



# Miscellaneous FY 2022 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 that are subsequently allocated to departments during the fiscal year.

	FY 2021 Adopted	FY 2022 Proposed
<b>Personnel</b>		
Merit and Step Increase	\$9,300,000	\$9,417,071
EMPACT Awards	2,925,431	3,088,889
Personnel Vacancy Savings	(22,191,000)	(22,191,000)
Annual and Sick Leave Payouts	1,500,000	1,500,000
LOSAP	1,632,317	1,309,168
Retiree Healthcare Benefits – Group C	0	\$500,000
Classification and Compensation Investment <sup>1</sup>	0	\$2,500,000
OPEB Contribution	5,500,000	\$5,500,000
<b>Total – Personnel</b>	<b>(\$1,333,252)</b>	<b>\$1,624,128</b>
<b>Operating and Maintenance</b>		
Interest Expense	\$280,000	\$280,000
Unallocated Balance	3,333,420	0
Payment to Nonprofits	\$2,191,440	\$2,915,886
Payment to Regional and Intergovernmental Organizations	8,180,325	7,940,705
Payment to Economic Development Authority (EDA)	1,650,000	1,650,000
Operating Reserve <sup>2</sup>	60,000,000	0
Payment to Loudoun County Public Schools		
Operating	885,714,899	1,042,696,771
Capital Improvement Program	24,420,000	14,364,000
Capital Asset Preservation Program	24,261,000	24,543,000
Resource Requests – One-Time Operating Expenditures	664,762	687,679
<b>Total – Operating and Maintenance</b>	<b>\$1,010,695,846</b>	<b>\$1,095,078,041</b>
<b>Capital Outlay</b>		
Resource Requests – One-Time Capital Expenditures	\$1,413,683	\$1,554,820
Computer Software and Hardware Replacement	1,400,000	2,300,000
<b>Total – Capital Outlay</b>	<b>\$2,813,683</b>	<b>\$3,854,820</b>

<sup>1</sup> Funds for the third phase of implementation of the classification and compensation study were distributed in departmental personnel budgets in the FY 2021 Adopted Budget. Total expenditures distributed in the FY 2021 Adopted Budget were \$25 million.

<sup>2</sup> To address a potential revenue shortfall in FY 2021 due to the Covid-19 pandemic, a reserve totaling \$100 million was established by the Board during the adoption of the FY 2021 budget. Of the amount reserved, \$60 million was held in reserve for the school division and \$40 million was held for the County government within departmental budgets.



## Non-Departmental Expenditures

	FY 2021 Adopted	FY 2022 Proposed
<b>Other Uses of Funds</b>		
Legal and Other Contingencies	\$2,344,778	\$2,344,778
Transfer to Children's Services Act Fund	3,185,000	3,685,000
Transfer to Legal Resources Center Fund	71,645	75,867
Transfer to Transportation District Fund	18,637,573	23,716,000
Transfer to Capital Projects Fund	65,490,196	113,473,598
Transfer to Capital Asset Preservation Program Fund	11,395,000	11,620,000
Transfer to Major Equipment Replacement Fund	2,000,000	4,000,000
Transfer to Debt Service Fund	198,414,096	187,784,810
Transfer to Self-Insurance Fund	5,455,700	5,455,700
<b>Total – Other Uses of Funds</b>	<b>\$306,993,987</b>	<b>\$362,604,328</b>
<b>Total – Non-Departmental Expenditures<sup>3</sup></b>	<b>\$1,319,170,265</b>	<b>\$1,463,161,317</b>

**Merit Increase.** The FY 2022 Proposed Budget includes funding for a step increase for public safety employees and a 3 percent merit increase for eligible regular employees. The merit increase is budgeted to begin with the first paycheck in October 2021. 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).

**IMPACT 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 at a rate of 4.6 percent of salaries and related fringe benefits. This amount is evaluated annually and adjusted as needed to reflect actual savings, which occur through expenditure balances in departments' personnel budgets.

**Annual and Sick Leave Payouts.** Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

**LOSAP**, or *Length of Service Award Program*, is a benefit for volunteer firefighters that was previously budgeted in Loudoun County Fire and Rescue's departmental budget. This budget is included in the Non-Departmental budget to comply with GASB #73.

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

**Retiree Healthcare Benefits – Group C.** In 2012, the Board amended retiree healthcare benefits. These changes were effective January 2013 and established groups A, B, C, and D. Assignment to each group was made based on tenure/hire date and employee age. This amendment was to better position the County to control current and future financial obligations central to post retirement benefits. Prior to this decision, post-retirement health benefits allowed the retiree to continue enrollment in County-sponsored healthcare plans; the retirees' financial commitment included the 'employee' portion of the premium.

<sup>3</sup> Sums may not equal due to rounding.



## Non-Departmental Expenditures

Concerns were raised by staff assigned to Group C that the new retiree healthcare program did not account for an employee's service with the County prior to January 1, 2013. A staff working group is currently evaluating options to further address these issues and \$500,000 of funding is included in the FY 2022 Proposed Budget for the implementation of a solution.

**Classification and Compensation Investment.** The Board initiated a study of the County's classification and compensation structure and policies in 2017. The first phase of the study identified the County's compensation structure lags the Board's approved competitive market. The FY 2019 Adopted Budget included funding for the first phase of investment in the Board's competitive compensation strategy equivalent to a three percent salary adjustment for regular and temporary employees to address market competitiveness issues. The FY 2020 Adopted Budget included funding for a two percent salary adjustment for regular and temporary employees and \$11,000,000 for individual adjustments for the second phase of investment. The FY 2021 Adopted Budget included a total of \$25,000,000 for additional individual adjustments for the third phase of investment. The FY 2022 Proposed Budget includes \$2.5 million to address employee pay compression, which is the situation in which an organization has small differences in pay between employees regardless of their individual skill level and/or experience with the organization. The most common example of compression is when the pay of one or more employees is very close to the pay of more experienced employees in the same job. As planned in following the November 7, 2019 adoption of the new compensation plan, an analysis of pay compression has been completed and \$2.5 million of funding is included in the FY 2022 Proposed Budget to address this issue.

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

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

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

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

**Payment to Loudoun County Public Schools.** In past budget documents, the payment to Loudoun County Public Schools has been categorized as a transfer to another County fund. It is inaccurate to categorize this payment as a transfer, thus, this category of expense has been moved in the FY 2022 Proposed Budget.

**Resource Requests One-Time Capital Outlay Costs.** Resource requests included in the FY 2022 Proposed Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental costs are centrally budgeted.

**Computer Software and Hardware Replacement.** Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The life cycle for office computers allows for replacement of desktop computers after six years of useful life and four years for laptop computers.



## Non-Departmental Expenditures

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

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

**Transfer to Legal Resource Center Fund.** Revenues for the Legal Resource Center Fund (or Law Library) have not been sufficient to fund planned expenditures for at least five fiscal years. A transfer of local tax funding is budgeted to this fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

**Transfer to Transportation District Fund.** The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The 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. It is estimated that a C&I tax levied in the County would yield approximately \$23.3 million in FY 2022. This is a decline from the FY 2021 C&I equivalent and is due to a negative revaluation of commercial and industrial properties during the COVID-19 pandemic. To date, the Board of Supervisors has taken no action to levy a C&I Property Tax. The C&I equivalent for FY 2022 includes appropriations in the amount of \$23,716,000 for transportation and transit purposes. In accordance with the requirements of the statute, this funding is shown within the Transportation District Fund and is transferred from the non-departmental budget in 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 as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts. This transfer includes funds specifically for the Computer System Replacement Fund.

**Transfer to Debt Service Fund.** Local tax funding used for the payment of principal and interest of financed capital improvement projects.

**Transfer to Major Equipment Replacement Fund.** Funding is provided to replace capitalized equipment with a value over \$5,000.

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



## Landfill Fee Waivers

### July 1, 2020 – June 30, 2022

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

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

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, fire and rescue volunteer companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2022 is \$1,606,934. Approximately 63 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 1 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations. The total annual landfill fee waiver for FY 2023 is \$1,606,934. Interested organizations may apply for the landfill fee waiver on a biennial basis. The proposed fee waiver period is from July 1, 2020 through June 30, 2022.

#### Financial Summary<sup>1</sup>

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>County Government and Public Schools</b>			
Loudoun Animal Services	\$400	\$400	\$400
Loudoun Planning and Zoning	600	600	600
Loudoun County Public Schools	500,000	520,000	520,000
Loudoun Family Services	650	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	5,500	5,500	5,500
<b>Subtotal – County Government and Public Schools</b>	<b>\$988,950</b>	<b>\$1,009,050</b>	<b>\$1,009,050</b>
<b>Towns in County</b>			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	123,000	123,000	123,000
Town of Purcellville	30,000	35,000	35,000
Town of Round Hill	48,000	48,000	48,000
<b>Subtotal – Towns in County</b>	<b>\$206,000</b>	<b>\$211,000</b>	<b>\$211,000</b>

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

**Landfill Fee Waivers**

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Loudoun Fire and Rescue Companies</b>			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$4,100	\$4,100
Purcellville Volunteer Fire Company	500	500	500
Round Hill Volunteer Fire Company	300	300	300
<b>Subtotal – Loudoun Fire and Rescue Companies</b>	<b>\$4,900</b>	<b>4,900</b>	<b>4,900</b>
<b>Other Government Entities</b>			
Loudoun Water	\$58,988	\$63,750	\$63,750
Northern Virginia Community College	4,200	4,300	4,300
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	250,000	250,000
<b>Subtotal – Other Government Entities</b>	<b>\$316,788</b>	<b>\$321,650</b>	<b>\$321,650</b>
<b>Nonprofit Organizations</b>			
Freedom School <sup>2</sup>	\$1,500	\$1,500	\$1,500
Friends of Homeless Animals	150	150	150
Good Shepherd Alliance	1,500	1,500	1,500
Highroad Program Center	500	500	500
Hillsboro Ruritan Club	8,000	8,000	8,000
Keep Loudoun Beautiful	1,250	1,250	1,250
Ladies Board – INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	372	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,500	2,500	2,500
Loudoun Hunger Relief <sup>3</sup>	500	500	500
Lovettsville Community Center Advisory Board	4,650	4,650	4,650
Lucketts Ruritan Club	30,450	32,000	32,000
Middleburg Community Center	150	150	150
Salvation Army	3,500	4,000	4,000
Waterford Foundation	600	600	600
<b>Subtotal – Nonprofit Organizations</b>	<b>\$58,284</b>	<b>\$60,334</b>	<b>\$60,334</b>
<b>Total Landfill Fee Waivers</b>	<b>\$1,574,922</b>	<b>\$1,606,934</b>	<b>\$1,606,934</b>

<sup>2</sup> Formerly known as the Glaydin School and Camps.<sup>3</sup> Formerly known as Loudoun Interfaith Relief.





## Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that 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 2022 Proposed Budget includes an overall allocation of \$2,911,386. This includes FY 2022 LTF of \$2,592,046 for the Human Services Program and \$319,340 for Nonprofit Economic Development Organizations.

### Financial Summary

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$2,191,440	\$2,915,886	\$2,996,840
<b>Total – Expenditures</b>	<b>\$2,191,440</b>	<b>\$2,915,886</b>	<b>\$2,996,840</b>
<b>Revenues</b>			
Intergovernmental - Commonwealth	\$4,500	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$2,186,940</b>	<b>\$2,911,386</b>	<b>\$2,992,340</b>

### Human Services Program

The Board of Supervisors continues to improve and refine the Human Services Program based on the recommendations from key stakeholders, County staff, and the 2017 Nonprofit Needs Assessment. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner.

### 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 2022 Proposed Budget includes \$1,831,570 for the discretionary HSNP, which is based on the availability of funding resources and subject to a competitive process. On October 13, 2020, the Finance/Government Operations and Economic Development Committee provided guidance to staff to develop the FY 2022 Proposed Budget with a goal to fund applicants scoring 75 percent or higher in the application review process.<sup>1</sup> To achieve this goal, the FY 2022 Proposed Budget for the HSNP represents a 58 percent increase compared to the FY 2021 Adopted Budget. A committee of subject matter experts and the Department of Finance and Budget review the applications and develop funding recommendations to be approved by the Board of Supervisors at their April 20, 2021 business meeting.

In addition to the larger competitive process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program involves a simplified application process for any organization applying for a small grant for the

<sup>1</sup> 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

purposes of capacity building or small-scale innovative ideas or projects. The budget for this program is approximately 4 to 5 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

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

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

In FY 2022, the Board continues to provide funding for organizations that provide core safety net services. 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 Division of 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 2022 Proposed Budget includes an allocation of \$760,476 for these organizations.

### Creative Communities Partnership Grant

The County currently receives Creative Communities Partnership funds from the Virginia Commission for the Arts, which is then distributed to nonprofit arts services providers in the County. The budget received from the Commonwealth is \$4,500 annually.

### Financial Summary – Human Services Program

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>			
Competitive Grant Process <sup>2</sup>	\$1,157,124	\$1,831,570	\$1,886,517
Core Service Providers	760,476	760,476	783,290
Creative Communities Partnership Grant	4,500	4,500	4,500
<b>Total – Expenditures</b>	<b>\$1,922,100</b>	<b>\$2,596,546</b>	<b>\$2,674,307</b>
<b>Revenues</b>			
Intergovernmental – Commonwealth	\$4,500	\$4,500	\$4,500
<b>Total – Revenues</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Local Tax Funding</b>	<b>\$1,917,600</b>	<b>\$2,592,046</b>	<b>\$2,669,807</b>

<sup>2</sup> Expenditures for the mini-grant program are included in the Competitive Grant Process category but were previously a separate line item in prior budgets.



## Nonprofit Organizations

### Nonprofit Organizations – Economic Development

The FY 2022 Proposed Budget includes an overall allocation of \$319,340 for the economic development organizations.

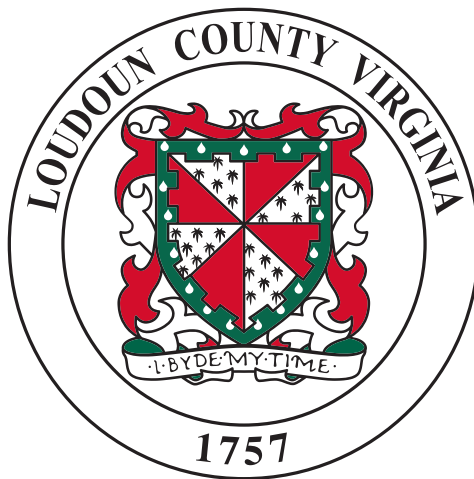
#### Financial Summary – Economic Development

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$269,340	\$319,340	\$322,533
<b>Total – Expenditures</b>	<b>\$269,340</b>	<b>\$319,340</b>	<b>\$322,533</b>
 <b>Local Tax Funding</b>	 <b>\$269,340</b>	 <b>\$319,340</b>	 <b>\$322,533</b>

#### Economic Development Organizations – Detail

Department / Description	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$101,000
Loudoun Small Business Development Center (SBDC) helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.			
Mason Enterprise Center	\$119,340	\$119,340	\$120,533
MEC 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 to enhance the entrepreneurial ecosystem and impact economic development.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,500
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships 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) <sup>3</sup>	\$0	\$50,000	\$50,500
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).			

<sup>3</sup> This is a FY 2022 resource request and is presented and narratively described in the Department of Economic Development's narrative.





## Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements, and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Finance and Budget. Regional organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of all Northern Virginia governments to provide recreational and park opportunities for 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 2022 Proposed Budget includes an overall allocation of \$7,940,705 and local tax funding in the amount of \$7,365,954, which represents a decrease of 3 percent compared to FY 2021.

### Financial Summary<sup>1</sup>

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>			
Operating and Maintenance	\$7,611,547	\$7,365,954	\$7,488,887
Personnel	568,778	574,751	\$591,994
<b>Total – Expenditures</b>	<b>\$8,180,325</b>	<b>\$7,940,705</b>	<b>\$8,074,728</b>
<b>Revenues</b>			
Recovered Costs	\$568,778	\$574,751	\$591,994
<b>Total – Revenues</b>	<b>\$568,778</b>	<b>\$574,751</b>	<b>\$591,994</b>
<b>Local Tax Funding</b>	<b>\$7,611,547</b>	<b>\$7,365,954</b>	<b>\$7,488,887</b>

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



## Regional and Intergovernmental Organizations Contributions

### Regional Organizations and Intergovernmental Contributions – Detail<sup>1</sup>

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>			
<b>Regional Organizations</b>			
American Red Cross – Loudoun County Office	\$38,916	\$40,000	\$40,400
Birmingham Green – Adult Care Residence	607,730	608,011	614,091
Birmingham Green – Nursing Home Facility	356,501	362,506	366,131
Dulles Area Transportation Association (DATA)	15,000	15,150	15,302
Every Citizen Has an Opportunity (ECHO)	39,600	48,000	48,480
Loudoun Abused Women's Shelter (LAWS) – Domestic Abuse Response Team (DART) Coordinator Stipend	79,150	81,525	82,340
Loudoun Heritage Farm Museum	141,293	160,000	161,600
Loudoun Museum	156,000	156,000	157,560
Loudoun Public Defenders Office, Supplemental Pay	197,798	208,922	211,011
Loudoun Volunteer Caregivers	184,192	187,876	189,755
Metropolitan Washington Council of Governments (MWCOG) <sup>2</sup>	1,011,060	726,272	733,535
Northern Virginia 4-H Center	4,000	7,800	7,878
Northern Virginia Community College	954,691	971,497	981,212
Northern Virginia Regional Commission	265,442	283,537	286,372
Northern Virginia Regional Park Authority	1,871,510	1,902,312	1,921,335
Occoquan Watershed Monitoring Program	19,279	19,913	20,112
Virginia Regional Transit	570,361	494,313	499,256
<b>Subtotal – Regional Organizations</b>	<b>\$6,512,523</b>	<b>\$6,273,634</b>	<b>\$6,336,370</b>
<b>Intergovernmental Organizations</b>			
Town of Leesburg: School Resource Officers	\$605,132	\$592,961	\$604,820
Loudoun County Soil and Water Conservation District	1,062,670	1,074,110	1,091,353
<b>Subtotal – Intergovernmental Organizations</b>	<b>\$1,667,802</b>	<b>\$1,667,071</b>	<b>\$1,696,173</b>
<b>Total – Expenditures</b>	<b>\$8,180,325</b>	<b>\$7,940,705</b>	<b>\$8,032,543</b>
<b>Revenues</b>			
Loudoun County Soil and Water Conservation District	\$568,778	\$574,751	\$591,994
<b>Total – Revenues</b>	<b>\$568,778</b>	<b>\$574,751</b>	<b>\$591,994</b>
<b>Local Tax Funding</b>	<b>\$7,611,547</b>	<b>\$7,365,954</b>	<b>\$7,440,549</b>

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

<sup>2</sup> COG made changes in FY 2020 to programs previously funded by Urban Areas Security Initiatives (UASI) funding; they will now be funded through contributions from COG localities. FY 2022 funding is allocated towards the County's membership fees, contributions to the Regional Public Safety Fund, and for funding of regional public safety programs.



## Revolving Loan Fund

The Board of Supervisors (Board) created the Revolving Loan Fund (RLF), which is a portion of the County's non-spendable General Fund balance, on July 21, 1992. 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."<sup>1</sup>

### Revenues, Expenditures, and Changes in Program Balance

	FY 2019 Actual <sup>2</sup>	FY 2020 Actual <sup>3</sup>	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Beginning Program Balance</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>
<b>Ending Program Balance</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>	<b>\$4,251,479</b>

### Revolving Loan Fund Requests

The last loan was paid off on July 1, 2018, by Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for FY 2022. An estimated \$4.25 million will be available in FY 2023 for loans meeting the Board's criteria.

<sup>1</sup> Loudoun County Fiscal Policy Revised 09/15/2020, available:  
<https://www.loudoun.gov/DocumentCenter/View/4796/Fiscal-Policy?bidId=>.

<sup>2</sup> Source: Loudoun County FY 2019 Comprehensive Annual Financial Report (CAFR).

<sup>3</sup> Source: Loudoun County FY 2020 CAFR.