



Miscellaneous FY 2025 Proposed Budget

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Non-Departmental Expenditures

The Non-Departmental expenditure budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves subsequently allocated to departments during the fiscal year.

	FY 2024 Adopted	FY 2025 Proposed
Personnel		
Compensation Increases	\$25,500,000	\$41,000,000
EMPACT Awards	2,736,000	2,886,000
Personnel Vacancy Savings	(29,000,000)	(33,000,000)
Annual and Sick Leave Payouts	2,500,000	3,000,000
LOSAP	1,381,937	1,524,186
OPEB Contribution	3,000,000	4,000,000
Hiring Incentive Program	1,500,000	1,500,000
Total – Personnel	\$7,617,937	\$20,910,186
Operating and Maintenance		
Interest Expense	\$273,253	\$273,253
Unallocated Balance	150,702	-
Payment to Nonprofits	5,493,169	6,367,634
Payment to Regional and Intergovernmental Organizations	9,352,973	9,684,093
Payment to the Economic Development Authority (EDA)	1,650,000	1,650,000
Payment to Loudoun County Public Schools		
Operating	1,139,827,376	1,277,127,430
Capital Improvement Program	2,864,923	4,003,000
Capital Asset Preservation Program	43,216,000	47,790,000
Resource Requests – One-Time Operating Expenditures	442,951	657,880
Total – Operating and Maintenance	\$1,203,271,347	\$1,347,553,290
Capital Outlay		
Resource Requests – One-Time Capital Expenditures	\$4,815,130	\$4,342,644
Total – Capital Outlay	\$4,815,130	\$4,342,644
Other Uses of Funds		
Legal and Other Contingencies	\$3,543,715	\$3,927,382
Revenue Stabilization Fund	0	40,000,000
Transfer to Children's Services Act Fund	3,690,067	3,690,067
Transfer to Legal Resources Center Fund	83,448	118,024
Transfer to Transportation District Fund	25,900,000	30,000,000
Transfer to Capital Projects Fund	92,604,356	99,351,362
Transfer to Capital Asset Preservation Program Fund	19,767,825	19,900,000

**Non-Departmental Expenditures**

	FY 2024 Adopted	FY 2025 Proposed
Transfer to Major Equipment Replacement Fund	1,520,160	1,520,160
Transfer to Debt Service Fund	215,024,368	233,630,938
Transfer to Self-Insurance Fund	5,455,700	5,455,700
Transfer to Affordable Housing Fund ¹	6,469,000	7,410,000
Total – Other Uses of Funds	\$374,058,639	\$445,003,633
Total – Non-Departmental Expenditures²	\$1,589,763,053	\$1,817,809,753

Compensation Increases. The FY 2025 Proposed Budget includes funding for compensation increases for each workforce segment as follows: a 7 percent merit increase for eligible regular employees in the general workforce; a salary scale increase of 9.4 percent, and a one-step merit increase for eligible uniformed Sheriff's deputies; and a salary scale increase of approximately 9.4 percent and a one-step merit increase for eligible uniformed Fire and Rescue employees. For the Fire and Rescue bargaining unit, this funding covers compensation increases as outlined above, salary scale restructuring for uniformed Fire Marshal positions, and specialty pay adjustments negotiated between the County and the International Association of Fire Fighters (IAFF) Local 3756 as part of a tentative collective bargaining agreement. The FY 2025 Proposed Budget also includes a 5 percent adjustment to the range minimum and maximum of each grade in the general workforce open range pay plan. It does not impact employee salaries unless they fall below the adjusted range minimum. In comparison, salary scale adjustments to public safety grade and step pay plans provide an additional pay increase to employees by increasing the value of each grade and step. Salary scale adjustments are budgeted to take effect at the beginning of the fiscal year. The merit and step increases are budgeted to begin with the second pay period in September 2024 (paid out with the first paycheck in October). The Board of Supervisors (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William). A summary of recent compensation increases is provided in the tables below.

Summary of Compensation Increases – General Workforce Pay Plan

Fiscal Year	Merit Increase	Salary Range Adjustment ³
FY 2022 Adopted	3%	None
FY 2023 Adopted	5%	4%
FY 2024 Adopted	6%	4%
FY 2025 Proposed	7%	5%

¹ Beginning with the FY 2023 Proposed Budget, an amount equivalent to one-half cent of the real property tax rate is dedicated to affordable housing programs.

² Sums may not equal due to rounding.

³ Salary range adjustments for the general workforce open range pay plan do not impact employee salaries unless an employee's salary would fall below the adjusted range minimum.



Non-Departmental Expenditures

Summary of Compensation Increases – Fire and Rescue Pay Plan

Fiscal Year	Step Increase ⁴	Scale Increase	Total Average Pay Increase
FY 2022 Adopted	Yes	None	3%
FY 2023 Adopted	Yes	3%	6%
FY 2024 Adopted	Yes	3%	6%
FY 2025 Proposed	Yes	9.4%	12.4%

Summary of Compensation Increases – Sheriff Pay Plan

Fiscal Year	Step Increase ⁴	Scale Increase	Total Average Pay Increase
FY 2022 Adopted	Yes	None	3%
FY 2023 Adopted	Yes	3%	6%
FY 2024 Adopted	Yes	6%	9%
FY 2025 Proposed	Yes	9.4%	12.4%

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. Funding for EMPACT awards in the FY 2025 Proposed Budget has been incrementally adjusted based on the continued growth of the County workforce.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget. This amount is evaluated annually and adjusted to reflect actual savings, which occur through expenditure balances in departments' personnel budgets. Personnel vacancy savings are budgeted at a rate of 4.7 percent of salary and related fringe benefits in the FY 2025 Proposed Budget.

Annual and Sick Leave Payouts. Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year. The allocation for annual and sick leave payouts has increased by \$500,000 to \$3.0 million for the FY 2025 Proposed Budget to reflect the continued growth of the County workforce and increasing leave payout costs.

LOSAP, or Length of Service Award Program, is a benefit for volunteer firefighters previously budgeted in Loudoun County Fire and Rescue's departmental budget. This budget is included in the Non-Departmental budget to comply with Governmental Accounting Standards Board (GASB) statement #73.

OPEB Contribution. This represents the County's contribution to the Other Post-Employment Benefits (OPEB) Trust Fund for retiree health insurance benefits. Beginning in FY 2021, retiree health benefit expenses were transitioned to the County OPEB Trust Fund as discussed in Volume 2, Section 13 - Other Funds. This contribution reflects the County's full funding approach, allowing sufficient funds to use the Fund to pay full benefits.

Hiring Incentive Program. In April 2023, the Board approved amendments to Chapter 252.02, Bonuses, of the Loudoun County Code of Ordinances that would authorize the County Administrator to implement a hiring and retention incentive program. The purpose of this program is to address challenging recruitment conditions for

⁴ For most uniformed public safety employees, a step increase represents a 3 percent increase in pay.



Non-Departmental Expenditures

certain hard-to-fill positions and maintain competitiveness with comparator jurisdictions that have implemented similar programs. Funding in the amount of \$1.5 million was programmed into the FY 2024 Adopted Budget to support a hiring and retention bonus program, with program implementation expected in the second half of FY 2024. The FY 2025 Proposed Budget contains continued funding for this initiative.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Payment to Nonprofits. This category includes funding provided to nonprofit organizations through the County's Human Services Program (including the competitive and core services provider processes) and the nonprofit economic development process. Additionally, pass-through funding associated with the Local Government Challenge Grant is budgeted here; these matching state funds are distributed to those arts-related nonprofits that receive funding through the County's grants programs.

Payment to Regional and Intergovernmental Organizations. The County provides funding to many regional and intergovernmental organizations from which the County receives operational support. Regional organizations include the Metropolitan Washington Council of Governments and the Northern Virginia Regional Park Authority, both serving multi-jurisdictional areas. Intergovernmental organizations include other localities in Loudoun County, such as the Town of Leesburg, which receives funds to support School Resource Officers in Leesburg area schools.

Payment to the Economic Development Authority (EDA). Beginning in FY 2021, the County provides funding to the EDA as part of a 15-year incentive to bring the United States Customs and Border Protection Agency's Office of Information Technology (OIT) to Quantum Park in Ashburn. This economic development incentive was agreed to by the Board at the March 22, 2018 Business Meeting, and payments commenced on January 1, 2021.

Payment to Loudoun County Public Schools. The FY 2025 Proposed Budget includes a payment to Loudoun County Public Schools for the local contribution to the school division.

Revenue Stabilization Fund. In October 2023, the Board of Supervisors adopted amendments to the Fiscal Policy, including the establishment of the Revenue Stabilization Fund (RSF). The RSF was established to mitigate revenue shortfalls within a fiscal year directly attributable to real and business tangible personal property taxes on the data center industry. The RSF will be refilled and replenished with year-end unassigned fund balance or an appropriation of data center related revenue as part of the adopted budget.

Resource Requests - One-Time Expenditures (Operating and Capital Outlay). Resource requests included in the FY 2025 Proposed Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental one-time costs are centrally budgeted.

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis.

Transfer to Children's Services Act Fund. The Children's Services Act is funded through a state pool of monies allocated to each locality, which requires a local match. Annual transfers are made to this fund to provide for the County's match.

Transfer to Legal Resource Center Fund. In recent fiscal years, revenues for the Legal Resource Center Fund (or Law Library) have not been sufficient to fund planned expenditures. A transfer of local tax funding is budgeted to this



Non-Departmental Expenditures

fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

Transfer to Transportation District Fund. The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The County is required to enact a Commercial & Industrial (C&I) Property Tax at \$0.125 per \$100 valuation or dedicate an equivalent level of funding for transportation and transit purposes to be eligible to receive the 30 percent share of Northern Virginia Transportation Authority (NVTA) revenue, as discussed in Volume Two of this document. To date, the Board of Supervisors has taken no action to levy a C&I Property Tax, and the County dedicates equivalent funding from general revenues. As state law mandates, this funding is allocated in the Transportation District Fund, having been transferred from the non-departmental budget of the General Fund.

Transfer to Capital Projects Fund. The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

Transfer to Capital Asset Preservation Program Fund. The Board established the Capital Asset Preservation Fund (CAPP) as a consistent means of planning and financing major maintenance and repair efforts for County facilities. Annual transfers are made to provide funding for these efforts. Since FY 2023, CAPP also includes the budget for organization-wide personal computer (PC) replacement, formerly part of the General Fund. Additional information is available in the *Other Appropriated Funds* section in Volume 2 of this document.

Transfer to Debt Service Fund. Local tax funding pays principal and interest on financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace major equipment valued over \$5,000.

Transfer to Self-Insurance Fund. Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.





Landfill Fee Waivers

July 1, 2024 – June 30, 2026

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of the landfill fee:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or nonprofit organization with Internal Revenue Service 501(c)3 status.
3. Organization must provide a service for the public good. This must be explained in writing on the application for the fee waiver.

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, fire and rescue volunteer companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2025 Proposed is \$1,699,212. Approximately 63 percent of the waivers proposed are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 14 percent for town governments, 0.3 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 3 percent for nonprofit organizations.¹ Interested organizations may apply for the landfill fee waiver on a biennial basis. The upcoming fee waiver period is from July 1, 2024 through June 30, 2026. The total annual landfill fee waiver for FY 2026 is projected to be \$1,739,312.

Financial Summary²

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
County Government and Public Schools			
Loudoun Animal Services	\$500	\$500	\$500
Loudoun Planning and Zoning	500	600	600
Loudoun County Public Schools	580,000	580,000	620,000
Loudoun Department of Housing and Community Development	750	750	750
Loudoun General Services	371,800	371,800	371,800
Loudoun Disaster Relief	50,000	50,000	50,000
Loudoun Parks, Recreation, and Community Services	60,000	60,000	60,000
Loudoun Sheriff's Office Community Workforce Program	4,500	5,500	5,500
Subtotal – County Government and Public Schools	\$1,068,050	\$1,069,150	\$1,109,150
Towns in County			
Town of Hamilton	\$5,000	\$0	\$0
Town of Leesburg	123,000	100,000	100,000
Town of Lovettsville	5,000	5,000	5,000
Town of Purcellville	35,000	75,000	75,000
Town of Round Hill	49,600	55,000	55,000

¹ Percentages may not total 100 percent due to rounding.

² Sums may not equal due to rounding.

**Landfill Fee Waivers**

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Subtotal – Towns in County	\$217,600	\$235,000	\$235,000
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$4,100	4,100	4,100
Purcellville Volunteer Fire Company	500	500	500
Round Hill Volunteer Fire Company	300	0	0
Subtotal – Loudoun Fire and Rescue Companies	\$4,900	\$4,600	\$4,600
Other Government Entities			
Loudoun Water	\$63,750	63,750	63,750
Northern Virginia Community College	4,400	4,500	4,600
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	265,000	265,000	265,000
Subtotal – Other Government Entities	\$336,750	\$336,850	\$336,950
Nonprofit Organizations			
Freedom School	\$1,750	1,700	1,700
Friends of Homeless Animals	150	150	150
Good Shepherd Alliance	1,500	0	0
Highroad Program Center	700	0	0
Hillsboro Ruritan Club	8,000	8,000	8,000
Keep Loudoun Beautiful	1,250	0	0
Ladies Board – INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	4,000	4,000	4,000
Loudoun Hunger Relief	1,000	1,000	1,000
Lovettsville Community Center Advisory Board	3,500	3,500	3,500
Lucketts Ruritan Club	33,000	32,000	32,000
Salvation Army	6,500	0	0
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$64,612	\$53,612	\$53,612
Total Landfill Fee Waivers	\$1,691,912	\$1,699,212	\$1,739,312



Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that deliver services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to nonprofit organizations that focus on economic development activities which support the County's overall economic development goals and strategic plan. The FY 2025 Proposed Budget includes an overall allocation of \$6,367,634. This includes \$6,103,634 for the Human Services Program and \$264,000 for Nonprofit Economic Development Organizations.

Financial Summary

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures			
Operating and Maintenance	\$5,493,169	\$6,367,634	\$6,550,743
Total – Expenditures	\$5,493,169	\$6,367,634	\$6,550,743
Total – Revenues	\$0	\$0	\$0
Local Tax Funding	\$5,493,169	\$6,367,634	\$6,550,743

Human Services Program

The Board of Supervisors (Board) continues to improve and refine the Human Services Program based on recommendations from key stakeholders and County staff. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner for the County's most vulnerable residents.

Financial Summary – Human Services Program

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures			
Competitive Grant Process ¹	\$2,369,818	\$2,861,966	\$2,947,825
Core Service Providers	2,859,351	3,241,668	3,338,918
Total – Expenditures	\$5,229,169	\$6,103,634	\$6,286,743
Total – Revenues	\$0	\$0	\$0
Local Tax Funding	\$5,229,169	\$6,103,634	\$6,286,743

Competitive Grants Program

The Human Service Nonprofit Grant Program (HSNP) is designed to leverage local funding in the most effective manner to assist the County's most vulnerable and disadvantaged residents in meeting critical health, safety, security, and independence needs. The FY 2025 Proposed Budget includes \$2,861,966 for the discretionary HSNP grant program, which is based on the availability of funding resources and subject to a competitive process. The FY

¹ Expenditures for the mini-grant program are included in the Competitive Grant Process category.



Nonprofit Organizations

2025 Proposed Budget for the HSNP grant program represents a 21 percent increase compared to the FY 2024 Adopted Budget.

For the competitive grant process, a committee of subject matter experts and the Department of Finance and Procurement review grant applications and develop funding recommendations for the consideration by the Board. On October 13, 2020, the Finance/Government Operations and Economic Development Committee (FGOEDC) provided guidance to fund applicants scoring 75 percent or higher in the application review process.¹ Additionally, the FGOEDC provided guidance that a funding gap analysis be completed each year as part of the process to support budget planning.

In addition to the larger competitive grant process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program involves a simplified application process for any organization applying for a small grant for the purposes of capacity building or small-scale innovative ideas or projects. The budget for this program is approximately 3 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

For the HSNP grant program, the Board adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community:

- **Prevention and Self-sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems and reduce or prevent further penetration to more restrictive and expensive higher-level services.
- **Long-term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.
- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

Core Services Contracts

Core services providers meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community and are considered an arm of County Government. The Department of Finance and Procurement issues requests for proposals for healthcare services, domestic violence services, and aging and disability support services. Currently, the County holds five contracts for core services. The FY 2025 Proposed Budget includes an allocation of \$3,241,668 for these organizations.

¹ October 13, 2020, Finance/Government Operations and Economic Development Committee Meeting Item 14, FY 2022 Budget Development: Revised Analysis of Nonprofit Human Services Grant Funding.



Nonprofit Organizations

Nonprofit Organizations – Economic Development

The FY 2025 Proposed Budget includes an overall allocation of \$264,000 for the economic development organizations.

Financial Summary – Economic Development

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures			
Operating and Maintenance	\$264,000	\$264,000	\$264,000
Total – Expenditures	\$264,000	\$264,000	\$264,000
 Local Tax Funding	 \$264,000	 \$264,000	 \$264,000

Economic Development Organizations – Detail

Department / Description	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Loudoun Small Business Development Center (SBDC)	\$139,000	\$139,000	\$139,000
Loudoun SBDC helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,000
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships 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.			
Northern Virginia Economic Development Alliance (NOVA EDA)	\$50,000	\$50,000	\$50,000
In the fall of 2019, ten counties and cities aligned as the Northern Virginia Economic Development Alliance (NOVA EDA) to promote Northern Virginia as a great place to do business. The primary function of the NOVA EDA is to assist the individual economic development agencies with activities focused on regional brand creation and promotion, and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO).			
Connected DMV	\$25,000	\$25,000	\$25,000
Connected DMV is a 501(c)(3) organization whose purpose is to help solve complex regional challenges and deliver results that empower and enrich the lives of all.			





Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of several 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 Office of Management and Budget. Regional organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments (COG), a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of all Northern Virginia governments to provide recreational and park opportunities for member jurisdictions. Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for school resource officers (SROs) is considered an intergovernmental contribution. This contribution provides partial funding for the cost of Leesburg Police SROs located at public middle and high schools located within the Town of Leesburg.

The FY 2025 Proposed Budget includes an overall allocation of \$9,684,093 and local tax funding in the amount of \$8,803,034, which represents an increase of 3 percent compared to FY 2024 Adopted Budget.

Financial Summary¹

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures			
Operating and Maintenance	\$8,530,015	\$8,803,034	\$9,067,125
Personnel	822,958	881,059	907,491
Total – Expenditures	\$9,352,973	\$9,684,093	\$9,974,616
Revenues			
Recovered Costs	\$822,958	\$881,059	\$907,491
Total – Revenues	\$822,958	\$881,059	\$907,491
Local Tax Funding	\$8,530,015	\$8,803,034	\$9,067,125

¹ Sums may not equal due to rounding.



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail¹

	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures			
Regional Organizations			
American Red Cross – Loudoun County Office	\$40,400	\$41,600	\$42,848
Birmingham Green – Adult Care Residence	588,207	620,895	639,522
Birmingham Green – Nursing Home Facility	404,581	395,449	407,312
Dulles Area Transportation Association (DATA)	20,000	20,000	20,600
Every Citizen Has an Opportunity (ECHO)	57,600	59,386	61,168
Loudoun Abused Women's Shelter (LAWS) ²	152,881	92,881	95,667
Loudoun Heritage Farm Museum	180,360	187,000	192,610
Loudoun Museum	156,000	156,000	160,680
Loudoun Public Defenders Office, Supplemental Pay	374,951	441,396	454,638
Loudoun Volunteer Caregivers	226,635	235,700	242,771
Metropolitan Washington Council of Governments	909,396	917,487	945,012
Northern Virginia 4-H Center	7,878	7,950	8,189
Northern Virginia Community College	998,434	1,011,871	1,042,227
Northern Virginia Regional Commission	281,658	295,090	303,943
Northern Virginia Regional Park Authority	2,198,305	2,267,092	2,335,105
Occoquan Watershed Monitoring Program	21,217	21,907	22,564
Virginia Regional Transit	597,043	639,226	658,403
Subtotal – Regional Organizations	\$7,215,546	\$7,410,930	\$7,633,258
Intergovernmental Organizations			
Town of Leesburg: School Resource Officers	\$658,753	\$736,692	\$758,793
Loudoun Soil and Water Conservation District (LSWCD)	1,478,674	1,536,471	1,582,565
Subtotal – Intergovernmental Organizations	\$2,137,427	\$2,273,163	\$2,341,358
Total – Expenditures	\$9,352,973	\$9,684,093	\$9,974,616
Revenues			
Loudoun Soil and Water Conservation District	\$822,958	\$881,059	\$907,491
Total – Revenues	\$822,958	\$881,059	\$907,491
Local Tax Funding	\$8,530,015	\$8,803,034	\$9,067,125

¹ Sums may not equal due to rounding.

² The County provides a stipend for a Domestic Abuse Response Team (DART) coordinator. An FY 2024 amendment to the County's Core Services contract with LAWS includes funding for a liaison to the County and Commonwealth's Attorney's Office, which was previously budgeted as a regional organization contribution.



Revolving Loan Fund

On July 21, 1992, the Board of Supervisors (Board) created the Revolving Loan Fund (RLF), a portion of the County's non-spendable General Fund balance. The RLF provided a financing mechanism for capital projects and the equipment needs of general government, the schools, and volunteer fire and rescue companies. During the CIP deliberation process on March 21, 1996, the Board redefined the scope of the RLF by limiting those entities that may receive these funds to future non-general government and non-school requests related to wastewater treatment projects or volunteer/fire rescue requests. It is included as part of the General Fund. Further, on September 15, 2020, the Board broadened the RLF to "assist other governmental agencies and volunteer fire and rescue companies within the geographic boundaries of the County."¹

Revenues, Expenditures, and Changes in Program Balance

	FY 2022 Actual ²	FY 2023 Actual ³	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Beginning Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479
Ending Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479

Revolving Loan Fund Requests

The last loan was paid off on July 1, 2018, by the Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for the FY 2025 Proposed Budget. An estimated \$4.25 million will be available in FY 2025 for loans meeting the Board's criteria.

¹ Loudoun County Fiscal Policy, Revised 09/15/2020

² Source: Loudoun County FY 2022 ACFR.

³ Source: Loudoun County FY 2023 ACFR.

