



Index

A ccounting, Auditing, and Financial Reporting Policies	E-83
Animal Services	2-2
Asset Maintenance, Replacement, and Enhancement Policies	E-84
B irmingham Green	6-13
Board of Supervisors	1-2
Building and Development.....	5-2
Business, Professional, and Occupational License Tax	R-13
C apital Asset Preservation Program.....	13-2
Capital Budget Policies	E-84
Capital Budget Process.....	7-8
Capital Improvement Program.....	7-2
Capital Improvement Program – County Projects.....	9-2
Capital Improvement Program – Debt Service Fund.....	12-2
Capital Improvement Program – Previously Authorized Capital Projects.....	8-2
Capital Improvement Program – School Capital Projects.....	11-2
Capital Improvement Program – Transportation Capital Projects	10-2
Charges for Services	R-22
Children's Services Act Fund.....	13-6
Clerk of the Circuit Court.....	2-10
Commissioner of the Revenue	1-12
Commonwealth Aid.....	R-29
Commonwealth's Attorney.....	2-18
Community Corrections.....	2-24
Community Development.....	5-1
County Administrator	1-20
County Attorney.....	1-32
County OPEB Trust Fund	13-8
Courts	2-32
Criteria Policy for Establishment of Special Assessment Districts	E-86
D ebt Issuance Guidelines.....	12-8
Debt Management Policies.....	E-81
Debt Service Expenditures and Funding Sources	12-3
Debt Service Fund	12-2
Distinguished Budget Award	i-3
Dulles Town Center Community Development Authority Fund.....	13-10
E CC/E-911 Communications Center	2-40



Economic Development	5-12
Elections and Voter Registration	1-38
Emergency Management and Operations Program	1-20
EMS Transport Reimbursement Program Fund	13-12
Executive Summary	E-2
Extension Services	3-2

F amily Services	3-10
Federal Aid	R-31
Finance and Budget	1-46
Fines and Forfeitures	R-21
Fire and Rescue	2-40
Fiscal Policy	E-78
Forecast Discussion and Analysis	R-36
Fund Balance Policy: County and Schools	E-85
FY 2022 CIP Overview	7-8
FY 2022 Landfill Fee Waivers	6-6

G eneral Fund Revenue and Trends	R-2
General Fund Revenue Summary	R-3
General Government Administration	1-1
General Property Taxes	R-4
General Services	1-54
Glossary of Terms	14-2
Greenlea Tax District	13-17
Guide to the CIP	7-2
Guide to the FY 2021 Proposed Budget	E-10

H Health and Welfare	3-1
Health	3-22
History of Expenditures by Department	E-76
History of FTE by Department	E-77
Housing Fund	13-18
Human Resources	1-70

I mpact on Future Debt Ratios (Debt Service Fund)	12-9
Information Technology	1-78
Investment Policies	E-83

J uvenile Court Service Unit	2-50
---	------

L andfill Fee Waivers	6-6
------------------------------------	-----



Index

Legal Resource Center (Law Library).....	13-22
Library Services.....	4-2
Local Non-Property Taxes	R-9
Loudoun County Combined Fire and Rescue System.....	2-40
Loudoun County Mission.....	i-5
Loudoun Small Business Development Center.....	6-10
Loudoun Soil and Water Conservation District Board	6-13

M ajor Equipment Replacement Fund	13-25
Mapping and Geographic Information.....	5-20
Mason Enterprise Center.....	6-10
Mental Health, Substance Abuse, and Developmental Services	3-30
Metro Garage Fund	13-26
Metropolitan Washington Council of Government.....	6-13
Miscellaneous Revenue.....	R-26
Miscellaneous.....	6-1

N on-Departmental Expenditures	6-2
Nonprofit Organizations	6-8
Non-Tax Accounts Receivable Policies	E-83
Northern Virginia Community College.....	6-7
Northern Virginia Regional Park Authority	6-7

O ccoquan Watershed Monitoring Program	6-13
Operating Budget Policies	E-78
Operating Impact Analysis.....	7-42
Other Financing Sources	R-28
Other Funds	13-1
Other Local Sources of Revenue	R-17

P arks, Recreation, and Community Services	4-12
Parks, Recreation, and Culture	4-1
Permits, Fees, & Licenses.....	R-18
Personal Property	R-8
Planning and Zoning	5-28
Policy Goals.....	E-78
Projects Identified for Future Development.....	8-6
Property Tax Rates	R-9
Proposed Budget Overview	E-16
Public Facilities Fund.....	13-28
Public Safety and Judicial Administration.....	2-1
Purpose of the CIP.....	7-2



R	eal Property	R-5
	Reader's Guide.....	E-10
	Real Property Tax Relief.....	R-6
	Recovered Costs.....	R-27
	Regional Organizations and Intergovernmental Contributions	6-12
	Rental Assistance Program Fund.....	13-40
	Restricted Use Transit Occupancy Tax Fund.....	13-44
	Revenue Policies	E-82
	Revenue and Expenditures.....	13-3
	Risk Management Policies.....	E-85
	Route 28 Special Improvements Fund	13-50
S	ales and Utilities Taxes.....	R-10
	Schedule of Appropriation	7-20
	School Fund	R-32
	Sheriff's Office	2-58
	State Categorical Aid.....	R-29
	State Non-Categorical Aid.....	R-29
	State Shared Expenses	R-29
	State and Federal Grant Fund	13-54
	Summary of Proposed Resource Requests.....	E-28
T	all Oaks Water and Sewer Special Revenue Fund.....	13-61
	Title Page of Board of Supervisors.....	i-1
	Title Page of Department of Finance and Budget Staff	i-2
	Total Debt Service Expenditure Forecast.....	12-4
	Transmittal Letter.....	E-2
	Transportation and Capital Infrastructure.....	5-38
	Transportation District Fund.....	13-62
	Treasurer	1-90
U	se of Money and Property.....	R-22
W	ashington Airports Task Force	6-10