the reorganization, DFP began a comprehensive review and update of financial, payroll, accounts payable, and procurement policies and procedures. Examples include policies currently under development related to the local gasoline tax, definitions for objects in the chart of accounts, proffer interest allocation, allowable expenditures, and travel and pay policies.

With the Dulles Corridor Metrorail extension to Loudoun County, negotiations regarding three parking garages at the future Ashburn and Loudoun Gateway stations continued. Along with the Department of Transportation and Capital Infrastructure and the County Attorney's Office, the Department participated in discussions with WMATA regarding Loudoun County's cost implications and participation in the regional 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.

The Department continued work on the implementation of Phase Two (payroll and human resources modules) for the Enterprise Resource Planning project (ERP). The ERP is the core financial, procurement and payroll, payables and human resources system for the County. The Department supported the Board of Supervisors' effort to amend the county's Fiscal Policy to adjust the county's new debt issuance limit to $225 million to be more reflective of Loudoun's economic conditions and outlook in addition to other changes. It also supported the Board's adopted financial and legal framework for managing the Loudoun Combined Fire and Rescue System's apparatus purchases, and capital facility construction and renovation projects. The Department also coordinated and managed the county's semi-annual debt issuance offerings in support of the Board's Adopted Capital Improvement Program.

Working with the volunteer fire and rescue community, the Department successfully coordinated the first five financial audits for volunteer fire and rescue stations, which helped to improve internal controls. DFP also performed four internal audits, including the Proffers Trust, Risk Assessment, the Comprehensive Services Act funds, and the Affordable Dwelling Units and Housing Choice Voucher Programs.

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

- Reaffirmation of Loudoun County's triple AAA bond rating.
- Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 25th consecutive year.
- Achievement of Excellence in Procurement Award for the 18th consecutive year.
- Comprehensive External Audit report for County Government issued with no material findings.

Finance and Procurement

FY 2017 Budget Analysis[1]

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$4,176,015	$4,507,556	$4,499,988	$4,634,988
Operating and Maintenance	473,756	613,156	723,122	730,353
Total – Expenditures	**$4,649,771**	**$5,120,712**	**$5,223,110**	**$5,365,341**
Revenues				
Charges For Services	$207	$0	$100	$100
Miscellaneous Revenue	163,630	142,700	124,500	124,500
Other Financing Sources	423,547	489,811	431,093	444,026
Total – Revenues	**$587,384**	**$632,511**	**$555,693**	**$568,626**
Local Tax Funding	**$4,062,387**	**$4,488,201**	**$4,667,417**	**$4,796,715**
FTE	**41.00**	**42.00**	**42.00**	**42.00**

The FY 2017 Adopted Budget for the Department of Finance and Procurement (DFP) maintains current service levels. Implementation of Phase Two (human resources and payroll modules) of the ERP project is estimated to be completed in FY 2017. The Department, in concert with the Department of Human Resources, will provide training to County staff prior to and post implementation. The new payroll modules will require the DFP to assume payroll responsibilities previously performed in the Department of Information Technology. DFP will continue work on the Metrorail Project including procurement of professional services for the construction of three garages, continued reporting on the TIFIA loan and timing of debt issuance related to the project, as well as continued discussions regarding the financial impacts of Loudoun's joining of the WMATA compact.

The Department may also provide analysis with respect to the County's debt outlook for any fiscal analytical work related to any future Board updates to the county's Comprehensive Land Use Plan and other special projects. DFP will continue to actively manage the county's semi-annual bond sales and bond rating presentations in support of the Board's Adopted CIP and the County's triple AAA bond rating. The Department will also continue to coordinate the County's external financial audit; updates to the Board's Adopted Fiscal Policy as required; staff continue to support the Board's financial related committees as required.

The FY 2017 Adopted Budget for the Department of Finance and Procurement includes an increase in local tax funding in the amount of $179,216. A technical adjustment between personnel and operating and maintenance was made to accurately reflect the use of the funds. This adjustment resulted in no net increase in local tax funding. Personnel expenditures decreased by a net of $7,568 due to savings from staff turnover and the technical adjustment, which is partially offset by a 2.5 percent merit increase for employees. The operating and maintenance expenditures increased by a net of $109,966 due primarily to the technical adjustment. Revenues decreased by $76,818 due to a reduction in the transfer from the Debt Service Fund to the operating budget and a reduction in miscellaneous revenues to more accurately reflect actual receipts.

[1] As a result of the MFS reorganization in FY 2016, FY 2015 Actuals have been adjusted to reflect the actual expenditures, revenues, and Local Tax Funding of the DFP.

Finance and Procurement

Department Performance Measures[2]

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Accounting and Financial Analysis				
Objective: Measure the volume of financial transactions processed.				
Average number of days to pay	9	14	14	14
Number of employee payments made	101,095	95,000	95,000	101,000
Number of operating checks	89,897	85,000	85,000	85,000
Objective: Maintain AAA bond rating with Moody's, Standard and Poor's, and Fitch rating agencies.				
County's Bond Rating – Moody's, Standard and Poor's, and Fitch's	AAA	AAA	AAA	AAA
Objective: Manage and plan for current and future debt obligations to fit within the affordable index.				
Annual debt issuance (limited to $225 million annually)[3]	$111,765,000	$196,181,901	$193,149,132	$197,395,000
Ratio of debt service to expenditures (less than 10%)	7.00%	7.76%	8.23%	8.60%
Ratio of debt to estimated market value of taxable property (less than 3%)	1.60%	2.04%	2.04%	2.04%
Procurement				
Objective: Provide continuous innovation and improvements in efficiency and effectiveness.				
Average monthly value P-card spent	$767,798	$703,847	$725,000	$730,000
External Customer Satisfaction Rating (out of 5.00)	5	4.7	4.7	4.8
Number of IFBs/RFPs issued	60	80	80	80
Percent of PCard spent vs. total spent	3.27%	8%	10%	10%
Number of vendor outreach events	n/a	12	13	13
Value of contract rebates	n/a	$187,000	$190,000	$175,000

FY 2018 Outlook

A number of complex projects and request for proposal (RFP) processes are expected to be performed. Examples of these projects include the Courthouse expansion, continued support of transportation projects, and advanced planning for both a new health plan and banking RFP. With the increased complexity and time required to prepare quality RFPs, additional staff resources will likely be needed.

As Phase Two of the ERP project rolls out, DFP staff will be responsible for payroll processing tasks previously performed by the Department of Information Technology. These tasks involve identifying errors in employee timesheets and working with these employees to correct the errors. Since the system will be newer, the possibility

[2] Performance measures with "n/a" are new for the year in which numerical data begins.

[3] 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 the $195 million Transportation Infrastructure Finance and Innovation Act (TIFIA) loan for the Silver Line Metrorail Project. The TIFIA program provides credit assistance for qualified projects of regional and national significance.

of human error increases. DFP estimates that there will be a 40 percent increase in the work involved in the biweekly payroll process. To ensure that this process runs efficiently and checks go out to employees on time, and in response to the increase in workload, DFP anticipates the need for additional support in payroll.

The FY 2018 Projected Budget for the Department of Finance and Procurement includes an increase in local tax funding in the amount of $129,298. Personnel expenditures increased by $135,000, or 3 percent. Operating and maintenance expenditures increased by $7,231, or 1 percent, over the FY 2017 Adopted Budget. Revenues increased by $12,933, or 2.3 percent, over the FY 2017 Adopted Budget.

FTE History

FY 2015 Mid-Year: The Board of Supervisors added 1.00 FTE (Financial Accountant) for the Accounting and Financial Analysis Division for additional resources in support of transportation projects.

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

Finance and Procurement

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Accounting And Financial Analysis	$3,331,548	$3,698,754	$3,691,082	$3,789,121
Procurement	1,318,223	1,421,958	1,532,028	1,576,220
Total – Expenditures	**$4,649,771**	**$5,120,712**	**$5,223,110**	**$5,365,341**
Revenues				
Accounting And Financial Analysis	$143,093	$214,000	$129,610	$133,363
Procurement	444,291	418,511	426,083	435,263
Total – Revenues	**$587,384**	**$632,511**	**$555,693**	**$568,626**
Local Tax Funding				
Accounting And Financial Analysis	$3,188,455	$3,484,754	$3,561,471	$3,655,758
Procurement	873,932	1,003,447	1,105,946	1,140,957
Total – Local Tax Funding	**$4,062,387**	**$4,488,201**	**$4,667,417**	**$4,796,715**
FTE				
Accounting And Financial Analysis	26.90	27.90	27.90	27.90
Procurement	14.10	14.10	14.10	14.10
Total – FTE	**41.00**	**42.00**	**42.00**	**42.00**

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 law. Procurement makes contract awards in a fair and impartial manner with avoidance of even the appearance of impropriety, while giving all qualified vendors access to the County's business. To achieve the economical, efficient, and effective acquisition of goods and services, Procurement prepares and issues formal, competitive solicitations; negotiates contracts; mediates contract disputes; and conducts vendor outreach programs. In addition, procurement staff advises the Board of Supervisors, County Administration, and departments on procurement matters; performs compliance reviews; and provides training on procurement policies and procedures, contract administration, use of e-procurement systems and delegated authority.

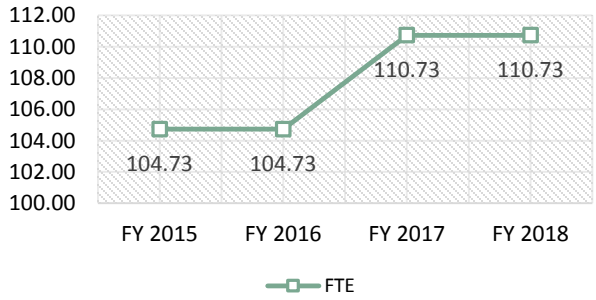
GENERAL SERVICES

The Department of General Services operates and maintains the County's physical plant, acquires, and manages leased facilities, provides internal support, and acquires and manages the public safety and general vehicle fleet. General Services also provides direct support to citizens through its 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 designated as one of the "first responders" to major County emergencies, resulting from natural or man-caused disasters.

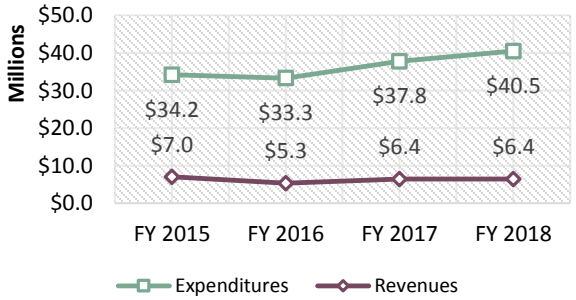
General Services' Programs

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

Staffing Trends



Expenditures/Revenues History



General Services

FY 2016 Highlights

In FY 2016, the Department of General Services assumed greater responsibility for facility maintenance and restructured, reengineered, and refined numerous processes to improve efficiency. The Department accepted responsibility to manage Park and Ride lot leases and maintenance from the Department of Transportation and Capital Infrastructure (DTCI) and the responsibility to maintain all vertical conditioned structures for the Department of Parks, Recreation, and Community Services (PRCS) in order to consolidate all property leasing and maintenance issues into one County department. Additionally, the Department absorbed maintenance and property management responsibilities for the newly acquired facilities at 750 and 751 Miller Drive. The Department also embarked on a number of initiatives including the establishment of a strategic plan to address aging asphalt and pavement infrastructure throughout County facilities. The Department initiated an impact analysis of the County's aging infrastructure and will use the data to appropriately plan for and respond to current and anticipated needs. Additionally, the Department led the effort to implement a countywide space planning strategy and assumed responsibility for the commuter bus replacement plan. The Department also re-instituted the County Threat Management Steering Committee to re-assess all County facilities relative to physical security and threat probability.

General Services began implementation of the Board's Space Planning Initiative, which focuses on reducing the County's dependence on expensive commercial leases for long-term operations and finding more fiscally sustainable alternatives. This effort includes the acquisition of several buildings along Miller Drive that will serve to support operations and warehousing as existing leases expire.

General Services initiated the implementation of an extensive organizational development strategy to improve customer relations, service delivery, structural efficiency, and staff morale. The undertaking included restructuring of the Facility Maintenance program to expedite and improve work orders and consolidating certain programs into the new Division of Water and Environmental Programs, which greatly improved internal communication. A Departmental Recognition Program was also developed, which incorporates the County's current performance recognition program. Assisting the overall effort to rethink processes was an in-depth zero-based budgeting exercise. This exercise illuminated true levels of division line item priorities and resulted in right-sized programmatic budgets. This exercise also assisted in the development of the FY 2017 Proposed Budget.

The Facilities Support Division was reorganized to focus on customer priorities. The Department also realigned several regulatory elements of the Waste Management program. One Solid Waste Inspector position was transferred to the Department of Planning and Zoning for the purpose of creating greater efficiencies and better aligning that function with the appropriate department.

General Services

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$8,931,514	$9,403,636	$10,171,803	$10,476,957
Operating And Maintenance	22,516,561	22,837,904	24,722,576	27,124,359
Capital Outlay	23,637	0	0	0
Other Uses Of Funds	2,702,822	1,038,113	2,883,182	2,883,182
Total – Expenditures	**$34,174,534**	**$33,279,653**	**$37,777,561**	**$40,484,498**
Revenues				
Permits, Fees, And Licenses[1]	$25,970	$32,000	$0	$0
Use Of Money And Property	246,631	1,181,113	1,865,267	1,865,267
Charges For Services	6,264,347	3,609,000	4,091,205	4,091,205
Miscellaneous Revenue	5,100	2,000	2,300	2,300
Recovered Costs	273,388	243,500	500	500
Intergovernmental –Commonwealth	59,745	59,544	60,408	60,408
Other Financing Sources	162,344	177,467	419,402	419,402
Total – Revenues	**$7,037,525**	**$5,304,624**	**$6,439,082**	**$6,439,082**
Total – Local Tax Funding	**$27,137,009**	**$27,975,029**	**$31,338,479**	**$34,045,416**
FTE	**104.73**	**104.73**	**110.73**	**110.73**

The FY 2017 Adopted Budget for the Department of General Services provides resources that are necessary to continue to deliver important services to other County departments and the general public and to address an increase in Department responsibilities. Utilization of a zero-based budgeting exercise assisted the Department in developing the budget. While the Department was able to right size certain areas of its budget, overall it faces several challenges, including an increase in project management responsibilities, increases in mandated Stormwater management responsibilities, and insufficient staffing at the County landfill. The FY 2017 base budget for the Department includes increases for new leases and planned lease escalations in the amount of $462,462; increased utility and janitorial costs for new facilities in the amount of $391,588; building maintenance costs for facilities previously maintained by the Department of Parks, Recreations, and Community Service in the amount of $460,812; and funding for a dedicated snow removal budget in the amount of $750,000.

Capital Asset Preservation Program[2] (CAPP) funds increased in FY 2017. The Department will manage an increase of $2,000,000, with $750,000 being committed to facilities management projects and the remaining amount being dedicated to the County Asphalt Repair and Maintenance Program. This represents a total increase in CAPP funding of 48 percent for the Department. To best address both the current workload and the increased workload associated with maintaining Parks facilities and the increase in CAPP funding, the Board approved the addition of one Senior Project Manager. This position will allow the Department to appropriately plan and manage the facilities maintenance program. In FY 2016, the responsibility for maintaining Parks facilities was transferred to the

[1] Revenue associated with the Solid Waste Inspector position was transferred to the Department of Planning and Zoning in FY 2017.

[2] More information about the Capital Asset Preservation Program Fund can be found in Volume 2. CAPP funding is not part of the Department's operating budget shown on this page.

General Services

Department. In FY 2017, the full impact of these responsibilities will be realized. Parks-related project management responsibilities will comprise approximately 25 percent of all projects managed in FY 2017.

Recruitment and retention continues to impact the Department, especially at the County's landfill. To address this, in part, the Department was granted authority to create 1.00 FTE for landfill operations to create a new Shop Foreman position. Resources for this position were reallocated from the landfill's existing operating budget. This position will reduce costs related to outsourcing preventative maintenance responsibilities for County-owned equipment by performing much of this maintenance on-site. This position will also manage the landfill maintenance facility, which opened in FY 2010.

Since FY 2010, the amount of landfilled waste by ton has increased 52 percent; the number of acres of closed landfill maintained by staff has increased 26 percent in the last five years; and the number of equipment repairs has increased by 125 percent. Without this position, the costs associated with contracting out routine maintenance will continue to rise. The savings generated by this position will cover the cost of the position. Beyond the Shop Foreman, landfill operations would benefit from the addition of other resources meant to address turnover and retention as well as safety. Though not included in the FY 2017 Adopted Budget, staff will be working internally to develop a staffing analysis for the landfill over the next two fiscal years.

The FY 2017 Adopted Budget for the Department of General Services includes an increase in local tax funding in the amount of $3,363,450. Personnel expenditures increased by $768,167 due primarily to the addition of 4.00 FTE from the Department of Parks, Recreation, and Community Service and the addition of 1.00 FTE Senior Project Manager as well as a 2.5 percent merit increase. Operating and maintenance expenditures increased $1,884,672 due primarily to the base budget adjustments discussed above. Revenues increased by $1,134,458 and includes a revenue transfer from the Department of Transportation and Capital Infrastructure to offset the cost of Park and Ride lot leases.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Public Works				
Objective: Execute the comprehensive stormwater infrastructure, repair, maintenance, and restoration program.				
Capital stormwater repair and restoration funds obligated	$2,977,321	$3,000,000	$5,000,000	$5,000,000
Total value of stormwater infrastructure	$562,975,516	$610,000,000	$665,000,000	$725,000,000
Management Support Services				
Objective: Maximize revenue from the public resale of County surplus property.				
Number of surplus sales transactions	2,330	3,000	3,000	3,000
Total revenue from surplus sales transactions	$1,036,573	$800,000	$800,000	$800,000
Facilities Support				
Objective: Acquire and manage adequate leased space to support essential County programs and activities.				
Square feet of space leased by the County	295,251	289,556	263,960	242,460
Square foot cost of leased space	$20.00	$18.50	$19.00	$19.05
Objective: Develop and execute major maintenance and repair programs for County-owned facilities.				
Capital Asset Preservation Funds budgeted	$3,450,000	$3,708,800	$5,810,000	$6,100,000
Percentage of Capital Asset Preservation Funds expended	86%	100%	100%	100%
Number of Capital Asset Preservation Fund projects completed	31	21	30	45
Objective: Repair and maintain County facilities to provide a safe, healthy and functional work environment.				
Maintenance funds budgeted	$4,668,388	$4,825,000	$5,300,000	$5,400,000
Percentage of maintenance funds expended	98%	100%	100%	100%
Square feet of space maintained	1,747,854	1,750,000	1,950,000	1,990,000
Square foot cost of space maintained	$3.00	$2.75	$2.72	$2.72
Fleet Management				
Objective: Operate and maintain County vehicles to provide safe, cost-effective transportation.				
Number of County vehicles in service	1,102	1,030	1,070	1,080
Number of public safety vehicles in service	621	555	590	600
Public safety vehicle maintenance cost per mile	$0.16	$0.15	$0.20	$0.20
Number of nonpublic safety vehicles in service	481	475	480	480
Nonpublic safety vehicle maintenance cost per mile	$0.16	$0.15	$0.21	$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	142	120	120	120

General Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Provide recycling opportunities at County Recycling Drop-off Centers.				
Number of Recycling Drop-off Centers	9	9	9	9
Tons collected at Recycling Drop-off Centers	1,936	1,935	1,935	1,935
Objective: Provide stable disposal option for County residents and businesses while achieving maximum capacity.				
Tons of waste landfilled	135,778	136,000	136,000	136,000
Environmental Activities				
Objective: Operate and maintain County facilities to minimize annual energy cost increases.				
Total cost of energy for all County facilities	4,425,975	4,741,843	5,018,529	5,100,000

FY 2018 Outlook

The demand for services will continue to increase with population growth and opening of additional public facilities. By FY 2018, the Department expects to have multiyear trend data available to better project facilities maintenance and operation needs. This information will inform a more strategic approach to maintenance of the County's facilities and will, over the long term, result in a more efficient use of County resources.

Increased responsibilities related to stormwater management will affect the Department beginning in FY 2017 as new mandates affect the workload associated with the County's Municipal Separate Stormwater (MS4) permit, which is regulated by the Virginia Department of Environmental Quality (DEQ) and the Environmental Protection Agency (EPA). As the EPA begins measuring progress towards meeting the Chesapeake Bay Total Maximum Daily Load (TMDL) pollution reduction goals, the impact on localities should become clearer. By FY 2018, the full effect of these mandates will be realized and will likely result in additional resource needs.

One additional Stormwater Engineer would allow the Department to meet this challenge by assisting with the increased workload associated with the new permit requirements. Although much of this work is currently contracted, County staff must manage these contracts and coordinate functions that only the County can provide, for example, enforcement activities. One specific responsibility of the permit is that the permit holder must conduct community outreach and respond to community concerns. The average number of stormwater-related citizen complaints per year has doubled, from an average of 60 in FY 2013 to 119 in FY 2015, and is anticipated to continue to rise.

An assessment of landfill staffing by the Department may result in a request for additional positions to help alleviate staffing problems and provide for appropriate backup and succession planning. As tonnage handled by the landfill continues to increase, so does workload.

The FY 2018 Projected Budget for the Department of General Services includes an increase in local tax funding in the amount of $2,706,937. Personnel expenditures increased by $305,154 or 3 percent, and operations and maintenance increased $2,401,783, which can be attributed primarily to the impact of costs related to the opening of new facilitates as well as a base 1 percent increase. These impacts can be found in the CIP Operating Impacts Table, found in the Executive Summary. Revenues were held at the FY 2017 level for FY 2018.

FTE History

FY 2015: The Board approved 1.00 FTE for a Voting Machine Custodian within the Public Works Division.

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

General Services

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.

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Public Works	$3,737,505	$3,176,231	$4,140,772	$4,217,571
Facilities Support	20,922,543	22,541,146	24,559,683	27,020,366
Fleet Management	660,599	878,974	714,057	731,782
Management Support Services	1,257,675	1,317,867	1,764,968	1,813,766
Water & Environmental Programs	449,094	505,973	414,374	426,319
Waste Management[3]	7,147,117	4,859,462	6,183,707	6,274,695
Total – Expenditure	**$34,174,534**	**$33,279,653**	**$37,777,561**	**$40,484,499**
Revenues				
Public Works	$162,116	$177,967	$180,242	$180,242
Facilities Support	158,938	1,103,113	2,050,427	2,050,427
Fleet Management	5	0	0	0
Management Support Services	98,432	80,000	62,000	62,000
Water & Environmental Programs	25,940	32,000	0	0
Waste Management	6,592,094	3,911,544	4,146,413	4,146,413
Total – Revenues	**$7,037,525**	**$5,304,624**	**$6,439,082**	**$6,439,082**
Local Tax Funding:				
Public Works	$3,575,389	$2,998,264	$3,960,530	$4,037,329
Facilities Support	20,763,605	21,438,033	22,509,256	22,815,382
Fleet Management	660,594	878,974	714,057	731,782
Management Support Services	1,159,243	1,237,867	1,702,968	1,751,766
Water & Environmental Programs	423,154	473,973	414,374	426,319
Waste Management	555,024	947,918	2,037,294	2,128,282
Total – Local Tax Funding	**$27,137,009**	**$27,975,029**	**$31,338,479**	**$34,045,417**
FTE				
Public Works	19.00	19.00	20.00	20.00
Facilities Support	40.00	40.00	42.00	42.00
Fleet Management	6.00	7.00	6.00	6.00
Management Support Services	11.00	11.00	15.00	15.00
Water & Environmental Programs	4.00	4.00	3.00	3.00
Waste Management	24.73	23.73	24.73	24.73
Total – FTE	**104.73**	**104.73**	**110.73**	**110.73**

[3] Includes budgeted transfer to the Capital Fund of $1,310,141.

General Services

Program Descriptions

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

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

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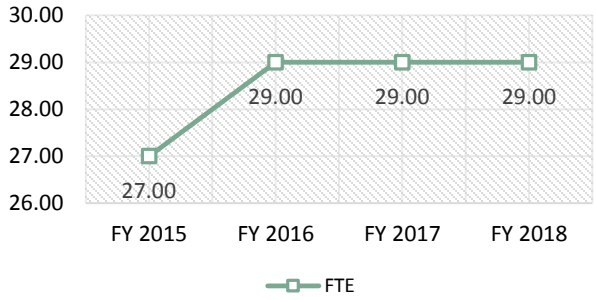
HUMAN RESOURCES

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

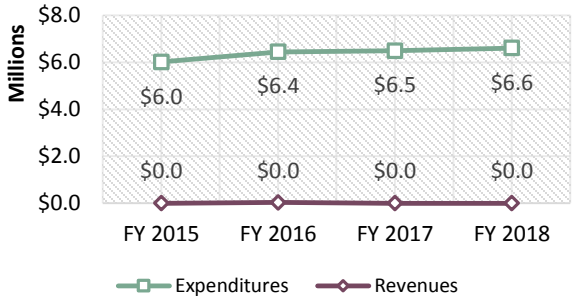
Human Resources' Programs

Administration	Provides comprehensive administrative support to all HR programs and activities.
Employee Relations	Retains a highly qualified and diverse workforce by ensuring a professional and respectful work environment.
Workforce Planning/ Human Resource Information System(HRIS)	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.
Safey and Risk Management	Ensures a safe work environment through compliance with OSHA standards and routinely offers safety programs and training.

Staffing Trends



Expenditures/Revenues History



Human Resources

FY 2016 Highlights

The Department of Human Resources (HR) was established in July of FY 2016 after a reorganization of the divisions within the former Department of Management and Financial Services.

During FY 2016, Human Resources continued with the implementation of the Enterprise Resource Planning (ERP) System. Currently, the Department is actively involved in developing and implementing Phase 2 ERP of the Human Resources and Payroll Systems. HR continues to employ temporary employees to cover for staff who are working on the ERP project. These temporary employees will continue to work with the Department through the end of the project.

For FY 2016, major discipline, County investigations, and American with Disabilities Act (ADA) accommodation cases are projected to increase and are likely to surpass the FY 2015 levels. Moreover, the County-wide turnover rate and Family Medical Leave Act (FMLA) cases remain high, but the number of retirement and workers compensation claims have remained constant.

In FY 2016, HR will rebid for Occupational Health Services, Flexible Spending Accounts, COBRA, Retiree Billing, FMLA outsourcing, and Affordable Care Act employer Mandated Reporting are approaching soon. Human Resources has issued a Request for Proposal (RFP) to service providers.

In FY 2016, the Board of Supervisors approved two enhancement positions, which included a Benefits Specialist and a Workforce Planning Specialist. The Benefits Specialist is responsible for handling benefits administration duties including daily customer services inquiries and issues, dependent eligibility verification, denial and approval of benefits, vendor invoice processing and funding requests. The Workforce Specialist is responsible for maintaining current service levels as HR experiences workload increases in recruitment, application screenings, new hires, and evaluation of workforce related processes.

Human Resources managers have identified that the current classification system and pay plan can no longer adequately meet the present and future needs of the organization. The Department has submitted issue papers and received direction from the Board of Supervisors on issues pertaining to classification, compensation and pay for performance.

Human Resources

FY 2017 Budget Analysis

Department Financial and FTE Summary[1]

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$3,076,559	$3,190,920	$3,179,058	$3,274,430
Operating and Maintenance	2,937,001	3,257,842	3,316,629	3,349,795
Total – Expenditures	**$6,013,560**	**$6,448,762**	**$6,495,687**	**$6,624,225**
Revenues				
Freedom of Information Fees	$112	$0	$0	$0
Miscellaneous Revenue	48	0	0	0
Recovered Costs	0	30,000	0	0
Total – Revenues	**$160**	**$30,000**	**$0**	**$0**
Local Tax Funding	**$6,013,400**	**$6,418,762**	**$6,495,687**	**$6,624,225**
FTE	**27.00**	**29.00**	**29.00**	**29.00**

During FY 2017, the Human Resources Department anticipates its workload will continue to increase. The Department will continue to implement changes and develop solutions associated with the implementation of the new ERP system. Additionally, significant focus and resources will be dedicated to updating the County's HR infrastructure once the ERP staff is reintegrated into the Department. The review of policies and procedures as well as the compensation and classification plan require a great deal of attention from HR staff.

The Department plans to begin the first phase of a multi-phased plan to study and improve the County's classification and compensation system. The County's existing classification and compensation plan was implemented in 1995. Since then, the County has made incremental adjustments to address immediate concerns, but there has not been a complete evaluation of the system since its inception. This has resulted in the County being unable to meet its increasingly complex and growing needs, including delivering competitive pay in accordance with the County's compensation philosophy, effectively classifying positions and establishing market competitive salary ranges, and offering a market competitive total compensation package. The inability to meet these needs has resulted in morale issues and challenges in attracting, hiring, and retaining top talent. The Board of Supervisors will consider allocating dollars from the FY 2016 fund balance to support the classification and compensation study.

Phase 1 of the study will include a review of the current system in place and recommendations for future action. The study will provide analysis and recommendations on which compensation structure is most appropriate for the County at this time, a review of the County's current policies, procedures and practices, and a review of the County's classification system. This study is also likely to provide information on what structures are currently in place within our comparator jurisdictions, including special pay practices, incentives, and benefits. Once the consultant's recommended changes are finalized, the recommendations will be presented to the full Board for consideration. Phase 1 of the study is expected to take approximately one year to accomplish.

The FY 2017 Adopted Budget for Human Resources includes an increase in local tax funding in the amount of $76,925. Personnel expenditures decreased by $11,862 due to the relocation of several positions during the

[1] As a result of the MFS reorganization in FY 2016, FY 2015 Actuals have been adjusted to reflect the actual expenditures, revenues, and Local Tax Funding of the Human Resources.

reorganization of the Department of Management and Financial Services, which was partially offset by a 2.5 percent merit increase for employees. The operating and maintenance expenditures increased by $58,787 which reflects a base budget increase for the County's E-learning system and increases in fees resulting from the Affordable Care Act (ACA).

Department Performance Measures

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

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Human Resources Management				
Objective: Provide efficient recruitment service.				
Applicant referrals to departments within three business days (%)	97%	80%	80%	95%
Objective: Deliver a comprehensive wellness program designed to positively impact employee health.				
Number of participants in wellness activities and events conducted	2,743	2,000	2,000	2,250
Objective: Deliver competitive pay increases for County staff.				
Actual total pay increase percent	3.00%	3.00%	2.50%	3.00%
Average pay increase for the competitive market	4.00%	2.25%	2.25%	3.00%
Objective: Deliver a comprehensive risk management program designed to positively impact employee health.				
Incidence rate for OSHA cases per 100 FTE	4.00	3.75	3.75	3.75
Objective: Deliver learning offerings to support employee development and to meet organizational needs.				
Employees participating in e-learning	3,454	3,200	3,300	3,400

FY 2018 Outlook

In FY 2018, the Department of Human Resources will continue to resolve technical issues and make adjustments needed as a result of the implementation of ERP. Once ERP is fully functional, Department managers and employees will shift focus to continuing to review and update the County personnel policies, practices, and procedures. After the Department has conducted its own internal review, and the classification and compensation study is completed, HR will have a defined roadmap to implement recommendations. This initiative may result in the need for additional positions or resources in FY 2018.

Costs related to ongoing mandates under the Affordable Care Act (ACA) are anticipated to increase. Additional funding will likely be needed based on current plan design.

Should Phase 1 of the classification and compensation plan study conclude in FY 2018, the Department plans to implement approved recommendations and begin Phase 2 of the project later in FY 2018.

The FY 2018 Projected Budget for the Department of Human Resources includes an increase in local tax funding by $128,538. Personnel expenditures increased by $95,372, or 3 percent, and operations and maintenance expenditures increased by $33,166, or 1 percent.

Human Resources

FTE History

FY 2015: The Board of Supervisors added 1.00 FTE administrative position to Human Resources.

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

Department Programs

Program Descriptions

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

- Administration staff provides comprehensive administrative support to all HR programs and activities. Human Resources support programs and activities including customer service functions, official record keeping and file maintenance, Freedom of Information Act (FOIA) response coordination, Human Resource Information System (HRIS) data entry, HR budget development, and related financial functions.
- Employee Relations retains a highly qualified and diverse workforce by ensuring a professional and respectful work environment. 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. In addition Employee Relations manages Learning and Organizational Development and the County's Fraud, Waste, and Abuse program.
- Workforce Planning/HRIS ensures the retention and accuracy of workforce data within the County's HRIS system, including overseeing the personnel action (PA) approval process, performing routine audits of system data to ensure data integrity, and updating Human Resources metrics and dashboard. Staff analyze workforce data to identify trends, recommend programmatic changes and assist departments with forecasting and planning for future position and talent needs. The program seeks to recruit a highly qualified and diverse workforce by providing consultative advice and guidance to management on the recruitment and selection process, strategically advertising County positions, conducting diversity outreach, effectively screening applications to identify top talent, and conducting background screens and reference checks. Program staff manage the County's classification and compensation programs to ensure the proper classification of County positions and market competitive salary offers. Departments can also consult with program staff on organizational structure and reorganizations.
- Employee Benefits and Wellness attracts and retains 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 ensures 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.

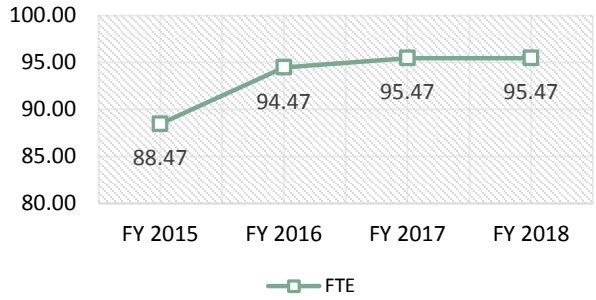
INFORMATION TECHNOLOGY

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 firefighters, and emergency medical staff. Assistance and services are also provided to the County's incorporated towns and County staff that use State-provided equipment and networks. The Department provides services on a 24 hours per day, seven days per week basis.

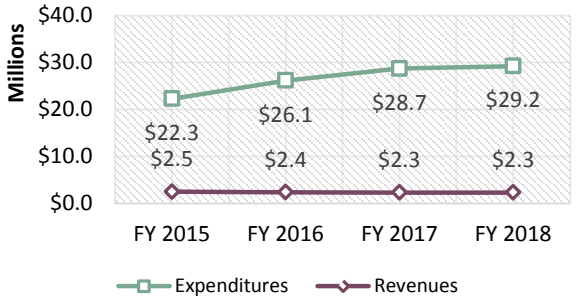
Information Technology's Programs

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

Staffing Trends



Expenditures/Revenues History



Information Technology

FY 2016 Highlights

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

Loudoun County continued implementation of a new Computer Aided Dispatch (CAD) system as part of a larger Public Safety Technology System (PSTS) replacement and upgrade initiative. The new system is an enterprise caliber system with an advanced architecture in terms of size and complexity. The increased number of hardware components, along with multiple new technologies, will create additional workload to manage, maintain, patch, and troubleshoot. The new CAD system will incorporate approximately 1,200 new users, comprised of members of the volunteer fire companies. The addition of these users to the County's Active Directory increases the overall number of users by 30 percent. The three positions hired to support CAD, the Network Engineer, System's Administrator, and System Engineer, were approved during the FY 2016 Budget Process, provide technical support for the onboarding of the volunteers and have been participating in the implementation of the new CAD system. The Network Engineer will take the lead on engineering for the Public Safety Command Bus updates. The Public Safety Command bus is used by the Sheriff's office to provide a fully functional, on scene command center for major incidents. DIT's Network Engineering staff will reconfigure the bus's panels and switches to update the physical connectivity infrastructure. These changes are necessary due to technical updates put in place in the new ECC and backup ECC at North Street. The Systems Administrator upgrades the desktop infrastructure used heavily by public safety departments and agencies. The Systems Engineer is responsible for mobile and desktop computers used by all public safety personnel. The Department continues to lead the implementation of the new CAD system that will be fully implemented in August 2016. Public safety-related budget increases included Motorola radio maintenance and CAD support services, WestNet alerting system in fire stations, and maintenance for the new CAD system.

The Department continues to implement the County's Enterprise Resource Planning (ERP) system, and many operational costs of the project were added to the Department's operating budget in FY 2016. Oracle licensing and hosting costs continued to increase from year-to-year. The Database Administrator (DBA), an enhancement position approved during the FY 2016 Budget Process, will improve DIT's ability to respond and resolve many of the database issues that result in the creation of service requests with Oracle. The DBA will assist existing database staff with Oracle system updates and the maintenance and management of day to day system updates and patches. The Oracle DBA position has been frozen, during FY 2017, to partially cover the ongoing operational costs for two Oracle ERP consultants supporting the County's financial system.

For the key area of infrastructure maintenance, DIT's FY 2016 budget included funding for the replacement of half of the County's 10mb circuits; this replacement is completed and has increased bandwidth from 10 megabyte circuits to 100 megabyte circuits for County facilities such as libraries, fire stations, and public safety centers. DIT also continues to administer the Board's priority of ensuring regular PCI-DSS (Payment Card Industry Data Security Standard) audits. DIT is also working to complete the Library's Dynix RFID (Radio Frequency Identification) project to enable faster circulation, self-service capability, and improved security and inventory tracking. The Department has utilized the two Project Managers, enhancement positions approved during the FY 2016 Budget Process, to develop processes and procedures for the management of County technology projects. They have actively participated in several significant County projects including the hour-by-hour cutover plan for the opening of the Emergency Communications Center, the post go live project tasks for the County's new tax system and the project management for the new Integrated Library System.

In FY 2016, the County's new Emergency Communications Center opened. This project was successfully completed through the combined efforts of public safety departments and agencies, the Department of General Services and DIT staff. The new center includes a variety of updated technologies, including a new 911 phone switch that will result in the County's ability to provide text-to-911 capability beginning in the third quarter of 2016. The opening

of the Emergency Communications Center has increased Public Safety Radio management tasks due to system growth. The Public Safety radio and microwave system supports communications for Loudoun County first responders (FREM and the Sheriff's Office) and interoperability across jurisdictions in the National Capital Region; which includes the counties in the Central, Shenandoah regions as well as bordering counties in the states of West Virginia and Maryland. The number of radios in use by first responders has grown from 1,500 to 2,400 in the last four years.

The Department continues to look for opportunities to address ongoing and future challenges resulting from its aging workforce. In FY 2016, approximately 61 percent of DIT employees will be over the age of 50 and the need for long term, succession planning continues to be a priority for continuity of technology operations. DIT participated in the Loudoun County Schools Job-For-A-Day program and hires college and high school interns each summer to attract entry-level employees to County government employment. In addition, the Department has hired junior level employees for positions that were formerly senior level, in an effort to create a career ladder and succession plan for employees. The recruitment and hiring of technical staff, particularly those with Oracle experience, continues to be a challenge due to the high salaries that those types of positions typically demand in the Northern Virginia area.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$10,596,407	$11,771,401	$11,885,530	$12,242,096
Operating and Maintenance	11,386,039	14,294,876	16,529,260	16,694,553
Capital Outlay	299,392	79,000	287,642	287,642
Total – Expenditures	**$22,281,838**	**$26,145,277**	**$28,702,432**	**$29,224,291**
Revenues				
Other Local Taxes	$2,319,483	$2,360,000	$2,320,000	$2,320,000
Charges For Services	49	0	0	0
Other Financing Sources	150,000	0	0	0
Total – Revenues	**$2,469,532**	**$2,360,000**	**$2,320,000**	**$2,320,000**
Local Tax Funding	**$19,812,306**	**$23,785,277**	**$26,382,432**	**$26,904,291**
FTE	**88.47**	**94.47**	**95.47**	**95.47**

To prepare its budget for FY 2017, the Department engaged in a zero-based budgeting exercise and was able to reallocate a portion of its budget. This exercise confirmed the Department's allocation within its line items and identified approximately $459,000 of resources that were reallocated to meet a portion of the Department's ongoing needs. Given the organization's decision to reflect the operational costs of major technology projects in DIT's budget (e.g., ERP and CAD), the Department's budget still required a base budget adjustment beyond the FY 2016 Adopted Budget. These base budget adjustments are in the categories of the core financial system, public safety, infrastructure maintenance, and external department projects.

The Department continues to implement the County's ERP system, and many operational costs of the project have been added to the Department's operating budget in FY 2017. Oracle licensing costs are stabilizing and will only increase by $11,900 in FY 2017. Hosting costs continue to increase as more storage is required; an additional $245,000 is requested in FY 2017. Public safety-related increases represent the majority of the year-over-year

Information Technology

increases in the Department's budget in FY 2017. These costs include an additional $259,000 for Motorola Radio maintenance, $130,000 for the new 911 phone switch maintenance in the Emergency Communications Center, $95,000 for Westnet station alerting maintenance, $110,000 for physical security system maintenance for the Adult and Juvenile Detention Centers and $1,100,000 for the first year of annualized maintenance for the Motorola CAD system.

For the key area of infrastructure maintenance, DIT's FY 2017 budget includes $197,700 for the last half of the County's 10mb circuit upgrades that began during FY 2016; this replacement will increase bandwidth from 10 megabyte circuits to 100 megabyte circuits for County facilities such as community centers, fire stations, and public safety centers as well as increase the County's primary circuit to the Internet from 1 gigabyte to 10 gigabytes. DIT's budget also includes an additional $100,000 for vendor support of a Single Sign-on System, which was implemented as a result of the 2014 Financial Audit.

Over the last few years, one of the Department's major undertakings has been the implementation of the County's ERP system (Oracle). As the system has continued to stabilize, ongoing needs have been better recognized and articulated. ERP Phase 2 implementation, which is currently on hold, will introduce new technologies not yet supported or accounted for in the post go live staffing model. These technologies include the use of Business Intelligence (BI) Publisher (a reporting tool), the additional knowledge necessary to manage the modules for Human Capital Management and the fast formula development which is used throughout the system. The complexity of this system requires significant work to fully leverage its capabilities, and these additions will allow staff to fully pursue enhancements to make the system more usable and continue their focus on the most critical system maintenance issues. When the ERP Phase 2 implementation resumes, the Department may need to find funding for contractual support to successfully implement that phase.

The Board of Supervisors approved 1.00 FTE for a Security Program Enhancement, which includes a Junior Security Technician and operating and maintenance expenditures for on-call security program support in the Technology Services Program. A report from PriceWaterhouseCoopers indicated that in 2015 there was a 38 percent increase in security incidents compared to 2014. Performance measures tracked by DIT regarding Internet and Workstation incidents also show a 38 percent increase in both measures from FY 2015 to FY 2016. Loudoun County has experienced a rapid growth in the use of mobile devices (phone and tablets) that have resulted in the expansion of attack opportunities and a dramatic increase in the incidents of mobile malware. In addition to these increases, Loudoun County will increase the number of network users by over 35 percent with the addition of 1,200 Fire and Rescue volunteers into County systems. During FY 2015, DIT staff removed or blocked over 2 million network-based threats, over 8 million email-based threats, and over 10,000 workstation-based threats. The reduction in these threats has improved the productivity of all employees. The increase in attacks along with the increase in privacy regulations (PCI-DSS and Chip Enabled Card Acceptance or EMV) have resulted in a security resource concern for the County. The current senior level engineers in the Security Program are responding to specific incidents at an increasing rate, leaving less time to address proactive security programs. The enhancement will address this need by allowing a junior level technician manage less complex tasks freeing up the senior engineers for more strategic projects and complex data forensics. The additional resource will also allow DIT to increase coverage to nights and weekends for security incidents.

The FY 2017 Adopted Budget for the Department of Information Technology includes an increase in local tax funding in the amount of $2,597,155. Personnel expenditures increased by a net of $114,129 due to the Security Program Enhancement Position (1.00 FTE), a 2.5 percent merit increase for employees, and changes to employees' fringe benefits elections. Operating and maintenance expenditures increased by $2,234,384 due to base budget increases summarized above and the Security Program Enhancement for on-call program support. Capital outlay expenditures increased by $208,642 due to base budget increases. Revenues declined by $40,000 due to the decrease in communications tax projections.

Information Technology

Department Performance Measures

Mission: To provide effective, accurate, and reliable information, communications, and office automation systems and services to all County departments, the Courts, constitutional officers, and the Loudoun County Public Schools.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Infrastructure and Network Services				
Objective: Maintain operational availability of all major computer systems				
Major computer availability	99%	99%	99%	99%
Objective: Close 90% of service call requests within 48 hours.				
Calls opened	27,191	31,000	31,000	33,000
Number of personal computers maintained per system engineer	552	500	560	600
Percentage of calls closed within 48 hours[1]	89%	86%	80%	80%
Objective: Maintain the public safety radio system at 99.99% availability.				
Number of voice radio transmissions	2,428,408	2,500,000	2,500,000	2,500,000
System Development and Support Services				
Objective: Provide timely systems development and enhancement services to LCPS				
Percent of projects completed on time for LCPS[2]	100%	85%	85%	85%
Objective: Manage database administration				
Number of production DB2 tables[3]	8,491	6,349	6,350	6,350
Number of production Oracle tables[4]	60,130	49,550	50,000	50,000
Number of production SQL server tables	41,428	42,500	45,000	53,000
Production DB2 space managed	1,444	1,500	1,750	1,900
Production Oracle space managed	N/A	530	800	1,100
Production SQL server space managed	4,124	4,000	5,000	6,000
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	46%	45%	45%	45%
Objective: Provide timely systems development and enhancement services to County Government				
Number of project requests received for County Government	531	550	600	650
Percent of projects completed on time for County Government	100%	97%	97%	97%
Objective: Implement enterprise document management/imaging				
Number of pages managed by imaging system	28,870,604	30,000,000	32,000,000	40,000,000
Percentage of departments with at least one imaging process	77%	70%	70%	85%

[1] The decrease in the percentage of calls closed within 48 hours is projected due to the addition of 1,200 volunteers while holding the number of Help Desk staff constant.

[2] The decrease in the percentage of projects completed on time for LCPS is due to the implementation of more comprehensive project protocols; making the process more work intensive.

[3] The number of production DB2 tables is projected to decrease from 8,491 to 6,350 because DIT is working to retire DB2 tables.

[4] The number of Oracle tables is projected to decrease from 60,130 to 50,000 because the Database Administrators deleted extra tables and are now reporting the correct production numbers.

Information Technology

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Provide timely applications development and enhancement support to Public Safety agencies				
Number of projects completed[5]	N/A	15	20	20
Percentage of projects completed on time[5]	N/A	85%	85%	77%
Technology Services				
Objective: Manage email related threats				
Email Delivered	19,791,631	6,003,456	6,303,629	6,600,000
Email Received	27,955,696	11,020,785	11,571,824	12,000,000
Productivity gain in FTEs from minimized spam/malicious email	5.8	3.6	3.8	4.0
Threats removed	8,164,065	5,017,329	5,268,195	5,500,000
Objective: Maintain the security of County systems and data				
Blocked internet based network attacks	2,073,387	3,332,956	3,499,603	3,674,583
Workstation malware removed	10,532	17,068	17,921	18,817

FY 2018 Outlook

DIT will continue to proactively plan and anticipate future projects that will have budgetary impacts. All major applications need to be upgraded by FY 2018. In addition to upgrades, DIT will request funding to explore and evaluate the costs and benefits of cloud storage versus self-hosted network alternatives.

DIT will continue to work with ERP support contactors to train County technicians on troubleshooting issues and how to properly elevate issues through the Oracle hierarchy. Contractors and staff will also continue to work together, post implementation, to ensure all systems are working as they should. As the County continues to mature in the use of this new system, it is likely that contractual support will be needed as enhancements are requested and new features are added. DIT will need to maintain a mixture of both highly specialized consulting contractors as well as on-site, full-time support staff to manage the ERP system and fully leverage its functional capabilities.

Security will continue to be a top priority for the Department's. DIT's security infrastructure will need to keep up with the increasing quantity and complexity of threats that attack the County network. DIT will continue to evaluate and explore new security measures such as two factor authentication that could protect the network from blackouts, ransomware, and other infections from the outside.

The County's primary and backup data center environments are aging and have experienced issues with water leaks, power and cooling. The County's main data center is over 30 years old and the backup data center at the Government Center is a modified office space with insufficient power, cooling and space. To address these issues, the Department will request funds for an off-site disaster recovery service for critical County systems as well as funds to relocate the County's servers to a data center in Loudoun County to house mission-critical systems requiring the highest levels of security and operational reliability.

The use of the Radio System, by Public Safety staff, has increased by 63 percent in the past 4 years. With the addition of the new Emergency Communications Center, the Radio System continues to expand not only in the number of devices deployed but in the amount of infrastructure supporting the system. In FY 2018, DIT will again request additional resources to provide support and redundancy for this critical system.

[5] Performance measures with "n/a" are new for the year in which numerical data begins.

Information Technology

The FY 2018 Projected Budget for the Department of Information Technology includes an increase in local tax funding in the amount of $521,859. Personnel expenditures increased by $356,566, or 3 percent, and operations and maintenance expenditures increased by $165,293, or 1 percent. Both capital outlay and revenues remain constant.

FTE History

FY 2015: The Board added 2.00 FTE for a SharePoint System Support Senior Systems Analyst and a Broadband and Cable Franchise Agreement Support Communications Specialist.

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

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

Information Technology

Department Programs

Department Financial and FTE Summary by Programs

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Infrastructure And Network Services	$8,763,461	$9,642,278	$9,800,868	$9,984,261
Systems Development And Support	6,315,913	9,137,136	9,300,702	9,485,990
Enterprise Services	655,980	0	0	0
Public Safety Support Services	4,977,765	5,351,120	7,305,543	7,405,218
Technology Services	1,568,719	2,014,743	2,295,319	2,348,822
Total - Expenditures	**$22,281,838**	**$26,145,277**	**$28,702,432**	**$29,224,291**
Revenues				
Infrastructure And Network Services	$0	$0	$0	$0
Systems Development And Support	49	0	0	0
Enterprise Services	0	0	0	0
Public Safety Support Services	2,469,483	2,360,000	2,320,000	2,320,000
Technology Services	0	0	0	0
Total – Revenues	**$2,469,532**	**$2,360,000**	**$2,320,000**	**$2,320,000**
Local Tax Funding				
Infrastructure And Network Services	$8,763,461	$9,642,278	$9,800,868	$9,984,261
Systems Development And Support	6,315,864	9,137,136	9,300,702	9,485,990
Enterprise Services	655,980	0	0	0
Public Safety Support Services	2,508,282	2,991,120	4,985,543	5,085,218
Technology Services	1,568,719	2,014,743	2,295,319	2,348,822
Total – Local Tax Funding	**$19,812,306**	**$23,785,277**	**$26,382,432**	**$26,904,291**
FTE				
Infrastructure And Network Services	32.48	34.48	36.48	36.48
Systems Development And Support	32.80	33.80	34.80	34.80
Enterprise Services	6.00	4.00	0.00	0.00
Public Safety Support Services	10.80	10.80	10.80	10.80
Technology Services	6.39	11.39	13.39	13.39
Total – FTE	**88.47**	**94.47**	**95.47**	**95.47**

Program Descriptions

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

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

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

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

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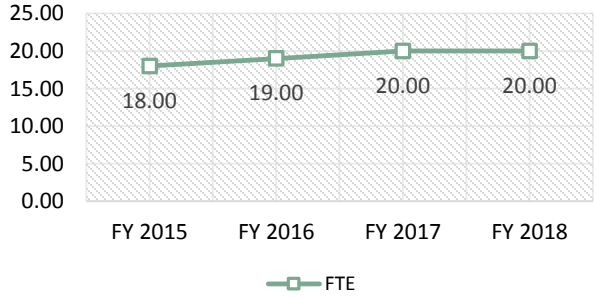
MANAGEMENT AND BUDGET

The Department of Management and Budget supports County agencies and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County by professionally managing, on behalf of the County Administrator, organization-wide processes and providing sound advice in 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 two programs are: 1) Budget Development and Analysis and 2) Research and Policy Development.

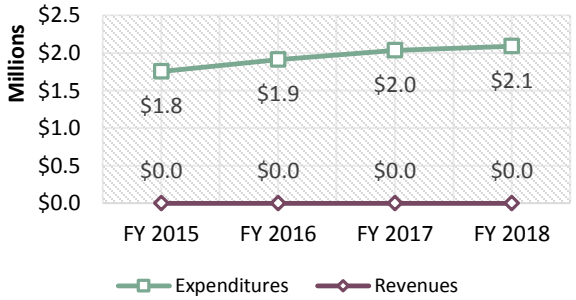
Management and Budget's Programs

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

Staffing Trends



Expenditures/Revenues History



Management and Budget

FY 2016 Highlights

The Department of Management and Budget (DMB) was created during FY 2016 from the Budget and Research Division of the former Department of Management and Financial Services. DMB reports directly to the County Administrator and is responsible, on behalf of the County Administrator, for facilitating the development of the Proposed Budget and the ongoing implementation and monitoring of the Adopted Budget. Additionally, DMB is responsible for economic forecasting and fiscal impact analysis. In FY 2016, DMB received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 28th consecutive year and the International City/County Management Association (ICMA) Center for Performance Analytics Certificate of Achievement in Performance Management for the third consecutive year for the FY 2015 Adopted Budget. The department applied for and received the $5,000 award for the Commonwealth of Virginia's FY 2016 Local Government Challenge Grant. Also, in FY 2016, the department undertook the creation of the FY 2016 Program Review Document, which is a comprehensive inventory of all of the County's programs and activities and is produced every four years. The Program Review serves as a companion to the FY 2016 Adopted Budget Document.

The Department of Management and Budget serves all of the County's 30 departments. Over the last five fiscal years (FY 2012 – FY 2016), $67.1 million have been added to the County General Fund operating appropriations, with 3 new funds created, 6 new or reorganized departments created, and 405.13 FTE added. All of these changes continue to make the County's budget larger and more complex which requires greater support and knowledge from DMB. During the same period, two positions (2.00 FTE) were added in the Budget Development and Analysis program. In addition, DMB continues to assist departments in creating meaningful and effective performance measures which track progress toward goals and objectives aligned with each department's programs. As performance measurement becomes a more widely-used and valued tool within the County and is further incorporated into budget planning and analysis, the demand for assistance with and maintenance of measures from County departments will increase, making it more difficult to manage with a small staff of analysts who provide a complete array of support and analysis services to all of the County's departments. The Department has no personnel resource available to dedicate fully to performance measurement efforts.

During FY 2016, the Department implemented the Major Equipment Replacement Fund, processing Departments' approved requests to use the fund for their major equipment needs. The Department may utilize outside consultants in the future to help develop and implement a plan for the Departments' equipment replacements, considering the estimated useful life of the equipment.

Management and Budget

FY 2017 Budget Analysis[1]

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel[2]	$1,461,326	$1,627,042	$1,776,112	$1,829,395
Operating and Maintenance	292,414	284,659	259,524	262,119
Total – Expenditures	**$1,753,740**	**$1,911,701**	**$2,035,636**	**$2,091,514**
Revenues				
Charges for Services[3]	$73	$0	$0	$0
Total – Revenues	**$73**	**$0**	**$0**	**$0**
Local Tax Funding	**$1,753,667**	**$1,911,701**	**$2,035,636**	**$2,091,514**
FTE[4]	**18.00**	**19.00**	**20.00**	**20.00**

The Department experienced 100% staff turnover during the past three years. The managerial and operational staff handled the increased workload while the positions were vacant. The Department's ability to absorb the additional workload due to staff vacancies was limited due to the Department's relatively small size. The Board of Supervisors approved a Senior Management Analyst position (1.00 FTE) to assist with the significant workload related to the increasing size and complexity of the County's budget, resulting from the County's continued population growth and the increasing urbanization of some areas. Planning for the opening of the new Silver Line Metrorail has also increased the workload. This position will provide the capacity for Analysts to spend additional time conducting more in-depth analysis and more frequent consultations with Departments.

The FY 2017 Adopted Budget for the Department of Management and Budget includes an increase in local tax funding of $123,935. Personnel expenditures increased $149,070 due to a 2.5 percent merit increase for employees and the Sr. Management Analyst enhancement position (1.00 FTE) approved by the Board of Supervisors. Operating and maintenance expenditures decreased $25,135 primarily because of the mid-year FY 2016 reorganization of the Department of Management and Financial Services into the Department of Finance and Procurement; Department of Management and Budget; and Human Resources Department. Some of the Department of Management and Budget's FY 2016 budgeted operating and maintenance expenditures are now budgeted in FY 2017 in the Department of Finance and Procurement.

[1] Due to the former Department of Management and Financial Services' FY 2016 reorganization, FY 2015 actuals have been adjusted to reflect actual expenditures, revenues, and local tax funding of Management and Budget.

[2] The FY 2015 actual personnel expenditures are relatively lower than the FY 2016 Adopted Budget because the FY 2015 actual personnel expenditures reflect the Department's position vacancies during that year and the FY 2016 Budget includes expenditures for an additional position approved mid-FY 2015.

[3] This Department does not budget revenue. However, during FY 2015, the Department received a small amount of actual revenue related to Freedom of Information Act fees charged for obtaining the requested information.

[4] The Department's FTE count for all years presented reflect the Unfunded FTE Pool Position as 5.00 FTE. If an FTE from the pool was on loan to another Department, it is still shown in the Department of Management and Budget's FTE count since the loan was temporary. The FY 2017 and FY 2018 Department FTE include the 1.00 FTE for the Sr. Management Analyst Enhancement position approved effective FY 2017.

Management and Budget

Department Performance Measures

The mission of the Department of Management and Budget is 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 budget analysis and research.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Budget Development and Analysis				
Objective: Provide quarterly revenue and expenditures analysis to County Departments and management and maintain a positive fiscal environment.				
Number of budget adjustments processed	880	800	800	800
Objective: Develop timely and effective services for Department clients.				
Percentage of Customer Service Survey respondents mostly satisfied or very satisfied with the budget process	87.5%	95.0%	95.0%	96.0%
Number of Authorizations to Recruit (ATRs) and Temporary Position Requests analyzed	425	435	455	480
Objective: Improve organizational and programmatic performance by monitoring and reporting.				
Number of organizational budget changes analyzed for fiscal impact	93	60[5]	90	90
Percentage variance from Adopted Budget Expenditures (General Fund)	2.37%	2.00%	2.00%	2.00%

FY 2018 Outlook

During FY 2018, after the implementation of the new Oracle Human Resources/Payroll System has been completed, the Department will work to resolve issues with the Hyperion Budgeting System, including service requests and system enhancements needed for further improving the efficiency of the budget process. This could involve a request for one-time funding for the services of an outside consultant.

As the County continues to recover from the recession and builds more internal staff capacity, a continued focus will be placed on maximizing non-tax related sources of revenue such as grants. DMB will continue to support departments seeking grant funds and may request funding to re-establish a dedicated grants support function within the Department. Historically, the Department has had at least one dedicated grants support position; however, this function was eliminated when staff was reduced during the recession.

In addition to focus on non-tax revenue sources, the Department will begin the process of responding to internal needs and national best practices with regards to performance metrics and program evaluation. In FY 2018, the Department anticipates requesting, as in FY 2017, a performance management analyst. This position would establish a dedicated performance metrics and program evaluation practice within the organization.

The FY 2018 Projected Budget for the Department of Management and Budget includes an increase in local tax funding in the amount of $55,878. Personnel expenditures increased by $53,283, or 3 percent, and operating and maintenance expenditures increased by $2,595, or 1 percent. Revenues were held at the FY 2017 level for FY 2018.

[5] The number of organizational budget changes analyzed for fiscal impact is anticipated to decrease for FY 2016 due to the implementation of Phase Two of the ERP.

Management and Budget

FTE History

FY 2015 Mid-Year: The Board of Supervisors added 1.00 FTE for a Senior Management Analyst to the Budget Development and Analysis Program.

FY 2017: The Board of Supervisors added 1.00 Senior Management Analyst to the Budget Development and Analysis Program.

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Budget Development and Analysis	$1,542,577	$1,771,894	$1,892,790	$1,944,727
Research and Policy Development	211,163	139,807	142,846	146,787
Total – Expenditures	**$1,753,740**	**$1,911,701**	**$2,035,636**	**$2,091,514**
Revenues				
Budget Development and Analysis	$73	$0	$0	$0
Research and Policy Development	0	0	0	0
Total – Revenues	**$73**	**$0**	**$0**	**$0**
Local Tax Funding:				
Budget Development and Analysis	$1,542,504	$1,771,894	$1,892,790	$1,944,727
Research and Policy Development	211,163	139,807	142,846	146,787
Total – Local Tax Funding	**$1,753,667**	**$1,911,701**	**$2,035,636**	**$2,091,514**
FTE				
Budget Development and Analysis	17.00	18.00	19.00	19.00
Research and Policy Development	1.00	1.00	1.00	1.00
Total – FTE	**18.00**	**19.00**	**20.00**	**20.00**

Program Descriptions

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

- The Budget Development and Analysis 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 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. This program also manages and provides training support on the County's budgeting system. 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 Research and Policy Development 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

Management and Budget

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.

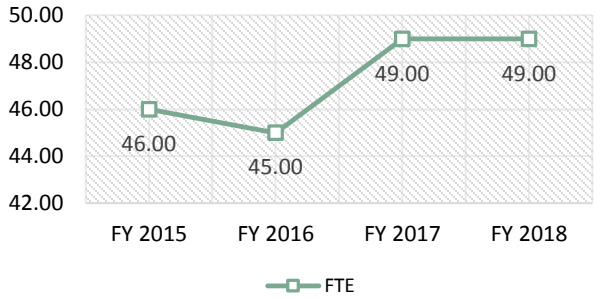
TREASURER'S OFFICE

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

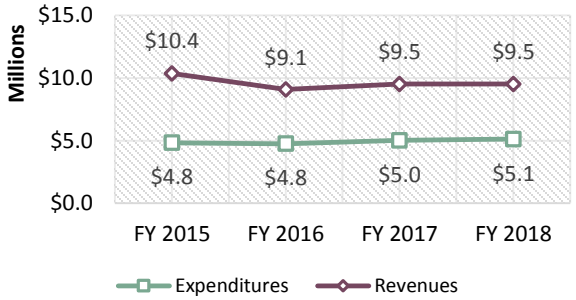
Treasurer's Office Programs

Administration of Revenue	Collects all County and School revenue, including real and tangible personal property taxes, and serves as the depository for cash receipts for all County and School agencies.
Project Fairness/Cost Recovery	Seeks to identify and enforce vehicle registration through neighborhood patrol and citizen complaints.

Staffing Trends



Expenditures/Revenues History



Treasurer's Office

FY 2016 Highlights

In FY 2016, the Treasurer's Office successfully coordinated with the Department of Information Technology (DIT) and the Commissioner of the Revenue's Office to implement the second phase of the PCI tax system, the County's new tax assessment, billing, and collections system. The cashiering module of the new tax system and Check 21, which allows for secure electronic bank deposits, were implemented during FY 2015. These improvements allow all County tax systems to directly interface with the County's Enterprise Resource Program (Oracle).

The implementation of the tax system brought new system administration responsibilities to the Treasurer's Office during FY 2016. DIT had been responsible for system administration during the data conversion and implementation processes. The Treasurer's Office has since assumed these responsibilities from DIT (DIT has maintained responsibility for server maintenance of the tax system), and in response, the Office added a position to support internal systems infrastructure through a FY 2016 mid-year enhancement for a Systems Administrator. The Office continues to ensure accurate file processing; however, greater demand on senior staff is required to validate data loaded in and out of both PCI and Oracle.

The tax billing process was restructured during FY 2016 and included new bill formats, which contributed to increased customer support needs and phone volumes for each tax deadline. Bill printing and mailing services were outsourced to a third party in the prior fiscal year. Changes in the County's online payment portal have driven the need for both increased taxpayer support and daily accounting and administration. Need for increased taxpayer support is especially critical around the County's tax filing and payment deadlines.

The tax refund processing rate dropped from an average daily rate during FY 2015 of 114 refunds authorized to the current FY 2016 estimated average daily rate of 19 refunds authorized per day while the overall number of tax refunds has continued to increase over prior fiscal years, which has negative customer service implications for taxpayers waiting on refunds from the County. Refunds currently require manual research as a result of both increased volume and the implementation of PCI. Tax refunds are reliant on timely updates of ownership and assessment changes from Tyler (the County's Computer Aided Mass Appraisal (CAMA) System), Department of Motor Vehicles (DMV), and taxpayers. In response, the Office requested and was granted a base budget adjustment during FY 2016 to recruit and hire a long-term temporary Accounts Assistant to help increase the processing rate closer to normal levels. This long-term temporary position will be replaced with a regular, full-time position that was added as part of the FY 2017 Adopted Budget.

The Office projects that the total number of taxpayer inquiries, including emails and phone calls, will top 100,000 during FY 2016 with a projected average of over 270 inquiries per day. This volume has created exceptional demands on staff, and in response, the Office requested and was granted a base budget adjustment during FY 2016 to recruit and hire a long-term temporary Information Services Assistant to provide needed relief.

The Project Fairness tax compliance program continued to be successful in educating new County residents of ongoing vehicle registration requirements associated with living in Loudoun County and the Commonwealth of Virginia. During FY 2016, the Office projects that it will issue over 4,000 violation notices and is on course to issue over 17,000 warning notices as a part of the program. The Office also administers the collection and court processing of parking tickets issued for the Metropolitan Washington Airport Authority, Loudoun County Sheriff's Office, and the Loudoun County Fire Marshal's Office as a part of this program. Over 11,000 tickets were issued during FY 2015, and the Office expects that that over 12,000 tickets will be processed for FY 2016 as well as for FY 2017. The Treasurer's Office accounted for and processed over $400,000 of annual County revenue related to parking tickets above and beyond Project Fairness revenue. This trend is expected to continue into future fiscal years.

Treasurer's Office

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$3,535,471	$3,655,755	$3,874,864	$3,991,110
Operating and Maintenance	1,293,118	1,065,868	1,114,975	1,126,125
Capital Outlay	0	35,000	35,000	0
Total – Expenditures	**$4,828,589**	**$4,756,623**	**$5,024,839**	**$5,117,235**
Revenue				
General Property Taxes	$585,601	$306,450	$306,450	$306,450
Other Local Taxes	6,547,752	6,763,000	7,195,500	7,195,500
Fines and Forfeitures	102,736	140,000	140,000	140,000
Revenue from use of Money and Property	1,654,578	1,100,000	1,100,000	1,100,000
Charges for Services	1,017,494	442,600	442,600	442,600
Miscellaneous Revenue	165,064	2,500	2,500	2,500
Recovered Costs	0	1,000	1,000	1,000
Intergovernmental - Commonwealth	291,866	325,171	325,171	325,171
Total – Revenue	**$10,365,090**	**$9,080,721**	**$9,513,221**	**$9,513,221**
Local Tax Funding	**$(5,536,501)**	**$(4,324,098)**	**$(4,488,382)**	**$(4,395,986)**
FTE[1]	**46.00**	**45.00**	**49.00**	**49.00**

During FY 2017, the Office of the Treasurer will continue to meet its mandates, provide customer service to the citizens of Loudoun County, and make prudent investments within the guidelines set by the County Investment Policy. The Office's regular operations were slowed during FY 2016 by increased volume in taxpayer calls for service and challenges associated with the implementation of the PCI tax system. In addition to increased service volume, the Office assumed the planned support responsibility for the new tax system, including the administration, development, and integration of all County revenue with Oracle, from DIT during FY 2016. In response to increased systems support responsibilities, the FY 2017 Adopted Budget includes funding for a regular, full-time Systems Analyst (1.00 FTE) to allow the Office meet its increasing technical responsibilities. The Systems Analyst will act as a primary point of contact for internal and external users to identify, document, analyze, and track system issues. The incumbent will also work with staff to coordinate any system enhancement changes, bill printing and mailing issues, and database changes to various interfaces such as Oracle as well as external financial institutions.

As noted in the FY 2016 Highlights, the Office's refunds processing rate has been drastically lowered due to system challenges and an overall trend of increasing refund volume. The FY 2017 Adopted Budget includes funding for a regular, full-time (1.00 FTE) Accounts Assistant to remedy this problem. The Accounts Assistant conducts daily accounting operations, including the issuance of tax refunds and reapplications of tax payments in the Accounting Section.

[1] The Treasurer's Office was granted a mid-year enhancement of 1.00 FTE in FY 2015. The FY 2016 Adopted FTE count does not reflect this FTE because it was added after the FY 2016 Budget was adopted. The FY 2017 Adopted Budget accounts for both the FY 2015 and as well as a FY 2016 mid-year enhancement (2.00 FTE) that was approved by the Board of Supervisors. These changes are detailed in the FTE History section.

Treasurer's Office

Project Fairness revenue is projected to continue to exceed expenses within the program and to be an effective outreach and educational tool for the County. The Office expects to issue over 16,000 warning notices and over 4,200 violation notices in FY 2017.

The Office will continue to make prudent investments according to the guidance found in the County's Investment Policy. The Office projects that the County's investment portfolio will grow from an estimated $460,000,000 to an estimated $480,000,000 during FY 2017, however returns are dependent on market conditions and may fluctuate during the fiscal year.

The FY 2017 Adopted Budget for the Office of the Treasurer includes a decrease in local tax funding of $164,284. Personnel expenditures increased by $219,109 due to savings realized from staff turnover, an increase in the Office's base budget of $46,600 for one long-term temporary position, and the addition of two enhancement positions as well as the approved 2.5 percent merit increase. Operating and maintenance expenditures increased by $49,107 due to increased central service charges. Revenues increased by $432,500 due primarily to increased revenue from motor vehicle decals.

Treasurer's Office

Department Performance Measures

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

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Project Fairness/Cost Recovery				
Objective: Issue warning notices and violation notices to vehicles with expired County decals.				
Number of violation notices issued	3,612	4,123	4,288	4,459
Number of warning notices issued	16,064	15,606	16,230	16,879
Administration of Revenue				
Objective: Bill and collect semi-annual real estate, semi-annual prorated personal property, and annual business license taxes.				
Number of taxpayer inquiries	92,430	97,850	103,721	114,093
Number of accounts levied (in thousands)	809	940	996	1,096
Number of transactions processed for the County (in thousands)	1,315	1,301	1,379	1,517
Number of accounts paid online (in thousands)[2]	359	350	371	408
Tax value collected online in dollars (in millions)	$149	$128	$128	$164
Objective: Maintain 100% compliance with the County Investment Policy. Meet and exceed established monthly benchmark in relation to the County's portfolio rate of return.				
Average dollar value of investment portfolio (in millions)	$506	$460	$480	$500
Average rate of return	0.30%	0.35%	0.50%	0.60%
Benchmark rate of return	0.09%	0.15%	0.35%	0.40%
Objective: Monitor and verify all County disbursements and receipts. Reconcile the County's 49+ bank statements within 60 days of month end.				
Average number of quarterly bank transactions (in thousands)	310	350	385	424
Percentage 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	34%	30%	30%	30%
Objective: Research and process payment re-application or authorize refunds for real property and personal property.				
Number of accounting entries	29,698	26,000	27,560	30,316
Number of tax refunds authorized	41,622	39,292	41,650	45,814

[2] The structure of some non-real property tax accounts changed during FY 2016 with the tax system upgrade, which could cause unusual performance data for this measure in FY 2017 and FY 2018.

Treasurer's Office

FY 2018 Outlook

The Office expects to see a continued increase in demand for services by internal and external stakeholders due to projected increases in the County's population, increased credit card processing by other County agencies, and the ongoing building of capacity of the newly implemented tax assessment and billing system.

The Office expects that the increase in the volume of taxpayer calls for service experienced in FY 2016 and projected for FY 2017 will continue in FY 2018. The Office expects to experience a 10 percent increase in taxpayer calls for service during FY 2018 and may seek additional staff resources to address the increase.

The Office expects Project Fairness to continue to be successful in FY 2018. The Office estimates that it will issue over 20,000 warning and violation notices and establish over 12,000 new personal property accounts as a result of the program's activities.

The FY 2018 Projected Budget for the Office of the Treasurer includes an increase in local tax funding of $92,396. Personnel expenditures increased by $116,246 or 3 percent. Operating and maintenance expenditures increased by $11,150 or 1 percent. Revenues are held at the FY 2017 level for FY 2018.

FTE History

FY 2015: The Board approved 1.00 FTE for a Reconciliation Accounts Assistant.

FY 2015 Mid-year: The Board approved 1.00 FTE for a Court Fines and Collector Program Assistant.

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

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

Treasurer's Office

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Administration of Revenue	$4,758,318	$4,668,424	$4,933,102	$5,023,215
Project Fairness/Cost Recovery	70,271	88,199	91,737	94,020
Total – Expenditures	**$4,828,589**	**$4,756,623**	**$5,024,839**	**$5,117,235**
Revenues				
Administration of Revenue	$9,510,857	$8,465,271	$8,891,271	$8,891,271
Project Fairness/Cost Recovery	854,233	615,450	621,950	621,950
Total – Revenue	**$10,365,090**	**$9,080,721**	**$9,513,221**	**$9,513,221**
Local Tax Funding				
Administration of Revenue	$(4,752,539)	$(3,796,847)	$(3,958,169)	$(3,868,056)
Project Fairness/Cost Recovery	(783,962)	(527,251)	(530,213)	(527,930)
Total – Local Tax Funding	**$(5,536,501)**	**$(4,324,098)**	**$(4,488,382)**	**$(4,395,986)**
FTE				
Administration of Revenue	44.00	44.00	48.00	48.00
Project Fairness/Cost Recovery	1.00	1.00	1.00	1.00
Total – FTE	**45.00**	**45.00**	**49.00**	**49.00**

Program Descriptions

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

- The Treasurer's Office is the focal point for collection of all County and School revenue, including real and tangible personal property taxes, and serves as the depository for cash receipts for all County and School agencies. Critical services provided include preparation and mailing of tax bills; collection and processing of revenue; processing of payments received in person, online and via mail; issuance of County decals; accounting for all revenue from the various County agencies, departments, and programs; managing disbursement of all County and School funds; reconciling the County's bank accounts; researching and resolving outstanding checks before submission to the Commonwealth's Unclaimed Property; investing and safeguarding County funds; maintaining the County's primary banking relationship and associated services for both the County and the Schools. Furthermore, when changes in the State Tax Code and County Ordinances occur, the office educates the public and implements new processes and procedures to accommodate such changes.
- The Project Fairness program is a joint effort between the Treasurer's Office and the Sheriff's Office with input from County residents. The Sheriff's Office issues citations on vehicles with expired, improper, or missing County decals. The Treasurer's Office administers the collection of issued citations and associated personal property taxes and collection fees. The Project Fairness program has collected over $16.6 million in new revenue since its inception. Additional recurring annual revenue is received on these vehicles which continue to be taxed in future years. Project Fairness actively seeks to identify and enforce vehicle registration through neighborhood patrol and citizen complaints. Furthermore, Loudoun County participates in the Northern Virginia Compact for Local Motor Vehicle License Enforcement. The participating jurisdictions reciprocally enforce local motor vehicle license display requirements.

FY 2017
Adopted

Public Safety and Judicial Administration

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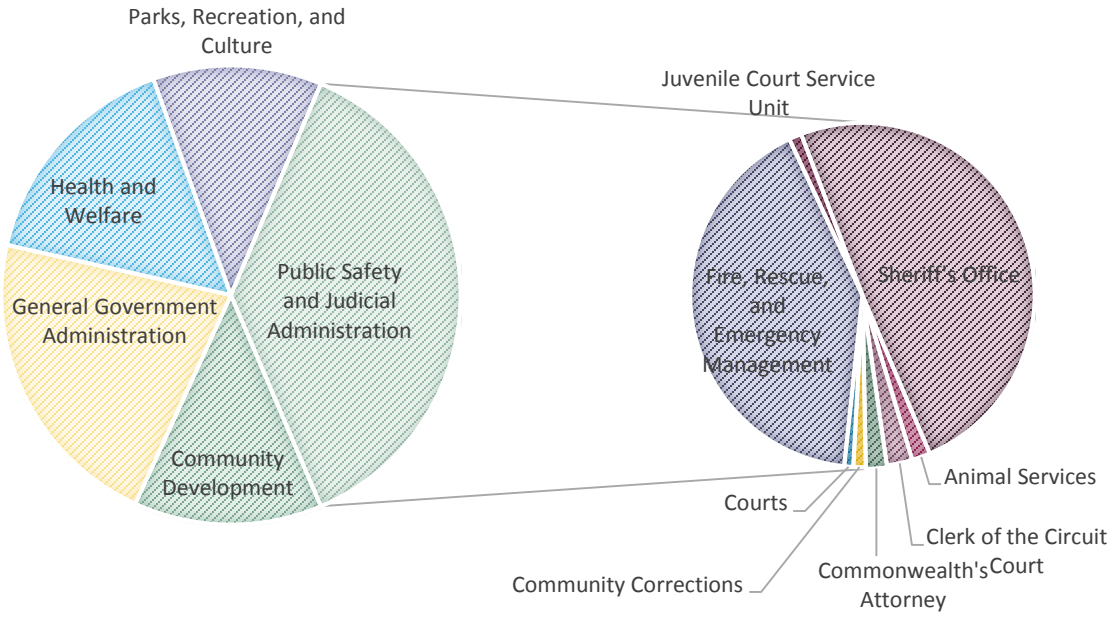
PUBLIC SAFETY AND JUDICIAL ADMINISTRATION SUMMARY

FY 2017 ADOPTED EXPENDITURES



Department	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Animal Services	$2,889,484	$3,068,489	$3,091,806	$3,175,125
Clerk of the Circuit Court	3,899,050	3,977,967	4,230,195	4,351,119
Commonwealth's Attorney	3,252,550	3,384,627	3,481,228	3,582,252
Community Corrections	1,812,013	1,925,334	2,041,032	2,099,539
Courts	984,396	1,451,759	1,502,629	1,539,486
Fire, Rescue, and Emergency Management	66,848,582	71,400,440	73,075,086	78,327,887
Juvenile Court Service Unit	1,916,629	2,051,327	2,096,310	2,152,585
Sheriff's Office	76,151,151	83,694,863	87,310,632	90,856,948
Total	**$157,753,855**	**$170,954,806**	**$176,828,918**	**$186,084,941**

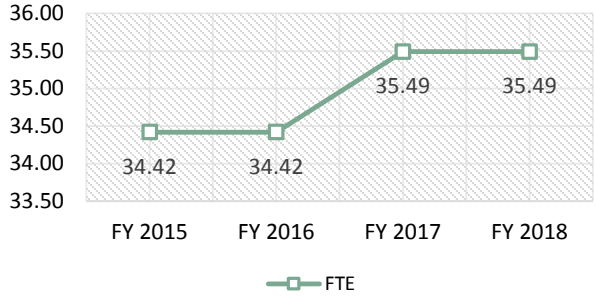
ANIMAL SERVICES

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

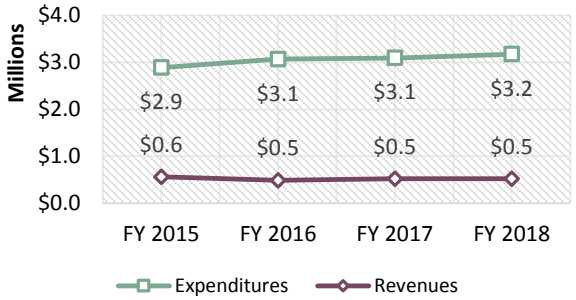
Animal Services' Programs

Animal Shelter	Provides care and treatment for all unwanted, stray, abused, abandoned, and impounded companion and domestic animals and facilitates placement through a variety of adoption and alternative placement programs.
Animal Control	Provides for the health, safety, and welfare of the citizens and animals in Loudoun County through the enforcement of both state and local animal laws, protects the public's health and safety from sick, injured, rabid, or dangerous animals, and investigates and resolves reports of animal cruelty, neglect, and abandonment.

Staffing Trends



Expenditures/Revenues History



Animal Services

FY 2016 Highlights

In Fiscal Year 2016, the Loudoun County Animal Services (LCAS) recognized many accomplishments and goals. LCAS has increased its live release rate by seven percent over FY 2015. This increase can be attributed to a focus on adoption alternatives, utilization of foster families, and participation in nationally recognized initiatives. Additionally, LCAS has introduced a Barn Cat adoption program aimed at finding homes for under-socialized cats that would be considered previously unadoptable. Volunteerism and community outreach continue to be popular department initiatives, with substantial numbers of Loudoun residents participating, annually. To become comparable with other animal sheltering agencies in our region, LCAS is now providing Heartworm testing for dogs, testing cats for Leukemia prior to adoption, and providing rabies vaccinations for dogs and cats. Additionally, to promote transparency in placement practices, and to standardize reporting of animal intakes, LCAS implemented the Asilomar Accords, which allow for stronger record keeping and more user-friendly and accurate release reports.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,341,057	$2,577,821	$2,620,038	$2,698,639
Operating and Maintenance	516,268	490,668	471,768	476,486
Other Uses of Funds	32,159	0	0	0
Total – Expenditures	**$2,889,484**	**$3,068,489**	**$3,091,806**	**$3,175,125**
Revenues				
Permits, Fees And Licenses	$460,541	$404,750	$ 434,750	$434,750
Fines And Forfeitures	8,444	8,000	8,000	8,000
Use Of Money And Property	1,175	1,500	1,500	1,500
Charges For Services	80,872	71,200	76,200	76,200
Other Financing Sources	10,000	0	0	0
Total – Revenues	**$561,032**	**$485,450**	**$520,450**	**$520,450**
Local Tax Funding	**$2,328,452**	**$2,583,039**	**$2,571,356**	**$2,654,675**
FTE	**34.42**	**34.42**	**35.49**	**35.49**

The Department of Animal Services FY 2017 Adopted Budget provides funding for rabies vaccinations and contagious disease testing for adopted animals. Loudoun County is the only county in the National Capital Region that does not provide adopted animals with any rabies vaccinations and disease testing. This expenditure will be fully offset through an anticipated increase in adoption revenue. Additionally, the department will be expanding the animal microchipping initiative to cover more cats. The microchipping effort is a partnership with Veterinarians in Loudoun County to allow the purchase of animal microchips through the Animal Services contract rate, which is at the manufacturer's rate, not retail price. The microchipping of animals helps to increase the number of lost cats returned to their families.

Due to understaffing in the Animal Services Dispatch Center, calls for service of Loudoun County citizens are either placed on hold or unanswered when the call center is operational. The Board of Supervisors approved 1.07 FTE for a Dispatcher position in the Call Center in the FY 2017 Adopted Budget. Dispatchers are responsible for answering calls that come into the Call Center and provide education to the community on companion animal and wildlife

Animal Services

related issues. This position will help address the staffing coverage issues and allow the department to expand the Call Center operating hours from 7:00 a.m. to 4:00 p.m., to 7:00 a.m. to 6:00 p.m., seven days a week.

Currently, 312 hours per year require additional coverage from Animal Control Officers and administration staff due to understaffing when the two existing dispatchers are on annual leave, sick leave, or on break. Assigning an Animal Control Officer to dispatcher responsibilities removes them from patrol duties in the community and may result in additional overtime costs. The Call Center received 23,594 calls in FY 2015, and is expected to field in excess of 25,316 calls for service in FY 2016. The call data trends are showing an average increase of seven percent a year due to the population growth in the County.

The FY 2017 Adopted Budget for the Department of Animal Services includes a decrease in local tax funding of $11,683. Personnel expenditures increased by a net of $42,217 due to the addition of 1.07 FTE for a Dispatcher position and a 2.5 percent merit increase for employees. Operating and maintenance expenditures decreased by $18,900 primarily due to internal service charges related to vehicle replacement. Revenues increased by $35,000 due to an increase in expected animal adoptions and dog license revenues.

Animal Services

Department Performance Measures

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

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Animal Shelter				
Objective: Increase presence in community through social media, online, and outreach activities.				
Number of participants attending humane education and outreach activities	4,555	4,600	4,700	4,700
Number of social media followers	16,362	17,000	18,000	19,000
Number of visits to website[1]	689,633	650,000	650,000	650,000
Objective: Achieve a 70 percent or higher rate of live animal outcomes.				
Total live release rate	67%	72%	74%	76%
Total intake of dogs	797	790	800	800
Total intake of cats	949	1,000	1,000	1,000
Objective: Increase the level of volunteer support to through appropriate training.				
Total number of volunteer hours	5,283	5,500	5,500	5,500
Value of volunteer hours	$91,376	$129,950	$129,950	$129,950
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	100%	98%	98%	98%
Animal Control				
Objective: Improve effectiveness of call taking services				
Number of wildlife phone calls	3,685	3,690	3,700	3,700
Percentage of wildlife calls resolved through education.[2]	63%	60%	45%	45%
Total number of phone calls received	23,594	22,083	22,500	22,500
Percentage of phone calls resolved through education	50%	40%	45%	45%
Objective: Improve calls for service by ACO's				
Total number of calls for service	4,838	5,501	5,100	5,100
Number of calls for service for dog bites	453	490	500	500
Percentage of dog bites resolved outside of court	90%	90%	90%	90%
Number of calls for service for investigations	1,182	1,190	1,200	1,200
Percentage of investigations resolved outside of court	93%	93%	93%	93%

[1] Incremental quarterly growth has been slowing, and FY 2015 appears to be a statistical abnormality over FY 2013 and FY 2014, but can be linked to a one-time integration of software platforms. Growth is expected in social media and website visits from FY 2014, but more conservative than we saw from FY 2014 to FY 2015. With changes in the format of the website, more traffic can be expected, but the limited options for displaying new information will instead send visitors to third party sites, such as PetHarbor and Petfinder.

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

Animal Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Number of calls for service for routine calls	2,522	2,600	2,650	2,650
Percentage of routine calls resolved outside of court	98%	98%	98%	98%
Objective: Increase the percentage of dogs licensed in Loudoun County.				
Number of new and renewed dog licenses sold	26,018	27,000	28,000	29,000
Percentage of dogs licensed in Loudoun County	44%	46%	48%	48%
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	22	25	26	26
Average response time for animals in danger and other urgent calls (Minutes) Target = xx Minutes	27	28	29	29
Average response time for routine calls (minutes) Target Response = 420 minutes	515	450	450	450

FY 2018 Outlook

The Department will continue focusing on improving its live-release rate through feline-focused programs, pet retention, and expansion of foster and citizen-based programs. They plan to expand care services for animals who arrive at the shelter ill, injured, or traumatize. Also, the goal is to further ongoing education partnerships to present the department as a model and resource for learning in the animal welfare field.

The FY 2018 Projected Budget for the Department of Animal Services includes an increase in local tax funding of $83,319. Personnel expenditures increased $78,601, which includes a 3 percent base increase. The operating and maintenance expenditures increased by $4,718, which includes a base increase of 1 percent. Revenues were held at the FY 2017 Adopted Budget level.

FTE History

FY 2015: The Board added 1.07 FTE for an Animal Control Officer.

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

Animal Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Animal Shelter	$1,440,455	$1,538,763	$1,512,808	$1,552,720
Animal Control	1,449,029	1,529,726	1,578,998	1,622,405
Total – Expenditures	**$2,889,484**	**$3,068,489**	**$3,091,806**	**$3,175,125**
Revenues				
Animal Shelter	$68,585	$57,500	$62,500	$62,500
Animal Control	492,447	427,950	457,950	457,950
Total – Revenues	**$561,032**	**$485,450**	**$520,450**	**$520,450**
Local Tax Funding				
Animal Shelter	$1,371,870	$1,481,263	$1,450,308	$1,490,220
Animal Control	956,582	1,101,776	1,121,048	1,164,455
Total – Local Tax Funding	**$2,328,452**	**$2,583,039**	**$2,571,356**	**2,654,675**
FTE				
Animal Shelter	18.51	18.51	18.51	18.51
Animal Control	15.91	15.91	16.98	16.98
Total – FTE	**34.42**	**34.42**	**35.49**	**35.49**

Program Descriptions

The Department of Animal Services serves Loudoun citizens through two 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- access 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's health and safety through management of sick, injured, rabid or dangerous animals and assure the welfare of animals by promoting and providing for their safe, humane and lawful treatment. Animal Control provides assistance to law enforcement, fire and rescue and other public safety agencies; investigates and resolves reports of animal cruelty, neglect and abandonment; and participates in educational programs at local schools, community groups, and county wide events on various animal related topics.
- Additionally, the community outreach component of the department is uniquely positioned to expand the reach of the Department of Animal Services beyond the confines of the physical structure through education, marketing, adoption promotions, participation in community events, and forging partnerships. The LCAS Community Outreach Division connects residents and animals to resources they need by developing and implementing communication and marketing efforts and cultivating and disseminating resources. The division forges community relationships that facilitates the foster and transfer programs to find the best placement or connection for each animal while supporting the communities desire to

secure positive outcomes for shelter pets. None of this could be accomplished without the support of over 200 community members in the well-established volunteer program.

LOUDOUN COUNTY VIRGINIA
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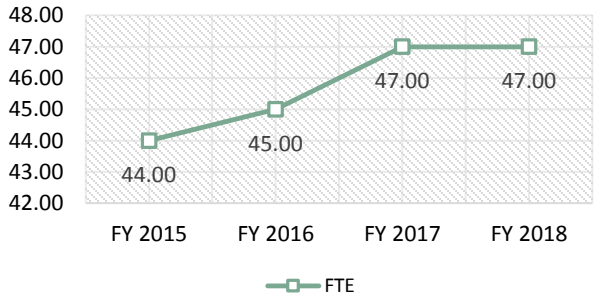
CLERK OF THE CIRCUIT COURT

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

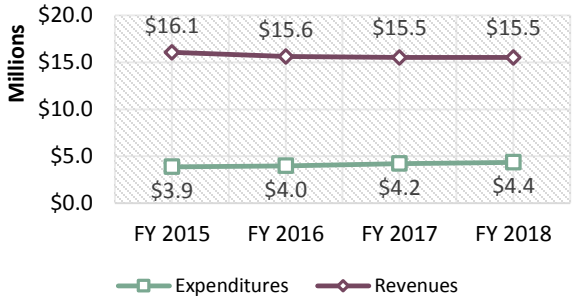
Clerk of the Circuit Court's Programs

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

Staffing Trends



Expenditures/Revenues History



Clerk of the Circuit Court

FY 2016 Highlights

The Clerk's Office continues to improve upon the level of customer service provided to those that come through the Circuit Court system. To that extent, the Office is in the process of converting office records to digital images, which makes retrieving documents easier for customers. The rate of *pro se* litigant inquiries continues to rise as more litigants elect to represent themselves in legal matters instead of hiring an attorney to handle their court cases. The Clerk's Office is translating legal resource information into Spanish for *pro se* litigants who may not speak English as their primary language.

In FY 2015 and FY 2016, two new Circuit Court judges were assigned to Loudoun County Circuit Court within the 20th Judicial Circuit. One of these judicial positions was added by the Virginia General Assembly. There are now four Circuit Court judges assigned to Loudoun County. A deputy courtroom clerk position was added to the Clerk's Office in FY 2016 in response to the allocation of the new circuit court judge. Criminal and civil caseload continues to increase and the complexity of these cases creates additional workload for staff. The number of court documents, court proceedings, bench trials, and jury trials continues to grow. Civil caseloads are also increasing. Within the civil caseload category are the concealed handgun permit applications and divorce cases. Virginia Code requires that handgun permit applications be processed and permits issued within 45 days of filing, which places additional workload on the Court and the Clerk's Office as the amount of applications increase. The State has not provided any additional resources for the Clerk's Office to comply with this mandate. Complex child custody/visitation cases that continue beyond the conclusion of a divorce continually also require substantial resources to administer.

The Clerk's Office developed an in-house improved audit process for purchasing, and is emphasizing the role of performance assessment and management for staff. The internal career development program, which was developed in FY 2015, continues to improve. While some training for career development will continue to be hosted in Richmond, the new program provides some flexibility for the Clerk of the Circuit Court to conduct career development training in Northern Virginia.

As technology improves, the Clerk's Office is embracing new ways that will allow the Department to run more efficiently. The Office plans to develop a new land records system or integrate enhanced technology components in the current system. The Clerk's Office plans to implement an electronic filing of court cases system that will provide a more efficient way for customers to transact business and for staff to process the transactions. The Department started an electronic filing of deeds system in 2012 and the volume of recordings continues to grow. Currently, 54 percent of all deeds are submitted to the Clerk in electronic format. The Clerk's Office has a goal or reaching a threshold of 80 percent of all deed transactions being submitted in electronic format by FY 2018. As court caseloads increases, the Clerk will work to expand the use of the digital court records system and reduce the use of paper court records, which is expensive and time-consuming for staff to process and manage.

Ahead of the court expansion, office modifications have been enacted in a partnership with General Services to address organizational needs and client needs. Discussions and planning are ongoing with the Department of Transportation and Capital Infrastructure to plan a more client-friendly office environment and enhanced wayfinding using technology systems to better serve clients in the future as part of the Courts Expansion Project. These discussions will include working on finding solutions that will provide helpful information for citizens visiting the Courts Complex in the future.

The long track record of receiving awards and recognition continued for the Clerk's Office, including the following:

- National Association of Counties (NACo) Achievement Award for Improved Access to Historic Records.
- NACo Achievement Award for Electronic Commerce Solutions.
- Virginia Association of Counties Achievement Award for Electronic Commerce Solutions.
- Top 10 percent in Commonwealth of Virginia for collection of court debt.

Clerk of the Circuit Court

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$3,626,704	$3,715,892	$3,931,146	$4,049,080
Operating and Maintenance	229,426	262,075	299,049	302,039
Other Uses Of Funds	42,920	0	0	0
Total – Expenditures	**$3,899,050**	**$3,977,967**	**$4,230,195**	**$4,351,119**
Revenues				
Other Local Taxes	$10,738,255	$10,950,000	$10,750,000	$10,750,000
Permits, Fees And Licenses	14,666	155,000	155,000	155,000
Charges For Services	1,002,712	845,000	845,000	845,000
Recovered Costs	89,607	0	0	0
Intergovernmental - Commonwealth	4,220,514	3,668,302	3,764,171	3,764,171
Total – Revenues	**$16,065,754**	**$15,618,302**	**$15,514,171**	**$15,514,171**
Local Tax Funding	**$(12,166,704)**	**$(11,640,335)**	**$(11,283,976)**	**$(11,163,052)**
FTE	**44.00**	**45.00**	**47.00**	**47.00**

From FY 2014 to FY 2015, the criminal caseload increased for the following transactions: 12 percent for bench trials; 23 percent for misdemeanor appeals; 34 percent for the number of search warrants filed; and 30 percent for Issuances of Capias and Rule to Show Cause. Given current staffing levels, increases in caseload can result in delays in processing criminal transactions and search warrants. These delays may have an impact on the rights of prisoners or inmates, or in collecting fines and costs for the state and County.

Due to the County's growing population, the Clerk's Office continues to experience an increase in criminal caseload and is anticipating this load to increase through FY 2017. In response to this growth, the Board of Supervisors approved funding for 1.00 FTE in the Clerk's Office for a Criminal Case Management Clerk in the FY 2017 Adopted Budget. This position will be responsible for digitizing court files, providing customer assistance, and managing payment plans for litigants; and providing additional support for the increased criminal caseload.

As new judges have been added to the Circuit Court, the number of cases, and jury trials, has increased. Due to this increase, the Board of Supervisors approved funding for 1.00 FTE in the Clerk's Office for a Judicial Services Clerk in the FY 2017 Adopted Budget.

This position will also provide support to the Judicial Support Division to ensure assistance is provided to the four resident circuit court judges and the visiting judges who assist with the court's docket. With the complexity and the continuing growth of court cases in the Circuit Court, visiting judges are frequently scheduled on the court's docket, which requires the Clerk's Judicial Support Division to provide staffing in the courtroom proceedings for each judge. The Judicial Support team is also responsible for preparing court orders and disseminating court information that requires multiple public safety, law enforcement, correctional, probation and mental health agencies to conduct reviews, issue reports to the Court, and make future court appearances.

The FY 2017 Adopted Budget for the Clerk of the Circuit Court includes an increase of $356,359 in local tax funding. Personnel expenditures increased by $215,254 due to a 2.5 percent merit increase for employees and the addition of the staffing enhancements totaling 2.00 FTE. Operating and maintenance expenditures increased by $36,974 due

Clerk of the Circuit Court

to increases in central services charges. Revenues decreased by $104,131 due to a decrease in expected recordation tax collections.

Department Performance Measures

Mission: To facilitate the orderly conduct of governmental, judicial, commercial, and quasi-legal affairs for the citizens of Loudoun County by collecting the appropriate taxes and fees, processing legal documents, retaining permanent court records, land records, judgment records, and legal documents, providing public inspection of permanent records, and providing efficient administration of court cases and Clerk's Office services.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 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	38,000	40,000
Objective: Probate all wills and estates as required annually by the Code of Virginia.				
Number of wills probated	558	559	587	617
Probate documents indexed/scanned	3,879	4,500	4,725	5,008
Objective: Annually issue Concealed Handgun Permits within 45 days per the Code of Virginia.				
Number of concealed handgun permits issued	2,468	3,072	3,362	3,698
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	689	691	677	704
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]	7,794	6,003	4,803	2,401
Objective: Review marriage license applications and legally issue marriage licenses.				
Number of marriage licenses issued	1,998	2,239	2,261	2,299
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	228	246	270	289
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[2]	63,854	75,846	68,289	75,789
Objective: Review applications for business names to ensure compliance with law and properly record fictitious business filings.				
Number of fictitious business name applications filed	1,209	1,220	1,242	1,280

[1] The Clerk anticipates a decline in the number of court files provided for public inspection and judicial review to decrease as clients use the digital court file system.

[2] The number of deeds recorded is estimated to decrease in FY 2017 due to a rise in interest rates. With the expansion of the Dulles Corridor Metrorail Project in 2019, an increased in the number of deeds recorded is anticipated in FY 2018.

Clerk of the Circuit Court

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
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	7,664	8,830	9,660	10,626
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	7,312	9,559	10,518	11,569

FY 2018 Outlook

The Clerk's Office will continue efforts to automate processes with technology solutions. Conversion of paper records will continue to improve efficiency, streamline processes, and increase public access to public records. Converting records to digital format will also increase fee collections used to finance future technology programs. If judges do not fully embrace using the digital court records in FY 2017, the transition to a fully digital platform, which could result in savings to the County, will continue to be emphasized in FY 2018.

Pro se litigants will continue to place demands on the staff time and resources as these clients seek legal guidance from the Court and the Clerk's Office. State law prohibits the Clerk's Office from providing legal advice; therefore, the Clerk's Office will continue to seek ways to provide legal resource materials, in English and Spanish, to these clients.

The workload and caseload of civil and criminal court cases is anticipated to increase, both in volume and in complexity. The number of handgun permit applications and divorce cases are projected to increase by 10 percent and four percent, respectively, between FY 2017 and FY 2018. For this same time period, the number of civil court orders processed, as well as the number of criminal orders and notices prepared and disseminated, are projected to increase by 10 percent. The projected increase in caseload, along with the continued deployment of visiting judges to accommodate a growing court docket, will require additional staffing and resources.

The FY 2018 Projected Budget for the Clerk of the Circuit Court includes an increase in local tax funding of $120,924. Personnel expenditures increased $117,934, or 3 percent, and operating and maintenance increased by $2,990, or 1 percent. Revenues are held at the FY 2017 level for FY 2018.

FTE History

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

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

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COMMONWEALTH'S ATTORNEY

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

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

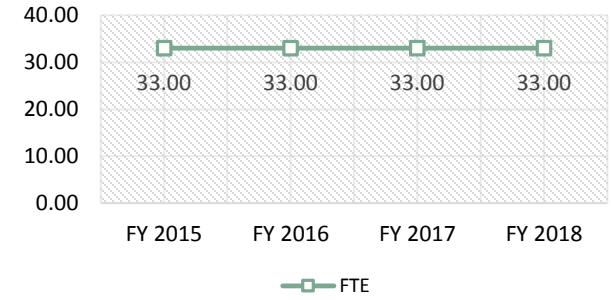
The Office of the Commonwealth's Attorney oversees the Victim and Witness Assistance Program, which assists victims and witnesses as they cooperate with the prosecution. This program also seeks to enhance witness safety and attempts to reduce the levels of trauma experienced by victims as associated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

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

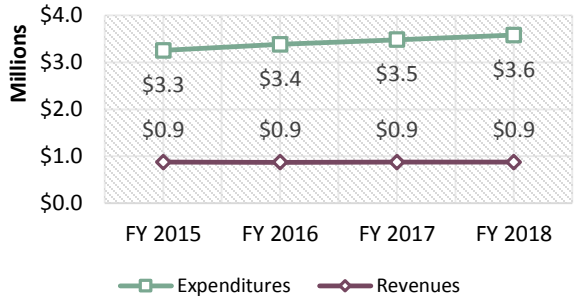
Commonwealth's Attorney's Programs

Office of the Commonwealth's Attorney	Represents the interests of the Commonwealth of Virginia in statutorily defined scope of duties.
Victim and Witness Assistance Program	Assists victims and witnesses of crime as they navigate through the court system; seeks to enhance witness safety and attempts to reduce the levels of trauma often associated with criminal cases; advises victims of rights as outlined in the Virginia Code.

Staffing Trends



Expenditures/Revenues History



Commonwealth's Attorney

FY 2016 Highlights

During FY 2016, the Office continued to expand outreach efforts into the community via onsite presence at local events and social media, and provided increased levels of communication to the press regarding active criminal cases. Significant progress is being made with regard to input for new court construction. The Office has also started proceedings on a number of high profile cases.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$3,122,023	$3,246,248	$3,310,613	$3,409,931
Operating and Maintenance	130,527	138,379	170,615	172,321
Total – Expenditure	**$3,252,550**	**$3,384,627**	**$3,481,228**	**$3,582,252**
Revenues				
Charges For Services	$11,987	$0	$0	$0
Miscellaneous Revenue	0	0	1,814	1,814
Intergovernmental - Commonwealth	861,969	873,230	874,986	874,986
Total – Revenue	**$873,956**	**$873,230**	**$876,800**	**$876,800**
Local Tax Funding	**$2,378,594**	**$2,511,397**	**$2,604,428**	**$2,705,452**
FTE	**33.00**	**33.00**	**33.00**	**33.00**

The FY 2017 Adopted Budget for the Office of the Commonwealth's Attorney maintains current service levels. The Office does not anticipate a significant increase in demand for services but will continue to work on high profile cases. Additionally, the Office will continue to develop cases and investigations with regional prosecutors and the Office of the Attorney General through the use of a Multi-Jurisdictional Grand Jury. The Office will continue to coordinate efforts with local agencies, the Domestic Violence Steering Committee, and DART to maintain the current level of focus on domestic violence prosecutions.

The FY 2017 Adopted Budget for the Office of the Commonwealth's Attorney includes an increase in local tax funding in the amount of $93,031. Personnel expenditures increased by $64,365 due primarily to an average 2.5 percent merit increase for employees. Operating and maintenance expenditures increased by $32,236 in central services charges due primarily to a base budget increase of $10,000 for duplicating costs related to the continuation of high profile cases. Revenues increased by $3,570.

Commonwealth's Attorney

Department Performance Measures

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

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Office of the Commonwealth Attorney				
Objective: To prosecute criminal cases, review investigations, and render legal opinions and advice, all within the guidelines of the State Supreme Court				
Forfeiture action initiated	21	50	50	50
Number of Jury Trials	38	40	40	40
Probation violation hearings	455	500	500	500
Victim and Witness Assistance Program				
Objective: Provide support, guidance, and information regarding the criminal justice system to victims and witnesses of crimes.				
Local brochures distributed	3,000	3,000	3,000	3,000
Number of criminal injuries compensation fund claims	100	100	100	100
Number of referrals to Loudoun Abused Women's Shelter (LAWS) and other agencies	1,000	1,000	1,000	1,000
Number of victims impact statements issued	100	100	100	100
Number of victims provided services	4,000	4,000	4,000	4,000

FY 2018 Outlook

The Office anticipates that arrangements will need to be in place for the relocation of approximately one-third of office staff (approximately 10 individuals) should the Court expansion project begin construction. These staff members are currently housed in a small building located at 110 Edwards Ferry Road that is currently the subject of possible demolition.

The FY 2018 Projected Budget for the Office of the Commonwealth's Attorney includes an increase in local tax funding in the amount of $101,024. Personnel expenditures increased by $99,318, or 3 percent, and operations and maintenance increased by $1,706, or 1 percent. Revenues are held at the FY 2017 level for FY 2018.

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

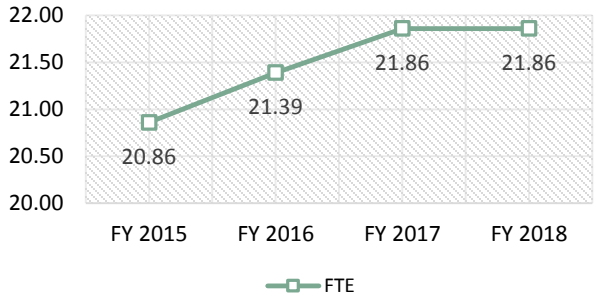
COMMUNITY CORRECTIONS

Community Corrections is comprised of two primary duty areas responsible for providing pretrial and post-trial services to the Loudoun 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, shoplifting group, Life Skills group, prison re-entry planning, and DWI/Victim Impact Panels.

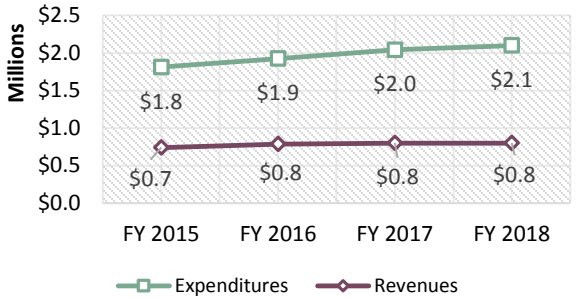
Community Corrections Programs

Pretrial	Conducts pre-ajudication 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 2016 Highlights

Over the past two years, the Courts have been steadily increasing their referrals for special conditions based on the Department's capabilities to provide electronic monitoring. The number of user days for electronic monitoring has increased 61 percent from FY 2014 to FY 2015, and this trend is continuing in FY 2016. The use of this technology allows for greater accountability from the user, while giving the Courts more sentencing options, which allows the defendants to live in the community and report periodically to a supervising officer, rather than being sentenced to active jail time. The rate of new referrals for pretrial and probation supervision during FY 2015 has continued nearly unchanged through FY 2016.

In collaboration with the General District Court judges, the Alcohol Safety Action Program, and the Loudoun County Bench Bar, the Department initiated a new sentencing option for defendants identified as "Hard Core Drunk Drivers". These are individuals with a Blood Alcohol Concentration (BAC) of .15 percent or higher, or repeat Driving with Intoxicated (DWI) offenders. This option identified as "enhanced supervision" by the Judiciary, will utilize Community Corrections officers to provide intensive supervision for these defendants, plus mandatory presence of the defendant at a compliance review hearing to report on progress in treatment, testing, and Alcohol Safety Action Program (ASAP) participation. The goal of this sentencing structure is to reduce recidivism of this high risk population through layers of intervention and treatment.

The Department chairs the Domestic Abuse Response Team (DART), which is a collaboration of State, County and local agencies that meet regularly to create a coordinated response to domestic violence in the County. This group received an award for excellence in collaborative government for public safety from the Virginia Association of Counties (VACO). The Department also chairs the Loudoun Re-entry Council, which is also a collaboration of public and private agencies and individuals who meet regularly to improve offender outcomes through sound re-entry practices for citizens returning from confinement. The Council annually holds two re-entry fairs inside the Loudoun Adult Detention Center.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$1,692,278	$1,789,031	$1,904,880	$1,962,026
Operating and Maintenance	119,735	136,303	136,152	137,513
Total – Expenditures	**$1,812,013**	**$1,925,334**	**$2,041,032**	**$2,099,539**
Revenues				
Charges for Services	$61,828	$82,738	$83,112	$83,112
Recovered Cost	49,681	55,218	55,546	55,546
Intergovernmental - Commonwealth	629,547	649,305	662,763	662,763
Total – Expenditures	**$741,056**	**$787,261**	**$801,421**	**$801,421**
Local Tax Funding	**$1,070,957**	**$1,138,073**	**$1,239,611**	**$1,298,118**
FTE	**20.86**	**21.39**	**21.86**	**21.86**

Community Corrections

The Board of Supervisors approved $39,200 in local tax funding to convert a part-time Surveillance Officer to full-time (0.47 FTE) to provide full support to probation and pre-trial officers by administering and tracking all offenders requiring electronic monitoring and drug testing in the FY 2017 Adopted Budget. The Department evaluated the new state supervision requirements, effective January 1, 2016, for repeat DWI by the Courts and determined it will affect service delivery and caseload management. The Surveillance Officer is currently a part-time support position that does not carry a caseload. It is a workload-driven position. The Surveillance Officer primarily supervises and administers all of the electronic monitoring activities for offenders who are supervised by probation and pre-trial officers. The Surveillance Officer also supports staff by conducting community and office contacts and administering drug tests.

The current average caseload per Supervision Officer of 71 is manageable in large part due to the availability of the Surveillance Officer for support. Electronic monitoring and drug testing are the two work tasks that are most time consuming for staff. The primary reason in requesting the Surveillance Officer position to become full-time is due to the 61 percent increase in users and user days cited on page E-30. The dramatic increase in electronic monitoring activity during the FY 2015 period can be attributed to the Department updating to improved electronic monitoring technology, and the increased referrals from the judiciary, who have an increased comfort level with this technology. Caseloads have remained in the 70 range for several years.

The caseload sizes are directly influenced by the number of arrests in the County, and the ultimate judicial decision in each case. For this reason it is difficult to project how caseloads may be impacted from year to year. Community Corrections estimates the pretrial caseloads (600 new cases) and probation caseloads (1,600 new cases) to remain steady in FY 17 and FY 18. However, if there is an increase in arrests in the County, the caseloads may be impacted due to an increase in offenders requiring pre-trial and/or probation services.

The FY 2017 Adopted Budget for Community Corrections includes an increase in local tax funding of $101,538. Personnel expenditures increased $115,849 primarily due to the addition of 0.47 FTE to convert a part-time Surveillance Officer to full-time, a 2.5 percent merit increase for employees, and increases in salaries due to turnover and fringe benefits. Operating and Maintenance expenditures decreased by $151 primarily due to laboratory and medical supplies. Revenue increased $14,160 due to an increase in state funding from the Virginia Department of Criminal Justice Services.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Pre-trial				
Objective: Promote cost savings by offering probation and pretrial services as an alternative to housing offenders in the Adult Detention Center.				
Pretrial: 50 percent of average daily caseload	108	115	120	120
Pretrial: Daily cost of incarceration saved[1]	$22,896	$24,380	$24,380	$24,380
Objective: Promote public safety and increase accountability by supervising persons who have been charged with and/or convicted of domestic violence and related offenses.				
Pretrial: Percent of DV defendants successfully completing supervision	73%	80%	80%	80%
Pretrial: Average daily number of DV cases under supervision	26	30	30	30
Pretrial: New DV cases opened	92	100	100	100
Batterer/Domestic Violence group referrals	137	160	160	160
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	1,047	1,050	1,050	1,050
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.				
Pretrial: Percent of defendants successfully completing supervision	83%	85%	85%	85%
Pretrial: Average daily number under supervision	215	215	215	215
Pretrial: New cases opened	670	600	600	600
Probation				
Objective: Enhance offender successful compliance with probation by utilizing evidence based interventions to correct negative behavior.				
Mental health treatment referrals	70	75	75	75
Shoplifter Group referrals	181	110	110	110
Number of drug tests administered	3,050	3,000	3,000	3,000
Number of days offenders are on electronic and alcohol monitoring	7,070	8,000	8,000	8,000
DWI/Victim Impact Panels	528	450	500	550
Community service referrals	422	300	300	300
Number of Community Service hours worked	18,205	15,000	15,000	15,000
Value of Community Service hours worked	$138,872	$108,750	$108,750	$108,750
Batterer/Domestic Violence education/treatment referrals	225	340	350	350

[1] Virginia Compensation Board figure for per diem inmate bed is $211.86. This figure was reduced from earlier years when per diem bed days cost was $233.00.

Community Corrections

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
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	72	70	70	70
Daily cost of incarceration saved[1]	$15,264	$14,840	$14,840	$14,840
Objective: Promote public safety and increase accountability by supervising persons who have been charged with and/or convicted of domestic violence and related offenses.				
Local Probation: Percent of DV offenders successfully completing probation	76%	77%	77%	77%
Local Probation: Average daily number DV cases under supervision	200	225	225	225
Local Probation: New DV cases opened	214	225	235	240
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.				
Local Probation: Percent of offenders successfully completing probation	85%	86%	86%	86%
Local Probation: Average daily number under supervision	718	710	710	710
Local Probation: New cases opened	1,604	1,600	1,600	1,600

FY 2018 Outlook

The beginning of the enhanced sentencing for Repeat Driving with Influence (DWI) offenders is January 1, 2016. This new sentencing initiative will expand the length of time these individuals are under active supervision, therefore impacting the pre-trial and probation staff workload. Staff will receive more specialized training specific to alcohol abuse and dependence. Electronic alcohol monitoring referrals are expected to increase. Unless the arrest rate dramatically rises going into FY 2018, the overall staff caseload sizes and the referrals for GPS electronic monitoring are expected to maintain close to current levels.

The FY 2018 Projected Budget for Community Corrections includes an increase in local tax funding of $58,507. Personnel expenditures increased $57,146 or 3 percent, and operations and maintenance increased $1,361 or 1 percent. Revenues were held at the FY 2017 Adopted Budget levels.

FTE History

FY 2015: The Board added 1.00 FTE for a Pretrial Officer.

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

FY 2017: The Board approved 0.47 FTE to convert a part-time Surveillance Officer, to a full-time position.

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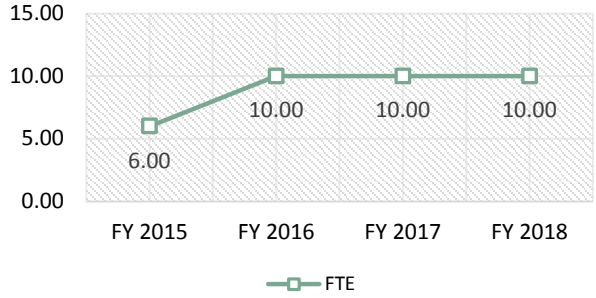
COURTS

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

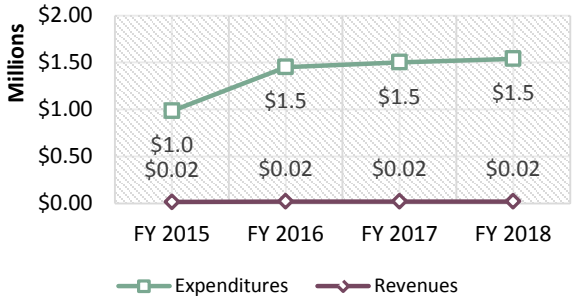
Court's Programs

Circuit Court	Is a court of record with original jurisdiction to try civil cases involving disputes between private parties with claims in excess of $25,000, divorces, will and estate cases and cases involving real property. The court has original jurisdiction to try all felonies and indicted misdemeanors. In addition, criminal and civil appeals from the General District Court and Juvenile and Domestic Relations District Court are tried de novo in this court. Many of these cases, with exceptions such as divorces and wills and estates, are tried before a jury. The Circuit Court also hears appeals from various administrative agencies.
Juvenile & Domestic Relations Court	Includes all juvenile traffic/delinquent offenses, adult criminal offenses committed against minors, and domestic relations cases (both criminal and civil matters).
General District Court	Includes criminal, civil, traffic, and mental health hearings court cases and arrests, 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 2016 Highlights

The Circuit Court's fourth judge position was filled in July 2015. It is anticipated that this will help the Court to reduce the case backlog and the wait time for case resolution. The four FY 2016 budget enhancement positions, including three staff attorneys and one legal services specialist, have provided appropriate resources so that the Circuit Court can support the judicial needs of the residents of Loudoun County.

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

The Juvenile and Domestic Relations Court's workload is relatively stable, even with the County's significant population growth. The court's primary challenge is providing competitive salaries to the staff, which are all Commonwealth of Virginia employees, as a result of the State judiciary pay scales, which are lower than the State pay scale for non-judiciary staff. The court has two presiding judges.

The workload of the Magistrate's Office is anticipated to remain relatively stable in FY 2016. The office is currently experiencing difficulty in the retention of staff, who are all Commonwealth of Virginia employees. As a result of not having a competitive pay scale in the state's magistrates system, the office experiences turnover.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$729,789	$1,047,813	$1,091,513	$1,124,258
Operating and Maintenance	254,607	403,946	411,116	415,228
Total - Expenditures	**$984,396**	**$1,451,759**	**$1,502,629**	**$1,539,486**
Revenues				
Recovered Costs	$15,343	$20,768	$20,768	$20,768
Total Revenues	**$15,343**	**$20,768**	**$20,768**	**$20,768**
Local Tax Funding	**$969,053**	**$1,430,991**	**$1,481,861**	**$1,518,718**
FTE	**6.00**	**10.00**	**10.00**	**10.00**

During FY 2017, as the County's population continues to grow, the courts will continue to handle increases in the workload and will maintain the same service level, using Commonwealth of Virginia and County resources. The courts will help plan for the County's Capital Improvement Program project that will construct new courts and office space in the courts complex to accommodate growth.

The FY 2017 Adopted Budget for the Courts includes an increase in local tax funding in the amount of $50,870. Personnel expenditures increased $43,700 due to a 2.5 percent merit based pay increase for employees, staff turnover, and changes in employee benefits elections. The operating and maintenance expenditures increased by $7,170 due to increased central services expenditures. The revenues, which relate to the General District Court, remain the same as FY 2016.

Courts

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Circuit Court				
Objective: Maintain judicious, prompt, and efficient handling of matters.				
Number of commenced civil cases	6,908	7,000	7,050	7,075
Number of commenced criminal cases	2,651	2,716	2,850	2,900
Number of civil orders processed[1]	7,318	7,400	7,500	7,525
Number of adoption orders processed	85	90	100	125
Number of divorce decrees processed	689	690	700	725
Number of orders of publication processed	50	50	50	75
Number of orders of court reporters	531	540	550	575
Number of criminal orders processed[1]	7,312	7,350	7,400	7,425
Number of bench trials	509	510	510	520
General District Court				
Objective: Ensure court cases are resolved promptly and efficiently by processing all court cases.				
Number of civil cases concluded[2]	12,124	20,235	22,500	24,310
Number of criminal cases concluded[3]	7,049	9,300	10,125	10,850
Number of defendants requesting an interpreter	1,887	2,200	2,200	2,300
Number of traffic cases concluded[4]	40,949	67,150	68,230	70,150
Juvenile and Domestic Relations Court				
Objective: Provide equitable access for juveniles and families in the judicial system for Loudoun County residents.				
Juvenile and domestic relations hearings	18,747	19,103	19,082	19,125
New domestic relations cases	3,163	3,300	3,337	3,383
Number of new juvenile cases	3,987	4,000	4,039	4,007
Magistrates 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	11,197	11,900	11,900	12,495
Processes administered per magistrate	3,298	3,333	3,636	3,818
Processes issued	19,786	20,000	21,814	22,905
Processes issued per duty hours per magistrate	1.77	1.68	1.83	1.83

[1] Civil and criminal orders are submitted to the Circuit Court Judges to review and approve or deny. Orders are filed by the parties involved in civil and criminal cases. One case may involve multiple orders.

[2] The number of civil cases is projected to increase significantly in FY 2016 and FY 2017 due to the increasing number of protective orders, which are counted as civil cases, and the increased litigation for those who are struggling financially and are not current with paying their bills.

[3] The number of criminal cases for the General District Court increased significantly in FY 2016 due to the increased number of petit larceny cases (shoplifting merchandise) at the Dulles Town Center Mall.

[4] The number of traffic cases concluded is projected to increase significantly in FY 2016 due to the County's population growth, which has resulted in more vehicles, more traffic congestion, and more traffic accidents.

Courts

FY 2018 Outlook

The FY 2018 Projected Budget for the Courts includes an increase in local tax funding in the amount of $36,857. Personnel expenditures increased by $32,745 or 3 percent, and operations and maintenance expenditures increased by $4,112 or 1 percent. Revenues were held at FY 2017 levels for FY 2018.

FTE History

FY 2016: The Board of Supervisors added 3.00 FTE Staff Attorneys and 1.00 FTE Legal Services Specialist for the Circuit Court to handle the increased workload and to provide support resources for the Circuit Court's fourth Judge, which was approved by the Virginia General Assembly for FY 2016.

Courts

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Proposed
Expenditures				
Circuit Court	$704,607	$1,065,817	$1,115,185	$1,146,053
Juvenile & Domestic Relations Court	64,566	84,839	91,849	92,767
General District Court	82,481	145,378	156,550	158,116
Magistrates	132,742	155,725	139,045	142,550
Total – Expenditures	**$984,396**	**$1,451,759**	**$1,502,629**	**$1,539,486**
Revenues				
General District Court	$15,343	$20,768	$20,768	$20,768
Total – Revenues	**$15,343**	**$20,768**	**$20,768**	**$20,768**
Local Tax Funding				
Circuit Court	$704,607	$1,065,817	$1,115,185	$1,146,053
Juvenile & Domestic Relations Court	64,566	84,839	91,849	92,767
General District Court	67,138	124,610	135,782	137,348
Magistrates	132,742	155,725	139,045	142,550
Total – Local Tax Funding	**$969,053**	**$1,430,991**	**$1,481,861**	**$1,518,718**
FTE[5]				
Circuit Court	6.00	10.00	10.00	10.00
Total – FTE	**6.00**	**10.00**	**10.00**	**10.00**

Program Descriptions

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

- The Circuit Court is the trial court of general jurisdiction in Virginia, and the court has authority to try a full range of both civil and criminal cases. Civil cases involve disputes essentially private in nature between two or more parties; criminal cases are controversies between the Commonwealth and persons accused of a crime. Only in a Circuit Court is a jury provided for the trial of many of these disputes and controversies.
- The Virginia Circuit Court system is composed of 31 judicial circuits with 120 separate Circuit Courts in the various counties and cities of the Commonwealth. The Supreme Court of Virginia establishes the rules of practice and procedure for the Circuit Courts, and the Executive Secretary of the Supreme Court serves as the administrator of the Circuit Court system.
- A Circuit Court judge is elected for an eight-year term by a majority vote of both houses of the Virginia General Assembly. If the General Assembly is not in session when a vacancy occurs, the Governor temporarily appoints a judge (interim appointment) to serve until the General Assembly meets again and

[5] The Courts' FTE total includes only County positions. The Circuit Court is the only Court entity which has County positions. The Commonwealth of Virginia positions in the Juvenile & Domestic Relations Court, General District Court, and the Magistrates Office are not presented in this FTE summary.

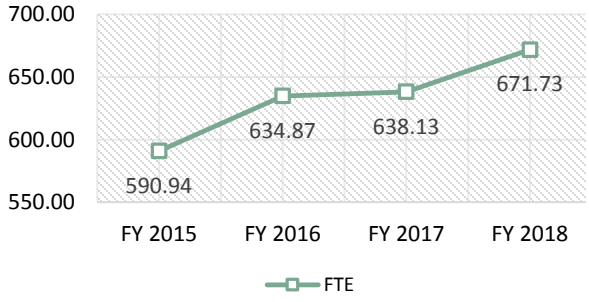
can elect a judge for a full term. There are at least two judges serving each circuit and as many as fifteen serving in larger circuits. The Chief Judge of the circuit is elected by majority vote of the judges serving the circuit. Circuit court judges are required to reside in the circuit they serve and must have been admitted to the Virginia Bar at least five years prior to the election or appointment.

- Appointments to the Board of Zoning Appeals, Electoral Boards, and marriage celebrants are appointed by the Chief Judge of the Circuit Court. The Circuit Court also processes name changes, applications for concealed weapons permits in addition to a variety of daily orders. The ten support positions for the Circuit Court are County staff and funded with local tax revenues.
- The Juvenile and Domestic Relations Court is an integral part of the judiciary branch of the State government. The Juvenile and Domestic Relations Court's jurisdiction includes all juvenile traffic/delinquent offenses, adult criminal offenses committed against minors, and domestic relations cases (both criminal and civil matters). Civil cases are processed through the Court Services Unit; attorneys may file civil pleadings concerning child custody, visitation, support and adoption directly with the Clerk's Office. Motions to amend or review existing Court Orders may also be filed by *pro se* litigants directly with the Office of the Clerk. It is the responsibility of the Clerk's Office to index, docket and prepare service of process for all cases filed with the Court.
- The General District Court is a court of limited jurisdiction. In addition to limited civil controversies designated by statute, the General District Court has jurisdiction to hear and decide civil cases where the amount of the controversy does not exceed $25,000. These court cases include criminal, civil, traffic and mental health hearings, protective orders, arrests, community relations, community service programs, court dates, and general information in regard to each of these types of cases. The Traffic Division of the General District Court hears cases involving traffic violations for the towns, County, Commonwealth of Virginia, and the Metropolitan Washington Airports Authority police. Additionally, the General District Court processes all paperwork filed for service, courtroom paperwork, updates and issues many court processes required by law. The staff of the General District Court is employed by the State, while the County funds the office's operating expenses. The General District Court Clerk's Office works as a team member with judges, law enforcement agencies, the Commonwealth Attorney's Office, attorneys and the public in an effort to provide accurate records and information and to issue legal documents in a timely manner.
- The Magistrates' Office is the point of entry for the County's court system. Magistrates conduct probable cause hearings, issue warrants, conduct bail hearings, commit offenders to jail, release prisoners from jail, and issue emergency custody orders, temporary detention orders, medical emergency detention orders and emergency protective orders in domestic abuse and stalking cases. The Magistrates' Office operates 24 hours a day. The County funds the operating expenditures for the Magistrates' Office and provides a salary supplement for some of the magistrates in addition to their State salaries. The Magistrates' Office is under the supervision of the Supreme Court of Virginia.

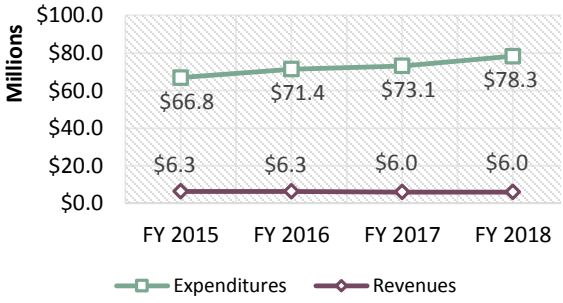
FIRE, RESCUE AND EMERGENCY MANAGEMENT

The Department of Fire, Rescue and Emergency Management delivers essential emergency and non-emergency Fire and EMS services from 19 strategically located stations, responding to more than 29,000 incidents annually. The Department, as part of the Loudoun County Combined Fire and Rescue System (LC-CFRS), provides administrative, operational, and logistical support for the County's 16 volunteer fire rescue companies, the LC-CFRS Executive Committee, and its governance structure. This includes the facilitation and delivery of high quality certification and continuing education programs at a centralized training facility. The Department is the Public Safety Answering Point (PSAP) for the County's 9-1-1 system and maintains the County's emergency communications and emergency operations centers. The Fire Marshal's Office has a multi-faceted mission including fire prevention, life safety education and community risk reduction, investigation of fires, explosions, hazardous materials releases, and an oversight of the bomb squad. The Office of Emergency Management, charged with the County's response to man-made and natural disasters as well as special event planning, currently operates as a program within the Department.

Staffing Trends



Expenditures/Revenues History



Fire, Rescue and Emergency Management

Fire, Rescue and Emergency Management's Programs

Administrative Services	This office houses the System-wide Fire and Rescue Chief and support for all program areas with administrative and management services: professional standards, public affairs, EMS transport reimbursement, financial and budget management, grants, procurement, payroll, and records management.
Volunteer Coordination	Supports fire and rescue volunteer system members by overseeing and providing guidance in various human resource aspects including, but not limited to, pre-placement physicals, training issues, benefits, recruitment, retention, and recognition.
Office of Emergency Management	Responsible for facilitating the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives.
Fire Marshal's Office	Provides critical programs to ensure a safe living and working environment for residents, workers, and travelers within Loudoun County through the development and application of fire prevention engineering, education, and enforcement.
Communications and Support Services	Functions as the countywide 9-1-1 emergency Public Safety Answering Point (PSAP). Provides timely and accurate data and technologies to support local/regional interoperability and emergency response.
Operations	Provides an all-hazards timely and effective response to fire, rescue, hazardous materials, and emergency medical incidents 24 hours per day, seven days per week.
Emergency Medical Services	Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance/improvement in conjunction with the Office of the Medical Director.
Fire-Rescue Training	Provides the combined fire-rescue system with high quality and comprehensive certification and continuining educational programs to facilitate excellent service to citizens and visitors.
Personnel and Asset Management	Ensures critical support services to include planning, facilities development and management, apparatus and fleet management, logistics and supply distribution services, health and safety and respiratory protection program management, human resources, safety and health, scheduling, and report production.

Fire, Rescue and Emergency Management

FY 2016 Highlights

The Department of Fire, Rescue and Emergency Management (FREM) continues to experience success as it is challenged to meet the increasing demands of a growing population and an expanding County infrastructure, coupled with the Combined Fire and Rescue System (System). In FY 2016, several enhancements have improved the quality of life and safety of the citizens who live, work, and travel through the County. These enhancements have allowed the Department to respond to a growing number of emergency incidents within the County.

First, a staffing enhancement allowed the Department to place in service the County's first 24-hour per day staffed heavy rescue. Located in Leesburg, this unit and personnel respond to motor vehicle collisions with trapped persons, as well as a wide array of man-made and natural disasters including swift water, technical, and trench rescues; structural fires; and other hazardous incidents. An incident in early FY 2016 involved a complex rescue and recovery operation of a person who was trapped at the Luck Stone Quarry. Incidents such as this highlight the potential for adverse and fatal events in the County. The addition of this staffed unit enhances FREM's ability to address such events and to meet the demands of Loudoun's growth. As the County's population grows, the number of incidents that FREM responds to also increases. For example, the number of emergency medical services (EMS) incidents for basic life and advanced life support is expected to increase by three percent in FY 2016.

Second, an additional County staffed EMS transport unit has been placed into service. Working in partnership with the Sterling Volunteer Rescue Squad, the Department is staffing an ambulance 12 hours a day, seven days a week. Based in Sterling, but available to be relocated at any time, the unit is designed to provide capacity in the System during peak call volume. The addition of this unit is a positive step for the County and represents a success story of agencies working in partnership to address an on-going unmet need in the delivery of Emergency Medical Services, which represents 75 percent of calls for service that the System receives.

Third, in May 2016, 55 recruits graduated from the Department's career recruit academies. The positions reflected a combination of existing vacancies coupled with approved FY 2016 enhancements. Upon graduation, the Department will be able to more effectively manage overtime through appropriate staffing models, while placing an additional fire suppression unit in service in Purcellville.

Fourth, the Board approved the addition of three Assistant Fire Marshals (AFM) for FY 2016. Personnel were hired in March 2016 and are in the process of acquiring required certifications. It is expected that additional Fire Marshal Office (FMO) staff will allow the Department to inspect the growing amount of commercial square footage within the County.

The Department continues to grow in both the number of stations in the County and the number of firefighters in the field. FREM has attempted to meet the challenge of personnel management through the allocation of existing funding within its operating budget to create needed support staff positions. An information technology centric staff member was created to add more than 1,000 volunteer members to the County's Active Directory email and computer access system. The Department also funded a previously eliminated position in administration to assist with citizens who contact the Department, as well as to provide administrative staff support. In FY 2016, the Board approved a mid-year enhancement for a Budget Specialist, which was funded out of the Department's existing budget. While the number of operational staff has increased from 61.00 FTE in FY 1991 to over 600.00 FTE in FY 2016, administrative support has remained at 9.00 FTE. The growth in operational staff has increased the amount of timesheets, P-Card purchases, and personnel paperwork for which the administrative support staff is responsible.

In an effort to improve service delivery, the Department has also implemented a pilot program at its Loudoun Heights Station by assigning a firefighter/paramedic to the fire engine, allowing it to function as an Advanced Life Support (ALS) first responder unit. This program reduces the amount of time it takes to deliver an ALS provider to an incident involving a patient who is experiencing a life-threatening emergency in the Neersville community.

Fire, Rescue and Emergency Management

The Department initiated an EMS Standard of Cover review to assess written policies and procedures that determine the distribution, concentration, and reliability of fixed and mobile response forces for emergency medical services. The Standard of Cover will provide an EMS service plan that will identify and provide guidance on the proper standard of EMS care delivery for Loudoun County to include resource deployment, appropriate staffing models, and an EMS Strategic Plan. Currently, the Department utilizes a part time Operational Medical Doctor (OMD) to review and revise medical protocol for staff, as well as to identify new procedures for providing emergency medical care to patients. In addition, a Quality Assurance/Quality Issuance (QA/QI) analyst monitors, assesses, and improves the quality of patient care that EMS staff provides. Both of these positions play an important role in the System due to an estimated increase of 36 percent in the number of incidents responded to by an EMS supervisor in FY 2016, and the increase in the number of overall incidents.

Throughout FY 2016, the Communications and Support Services Division continued to manage major technological changes, including development of the new Computer Aided Dispatch (CAD) system, which necessitated the continued coordination of personnel with the Department of Information Technology and the Sheriff's Office. In November 2015, the Emergency Communications Center (ECC) successfully moved to a new location at 801 Sycolin Road without any disruption of services. The new ECC was engineered with modern infrastructure, including a new call path delivery and a new Internet Protocol based phone switch. From FY 2014 to FY 2015, calls answered by ECC personnel increased by four percent.

The opening of the new ECC, and an upgrade of the back-up ECC with the new phone switch, now enables Loudoun County to accept Text to 9-1-1, a free program for sending a text message from a mobile device addressed to 9-1-1. Citizens who use the Text to 9-1-1 system may only be allowed to communicate with a dispatcher through texting as opposed to verbal communication. Successful implementation of this program required technology placing and testing technology, training of the ECC staff, extensive and on-going community outreach efforts, and notification to the Federal Communications Commission and to cellular carriers.

The EMS Transport Reimbursement Program was approved in 2014 and FREM was appointed as a managing agent of the program. The program became fully operational in July 2015 and is a revenue generating program for the County. The program also includes a revenue sharing program with the volunteer fire and rescue companies. Continued development and evaluation of the EMS Transport Reimbursement Program is ongoing and required.

The Office for Emergency Management (OEM) successfully completed a rewrite of the Loudoun County Emergency Operations Plan (EOP) that was adopted in July 2015. The EOP describes the roles, responsibilities, and actions necessary to provide an effective, efficient, and coordinated response if a significant event should occur in Loudoun County. The EOP provides a framework of direction to identify all County agencies in order to successfully prepare for, respond to, and begin the recovery process from any such event. OEM also developed and implemented the Loudoun County Employee Alert 2.0 System through Everbridge (a commercially available notification platform), allowing the County to receive emergency alerts and notifications disseminated by senior leadership. These alerts are also provided to Loudoun County citizens.

The projected expansion of the countywide transportation network, including road infrastructure and the Dulles Corridor Metrorail, requires continuous technical rescue training and coordination. Operational personnel are engaging in a variety of trainings, including elevator and escalator training. A new system-wide Standard Operating Procedures (SOP) regarding Metrorail was completed and staff received appropriate training. Two Metrorail cars for Metrorail prop training were delivered in December 2015. The Fire Marshal's Office (FMO) is focusing on the fire and life safety components of the pending Metrorail system. The FMO continues to work with contractors, the Department of Transportation and Capital Infrastructure, and FREM's Operations Division to help assure the design of a fire and life safety code compliant Metrorail system.

The FMO placed a new explosive detection canine team into service in June 2015. The new canine, Aurora, is trained to detect trace amounts of explosives from any of the six explosive families (Acid Salts, Nitroaromatics, Nitramines, Nitrate Esters, Nitroalkanes, and Peroxides). Aurora and her handler graduated from the Central Intelligence

Fire, Rescue and Emergency Management

Agency's 10-week canine detection team program after passing the Alcohol, Tobacco and Firearm's (ATF) National Odor Recognition Test (NORT), and the United States Police Canine Association (USPCA) tests. The FMO also completed a significant re-organization and expansion of its staffing to address dramatically increasing demands as a result of commercial and residential growth in the County.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$51,673,769	$55,217,280	$55,905,882	$60,418,411
Operating and Maintenance	14,899,822	16,020,251	17,144,205	17,896,076
Capital Outlay	197,793	162,909	25,000	13,400
Other Uses Of Funds	77,198	0	0	0
Total – Expenditures	**$66,848,582**	**$71,400,440**	**$73,075,086**	**$78,327,887**
Revenues				
Other Local Taxes	$4,638,966	$4,720,000	$4,640,000	$4,640,000
Permits, Fees, And Licenses	133,506	130,098	130,098	130,098
Fines And Forfeitures	1,040	6,650	6,650	6,650
Charges For Services	1,043	0	0	0
Miscellaneous Revenue	1,400	0	0	0
Recovered Costs	1,080	69,000	69,000	69,000
Intergovernmental - Commonwealth	660,008	966,388	1,016,388	1,016,388
Intergovernmental - Federal	672,008	49,762	49,762	49,762
Other Financing Sources	196,017	338,807	84,143	84,143
Total – Revenues	**$6,305,068**	**$6,280,705**	**$5,996,041**	**$5,996,041**
Local Tax Funding	**$60,543,514**	**$65,119,735**	**$67,079,045**	**$72,331,846**
FTE	**590.94**	**634.87**	**638.13**	**671.73**

Per Commonwealth Code, EMS providers may only provide service under the authority of an Operational Medical Director (OMD). Currently, FREM has a part-time OMD whose medical license both county and volunteer companies operate under. The OMD is also responsible for responding to crisis level situations; serving as a physician course director for the training academy; reviewing and writing medical protocols; responding to incident scenes; and identifying new equipment and procedures for delivering emergency medical care. The number of emergency medical incidents within the County increased by 5.8 percent between FY 2014 to FY 2015 with increases expected through FY 2017. Additionally, the number of incidents requiring on-scene EMS supervision is also expected to increase. As the number of incidents in the County increase, moving to full-time OMD services is a top priority for the Department. In response to the needs of a growing county and the increase in the number of operational staff and emergency incidents, the Board of Supervisors approved funding for a full-time contract for an Operational Medical Director in the FY 2017 Adopted Budget.

From FY 2015 to FY 2016, FREM's FTE count increased by 8.8 percent and is projected to increase in future fiscal years as more stations open and the County's population grows. The Department recently hired an HR manager in response to this FTE growth. To assist the manager, the Board of Supervisors approved funding for 1.07 FTE for a Human Resources Administrative Assistant in the FY 2017 Adopted Budget. The administrative assistant will support the HR manager, allowing that position to focus on management of FREM's workforce. This administrative assistant

Fire, Rescue and Emergency Management

would be responsible for preparing salary worksheets and offer letters; preparation and posting of job advertisements; scheduling of candidate interviews; and maintaining performance assessments, among other responsibilities.

Commonwealth Code mandates that any EMS agency, including FREM, shall have a Quality Management Program. This program must monitor, assess, and improve the quality of patient care that EMS staff provides. The Department currently has one uniformed firefighter responsible for the program. Between FY 2014 and FY 2015, both the number of ALS and Basic Life Support (BLS) EMS incidents increased by 5.8 percent. These numbers are projected to increase by 11.7 percent (ALS) and 14.9 percent (BLS) through FY 2017. Because of the increase in incidents and workload, the existing Quality Assurance and Quality Inspection specialist remains reactive as opposed to proactive in helping to ensure compliance with medical protocols and delivery of high quality training. The Board of Supervisors approved funding of 1.07 FTE for an additional Quality Assurance and Quality Inspection (QA/QI) Specialist in the FY 2017 Adopted Budget, to allow the Quality Management Program to become more proactive and allow staff to evaluate a higher percentage of patient care reports.

The FY 2017 Adopted Budget for the Department of Fire, Rescue, and Emergency Management includes an increase in local tax funding in the amount of $1,959,310. Personnel expenditures increased by $688,602 primarily due to a base budget increase for overtime and the addition of the staffing enhancements totaling 2.14 FTE, as well as an average 2.5 percent merit based pay increase for employees. Additional overtime was added to the Department's base personnel budget after an analysis of historical usage in this category. Operating and maintenance expenditures increased by a net of $1,123,954 primarily due to increases in central services charges and base budget increases for equipment and infrastructure maintenance, as well as the addition of the full time OMD contract enhancement. Capital outlay reflects a net decrease of $137,909 due to the elimination of one-time capital expenses associated with FY 2016 enhancements. Revenues decreased by $284,664 primarily due to a technical adjustment related to the EMS Transportation Reimbursement Program.

Fire, Rescue and Emergency Management

Department Performance Measures[1]

Mission: To provide comprehensive and effective fire and emergency medical services to the community, to dedicatedly serve 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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Emergency Medical Services				
Objective: Ensure that EMS turnout and response times identified in the Board Adopted Fire and Rescue Plan are met.				
Emergency Medical Service incidents – Advanced Life Support	11,376	11,650	12,012	12,373
Emergency Medical Service incidents – Basic Life Support	8,143	8,481	8,846	8,212
Percentage of time 10 minute ALS response goal met in suburban areas	89%	90%	90%	90%
Percentage of time 10 minute BLS response goal met in suburban areas	90%	90%	90%	90%
Percentage of time 14 minute BLS response goal met in rural areas	95%	92%	92%	92%
Percentage of time 15 minute ALS response goal met in rural areas	94%	92%	92%	92%
Objective: Provide delivery of Emergency Medical Services to the community.				
Emergency Medical Service incidents	19,519	19,334	19,756	20,179
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[2]	39%	90%	90%	90%
Total number of incident responses by EMS Supervisor	893	1,213	1,310	1,441
Total number of incidents requiring on-scene EMS supervision	1,511	1,600	1,700	1,800
Operations				
Objective: Complete 100% of building inspections assigned by County Fire Marshal's Office.				
Fire prevention inspections to complete	1,284	1,500	1,500	1,600
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	333,232	337,000	342,000	347,000
Objective: Deliver an adequate water supply (4,000 gallon minimum) in rural response zones for fire suppression purposes within 12 minutes (total response time) 60 percent of the time.				
Four Thousand-4000 gal. of water delivered in 12 minutes 60 percent of the time[3]	47%	55%	60%	60%

[1] Performance measures with "n/a" are new for the year in which numerical data begins.

[2] The newly implemented program provided coverage 12 hours, seven days a week but has expanded to 24 hours, seven days a week coverage.

[3] In FY 2015, FREM ran a total of 40 rural water supply calls. For these call, the first due engine and first due tanker arrived in the desire time frame. Most engines have 750 gallon water tanks and tankers hold 3,000 gallons.

Fire, Rescue and Emergency Management

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
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	6,601	6,128	6,135	6,141
Percentage of time 10 minute Fire response goal met in suburban areas	88%	90%	90%	90%
Percentage of time 14 minute Fire response goal met in rural areas	85%	86%	86%	90%
Objective: To protect the lives and property of all residents and visitors to Loudoun County.				
Career Firefighters/EMTs per 1,000 residents	1.27	1.31	1.28	1.33
Career Firefighters/EMTs per 50 square miles	44	47	47	50
Objective: Provide fire-rescue industry training to incumbent operational personnel.				
Number of incumbent training hours	76,536	77,000	77,000	82,000
Communications and Support Services				
Objective: Provide GIS information properly formatted in graphical form within 16 business hours of the request and the number of total outputs requested.				
Average time to produce specialized maps (in hours)	9:42	9:27	8:40	7:52
Percentage maps produced within 16 hour goal	87%	88%	89%	89%
Total number of specialized maps produced	122	124	130	134
Objective: Provide for the prompt and efficient processing of requests for emergency fire and rescue services through the E-911 system.				
Average EMS call processing time (minutes)	1:47	1:44	1:42	1:39
Average Fire call processing time (minutes)	0:49	0:47	0:46	0:44
Number of calls dispatched <= 60 seconds	8,377	8,583	8,699	8,860
Number of calls dispatched > 60 seconds	17,158	17,139	17,649	18,159
Percentage of emergency calls	53%	55%	58%	60%
Percentage of emergency landline calls	20%	18%	17%	15%
Percentage of emergency wireless calls	80%	82%	83%	85%
Percentage of non-emergency calls	47%	45%	42%	40%
Total number of incidents created	29,355	31,074	32,329	33,585
Total telephone calls answered by ECC Personnel	222,134	226,322	231,686	237,049
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	164	189	213	238
Objective: Monitor and evaluate the amount of time and the total number of updates or revisions associated with the maintenance of the Computer-Aided Dispatch (CAD) system by Fire-Rescue personnel.				
Number of hours spent on updates	360[4]	540	540	540
Number of updates or revisions to CAD	16[4]	24	24	24
Objective: To ensure emergency communication technologies are functioning and maintained in order to achieve interoperability and connectivity in the fire-rescue emergency management community.				
Number of service repairs for communication technologies	4,231[5]	2,594	2,303	2,515

[4] Update and maintenance time has been reduced because of training and building data in the new CAD system, as well as time spent in meetings related to the new CAD.

[5] In September of 2014, portable radios were replaced and reprogrammed causing the number of repairs to double.

Fire, Rescue and Emergency Management

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Volunteer Coordination				
Objective: Volunteer Activity				
Volunteers entering basic certification training	152	120	120	120
Volunteers entering Advanced certification training	n/a	40	40	40
Active Administrative Volunteers	n/a	300	300	300
Active Operational Volunteers	n/a	1,200	1,200	1,200
Objective: Reduce the fiscal impact of maintaining fire and rescue services to the community, by increasing recruitment and enhancing the retention of volunteer personnel in the fire and rescue system.				
Community Outreach & recruitment activities	n/a	35	35	35
Prospective Volunteer Inquiries Referred to a Station	n/a	370	370	370
Inquiries voted in to a station	n/a	20%	20%	20%
New volunteer members	284	350	350	350
Terminated or deceased volunteer members	303	300	300	300
Total Volunteer membership (includes Dual)	1,663	1,815	1,815	1,800
Volunteer retention rate	78%	80%	80%	80%
Volunteers active for five or more years	738	815	815	815
Objective: Manage a Human Resources system that meets system wide needs and system wide policies.				
Volunteer physical/immunizations/Billing Processed	n/a	250	250	250
Volunteer Action Forms processed	n/a	300	300	300
Volunteer background checks process	n/a	200	200	200
Volunteer Training support provided	n/a	200	200	200
Volunteer tuition benefits processed	n/a	20	20	20
Fire-Rescue Training				
Objective: Provide a learning environment that promotes sound tactics in a comfortable, safe, and hostile free education and training atmosphere.				
Educational service quality rating %	95%	95%	95%	95%
Service quality of training programs (scale 1-5)	4.75	4.73	4.73	4.75
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.				
Number of classes revised or added to the curriculum	80[6]	20	20	20
Number of comprehensive classes taught	194	180	180	190
Number of students attending comprehensive training classes	4,354	3,125	3,125	3,751
Number of students enrolled in Monroe Technology Center program	50	20	20	20

[6] Additional classes were added to meet new Fire-Rescue Guidelines, and in response to increased demand for EMT refresher classes. In addition, Rescue Task Force, Heavy and Tactical Rescue, and Tactical Emergency Casualty Care classes were added to emphasize trauma care and to meet the growing need of the System.

Fire, Rescue and Emergency Management

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Fire Marshal's Office				
Objective: Minimize fire related deaths that could be prevented with properly functioning and installed smoke detectors.				
Smoke Alarm Program -- Home Alarms Requiring Service	125	100	126	126
Smoke Alarm Program -- Homes Visited	14,574	9,000	9,000	9,000
Smoke Alarm Program - Number of alarms installed/replaced	395	400	433	433
Conduct annual fire safety inspections for all known schools, public assembly buildings, night clubs and extremely hazardous substance facilities.				
Total code inspections	2,568	2,456	2,660	2,660
Total code re-inspections	845	834	1,113	1,113
Total hours performing code enforcement activities	6,746	5,138	5,300	5,300
Fire permit revenue	$124,901	$128,178	$136,359	$136,359
Fire permits issued	1,178	1,222	1,300	1,300
Objective: Minimize preventable child and elderly injuries due to ill prepared babysitter, caregiver, parent or legal guardian.				
Business, community, and other public outreach hours	9,659	10,000	10,000	10,000
Fire/Life Safety Programs Delivered/Supported	2,719	2,424	2,424	2,424
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	2	15	15	15
Number of emergency bomb squad responses	33[7]	85	85	85
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	192	267	287	287
Total hours investigated[8]	617	838	942	942
Total cases worked	172	142	151	151
Total hours spent on investigation activities	3,499	4,111	4,419	4,419
Objective: To protect the lives and property of all residents and visitors to Loudoun County				
Total civilian deaths	0	0	0	0
Total fire loss of real and personal property (millions)	$6.00	$6.88	$6.90	$6.90
Office of Emergency Management				
Objective: Emergency Operations Center Usage.				
Number of hours EOC activated[9]	68	300	300	300
Number of hours EOC is utilized during non-emergencies	2,047	2,150	2,150	2,150

[7] FY 2015 actuals are less than previous years, which may make FY 2015 an anomaly.
[8] This measure is tied to the total number of incidents within the County, which is difficult to predict.
[9] Represents the actual hours the Emergency Operations Center was activated due to a significant event impacting Loudoun County. In FY 2015, the County did not experience a large number of significant events; however, that year was an anomaly compared to previous years.

Fire, Rescue and Emergency Management

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Conduct planning and response activities associated with large-scale emergencies and disasters.				
Operational hours	1,388	1,500	1,500	1,500
Planning hours	2,925	3,000	3,000	3,000
Training hours	719	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	322	350	375	400
Number of special events staff hours	1,566	1,750	1,800	1,850

FY 2018 Outlook

As the number of operational staff increases, the Department anticipates that payroll processing, P-card purchases, and other financial accounts will also increase. As such, requests for additional administrative support for the Department is anticipated in FY 2018.

The Office of Emergency Management (OEM) is a program assigned to FREM and has a countywide mission. As such, County Administration is exploring the option of reassigning OEM as a new agency under County Administration in the future. If approved in FY 2018, OEM would require additional administrative support for an office manager. If OEM transitions to the County Administration's office, OEM will lose FREM's support that is currently housed centrally within FREM. An office manager would provide OEM with the appropriate level of administrative management and liaison activity support.

On an annual basis, the Fire Marshal's Office is required by code to perform fire prevention and life safety inspections for existing places of assembly, schools, extremely hazardous substances facilities, commercial blasting and business sites, and multifamily occupancies. Between FY 2014 and FY 2015, the number of code inspections and re-inspections increased by 15 percent and 23 percent, respectively. Through FY 2017, these numbers are projected to increase by four percent for inspections and by 62 percent for re-inspections. In addition, the value of real and personal property lost increased by 36 percent from FY 2014 to FY 2015. These measures are estimated to increase through FY 2018. In order to have the appropriate resources to inspect buildings, and to mitigate the loss of value in property, additional FMO support may be required.

The Emergency Communications Center (ECC) serves the residents and visitors of Loudoun County as the Public Safety Answering Point (PSAP) for emergency incidents. The ECC has seen an increase in the number of calls answered by four percent from FY 2014 to FY 2015 and an estimated increase of 11 percent through FY 2018. In addition, the Department routinely operates the ECC with staffing levels below the desired minimum, which creates overtime and reduces efficiency. In FY 2016, the ECC will implement the Text to 9-1-1 system, which involves complex processes. Texting requires a dispatcher to communicate nonverbally with a person seeking help, and Loudoun dispatchers may receive texts from other jurisdictions. As a result of the increase in calls, and the Text to 9-1-1 system potentially tying up a dispatcher's time, the Department anticipates that additional resources in the ECC may be requested in FY 2018.

The FY 2018 Projected Budget for the Department of Fire, Rescue and Emergency Management includes an increase in local tax funding of $5,252,801 which is primarily attributed to the hiring of staff for the opening of a fire rescue station in the Kirkpatrick Farm community currently scheduled to open in the second quarter of FY 2018. The new fire rescue station at Kirkpatrick Farms is anticipated to provide coverage 24 hours a day, seven days a week in 2018. Staff must be hired in advance of the opening of a station to allow for six to nine months of training necessary for all new recruits. Personnel is projected to increase $4,512,529, which is comprised of a three percent base increase as well as personnel costs for 33.60 FTE associated with the new facility's opening. The FY 2018 Projected Budget also includes an increase in operating and maintenance of $751,872, which can be attributed to a base increase of one

percent as well as costs associated with the opening of a new facility. Capital outlay is projected to decrease by $11,600 due to costs associated with the new facility opening and the elimination of one-time costs in the FY 2017 budget. Should the station construction project be completed earlier than anticipated, an FY 2017 mid-year staffing enhancement may be required to ensure sufficient staffing is available when the facility opens. Expenditures related to the purchase of new apparatus are shown in the Capital Improvements Program budget but not shown in the Department's budget. Revenue in FY 2018 is held at the FY 2017 level.

FTE History

FY 2015: The Board of Supervisors approved a net increase from FY 2014 to FY 2015 of 28.83 FTE as part of the FY 2015 Adopted Budget.

FY 2015 Mid-Year: The Board of Supervisors approved mid-year enhancements of 1.07 FTE for an Administrative Assistant and 1.07 FTE for a Volunteer Records and Security Administrator, as well as a reclassification resulting in an increase of 0.07 FTE for the Administrative Assistant that was approved as part of the FY 2015 Adopted Budget.

FY 2016: The Board of Supervisors approved an increase from FY 2015 to FY 2016 of 43.68 FTE as part of the FY 2016 Adopted Budget. This includes 3.36 FTE for three Assistant Fire Marshals, 12.32 FTE to continue the Board of Supervisor's endorsed plan for Hybrid staffing, 8.96 FTE to staff the engine at the Purcellville Volunteer Company, and 19.04 FTE to address potential staffing needs at volunteer companies.

FY 2016 Mid-Year: The Board of Supervisors approved a mid-year enhancement of 1.07 FTE for a Management and Budget Analyst.

FY 2017: The Board of Supervisors approved an increase from FY 2016 to FY 2017 of 2.14 FTE as part of the FY 2017 Adopted Budget. This includes 1.07 FTE for a Human Resources Administrative Assistant and 1.07 FTE for a Quality Assurance/Quality Improvement Officer.

Fire, Rescue and Emergency Management

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Adopted
Expenditures				
Emergency Medical Services	$1,216,315	$1,006,873	$1,567,656	$1,579,098
Operations	42,476,246	45,417,209	44,669,519	49,339,039
Communications & Support Services	3,705,313	4,031,486	4,451,940	4,574,864
Volunteer Coordination	7,716,144	7,508,869	7,773,256	7,876,342
Fire-Rescue Training	3,851,803	4,061,725	4,481,313	4,579,038
Fire Marshal's Office	2,145,042	2,784,335	2,962,365	3,036,827
Office Of Emergency Management	861,180	717,548	985,308	1,006,046
Administrative Services	2,482,632	2,867,898	1,862,117	1,909,555
Personnel & Asset Management	2,393,907	3,004,497	4,321,612	4,427,078
Total – Expenditures	**$66,848,582**	**$71,400,440**	**$73,075,086**	**$78,327,887**
Revenues				
Emergency Medical Services	$6,850	$9,762	$9,762	$9,762
Operations	281,337	0	0	0
Communications & Support Services	4,639,814	4,789,000	4,709,000	4,709,000
Volunteer Coordination	45,262	0	0	0
Fire-Rescue Training	652,155	966,388	1,016,388	1,016,388
Fire Marshal's Office	126,016	128,178	128,178	128,178
Office Of Emergency Management	427,502	121,189	124,143	124,143
Administrative Services	117,527	257,618	0	0
Personnel & Asset Management	8,605	8,570	8,570	8,570
Total – Revenues	**$6,305,068**	**$6,280,705**	**$5,996,041**	**$5,996,041**
Local Tax Funding				
Emergency Medical Services	$1,209,465	$997,111	$1,557,894	$1,569,336
Operations	42,194,909	45,417,209	44,669,519	49,339,039
Communications & Support Services	(934,501)	(757,514)	(257,060)	(134,136)
Volunteer Coordination	7,670,882	7,508,869	7,773,256	7,876,342
Fire-Rescue Training	3,199,648	3,095,337	3,464,925	3,562,650
Fire Marshal's Office	2,019,026	2,656,157	2,834,187	2,908,649
Office Of Emergency Management	433,678	596,359	861,165	881,903
Administrative Services	2,365,105	2,610,280	1,862,117	1,909,555
Personnel & Asset Management	2,385,302	2,995,927	4,313,042	4,418,508
Total – Local Tax Funding	**$60,543,514**	**$65,119,735**	**$67,079,045**	**$72,331,846**

Fire, Rescue and Emergency Management

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Adopted
FTE				
Emergency Medical Services	6.72	6.72	8.86	7.79
Operations	462.51	501.71	490.56	526.30
Communications & Support Services	43.39	43.27	45.51	45.51
Volunteer Coordination	3.07	4.14	4.14	4.14
Fire-Rescue Training	20.87	18.65	23.13	23.13
Fire Marshal's Office	17.57	20.93	20.93	20.93
Office Of Emergency Management	5.33	5.33	5.33	5.33
Administrative Services	23.93	23.38	15.61	14.54
Personnel & Asset Management	7.55	10.74	24.06	24.06
Total – FTE	**590.94**	**634.87**	**638.13**	**670.66**

Program Descriptions

The Department of Fire, Rescue, and Emergency Management serves Loudoun citizens through nine programs.

- The Administrative Services Division supports all program areas with administrative and management services: financial management, budgeting, procurement, payroll, public affairs, records management, professional standards, scheduling, and report production. Beginning in FY 2015, the Division is responsible for the administration of the EMS Transport Reimbursement Program and the associated 3.00 FTE that are to be funded through program revenues.
- The Volunteer Coordination Division supports fire and rescue volunteer system members by overseeing and providing guidance in various human resource aspects including but not limited to: pre-placement physicals, training issues, benefits, recruitment, retention, and recognition. The Volunteer Coordination program works in conjunction with the Department, the Fire and Rescue Commission, and the 16 independent volunteer companies to enhance volunteers' participation in the combination system. The mission of the Volunteer Coordination Division is to facilitate programs to enhance Fire Rescue volunteerism in Loudoun County, administratively support Fire Rescue volunteers, and be an advocate for the volunteer companies to promote a healthy combination system.
- The 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 (EOP) 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, community emergency preparedness education through a variety of means, and locally manage the Community Emergency Response Team (CERT) program. Additionally, this Division oversees the County's Special Events Program working with event organizers to ensure safe and successful community events.
- The Fire Marshal's Office (FMO) provides investigations into the origin and cause of fires, explosive related incidents, as well as hazardous material releases. Further, the FMO strives to reduce the risk of fire, and help assure public safety, through abatement of common fire prevention code violations, and the regulation of commercial blasting. The public fire & life safety education programs and juvenile fire setter interventions are additional resources the FMO deploys to help ensure the fire and life safety of the residents, workers and visitors of Loudoun County. The FMO is also responsible for the FBI accreditation of the joint bomb squad between the FMO and the Loudoun County Sheriff's Office.

Fire, Rescue and Emergency Management

- Communications and Support Services Division provides timely and accurate data and technologies to support local/regional interoperability and emergency response. This Division serves as the County's Public Safety Answering Point (PSAP) for all emergency incidents using the County's Enhanced 911 (E-911) system. All E-911 calls and non-emergency fire and rescue calls are processed through this center. The emergency calls for other public safety entities are routed to the respective agencies. The Division also maintains the Computer Aided Dispatch (CAD) system used by emergency dispatchers and call takers, as well as by operational personnel, which serves to initiate calls for service, dispatch, and maintain the status of personnel. The specialized mapping available through the GIS programs utilizes economic and population figures as well as CAD data to assist personnel with the planning of the proper placement of future assets for services. GIS Coordination also provides updated information for the CAD system and the mapping layers for the mobile data computers. The Division also develops and maintains emergency vehicle response boundaries and algorithms. Staff provides technical support and coordination for the Department's technology and communication infrastructure that includes over 930 mobile and portable radios that are individually reprogrammed on a yearly basis to maintain the National Capital Region's interoperability requirements. Project coordination is also being provided for the purchase and implementation of the County's new Public Safety Technology Systems including the replacement of CAD, Records Management System and volunteer station automation system (VSAS).
- The Operations Division provides an all-hazards timely and effective response to fire, rescue, hazardous materials, and emergency medical incidents 24 hours a day, seven days a week. Services are provided by career staff in conjunction with members of the County's volunteer fire and rescue companies. Operations personnel are assigned to one of three different shift schedules averaging 42 hours per week. The shifts are Monday through Friday, 12-hour shifts (6 AM to 6 PM); seven day, 12-hour shifts (6 AM to 6 PM); and seven day, 24-hour shifts (6 AM to 6 AM). The Operations Division supports non-emergency activities which include public fire life safety education programs; smoke alarm inspections and installation; pre-emergency incident planning; and fire safety inspections for commercial and multi-family occupancies. This Division also performs specialty response services including wildland firefighting, hazardous materials response and mitigation, and swift water rescue.
- The Emergency Medical Services (EMS) Division provides professional and technical oversight for emergency medical services delivery, training, equipment specifications and quality assurance in conjunction with the Office of the Medical Director (OMD). This Division ensures compliance with the regulations of the Virginia Department of Health, Office of Emergency Medical Services (VAOEMS), as promulgated under the Code of Virginia, Title 32.1. VAOEMS regulations establish standards that include staffing, training, equipment, medical direction and quality assurance. The Division also manages the system-wide blood borne airborne pathogen/infection control program to ensure compliance with occupational safety and health regulations (OSHA).
- The Training Division provides the combined fire-rescue system with a high quality and comprehensive education program to facilitate excellent service to citizens and visitors. These education programs include the initial certification of fire and EMS personnel as well as the requirement for continuing education. The Training Division serves system members by offering programs to meet the daytime, evening and weekend schedules of the Department as well as the volunteer fire-rescue community. The programs offered include: Basic and Advanced Life Support Programs; Fire Suppression, Hazardous Materials; Technical Rescue; Leadership and Management; and Recertification and Instructor Curriculums.
- The Personnel and Asset Management Division ensures critical support services to include planning, facilities development and management, apparatus and fleet management, logistics and supply distribution services, health and safety and respiratory protection program management, human resources, safety and health, scheduling, and report production. The Division's Planning and Facilities Section performs strategic risk and trend analysis, development application referrals and plans review, coordination of Department capital construction projects and facility related maintenance, repair, renovation, and asset replacement to include strategic siting, construction, repair, maintenance, and readiness of all rural water supply tanks and dry hydrants. The Division's Apparatus and Fleet Section is responsible for the oversight of apparatus and fleet operations to include specification development, acquisition, maintenance, and repairs to county

owned apparatus to ensure uninterrupted around the clock readiness of all response vehicles. The Division's Logistics Section oversees and operates the Fire Rescue Warehouse, ensuring timely and accountable supply receipt and distribution of all departmental equipment, supplies, and materials. The Division's Respiratory Protection Section ensures that all breathing apparatus and geographically distributed compressor locations are maintained in strict accordance with relevant mandates.

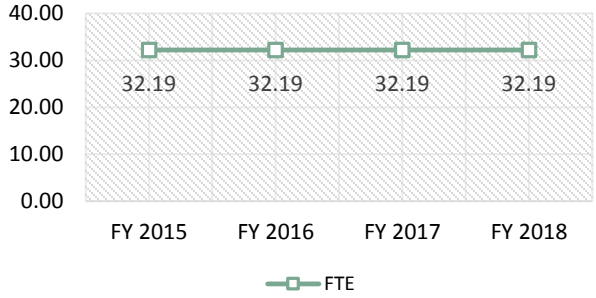
JUVENILE COURT SERVICE UNIT

The Juvenile Court Service Unit (JSCU) is a statutorily mandated agency that provides professional supervision and services for juvenile offenders. The JCSU has three basic components: Intake, Probation, and Special Programs.

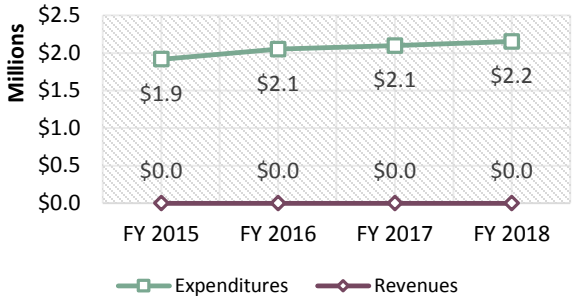
Juvenile Court Service Unit's Programs

Intake	Performs intake and processing of charges against juveniles and domestic relations complaints, including custody, support, visitation, and domestic violence.
Probation	Restores juveniles to law abiding behavior and supports their families by providing supervision and structure.
Special Programs	Offers specialized services to restore juveniles to law abiding behavior and provide support to their families. These programs and services include alcohol/substance abuse suppression, shoplifting deterrent program, detention alternatives, gang intervention, mediation, post dispositional detention placement, restorative justice, and programs for serious offenders.

Staffing Trends



Expenditures/Revenues History



Juvenile Court Services Unit

FY 2016 Highlights

The Juvenile Court Service Unit has continued to focus its resources on juveniles who are serious or high risk offenders and divert those who are low risk offenders. The diversion rate for juvenile complaints is 51 percent, which is one of the highest rates in Virginia. The high diversion rate provides cost savings to the County because of the reduced time in the juvenile justice system, as well as less contact with collateral agencies, requiring less resources from the other County departments.

The juvenile criminal complaints increased from 1,484 in FY 2014, to 1,876 in FY 2015, which represents a 26 percent increase. The JCSU diverted 51 percent of the juvenile complaints in FY 2015, an 11% increase over FY 2014. In the first quarter of FY 2016, diversions are at 34 percent. The Domestic Relations/Intake trends of FY 2015 continued with domestic relations complaints increasing from 2,638 in FY 2014, to 3,180 in FY 2015, or 20 percent. The department has re-allocated staff to assist in coverage of diversion and domestic violence intakes and supervision.

Juvenile gang membership in Loudoun County has risen during the last year even though the number of juvenile gang members being supervised by the Court Service Unit has decreased to around 15, from 30 in FY 2014. Law enforcement has been proactive in identifying gang members, which has resulted in an increase of 10 identifications, from 35 in FY 2014 to 45 in FY 2015. The MS-13 gang continues to be the most prevalent gang in Loudoun County. At-risk juvenile females continue to be targets for sex trafficking by MS-13 and other gangs in Northern Virginia and the County. Also, Loudoun County has seen several females in foster care become victims in this new trend. The Department Gang Response and Intervention Team Coordinator (GRIT) conducted 10 Gang Awareness/Human Trafficking presentations in FY 2015 and 2 Gang Awareness/Human Trafficking presentations in FY 2016. One of these sessions targeted parents at Park View High School, which was a trouble spot in the County.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$1,659,760	$1,718,756	$1,765,619	$1,818,587
Operating and Maintenance	256,869	332,571	330,691	333,998
Total – Expenditure	**$1,916,629**	**$2,051,327**	**$2,096,310**	**$2,152,585**
Local Tax Funding	**$1,916,629**	**$2,051,327**	**$2,096,310**	**$2,152,585**
County FTE	18.72	18.72	18.72	18.72
State FTE	13.47	13.47	13.47	13.47
FTE	**32.19**	**32.19**	**32.19**	**32.19**

The Juvenile Court Service Unit has provided supervision, programs, and services to Loudoun County youth without additional staff resources since FY 2012 and will continue to provide the same level of service in FY 2017 with the current staffing levels. There has been an increase in the number of domestic relations complaints and diversions, which has increased the workload of the Intake Unit. JCSU will continue to monitor the effects of these trends and reallocate staff between probation supervision and intake to address the workload.

The FY 2017 Adopted Budget for the Juvenile Court Service Unit includes an increase in local tax funding of $44,983. Personnel expenditures increased by $46,863 due to a 2.5 percent merit increase for employees, increases in salaries as a result of staff turnover, and changes in employee's benefits elections. Operating and maintenance decreased by $1,880 due to decreases in central services charges.

Juvenile Court Services Unit

Department Performance Measures

Mission: The Juvenile Court Service Unit assists the Virginia Department of Juvenile Justice with protecting the public by preparing court involved youth to be successful citizens.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Intake				
Objective: Manage the continuing growth in juvenile, domestic relations and protective order complaints.				
Total number of civil domestic violence complaints issued	527	570	575	600
Total number of domestic relations complaints issued	3,180	3,000	3,500	3,670
Total number of juvenile criminal complaints issued	1,876	1,900	1,950	2,000
Percent of juvenile complaints diverted or unofficial[1]	51%	35%	38%	38%
Probation				
Objective: Continue to maintain high quality probation and parole services.				
Number of after-hours probation contacts with law enforcement	279	300	325	325
Objective: Continue to provide alternatives to detention by utilizing the Supervised Release Program.				
Average per diem for Juvenile Detention Center	$220	$250	$250	$250
Average per diem for Supervised Release Program	$42	$32	$33	$35
Electronic monitoring - number of days equipment usage	3,806	3,600	3,700	3,850
House arrest - number of days served	1,570	1,650	1,700	1,750
Outreach program - number of days served	535	550	600	650
Percent of juvenile recidivism while in Supervised Release Program	0%	1%	1%	1%
Supervised Release Program - Number of youth served	347	360	360	380
Special Programs				
Objective: Offer effective non-judicial alternatives to intake diversion, criminal and civil, by continuing to develop alternatives to formal court adjudication.				
Number of completed shoplifting deterrent program participants	133	95	130	140
Total number of Restorative Justice Cases	543	530	550	570

[1] In FY 2015, JCSU experienced a 26 percent increase in juvenile criminal complaints over FY 2014. Also, juvenile status offenses (which are often diverted) increased by 29 percent in FY 2015, over FY 2014. The department has developed a diversion review process in FY 2016 to prevent felony charges from being diverted and any cases that have previously been diverted. This review process is expected to lower the diversion rate in FY 2016 and future years.

Juvenile Court Services Unit

FY 2018 Outlook

Due to the continued increase in intake service needs, the Department has allocated another intake officer to the intake division. The JCSU GRIT Coordinator will work with the Northern Virginia Gang Task Force and private service providers to continue to provide and, if possible, increase gang intervention, prevention and education in the eastern portion of Loudoun County.

The Department of Juvenile Justice is making major changes in philosophy and programming. Localities will likely be required to develop or enhance programs to provide treatment services to youth in their home communities. Loudoun County's programs and collaboration will continue to keep Loudoun progressive compared to other localities in the Commonwealth.

The FY 2018 Projected Budget for the Juvenile Court Service Unit includes an increase in local tax funding of $56,275. Personnel expenditures increased $52,968 or 3 percent, and operating and maintenance increased by $3,307 or 1 percent.

FTE History

FY 2015: The Board eliminated 1.07 County FTE Gang Re-Entry Officer.

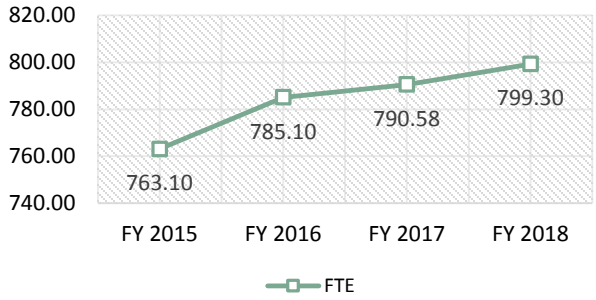
SHERIFF'S OFFICE

The Sheriff is a constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities which are outlined by the General Assembly in the form of State statutes. The Sheriff and the Sheriff's Deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Loudoun County.

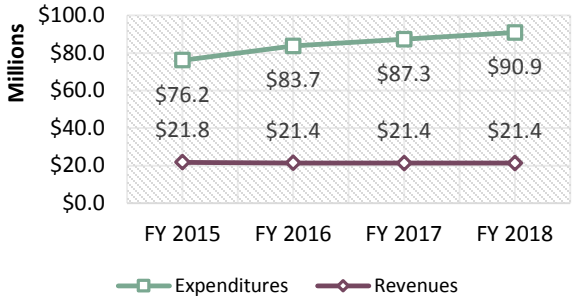
Sheriff's Office Programs

Criminal Investigations	Provides comprehensive follow-up investigation of criminal cases referred from the Field Operations Division and other County Departments.
Field Operations	Provides response to all calls for service and patrols in the County 24 hours a day, 365 days a year.
Operational Support	Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Emergency Management, Juvenile Education and Services, and Adult Crime Prevention.
Emergency Communications	Provides emergency 911 dispatch services, and non-emergency and administriative 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 managment, property and evidence management, accreditation and training, Human Resources, IT support, and Finance and Administration.
Office of the Sheriff	Provides senior command and leadership for the Sheriff's Department.

Staffing Trends



Expenditures/Revenues History



Sheriff's Office

FY 2016 Highlights

The Loudoun County Sheriff's Office (LCSO) activities in FY 2016 have yielded many positive results in FY 2016 through the continued implementation of the STEP-UP law enforcement strategy. This is being accomplished by employing flexibility in partnering with federal, state and local agencies to increase manpower in specific areas of concern, such as drug trafficking and gang activity. This acts as a force multiplier and exposes the Sheriff's Office to a variety of additional resources and databases. An example of this is the Heroin Operations Team (HOT) initiative that involves a variety of agencies, and support from Congresswoman Barbara Comstock's office. The Rapid Response Unit (RRU) has been utilized to address critical issues such as gang activity, drug trafficking, and vandalism.

The Sheriff's Office has utilized technology to better communicate with the public and to more efficiently address their needs through enhanced communications. The enhanced communications include cell phones, air cards, social media, a mobile phone app, Loudoun Alert, and the agency website. The LCSO continued the online reporting program for citizen convenience, which reduces deputy workload and may reduce department expenditures in the future. Furthermore, the Sheriff's Office began the implementation of a pilot program deploying 45 body worn cameras.

In FY 2016, the LCSO partnered with the Loudoun County Department of Mental Health, Substance Abuse, and Developmental Services to train deputies to better communicate with the public through Crisis Intervention Training (CIT) and the establishment of the Crisis Intervention Team Assessment Center. This center helps those suffering from mental illness crisis and enables a more efficient method for conducting evaluations and enabling deputies to return to their patrol sectors sooner.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$64,860,509	$70,290,433	$71,596,614	$74,448,258
Operating and Maintenance	11,085879	12,753,383	15,672,318	16,084,338
Capital Outlay	185,801	651,047	41,700	324,352
Other Uses Of Funds	18,962	0	0	0
Total – Expenditures	**$76,151,151**	**$83,694,863**	**$87,310,632**	**$90,856,948**
Revenues				
General Property Taxes	$192,166	$193,550	$193,550	$193,550
Other Local Taxes	4,638,966	4,720,200	4,640,000	4,640,000
Permits, Fees And Licenses	335,501	235,700	305,300	305,300
Fines And Forfeitures	1,580,217	1,580,000	1,580,000	1,580,000
Use Of Money And Property	8	100	30	30
Charges For Services	477,262	588,667	581,847	581,847
Recovered Costs	1,659,710	1,537,000	1,512,000	1,512,000
Intergovernmental - Commonwealth	12,816,872	12,554,799	12,554,799	12,554,799
Intergovernmental - Federal	51,628	15,000	15,000	15,000
Total – Revenues	**$21,752,330**	**$21,425,016**	**$21,382,526**	**$21,382,526**
Local Tax Funding	**$54,398,821**	**$62,269,847**	**$65,928,106**	**$69,474,422**
FTE	**763.10**	**785.10**	**790.58**	**799.30**

Sheriff's Office

The Sheriff's Office Adopted Budget seeks to address the ongoing challenges of providing law enforcement services as Loudoun County continues to experience steady population, traffic, and business growth. The LCSO will remain proactive through the education of the public to include internet safety training for adults and children, expanded Drug Abuse Resistance Education (DARE) in schools, and drug awareness and mental health training for adults. In addition, the LCSO will expand Crisis Intervention Training to include response to juvenile crisis, mental disabilities, and recertification. The Sheriff's Office requested additional resources to address the increase in service demands for traffic control and enforcement, community policing, Adult Detention Center (ADC) operations, and county facility security to protect the safety of citizens and employees.

The Board of Supervisors approved 1.12 FTE for one Deputy to establish a Business Licensing Enforcement Unit to regulate, enforce, investigate, and manage business licenses and in Loudoun County. The mandated ordinances and licenses include solicitor licenses, massage parlor licenses, pawn and precious metal licenses, and contracts for Police directed towing. This unit will also be responsible for Alcohol, Tobacco and Firearms (ATF) verification for special weapons. Additionally, the deputy will conduct extensive background investigations, conduct on-site business inspections to identify criminal violations, monthly and annual inspections of all licenses, and inspections of equipment, and vehicles.

The Board of Supervisors approved 1.00 FTE for an Administrative Assistant position to provide administrative support to the Sheriff, Chief Deputies, Strategic Planner, Internal Affairs Investigators, and Public Information Office staff. Currently, one administrative assistant handles these duties, but workload volume and various leave factors has caused a backlog in completing tasks in a timely manner. An additional position is needed to address the heavy workload and provide adequate staffing coverage when approved leave or required training occurs. Assigned duties include maintaining the Sheriff's schedule and official correspondence with County Administration, public citizens, and internal deputies and staff, maintaining meeting rooms schedule, maintaining accident reporting database, producing meeting minutes for command staff and Deputy and Civilian Quality Improvement Program meetings, and processes the P-card transactions and documentation.

The Dulles South service area for the Sheriff's Office has experienced increases in calls for service, community policing incidents, and population over the past 18 months. The Board of Supervisors approved 1.12 FTE for a Community Resource Officer (CRO) for the Dulles South Station area to address increasing traffic complaints and law enforcement issues related to increased residential and commercial activity. The CRO will act as a law enforcement liaison to multiple HOA's, business groups, and residential and commercial property managers. Currently, there is one CRO to provide service to the Dulles South area and the workload is a concern due to the growing needs of the community. The additional CRO will enhance the Sheriff's Office Step-Up Strategy in the Dulles South area, which seeks to build relationships with community partners to emphasize crime prevention.

The Board of Supervisors approved 1.12 FTE for one Juvenile and Sex Crimes Detective to enhance the unit's ability to continue to provide comprehensive and thorough investigations. The caseloads per detective would be reduced and aligned with regional caseload standards, allowing detectives to better manage the stress and emotional fatigue associated with investigations of this nature. The complexity of cases has increased due to the rising trend of the use of electronic devises for solicitation, storage, and transmission of material. Additionally, changes in legislative requirements, intergovernmental collaborations, and victim assessment needs are increasing the detective's time away from ongoing investigations.

In December 2015, the Board of Supervisors directed that the Sheriff's Office receive a FY 2017 base budget increase of $202,352 and 1.12 FTE for a School Resource Officer for the Douglass School. Calls for service from the Douglass School have been the second highest in the Loudoun County Public School system for the last two years. Over the past five years, Douglass School has averaged over 225 instances per year requiring intervention by law enforcement patrols and/or action. This position will help reduce the instances of law enforcement responses which requires officers to leave their schools creating less coverage at their assigned school.

Sheriff's Office

The FY 2017 Adopted Budget for the Sheriff's Office includes an increase in local tax funding in the amount of $3,658,259. Personnel expenditures increased by $1,306,180 due to the addition of 5.48 FTE in enhancements for Sheriff's Office field operations and administrative support and a 2.5 percent merit increase for employees. The operating and maintenance expenditures increased by $2,918,935 primarily due to internal service charges related to vehicle replacement and equipment and supply costs for the newly added positions. Capital outlay expenditures decreased by $609,347 primarily due to the elimination of one-time capital expenses related to personnel enhancements approved in FY 2016. Revenues decreased by $42,490 primarily due to a decrease in revenue related to federal reimbursements for detaining prisoners at the ADC.

Sheriff's Office

Department Performance Measures

Mission: To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism. The Sheriff's Office 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 2015 Actual[1]	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Criminal Investigations				
Objective: Major Crimes - Achieve a case closure rate for Uniform Crime Reporting Index Crimes (UCR) of 30% (greater than the national average of 21%) and strive to obtain an overall case closure rate of 60% for all cases investigated.				
Number of financial crimes unit cases	811	795	819	840
Number of robbery/homicide unit cases	n/a	323	333	342
Number of juvenile/sex crimes unit cases	n/a	641	660	677
Objective: Vice/Narcotics and Special Investigations Cases - Achieve 100% closure rate for narcotics and special investigations cases.				
Number of Vice/Narcotic/Organized Crime cases	131	300	309	318
Objective: Crime Scene Unit - Perform crime scene and evidentiary processing on location and within the agencies crime lab setting.				
Number of requests for crime scene unit processing including field ID techs	776	854	880	903
Field Operations				
Objective: Ashburn Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Ashburn	50,474	52,501	60,376	61,584
Objective: Dulles South Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Dulles	36,475	38,766	46,519	47,449
Objective: Eastern Loudoun Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Eastern Loudon	54,994	68,854	79,182	80,766
Objective: Western Loudoun Station - To continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency and professionalism.				
Annual calls for service for Station Service Area Western Loudoun	27,633	29,353	29,940	30,539

[1] Performance measures with "n/a" are new for the year in which numerical data begins.

Sheriff's Office

	FY 2015 Actual[1]	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Operational Support				
Objective: Adult Crime Prevention - Maintain crime prevention awareness through increased information dissemination, safety/security evaluations, safety presentations and improved neighborhood watch involvement.				
Number of meetings and presentations	229	125	170	170
Objective: Truck Safety Unit - Maintain annual average number of truck inspections at 500 each/deputy				
Number of truck safety inspections completed	1,630	1,600	1,800	1,800
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	3,149	3,400	3,400	3,400
Middle Schools-number of calls for service	2,891	3,000	3,000	3,100
Objective: Youth Crime Prevention - Continue drug prevention presentations to raise awareness of drug abuse among juveniles.				
Number of attendees/drug prevention presentations	26,434	11,300	11,600	11,600
Objective: Full-time K-9 Unit - Support all divisions within Sheriff's Office and outside jurisdictions as requested and needed.				
Calls for scene security and searches	465	400	475	495
Objective: Operation Fairness - Maintain the current level of enforcement to ensure compliance regarding payment of County Taxes				
Number of violations recorded	3,612	3,400	3,400	3,400
Objective: Traffic Safety Section - Manage number of fatal, personal injury and property damage accidents by proactive and reactive enforcement efforts.				
Number of accidents investigated	1,652	1,600	1,600	1,600
Number of traffic summons issued	8,008	10,500	10,500	10,500
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)	24,999	25,178	25,178	25,933
Total non-emergency telephone calls	152,802	154,298	154,330	155,873
Corrections				
Objective: Adult Detention Center - Protect individuals in custody and care by providing a safe and humane environment in the most cost effective manner possible.				
Average daily cost per inmate	$17.75	$20.00	$22.00	$22.00
Daily food cost per inmate housed at Loudoun County	$2.75	$3.50	$3.75	$3.75
Objective: ADC Transportation Unit - Provide safe and timely transportation of inmates to local and state-wide correctional facilities.				
Annual Cost of transporting inmates	$398,953	$382,000	$399,000	$400,900
Objective: Work Force - Increase the Work Force Program to provide cost reductions to the County by providing a variety of services to include, but not limited to trash pick-up, painting, landscaping, mowing, and moving.				
Recovered cost by inmates for services provided to the County	$32,894	$50,000	$50,000	$50,000
Court Services				

Sheriff's Office

	FY 2015 Actual[1]	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
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	179	200	220	220
Evictions - Number of Papers Received	1,012	1,100	1,100	1,100
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	5,837	7,026	7,520	7,520
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 Northern Virginia Criminal Justice Academy	35	50	50	50
Number of registrations processed - training/conferences/academy	4,292	5,748	5,748	5,748
Objective: Human Resources Section - Continue to perform comprehensive background investigations and hire quality individuals for vacant Sheriff's Office patrol, corrections, dispatch, and civilian positions.				
Number of applicants processed	3,110	3,000	3,250	3,500
Total Personnel Action Forms processed	492	960	880	880
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	2,150	2,050	2,050	2,050
Number of new alarm registrations	3,979	3,000	4,000	4,200
Number of renewal/updates to registrations	25,772	20,000	20,000	22,000
Total number of false alarm calls	8,479	8,200	8,200	8,200
Objective: Evidence Unit - Ensure that all evidence is located, entered into CAD, available for court or transport at the time of the request, returned or destroyed as required and handled in accordance with the Code of Virginia.				
Pieces of evidence submitted and entered	8,275	8,558	8,726	8,826
Objective: Records Section - Process offense reports, arrest reports, traffic citations and accident reports within 10 days of receipt, tow sheets within 24 hours of receipt, and warrants within 72 hours of receipt. Respond to residents' walk-in requests in a professional manner.				
Number of offense reports entered into CAD	21,849	23,650	25,470	26,500
Number of warrants entered into NCIC/VCIN processed to patrol	6,250	7,013	7,143	7,273
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	3,587	3,400	3,600	3,700
Number of Service Requests closed	2,645	2,600	2,625	2,750
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	1,893	2,000	2,000	2,000
Number of messages/alerts issued through Alert Loudoun	447	450	450	475

Sheriff's Office

FY 2018 Outlook

In August 2015, the Sheriff's Office implemented a Body Worn Camera (BWC) Pilot Program. The Sheriff's Office anticipates submitting an enhancement request in FY 2018 and beyond to supply Body Worn Camera units to all first responding and some Courts & Corrections deputies. The Body Worn Camera program will assist with collecting electronic data evidence to enhance training, compliance with best police practices and broaden transparency. The Sheriff's Office will continue to utilize grant opportunities for the purchase of Body Worn Camera units and accessories for departmental implementation.

The FY 2018 Projected Budget for the Sheriff's Office includes an increase in local tax funding in the amount of $3,546,316 above the FY 2017 Adopted Budget. Personnel expenditures are estimated to increase by $2,851,645, which includes a 3 percent base increase, and personnel costs related to 8.72 FTE associated with the new Ashburn Station and Public Safety Firing Range facilities. The Sheriff's Office anticipates requesting four Training Officers (4.48 FTE), one Master Deputy (1.12 FTE), and one Sergeant (1.12 FTE) for the operation of the new Public Safety Firing Range. The Sheriff's Office anticipates requesting a Crime Analyst position (1.00 FTE) and an Administrative Assistant (1.00 FTE), for the new Ashburn station opening in the fall 2017. Both Ashburn Station positions are a part of the Sheriff's Office staffing model implementation for new stations.

The operating and maintenance budget increased by $412,020, which includes a base increase of 1 percent, and costs associated with the new Ashburn Station and Public Safety Firing Range. Capital Outlay increased by $282,652, which is primarily due to one-time expenditures associated with technology equipment costs, and new vehicles for the sworn positions at the new Ashburn Station and Public Safety Firing Range. Revenues were held at the FY 2017 Adopted Budget level.

FTE History

FY 2015: The Board approved a total of 17.63 FTE. These positions included 2.24 FTE for two School Resource Officers for two new schools that opened in the Fall of 2014; 6.72 FTE for Adult Detention Center staffing; 1.07 FTE for a civilian Computer Forensic Analyst; 1.12 FTE for a Financial Crimes Detective; 1.00 FTE for a civilian Technology Systems Administrator; 1.00 FTE for a civilian Property Clerk at the Adult Detention Center; and 4.48 FTE for four (4) Dulles South service area Deputies.

FY 2016: The Board approved a total of 20.92 FTE. These positions include 1.12 FTE for a Western Loudoun Station Sergeant; 1.12 FTE for an Ashburn Station Sergeant; 4.48 FTE for four (4) Ashburn Service Area Deputies; 1.12 FTE for a School Resource Officer at the new Riverside High School; 1.12 FTE for a School Resource Officer-Sergeant; 6.60 FTE for Adult Detention Center staffing; 1.12 FTE for a Truck Safety Deputy; 1.12 FTE for a Traffic Safety Deputy; 1.00 FTE for a Customer Service Assistant at the Western Loudoun station; 1.00 FTE for a Crime Analyst at the Western Loudoun Station; and 1.12 FTE for a Bailiff at the County Courthouse.

FY 2017: The Board approved a total of 5.48 FTE. These positions include 1.12 FTE for a School Resource Officer at the Douglass School; 1.00 FTE for an Administrative Assistant for the Office of the Sheriff; 1.12 FTE for a Deputy for the Business License Enforcement Unit; 1.12 FTE for a Juvenile and Sex Crimes Detective; and 1.12 FTE for a Community Resource Officer in the Dulles South Station Area.

Sheriff's Office

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Criminal Investigations	$6,787,766	$8,326,459	$9,010,851	$9,256,789
Field Operations	23,733,201	26,034,370	29,006,813	29,635,248
Operational Support	10,363,543	11,544,798	10,391,907	10,683,101
911 Emergency Communications	3,594,103	3,730,574	3,698,646	3,808,186
Corrections	19,319,564	21,054,010	21,486,184	22,051,499
Court Services	4,063,336	4,501,459	4,537,902	4,672,632
Administrative-Technical Services	6,707,134	7,104,252	7,611,708	9,138,383
Office Of The Sheriff	1,582,504	1,398,941	1,566,621	1,611,110
Total – Expenditures	**$76,151,151**	**$83,694,863**	**$87,310,632**	**90,856,948**
Revenues				
Criminal Investigations	$1,341,753	$1,248,902	$1,248,902	$1,248,902
Field Operations	4,300,396	3,651,800	3,651,650	3,651,650
Operational Support	2,892,571	3,350,907	3,350,907	3,350,907
911 Emergency Communications	4,638,966	4,720,200	4,640,000	4,640,000
Corrections	6,535,438	6,534,072	6,503,002	6,503,002
Court Services	409,035	507,907	507,907	507,907
Administrative-Technical Services	1,217,708	1,077,438	1,146,368	1,146,368
Office Of The Sheriff	416,463	333,790	333,790	333,790
Total – Revenues	**$21,752,330**	**$21,425,016**	**$21,382,526**	**21,382,526**
Local Tax Funding				
Criminal Investigations	$5,446,013	$7,077,557	$7,761,949	$8,007,887
Field Operations	19,432,805	22,382,570	25,355,163	25,983,598
Operational Support	7,470,972	8,193,891	7,041,000	7,332,194
911 Emergency Communications	(1,044,863)	(989,626)	(941,354)	(831,814)
Corrections	12,784,126	14,519,938	14,983,182	15,548,497
Court Services	3,654,300	3,993,552	4,029,995	4,164,725
Administrative-Technical Services	5,489,427	6,026,814	6,465,340	7,992,015
Office Of The Sheriff	1,166,041	1,065,151	1,232,831	1,277,322
Total – Local Tax Funding	**$54,398,821**	**$62,269,847**	**$65,928,106**	**69,474,422**
FTE				
Criminal Investigations	78.11	73.63	75.82	75.82
Field Operations	244.08	252.80	264.00	266.00
Operational Support	95.71	102.39	93.48	93.48
911 Emergency Communications	46.80	46.80	45.68	45.68
Corrections	196.44	204.16	204.16	204.16
Court Services	47.80	48.92	48.92	48.92
Administrative-Technical Services	45.68	46.80	47.92	54.64
Office Of The Sheriff	8.48	9.60	10.60	10.60
Total – FTE	**763.10**	**785.10**	**790.58**	**799.30**

Sheriff's Office

Program Descriptions

The Loudoun County Sheriff's Office serves Loudoun citizens through eight programs.

- The Criminal Investigations Division (CID) provides intensive follow up investigation of criminal cases referred from the Field Operations Division that are not resolved during the initial response by patrol personnel. CID also initiates its own investigations and investigates referrals from other government agencies, including the Department of Family Services and the Commonwealth's Attorney's Office. In addition to investigating criminal offenses, CID's Crime Scene Unit (CSU) is responsible for all evidence collection at major crime scenes, to include the analysis/examination of selected items not forwarded to the Department of Forensic Science. The Computer Forensics Unit (CFU) conducts forensic examinations of computers, cell phones and other electronic devices. CID currently consists of five major sections: Crimes Against Person (consisting of the Robbery/Homicide Unit and Juvenile/Sex Crimes 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 Field Operations Division 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, Domestic Violence, Executive Detail, Station Property Crimes Detectives and Dulles Town Center Mall programs are operated out of the Field Operations Division. These programs work closely with the Patrol section and each other to deliver community based, problem solving policing techniques to Loudoun County residents. The Field Operations Division frequently augments specialized programs such as Criminal Investigations and Operational Support when program service demands exceed current capabilities. Support is also provided to the Purcellville, Leesburg and Middleburg Police Departments, Loudoun County Fire Marshal's Office, the Virginia State Police, Metropolitan Washington Airport Authority Police, Animal Services, Virginia Department of Alcohol Beverage Control and Federal law enforcement agencies.
- The Operational Support Division is responsible for supporting all divisions within the Sheriff's Office as well as other jurisdictions through its staff of highly-trained personnel in specialized fields. Operational Support is organized around six programs: Traffic Safety and Enforcement, Field Operations Support, Response Teams, Emergency Management, Juvenile Education and Services, and Adult Crime Prevention. The Operational Support Division consists of the following units: Operational Support Administration, Traffic Safety Section (Motor Unit, Operation Fairness, Crash Reconstruction, Crossing Guards, Truck Safety Unit and Traffic Administration), Adult Crime Prevention, Youth Services Section (School Resource Officers and Juvenile Resource Officers), Underwater Search and Evidence Recovery Team, and Explosive Ordinance Disposal, K9 Unit, Emergency Management Liaison, Bike Team, Civil Disturbance Unit, Command Unit Operations, Honor Guard, Search and Rescue/Project Lifesaver Team, Auxiliary Unit, Special Weapons and Tactics Team , and Crisis Negotiation Team.
- The Emergency Communications Center (ECC) is a 24 hour a day mandated component of the Sheriff's Office. This ECC primary objective is the management and delivery of law enforcement service requests in Loudoun County. The realization of this mission requires activity in three key areas. Telecommunications responsibilities include answering all emergency (E 911), non-emergency and administrative telephone lines dedicated to the Sheriff's Office. Personnel also answer emergency and non-emergency calls made to the Purcellville and Middleburg Police Departments. Radio communications activities include real time tracking of all on duty law enforcement personnel and the prioritization and dispatching of emergency and nonemergency calls for service to those officers. Support functions comprise the final duty of Emergency Communications staff. Typical tasks include the maintenance of multiple databases within the Computer Aided Dispatch (CAD) system and management and entry of information in and out of the Virginia Criminal Information Network (VCIN) and National Crime Information Center (NCIC) computer systems.
- The Corrections Division manages the Adult Detention Center (ADC) and Work Release 24 hours a day, seven days a week. Staffing at the ADC consists of two major components: Security and Program Support.

Sheriff's Office

Security personnel maintain the day to day security operations of the facility, while Program Support personnel manage the Classification and Records sections and conduct various programs such as education, recreation and transportation of inmates throughout the Commonwealth of Virginia. The Work Release personnel maintain day to day security operations of the facility, operate the Work Force Program and manage work release participants who work in the community.

- The Civil Process Program serves civil documents originating from the Loudoun County Circuit Court, General District and Traffic Courts, and the Juvenile and Domestic Relations Court. The Unit also serves legal processes initiated from outside jurisdictions to persons located within the County, all "five day notices" including evictions, and all Loudoun County Treasurer taxpayer notices. The Court Security Program provides security for all courtrooms, judges, public buildings and grounds on the Courthouse complex. Court Security also manages the court holding area and transports inmates between the Adult and Juvenile Detention Centers and the court buildings on a daily basis.
- The Sheriff's Office Administrative and Technical Services Division provides support functions to the agency and necessary services to the citizens and community. These services are provided by eight separate entities within the division including the Records Section, Property and Evidence Section, Accreditation and Training Section, Human Resources Section, False Alarm Reduction Unit, Technology Section, Finance and Administrative Support. The Administrative and Technical Services Division also serves as the central repository for the review, update, and distribution of Sheriff's Office General Orders and agency wide policies and procedures.
- The 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, Events Management, Strategic Planner and one Administrative Assistant.

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FY 2017
Adopted

Health and Welfare

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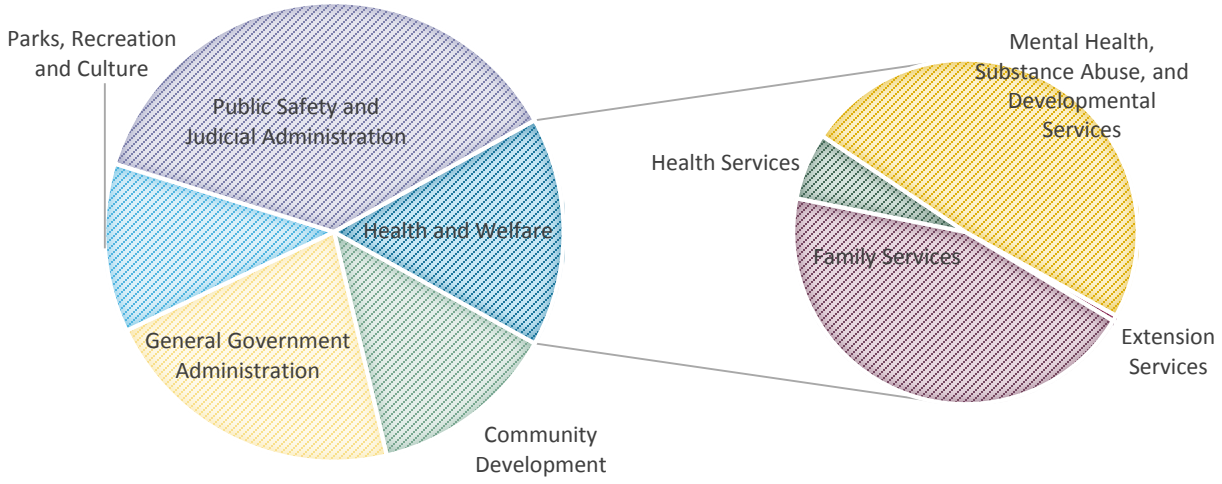
HEALTH AND WELFARE SUMMARY

FY 2017 ADOPTED EXPENDITURES



Department	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Extension Services	$374,487	$403,507	$428,668	$439,340
Family Services	31,130,788	34,038,050	34,216,218	34,889,830
Health Services	4,383,794	4,646,671	4,828,493	4,925,576
Mental Health, Substance Abuse, and Developmental Services	32,634,679	35,321,254	37,416,663	38,404,387
Total	**$68,523,748**	**$74,409,482**	**$76,890,042**	**$78,659,133**

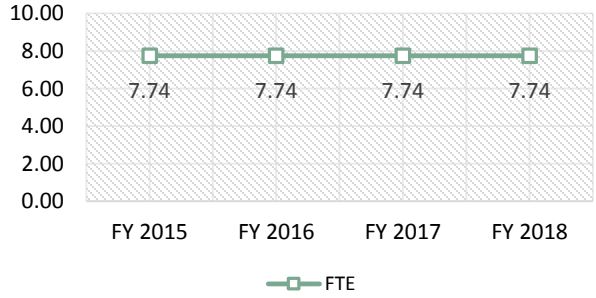
EXTENSION SERVICES

Loudoun Extension Services is the County Department designated by Virginia Cooperative Extension (VCE) to link Loudoun's residents to the research-based information published by Virginia's land-grant universities, Virginia Tech and Virginia State University. As one of VCE's governmental partners, Loudoun Extension 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. Extension's programs are specific to Loudoun's economic and social needs in three program areas: Agriculture and Natural Resources, 4-H Youth Development, and Family and Consumer Sciences. Extension Services complement and expand community contact through more than 250 volunteers trained to the standards of Virginia Cooperative Extension.

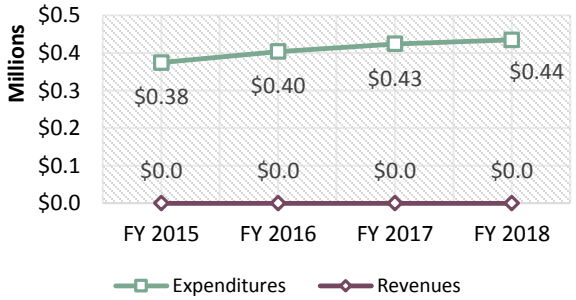
Extension Services' Programs

Agriculture & Natural Resources	Provides education and technical information related to agricultural production, natural resource conservation, and horticulture for County commerical and residential audiences.
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 for County commercial and residential audiences.

Staffing Trends



Expenditures/Revenues History



Extension Services

FY 2016 Highlights

In FY 2016, Extension Services placed deliberate emphasis on using intra-departmental coordination and inter-departmental partnerships as resource multipliers to address Loudoun's emerging suburban and rural customer needs. The Department's staff and volunteers actively sought alliances with public, private, and individual stakeholders, adopting the sum-is-greater-than-the-parts approach to daily business. The Department's volunteer programs involved more than 500 trained and untrained volunteers and 30,720 hours of work valued at $764,928[1].

In FY 2016, the Agriculture and Natural Resources' (ANR) staff provided information and technical expertise to established and new commercial producers so they could maximize their operation's output, profitability and sustainability; and to livestock owners so they could improve the health and well-being of their animals through good pasture management and proper identification of toxic plants and trees. The Master Gardener volunteers worked with the community at large, so residents and municipalities could mitigate storm water runoff and improve water quality through sensible landscape management and the safe application of fertilizers and pesticides, as well as staffed a help desk to identify and treat pests and diseases, and answer a variety of horticultural questions. FY 2016 saw many innovations, grants, and university collaborations that benefited County residents, such as, the Hops Suitability Map developed in collaboration with the Loudoun County Department of Mapping and Geographic Information Systems. This useful tool helps property owners and property seekers to identify land parcels characterized by soil and hydrology suitable for hops production. As a result, eleven new hops yards were planted or are proposed for the County. The Green Tea Grant, in coordination with Virginia Tech's Winchester Agriculture Research and Extension Center, resulted in three new commercial green tea producers in the County. Loudoun VCE benefited from two grants awarded to Virginia Tech to develop and sustain beginning farmer instruction. Inter-departmental and interagency partnerships with entities such as the Loudoun County Farm Bureau, Fauquier County, Morven Park, Virginia State University, and the Charles S. Monroe Technology Center resulted in educational programs on fruit and vegetable production, processing and marketing; protecting and marketing livestock, managing soil as a production tool, and tractor safety. Additionally, VCE collaborated with the Town of Leesburg on maintenance and replacement of the Town's current tree canopy; and with the County's Department of Economic Development to identify historic trees. The benefit of these collaborations has been to provide useful and practical information to a larger audience within our community.

In FY 2016, 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 Loudoun VCE was able to nominate five youths to be inducted into the 4-H All-Stars, the highest honor a Virginia 4-H youth can achieve.

This was the second year for Loudoun Extension's Food Safety Agent (FSA), a position provided by the Commonwealth of Virginia. Hired in March 2015, the FSA identified and contacted relevant stakeholders and commenced developing programs for the County's food producers and food handlers for the purpose of minimizing food borne illnesses as part of commercial production and residential food handling. Instruction topics included food preservation (canning), best practices for food safety for farmer's market vendors, holiday food safety considerations, and ServSafe Food Manager Certification.

[1] The 2014 Virginia average hourly value of volunteer time is $24.90 (Virginia Service's website address: www.vaservice.org)

Extension Services

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$285,738	$298,219	$319,279	$328,857
Operating and Maintenance	88,749	105,288	109,389	110,483
Total - Expenditures	**$374,487**	**$403,507**	**$428,668**	**$439,340**
Revenues				
Recovered Costs	$2	$0	$0	$0
Total – Revenues	**$2**	**$0**	**$0**	**$0**
Local Tax Funding	**$374,485**	**$403,507**	**$428,668**	**$439,340**
County FTE[2]	4.00	4.00	4.00	4.00
State FTE[2]	3.74	3.74	3.74	3.74
FTE	**7.74**	**7.74**	**7.74**	**7.74**

Utilizing existing resources (base budget level) during FY 2017, the Department will continue to provide the same level of service. Extension Services will continue to collaborate and develop partnerships with County Government Departments, Virginia Cooperative Extension, Virginia Tech, Virginia State University, and other community groups. This will result in innovative ways to disseminate information to the community to meet their needs and respond to their requests. Additionally, the Department will integrate university resources, including on-campus university faculty and the regional Agriculture and Extension Research Centers, into the educational programming.

The FY 2017 Adopted Budget for Extension Services includes an increase in local tax funding in the amount of $25,161. Personnel expenditures increased $21,060 primarily due to a 2.5 percent merit increase for employees as well as increases due to staff turnover and changes in employee benefits elections. Operating and maintenance expenditures increased by $4,101 primarily due to an increase needed for the County's contribution to Virginia Cooperative Extension.

[2] The Department's State positions are scheduled to work forty hours per week while the Department's County positions are scheduled to work thirty-seven and a half hours per week. Therefore, due to this variance in work hours, 1.00 State FTE is equivalent to 1.07 County FTE.

Extension Services

Department Performance Measures[3]

Mission: To develop and provide research-based education programs relating to agriculture, natural resources, human nutrition, and community viability; it exists to improve Loudoun's social, economic, and environmental well-being by linking the County's residents and organizations to Virginia's land-grant universities.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Agricultural and Natural Resources				
Objective: Encourage partnerships with other public and private organizations to promote coordination, improve content quality, increase audience reach, and minimize the cost of Loudoun Extension's programs.				
Percentage of learners who indicated that multi-agency collaboration enhanced an Extension program	95%	95%	95%	95%
Number of Extension programs developed in cooperation with other public or private organizations	83	85	85	85
Number of grants or in-kind service contributions coordinated with other public or private organizations	40	45	45	45
Objective: Increase commercial growers' knowledge of horticulture operation sustainability and best management practices.				
Percentage of learners who indicated they will use Extension's commercial horticulture information to stop/start/change a best management practice	90%	90%	90%	90%
Number of learners served by a commercial horticulture education program or educational content	879	950	1,000	1,100
Objective: Increase beginning farmers' knowledge of consideration associated with new agriculture enterprise/business start-up.				
Percentage of learners who indicated they will use Extension's beginning farmer information to stop/start/change an agriculture enterprise	85%	95%	95%	95%
Number of learners served by a beginning farmer and mentor farmer education program or educational contact	195	60	65	70
Objective: Teach residents how to improve Loudoun's soil, water, and air quality using best community horticulture practices.				
Percentage of learners who indicated they will use Extension's information to stop/start/change a community horticulture practice	99.55%	90%	90%	90%
Number of learners served by community horticulture environmental stewardship education programs and educational contacts	11,314	10,000	10,000	10,500
Objective: Increase livestock owners' knowledge of livestock operation sustainability and best management practices.				
Percentage of learners who indicated they will use Extension's livestock information to stop/start/change a best management practice	95%	90%	90%	90%
Number of learners served by a livestock education program or educational contact	809	700	750	850

[3] Performance measures with "n/a" are new for the year in which numerical data begins.

Extension Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
4-H Youth Development				
Objective: Encourage partnerships with other public and private organizations to promote coordination, improve content quality, increase audience reach, and minimize the cost of Loudoun Extension's programs.				
Number of Extension programs developed in cooperation with other public or private organizations	28	25	25	25
Number of grants or in-kind service contributions coordinated with other public or private organizations	36	35	35	35
Objective: Develop and present project based 4-H in-school programs.				
Number of 4-H in-school participants	10,112	9,500	9,800	9,850
Number of schools provided with 4-H programming	50	48	50	52
Objective: Develop, present, and maintain project and activity based 4-H clubs that meet the needs of Loudoun's youth population.				
Number of 4-H clubs in Loudoun	25	24	25	27
Number of youth enrolled in a Loudoun 4-H club	341	390	400	420
Family and Consumer Sciences				
Objective: Encourage partnerships with other public and private organizations to promote coordination, improve content quality, increase audience reach, and minimize the cost of Loudoun Extension's programs.				
Percentage of learners who indicated that multi-agency collaboration enhanced an Extension program	n/a	95%	95%	95%
Number of Extension programs developed in cooperation with other public or private organizations	n/a	12	20	25
Number of grants or in-kind service contributions coordinated with other public or private organizations	n/a	5	10	10
Objective: Increase commercial and residential food producers' knowledge of safe food handling practices and methods for preventing food-borne illnesses.				
Percentage of learners who indicated they will start or revise a food safety practice based on Extension's information	100%	90%	90%	90%
Number of learners served by a food safety education program or consultation	125	150	350	400

FY 2018 Outlook

The Department will continue to receive and respond to increased requests for information for its programs from the community, including the County Government, Town Governments within the County, County residents, and County businesses. In addition, the Department will continue to proactively disseminate information to the community via educational programming. The Department will continue to pursue federal, state, and private grants.

The FY 2018 Projected Budget for Extension Services includes an increase in local tax funding in the amount of $10,672. Personnel expenditures increased by $9,578 or 3 percent, and operations and maintenance expenditures increased by $1,094 or 1 percent.

Extension Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Agriculture And Natural Resources[4]	$219,063	$259,153	$199,295	$204,318
4 H Youth Development	127,614	116,952	154,154	158,152
Family And Consumer Sciences	27,810	27,402	75,219	76,870
Total – Expenditures	**$374,487**	**$403,507**	**$428,668**	**$439,340**
Revenues				
Agriculture And Natural Resources	$2	$0	$0	$0
4 H Youth Development	0	0	0	0
Family And Consumer Sciences	0	0	0	0
Total – Revenues	**$2**	**$0**	**$0**	**$0**
Local Tax Funding				
Agriculture And Natural Resources	$219,061	$259,153	$199,295	$204,318
4 H Youth Development	127,614	116,952	154,154	158,152
Family And Consumer Sciences	27,810	27,402	75,219	76,870
Total – Local Tax Funding	**$374,485**	**$403,507**	**$428,668**	**$439,340**
FTE				
Agriculture and Natural Resources (County)	2.30	1.84	1.84	1.84
Agriculture and Natural Resources (State)	1.07	1.07	1.07	1.07
Agriculture and Natural Resources Total	**3.37**	**2.91**	**2.91**	**2.91**
4-H Youth Development (County)	1.40	1.58	1.58	1.58
4-H Youth Development (State)	1.60	1.60	1.60	1.60
4-H Youth Development Total	**3.00**	**3.18**	**3.18**	**3.18**
Family and Consumer Sciences (County)	0.30	0.58	0.58	0.58
Family and Consumer Sciences (State)	1.07	1.07	1.07	1.07
Family and Consumer Sciences Total	**1.37**	**1.65**	**1.65**	**1.65**
Total – FTE	**7.74**	**7.74**	**7.74**	**7.74**

Program Descriptions

Extension Services serves Loudoun citizens through three programs.

- The Agriculture and Natural Resources (ANR) program is the primary source of education and technical information for agricultural and horticultural production within the County. Staff expertise in production

[4] For the FY 2017 budget, the Department made some personnel, operations and maintenance expenditures reallocations among the programs, which caused two programs' expenditures to increase for FY 2017 and one program's expenditures to decrease for FY 2017.

agriculture, commercial horticulture/specialty crop production, suburban horticulture, natural resources, conservation and related diagnostic services enable residents, agribusiness leaders, and commercial producers to make informed decisions regarding animals, plants, air, soil, and water in a rural/suburban interface area.

- 4-H is a youth development program operated in coordination with Virginia Cooperative Extension and Virginia's land-grant universities. Loudoun 4-H uses a club-based model that complements County school programs, but operates independently. 4-H programs offer science, healthy living, and citizenship instruction to all students enrolled in public, private, and home schools. Loudoun 4-H uses research-based programming formed around experiential youth development to address learning needs in all nine districts through community clubs, project clubs, short-term special interest groups, after-school programs, camping programs, and school enrichment programs. Youth leadership development and STEM (Science, Technology, Engineering and Math) projects are expanding into the County's suburban areas. 4-H enrolled youth are up and coming leaders in Loudoun County who positively impact their communities and promote social well-being.
- Family and Consumer Sciences (FCS) programs develop wellness and life skills in three areas: 1) Food, nutrition, and health; 2) Family financial management; and 3) Family and human development. In Loudoun, FCS focuses on programs to promote food safety and prevention of food borne illness.

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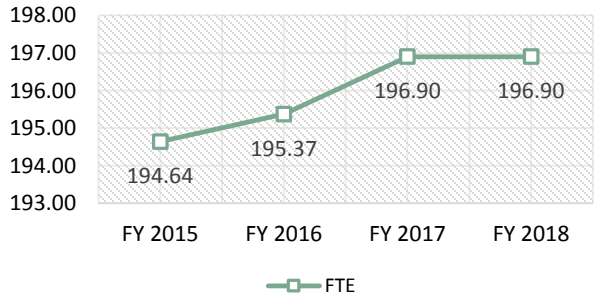
FAMILY SERVICES

The Department of Family Services administers a wide variety of programs and services that assist children, families, disabled adults, and the elderly with basic subsistence and medical needs as well as services to protect children and vulnerable adults from abuse, neglect, and exploitation. All services are delivered under state and federal mandates or under local initiatives that seek to improve family stability, help families achieve safe and affordable housing, increase self-sufficiency, and reduce the need for more expensive alternatives or the need for additional government assistance.

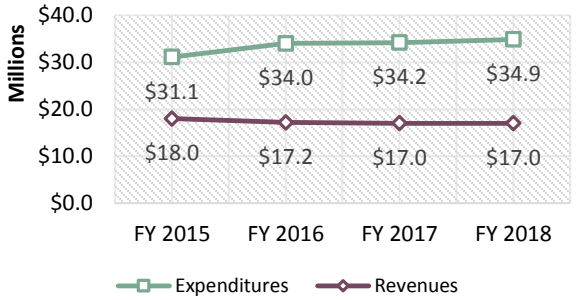
Family Services' Programs

Adult and Family Programs	Protects vulnerable adults and assists eligible individuals and families with access to food, shelter, medical, employment, and other basic human needs.
Child Services	Provides child protective services, foster care and adoption, and services to support at-risk youth to improve the safety and well-being of children.
Facilities and Internal Development	Ensures efficient and effective operations of all facilities operated by the Department and that the units within the Department have the resources, materials, and data needed to fulfill their missions.
Housing and Community Development	Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low to moderate income households.

Staffing Trends



Expenditures/Revenues History



Family Services

FY 2016 Highlights

The Department continued to face a number of challenges in FY 2016. The staff turnover rate in the Department continues to be relatively high; over half of the turnover in positions has occurred in the Benefits Unit and Child Services programs alone, primarily due to extraordinary workloads.

With increasing population in the County, the Benefits Unit is seeing an increase in the overall demand for all its programs. In FY 2015 alone, there were 16,233 active cases for all benefits programs, and in FY 2016, it is expected to increase to 17,036, which is a 4 percent increase. The caseworkers in this unit are already carrying beyond recommended caseloads.

In an effort to address the Benefits Unit's workload during FY 2015, the Board approved the reallocation of 5.00 FTE from the disbanded Young Adults Project and the Virginia Department of Social Services (VDSS) funded 1.00 FTE, which has helped to reduce the backlog in Medicaid applications and renewal processing and improved the overall application process to complete 96 percent of applications within the mandated timeframes in early FY 2016.

The Adult Protective Services (APS) unit experienced workload and caseload increases in every sector in FY 2015. Mandated APS reports increased by 55 percent from FY 2013 to FY 2015. This upward trend is expected to continue in FY 2016 due to increased population and the number of elderly and disabled adults needing services.

The Children's Services Act (CSA) (formerly known as Comprehensive Services Act) experienced a 45 percent increase in the number of children served with significant treatment needs and an increase of 10.5 percent in expenditures. This trend is expected to continue, particularly since the General Assembly passed new legislation effective July 1, 2015, which opened up the CSA system to parental referrals for children who previously did not qualify for CSA-funded services.

In FY 2015, the Foster Care and Adoption unit finalized 14 adoptions of foster children and managed the highest number of children placed in foster care since 2008 while experiencing five vacancies over the course of the year. At the end of the second quarter of FY 2016, the unit had finalized five adoptions, and it is anticipated that an additional three more will be finalized by the end of the year.

The Family Connections program has become a vital supportive service for mandated programs within Child Services. The program aligns services to provide priority support to youth referred though Child Protective Services (CPS) or those at risk of out-of-home placement. The program has played an active role in keeping youth safely in the community thus preventing the need for a higher level of services such as juvenile detention, youth shelter, or residential placement. The program outcomes have consistently shown over the last few years that over 80 percent of its youth do not need a higher level of care after the completion of this program. There is a need for bilingual staff resources in this program.

There have been several new mandates in CSA, Foster Care, CPS, APS, Benefits/Public Assistance, Homeless Prevention Programs, Community Development Block Grant (CDBG), and Housing Choice Voucher (HCV) that are expected to have a direct impact on staff time and staff work load. Staff will continue to monitor the workload impacts and, if needed, present requests in future fiscal years. New mandates in Career Support Services have required staff to change the way they conduct business and will likely result in requests for additional resources in future years.

A new pricing policy was approved by the Affordable Dwelling Unit Advisory Board (ADUAB) to make the process more efficient for builders while maintaining affordable pricing for Affordable Dwelling Unit (ADU) purchasers. The expiration of the 15-year ADU covenants will continue and pose a possible longer wait for units while increasing the funding amount in the County's Housing Trust. The ADUAB is working on recommendations as to how to use funds that have been collected in the County's Housing Trust.

Family Services

The population at the Youth Shelter continues to fluctuate primarily due to a reduction in court placements. This provides a valuable opportunity to repurpose one of the youth shelter buildings as a group home for teens whose behavior requires residential placements. Currently, Loudoun does not have capacity to house them within the County. The older youth shelter building will be renovated as part of a previously approved CIP plan beginning in late FY 2016. A recommendation to the Board of Supervisors will be made in early FY 2017 to re-license one building to become the group home after the renovation is complete. This change will allow eligible youth to be served in their community. No additional local tax funding is anticipated for the change.

FY 2017 Budget Analysis

Department Financial and FTE Summary[1]

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$14,978,049	$16,416,445	$16,617,678	$17,116,208
Operating And Maintenance	16,091,651	17,531,199	17,508,134	17,683,216
Capital Outlay	5,016	10,000	10,000	10,000
Other Uses Of Funds	56,072	80,406	80,406	80,406
Total – Expenditure	**$31,130,788**	**$34,038,050**	**$34,216,218**	**$34,889,830**
Revenues				
Use Of Money And Property	$19,928	$2,546	$3,046	$3,046
Miscellaneous Revenue	11,799	26,771	26,271	26,271
Recovered Costs	299,525	585,295	415,374	415,374
Intergovernmental - Commonwealth	2,637,885	3,002,293	3,233,119	3,233,119
Intergovernmental - Federal	14,802,781	13,309,928	13,074,714	13,074,714
Other Financing Sources	239,072	263,406	263,406	263,406
Total – Revenue	**$18,010,990**	**$17,190,239**	**$17,015,930**	**$17,015,930**
Local Tax Funding	**$13,119,798**	**$16,847,811**	**$17,200,288**	**$17,873,900**
FTE[2]	**194.64**	**195.37**	**196.90**	**196.90**

The Department is seeing a significant increase in workload in several programs like Medicaid pre-screening for adults and energy assistance programs. Case workers are carrying almost twice the recommended workloads, which is having a significant impact on morale and workforce retention. The Department is also experiencing an increase in new federal and state mandates and workloads related to the increase in the child population in Loudoun County.

In the FY 2017 Adopted Budget, the Board of Supervisors approved funding for an Energy Assistance Programs Specialist. The approval converted an existing temporary position to a regular, part-time (20 hours per week, 0.53 FTE) position in the Benefits unit in the Department. This position will help improve the existing Energy Assistance Program (EAP) and the work flow in the Benefits Unit. Federal and state eligibility deadlines will also be met, which will ensure that the Department's local emergency budget is not adversely impacted.

[1] In addition to the General Fund and the State and Federal Grant Fund, this table includes financial information of the Rental Assistance Program Fund and CSA Fund. More information on these funds can be found in Volume 2 of this document.

[2] A technical correction has been made from the FY 2016 Adopted Budget document to accurately account for authorized FTE.

Family Services

The FY 2017 Adopted Budget for the Department of Family Services includes an increase in local tax funding in the amount of $352,477. Personnel expenditures increased by $201,233 primarily due to increase in benefit costs, a 2.5 percent merit increase for employees, and the addition of the Energy Assistance Program Specialist position. Operating and maintenance decreased by $23,065 primarily due to the closing of the Young Adults Program in late FY 2015 and a base budget adjustment. The base budget adjustment of $37,000 was given to the Department for the Homeless Services Center Contract in FY 2017. The vendor providing this service to the County increased its contract rates by $20,000 for the first time in six years in FY 2016. The Department was able to absorb the additional costs in FY 2016 through vacancy savings, but this cannot be sustained moving forward. Additionally, the Virginia Department of Housing and Community Development decreased funding towards the operation of homeless shelters while increasing funding for other programs in the amount of $17,000, which has been added to the Department's base. Revenues decreased by $174,309 primarily due to reductions in Juvenile Detention Center Block Grant and the Housing Choice Voucher Program funding.

Family Services

Department Performance Measures[3]

Mission: To help people achieve safe and productive lives. To accomplish this mission, the Department emphasizes personal responsibility in all programs and services; helps protect and advocate for vulnerable adults and children; collaborates with businesses, government and community resources to deliver effective and efficient services; and fosters and supports professional growth and development among staff.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Child and Adult Services				
Objective: Child Protective Services – Evaluate all valid complaints of abuse and neglect.				
Number of valid complaints of abuse/neglect received	1,168	1,225	1,282	1,338
Percent of families receiving a second complaint within one year of receiving services	21%	20%	18%	18%
Objective: Children's Services Act (CSA) – 80 percent of CSA cases will be served in community-based care.				
Number of new cases referred	103	100	110	120
Percent of cases receiving community based care only	81%	80%	80%	80%
Objective: Family Connections – At least 70 percent of participants who complete the program will not require a higher level of care (defined as JDC or Youth Shelter stay).				
Percent of teens who do not need a higher level of care[4]	94%	82%	85%	85%
Foster Care				
Objective: Foster Care – 50 percent of children in the Department of Family Services custody will achieve permanent living situations during the fiscal year.				
Number of children served in Foster Care during the year	101	90	95	95
Percent of children achieving a permanent living situation (adoption/return home) during the fiscal year	54%	54%	54%	54%
Family Programs				
Objective: Benefits – All applications for benefits will be processed per eligibility criteria.				
Total number of Medicaid applications received	8,454	11,789	17,684	22,105
Total number of Medicaid applications approved	3,922	4,104	5,704	7,928
Objective: Career Support Unit – At least 800 children will receive child care assistance.				
Number of children receiving day care assistance during the year	884	950	950	950
Objective: Career Support Unit – 75 percent of VIEW clients will gain and keep employment at least three months past termination from Temporary Assistance for Needy Families (TANF).				
VIEW clients maintaining employment for at least three months (percent)	77%	75%	75%	75%

[3] Performance measures with "n/a" are new for the year in which numerical data begins.

[4] During the two prior fiscal years, this number was 82%. FY 2015 could be an anomaly, however the program was restructured to promote more positive results, and so future years will demonstrate if FY 2015 was a result of different programming versus an anomaly.

Family Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Career Support Unit – Through employer and community outreach, job applicants and employers will be appropriately matched and applicants will become employed.				
Percent of assessed customers that secure employment	n/a	72%	75%	75%
Objective: Adult Protective Services – Receive and assess all complaints and investigate all valid complaints with 85 percent completed in 45 days.				
Number of valid abuse/neglect complaints investigated	245	255	265	275
Percent of Investigations completed within 45 days	100%	99%	99%	99%
Objective: Adult Protective Services – Provide Companion Services to eligible elderly and disabled adults to prevent abuse, neglect and/or exploitation under Adult Protective Services; prevent institutionalization; or to assist in maintaining independence.				
Number of clients approved for companion services[5]	195	160	175	175
Objective: Emergency Support 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)	3,505	3,600	3,700	3,800
Housing and Community Development				
Objective: Loudoun County Home Improvement Program (LCHIP) – Provide financial resources and guidance to assist five low and moderate income homeowners with home renovation and accessibility items.				
Number of loans settled	10	15	17	19
Objective: Affordable Dwelling Unit (ADU) – Facilitate the purchase or rent of affordable homes for moderate income households.				
Number of households who purchased new ADUs	184	185	200	210
Number of households with new leased units	134	115	115	115
Facilities and Internal Operations				
Objective: Juvenile Detention Center (JDC) staff will monitor population numbers to ensure the facility remains in compliance with the State licensed capacity of 24.				
Average daily population at JDC	12	13	13	13
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	77%	85%	85%	85%
Percent of youth discharged into a less restrictive setting	92%	90%	90%	90%
Objective: Emergency Homeless Shelter – To provide appropriate services to reduce homelessness.				
Number of individuals admitted to program-EHS	203	210	210	210
Objective: Permanent Supportive Housing (PSH) – To provide appropriate services to reduced homelessness.				
Number of individuals served by PSH	n/a	18	21	23

[5] The estimation for FY 2016 was lowered as the position responsible for assessing clients for this program was vacant for several months in FY 2016.

Family Services

FY 2018 Outlook

As a significant number of programs and services in the Department depend on State and Federal funding sources, any changes in funding levels could have implications in the Department's ability to meet high service demands, which are expected to continue. This includes an increasing number of people with serious, untreated mental illness requiring services, domestic violence issues, continued need for long-term solutions for chronically homeless adults, the continued need for low cost health and dental care services for adults and elderly, and the need for diversified housing options for county residents. Hiring bi-lingual staff, especially with proficiency in Spanish is becoming more important in order to better serve the diverse population.

Legislative changes in CSA to address funding gaps associated with education costs for students placed in residential programs outside of the CSA process became effective July 1, 2015. With this legislative change, more clients will be eligible for CSA funded services. Localities will also have to share the cost burden while staff is required to complete various team processes and additional paperwork. The CSA unit is already seeing the impact of this change in increased number of referrals and related expenditures. Staff will continue to monitor the impact of this change.

The FY 2018 Projected Budget for the Department of Family Services includes an increase in local tax funding of $673,612. Personnel expenditures increased by $498,530 or 3 percent, and operating and maintenance expenditures increased by $175,082 or 1 percent. Revenues were held at the FY 2017 level for FY 2018.

FTE History

FY 2015 Mid-Year: The Board approved the reallocation of 5.00 FTE from the dissolution of the Young Adults Project and the use of 2.00 unfunded FTE in the Housing Choice Voucher program to provide 2.00 FTE for Child Services and 5.00 FTE in Benefits. As part of this request, the Board created 0.20 FTE to supplement hours for a paralegal position.

FY 2016: The Board added 0.53 FTE for a Veterans Coordinator.

FY 2016 Mid-Year: The Board added 1.00 FTE for a Benefits Navigator position.

FY 2017: The Board added 0.53 FTE for an Energy Assistance Program Specialist.

Family Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Child and Adult Services	$5,478,739	$5,909,618	$6,102,761	$6,249,521
Family Programs	7,184,742	8,073,926	8,476,570	8,672,506
Housing and Community Development	10,918,693	11,671,053	11,138,227	11,290,322
Facilities and Internal Development	7,548,615	8,383,454	8,498,660	8,677,481
Total – Expenditures	**$31,130,788**	**$34,038,050**	**$34,216,218**	**$34,889,830**
Revenues				
Child and Adult Services	$2,599,017	$2,275,122	$2,343,459	$2,343,459
Family Programs	3,004,728	2,810,367	3,141,182	3,141,182
Housing and Community Development	9,776,406	10,339,304	9,775,843	9,775,843
Facilities and Internal Development	2,630,838	1,765,446	1,755,446	1,755,446
Total - Revenues	**$18,010,990**	**$17,190,239**	**$17,015,930**	**$17,015,930**
Local Tax Funding				
Child and Adult Services	$2,879,721	$3,634,496	$3,759,302	$3,906,062
Family Programs	4,180,013	5,263,559	5,335,388	5,531,324
Housing and Community Development	1,142,287	1,331,749	1,362,384	1,514,479
Facilities and Internal Development	4,917,777	6,618,008	6,743,214	6,922,035
Total – Local Tax Funding	**$13,119,798**	**$16,847,811**	**$17,200,288**	**$17,873,903**
FTE				
Child and Adult Services	51.80	49.00	49.00	49.00
Family Programs	63.00	68.53	70.06	70.06
Housing and Community Development	26.53	24.53	24.53	24.53
Facilities and Internal Development	53.31	53.31	53.31	53.31
Total – FTE[2]	**194.64**	**195.37**	**196.90**	**196.90**

[2] A technical correction has been made from the FY 2016 Adopted Budget document to accurately account for authorized FTE.

Family Services

Program Descriptions

The Department of Family Services serves Loudoun citizens through four programs.

- The goal of Adult and Family Programs is to protect vulnerable adults and assist eligible individuals and families who find themselves in crisis or in at-risk situations and to address food, shelter, medical, employment and other basic human needs. Adult and Family Programs achieves its goals through the following programs: Adult Protective Services (APS), which is mandated by the Code of Virginia to receive and investigate complaints of abuse, neglect and exploitation of adults 60 years of age and older and disabled individuals on a 24 hour basis; the Career Support and Emergency Services Unit, which is mandated by Federal, State and local regulation to administer employment, training, and daycare services and services that provide assistance to individuals in crisis situations to move toward stability and self-sufficiency; Benefits, which is mandated by Federal and State policy to determine eligibility and administer five public assistance programs.
- The goal of Child Services is to improve the safety and well-being of children, to support families and to promote permanency for children. Child Services achieves this goal through the following programs: Child Protective Services, which is mandated by the Code of Virginia to receive and respond to complaints of child abuse/neglect on a 24 hour basis; Foster Care and Adoption, which is mandated by the Code of Virginia to serve children entrusted by their parent(s) or committed by the Juvenile and Domestic Relations Court to DFS; Children's Services Act for At-Risk Youth and Families (CSA)[6], which provides support to the Community Policy and Management Team, manages the Multidisciplinary Team process, and manages all vendor contracts and purchases of services under CSA; and Family Connections, which provides an evidenced based, community intervention program designed to serve families with teens ages 12 to 17 who engage in extreme at-risk behaviors, reducing the need for more expensive services.
- The goal of Facilities and Internal Operations is to ensure that all facilities operated by the Department are done so in the most efficient and effective way and that all units within the Department have the resources, materials, and data needed to fulfill their missions. Facilities and Internal Operations achieves its goals through the following programs: Finance and Budgeting, which is responsible for the development of the annual Federal and State budgets for the Department, customer service to the public, and the provision of accounting functions to ensure compliance with all grant and auditing criteria; Management Information System and Grant Management, which is responsible for collecting and providing data to each unit within the Department and for managing the agency wide management information system to better streamline service delivery and increase efficiency among work groups; Juvenile Detention Center, which provides secure housing for youth detained by the Juvenile and Domestic Relations Court; two Youth Shelters under contract with a non-profit organization, which provides short-term shelter to youth ages 12 through 17 referred by Family Services, MHSADS, Court Services, and the Juvenile and Domestic Relations Court; and the Homeless Services Center, which is under contract with a non-profit organization and provides four distinct programs including the Emergency Homeless Shelter, Permanent Supportive Housing, Drop-in Center and the Cold Weather Shelter.
- The goal of Housing and Community Development is to increase affordable housing opportunities and improve the living environment of Loudoun's low to moderate income households. Housing and Community Development achieves its goal through the following programs: the Housing Choice Voucher (HCV) Program (Rental Assistance Program)[7], funded by the U.S. Department of Housing and Urban Development (HUD) to provide rent subsidies for low-income families; Community Development Block Grant (CDBG), which distributes Federal funds through a competitive application process to public and

[6] Additional information related to the Children's Service Act can also be found in the Children's Service Act Fund summary in Volume 2 of this document.

[7] Additional information related to the Housing Choice Voucher Program can also be found in the Rental Assistance Program Fund summary in Volume 2 of this document.

non-profit agencies for projects that enhance the living and economic prospects of low to moderate income people; the Affordable Dwelling Unit (ADU) Program, which facilitates the sale and rental of new housing to moderate income households; Public Employee Homeownership Grants (PEG) Program, which provides forgivable loans to moderate income public sector employees to purchase homes; Homeownership Loans, which provide low interest down payment loans to help moderate income households purchase homes; the Loudoun County Home Improvement Program (LCHIP), which provides rehabilitation grants and loans to low to moderate income home-owners to make necessary repairs; the Homeless Prevention Program (HPP), a State grant that provides funds for eligible families to prevent eviction to retain housing; Homeless Services Planning, which coordinates planning and program development among public and private agencies that provide services to the homeless population; and several counseling programs, including foreclosure, homebuyer purchase, and post-purchase. Several policy boards are supported that advise the Board of Supervisors on housing issues and initiatives, including the Housing Advisory Board, the Affordable Dwelling Unit Advisory Board (ADUAB), and the Joint Trust Fund Committee. The Board also convened the Housing Stakeholder Group, supported by County Administration's staff, to review and make recommendations for improvement to the County's housing policies and programs.

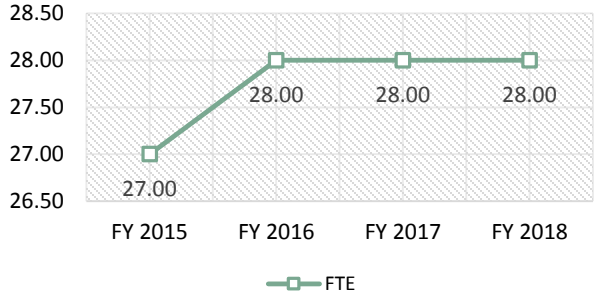
HEALTH SERVICES

The Health Services Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community health improvement efforts in collaboration with the Loudoun Health Council. Other services include emergency preparedness and response, and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual-based services to women and children who would otherwise be unable to receive medical, dental, or nutritional evaluation and care.

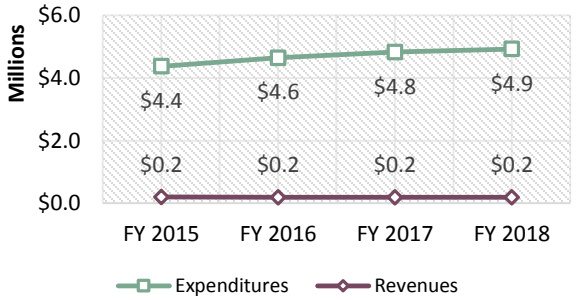
Health Services' Programs

Community Health	Provides communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency preparedness and response.
Environmental Health	Provides for rabies surveillance and education, restaurant and pool inspections, investigation of public health nuisance complaints, and well and septic system evaluations.

Staffing Trends



Expenditures/Revenues History



Health Services

FY 2016 Highlights

During FY 2016, the Health Services Department continued to experience challenges resulting from an increased demand for community and environmental health services with increasing population in the County. This is particularly true in the area of reportable diseases with the increase in the population and the continued diversification of the County's population.

The Health Services Department is discussing with private providers the possibility of contracting out its Family Planning Services. The Department is also looking forward to continuing its partnership with INOVA Loudoun Hospital on several fronts, including its efforts in community health and maternity care, and to expanding its partnership with the new StoneSprings Hospital Center.

The Health Services Department worked with the Loudoun Multi-Cultural Advisory Committee and other entities to spread the word to Loudoun's diverse populations about staying safe and healthy, such as getting screened for communicable diseases like tuberculosis, ensuring timely vaccination for infections like measles, mumps and pertussis, and being prepared for an emergency.

Daily monitoring of travelers from Ebola-affected countries passed its one year mark during FY 2016 and officially ended in December 2015; the Department will utilize lessons learned from the County's success in battling this outbreak to better prepare Health Services to prevent and respond to future public health threats.

As the number of limited breweries in the County continues to grow with increased economic development, considerable staff time is consumed in establishing and the continued monitoring for water and wastewater issues related to their safe and legal operations.

The Health Services Department's Alternative Septic System program is considered to be the best in the region in large part due to its well-structured, customer-focused review process. Loudoun's program decreases complaints and improves outcomes by having an Environmental Health Specialist visit each site prior to construction and again prior to the system being covered up to identify and help correct issues early. It also works closely with property owners and their contractors to best address issues that arise with existing systems.

The FY 2016 budget process added an Environmental Health/Food Inspector position, which has helped in meeting the work load related to the continued increase in food establishments in Loudoun County and to meet its internal goals in investigating environmental health complaints in a timely manner.

Health Services

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,158,043	$2,367,786	$2,439,882	$2,513,079
Operating And Maintenance	2,225,751	2,278,885	2,388,611	2,412,497
Total – Expenditure	**$4,383,794**	**$4,646,671**	**$4,828,493**	**$4,925,576**
Revenues				
Permits, Fees, And Licenses	$187,440	$179,277	$179,277	$179,277
Charges For Services	4,676	8,650	8,650	8,650
Miscellaneous Revenue	2,595	500	500	500
Intergovernmental - Federal	3,500	0	0	0
Total – Revenue	**$198,211**	**$188,427**	**$188,427**	**$188,427**
Local Tax Funding	**$4,185,583**	**$4,458,244**	**$4,640,066**	**$4,737,149**
County FTE	27.00	28.00	28.00	28.00
State FTE	55.00	55.00	55.00	55.00
FTE	**82.00**	**83.00**	**83.00**	**83.00**

The Health Services Department is seeing an increase in reportable diseases (vaccine-preventable and emergent diseases) like Lyme disease, rabies, and tuberculosis with the increase in population and the continued diversification of the County. The County's safety net services will continue to be strained by the potential outbreaks of vaccine-preventable diseases. Specially trained Public Health Nurses in the Community Health section are critical to identifying diseases early, ensuring appropriate actions are taken to prevent the spread of disease and deaths. In FY 2015 and FY 2016, this unit was stretched thin with the outbreak of Ebola and had to hire contractual help to meet the need for increased resources; this alternative is not economically feasible in the long run. This unit of the Department has not seen any staff increases in over 15 years. The Department will need additional staff resources in the next year or two to keep up with the growing demand for services.

The FY 2017 Adopted Budget for the Department of Health Services includes an increase in local tax funding in the amount of $181,822. Personnel expenditures increased by $72,096 primarily due to the Board approved 2.5 percent merit pay increase and increased benefits costs. Operating and maintenance expenditures increased by $109,726, primarily due to the required County match of $117,818 for increased state funding. Revenues did not change.

Health Services

Department Performance Measures[1]

Mission: To provide services that enhance and ensure the health of all Loudoun County residents by working with partners in the County and town governments, State and Federal agencies, private organizations, businesses and residents to protect the environment, prevent the spread of disease and promote residents' health.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Community Health				
Objective: Identify and treat Tuberculosis (TB) in Loudoun County residents.				
Number of tuberculosis infections	300	300	300	300
Number of residents suspected or confirmed to be sick with TB	55	40	40	40
Objective: Provide age-appropriate vaccinations to decrease the incidence of vaccine preventable diseases.				
Number of reports for vaccine-preventable childhood diseases	54	60	60	60
Number of vaccination visits	4,383	3,500	3,500	3,500
Objective: Provide dental services to low-income children to ensure good dental health				
Number receiving dental care	1,439	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	507	500	500	500
Objective: Provide testing, treatment and information on sexually transmitted diseases.				
Number of STD evaluations	341	600	600	600
Objective: Improve the ability to protect Loudoun County from a widespread outbreak disease.				
Number of Loudoun residents in the Medical Reserve Corps	1,379	1,400	1,400	1,400
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	1,136	1,160	1,170	1,250
Average number of inspections per permitted food facility	2.05	2.60	2.40	2.50
Number of permitted pool facilities	246	250	255	260
Average number of inspections per permitted swimming pool facility	1.99	2.20	2.20	2.20
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	22	35	35	35
Number of conventional systems	14,769	14,800	15,100	15,150
Number of alternative onsite sewage disposal system failures	4	4	4	4
Number of newly installed systems	154	105	105	100
Number of alternative systems	1,635	1,690	1,690	1,700
Number of newly installed wells	185	215	215	215

[1] Performance measures with "n/a" are new for the year in which numerical data begins

Health Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Conduct onsite investigations of environmental health complaints to protect the public from environmental and communicable disease hazards.				
Number of complaints investigated	356	500	500	500
Number of foodborne illness investigations	71	70	70	70
Objective: Prevent and improve awareness of Lyme disease in Loudoun County.				
Number of Lyme disease cases	n/a	225	225	225

FY 2018 Outlook

With increasing population and economic development in the County, the Health Services Department anticipates that the increasing demand for services will continue across both programs into FY 2018, which will impact staff and other resources.

The FY 2018 Projected Budget for the Health Services Department includes an increase in local tax funding in the amount of $97,083. Personnel expenditures increased by $73,197 or 3 percent, and operations and maintenance increased by $23,886 or 1 percent. Revenues were held at the FY 2017 level for FY 2018.

FTE History

FY 2015: The State added three wage positions totaling 3.00 FTE (1,500 hours per year with no benefits) for FY 2015: 1.00 FTE was added to address the need for investigating dog bites and rabies within the Vectors section; 1.00 FTE was added for an administrative assistant position in the Rural Environmental Health section to digitize Environmental Health files; and 1.00 FTE was added to inspect pools and restaurants within the Urban Environmental Health section.

FY 2016: The Board of Supervisors added 1.00 FTE for an Environmental Health Inspector position.

Health Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Community Health	$1,904,558	$1,977,118	$2,117,267	$2,156,156
Environmental Health	2,479,236	2,669,553	2,711,226	2,769,420
Total – Expenditures	**$4,383,794**	**$4,646,671**	**$4,828,493**	**$4,925,576**
Revenues				
Medical Health	$3,500	$0	$0	$0
Environmental Health	194,711	188,427	188,427	188,427
Total – Revenues	**$198,211**	**$188,427**	**$188,427**	**$188,427**
Local Tax Funding				
Medical Health	$1,901,058	$1,977,118	$2,117,267	$2,156,156
Environmental Health	2,284,525	2,481,126	2,522,799	2,580,993
Total – Local Tax Funding	**$4,185,583**	**$4,458,244**	**$4,640,066**	**$4,737,149**
FTE				
Medical Health	10.00	10.00	10.00	10.00
Environmental Health	17.00	18.00	18.00	18.00
Total – FTE	**27.00**	**28.00**	**28.00**	**28.00**

Program Descriptions

The Health Services Department serves Loudoun citizens through its two programs.

- The Community Health Program has the primary 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 critical 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.

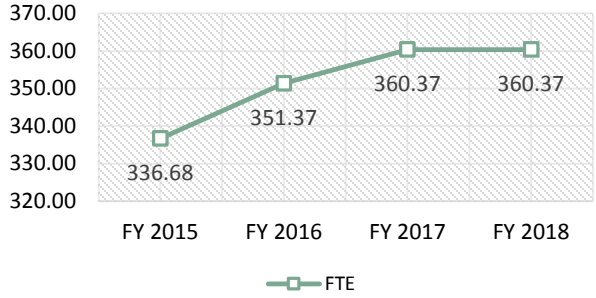
MENTAL HEALTH, SUBSTANCE ABUSE, AND DEVELOPMENTAL SERVICES

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is responsible for the public mental health, substance abuse, and developmental services system in the County. The Department provides a wide variety of mental health, substance abuse and developmental services to individuals of all ages to stabilize acute situations and to support and empower people to live independently and successfully in the community. As mandated by Chapter 5, §37.2 of the Code of Virginia, the Community Services Board, an eighteen member volunteer policy-advisory board appointed by the Board of Supervisors, reviews the Department's programs and policies and makes recommendations with respect to the development of a comprehensive, person-centered mental, behavioral and developmental services delivery system.

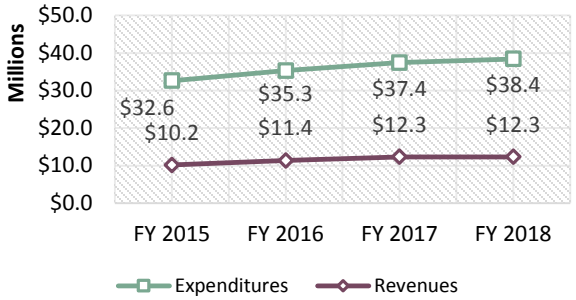
Mental Health, Substance Abuse, and Developmental Services' Programs

Residential Services	Residential Services and programs support individuals and families through a continuum of community-based care. Residential Services are provided in group homes, supervised settings (townhouses and apartments) and private residences. In addition, Psychosocial Rehabilitation (PSR) services are also provided at our Friendship House location in Leesburg.
Community-Based Support Services	Community-Based Support Services and programs provide individuals with service connections to a variety of resources to support the individual within the least restrictive environment. These include psychiatric and psychiatric nursing services for children, adolescents, and adults, employment services and day support services which provide a range of support levels to help individuals with mental illness and/or intellectual disabilities obtain and retain jobs, and participate in volunteer opportunities within the community.
Outpatient Services	Outpatient Services and programs are designed to reduce the effects of serious mental illness, emotional and behavioral disturbance, severe trauma and the impact of substance abuse and addiction. Outpatient Services includes five primary programs: Emergency Services (ES); Mental Health Outpatient (MHOP); Substance Abuse Outpatient (SAOP); Community Liaison, Education, Access and Recovery (CLEAR) and Discharge Planning.
Outreach & Coordination Services	Outreach and Coordination Services and programs are designed to include early and immediate access to assessment, evaluation, care coordination, support coordination and prevention services. Within the Developmental Services Division, there are two programs: Early Intervention (EI) and Support Coordination (SC), and within the Mental Health and Substance Abuse Division, programs include Intensive Community Treatment (ICT), Projects for Assistance in Transition from Homelessness (PATH), Court and Correctional Services, Care Coordination, WrapAround Loudoun and Prevention/Intervention.

Staffing Trends



Expenditures/Revenues History



Mental Health, Substance Abuse and Developmental Services

FY 2016 Highlights

In FY 2016, Mental Health, Substance Abuse, and Developmental Services (MHSADS) ensured access to necessary services, supports and resources through the community based mental health, substance abuse and developmental services system. MHSADS provided formal services to approximately 4,000 members of the Loudoun County community and supported others through programs that promoted alternatives to homelessness, fostered prevention, and intervention, and provided treatment in the adult detention center. The Department continued to adapt to initiatives at the state and federal levels through modifications to infrastructure, service models, and staffing resources. In addition, the Department engaged and collaborated with community partners, system stakeholders, and private providers.

Infrastructure

The reorganized structure established in FY 2013 continued to require study and modification to enhance inter-division collaboration and best practices for the Loudoun County community. The Department continued significant activities to design a comprehensive quality assurance plan, which includes a current and comprehensive department-wide policy and procedure module, an outcome and evaluation program, and strategies to assure ongoing staff development in areas of administration and MHSADS treatment.

The MHSADS resource infrastructure requires development, most notably with respect to operations, unmet space needs, facility remodeling, and equipment. The established outcomes for data reporting, meaningful use requirements, and population-based outcomes are critical elements in the delivery of MHSADS supports to demonstrate quality, timeliness, and cost effectiveness.

Service Model and Staffing Resources

MHSADS continued to define service models and allocate staffing resources to address the needs of the Loudoun County community. In FY 2016, the Department collaborated with the Loudoun County Sherriff's Office to open the Crisis Intervention Team Assessment Center (CIT-AC), which provides crisis intervention and stabilization services from 7am to 11pm daily. MHSADS staff provided Crisis Intervention Team (CIT) training to 200 law enforcement and corrections officers; and Mental Health First Aid training to 114 law enforcement, behavioral health professionals, and other individuals in the community. Early intervention had experienced significant increases, to include a 28 percent increase in the number of referrals, and a 40 percent increase in the number of individuals enrolled in direct services. Medical management for individuals in group homes and supervised residences has increased through the coordinated efforts of the medical director with the nurses in the Community Base Medical Management Team to provide integration of medical and behavioral treatment. MHSADS is the central point of entry to the Intellectual Disabilities (ID) Medicaid Waiver Program that supports 242 enrollees and 371 individuals on the waitlist. The Department continues to explore ways to provide psychiatric services utilizing a combination of employed staff and contracted resources to address the increasing demand for services, particularly services for youth. Other services have experienced increasing demand, including care coordination and employment and day support services.

MHSADS is conducting a comprehensive review of residential programs across the Department and is implementing changes to the service models to improve alignment with person-centered, recovery oriented practices, and ensure compliance with standards set by regulatory and oversite entities. MHSADS continues to develop best practices for Care Coordination and Support Coordination. MHSADS is working within an integrated, team-based approach, which empowers individuals to address their needs through developing strengths, natural supports, and paid services. To facilitate these changes, in recent years the Department was awarded two grants to implement evidence-informed and evidence-based models, specifically High Fidelity Wrap Around for at risk youth and adolescents, and Coordinated Specialty Care through the LINC program for individuals between the ages of 16 and 30 experiencing first episode psychosis. In addition, MHSADS continued to modify practices based upon

requirements of the Center for Medicare and Medicaid Services (CMS) Setting Rule and the implementation of conflict free case management.

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$27,177,270	$28,919,995	$30,677,873	$31,598,209
Operating and Maintenance	5,457,410	6,401,259	6,690,593	6,806,178
Total – Expenditures	**$32,634,679**	**$35,321,254**	**$37,416,663**	**$38,404,387**
Revenues				
Charges For Services	$710,117	$745,500	$745,500	$745,500
Miscellaneous Revenue	$1,796	$2,000	$2,000	2,000
Recovered Costs	$5,062,206	$5,953,527	$5,953,527	6,468,150
Intergovernment - Commonwealth	$3,568,003	$3,918,857	$4,858,393	4,585,550
Intergovernment - Federal	$817,223	$755,366	$779,129	537,349
Total – Revenue	**$10,159,345**	**$11,375,250**	**$12,338,549**	**$12,338,549**
Local Tax Funding	**$22,475,334**	**$23,946,004**	**$25,078,114**	**$26,065,838**
FTE	**336.68**	**351.37**	**360.37**	**360.37**

The Board of Supervisors approved one Team Coordinator and two Clinicians (3.00 FTE) at the ADC to provide monitoring of Not Guilty by Reason of Insanity (NGRI) individuals, on-site clinical supervision of ADC assigned staff, oversight of triage, screening and assessment of inmates with serious mental illness and substance abuse disorders, and the daily coordination of services with corrections and medical staff. Currently, MHSADS provides two Clinicians for the treatment of inmates at the ADC. This will improve the oversight and management of NGRI individuals and improve access to mental health and substance abuse services and reducing the inmate waitlist. In FY 2015, 458 inmates were served (compared to 466 in FY 2014) at the ADC that required mental illness services, substance abuse treatment, and those acquitted by reason of insanity. The recommended standard of practice is one professional mental health worker to every 50 to 75 inmates (1:50 – 1:75 ratio). The current ratio is 1:229 per clinician, and the three additional positions will reduce the ratio to 1:91, which is closer to the practice standard.

The Community Liaison Education Access Recovery (CLEAR) program conducts preliminary screening, triage incoming calls, processes service referrals, and provides initial assessment and evaluation of individuals requesting MHSADS services. The Board of Supervisors approved 3.00 FTE for one Assessment and Evaluation Liaison, and two Licensed Mental Health Professionals (Clinicians) to engage individuals experiencing symptoms of mental illness when they call the Department requesting services. MHSADS seeks to reduce the number of calls that are sent to the current answering machine service and improve access to a trained staff person during business hours in the ACCESS program. In FY 2015, the Access Loudoun Program scheduled 1,646 mental health and substance abuse intake appointments, and provided behavioral health resources and referral information to approximately 1,200 Loudoun community residents.

The FY 2017 Adopted Budget for the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) includes an increase in local tax funding of $1,132,110. Personnel expenditures increased by $1,757,877 due to the addition of 3.00 FTE for the Community Liaison Education Access Recovery program, 3.00 FTE for ADC Support, 3.00 FTE through an FY 2016 mid-year enhancement for the Medical Assistance Waiver

Mental Health, Substance Abuse and Developmental Services

Program, and a 2.5 percent merit increase for employees. The operating and maintenance expenditures increased by $337,530 due to contractual services that are tied to state and federal grants. Revenues increased by $963,299 due to an increase in state and federal grant funding.

Department Performance Measures

Mission: The Department of Mental Health, Substance Abuse and Developmental Services promotes mental, behavioral and developmental health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the Loudoun community.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Residential Services				
Objective: Promote self-determination, empowerment and effective treatment for individuals with mental health, substance abuse and developmental needs.				
Percent of individuals served in Residential Services discharged with completed treatment goals[1]	95%	75%	75%	75%
Number of individuals discharged from Residential Services[1]	212	100	100	110
Objective: Promote full inclusion and active participation in the community for individuals with mental health, substance abuse and developmental needs.				
Percent of individuals served in Residential Services with stable or improving employment status[1]	100%	70%	70%	70%
Number of individuals served in Residential Services with documented employment status[2]	20	270	285	285
Objective: Promote cost savings through serving individuals in the least restrictive setting which best meets their clinical needs.				
Percent of individuals served in Substance Abuse (SA) Short-Term Residential and Detox programs who transition to Outpatient services[3]	100%	85%	85%	85%
Number of SA Residential and Detox individuals	44	42	42	45

[1] Compared to FY 2015 Actuals, the decrease in estimated and projected percentage and number of individuals for fiscal years 2016-2018 reflects adjusted expectations in light of changes made to the operational structure of the Department at the beginning of FY 2016. Day support programs previously allocated under Residential Services were moved to the Community-Based Services area at the beginning of FY 2016. These changes resulted in decreased numbers of individuals served in Residential Services and corresponding increases in Community-Based Services.

[2] The significant increase in the number of individuals with documented employment status reflects the Department's successful efforts to implement more consistent data collection and documentation standards.

[3] Current estimated and projected percentages for fiscal years 2016-2018 are consistent with expectations based on historical substance use engagement rates, as well as MHSADS actuals for the past four fiscal years (ranging from 78% to 100%).

Mental Health, Substance Abuse and Developmental Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Community-Based Support Services				
Objective: Promote self-determination, empowerment and effective treatment for individuals with mental health, substance abuse and developmental needs.				
Percent of individuals served in Community-Based Support Services discharged with completed treatment goals	61%	75%	75%	75%
Number of individuals discharged from Community-Based Support Services[1]	406	945	995	995
Objective: Promote full inclusion and active participation in the community for individuals with mental health, substance abuse and developmental needs.				
Percent of individuals served in Community-Based Support Services with stable or improving employment status[4]	89%	70%	70%	70%
Number of individuals served in Community-Based Support Services with documented employment status[5]	167	1,200	1,200	1,250
Percent of individuals served in the JobLink Program who are employed	90%	85%	85%	85%
Number of individuals participating in the JobLink Program	133	135	135	135
Percent of employed individuals served in the JobLink program who are employed 90 or more days	88%	85%	85%	85%
Number of individuals participating in the JobLink Program who are employed	93	95	99	103
Outpatient Services				
Objective: Promote self-determination, empowerment and effective treatment for individuals with mental health, substance abuse and developmental needs.				
Percent of individuals served in Outpatient Services discharged with completed treatment goals	75%	75%	75%	75%
Number of individuals discharged from Outpatient Services	2,909	2,500	2,600	2,600

[4] Compared to FY 2015 Actuals, the decrease in estimated and projected percentage and number of individuals for fiscal years 2016-2018 reflects adjusted expectations in light of changes made to the operational structure of the Department at the beginning of FY 2016. Day support programs previously allocated under Residential Services were moved to the Community-Based Services area at the beginning of FY 2016. These changes resulted in decreased numbers of individuals served in Residential Services and corresponding increases in Community-Based Services.

[5] The significant increase in the number of individuals with documented employment status reflects the Department's successful efforts to implement more consistent data collection and documentation standards.

Mental Health, Substance Abuse and Developmental Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Outreach and Coordination				
Objective: Promote self-determination, empowerment and effective treatment for individuals with mental health, substance abuse and developmental needs.				
Percent of youth enrolled in Prevention/Intervention program who maintain/increase prevention skills	84%	85%	85%	85%
Number of youth served in Prevention/Intervention Life Skills Program	212	215	215	215
Percent of youth enrolled in intensive and High-Fidelity Care Coordination Services who show clinical and/or functional improvement using CANS measures	67%	75%	75%	75%
Objective: Provide individuals and the community rapid access to, and sustained engagement with, appropriate services at the most cost-effective, clinically appropriate level of care.				
Percent of children/adolescents served in Mental Health Outpatient Services who maintain successful engagement with treatment	71%	65%	65%	65%
Percent of children/adolescents served in Mental Health Case Management Services who maintain successful engagement with treatment	77%	65%	65%	65%
Percent of adults served in Substance Abuse Outpatient Services who maintain successful engagement with treatment	60%	65%	65%	65%
Percent of adults who receive Outpatient services within 30 days or less from first inquiry	69%	75%	75%	75%
Number of adult OPS clients requesting service	728	1,000	1,100	1200
Percent of youth who receive Outpatient Services within 15 days or less from first inquiry	75%	75%	75%	75%
Number of youth OPS clients requesting services	277	275	275	275
Percent of court-ordered evaluations completed on time without an extension	92%	95%	95%	95%
Number of court-ordered evaluations	234	235	250	250

FY 2018 Outlook

The Department plans to seek additional resources to train staff to maintain compliance with licensure, Medicaid, Employment and Day Support Services and changes to the managed care environment. In addition, due to the overall national shortage of psychiatrists, the Department anticipates an increase in psychiatric contracting expenditures.

Effective July 1, 2017 the Department will support an expanded priority population within developmental services. The larger priority populations includes individuals with developmental disabilities in addition to those with intellectual disabilities. The department will function as the central point of entry to the public developmental disability system for Virginia for the recently revised Home and Community Based Waiver, including the Building Independence Waiver, Individual and Family Support Waiver, and the Community Living Waiver.

The new Electronic Health Records implementation will require the purchase of new computer equipment and related accessories for staff users. This investment in technology benefits the Department by providing access for staff in the office and the community, where many MHSADS services are delivered.

Mental Health, Substance Abuse and Developmental Services

Currently, the Developmental Services Day Support contract services provides employment, vocational training, and social opportunities to 83 individuals. The Department anticipates requesting additional funding to cover an additional 20 individuals for individual supported employment, group supported employment, and day support services. These supported employment services are ongoing benefits to individuals who need intensive ongoing assistance to obtain, and maintain a job in competitive, customized employment or self-employment (including home based self-employment).

The FY 2018 Projected Budget for the Department of Mental Health, Substance Abuse and Developmental Services includes an increase of local tax funding in the amount of $987,724. Personnel expenditures increased by $920,335 or 3 percent, and operations and maintenance increased by $67,389 or 1 percent. Revenues were held at the FY 2017 level.

FTE History

FY 2015: The Board added 5.00 FTE for the Developmental Services Group Home Program: 2.0 FTE for two Residential Counselors; 2.0 FTE for two Program Managers; and 1.0 FTE for a Group Home Manager.

FY 2015 Mid-year: The Board added a total of 7.67 FTE. Of these, 5.67 FTE for the Emergency Services Program for one Clinician Supervisor, four Emergency Services Clinicians, and one Emergency Services Clinician sub-pool position; 2.00 FTE for the Psychiatric Services Program for one Nurse Practitioner and one Registered Nurse.

FY 2016 Mid-year: The Board added a total of 3.00 FTE for case management services in support of enrollment in the Medical Assistance Waiver Program for Individuals with Intellectual Disabilities and for people with serious mental illness. All positions are for Care Coordinators.

FY 2017: The Board added 3.00 FTE for one Team Coordinator (1.00 FTE), and two Clinicians (2.00 FTE) for Adult Detention Center Support; and 3.00 FTE for one Assessment and Evaluation Liaison (1.00 FTE), and two Clinicians (2.00 FTE) for the Community Liaison Education Recovery (CLEAR) program.

Mental Health, Substance Abuse and Developmental Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Residential Services	$11,917,800	$12,143,307	$12,380,357	$12,722,726
Community-Based Support Services	7,154,156	7,578,098	7,961,944	8,143,235
Outpatient Services	6,428,304	7,668,427	8,641,481	8,870,563
Outreach And Coordination Services	7,134,419	7,931,421	8,432,881	8,667,863
Total – Expenditures	**$32,634,679**	**$35,321,254**	**$37,416,663**	**$38,404,387**
Revenues				
Residential Services	$3,354,574	$4,021,632	$4,021,632	$4,021,632
Community-Based Support Services	953,643	1,041,825	1,196,829	1,196,829
Outpatient Services	3,005,986	3,279,540	3,750,320	3,750,320
Outreach And Coordination Services	2,845,141	3,032,253	3,369,768	3,369,768
Total – Revenues	**$10,159,345**	**$11,375,250**	**$12,338,549**	**$12,338,549**
Local Tax Funding:				
Residential Services	$8,563,226	$8,121,675	$8,358,725	$8,701,094
Community-Based Support Services	6,200,513	6,536,273	6,765,115	6,946,406
Outpatient Services	3,422,318	4,388,887	4,891,161	5,120,243
Outreach And Coordination Services	4,289,278	4,899,168	5,063,113	5,298,094
Total – Local Tax Funding	**$22,475,335**	**$23,946,004**	**$25,078,114**	**26,065,837**
FTE				
Residential Services	137.04	131.71	151.24	151.24
Community-Based Support Services	46.26	54.59	59.59	59.59
Outpatient Services	87.98	96.01	73.34	73.34
Outreach And Coordination Services	65.40	69.06	76.20	76.20
Total – FTE	**336.68**	**351.37**	**360.37**	**360.37**

Program Descriptions

The Department of Mental Health, Substance Abuse and Developmental Services serves Loudoun citizens through four programs:

- The Residential Services Program supports individuals and families experiencing serious mental illness, substance abuse and addictions, 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. Services provided include, crisis intervention, case management, consumer directed supports and individual habilitation supports to develop life skills development such as money management, personal hygiene, cooking and housekeeping. The Residential Services Program operates eight 24-hour group home residences and contracts for the operations of three residences while serving a total of 64 individuals with behavioral, mental, developmental and intellectual disabilities. Furthermore, there are 11 locations serving as supervised living mental health treatment programs for a total of 32 individuals. Currently, there is a waiting list of five individuals for placement in a mental health group home residence and 24 individuals

for the supported living program.

- 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, which not only supports a person centered care approach but also serves to provide cost effective and efficient supportive resources. In addition, psychiatry and medication management services are provided to individuals at two community mental health centers as well as throughout the community in a variety of MHSADS residential settings.
- 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; Community Liaison, Education, Access and Recovery (CLEAR); and Discharge Planning. The Emergency Services Program is a state mandated core service that provides a 24-hour crisis intervention and stabilization service. The Mental Health and Substance Abuse Outpatient programs operate at locations throughout the County including at two outpatient clinics, the ADC, the 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 utilized include individual, couples, family, group and intensive in home services. Treatment promotes family involvement as mental illness and addiction are devastating not only to the individual but to the family.
- The Outreach and Coordination Services Program supports the early identification of potential developmental, behavioral, and/or mental health needs and are provided to a diverse population of all ages. The Early Intervention (EI) Program serves infants and toddlers from birth to age three and their families. EI services provide supports to the child and family to promote achievement of developmental milestones. The Prevention/Intervention program assists children and adolescents who are at high risk for developing issues associated with substance abuse, gang involvement and violence. Adults involved with the court system and seeking assistance with mental or behavioral health needs are served through the Court and Correctional Services. These services include psychological evaluations, access to mental and behavioral health services co-located at the Adult Detention Center, and re-entry support for individuals leaving the correctional system. A variety of programs, including Wraparound Loudoun, the Intensive Community Treatment Team, Support Coordination, Care Coordination and PATH provide individuals and families with case management, treatment planning and assessment. In addition, these programs combine clinical services with a model of service coordination designed to help individuals with identifying and developing their individual strengths, and connecting to sustainable resources to meet their needs.

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FY 2017
Adopted

Parks, Recreation, and Culture

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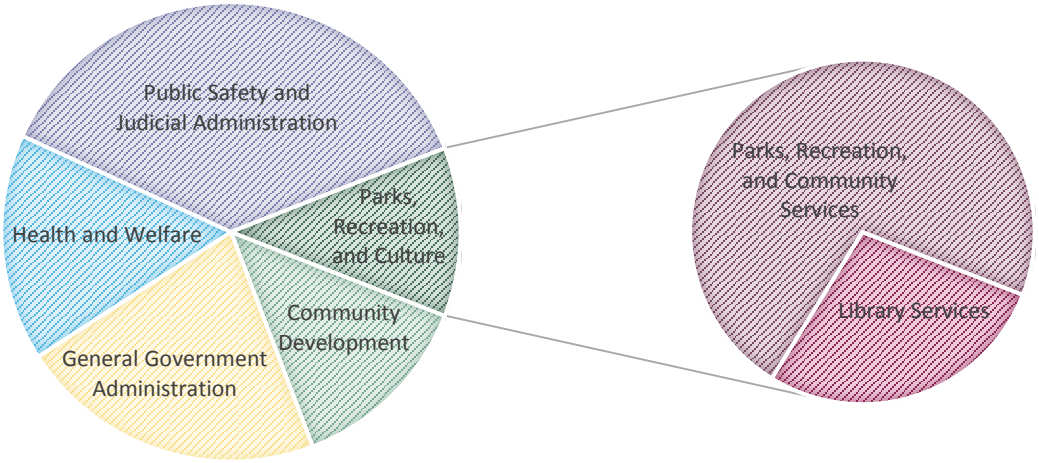
PARKS, RECREATION, AND CULTURE SUMMARY

FY 2017 ADOPTED EXPENDITURES



Department	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Library Services	$13,706,072	$14,628,697	$15,776,303	$19,221,430
Parks, Recreation, and Community Services	36,715,967	39,333,982	40,810,359	45,893,260
Total	**$50,422,039**	**$53,962,679**	**$56,586,662**	**$65,114,690**

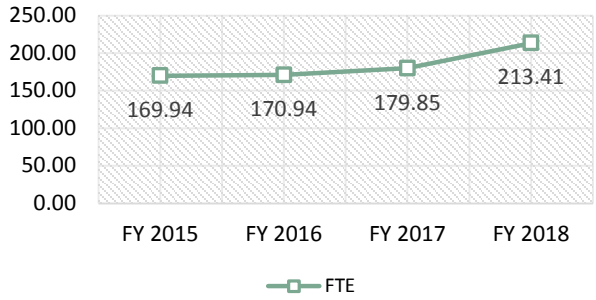
LIBRARY SERVICES

The Loudoun County Public Library (LCPL) System, managed by the Department of Library Services, is the information center of the community, providing free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational and cultural interests of the entire community. The Department operates under the policy direction of the Library Board of Trustees, who are appointed by the Board of Supervisors. The Library has three operational units: 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 delivers services through branch libraries and a mobile outreach services unit. Administration provides departmental direction and budget support.

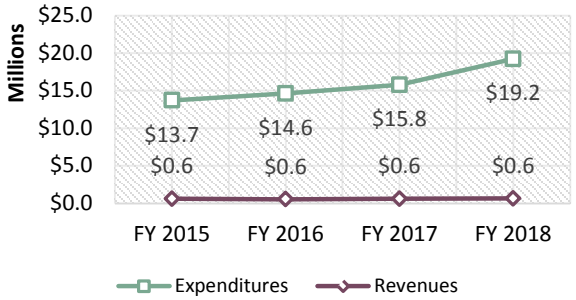
Library Services' Programs

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 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 2016 Highlights

By the fourth quarter of FY 2016, the new Integrated Library System (ILS) will replace the old system and will become operational for the Department's staff and library patrons. This new system will help staff better manage information and will make it easier for library patrons to access the library collection catalog. For example, the new catalog for children will feature a more inviting and appealing catalog search function, with touch-screen functionality. The current software was installed in 2001 and is now obsolete, given the considerable advances in technology in the last fifteen years. The library systems available today reflect the functionalities available in Google and Amazon search engines and enable users to search an index of all library branch materials through a unified, clean, intuitive interface that works effectively on computers, tablets, and smartphones. The new ILS will also integrate all modules (Circulation, Cataloging, Acquisitions, System Administration, Outreach Services, Security and Staff Searching) needed by library staff to provide quality library services to Loudoun citizens.

The Training Coordinator Position, which was approved by the Board of Supervisors during the FY 2016 budget process, will coordinate system wide library training and staff development initiatives; develop staff competencies that will serve as the basis for training plans for all employees; implement a departmental mentor program; maintain an online, training opportunities catalog; and coordinate staff attendance at professional conferences.

Near the end of FY 2016, the Department is scheduled to prepare for the September 2016 closure of the Sterling Library and the opening of the new, significantly larger Sterling Library in a storefront location in a Sterling shopping center. This location has almost three times the square footage of the current building. The County Capital Improvement Program (CIP) Project's construction of the leased space for the new library is scheduled to be completed by September 2016. After the Sterling Library moves to its new space, the County will then begin the CIP project to renovate and expand the Department of Parks, Recreation, and Community Services' Sterling Community Center into the space vacated by the library. Currently, the Sterling Library has 7.76 FTE.

In November 2015, the Board of Supervisors approved the Brambleton developer's proposal to accelerate the construction of the Brambleton Library via a lease/purchase arrangement. That library, which was originally scheduled to be constructed by the County (CIP Project) and to open in FY 2021 as the ninth branch, is now scheduled to be constructed by the developer in the Brambleton Town Center and open in October 2017. The opening date could be delayed based on the developer's implementation of the construction schedule for the project. During FY 2016, the Department will prepare the innovative and contemporary design of the Brambleton library branch to best meet the needs of the community. Brambleton is a densely populated area that is currently served by the Ashburn and Gum Spring library branches, both of which are located relatively long distances from Brambleton, with each over five miles away. In anticipation of the opening of the Brambleton branch, the Department is already offering youth and adult programs near the site where the library will be constructed.

Library Services

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$10,706,803	$11,391,825	$12,252,211	$14,952,677
Operating and Maintenance	2,999,269	3,236,872	3,524,092	4,268,753
Total - Expenditures	**$13,706,072**	**$14,628,697**	**$15,776,303**	**$19,221,430**
Revenues				
Fines And Forfeitures	$329,571	$259,744	$325,500	$347,000
Use of Money and Property	49,447	39,566	46,248	46,248
Charges For Services	46,350	55,843	42,223	47,323
Miscellaneous Revenue	359	0	0	0
Intergovernmental - Commonwealth	192,715	195,636	201,226	207,226
Total – Revenues	**$618,442**	**$550,789**	**$615,197**	**$647,797**
Local Tax Funding	**$13,087,630**	**$14,077,908**	**$15,161,106**	**$18,573,633**
FTE	**169.94**	**170.94**	**179.85**	**213.41**

Loudoun County's continuing population growth has contributed to an increased demand for library services, including circulation materials and programming. Given the County's large population of children, the library programs for children are very popular. The continued growth in the County's senior living communities results in an increased number of patrons served via the Department's outreach services, which deliver circulation items to those not easily able to visit library branches.

As part of the Sterling Public Facilities Master Plan, the new 15,400 square foot Sterling Library will be almost three times the size of the existing 5,800 square foot facility and will include an increased number of circulation items, dedicated teen and children areas, enclosed study rooms, more public computers, a Makers in Loudoun Libraries (MILL) Studio (the second in the Library System, modeled on the successful Gum Spring Library's space), and more programming for children and adults. The Department's FY 2017 budget includes funding and 7.76 FTE (ten positions) for the current Sterling Library, along with budget enhancements to open the new Sterling Library in September 2016. The Board of Supervisors approved the budget enhancement of 7.38 FTE (nine positions) to staff the expanded Sterling Library. The expanded Sterling Library staffing level, including the current 7.76 FTE (ten positions) and the requested additional 7.38 FTE (nine positions), will be consistent with other Loudoun County libraries of similar size. The new Sterling Library's programs will include computer training, job skills training, early literacy programs, English for Speakers of Other Languages (ESOL), and citizenship classes.

The Board of Supervisors approved the budget enhancement of 1.53 FTE (two positions) to extend the hours of the new Sterling Library on both Friday and Saturday, from 5:00 to 9:00 p.m. each evening in order to provide service to Sterling area children, teens and adults who work or attend school during the day. All library branches currently close at 5:00 p.m. on Friday and Saturday. The new Sterling Library will be the first branch to have extended evening hours on Friday and Saturday. The new Sterling Library will have the following operating hours: Monday through Thursday from 10:00 a.m. to 9:00 p.m.; Friday and Saturday from 10:00 a.m. to 9:00 p.m.; and Sunday from 1:00 to 5:00 p.m. Currently, the existing Sterling Library is open Monday through Thursday from 10:00 a.m. to 9:00 p.m., Friday and Saturday from 10:00 a.m. to 5:00 p.m., and closed on Sunday.

Library Services

The FY 2017 Adopted Budget for the Department includes an increase in local tax funding in the amount of $1,083,198. Personnel expenditures increased $860,386 due to the eleven new Sterling Library enhancement positions (8.91 FTE), a 2.5 percent merit increase for employees, and changes in employees' benefits elections. Operating and maintenance expenditures increased $287,220 due to the new Sterling Library enhancements and also because of increased central services expenditures for duplicating, telephone, and vehicle expenditures. The Department's revenues increased by $64,408 to better reflect actual revenue received for the overdue fines and additional revenue related to the new Sterling Library.

Department Performance Measures

Mission: To provide free and equal access to innovative technologies and a full range of library resources, enhancing the quality of life and meeting the informational, educational and cultural interests of the entire Loudoun County community.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Support Services				
Objective: Increase Loudoun County Public Library website visits and online catalog searches.				
Loudoun County Public Library Homepage Visits	1,422,557	1,429,670	1,436,783	1,451,150
Online catalog searches	5,042,117	5,067,328	5,092,538	5,143,464
Objective: Increase the availability of electronic titles to meet patron demands.				
Number of electronic titles downloaded/ streamed	400,240	402,241	404,242	408,285
Public Services				
Objective: Increase number of programs for all ages.				
Number of programs offered for adults (19 years and older)	1,516	1,524	1,691	1,708
Number of programs offered for children (0 to 11 years old)	4,399	4,421	4,843	4,891
Number of programs offered for teens (12 to 18 years old)	985	990	1,055	1,065
Children, Teen, and Adult Program Attendance	243,656	244,875	256,093	258,653
Objective: Promote the use of library materials and internet resources.				
Number of registered cardholders	230,335	231,487	234,138	236,480
Circulation of all materials	5,849,317	5,948,533	6,122,749	6,183,976
Internet sessions provided at library branches	354,106	355,877	377,647	388,976
Number of library visits by patrons	1,729,677	1,738,326	1,796,974	1,850,883
Administration				
Objective: Maintain an overall customer satisfaction rate of 90% or higher.				
Overall customer satisfaction survey result percentage	97%	90%	90%	90%

FY 2018 Outlook

In accordance with the Department's mission, the Department's goal is to provide convenient access to library resources to all County residents. The Brambleton Library branch, which will be approximately 40,000 square feet, is scheduled to open in October 2017 and will provide library resources in an underserved area of the County that is experiencing significant population growth. The opening date could be delayed based on the developer's

implementation of the construction schedule for the project. The new branch's staff will need to be hired several months in advance of the opening of the facility to provide time to train the new staff and to fully prepare for the opening. With the addition of the new branch in FY 2018 and the expansion of the Sterling Library in FY 2017, the Department may need additional administrative personnel resources in FY 2018.

The FY 2018 Projected Budget for the Department of Library Services includes the increase in local tax funding in the amount of $3,412,527. The projected personnel expenditures increased by $2,700,466, which includes a base three percent increase as well as the personnel costs for the 33.56 FTE (46 positions) planned for the Brambleton Library enhancement. These reflect full year costs for hiring and training all the Brambleton Library staff in early FY 2018 to prepare for the fall 2017 opening. The projected operating and maintenance expenditures increased by $744,661, which includes a base increase of one percent as well as the enhancement costs associated with the opening of the Brambleton Library. The FY 2018 projected revenues are $32,600 higher than FY 2017 due to the projected revenues for the Brambleton Library for three quarters of FY 2018 from the new facility's opening in October 2017 through June 2018.

FTE History

FY 2015: The Board added 1.00 FTE for a Youth Programming Coordinator in the Public Services Program.

FY 2016: The Board added 1.00 FTE for a Training Coordinator in the Public Services Program.

FY 2017: The Board of Supervisors added 8.91 FTE for the new, expanded Sterling Library, including the following positions: 1.00 FTE for Head of Children Services; 1.00 FTE for Head of Adult Services; 1.00 FTE for Head of Teen Services; 1.00 FTE for Librarian for Teen Services; 1.00 FTE for Librarian Assistant for Teen Services; 0.53 FTE for Librarian Assistant for Teen Services; 2.00 FTE for Librarian Assistants for Children Services; 1.06 Librarian Assistants for Circulation; and 0.32 for a Library Page.

Library Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Support Services	$3,657,872	$3,932,670	$3,876,173	$3,945,948
Public Services	9,258,044	9,928,055	11,171,793	14,529,123
Administration	790,156	767,972	728,337	746,359
Total – Expenditures	**$13,706,072**	**$14,628,697**	**$15,776,303**	**$19,221,430**
Revenues				
Support Services	$460,870	$309,172	$463,421	$463,421
Public Services	157,476	241,617	151,776	184,376
Administration	96	0	0	0
Total - Revenues	**$618,442**	**$550,789**	**$615,197**	**$647,797**
Local Tax Funding				
Support Services	$3,197,002	$3,623,498	$3,412,752	$3,482,527
Public Services	9,100,568	9,686,438	11,020,017	14,344,747
Administration	790,060	767,972	728,337	746,359
Total – Local Tax Funding	**$13,087,630**	**$14,077,908**	**$15,161,106**	**$18,573,633**
FTE				
Support Services	19.00	19.00	18.00	18.00
Public Services	145.94	146.94	156.85	190.41
Administration	5.00	5.00	5.00	5.00
FTE	**169.94**	**170.94**	**179.85**	**213.41**

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 Loudoun County residents. Support Services also provides systems administration, technical training, and support for all automated library systems, including the Radio Frequency Identification System (RFID), Interlibrary Loan Management Software (ILLIAD), Integrated Library System (ILS), the Smart Access Manager system (SAM) for public access computers, and the wireless network. Automated library systems include:
  - RFID – Automatic check in and rough sort of returned items; simple self-checkout by patrons,
  - ILLIAD – Placing and tracking interlibrary loan requests,
  - ILS – Acquisition, cataloging, circulation, reporting and inventory control, and
  - SAM – Personal computer reservation for patrons; fines payment system.
- Public Services provides patrons with direct access to the Library's collection, programs, technology, and services. Public Services 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. Public Services provides programming system wide, at branch libraries, and through Outreach Services. Public Services 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. Administration provides administrative support and oversees the operation of Public Services and Support Services. It also manages the budget, accounting, human resources, and Capital Improvement Program operations.

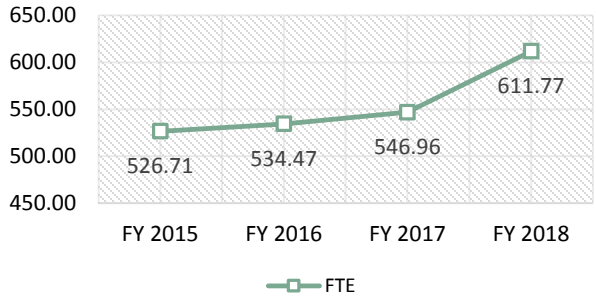
PARKS, RECREATION, AND COMMUNITY SERVICES

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 a recreation center, community centers, athletic fields, swimming pools, senior centers, adult day care centers, the Central Kitchen, parks, trails, historic properties, and schools. 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.

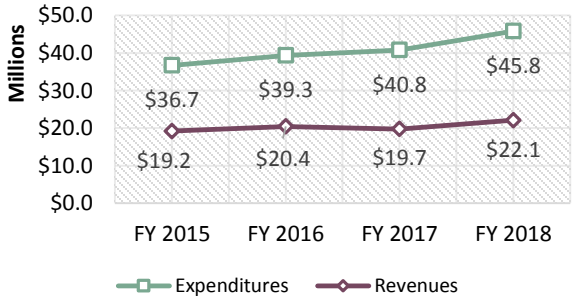
Parks, Recreation, and Community Services' Programs

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 2016 Highlights

In the County After School Activities (CASA) program, the Department served over 2,000 children in 44 sites throughout the County, the highest number in the program's history. In spite of more children than ever before being served, there still exists a waitlist; this demand may never be fully met due to space limitations and licensing requirements. There was also a significant increase in the demand for summer camp programs. The Board of Supervisors added a total of 2.78 FTE to the CASA and Summer Camp programs to meet growing service demands. Both CASA and Summer Camp programs are well run and highly successful. The Virginia Star Quality Initiative (VSQI), which is a State initiative that provides a rating metric for childcare programs statewide, evaluated and awarded the County preschool program a star rating of 4 out of 5.

The Adaptive Recreation Camp programs are geared towards children with significant emotional, behavioral, and physical issues who often require specialized program modifications for their disabilities. This program saw an increased demand of 33 percent from FY 2015 to FY 2016. This increase means that more highly specialized trained staff are required for the program.

The Department worked with the Department of Information and Technology to expand the use of Laserfiche to electronically store information for over 300 licensed staff for their various children's programs. The Department also test-piloted online registration for some of its licensed programs, which was successfully utilized by over 500 families. The online registration has allowed for the electronic storage of 2,500 participant files while reducing the need for families to do in-person registrations.

The Department continues to have demand for facility and field space for athletic game play. With increased usage of the field space comes the increased need to maintain the athletic fields at the set standards, which in turn increases the need to hire new staff and additional resources. As the number of facilities has increased, the amount of time devoted to scheduling has also grown. In order to better manager this activity, a new "Self-Assign Scheduling" software was rolled out to facility supervision staff, and it has received positive feedback from the staff and has streamlined the scheduling process tremendously.

The Department successfully hosted 54 sports tournaments, some of which were in conjunction with Visit Loudoun. Among Visit Loudoun tournaments supported by the Department were the PONY Nationals and ASA Eastern Nationals events that generated 6,781 local hotel room nights, $2 million of economic impact, and $40,000 of Transient Occupancy Tax revenue for the County. The ASA Tournament received the James Ferrell award from American Softball Association (ASA) for hosting one of the highest rated tournaments in the nation.

The Department has continued its coordination with the Department of Transportation and Capital Infrastructure on 27 new capital projects including the Dulles South Recreation and Senior Centers, Hal and Bernie Hanson Regional Park and 32 Capital Asset Preservation Program (CAPP) related projects. Other departmental projects include the Potomac Heritage National Scenic Trail corridor gap analysis study, as well as other park improvement initiatives.

Community Center staff were encouraged to reach out to their communities to meet the needs and requests of local neighborhoods. Based on information collected, the first annual International Festival was held at Douglass Community Center. Increased staff marketing efforts have also led to an attendance increase at the Franklin Park Arts Center, and better usage of the center during traditional down times such as late mornings and afternoons.

The Department exceeded its target by over 2 percent in the number of daily and special event visitors to the Department's regional parks. According to the Virginia Outdoor Plan, trails are the most requested facility by residents. The Department is working with other jurisdictions and identifying multi-use trail opportunities.

Parks, Recreation, and Community Services

The Department is concerned about the ongoing issue of older facilities in need of repairs, renovations, and replacements. The revenue recovery of Claude Moore Recreation Center was negatively impacted because of the large scale renovations and equipment replacements. The Department is working collaboratively with the Department of General Services to streamline maintenance of parks and recreation facilities, which will provide for more efficient preventative maintenance services in the future. Funds are included in the Department of General Services base budget to address ongoing maintenance of Parks facilities.

The Department processes 40 percent of the County's purchase orders. The new Financial Assistant position approved as a mid-year enhancement in FY 2015 has provided much needed support in the financial unit of the Department. The Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation process has been kicked off in the Department. It is a three year process and will be completed in 2018. Currently there are only 147 agencies that have been awarded this accreditation in the country.

One of the fastest growing populations in the County is the 55 years and older age group. With this comes increased demand for related services, programs, and facilities. The Senior Trips program run by the Department is highly popular and has seen growth in the number of registrations, with trips filling up quickly. To meet increased demand, the Board of Supervisors approved adding an additional part-time position in FY 2016. The demand for senior home delivered meals continues to grow, which is straining the existing resources including the Central Kitchen. The demand for volunteers to make the delivery is also growing. The Department is closely monitoring the impact of these increased demands on its existing staff and other resources. With the implementation of the Affordable Care Act (ACA), the Virginia Insurance Counseling and Assistance Program (VICAP) within the Area Agency on Aging (AAA) has seen a significant increase in Medicare Part D, long-term care and other insurance counseling services.

Parks, Recreation, and Community Services

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$27,705,336	$30,194,294	$31,426,767	$35,523,727
Operating and Maintenance	8,129,055	9,127,557	9,356,961	10,071,533
Capital Outlay	846,580	12,131	26,631	298,000
Other Uses Of Funds	34,996	0	0	0
Total – Expenditure	**$36,715,967**	**$39,333,982**	**$40,810,359**	**$45,893,260**
Revenues				
Permits Privilege Fees And Regulatory Licenses	$8,231	$12,021	$12,021	$12,021
Revenue From Use Of Money And Property	1,327,132	1,517,596	1,373,491	1,373,491
Charges For Services	16,468,164	17,749,685	17,433,338	19,810,981
Miscellaneous Revenue	180,946	123,044	30,935	30,935
Recovered Costs	494,507	266,713	266,713	266,713
Intergovernmental - Commonwealth	189,253	255,641	198,257	198,257
Intergovernmental - Federal	397,518	374,029	305,120	305120
Other Financing Sources	117,780	117,780	117,780	117,780
Total – Revenue	**$19,183,531**	**$20,416,509**	**$19,737,655**	**$22,115,298**
Local Tax Funding	**$17,532,436**	**$18,917,473**	**$21,072,704**	**$23,777,962**
FTE[1]	**526.71**	**534.47**	**546.96**	**611.77**

Tournament-related revenue and broader economic impact are expected to grow as more quality fields, including lighted fields, become available through investments by the Board of Supervisors and renovations carried out by the Department. The Department will continue efforts to increase partnerships and cooperation with leagues to increase the quality of the recreational amenities in addition to actively pursuing grant opportunities. Given the number and magnitude of PRCS capital assets needing repairs and/or replacement, the Department will continue to coordinate with the Department of General Services, especially relative to funding availability in the Capital Asset Preservation Program (CAPP) Fund. Delays in addressing needed repairs when necessary generally lead to higher costs at a later time.

Dulles South Multipurpose Center Phases II and III are expected to become operational in the summer of 2017. Three positions that were added as part of the FY 2016 Budget for Phase II will manage the opening of that facility in the late months of FY 2017; no new resources are needed FY 2017.

New park sites at 22 new facilities totaling 285 acres are expected to be assigned to the Department through several proffered facilities throughout the year along with 18 rectangle fields (6 lighted, 12 unlighted) and 19 ball fields (11 lighted and 8 unlighted). Sixteen additional schools fields (ball and rectangle fields) at various elementary

[1] A technical correction has been made from the FY 2016 Adopted Budget document to more accurately account for authorized FTE.

and middle schools were also added to the Departments' maintenance list. In the last few years, 33 fields have shifted from priority two or three to priority one resulting in significant increases in workload. There has been a 30 percent increase in the number of reservations for field usage since FY 2015. The Department has over 55 miles of trails and 800 active acres of park property currently not receiving any maintenance or upkeep of any kind. The Outdoor Maintenance Unit has not had any additional resources added in 10 years. All of the additional sites for maintenance without additional resources has stretched the workforce thin in this unit. As the County's population grows, the number of youth and adults participating in sports continue to grow. As new facilities come online, new fields are added to the Department's inventory without additional resources. Lack of proper maintenance will directly affect field and park quality and playability that Loudoun citizens expect. To address these ongoing maintenance needs, new demands, shortage of manpower and significant increase in workload in the Outdoor Maintenance unit, the Board of Supervisors added funding in the FY 2017 Adopted Budget for 4.00 FTE to create a new Athletic Field Maintenance Technicians crew in this unit.

The Board of Supervisors also approved funding for 1.00 FTE in the FY 2017 Adopted Budget for an Irrigation Technician in the Outdoor Maintenance unit to aid in installation, repair, and maintenance of the current and additional systems that have been added to the Department's inventory in the last three years. This approval to Outdoor Maintenance unit will ensure that the $2.1 million spent on the renovation of 25 fields as part of the three-year Field Renovation Initiative (FY 2014 through FY 2016) is not compromised, and if additional fields are renovated there will be enough manpower to meet the new needs.

The Adaptive Recreation Camp program serves children and adults in the 2 to 21 years of age group with emotional disabilities, severe mental illness, ADHD, and other similar issues through various developmentally appropriate recreational and educational activities. Customer demand is strong for participants with these disabilities, but the Department is unable to accommodate additional participants due to the high staff to participant ratio as well as space concerns. The program saw a 33 percent increase in demand from FY 2015 to FY 2016. Increasing demand means that more highly specialized trained staff are required to run the program. The program has consistently had a 97 percent customer satisfaction rate. In FY 2014 the program served 8,074 children and adults, 5,662 in FY 2015, and an expected 7,990 in FY 2016. The staffing level depends on the classroom and the level of needs of the child. Often participants have negative or violent behaviors and increasing staff will have the added benefit of increased safety. The Board of Supervisors added funding for 1.48 FTE in the FY 2017 Adopted Budget to expand the program and to meet its increased needs.

Growing demand and enrollment in CASA, as well as preschool and camp programs will continue to generate revenues to cover all related direct expenditures and overhead costs. The Board of Supervisors added 1.98 FTE to the CASA program to expand the program to a new location at Madison's Trust Elementary School. The Board of Supervisors also approved a fee increase of $10 per week to $170 per week for the Summer Camp DAZE program to bring the program up to the market rate for similar services. An additional 0.80 FTE was also approved for the Summer Camp program to address growing service demands. The approval of additional staff will not require additional local tax funding because the program is required to generate revenue to cover the cost of the program.

The FY 2017 Adopted Budget for the Department of Parks, Recreation, and Community Services includes an increase in local tax funding in the amount of $2,653,095. Personnel expenditures increased by $1,232,473 primarily due to increases in benefit costs, a 2.5 percent increase for employees in accordance with the Board's adopted merit pay increase, and the 5.00 FTE approved for the Irrigation Technician and Athletic Fields Maintenance Technicians crew in the FY 2017 Adopted Budget. Operations and maintenance expenditures increased by $229,404 primarily due to the addition of Irrigation Technician and Athletic Field Maintenance Technician crew in the FY 2017 Adopted Budget and two base budget adjustments that were largely offset by decreases in central services charges. The Department received a base budget adjustment of $100,000 for contractual services related to cleaning new restroom facilities at 20 different locations that were added to the Department's inventory. An additional $53,000 was added to the Horticultural program for contractual landscape

maintenance at three new facilities that will open in FY 2017. Capital outlay includes $26,631 for a vehicle purchase for the Dulles South Multipurpose Center that was approved as part of the FY 2016 budget process. Revenues decreased by a net of $678,854 primarily due to right sizing revenue levels based on prior year actuals and meeting programmatic mandated revenue recovery rates.

Parks, Recreation, and Community Services

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Children's Programs				
Objective: Provide and maintain 98 percent of customer satisfaction for all recreational activities.				
Number of Summer Camp participants	2,746	2,300	2,300	2,600
Objective: Provide County After School Activities by maintaining countywide 85 percent program enrollment of capacity.				
Number of children on waiting list for CASA	501	390	410	430
Maintenance Services				
Objective: Maintain safe playable athletic fields by mowing once per week and fertilize, aerate, and seed as required.				
Number of athletic fields maintained	285	285	296	313
Number of ball fields renovated	10	7	7	7
Objective: Provide efficient and timely support for maintenance, repairs and projects.				
Number of emergency management events responded (snow/ ice removal)	46	45	45	45
Sports				
Objective: Provide all youth in Loudoun County the opportunity to participate in sports.				
Estimated number of youth participating on youth sports teams	52,251	54,000	54,000	55,000
Objective: Host sports tournaments to provide Loudoun County athletes a local venue while generating economic impact for Loudoun County.				
Number of tournaments hosted by PRCS sites	41	54	45	47
Objective: Provide high quality sports leagues and athletic opportunities for adults in County.				
Number of adults participating in adult sports leagues	5,968	5,700	5,800	5,800
Parks				
Objective: Increase park visits annually by five percent by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.				
Number of daily special event park visits annually	817,301	875,000	875,000	875,000
Community Centers				
Objective: Encourage volunteerism to reduce staff costs, provide meaningful opportunities for contributions of time and talent, and increase program offerings.				
Value of volunteer hours for Community Centers	$163,133	$160,275	$160,275	$160,275
Objective: Demonstrate cost effectiveness of services offered at ten community centers by increasing program participants and programs offered by a minimum of two percent.				
Total participants enrolled in Community Center Programs	33,506	33,772	38,527	40,000

Parks, Recreation, and Community Services

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Total programs offered by Community Centers	3,936	4,025	4,025	4,025
Adaptive Recreation				
Objective: Maintain and increase program offerings by increasing volunteer hours by three percent.				
Value of volunteer hours for Adaptive Recreation	$64,272	$60,000	$60,0000	$60,000
Objective: Maintain 97 percent customer satisfaction rate for all Adaptive Recreation programs.				
Customer satisfaction for Adaptive Recreation program	97%	97%	97%	97%
Facilities Planning and Development				
Objective: Increase public program space and recreational opportunities through proffer completion and delivery.				
Miles of trails added	4	3	3	3
Objective: Maintain at least current levels of Capital Asset Preservation Program.				
Number of CAPP projects delivered	25	20	20	20
Administration				
Objective: Ensure operational excellence in procurement of goods and services by completing purchase order approvals within three days.				
Value of purchase orders	$4,931,888	$5,000,000	$5,000,000	$5,200,000
Objective: Increase exposure and utilization of PRCS website to promote and increase online transactions by 10 percent.				
Value of WebTrac transactions/year	$9,453,556	$9,500,000	$9,500,000	$9,500,000
Objective: Effectively manage 100 percent of contracts for landscaping and maintenance.				
Number of sites mowed under turf maintenance contract	67	76	79	79
Aging Services				
Objective: Meet the needs of growing senior population by maintaining services and contacts with seniors and their families.				
Number of Central Kitchen meals	164,710	165,000	165,000	165,000
Objective: Maintain current levels of volunteer services and community outreach events in order to provide community awareness of Aging Services.				
Number of clients seen by or served by staff/per day	557,043	557,000	557,000	557,000
Number of volunteers in Aging Services	774	770	770	770
Objective: Provide and maintain 90 percent customer satisfaction by providing high quality programs and services at the Senior and Activity Centers.				
Number of senior and activity center activity participants	149,852	150,000	150,000	150,000
Youth Services				
Objective: Offer the 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.				
Average number of Middle School youth served	335	335	335	335

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
per month				
Objective: Maintain the WORK program success by performing meaningful community service.				
Number of hours of community service completed	4,346	4,500	4,900	5,000
Objective: Increase youth engagement by 5 percent by providing safe, recreational, cultural, and social programs while promoting belonging, healthy living, and respect for others.				
Number of youth attending Youth Services special events	6,176	4,500	4,500	4,500

FY 2018 Outlook

The Department expects the increased demand for services and programs to continue. As more facilities come online, additional need for resources will continue to rise. In the coming years, the demand for Central Kitchen services will exceed capacity because of an increasingly aging population and the opening of the new Dulles South and Ashburn Senior Centers in FY 2018. Additional funding may be needed for the Long Term Care (LTC) Ombudsman Program, which is fulfilled through a coalition of other Northern Virginia jurisdictions due to new assisted living and nursing homes being built in the county. Additional resources may be needed in the Volunteer Services Program, which has tripled in size in the last 10 years.

Other facilities that are anticipated to open are the Hal and Bernie Hanson Park, Ashburn Senior Center, and Ashburn Recreation and Community Center. Renovation plans for the Lovettsville Community Center, Philomont Community Center and Sterling Community Center are currently being developed. These facilities will require significant resources including personnel.

The FY 2018 Projected Budget for the Department of Parks, Recreation, and Community Services includes an increase in local tax funding in the amount of $2,705,258. Personnel is projected to increase $4,096,960, which is comprised of a 3 percent base increase as well as the personnel cost for 63.31 FTE associated with the opening of the Dulles South Recreation Center and the Dulles South Senior Center, and 1.50 FTE associated with the opening of the Lovettsville Community Center. The FY 2018 Projected Budget also includes an increase in operating and maintenance of $714,572, which can be attributed to a base increase of 1 percent as well as costs associated with the opening of new facilities. Capital outlay is projected to increase by $26,108 which are costs associated with opening of new facilities. Revenues are projected to increase by $2,377,643 as a result of opening new facilities and other related revenues.

FTE History

FY 2015: The Board added 12.22 FTE, including 1.00 FTE for the Horticulture Program, 1.00 FTE for an administrative support position for the Children's and Sports Programs, 1.54 FTE for multiple part-time positions for a new CASA site at Cardinal Ridge Elementary School in Dulles South; and 8.68 FTE for the staffing of Round Hill Indoor Aquatics Facility.

FY 2015 Mid-Year: The Board added 3.76 FTE, including 2.76 FTE to the CASA program to expand service and 1.00 FTE to Senior Center of Leesburg.

FY 2016: The Board added 8.00 FTE, including 1.00 FTE for a Building Engineer, 1.00 FTE for a Center Manager, and 1.00 FTE for an Aquatics Supervisor, all of which are for staffing the Dulles South Multipurpose Center. In addition, 0.43 FTE for a VICAP Program Assistant, 0.53 FTE for a Meals Assistant, and 0.26 FTE for a Senior Trips Assistant were added to the Area Agency on Aging. Within the Community Centers Division, the Board added 1.06 FTE for a

Camp Supervisor, 1.18 FTE for a Camp Leader, 0.66 FTE for a Program Supervisor, 0.44 FTE for a Program Leader, and 0.44 FTE for a Summer Camp Supervisor within the Children's Program.

FY 2016 Mid-Year: As part of a mid-year reorganization, 5.00 FTE from Claude Moore Recreation Center and Outdoor Maintenance were transferred to the Department of General Services.

FY 2017: The Board added 5.00 FTE to the Outdoor Maintenance unit, which includes 4.00 FTE for three Maintenance Technicians and one Maintenance Supervisor, and 1.00 FTE for an Irrigation Technician. An additional 1.48 FTE was added to the Adaptive Recreation, which includes 1.28 FTE for Adaptive Recreation Camp Leader and 0.20 FTE for Adaptive Recreation Camp Supervisor. Within the Children's Program division, the Board added 0.66 FTE for After School Supervisor, 1.32 FTE for After School Leader, and 0.80 FTE for Summer Camp Leader.

Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Children's Programs	$5,335,317	$5,929,577	$5,999,877	$6,159,434
Maintenance Services	4,630,995	4,514,026	5,340,712	5,464,186
Sports	2,032,791	2,005,450	2,035,792	2,080,520
Parks	6,273,465	6,587,348	6,292,335	9,506,649
Community Centers	8,021,390	8,797,484	9,321,650	9,627,407
Adaptive Recreation	492,005	515,835	562,812	578,647
Aging Services	5,878,386	6,444,419	6,444,977	7,550,823
Youth Services	1,169,964	1,249,074	1,275,005	1,309,709
Facilities Planning And Development	255,718	280,166	285,655	293,519
Administration	2,625,936	3,010,603	3,251,542	3,322,366
Total – Expenditures	**$36,715,967**	**$39,333,982**	**$40,810,359**	**45,893,260**
Revenues				
Children's Programs	$6,802,270	$7,148,514	$6,932,203	$7,041,004
Maintenance Services	402,414	445,420	500,916	500,916
Sports	1,578,544	1,893,479	1,665,186	1,671,024
Parks	2,609,631	3,432,812	3,066,496	5,094,564
Community Centers	5,387,379	5,392,564	5,578,834	5,691,683
Adaptive Recreation	155,976	99,154	104,616	104,619
Aging Services	2,041,943	1,814,145	1,718,983	1,841,067
Youth Services	173,689	158,400	158,400	158,400
Facilities Planning And Development	8,032	12,021	12,021	12,021
Administration	23,653	20,000	0	0
Total – Revenues	**$19,183,531**	**$20,416,509**	**$19,737,655**	**22,115,298**
Local Tax Funding				
Children's Programs	$(1,466,952)	$(1,218,937)	$(932,326)	(881,570)
Maintenance Services	4,228,581	4,068,606	4,839,796	4,963,270
Sports	454,247	111,971	370,606	409,496
Parks	3,663,834	3,154,536	3,225,839	4,412,085
Community Centers	2,634,011	3,404,920	3,742,816	3,935,724
Adaptive Recreation	336,029	416,681	458,196	474,028
Aging Services	3,836,442	4,630,274	4,725,994	5,709,756
Youth Services	996,275	1,090,674	1,116,606	1,151,309
Facilities Planning And Development	247,686	268,145	273,634	281,498
Administration	2,602,283	2,990,603	3,251,543	3,322,366
Total – Local Tax Funding	**$ 17,532,436**	**$ 18,917,473**	**$ 21,072,704**	**23,777,962**
FTE				
Children's Programs	93.35	95.60	96.99	96.99
Maintenance Services	48.03	47.53	55.53	55.53
Sports	29.09	25.79	26.43	26.43
Parks	101.57	105.07	96.34	107.04

Parks, Recreation, and Community Services

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Community Centers	133.77	136.11	146.72	148.22
Adaptive Recreation	9.68	9.68	11.16	11.16
Aging Services	72.10	74.57	73.67	126.28
Youth Services	19.12	19.12	19.12	19.12
Facilities Planning And Development	2.00	2.00	2.00	2.00
Administration	18.00	19.00	19.00	19.00
Total – FTE[1]	**526.71**	**534.47**	**546.96**	**611.77**

Program Descriptions

The Department of Parks, Recreation, and Community Services serves Loudoun citizens through ten programs.

- The goal of the Adaptive Recreation Division is to provide accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities. Programs include a Virginia State licensed summer day camp for citizens' ages 2 to 22 years, sports programs through Special Olympics, and visual performing arts through Very Special Arts Loudoun County. Services and activities are provided in cooperation with volunteers, other departments, various County agencies, business sectors, advisory boards, and nonprofit organizations. The specific activities are developed to help participants achieve their fullest potential, based on their individual abilities.
- The Administration Division's goal is to provide planning and leadership in managing all of the Department's programs, services, special events and facilities. This division provides administrative support, and manages the customer services front desk, manages the budget, accounting, human resources, Equal Employment Opportunity and Capital Improvement Program and all departmental operations. Administration plans system wide programs and public information functions to inform citizens about the services and programs provided by the Department. The Department advises County Administration, the Board of Supervisors and supports three Board of Supervisors' appointed Advisory Boards namely The Parks Recreation and Open Space Board (PROS), Commission on Aging and Advisory Commission on Youth. Administration develops, reviews, revises and manages departmental policies and procedures to ensure the divisions perform effectively and efficiently. The Horticulture Program, which is a part of the Division, provides planning, and implementation of horticultural, grounds and landscape maintenance services and improvement for the County Government Center, County libraries, group homes, public safety centers and other government facilities.
- The goal for Aging Services, through the Area Agency on Aging (AAA), is to plan, implement and promote programs and services to enhance well- being, independence and quality of life for older adults and their caregivers. The Elder Resource Program provides resources through information, referral and assistance services, Medicare counseling, and Care Coordination and Caregiver Support programs. The Volunteer Services program provides volunteer placement, training and recognition opportunities to adults of all ages. AAA also administers three full service senior centers, one senior activity center and seven congregate meal lunch programs for independent and active seniors; a home delivered meals program for homebound seniors and three adult day centers that serve frail seniors with cognitive and physical disabilities, the majority of whom have Alzheimer's disease. The Central Kitchen, administered through Aging Services, prepares and delivers congregate and home delivered meals to Aging Services locations and provides meals to the Juvenile Detention Center. The Central Kitchen also supplies meals for County

[1] A technical correction has been made from the FY 2016 Adopted Budget document to more accurately account for authorized FTE.

Government related events and community related emergencies. Aging Services works closely with the Commission on Aging, multiple advisory boards and other human service agencies to identify and support needs and interests of seniors.

- The goal of Children's Programs is to provide a continuum of services for all ability levels, in a safe and supervised environment for youth from first grade through middle school. This is achieved by planning and implementing the County After School Activities (CASA) Program at 44 program sites; holiday programs; wide variety of full day and specialty camps; the Summer Elementary Aged Camps (DAZE) and the Middle School Aged Camps (FEST). The intended outcome of these programs is to provide supervised fun, through effective and efficient programs that meet the needs of the children and their families year round. The Division utilizes LCPS space to offer programs that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational activities.
- The goal of the Community Centers Division is to provide recreational, educational and cultural services for all abilities and age levels in child care and preschool programs, special events, classes and activity programs and to provide facility rental opportunities at 10 community centers located throughout Loudoun County. The Centers are the focal point of the communities and bring citizens together for a wide variety of events and activities. These include the Dulles South Multipurpose Center, Bluemont, Douglass, Loudoun Valley, Lovettsville, Lucketts, Middleburg, Philomont, Sterling and Claude Moore Community Centers. These programs and services aim to enhance the education, health and wellness and leisure pursuits of the citizens. The facilities also provide outdoor amenities such as playgrounds, parks, pavilions, ball fields, an outdoor swimming pool (Lovettsville), an inline hockey rink (Douglass) and a skate park (Dulles South Multi-Purpose Center). Community Center facilities provide a wide range of programs and opportunities through cooperation with volunteers, private vendors and citizen advisory boards.
- The Facilities Planning and Development Division's goal is to provide technical assistance and oversight for the Department by reviewing land development applications for recreational opportunities and other departmental facilities identified in the Capital Needs Assessment (CNA). This Division also oversees implementation of proffers, provides assistance with short- and long-range planning, site specific analysis and design for the improvement of PRCS facilities. The Division supports the Department through facility planning and design, proffer management, trail development, and project management activities, including the Capital Asset Preservation Program (CAPP) and other small projects and donated enhancements and amenities.
- The Maintenance Services Division's goal is to perform effective daily, seasonal, corrective and preventative property and field maintenance and repairs. The Division also provides vehicle and playground maintenance, manages the County snow removal operations and assists with emergency response. The intended outcome is to provide safe facilities, assistance with vehicles and support for special events and snow removal. The Division performs maintenance and repair on department property, facilities, vehicles and equipment. Maintenance Services inspects, manages and repairs County owned playgrounds and tot lots, swimming pools, and some mechanical and structural systems that include heating, air-conditioning and wastewater. The Division also provides assistance with set-up for special events, and garbage collection at non-staffed sites. The Division assists with debris removal during emergencies, and provides services in emergency response situations. The Division also works with youth sports organizations as requested to implement donated improvements such as irrigation, wells, and field renovations in addition to lending technical support and assistance as requested to Leagues and Parks. The Division is also responsible for implementation and management of the Board's field initiative which includes athletic field renovation and athletic field maintenance.
- The Parks Division provides safe, high quality park facilities, programs and services at Claude Moore Park, Franklin Park, Philip A. Bolen Memorial Park, and Banshee Reeks Nature Preserve. In addition, the Parks Division manages specialized facilities, including the Franklin Park Performing and Visual Arts Center, Claude Moore Recreation Center, and the Round Hill Indoor Aquatics Center. The Parks Division provides a wide range of active and passive recreational opportunities to the public. The Division provides the sports fields needed for youth and adult sports programs, which consists of 35 ball fields, 34 of which are

lighted. The Parks Division manages several miles of hiking, running, and equestrian trails as well as several fishing ponds, memorial gardens, outdoor and indoor swimming pools, fitness areas, a gymnasium, picnic pavilions and several state of the art playgrounds. Environmental and cultural programs, as well as school field trips to these facilities allow citizens to experience a diverse offering of cultural, interpretive, educational, environmental, historic, athletic, passive and active recreational pursuits. The Parks Division also partners with several community groups and volunteers to enhance the amenities located within each park.

- The Sports Division's goal is to provide youth and adults with opportunities to participate in athletics in both a competitive and recreational environment and to learn and develop lifelong skills to improve their health and quality of life. The Sports Division provides guidance and technical support to volunteer sports leagues and independent sports programs such as softball, baseball, basketball, volleyball, soccer, lacrosse, football, flag football, in-line hockey, golf, rugby, wrestling, field hockey, track, tennis and cricket. The Sports Division manages and coordinates the allocation and reservation of park and school athletic space for sporting events as well as the community groups' use of school facilities. The Sports Division manages facility supervision of all game and practice sites at all indoor school facilities and outdoor lighted facilities to ensure participant and spectator safety. The Sports Division also offers year round specialized classes, camps and clinics to enhance participants' skills while also offering young or first time participants the opportunity to explore different sports or leisure activities in a noncompetitive environment. Adult sports activities within the County are coordinated through the Division's Adult Sports Program. Services provided include program or league management, scheduling, supervising, procuring of supplies such as trophies and uniforms as well as managing various officials and vendor contracts. Currently, the Division runs adult leagues for baseball, softball, basketball, cricket, soccer, flag football, and volleyball. The Sports Division also recruits, manages and partners with national governing bodies to host local, regional and national level youth and adult sports tournaments. These tournaments bring opportunities for the citizens to play at a national level here in the County. These events draw visitors from all parts of the United States to Loudoun County while generating a significant positive economic impact for the county as well as local hotels and businesses.
- The Youth Services Division’s goal is to provide middle school and high school age youth with opportunities in recreational, educational and cultural events that promote leadership development and positive choices in the community. Services include multi-session prevention and intervention programs, numerous special events, and community service opportunities. Prevention and intervention programs that are offered through Youth Service include: Youth After School (YAS) at nine middle school sites, Teens Harvesting Responsibility in Volunteer Experiences (THRIVE), Youth Advisory Council (YAC), Recreational Programs for the Evening Reporting Center (ERC), school break and summer camps, and Teen Night. Special event programs that are offered through Youth Services include: Youthfest, Battle of the Bands, Step Up, Youth in Government Day, and the Annual Youth Advisory Council Retreat. Community Service opportunities offered through Youth Services include Work Ordered Repayment by Kids (WORK) and PRCS Teen Volunteer Program.

FY 2017
Adopted

Community Development

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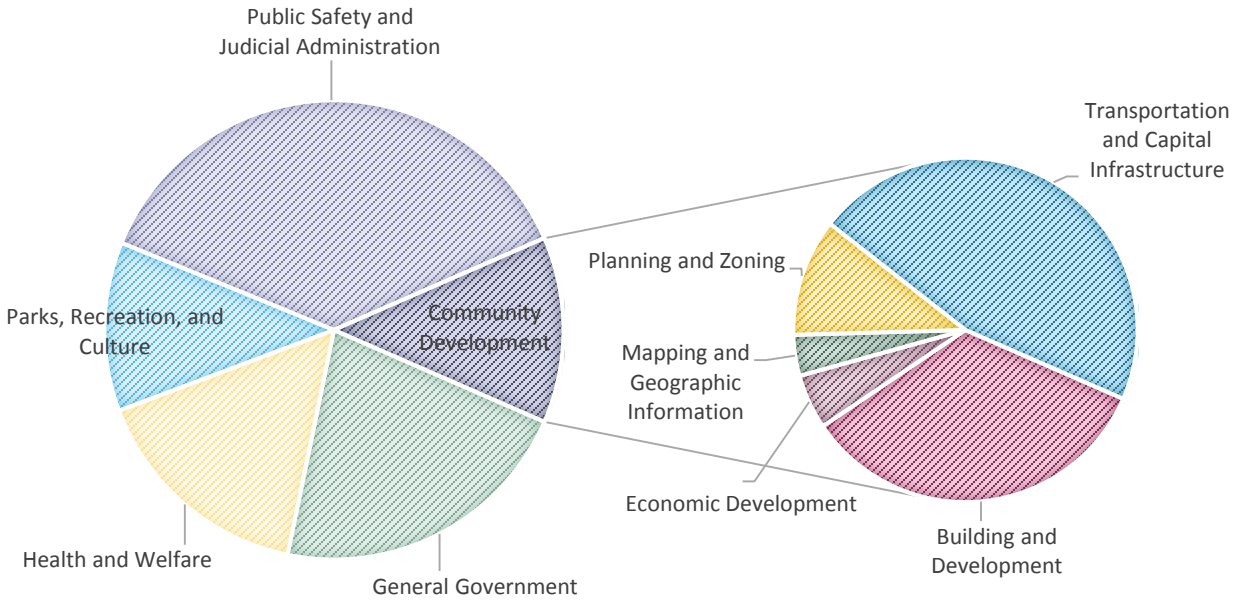
COMMUNITY DEVELOPMENT SUMMARY

FY 2017 ADOPTED EXPENDITURES



Department	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Building and Development	$18,099,402	$20,616,955	$21,435,383	$21,862,626
Economic Development	2,825,127	3,226,761	3,340,978	3,423,640
Mapping and Geographic Information	2,321,090	2,395,766	2,428,295	2,498,302
Planning and Zoning	6,119,853	6,508,327	7,081,562	6,871,707
Transportation and Capital Infrastructure	23,272,515	29,720,401	28,886,853	29,312,561
Total	**$52,637,987**	**$62,468,210**	**$63,173,071**	**$63,968,836**

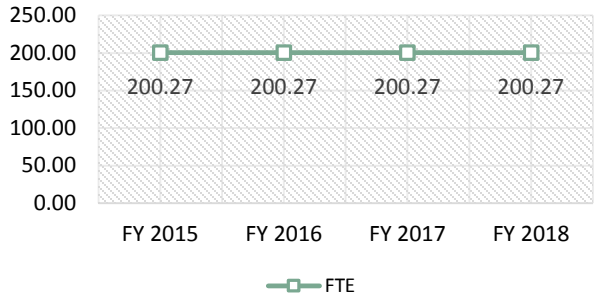
BUILDING AND DEVELOPMENT

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 four divisions: Land Development Planning, Land Development Engineering, Building Code Enforcement, and Permit Issuance/Department Management.

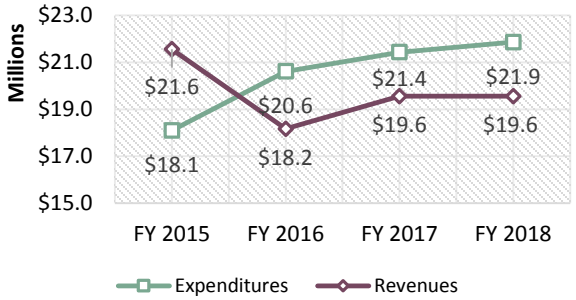
Building and Development's Programs

Land Development Planning	Provides technical review and oversight of land development applications related to the subdivision of property, manages performance bonds, and maintains County records on all administrative land development.
Land Development Engineering	Provides detailed technical review, approval, and management of land development applications related to subdivision construction and site plans to ensure conformance with all applicable ordinances, standards, and regulations.
Building Code Enforcement	Protects the public's health, safety, and welfare through enforcement of the minimum structural, electrical, mechanical, plumbing, gas, and fire protection standards of the Virginia Uniform Statewide Building Code (USBC).
Permit Issuance/Department Management	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).

Staffing Trends



Expenditures/Revenues History



Building and Development

FY 2016 Highlights

The Land Development Planning Division is projected to process an average of 66 new land development applications per month and receive a total of 802 new land development applications this fiscal year. Department-wide service requests are projected to increase 16 percent over the prior fiscal year. These requests are usually handled by the Land Development Planning Division's staff and are logged into Loudoun Express Request (LEx), the County's online service request application, when applicable. The Division continues to manage and provide oversight on more than $598,000,000 in performance and erosion and sediment control bonds.

The Land Development Engineering Division estimates that 860 erosion and sediment control inspections will be completed per month for FY 2016. The Division implemented the management of the Virginia Storm Water Management Program (VSMP) that was previously administered by the Commonwealth of Virginia and projects that it will complete a total of 1,200 storm water inspections during FY 2016. At the end of FY 2015, the Federal Emergency Management Agency (FEMA) completed a Community Assistance Visit (CAV), which resulted in amendments to the County's Zoning Ordinance. These updates were completed by a multi-department team and submitted to the Board of Supervisors for adoption this fiscal year. The Division also anticipates completing the FEMA remapping project during FY 2016, which consists of reexamining and remapping the County's floodplains based on new federal regulations. The Quality Assurance Team projects that it will inspect and process 56 miles of road into the Commonwealth's system for maintenance by the end of FY 2016.

The Building Code Enforcement Division projects that it will complete a total of 205,000 inspections during FY 2016, which is a 2 percent decrease from the 209,829 inspections completed during FY 2015. The Division hired four of 12 inspector positions established by the Board of Supervisors in the FY 2015 Adopted Budget. These positions were established based upon a projected increase in the number of inspections in prior fiscal years. The hiring of the additional eight inspectors is contingent upon established work load triggers tied to inspection requests. The hiring trigger is one inspector (1.00 FTE) per 4,400 inspections.

The Permit Issuance/Department Management Division issues an average of 4,100 permits per month and expects that it will begin accepting credit card payments at its front counter for permit fees toward the end of FY 2016. The Division will continue to expand its Residential Builder's 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.

Building and Development

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Departmental Financial Summary				
Expenditures				
Personnel	$16,826,793	$18,673,236	$19,209,256	$19,785,534
Operating and Maintenance	1,201,648	1,774,119	2,056,527	2,077,092
Capital Outlay	0	169,600	169,600	0
Other Uses of Funds	70,962	0	0	0
Total - Expenditures	**$18,099,402**	**$20,616,955**	**$21,435,383**	**$21,862,626**
Revenues				
Permits, Fees, and Licenses	$21,528,885	$18,127,384	$19,521,389	$19,521,389
Charges for Services	24,281	39,000	39,000	39,000
Miscellaneous Revenue	2,545	0	0	0
Total - Revenues	**$21,555,711**	**$18,166,384**	**$19,560,389**	**$19,560,389**
Local Tax Funding	**$(3,456,309)**	**$2,450,571**	**$1,874,994**	**$2,302,237**
FTE	**200.27**	**200.27**	**200.27**	**200.27**

The Department of Building and Development's FY 2017 Proposed Budget was prepared with no base adjustments and no increase in FTE over the prior fiscal year. The Department expects to see the overall workload remain relatively constant across its divisions; however, it projects that the number of permits issued by the Department will increase slightly.

The Department projects that customer service inquiries originating from in-person visits to the Department's service counters will increase during FY 2017 while the overall number of requests logged into LEx will remain steady from FY 2016. 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 expects to participate in the County's revision of the Comprehensive Plan beginning in FY 2017. Work associated with the revision to the Plan has the potential to draw upon the Department's resources and staff allocations, specifically from the Environmental Review Team and the Land Development Engineering Division. More information about the Comprehensive Plan revision can be found in the Department of Planning and Zoning's FY 2017 Budget Analysis section.

The FY 2017 Adopted Budget for the Department of Building and Development includes a decrease in local tax funding of $575,577, primarily attributable to increased revenues from permits fees. Personnel expenditures increased by $536,020. Operating and maintenance expenditures increased by $282,408 due primarily to increased fleet depreciation charges. Capital outlay remains unchanged from FY 2016.

Building and Development

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. The Department, through partnerships with stakeholders, enhances the quality of life for all citizens through developing, administering, and enforcing the Land Subdivision Ordinance, the Facilities Standards Manual, and other construction standards and ordinances.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Land Development Planning				
Objective: Improve customer service by returning all hotline calls within one business day.				
Number of LEx requests -per year	2,928	3,411	3,450	3,500
Objective: Manage the construction of public improvements through the bonding process.				
Total number of Extension Agreements approved	459	484	490	500
Objective: Complete initial setup of all Land Development Applications within five working days.				
Total number of new land development applications submitted	703	802	810	825
Land Development Engineering				
Objective: Meet the state guidelines for Erosion and Sediment Control Permit inspection frequency of one visit every two weeks.				
Number of active grading permits	658	624	625	650
Number of Erosion and Sediment (E&S) Control Permit inspections conducted annually	13,526	11,916	11,950	12,300
Objective: Optimize the processing time for approval of Ministerial Land Development applications (LDA) by reducing the processing time for two main types of LDA's: site plans (STPL) and construction plans and profiles (CPAP).				
Number of site plans submitted (initial submissions only)	147	151	178	190
Average number of days to process site plans (STPL)	50	67	58	58
Objective: Improve the delivery of needed infrastructure by increasing miles of roadway accepted.				
Lane-miles of roadway completed and accepted into the State Secondary System annually	54.00	56.52	56.52	56.52
Building Code Enforcement				
Objective: Improve inspection services by completing the mobilization of inspectors and maintaining an average of not less than 18 minutes per inspection.				
Average minutes per inspection	16:45	17:10	17:50	17:36
Number of inspections performed	209,829	205,000	205,000	207,000
Objective: Improve construction plans turnaround time and work with the private sector to limit the average number of times plans are returned for review.				
Number of plans submitted for review	12,705	13,100	13,500	13,900

Building and Development

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Permit Issuance/Department Management				
Objective: Issue permits over the counter and via the internet.				
Number of Building/Zoning/Trade permits issued	56,811	57,372	58,500	60,275
Objective: Answer 95% of calls within 30 seconds.				
Total number of phone calls per day	212	227	230	240
Objective: Manage proffer collection linked to development projects.				
Value of cash proffers collected with zoning and occupancy permits	$34,006,451	$42,400,000	$42,500,000	$43,000,000

FY 2018 Outlook

The Department anticipates the overall workload will increase slightly in FY 2018. 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 2018, it does expect to see an overall increase in online service requests in the coming fiscal years, which could increase technology related costs, shift staff workflows and allocations, and drive future enhancement requests.

The FY 2018 Projected Budget for the Department of Building and Development includes an increase in local tax funding of $427,243. Personnel expenditures increased by $576,278 or 3 three percent change, while operating and maintenance expenditures increased by $20,565 or 1 percent change. Revenues for the Department are held at the FY 2017 levels for FY 2018.

FTE History

FY 2015: The Board approved 12.00 FTE in the Building Code Enforcement Division for 12 inspectors. The Board also approved 1.00 FTE for a Land Development-Planning Division planner position. During FY 2015, four of the 12 vacant inspector positions were filled, with the remaining eight inspector positions remaining on hold until work load triggers a need to hire additional staff. The hiring trigger is one 1.00 FTE per every 4,400 inspections.

Building and Development

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Land Development Planning	$1,494,832	$1,837,676	$1,946,389	$2,003,620
Land Development Engineering	6,200,524	6,750,256	7,036,609	7,237,533
Building Code Enforcement	7,502,835	8,931,621	9,302,635	9,379,383
Permit Issuance/Department Management	2,901,211	3,097,402	3,149,750	3,242,090
Total - Expenditures	**$18,099,402**	**$20,616,955**	**$21,435,383**	**$21,862,626**
Revenues				
Land Development Planning	$1,275,756	$896,685	$896,685	$896,685
Land Development Engineering	4,208,501	2,917,542	3,117,542	3,117,542
Building Code Enforcement	11,529,326	10,570,717	11,530,717	11,530,717
Permit Issuance/Department Management	4,542,129	3,781,440	4,015,445	4,015,445
Total - Revenues	**$21,555,711**	**$18,166,384**	**$19,560,389**	**$19,560,389**
Local Tax Funding				
Land Development Planning	$219,076	$940,991	$1,049,704	$1,106,935
Land Development Engineering	1,992,024	3,832,714	3,919,067	4,119,991
Building Code Enforcement	(4,026,491)	(1,639,096)	(2,228,082)	(2,151,334)
Permit Issuance/Department Management	(1,640,918)	(684,038)	(865,694)	(773,355)
Total – Local Tax Funding	**$(3,456,309)**	**$2,450,571**	**$1,874,994**	**$2,302,237**
FTE				
Land Development Planning	18.00	18.00	18.00	18.00
Land Development Engineering	62.27	62.27	62.27	62.27
Building Code Enforcement	89.00	89.00	89.00	89.00
Permit Issuance/Department Management	31.00	31.00	31.00	31.00
Total - FTE	**200.27**	**200.27**	**200.27**	**200.27**

Building and Development

Program Descriptions

The Department of Building and Development serves Loudoun citizens through four 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. Additionally, 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 Land Subdivision and Development Ordinance (LSDO) and makes determinations, amendments and interpretations. The Bonds Management Team administers the County's Performance and Erosion and Sediment Control Bonds Programs. Prior to approval of a record plat or site plan, the developer or property owner must provide a financial guarantee in the form of a corporate surety bond, a letter of credit from a bank, or cash to assure the timely construction and completion of improvements in accordance with the approved plans. The Team processes bond agreements, extensions, substitutions, releases and reductions. The Team also answers the bond telephone and responds to the email hotline through which the public may ask questions and receive answers regarding bonding policies and procedures. The Customer Service Team is made up of professional land development planning staff and acts as 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 four teams – the Plans Review and Engineering Team, the Water Resources Team, the Erosion and Sediment Control Team and the Quality Assurance Team. The Plans Review and Engineering Team provides detailed technical review, approval and management of land development applications as related to construction plans and profiles and site plans in conformance with the Codified Ordinances, the Zoning Ordinance, the Land Subdivision and Development Ordinance, the County's Facilities Standard Manual (FSM), other applicable State and Federal regulations, and proffers or conditions of approval negotiated as part of rezoning or special exception application processes. The Team also provides support to the Public Review Committee, Engineers and Surveyors Institute Loudoun Committee, and other groups as required. The Water Resources Team provides review, correction and approval of floodplain management (studies, alterations and boundary changes), environmental review of land development applications, water resources management, soils and geotechnical review and locational clearances within sensitive environmental overlay districts. The Team provides storm water reviews for site plans and constructions plans in accordance with the Chapter 5 of the FSM. The Team also provides support to the Board of Supervisor's Water Resources Technical Advisory Committee and other groups as required. The Erosion and Sediment Control Team minimizes the degradation of properties, stream channels, water quality, and other natural resources by enforcing established requirements for the control of soil erosion, sediment deposits, and storm water runoff. This is accomplished through the review, approval and separate bonding of grading permits. The Team is responsible for management of the Virginia Storm Water Management Program (VSMP) which was previously administered by the Commonwealth of Virginia, and Loudoun County's Codified Ordinances by performing frequent site inspections and corrections through stabilization and bond release. The Building and Development Quality Assurance Team provides professional services and inspections to ensure that land development activities are built in accordance with applicable laws, regulations and procedures. The Team has the responsibility for quality assurance on improvements to

the Loudoun County road infrastructure, as depicted by approved construction plans and specifications. The Team is responsible for coordination with applicants, developers, contractors, and local state government agencies, including the Virginia Department of Transportation (VDOT).

- The Building Code Enforcement Division is comprised of two teams – the Code Inspections Team and the Building Plans Review Team. The Building Code Inspections Team protects the public's health, safety and welfare through performing critical building constructions inspections and ensuring building code compliance as outlined in Virginia's Uniform Statewide Building Code (USBC). The Building Plans Review Team of Code Enforcement protects the public's health, safety and welfare through the enforcement of the minimal structural, electrical, mechanical, plumbing, gas and fire protection standards as outlined in Virginia's USBC. The Team reviews every application, every associated plan and supporting documents to ensure that the plans are in accordance with Virginia's USBC. This Team also reviews for required licenses and compliance with all State and other local agencies involved in the project.
- The Permit Issuance and Department Management Division is comprised of two teams – the Permit Issuance Team and the Department Management Team. The Management Team performs the administrative services for permits and performance bonds related to land development applications for the Department of Building and Development. This team also maintains budget, human resource management, purchasing, payroll and Land Management Application (LMIS) functions for the entire department, and supports the maintenance of the County Zoning Map. As an active participant in the Countywide Business Assistance Team (BAT), the Team assists small businesses through the permitting process and adjusts its processes to facilitate better customer service. The Team monitors compliance with the Department of Labor requirements. The Team also administers the Freedom of Information Act (FOIA) Program for the department and ensures public access to open meetings as well as access to County records by providing the public access to review documents in-house and/or by reproduction and delivery of requested information. In addition, the specialist group of technologists labeled the B&D Tech Team acts as computer systems analysts/administrators, database developers, GIS administrators, field-support specialists, primary software application support resources, project managers, and training resources in support of department's staff. As primary liaisons with the Department of Information Technology, this embedded team works to maintain current computer hardware and software systems used by staff as well as promote innovative technology advancements in support of County citizens. The Customer Service Team processes and issues building and zoning permits, trade and grading permits and performs all functions related to permits for the entire County. In addition, the Team provides information to the public on permits, inspections and other land development activities. The Team also collects cash for permits and for cash proffers.

ECONOMIC DEVELOPMENT

The Department of Economic Development's (DED) work is guided by the Economic Development Strategic Plan, which identifies five goals that are implemented with the assistance of the Department's community and regional partners and by the policies set forth in the County's Revised General Plan. The goals are to become a recognized center for innovation, offer a prosperous business environment, provide a favored visitor destination, create a high quality of place, and contribute to the County's sound fiscal health.

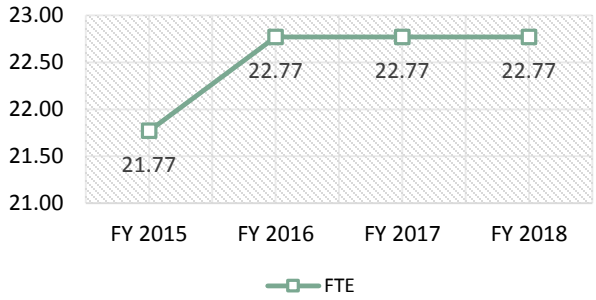
To accomplish the Department's mission and strategic goals, the Department's plan includes the following initiatives:

- Grow Loudoun's commercial tax base to positively impact Loudoun's fiscal health.
- Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, and small business and entrepreneurship programs.
- Diversify Loudoun's economy by attracting and developing businesses within multiple industry clusters.
- Promote Loudoun as a world-class location for a wide variety of business enterprises and as a favored visitor destination.

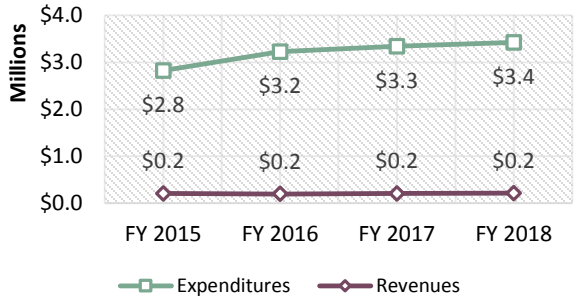
Economic Development's Programs

Commercial Business Attraction and Retention	Recruits new companies in targeted sectors; 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 varierty 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 2016 Highlights

In FY 2016, Loudoun County led the Commonwealth of Virginia in new business investment. Growth has been seen in both the commercial and agricultural segments of the economy. Commercial growth continues to be led by data center development, but the County is seeing further diversification of business types as a result of the Board's investment in the cluster strategy approach. The Department of Economic Development's assignment of business development managers to specific clusters is resulting in active recruitment of new and growing businesses in cybersecurity, health information technology, aviation, aerospace, and other technology sub-clusters. In FY 2016, the Board endorsed DED's international business development strategy and funded the addition of a business development manager to lead implementation efforts. This fiscal year saw the County receive new business investment from China, France, Germany, and Great Britain.

The Department has identified several trends that will impact Loudoun's commercial development in FY 2016 and FY 2017. One such trend is the ongoing uncertainty around the federal government's budget, which impacts many of Loudoun's most significant private employers, including those involved with the defense and intelligence industries and any other industries dependent on public funds. Uncertainty of defense appropriations continues to affect key business decisions within the majority of the government contractor community. However, Loudoun has seen growth in this sector, in particular with businesses that are focused on key technologies, such as cybersecurity, predictive analytics, robotics in general and unmanned systems specifically, cloud-related services, and related advanced technologies. The industry has continued to see consolidation and contraction as overseas combat operations have been curtailed. Many of Loudoun's larger defense contractors have proactively focused on key technology areas that continue to see consistent federal funding priority. DED has also seen an uptick in the number of startup companies that also focus in strategically important areas of cybersecurity and predictive analytics.

Another trend that has impacted business development is the way office space is being consumed in the market. Nationwide, the new office space per employee ratio is trending downwards due to changing tenant demands. Following the recent recession, companies are reducing the amount of square feet allocated per worker by using a combination of technology, shared office space, teleworking arrangements, and open-floor plans. Further contributing to the downward trajectory of office space trends is that businesses are choosing to locate within mixed-use, transit-oriented areas that offer amenities for their employees outside their front doors, negating the need to include space for amenities inside. Opportunities exist with Loudoun County's growing mixed-use centers and Dulles Corridor Metrorail stations to take advantage of these trends to attract new businesses.

The continued implementation of the Board's Rural Economy Business Development Strategy, including the development of a formal farm mentor program and survey outreach to all existing landowners enrolled in the land-use deferral program has resulted in an increase in the announcements of new and expanding rural businesses in Loudoun County. While the wine industry continues to grow, new projects are driving business development in the farm and commercial brewery sector, as well as other value-added agricultural businesses.

The agricultural sector in Loudoun County is mirroring the national trend with an increase in the total number of farms but a decrease in the average farm size. This trend is contributing toward farm diversification through small-scale, high value-added processing. However, farm financing and credit are becoming less available and more difficult for purchasing land for those operating leased property. The Department's proactive rural business recruitment, sponsorship of rural business entrepreneurship workshops, and the marketing of rural business successes have contributed to a number of positive trends. These trends include: an increased interest in renting land for value-added processing by new/beginning farmers; increased interest by existing producers in other localities in moving operations to Loudoun; increased interest in starting, expanding and diversifying winery and farm brewery tasting rooms; and existing agricultural businesses offering service-related functions to industry peers.

Economic Development

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,102,953	$2,342,673	$2,462,614	$2,536,492
Operating and Maintenance	722,174	884,088	878,364	887,148
Total - Expenditures	**$2,825,127**	**$3,226,761**	**$3,340,978**	**$3,423,640**
Revenues				
Permits, Fees, and Licenses	$10,629	$12,654	$12,654	$12,654
Other Financing Sources	195,207	184,078	196,300	$199,954
Total - Revenues	**$205,836**	**$196,732**	**$208,954**	**$212,608**
Local Tax Funding	**$2,619,291**	**$3,030,029**	**$3,132,024**	**$3,211,032**
FTE	**21.77**	**22.77**	**22.77**	**22.77**

The Department of Economic Development's FY 2017 budget was prepared with no base adjustments to the operations budget. The Department will continue to support its Fast Track approval process, which provides a central point of contact for qualifying commercial development proposals in the Department's target industries (information and communication technology, federal government contracting, and aerospace/airport supportive businesses). The Fast Track process has resulted in a total of 26 projects and $1.74 billion in construction investment since its inception. DED expects to see the number of qualifying applicants/Fast Track participants to continue to increase by a projected 38 percent in FY 2017 over the prior fiscal year. In the FY 2017 Adopted Budget, the Board of Supervisors approved funding for 1.00 FTE for a Development Process Specialist to allow the Department to manage the expected increase in Fast Track program participants more cohesively and consistently.

The Development Process Specialist will work within the Department's Strategic Initiatives Team to act as a central point of contact for businesses to streamline the development process, provide process certainty, reduce approval and construction times, and provide a central point of contact for qualifying commercial development proposals in the Department's target industries. Centralizing internal and external communication and coordination within the duties of the Development Process Specialist will create efficiencies within other departments, especially the Departments of Building and Development and Planning and Zoning.

The FY 2017 Adopted Budget for the Department of Economic Development includes an increase of $101,995 in local tax funding. Personnel expenditures increased by $119,941 due to an FTE transfer to the Department of Planning and Zoning that occurred during FY 2016 and the addition of 1.00 FTE as a FY 2017 enhancement, as well as the Board-approved 2.5 percent merit increase. Operating and maintenance expenditures decreased by a net of $5,724 due to the removal of one-time costs associated with an enhancement funded in the FY 2016 Adopted Budget. Revenues increased by $12,222 due to an 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 provide excellent customer-focused economic development services to attract, grow, and retain targeted business and to promote entrepreneurism in order to diversify and strengthen Loudoun's economy.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.				
Number of companies worked with	255	300	320	340
Number of current active prospects in pipeline	243	225	240	260
New and retained jobs by projects (announced)	3,474	2,800	2,900	3,000
New capital investment (announced)	$1,393,666,050	$300,000,000	$325,000,000	$350,000,000
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	143	100	110	115
Fast Track cases	11	13	18	20
Number of visits to existing businesses to build new/renew relationships	694	650	675	675
Objective: Diversify Loudoun's economy by developing multiple industry clusters.				
Number of international companies in the pipeline	15	25	27	32
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)	52,827	50,000	51,000	52,000
Total number of subscriptions across DED social media channels	25,867	28,000	30,000	32,000
Rural unique website user sessions (loudounfarms.org)	54,601	60,000	62,000	65,000

FY 2018 Outlook

In FY 2018, DED's strategic plan, known as Loudoun 2020, will be in full operation. The Department expects to be well-positioned to take advantage of Metrorail's arrival and the Metrorail Tax District to attract commercial investment, branding Metrorail stations as places for national and international companies to do business. FY 2018 is projected by DED to be a positive year for investment in Loudoun, with a projected 6 percent increase in the total number of companies worked with, and an 18 percent increase in the number of international companies. Overall announced capital investment is projected by DED to increase by $25,000,000, or roughly 7.7 percent, for FY 2018.

With revisions to the County's Comprehensive Plan, DED will be prepared to adjust its strategic plan to address new opportunities. In addition, as implementation of the Rural Economy Business Development Strategy continues to reach completion, DED expects additional pressure to meet the demands of new and growing rural businesses; this additional pressure may necessitate the Board's review and consideration of an additional FTE to assist in further developing the rural economy in FY 2018.

The FY 2018 Projected Budget for the Department of Economic Development includes an increase in local tax funding of $79,008. Personnel expenditures increased by $73,878 or 3 percent. Operating and maintenance expenditures increased by $8,784 or 1 percent. Revenue increased by $3,654 due to a projected increase in the amount of Restricted TOT funds collected.

Economic Development

FTE History

FY 2016: The Board added 1.00 FTE for an International Business Development Manager.

FY 2016 Mid-Year: 1.00 FTE Agricultural District Program Specialist was transferred from the Department of Economic Development to the Department of Planning and Zoning.

FY 2017: The Board added 1.00 FTE for a Process Development Specialist.

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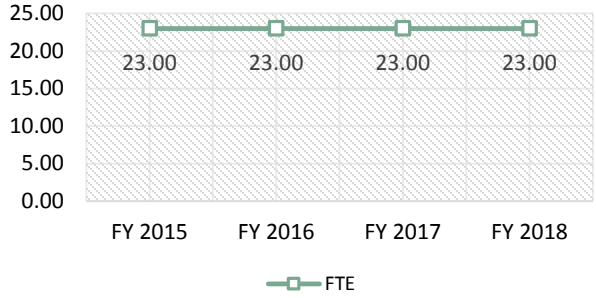
MAPPING AND GEOGRAPHIC INFORMATION

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. The vast majority of the work performed by the Office involves creating, maintaining, managing, and distributing data. The Office creates and maintains a large number of maps to assist the Board as well as other departments. GIS's qualitative benefits improve collaboration and allow for better decision making and more efficient business processes. County staff, with the assistance of GIS, is able to view placement of emergency vehicles for 911 calls, conduct planning studies, analyze transportation data, manage floodplains, map and provide analytical support for economic development opportunities, assign street names, and perform many other services. County staff has access to the Office's web mapping system including intranet mapping tools for the County's building inspectors, assessors, and the Emergency Communications Center. Public users, many of whom are in the real estate industry, access the County's mapping site about 3,700 times per month. Many others use web map enabled sites to find a polling place or a Sherriff's substation, research a capital project, or find a site to establish or expand their businesses.

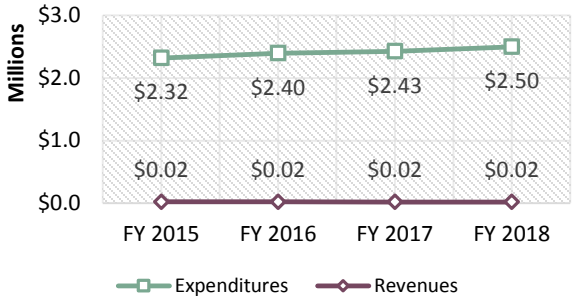
Mapping and Geographic Information's Programs

Public Information	Provides assistance to the public, the private sector, and other County agencies.
System Development and Support	Provides the critical services and products that support the functions of the GIS.
Development and Analysis	Develops data or geographic information that is mapped for other departments.
Land Records Maintenance	Maintains parcels, addresses, and street information then transfers these and other data to various data systems.

Staffing Trends



Expenditures/Revenues History



Mapping and Geographic Information

FY 2016 Highlights

Database and programming support for the implementation of the new Computer Aided Dispatching (CAD) system was a major focus for the Office in FY 2016. Mobile data collection expanded significantly during the fiscal year and is becoming a major part of how the Office collects data for CAD/911, the National Capital Region Geospatial Exchange Hub, and other County and regional projects. The Office worked with the Department of Fire, Rescue and Emergency Management during FY 2016 to collect data to improve the County's "locations file," which is a database of common place names that assists first responders with identifying specific locations throughout the County in situations where a caller doesn't know their exact location.

The Office began implementing Open Data in FY 2016. Open Data makes data freely available on the County's websites, lowering both revenue from and cost for data distribution previously done through use of a DVD. Open Data allows customers to download the data they want in a more efficient and less costly manner. The Office's internet traffic has increased more than initially projected for FY 2016, with average monthly visits projected to top 3,700 rather than the original projection of 2,800 average monthly visits; an increase of 32 percent over the original estimation.

The Office's support for the Department of Transportation and Capital Infrastructure, the Office of Elections and Voter Registration, and other County agencies and departments is increasingly web-based, as are the Office's services to Loudoun's residents and businesses. The Office developed web-applications to assist the public and some of those applications include; an application for those using public transportation to show bus routes, an election night web site that mapped election returns in near real time, and a site for the Loudoun Cooperative Extension that maps the best sites in the County for growing hops by soil suitability, slope direction, and other factors.

Mapping and Geographic Information

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$2,174,477	$2,256,335	$2,286,154	$2,354,739
Operating and Maintenance	146,613	139,431	142,142	143,563
Total - Expenditures	**$2,321,090**	**$2,395,766**	**$2,428,295**	**$2,498,302**
Revenues				
Use of Money and Property	$4,673	$5,000	$5,000	$5,000
Charges for Services	17,099	16,800	15,800	15,800
Total - Revenues	**$21,772**	**$21,800**	**$20,800**	**$20,800**
Local Tax Funding	**$2,299,318**	**$2,373,966**	**$2,407,495**	**$2,477,502**
FTE	**23.00**	**23.00**	**23.00**	**23.00**

The Office of Mapping and Geographic Information has provided services to County staff and the public without additional staff resources for the last several fiscal years and will continue to provide these services in FY 2017 with existing staff resources. Due to changes in how data is consumed, the Office expects to see a continued focus on web-based services during FY 2017, exemplified by a projected 11 percent decrease in the number of DVDs containing maps and other data sold by the Office. The Office will continue to evaluate new technologies and applications to meet internal and external demands for this type of specialized service.

The Office expects its regular workload to remain steady in FY 2017; however, it does expect to begin supporting the update to the County's Comprehensive Plan in FY 2017. If a revision or redrafting of the Comprehensive Plan is approved by the Board of Supervisors, the Development and Analysis, Land Records Maintenance, and System Development and Support Divisions of the Office will likely be called on to work on the project. Resources from each division are expected to focus on redesigning the maps featured in the current document(s), developing new maps and datasets, and providing web-based services for any town hall or community outreach meeting that occurs as a result of the redrafting process. More information on the Comprehensive Plan revision can be found in the Department of Planning and Zoning's FY 2017 Budget Analysis section.

The FY 2017 Adopted Budget for the Office of Mapping and Geographic Information includes an increase in local tax funding in the amount of $33,529. Personnel expenditures increased by $29,819. Operating and maintenance expenditures increased by a net of $2,711 due primarily to a base budget adjustment for training, travel, and education. Revenues decreased by $1,000 due to decreased charges for services, like physical or digital map sales, as the industry continues to focus on open-access web-based content.

Mapping and Geographic Information

Department Performance Measures

Mission: To improve the efficiency and effectiveness of Loudoun County Government by providing core services on the County's Geographic Information System to ensure current and accurate land related information for County government agencies, residents and businesses.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Land Records Maintenance				
Objective: Maintain parcel, address and street data on hourly basis to a level that supports E911, the Land Management Information System (LMIS), Computer Aided Mass Appraisal (CAMA) system, and the Automatic Vehicle Location (AVL) system.				
Number of addresses assigned and transferred to LMIS	4,053	6,900	7,000	6,500
Number of addressing customer calls	482	560	570	570
Number of data update or correction projects	104	140	140	140
Number of miles of new public roads added to the database.	45	54	55	50
Number of plats mapped, scanned, and transferred to LMIS	362	395	396	395
Number of record plat and site plans addressed	49	48	49	49
Number of street name referrals	738	750	740	710
Public Information				
Objective: Facilitate public access to maps and spatial data through maintenance of public information counter services during all normal business hours while maintaining a customer rating of 5.0.				
Number of digital data orders distributed	270	240	245	230
Number of phone calls received	1,591	2,250	2,200	2,100
Number of walk-in customers	1,983	2,000	2,000	2,200
Overall customer service response rating (scale of 1-5)	5	5	5	5
Requested plotted and copied maps	3,334	3,500	3,500	3,500
System Development and Support				
Objective: Maintain GIS functionality to a level that supports all users of the Loudoun County GIS by ensuring the system is current and available.				
Average number of internet visits per month	2,748	2,800	2,850	3,700
Average number of intranet visitors per month	204	180	180	200
Number of software upgrades managed.	32	40	40	40
Objective: Maintain GIS functionality to a level that supports all users of the Loudoun County GIS by ensuring the system is current and available.				
Number of applications supported	63	60	63	65
Number of applications supported per FTE	10.25	10.00	10.50	10.80
Number of internal users supported	223	195	210	210
Objective: Ensure that critical geospatial data are stored and accessible by managing SDE database and security.				
Data sets managed in Spatial Database Engine	469	440	444	446
Data sets managed per FTE	78.0	73.3	74.0	74.0

Mapping and Geographic Information

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Development and Analysis				
Objective: Maintain quality control of base map contract deliverables to meet or exceed national standards.				
Number of square miles of base map data updated and reviewed	178	150	150	150
Objective: Develop new data sets as needed and develop new maintenance processes that support County business practices.				
Number of data layers edited	40	90	80	80
Objective: Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.				
Number of maps developed	317	400	400	410

FY 2018 Outlook

There will be increased demand for web mapping services by County departments to improve service delivery and public communication in FY 2018. Overall number of web visits are expected to increase by 29 percent in FY 2018. However, FY 2016 has seen higher than anticipated web traffic which may push FY 2018 estimates higher if the trend holds for FY 2017. The jurisdictions in the National Capital Region will standardize spatial data for public safety, which may drive changes in the Office's programs and processes. The Office will continue using mobile data collection and crowd sourcing to build data layers to enhance the County's maps and GIS databases. The Office expects to see expanded use of three dimensional mapping for public safety and comprehensive planning in the upcoming fiscal years.

FY 2018 projections for physical and in-person service delivery metrics are decreased specifically in the Public Information Division, due to the growing prevalence of internally and externally-oriented web-based services and content provided by the Office. The Office projects that internal and external website visitors will increase by 29 percent over estimated FY 2017 figures. This trend may also necessitate the development of new measures to better track the Office's performance, especially within the Public Information Division, which continues to provide important front-line service to internal and external customers.

The FY 2018 Projected Budget for the Office of Mapping and Geographic Information includes an increase in local tax funding of $70,007. Personnel expenditures increased by $68,585 or 3 percent. Operations and maintenance increased by $1,421 or 1 percent. Revenues were held at the FY 2017 level for FY 2018.

Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Public Information	$218,619	$212,996	$215,234	$221,300
System Development and Support	691,231	672,067	804,355	827,108
Land Records Development and Analysis	582,162	690,982	686,534	706,545
Land Records Maintenance	829,078	819,722	722,172	743,348
Total - Expenditures	**$2,321,090**	**$2,395,766**	**$2,428,295**	**$2,498,302**
Revenues				
Public Information	$21,772	$21,800	$20,800	$20,800
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	**$21,772**	**$21,800**	**$20,800**	**$20,800**
Local Tax Funding				
Public Information	$196,847	$191,196	$194,434	$200,500
System Development and Support	691,231	672,067	804,355	827,108
Land Records Development and Analysis	582,162	690,982	686,534	706,545
Land Records Maintenance	829,078	819,722	722,172	743,348
Total – Local Tax Funding	**$2,299,318**	**$2,373,966**	**$2,407,495**	**$2,477,502**
FTE				
Public Information	2.00	2.00	2.00	2.00
System Development and Support	6.00	5.00	7.00	7.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00
Land Records Maintenance	8.00	9.00	7.00	7.00
Total - FTE	**23.00**	**23.00**	**23.00**	**23.00**

Mapping and Geographic Information

Program Descriptions

The Office of Mapping and Geographic Information serves Loudoun citizens through four programs.

- The Public Information Division provides land data and assistance to the public, the private sector, and other County agencies. General assistance to the public involves: maintenance of maps and information review; focusing on helping individuals comply with floodplain and mountainside ordinances; and complying with zoning regulations and other community development requirements. This division is also responsible for sales and management of the County Store and most administrative functions.
- The System Development and Support Division provides critical products and services that support the function of the Geographic Information System (GIS). The Division provides database management, application 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.
- The Development and Analysis Division develops data or geographic information that is mapped for other departments. The Division often maintains those data sets and produces maps, models, queries, and analyses that help other departments maintain or improve their services and to respond to direction from the Board of Supervisors. The Division also manages the base map which is used in the Computer Aided Dispatch (CAD) system, the Commissioner of the Revenue's system, and various web mapping tools, among other systems and processes. The Division's maintenance of the aerial photography contract allow for annual updates to portions of the County's base map.
- The Land Records Maintenance Division maintains parcels, addresses, and street information, then transfers these and other data to the Computer Aided Dispatching system, the Land Management Information System (which in turn transfers data to the Computer Aided Mass Appraisal system), the County's web mapping services, and other County systems. Maintenance of the data occurs hourly to ensure that there are no delays in the issuance of permits and other services. The workflow requires close coordination with the Department of Building and Development, the Office of the Clerk of the Circuit Court, and with the private sector. Staff uses digital plats provided voluntarily by private sector surveying and engineering firms to update the County's data as plats are recorded. This Division also enforces the addressing and street naming ordinances.

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PLANNING AND ZONING

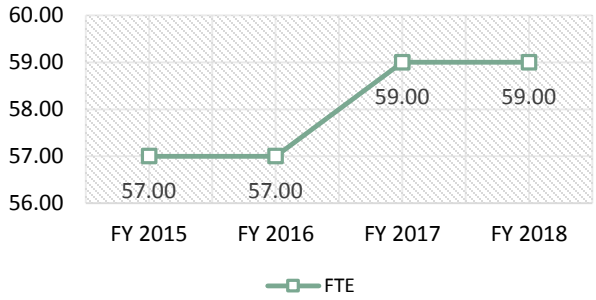
Programs within the Department of Planning and Zoning are largely mandated by the Code of Virginia, which requires jurisdictions to prepare and maintain a comprehensive plan, establish and support a Planning Commission and, having adopted a Zoning Ordinance to regulate land development, support a Board of Zoning Appeals. The Department includes four programs: Application Review and Management, Community Planning, Community Information and Outreach, and Zoning Administration.

The Department oversees the Agricultural and Forestal District program, with 1,237 participating properties, and has added the property maintenance and licensing of waste transfer facilities and waste haulers to the Zoning Administration functions. Department staff participate on the County's Housing and Business Assistance Teams, serve as a member of the Affordable Dwelling Unit Advisory Board, and work with various committees of the Metropolitan Washington Council of Governments.

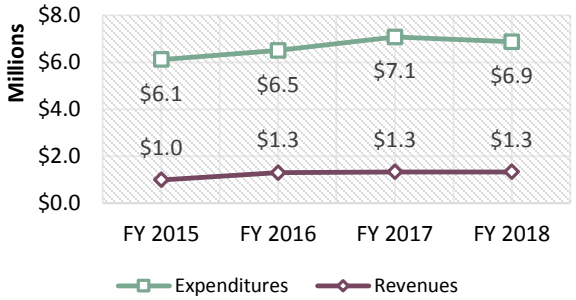
Planning and Zoning's Programs

Application Review and Managment	Oversees the evaluation and processing of legislative land development applications.
Community Planning	Oversees the policy development process.
Community Information and Outreach	Administers historic resource protection efforts and inter-jurisdictional coordination and conducts community outreach efforts in support of Board initiatives.
Zoning Administration	Administers and enforces Zoning Ordinances and manages proffers.

Staffing Trends



Expenditures/Revenues History



Planning and Zoning

FY 2016 Highlights

The Department facilitated six Zoning Ordinance Amendments with eight actively being processed; the complexity of each varies depending upon the specific regulation that is being amended. Amendments include a revised mixed use zoning district (PD-MUB) with the potential for broad market appeal; changes to floodplain, noise, and steep slope regulations; new data center standards to support the industry; and the expansion of rural economy uses.

The Department expects approximately 140 legislative cases in FY 2016. Development applications include changes to the recent Waterside rezoning, which involved a collaborative design effort and, if realized, will have a significant impact on the County's eastern gateway and the Route 28 corridor; increased residential and commercial development in One Loudoun; the Belfort commercial expansion in Old Sterling (one of several cases in the Old Sterling community); and transit related applications at Loudoun Station and Moorefield Station.

Planning and Zoning staff have managed several strategic projects. Two Silver Line-related studies examined the market potential and best practices for the Metrorail station sites and a scenario planning exercise developed potential land use changes to the area between the stations. The Dulles Community Outreach Project provided a significant collection of information that can be used to benefit service delivery, capital investment, and future planning efforts.

The Department was awarded a grant from the Virginia Department of Historic Resources to evaluate the historic significance of a number of rural schools and the role they play in rural communities. This is a joint effort with area parent-teacher organizations and Loudoun County Public Schools. The Department will also complete work on a grant from the National Park Service's American Battlefield Protection Program that will lead to the expansion of the Balls Bluff National Battlefield in Leesburg, Loudoun County, and Maryland.

Two new positions have been transferred to the Department from the Departments of Economic Development and General Services to manage the County's Agricultural and Forestal District program and the Waste Management and property maintenance programs. One of these positions was reclassified to a Geographic Information System (GIS) Planner, which will better serve the needs of the Department and allow for a faster and more robust response to Board of Supervisors-initiated items. This position will also be extremely useful throughout the process of revising the Comprehensive Plan.

Planning and Zoning

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$5,706,029	$6,162,752	$6,166,516	$6,351,511
Operating And Maintenance	413,824	345,575	915,046	520,196
Total – Expenditures	**$6,119,853**	**$6,508,327**	**$7,081,562**	**$6,871,707**
Revenues				
Permits, Fees, And Licenses	$975,769	$1,263,108	$1,295,108	$1,295,108
Fines And Forfeitures	14,940	40,000	40,000	40,000
Charges For Services	90	0	0	0
Total – Revenues	**$990,799**	**$1,303,108**	**$1,335,108**	**$1,335,108**
Local Tax Funding	**$5,129,054**	**$5,205,219**	**$5,746,454**	**$5,536,599**
FTE	**57.00**	**57.00**	**59.00**	**59.00**

The number of new legislative cases is expected to remain constant in FY 2017. In both FY 2015 and FY 2016, the Department received over 140 cases. Growing demand for retail development and business oriented changes to the Zoning Ordinance have led to new projects, as well as changes to previously approved applications. The extension of the Dulles Corridor Metrorail Project is expected to lead landowners to seek new entitlements on their properties although actual site plan and construction may lag pending the actual construction and operation of the Silver Line. Road improvements in the Route 7 and 28 corridors have generated new interest in residential and commercial development. Changes to the Zoning Ordinance, particularly to the mixed use and employment zoning districts, may also generate new applications and redesign of previously approved applications.

The Department will be heavily engaged in managing the revision to the County's Comprehensive Plan, which the Board approved funding for in the FY 2017 budget. Major components of the Plan include the Revised General Plan (RGP) and the Countywide Transportation Plan (CTP). Together these are the principal parts of the County's Comprehensive Plan. The Comprehensive Plan update will establish a community-based vision for Loudoun's future, setting the framework for land use, economic development, and fiscal planning for the next 20 to 30 years. The current RGP was adopted in 2001 and the CTP in 2010. The State requires updates to the General Plan every five years, and this mandate has been met with a series of area and strategic planning efforts. However, for some time staff and stakeholders have recognized the need for a broad review of the Comprehensive Plan to address changing economic trends, continuing growth, extension of Metrorail, and the evolving needs of the community. As the growth and development anticipated by the adopted Plan become reality, the community is again at a point of deciding how to accommodate continuing growth, what new communities should look like and where they should locate, and generally what within the community and the County's planning strategy needs to be changed and what needs to be protected.

The Revised General Plan was last comprehensively reviewed in 2001. Since that time, the County has experienced substantial change. Housing units have increased in the County by 85 percent to 126,500 and the population has increased by 93 percent to 363,500. This undertaking is anticipated to take approximately eighteen months, although the timeline will vary based upon direction given by the Board of Supervisors. The total cost of the revision, including the revision of the CTP, is anticipated to be $1,650,000 with approximately $1,000,000 expended in FY 2017, based on preliminary phasing and cost estimates. The Board appropriated $400,000 for this project and will consider appropriating the remaining balance as the cost of the project is more defined in late 2016 in conjunction

Planning and Zoning

with the year-end FY 2016 fund balance discussion. These funds will be used for contractual services to hire land use and transportation firms. Existing staff resources are sufficient to manage this process and continue providing other core services.

The FY 2017 Adopted Budget for the Department of Planning and Zoning includes an increase in local tax funding of $541,235. Personnel expenditures increased by $3,764. Operating and maintenance expenditures increased by $569,471 due primarily to an increase in central service charges related to fleet replacement costs and an enhancement for the first phase of the Comprehensive Plan update. Revenues increased by $32,000 reflecting a generally flat legislative caseload from FY 2016 to FY 2017 and the addition of revenues associated with the Solid Waste Inspection function transferred from the Department of General Services in FY 2016.

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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Application Review and Management				
Objective: Ensure that legislative and administrative development applications, such as rezoning, special exceptions and site plans are submitted and reviewed by the Board of Supervisors and the Planning Commission in compliance with County and State Code requirements.				
Number of legislative cases received	153	140	140	140
Number of site plans referral requests received (includes initial and subsequent)	266	300	300	300
Objective: Provide a forum for public review of land development applications and Board initiatives. Provide the Planning Commission, Historic District Review Committee (HDRC), Board of Zoning Appeals (BZA) and the Board of Supervisors with a professional analysis of the issues and opportunities associated with each application and other matters sufficient to permit timely review and action by each body.				
Number of cases acted upon by the Board of Supervisors, HDRC, and BZA	95	106	106	106
Number of cases acted upon by the Planning Commission	85	80	80	80
Number of Policy/Ordinance Amendments acted upon by the Planning Commission	10	7	4	4
Number of other items/topics (Agricultural Districts, Capital Needs Assessment) acted upon by the Planning Commission	2	4	4	4
Community Information and Outreach				
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	1,757	2,000	2,000	1,700
Number of telephone inquiries/comments and email inquiries	4,458	5,000	5,000	4,200
Objective: Provide community education and information activities and reports to inform the public, local, state, federal government agencies, and applicants about County land use planning and policies, historic districts, and heritage and environmental preservation resource management.				

Planning and Zoning

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Number of community outreach, informational, and training meetings conducted.[1]	14	28	50	50
Public and stakeholder participation[2]	1,882	1,500	3,000	3,000
Community Planning				
Objective: Manage and facilitate the development of land use and growth management policies through area, strategic, and plan amendment planning processes and regulatory initiatives in accordance with the Board of Supervisors' priorities.				
Number of Comprehensive Plan and Zoning Ordinance Amendments acted upon by the Board	3	7	4	4
Number of Comprehensive Plan Amendments and Zoning Ordinance Amendments initiated	4	7	5	5
Zoning Administration				
Objective: Ensure that appropriate administration and fulfillment of proffered commitments through proffer determinations, proffer appeals, and bond reviews are completed in a timely and efficient manner.				
Number of proffer appeals received	1	6	8	8
Number of proffer determinations received[3]	63	45	45	45
Number of bond reviews completed	156	140	135	135
Number of bond reviews received	124	120	120	120
Number of zoning correspondence requests received (excluding proffer determinations)	242	250	250	250
Number of Loudoun Express Request (LEX) cases received[4]	287	390	425	425
Objective: Enforce the provisions of the Zoning Ordinance and Property Maintenance Code in accordance with established Board of Supervisors' policy.				
General inspections (field, SPEX, and proffer compliance)	19,506	20,000	20,000	20,000
Proactive inspections in Board-initiated target enforcement	9,929	7,000	7,000	7,000

FY 2018 Outlook

Continued County growth, changing market conditions for commercial and residential development, changes to the General Plan, and the anticipated development interest in the Dulles Metrorail Corridor should result in continued development activity in FY 2018. Current staffing levels are anticipated to be adequate to manage this caseload. Other transportation improvements, such as the widening of Route 606, completion of interchanges in the Route 7 corridor, and completing Loudoun County Parkway may also lead to increased development activity in these corridors. Opening of the SouthPoint Hospital in the Route 50 corridor is also expected to help draw medical-related office and other development. However, additional staff may be needed depending on continuing efforts to

[1] Increased community outreach activity is anticipated while the Comprehensive Plan is updated.
[2] FY 2015 reflects participation in Silver Line studies, Dulles Outreach, Noise ZOAM, CTP outreach. Increases expected with Silver Line CPAM and the Comprehensive Plan update in FY 2017 and FY 2018.
[3] Increase due to County-initiated transportation and capital improvement projects.
[4] Growth is anticipated due to expanding public knowledge of the system.

streamline the Zoning Ordinance and the development review process, including reducing the need for legislative applications.

Changes to the Zoning Ordinance are expected to continue in order to align zoning regulations with the updated General Plan and to meet Board objectives of regulatory flexibility and efficiency. A comprehensive review of the Ordinance should be considered to address ongoing complexity issues, changes in Plan policy and evolving economic and market conditions. It will be recommended that following the update of the General Plan, changes to the Zoning Ordinance be prepared with the purpose to implement new land use policies. Such an effort may require additional staff resources. As the County's suburban neighborhoods age, the Department will continue to be involved in property maintenance, overcrowding and crime prevention activities and take on a more proactive neighborhood planning and development role. Area towns are also updating their Plans and the County anticipates providing limited support in these processes, as well as reviewing the proposed policies, as called for by the Code of Virginia.

The FY 2018 Projected Budget for the Department of Planning and Zoning includes a reduction in local tax funding of $209,855. Personnel expenditures increased $184,995 or 3 percent, and operating and maintenance expenditures are projected to be reduced by $394,850 due to anticipated completion of the Comprehensive Plan Update. Revenues were held at FY 2016 levels for FY 2017.

FTE History

FY 2015 Mid-Year: The Board approved the addition of 1.00 FTE Planner I position, added to Zoning Administration to address administrative needs.

FY 2016 Mid-Year: 1.00 FTE Agricultural District Program Specialist was transferred from the Department of Economic Development to the Community Information and Outreach Program. 1.00 FTE Solid Waste Inspector was transferred from the Department of General Services to the Zoning Enforcement Division.

Planning and Zoning

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Application Review And Management	$2,433,237	$2,595,456	$2,291,340	$2,365,394
Comprehensive Planning	786,346	728,089	1,164,178	778,205
Community Information And Outreach	758,002	857,741	962,328	987,668
Zoning Administration	2,142,268	2,327,041	2,663,716	2,740,440
Total – Expenditures	**$6,119,853**	**$6,508,327**	**$7,081,562**	**6,871,707**
Revenues				
Application Review And Management	$339,237	$579,960	$579,960	$579,960
Comprehensive Planning	0	0	0	0
Community Information And Outreach	815	1,332	1,332	1,332
Zoning Administration	650,746	721,816	753,816	753,816
Total – Revenues	**$990,799**	**$1,303,108**	**$1,335,108**	**$1,335,108**
Local Tax Funding				
Application Review And Management	$2,094,000	$2,015,495	$1,711,380	$1,785,434
Comprehensive Planning	786,346	728,089	1,164,178	778,205
Community Information And Outreach	757,186	856,409	960,996	986,336
Zoning Administration	1,491,522	1,605,225	1,909,900	1,986,624
Total – Local Tax Funding	**$5,129,054**	**$5,205,219**	**$5,746,454**	**$5,536,599**
FTE[5]				
Application Review And Management	16.00	16.00	12.00	12.00
Comprehensive Planning	6.20	6.20	8.00	8.00
Community Information And Outreach	6.80	6.80	9.00	9.00
Zoning Administration	27.00	28.00	30.00	30.00
Total – FTE	**57.00**	**57.00**	**59.00**	**59.00**

[5] The FY 2017 Adopted Budget functionally aligns certain positions between divisions and includes two additional positions transferred from other departments.

Planning and Zoning

Program Descriptions

The Department of Planning and Zoning serves Loudoun citizens through four programs.

- The Application Review and Management Program ensures that legislative development applications, such as rezonings and special exceptions, are processed in compliance with County and State requirements and provides the Board of Supervisors and the Planning Commission with complete land use analysis in support of their public review. Staff analyzes applications and assesses conformity with adopted plans, the potential impact on County services, existing development, utilities, and fiscal resources. The Program staff coordinates input from numerous County and State agencies with respect to these potential impacts and maintains legislative case data for the Land Management Information System and web-based Loudoun Online Land Applications system serving internal agencies and the public. Staff directly supports the Planning Commission and Historic District Review Committee for schedules and records, policy and administrative support. Administrative and professional support is also provided to the Historic District Review Committee.
- The Community Planning Program supports the Board of Supervisors in developing long range land use and growth management policies by conducting research and analyses, preparing policy options and managing the public process. During the policy development process, staff organizes community meetings, forums and workshops to identify issues, serves as the community's point of contact, advises the Planning Commission and Board on policy matters, and provides technical and administrative support. The Program supports the plan development and amendment process, determines the need for Commission Permits and establishes compliance with State and Federal environmental regulations.
- The Community Information and Outreach (CIO) Program serves to increase community awareness and understanding of the County's planning policies and initiatives as well as provides opportunities for citizen engagement and community input regarding planning efforts and initiatives. The Program is integral to planning efforts such as the Comprehensive Plan update; assisting in the outreach and community awareness as well as providing demographic and geo-spatial data, tracking development and maintaining various housing, population and employment forecasts and similar research. The CIO Program also manages the County's Agricultural and Forestal District Program and assists other County departments, jurisdictions, and regional organizations with the design and implementation of their programs and strategic initiatives consistent with the County's adopted Comprehensive Plan policies and inter-jurisdictional agreements. The CIO Program is also the source for the County's current demographic information, development status, and demographic and employment forecasts. The Program provides assistance in the interpretation and correct use of demographic and GIS data to a wide range of users, including County officials and the general public. The Program supports to the Metropolitan Washington Council of Governments and the Board's Fiscal Impact Committee, Capital Improvement Program and the budget process.
- The Zoning Administration Program consists of three sections: Planning, Proffer Management, and Code Enforcement. The Program administers and enforces three Zoning Ordinances; updates and maintains the Zoning Map; manages the solid waste permitting process, reviews legislative applications; manages proffer agreements and 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 enforces Zoning Ordinances and the Virginia Maintenance Code by educating the public and, where 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 oversees licensing and monitoring waste haulers and transfer station operators.

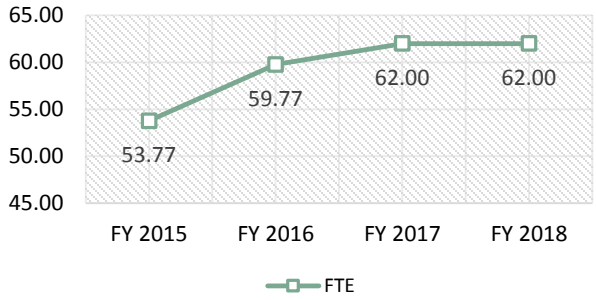
TRANSPORTATION AND CAPITAL INFRASTRUCTURE

The Department of Transportation and Capital Infrastructure (DTCI) manages capital facility planning, 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 commuter and transit services, long range transportation planning, and traffic engineering.

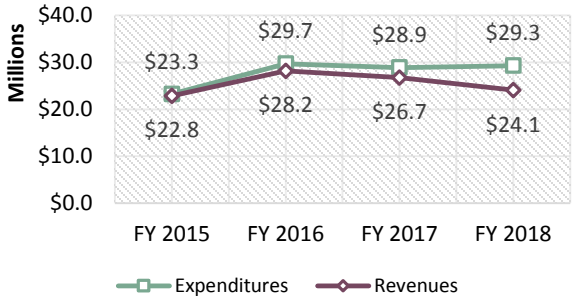
Transportation and Capital Infrastructure's Programs

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.
Capital Planning, Budget, and Policy	Assists with the development of the Capital Facility Standards and Capital Intensity Factors; Coordinates the County's Capital Needs Assessment (CNA) process; develops and montiors cash flows in the County's CIP; assists and implements the Board's direction on these issues; and oversees capital project budget accounts management.

Staffing Trends



Expenditures/Revenues History



Transportation and Capital Infrastructure

FY 2016 Highlights

By the end of FY 2016, the Department will have managed $1.95 billion in active capital projects. To manage this workload, the Board added 6.00 FTE to the Department in FY 2015 and FY 2016. The Board added 3.00 FTE mid-year FY 2015. These positions included a Capital Budget Specialist, a Capital Budget Accountant, and an Administrative Assistant to specifically support the increased transportation infrastructure project workload in the CIP. As part of the FY 2016 Adopted Budget, the Board added an additional 3.00 FTE to further enhance the Department's ability to meet its service demand. The FY 2016 enhancement positions included one Transportation Planner assigned to focus of transit planning, route evaluation, and development and two Construction Field Technicians. Four of the 6.00 FTE are funded through a transfer from the Capital Fund. These positions have provided critical capacity for the Department as the number of its projects as well as the complexity of those projects continues to increase; from FY 2015 to FY 2016, completed capital construction projects have increased by 157 percent, to a total of 18.

The Department also continues to be heavily involved in major transportation network planning initiatives including the Silver Line Comprehensive Plan Amendment (CPAM), Evergreen Mill Road CPAM, Shellhorn Road CPAM, and the development of urban street standards for Board consideration. Ongoing regional coordination increased as construction continues to progress for the Dulles Corridor Metrorail Project and funding contributions for the Washington Metropolitan Area Transit Authority (WMATA) approaches. The Department experienced increased staff involvement in FY 2016 as the state and other regional jurisdictions proposed tolling for I-66 and requested feedback on other regional mega-transportation projects.

Total commuter bus ridership is projected to decline by 17 percent from FY 2015 to FY 2017 with decreases in the long haul service, which can primarily be attributed to increased fares, lower gasoline prices, a reduction in federal employee transit subsidies, and a shift in ridership to the Silver Line as envisioned by the Board of Supervisors. The most popular means of accessing commuting information for the public has been through the internet.

On April 16, 2014, the Board of Supervisors approved a plan to phase-in fare increases for the commuter bus service. The goal of the plan was to incentivize the use of Metrorail upon opening and transition the commuter bus service from a subsidized service to a revenue neutral operating position. The approved plan calls for the commuter bus fare to increase $1 in FY 2015; $1 in FY 2017 and $1 in FY 2019. The FY 2015 increase was implemented according the plan and this FY 2017 budget continues to implement the Board adopted plan by increasing fares $1 per trip.

The Northern Virginia Transportation Authority (NVTA) initiated a comprehensive update to the TransAction 2040 plan, and County staff from DTCI play a major role in the development of this plan. The TransAction 2040 plan is significant to Loudoun County because it establishes the list of projects that are eligible for the use of the NVTA regional project funding.

A six-year update of the Transit Development Plan (TDP) was completed in FY 2016. The TDP is a comprehensive evaluation of the transit and commuter services delivered by Loudoun County and is a statutory requirement of the Virginia Department of Rail and Public Transportation. The plan is particularly important in this update cycle as it establishes a proposed operational service plan that will transform the existing bus service through the opening of the Silver Line in Loudoun. The results of this plan may have impacts on the Department's operating budget and the County's CIP as new services are recommended.

The County completed three major bus service changes during FY 2015 and FY 2016. A new route, Route 85 Dulles South Connector, began in February 2015. Four new service routes started and the Tysons service was eliminated with the July and August service starts. The July and August service starts were a direct response to $1.0 million of gas tax fund balance being committed during the budget discussion in June 2014 to provide service until new buses are delivered in April of 2016.

In FY 2016, the Transportation Planning staff processed 46 percent more land development referrals from the FY 2015 level. The Transportation Planning staff lead several special project analysis including the Purcellville

Transportation and Capital Infrastructure

Northern Collector Road Needs Assessment and Alignment Study, Western Dulles Airport Access, Shellhorn Road alignment, Pacific Boulevard Alignment, and the Prentice Road Alignment.

The Department often partners with a number of different County departments and agencies to solve problems or advance Board goals. In an effort to improve external communications, the Department partnered with the Public Affairs and Communications Division to develop a ten-page mailer for all County residents to update them on all the various transportation projects that are ongoing or planned throughout the County. The mailer serves as a tool for County residents to understand the impacts on traffic flow while many transportation improvements are underway.

The Department also partnered with the County Attorney's Office to improve the land acquisition process. The County Attorney has dedicated one attorney to work within DTCI along with the project development team. This action has resulted in reduced timelines to acquire the needed right-of-way for transportation projects, thus reducing both project delays and cost escalations.

Significant project milestones were reached in FY 2016 leading to groundbreaking ceremonies for the Route 7 at Belmont Ridge Road Interchange, Route 7 at Ashburn Village Boulevard Interchange, Route 606 Widening, and Dulles South Multipurpose Center; ribbon cutting ceremonies at the Dulles Town Center Park and Ride Facility and the Route 7 Truck Climbing Lane Project. Several facilities opened in FY 2016, including segment A1 of Crosstrails Boulevard, the East Gate Park and Ride Facility, the River Creek Trail, athletic fields and irrigation systems at Stone Hill, Buffalo Trail Elementary School, Farmwell Middle School, and road improvements on Belfort Park Drive.

Several transportation project construction contracts were awarded in FY 2016 including Belmont Ridge Road Widening between Gloucester Parkway and Hay Road; Croson Lane between Old Ryan Road and the Ashburn Metrorail Station; Franklin Park Lighting; Route 7 at Belmont Ridge Road Interchange; and the Dulles South Multipurpose Center. The first Loudoun County design-build construction contract for a transportation project was also awarded in FY 2016 for the Ashburn (Route 772) Metrorail Connector Bridge project.

Transportation and Capital Infrastructure

FY 2017 Budget Analysis

Department Financial and FTE Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Personnel	$5,849,642	$6,704,483	$6,962,922	$7,171,810
Operating And Maintenance	16,381,718	22,720,393	21,681,923	21,898,743
Capital Outlay	0	43,000	0	0
Other Uses Of Funds	1,143,830	252,525	242,008	242,008
Total – Expenditure	**$23,375,190**	**$29,720,401**	**$28,886,853**	**$29,312,561**
Revenues				
Permits, Fees, And Licenses	$179,875	$140,975	$140,975	$140,975
Charges For Services	8,687,493	9,395,232	8,694,820	8,694,820
Miscellaneous Revenue	1,593	0	0	0
Recovered Costs	362,587	573,795	474,869	474,869
Intergovernmental – Commonwealth	3,719,147	3,328,011	2,965,129	2,965,129
Intergovernmental – Federal	136,648	0	83,640	83,640
Other Financing Sources	9,858,057	14,747,346	14,369,300	11,709,410
Total – Revenue	**$22,945,400**	**$28,185,359**	**$26,728,733**	**$24,068,843**
Local Tax Funding	**$429,791**	**$1,535,042**	**$2,158,120**	**$5,243,718**
FTE	**53.77**	**59.77**	**62.00**	**62.00**

The Department of Transportation and Capital Infrastructure is focused on continuing to manage the growth of the County's transportation and capital projects while also managing two specific areas of growing complexity: traffic engineering and regional representation and coordination.

The growth in volume of traffic engineering projects placed strain on existing capacity in the Traffic Engineering Program area and a need exists for additional County staff support. The Traffic Engineering Team responds to multiple Board member initiatives (BMI), and these projects constitute a significant amount of the group's workload. Over the past three years, there have been 36 BMIs assigned to the Traffic Engineering Team. The average time to complete one project ranges from 12 to 24 months. Between FY 2014 and FY 2015, the number of initiated traffic calming projects increased by 80 percent, completed traffic calming projects completed increased only by 14 percent, residential parking permit districts increased by 300 percent, and initiated pedestrian projects increased by 75 percent. The number of BMIs assigned to the team has increased from 4 in 2013 to 13 in 2015.

Given these trends, the Traffic Engineering Team utilizes contracted consultant project managers to keep up with workload. To address this need, the Board approved the addition of one additional Senior Traffic Engineer, which will reduce the amount of time that it takes to complete projects and allow for more proactive management of the Traffic Engineering Program.

Additionally, the Department continues to represent the County on many regional bodies. In recognition of this important role, the FY 2017 Adopted Budget includes the addition of one dedicated Regional Programs Coordinator. Complex projects and issues, like the Dulles Corridor Metrorail Project and tolls on Interstate 66, will benefit from this position focused solely on providing this service to the County.

Transportation and Capital Infrastructure

Regional organizations are a significant source of funding for the County's capital transportation projects. The CIP currently contains a total of $540.9 million of funding from these regional bodies. The Regional Programs Coordinator will provide predictable and continual representation for the County. If the County is not consistently represented, policy decisions can be made by these organizations that could negatively impact the County – both financially and from a capital planning perspective.

Capital Planning and Budget staff will continue to assist project management staff with financial support to maintain a continuous flow for project delivery. The Department estimates a 29 percent increase in the number of capital projects submitted by the general government and schools for analysis and consideration of funding in the CIP. A budget specialist within the Department monitors project cash flows and alerts management in advance of anticipated fiscal issues. The total number of capital projects that require accounting and budget support from staff is anticipated to increase by 38 percent.

As part of the Comprehensive Plan update, the Department of Transportation and Capital Infrastructure will lead a revision to the Countywide Transportation Plan (CTP), which is a major component of the County's Comprehensive Plan and a companion document to the Revised General Plan. The CTP was last updated in FY 2010 and amended in November 2015. This undertaking will be multi-departmental in nature and will require significant staff resources to complete. More information about this revision can be found in the Department of Planning and Zoning's FY 2017 Budget Analysis section.

The FY 2017 Adopted Budget for the Department of Transportation and Capital infrastructure includes an increase in local tax funding of $623,078. Personnel expenditures increased $258,439 due to the addition of 2.00 FTE. Operating and maintenance decreased $1,038,470 due to a reduction in commuter bus depreciation costs. Other Uses of Funds includes a transfer to the Debt Service Fund – which decreased $10,517 – for debt service payments for commuter buses purchased through lease financing. Revenues represent a net decrease of $1,456,626. This reduction can be primarily attributed to reductions in commuter bus fares and gasoline tax revenue.

Transportation and Capital Infrastructure

Department Performance Measures

Mission: To implement the Board of Supervisors' vision and direction while protecting the County's interests and financial resources through planning, administration, management, and coordination of transportation services and capital infrastructure projects. The Department effectively manages all facets of the CIP in 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 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Capital Planning, Budget, and Policy				
Objective: Develop the County's approved Capital Improvement Program.				
Number of General Government and School Capital Projects submitted and analyzed for funding consideration in the CIP	137	112	145	160
Objective: Provide account management support for capital project budgets.				
Total number of capital projects requiring accounting and budget support	230	200	275	290
Total number of budget adjustments processed to support capital projects	340	275	400	440
Capital Design and Construction				
Objective: Deliver approved capital projects in accordance with established Capital Improvement Program schedule.				
Current active projects under design	58	45	33	27
Current active projects under construction	32	38	45	38
Percentage of active design projects on schedule	86%	90%	90%	90%
Percentage of active construction projects on schedule	84%	90%	90%	90%
Capital construction projects completed	7	18	18	15
Value of capital project expenditures	$95,000,000	$90,000,000	$90,000,000	$90,000,000
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	23	12	15	20
Number of highly complex LDRs received	3	8	8	10
Percent of on-time highly complex LDRs processed	25%	75%	90%	90%
Number of complex LDRs received	34	27	23	30
Percent of complex LDRs processed on time	25%	75%	85%	85%
Number of basic and standard LDRs received	153	224	243	260
Percent of basic and standard LDRs processed on time	50%	95%	95%	95%
Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.				
Rideshare applications processed	282	341	350	352
Number of Commuter Services inquiries	25,404	25,000	25,500	26,000
Annual commuter bus ridership	1,332,672	1,400,000	1,110,147	1,069,141

Transportation and Capital Infrastructure

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Estimated	FY 2018 Projected
Number of transportation outreach events	38	36	35	37
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	9	8	9	10
Number of traffic calming projects completed	8	9	10	11
Number of RPPD initiatives (addition or modification)	3	4	5	5
Number of pedestrian improvement projects initiated	7	9	10	10
Number of pedestrian improvement projects completed	0	4	5	5
Number of speed studies completed	8	30	35	35
Number of traffic warrant studies completed	5	7	8	8

FY 2018 Outlook

Commuter and transit services activities in FY 2018 will continue to transition service levels and adjust routes to prepare for the opening of the Silver Line in Loudoun County. This preparation could result in additional fleet bus purchases and development of future park and ride facilities. Staff will continue to promote rideshare and traffic demand management services to reduce vehicle trips on the highways. The local-fixed route transit service will be monitored and adjusted based on performance criteria and customer needs.

As the County continues to experience development and increased traffic flow, citizen complaints relating to traffic are expected to increase. DTCI anticipates an increase in requests for traffic calming measures to improve the safety within subdivisions and neighborhoods throughout the County.

The volume of transportation planning referrals are closely tied to the local development economy. The Department expects a level or possibly even a slightly increased workload in transportation planning referrals. Special transportation planning projects are anticipated as the County continues to pursue the buildout of the transportation network. The Department is continually evaluating the needs for additional staffing to support the Transportation Planning and Operations Division and may consider an enhancement request for such a position.

Capital projects design and construction workload are expected remain constant with new projects starting design and construction commencing on previously planned projects. Major transportation projects such as the Route 7 at Belmont Ridge Road and Route 7 at Ashburn Village Boulevard are anticipated to be complete and open for public use. Several sections of Belmont Ridge Road from Route 7 to Croson Lane will be under construction.

Eventually, all locally collected gasoline taxes will be remitted to WMATA. This transition of funding is expected during FY 2019 and will reduce a significant source of non-local tax funding from the Department's budget. For example, in FY 2017, $9.1 million of gasoline tax is programmed to support the Department's commuter and local fixed route bus operations. Beyond FY 2017, the County will need to identify a replacement revenue source for gasoline tax or making corresponding service level adjustments. In anticipation of this, the FY 2018 Projected Budget includes a decrease in local gasoline tax funding in support of bus operations of approximately $2.8 million. Over the next fiscal year, staff will analyze, with the Board's guidance, available replacement revenue sources (e.g., local tax funding, regional revenue sources) or alternatively changes in service level. For planning purposes, the FY 2018 Projected Budget fills the gasoline tax revenue gap with local tax funding.

Once rail service opens in Loudoun, the Department may experience additional operational contributions to WMATA for paratransit services, as the areas within three-quarters of a mile to any rail station on the WMATA system will be

open to paratransit customers. Funding for trips originating in Loudoun regardless of destination will be Loudoun's responsibility.

The FY 2018 Projected Budget for the Department of Transportation and Capital Infrastructure includes an increase in local tax funding in the amount of $3,085,598. Personnel expenditures increased by $208,888 or 3 percent. Operations and maintenance increased by $216,820 or 1 percent. Revenues decreased by $2,659,890 due to a decrease in local gasoline tax funding described above.

FTE History

FY 2015 Mid-Year: The Board of Supervisors added 3.00 FTE for a Capital Budget Specialist, a Capital Budget Accountant, and an Administrative Assistant to support the increased transportation infrastructure project workload in the CIP.

FY 2016: The Board of Supervisors added 3.00 FTE for one Transportation Planner to focus on transit planning and two Construction Field Technicians.

FY 2017: The Board of Supervisors added 2.00 FTE for one Traffic Engineer and one Regional Program Coordinator. The Board converted one part-time position to a full-time position with the addition of 0.23 FTE.

Department Programs

Department Financial and FTE Summary by Program

	FY 2015 Actuals	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Capital Planning Budget And Design	$1,257,673	$809,846	$590,419	$604,357
Capital Construction	3,085,152	4,390,077	4,606,173	4,732,344
Transportation Services	19,032,365	24,520,478	23,690,261	23,975,860
Total – Expenditures	**$23,375,190**	**$29,720,401**	**$28,886,853**	**$29,312,561**
Revenues				
Capital Planning Budget And Design	$662,517	$809,846	$590,419	$604,357
Capital Construction	4,217,376	4,390,077	4,606,173	4,732,344
Transportation Services	18,065,507	22,985,436	21,532,141	18,732,142
Total – Revenues	**$22,945,400**	**$28,185,359**	**$26,728,733**	**$24,068,843**
Local Tax Funding				
Capital Planning Budget And Design	$595,156	$0	$0	$0
Capital Construction	(1,132,224)	0	0	0
Transportation Services	966,859	1,535,042	2,158,120	5,243,718
Total – Local Tax Funding	**$429,791**	**$1,535,042**	**$2,158,120**	**$5,243,718**
FTE				
Capital Planning Budget And Design	3.00	4.00	4.00	4.00
Capital Construction	31.00	35.00	35.00	35.00
Transportation Services	19.77	20.77	23.00	23.00
Total – FTE	**53.77**	**59.77**	**62.00**	**62.00**

Transportation and Capital Infrastructure

Program Descriptions

The Department of Transportation and Capital Infrastructure serves Loudoun citizens through three programs.

- The Capital Planning, Budget, and Policy Division develops and administers the County's Capital Facility Standards, Capital Intensity Factor, Capital Needs Assessment, and CIP, all of which provide a plan and budget for the development of public facilities in Loudoun County. The Division provides planning, budget, and technical account management expertise, through all phases of the County's public facility development. Identifies and resolves planning and land use issues related to developing county facilities, acquires land and buildings for county government facilities, manages cash, land and in-kind capital facility proffers in support of CIP project development and develops project budgets to design and construct county facilities. The Division also integrates the Loudoun County Public School System's facility needs into the County planning, budgeting and development plans.
- The Transportation Planning and Operations Division is responsible for addressing all matters relating to the multimodal transportation system for the County. This includes: roadway planning, development, implementation of pedestrian and bicycle accommodations; traffic engineering and operational improvements; and planning and management of County transit and commuter services. Staff also represents the County in regional and local transportation matters, including coordination for the Dulles Corridor Metrorail Project, and serves as the referral agency on transportation related land development issues; promotes and administers rideshare program activities, including the vanpool and carpool match system, transportation fairs, and the distribution of informational materials as well as local advertising. Additionally, staff manages the local employer outreach program which promotes awareness and encourages the use of alternative commuting modes to Loudoun County employers.
- The Capital Design and Construction Division provides design and construction administration for general government public use facilities and transportation projects, while ensuring the all facilities are safe, functional, cost effective, and energy and environmentally sustainable facilities. Design and construction oversight includes activities such as: procurement of consulting services, project development, design, management of the project budget, field inspections and documentation of the work to ensure compliance with contract documents, resolution of design and construction issues, coordination of all work involving other agencies such as utility companies and third party testing agencies, review and monitoring of the construction schedule, and all aspects of contract management for the various contracts in place during all phases of a capital project.

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FY 2017
Adopted

Miscellaneous

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NON-DEPARTMENTAL EXPENDITURES

The Non-Departmental Expenditures budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves for unforeseen, unpredictable, and unusual events. Most expenditures are treated as reserves that are subsequently allocated to departments during the fiscal year.

In the FY 2017 Adopted Budget, two new employee benefits have been included to assist the County in recruiting and retaining highly qualified staff.

- **Enhanced Benefits for Hazardous Duty Positions:** This benefit will increase the VRS retirement multiplier from 1.70 percent (VRS Plan 1 members) and 1.65 percent (VRS Plan 2 members) to 1.85 percent for all hazardous duty employees.
- **Deferred Compensation Plan Employer Match:** This benefit will provide a 100 percent employer match to contributions made by plan participants of the Loudoun County Government Local 457 Plan who actively defer up to $20 per pay period of their compensation on a pre-tax basis, with an annual maximum of $520.

Financial Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Personnel[1]				
Annual Leave Payout	$2,027,426	$1,100,000	$1,100,000	$1,100,000
Pay-for-Performance Program[2]	6,250,000	8,400,000	7,258,000	8,258,000
Personnel Vacancy Savings	(8,878,037)	(11,836,336)	(13,200,000)	(13,200,000)
Retiree Health Insurance[3]	9,284,840	8,100,000	8,100,000	8,100,000
Overtime – Public Safety Technology Systems Training	0	790,813	0	0
Retirement Multiplier for Hazardous Duty Positions	0	0	1,300,000	1,300,000
Deferred Compensation Plan Employer Match	0	0	1,800,000	1,800,000
Total - Personnel	**$8,684,229**	**$6,554,477**	**$6,358,000**	**$7,358,000**
Operating and Maintenance				
Interest Expense	$201,378	$250,000	$280,000	$280,000
Non-Profit and Regional/ Intergovernmental Organizations	6,795,631	6,919,803	7,415,816	7,254,190
Non-Profit Assessment Study	0	0	75,000	0
Other Miscellaneous Operating Costs	36,197	90,102	55,571	51,211
Enhancement Operating Costs	0	0	141,352	0
Total – Operating and Maintenance	**$7,033,206**	**$7,259,905**	**$7,967,739**	**$7,585,401**

[1] Actual expenditures for annual leave payouts, compensation, and personnel vacancy savings are accrued in each department's budget. Prior year actuals are shown for illustrative purposes only.
[2] Funding for the merit salary increases (formerly pay-for-performance) is allocated to each department's personnel budget in the Adopted Budget document. For illustrative purposes, the full budget for merit increases is include within the Non-Departmental budget.
[3] Expenditures for retiree healthcare include the County's contribution to the General OPEB Fund. Prior year actuals are shown for illustrative purposes only. The County's portion of OPEB contributions in included in the Transfer to LCPS School Fund line item.

Non-Departmental Expenditures

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Capital Outlay				
Computer Software and Hardware	$1,225,000	$1,225,000	$1,225,000	$1,225,000
Enhancement Capital Outlay Costs	0	0	537,450	0
Total – Capital Outlay	**$1,225,000**	**$1,225,000**	**$1,762,450**	**$1,225,000**
Other Uses of Funds				
Legal and Other Contingencies	$601,029	$950,000	$950,000	$950,000
Transfer to CSA Fund	4,171,542	4,171,542	4,171,542	4,171,542
Transfer to Transportation District Fund	13,000,000	16,095,000	17,000,000	15,000,000
Transfer to CIP Fund	21,094,240	29,706,093	18,757,575	18,710,000
Transfer to CAPP Fund	4,320,000	4,536,000	6,763,000	7,100,000
Transfer to Computer System Replacement Fund	0	1,770,000	1,800,000	1,825,000
Transfer to Debt Service Fund	137,076,707	150,904,252	155,818,639	184,533,905
Transfer to Major Equipment Replacement Fund	0	4,000,000	4,000,000	4,000,000
Transfer to Self-Insurance Fund	9,800,000	2,800,000	2,800,000	2,800,000
Transfer to LCPS School Fund	600,769,592	658,554,107	694,787,619	694,787,619
Transfer to LCPS CIP Fund	10,210,000	11,490,000	10,625,000	5,040,000
Transfer to LCPS CAPP Fund	7,951,000	7,681,000	8,992,500	12,688,000
Transfer to LCPS Debt Service Fund	11,097,024	9,497,822	10,273,501	10,721,041
Unallocated Balance	0	0	97,500	0
Total – Other Uses of Funds	**$820,091,134**	**$902,155,816**	**$936,836,726**	**$957,287,107**
Total – Expenditures	**$837,033,569**	**$917,195,198**	**$952,924,915**	**$973,455,508**

Annual Leave Payout. Payout of annual leave balances upon employees' departure from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

Pay-for Performance Program. The FY 2017 Adopted Budget includes funding for a 2.5 percent merit increase for regular employees. The merit increase is budgeted for 10 months of the fiscal year. The Board's approved compensation philosophy is to deliver pay (average salaries) within 95 percent of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

This category also includes funds for EMPACT awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget. Actual savings occur through expenditure balances in departments' personnel budgets.

Retiree Health Insurance. Expenditures for the retiree health plan as well as the County's contribution to the Other Post-Employment Benefits (OPEB) Fund are included in this category. For FY 2017, retiree health is budgeted at $2,600,000 and the County's contribution to the OPEB fund is $5,500,000.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Non-Departmental Expenditures

Legal and Other Contingencies. Represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as needed basis.

Non-Profit and Regional/Intergovernmental Organizations. Represents the County's contribution to non-profit, regional, and intergovernmental organizations.

Computer Software and Hardware. Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The County plans for personal computer replacement on a six-year cycle.

Enhancement Operating and Capital Outlay Costs. Adopted enhancements include two types of expenditures: departmental and non-departmental. Non-departmental enhancement costs includes those costs that are coordinated by other departments in support of the approved enhancements, including the purchase of technology and vehicles. For FY 2017, these non-departmental costs were centrally budgeted. The full cost of the enhancements are captured in the Executive Summary.

Transfer to Children's Services Act (CSA) Fund. The Children's Services Act (formerly known as the Comprehensive Services Act) is funded through a State pool of monies allocated to each locality, which requires a local match. Annual transfers are made to this fund to provide for the County's match.

Transfer to Transportation District Fund. The Transportation District Fund was created in FY 2013 for the purpose of segregating transportation and transit-related revenues and expenditures. Annual transfers include an equivalent of $0.02 of the real estate property tax as a transfer from the General Fund to the Local Transportation District Fund. These funds are then transferred to the Capital Fund for programmed transportation and transit related projects.

Transfer to Capital Improvement Program (CIP) Fund. Represents the allocation of local tax funding budgeted for County capital projects.

Transfer to Capital Asset Preservation (CAPP) Fund. The Board of Supervisors established the Capital Asset Preservation Fund (CAPP) in 1990 as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts.

Transfer to Computer System Replacement Fund. This fund, which is part of CAPP, funds computer hardware and software system replacements critical to County operations.

Transfer to Debt Service Fund. Local tax funding used for the payment of principal and interest of financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace of capitalized equipment over $5,000.

Transfer to Self-Insurance Fund. Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.

FY 2017 – FY 2018 LANDFILL FEE WAIVERS
JULY 1, 2016 – JUNE 30, 2018

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of landfill fees:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or non-profit organization with Internal Revenue Service 501(c)(3) status.
3. Organization must provide a service for the public good. This must be explained in writing on the application for the fee waiver.

Interested organizations may apply for the landfill fee waiver on a biennial basis. The proposed fee waiver period is from July 1, 2016, through June 30, 2018. Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, Volunteer Fire and Rescue Companies, other government entities, and nonprofit organizations. The total proposed annual landfill fee waiver for FY 2017 is $1,499,165. Approximately 62 percent of the waivers recommended are for Loudoun County Government departments and agencies (including the Loudoun County Public School System), 13 percent for town governments, one percent for volunteer fire companies, 20 percent for other government entities (primarily the Virginia Department of Transportation) and four percent for non-profit organizations.

	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Adopted
Loudoun County Government and Public Schools			
Loudoun Animal Services	$186	$186	$310
Loudoun Planning and Zoning	62	248	248
Loudoun County Public Schools	486,678	450,000	465,000
Loudoun Family Services	546	650	750
Loudoun General Services	590,495	425,000	425,000
Loudoun Parks, Recreation, and Community Services	58,975	50,000	55,000
Loudoun Sheriff's Office Community Workforce Program	3,200	4,500	4,500
Subtotal – County Government and Public Schools	**$1,140,142**	**$930,584**	**$950,808**
Towns in County			
Town of Hamilton	$12,710	$5,000	$5,000
Town of Leesburg	122,100	122,100	122,100
Town of Purcellville	47,439	25,000	30,000
Town of Round Hill	49,770	49,700	49,700
Subtotal – Towns in County	**$232,019**	**$201,800**	**$206,800**
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company[1]	$71,486	$8,393	$4,100
Purcellville Volunteer Fire Company[2]	248	0	0

[1] Ashburn Volunteer Fire and Rescue Company received a mid-year waiver increase of $70,000 for FY 2015 due to additional unanticipated costs from the company's station renovation project.
[2] This organization did not submit an FY 2017-FY 2018 Landfill Fee Waiver application.

FY 2017 – FY 2018 Landfill Fee Waivers

	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Adopted
Round Hill Volunteer Fire Company	384	300	300
Subtotal – Loudoun Fire and Rescue Companies	**$72,118**	**$8,693**	**$4,400**
Other Government Entities			
Fairfax City Goose Creek Water Treatment Plant[3]	$325	$0	$0
Federal Aviation Administration	248	650	650
Loudoun Water	36,502	44,500	48,750
Northern Virginia Community College	3,576	3,576	4,076
Northern Virginia Regional Park Authority	3,751	3,600	3,600
Virginia Department of Transportation[4]	345,920	250,000	250,000
VPI – Middleburg Agricultural Center (VA Tech. Univ.)[2]	401	0	0
Subtotal – Other Government Entities	**$390,723**	**$302,326**	**$307,076**
Nonprofit Organizations			
Friends of Homeless Animals	$1,600	$75	$100
Glaydin School and Camps	1,269	620	680
Good Shepherd Alliance	1,699	1,475	1,525
Grafton Integrated Health	487	500	500
Highroad Program Center	1,078	8,500	9,000
Hillsboro Ruritan Club	6,200	7,000	7,000
Keep Loudoun Beautiful	2,542	600	1,000
Ladies Board - INOVA Loudoun Hospital Center	744	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	620	930	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	1,680	2,000	2,200
Loudoun Interfaith Relief, Inc.	496	500	500
Lovettsville Community Center Advisory Board	4,650	2,500	2,750
Lucketts Ruritan Club	27,936	25,000	27,000
Middleburg Community Center	372	$0	$200
Salvation Army	3,500	2,800	3,000
Waterford Foundation	496	600	600
Subtotal – Nonprofit Organizations	**$57,231**	**$55,762**	**$59,089**
Total Landfill Fee Waivers	**$1,892,233**	**$1,499,165**	**$1,528,173**

[3] This facility is no longer operated by the City of Fairfax and is now part of Loudoun Water.
[4] VDOT received a mid-year waiver increase of $393,000 in FY 2016.

NON-PROFIT ORGANIZATIONS

Based on available resources, the County provides funding allocations to non-profit organizations that provide services with a direct benefit to Loudoun County residents. The Board of Supervisors has established five areas of need and solicits applications for each of those categories, which are Health and Related Services, Hunger and Homelessness Mitigation, Emergency Services, Administrative Services, and Recreation and Culture.

The Board of Supervisors approved a funding of $75,000 for a Non-Profits Need Assessment Study. Claude Moore Foundation will contribute $25,000 towards this study. The FY 2017 Adopted Budget includes an overall allocation of $1,108,915, which includes a three percent increase in contributions over FY 2016 and $50,000 towards the study.

Areas of Need

	FY 2017 Adopted	FY 2017 Percent Allocation	FY 2016 Percent Allocation
Health and Related Services Includes services related to general medical, mental health, and/or disability, dental, speech, and hearing as well as related supportive services.	$582,403	55%	55%
Hunger and Homelessness Provides shelter and/or food pantry supply services.	$74,124	7%	7%
Emergency Services Provides responsive services to residents in emergency or disaster and domestic violence situations with basic services such as food, shelter, and clothing.	$264,729	25%	25%
Administrative Services Provides administrative or clearinghouse services for other non-profit organizations.	$84,713	8%	8%
Recreation and Culture Provides recreation activities or cultural events for residents.	$52,946	5%	5%
Total	**$1,058,915**	**100%**	**100%**

These discretionary contributions are based on the availability of funding resources and subject to a competitive process. Following adoption of the FY 2017 Budget, a review committee of subject matter experts and the Department of Management and Budget will review applications and develop funding recommendations that will be subsequently submitted to the Board of Supervisors for approval.

Non – Profits Organizations

Financial Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Operating and Maintenance	$998,129	$1,028,073	$1,133,915[1]	$1,090,683
Total – Expenditures	**$998,129**	**$1,028,073**	**$1,133,915**	**$1,090,683**
Revenues				
Miscellaneous Revenue	$0	$0	$25,000	$0
Total – Revenues	**$0**	**$0**	**$25,000**	**$0**
Local Tax Funding	**$998,129**	**$1,028,073**	**$1,108,915**	**$1,090,683**

In addition to the general non-profit funding allocations detailed on the previous page, the County also provides funding allocations to non-profit organizations with a focus on economic development activities that support Loudoun County's overall economic development goals and strategic plan.

The FY 2017 Adopted Budget includes an overall allocation of $220,000.

Financial Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Operating and Maintenance	$257,400	$220,000	$220,000	$220,000
Total – Expenditures	**$257,400**	**$220,000**	**$220,000**	**$220,000**
Local Tax Funding	**$257,400**	**$220,000**	**$220,000**	**$220,000**

Economic Development Organizations – Detail

In FY 2016, the Loudoun Small Business Development Center (SBDC) operations were folded into the Mason Enterprise Center (MEC). This has resulted in efficiencies and expansion of programs under one umbrella organization. This year, the Mason Enterprise Center has requested one grant of $170,000 to cover all programming, to be earmarked as follows:

Loudoun Small Business Development Center

FY 2016 Adopted	$100,000
FY 2017 Adopted	$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 MEC clients in addition to all Loudoun residents and small business owners. For FY 2017, the amount of $170,000 allocated to small business development efforts in prior fiscal years will be apportioned as follows: a $100,000 allocation to SBDC, and a $70,000 allocation to MEC.

[1] In the FY 2017 Adopted Budget, the Board of Supervisors approved funding of $75,000 for a Non-Profits Need Assessment Study. Claude Moore Foundation will contribute $25,000 towards this study. The FY 2017 Adopted Budget includes $50,000 towards this study.

Non-Profit Organizations – Economic Development

Mason Enterprise Center

FY 2016 Adopted	$70,000
FY 2017 Adopted	$70,000

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

FY 2016 Adopted	$50,000
FY 2017 Adopted	$50,000

The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships in order to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.

REGIONAL ORGANIZATIONS AND INTERGOVERNMENTAL CONTRIBUTIONS

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Management and Budget. Regional Organizations contribute to the economic development, education, recreation/culture, health and/or well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of Loudoun County's planning efforts. The Northern Virginia Regional Park Authority, as another example, is a collective effort of all Northern Virginia governments to provide recreational and park opportunities for its member jurisdictions.

Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for School Resource Officers (SRO) is considered an intergovernmental contribution. This contribution provides partial funding for the cost for SROs at Loudoun County Public School System middle and high schools in the Town of Leesburg. Capital related intergovernmental contributions are displayed in the Capital Improvement Program, Transportation Projects section of the FY 2017 Adopted Budget.

The FY 2017 Adopted Budget includes an overall allocation of $5,738,063.

Financial Summary

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Expenditures				
Operating and Maintenance	$5,540,102	$5,671,730	$6,166,778	$5,943,507
Total – Expenditures	**$5,540,102**	**$5,671,730**	**$6,166,778**	**$5,943,507**
Revenues				
Recovered Costs	$386,035	$391,973	$428,715	$428,715
Total – Revenues	**$386,035**	**$391,973**	**$428,715**	**$428,715**
Local Tax Funding	**$5,154,067**	**$5,279,757**	**$5,738,063**	**$5,514,792**

Regional Organizations and Intergovernmental Contributions

Regional Organizations and Intergovernmental Contributions – Detail

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Projected
Regional Organizations				
Birmingham Green - Nursing Home Facility	$350,092	$355,007	$288,275	$302,689
Birmingham Green - Adult Care Residence	518,880	560,578	605,184	635,443
Loudoun Heritage Farm Museum	137,178	137,178	141,293	148,358
Metropolitan Washington Council of Governments	264,431	344,758	361,995	380,095
Loudoun Museum[2]	0	0	156,000	163,800
No. Va. Community College	776,674	810,477	842,111	884,217
No. Va. Regional Commission	198,493	205,246	233,933	245,630
No. Va. Regional Park Authority	1,502,565	1,559,568	1,619,202	1,700,162
No. Va.4-H Center	0	0	4,000	4,200
Peumansend Creek Regional Jail	503,121	505,096	506,296	0[3]
Occoquan Water Monitoring Program	12,607	12,948	13,466	14,139
Total - Regional Organizations	**$4,264,041**	**$4,490,856**	**$4,771,755**	**$4,478,733**
Intergovernmental Contributions				
Town of Leesburg, Police School Resource Officers	$451,566	$507,575	$665,240	$698,502
Town of Hamilton Sewer District Contribution	88,000	0[4]	0	0
Soil and Water Conservation District Board	736,495	673,299	729,783	766,272
Total - Intergovernmental Contributions	**$1,276,061**	**$1,180,874**	**$1,395,023**	**1,464,774**
Total - Regional Organizations and Intergovernmental Contributions	**$5,540,102**	**$5,671,730**	**$6,166,778**	**$5,943,507**
Revenue				
Soil and Water Conservation District Board	$386,035	$391,973	$428,715	$428,715
Total - Revenue	**$386,035**	**$391,973**	**$428,715**	**$428,715**
Local Tax Funding				
Regional Organizations	$4,264,041	$4,490,856	$4,771,755	$4,478,733
Intergovernmental Contributions	890,026	788,901	966,308	1,036,059
Total - Local Tax Funding	**$5,154,067**	**$5,279,757**	**$5,738,063**	**$5,514,792**

[2] In prior years, the Loudoun Museum received funding through the Non-Profit Organization grant process.
[3] Contributions are discontinued starting FY 2018.
[4] The Town of Hamilton's Sewer District Contribution is complete.

FY 2017
Adopted

Glossary and Index

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GLOSSARY OF TERMS

501(c)3	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.
Actual(s)	Revenues and expenditures that occur in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
Adjusted Gross Income	Adjusted Gross Income is the key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
Adopted Budget	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, transfers and departmental goals, objectives, and performance/workload indicators. This document is commonly referred to as the Adopted Budget.
Annual Budget	An itemized listing of the amount of all estimated support and revenue which an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
Appropriation	A legal authorization granted by the Board of Supervisors to a specified organization, such as a unit of the county government or an affiliated regional organization, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the Department of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
Assess	To place a value on property for tax purposes.
Assessed Valuation	The appraised value of property for purposes of property taxation. The assigned valuation covers real and personal property at 100% valuation.
Assessment	A charge of money collected by the government from people or businesses for public use.
Asset	Owned resources, possibly held by Loudoun County, which have a monetary value.
Audit	A formal examination of an organization's or individual's accounts or financial situation.
Basis Point	Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
Balanced Budget	A financial plan in which total expenditures equal total revenue and/or fund balance.
Base Budget	The cost of continuing existing levels of service in the upcoming budget year.
Benchmark	A factor or standard used to assess the effectiveness of a service or program in comparison with other organizations or jurisdictions.

Glossary of Terms

Bond	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
Bond Rating	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
Business, Professional, and Occupational License (BPOL)	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
Budget	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
Budget Calendar	Schedule of key dates which a government follows in the preparation and adoption of the budget.
Capital Asset Replacement Fund	A fund established to ensure a consistent means of financing and planning for Countywide major maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
Capital Expenditures	Expenditures on all fixed assets with a value greater than $5,000 and an expected life of 3 years or more.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	The County's plan for future capital project expenditures. The six-year plan covers public facilities, resulting in the construction or acquisition of fixed assets, primarily buildings, but also including parks, land, landfills, etc.
Capital Outlay	Expenditures for items of a substantial nature that are expected to have a useful life of more than one year. Examples include personal computers, vehicles, radios, and furniture.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.
Community Development Block Grant (CDBG)	A Federal grant program administered by the U.S. Department of Housing and Urban Development.
Comprehensive Annual Financial Report (CAFR)	This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.
Code of Virginia	The titles, chapters, articles and sections of this Code contain the laws of the State.

Glossary of Terms

Codified Ordinance	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.
Comprehensive Services Act for At-Risk Youth (CSA)	This is a joint project of the Departments of Family Services; Mental Health, Mental Retardation and Substance Abuse Services; Management and Budget; Finance; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Constituent	A resident in an electoral district.
Constitutional Officers	Officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies.
County Seat	An administrative center of a community. Leesburg is the County Seat of Loudoun County.
County Zoning Map	The unincorporated areas of Loudoun County are divided into districts indicated on the Zoning Map. It is the final authority as to the current zoning status of land and water areas, buildings, and other structures in the County.
County Zoning Ordinance	This zoning ordinance was adopted by the County in conformance with the provisions of Title 15.1, Chapter 11, Article 8, of the Code of the Commonwealth of Virginia. Its purpose is to promote the health, safety, and general welfare of the public. The zoning ordinance is a means of controlling land use. For example, zoning ordinances can help to prevent traffic congestion, protect historic areas, and control population density.
Debt	An obligation resulting from the borrowing of money.
Debt Service	Funding as defined by the State Auditor of Public Accounts that finances and accounts for the payment of principal and interest on bonds.
Department	Basic organizational unit of the County government which is functionally unique in its service delivery responsibilities.
Depreciation	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Division	Major organizational subunits.
Emergency Operations Center (EOC)	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the county comprise the EOC staff during activation.
Encumbrance	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.

Glossary of Terms

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.

Enterprise Funds Funds used to account for operations (a) that are financed through dedicated user fees, or (b) where the Board of Supervisors has decided to appropriate funding for specific operations using a periodic determination of revenues earned, expenses incurred, and/or net income.

Equalization An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Expenditures Decreases in net financial resources not properly classified as other financing uses.

Facilities Standards Manual A document by the Board of Supervisors which sets out specific regulations and design standards for such facilities as water/sewer service, roads and streets, soils review, etc.

Fiduciary Fund Funding used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or funds.

Fire/Emergency Services Tax District A special revenue fund established by the Board of Supervisors in 2007 to provide a dedicated funding mechanism for career and volunteer fire and rescue operations in Loudoun County. The Fire/EMS District is primarily funded by a separate tax rate on real property.

Fiscal Impact Model A 20-year model developed to help the County plan for future population growth. The fiscal impact model determines the financial impact of growth on the County Government, quantifying the need for services and projecting the related expenditures for providing these services.

Fiscal Policy A statement of the guidelines and goals that will influence and guide financial management practices.

Fiscal Trends The statistical section of the document that provides a broad range of trend data covering key financial indicators with historical and current data. The fiscal trends section also contains demographic and miscellaneous data useful in assessing the County government's financial condition.

Fiscal Year This is the period of time measurement used by the County for budgeting and accounting purposes. The fiscal year consists of the twelve months beginning on July 1st and ending June 30th.

FTE Full-Time Equivalent, considering all full-time and part-time staff positions. One FTE consists of 1,950 work hours per year.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Glossary of Terms

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.

GAAP An acronym for Generally Accepted Accounting Principles, this term refers to uniform minimum standards for financial accounting and recording.

General Fund The primary location of all financial activity associated with the ordinary operations of County Government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.

General Obligation Bond Financing G.O. bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.

General Plan An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff and consultants. The General Plan is a long-range guide for growth, land use and development decisions in the County and provides a framework for consistent future decision-making.

Geographic Information System (GIS) The Geographic Information System (GIS) is a computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi departmental resource integrated with several of the County's other computer systems. It is used in part to manage and analyze land information and produce maps in support of the assessment process, in the management of zoning and health information, in the planning process, for addressing County residences, and in landfill management.

Goals A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").

Grant A contribution by one organization to another. The contribution is usually made to aid in the support of a specified function, such as health care, housing, crime prevention, etc.

Intergovernmental Revenue Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.

Intergenerational Equity This is one of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.

Landfill Fee Waiver The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.

Glossary of Terms

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.

Local Gasoline Tax This is a 2% tax on gasoline sold in the County. Local gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).

Local Tax Funding Represents funds that the Board of Supervisors may allocate from general tax revenues to supplement revenues received by a program.

Long-Term Debt Debt with a maturity of more than one year after the date of issuance.

Mission Statement A written description stating the purpose of an organizational unit (department or agency) and its function.

Modified Accrual Basis of Accounting Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable). Under this approach, immature interest on general long-term debt and certain similar accrued obligations are recognized when due.

Non-Revenue Receipt Assets received by the County which are not in the form of cash, such as Federal food commodities received at the Juvenile Detention Home and donated land from developers in the form of proffers. These are entered in the County records at their fair market value at the time of receipt.

Object Classification A grouping of expenditures on the basis of goods or services purchased, such as personal services, materials, supplies, equipment, etc.

Objective A statement of purpose defined more specifically than a goal. Objectives describe specific measurable outputs within a designated timeframe (e.g., "increase the number of children qualifying as Level I swimmers by 20%"). Program objectives are identified for each program description in the budget document.

Obligation A future expenditure requirement incurred by voluntary agreement or legal action.

Overlapping Debt The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.

Overmatch The amount of local tax funding over and above the amount required to leverage Federal and State grant revenue.

Parcel Mapping The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.

Glossary of Terms

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.

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 not 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.

Glossary of Terms

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.

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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